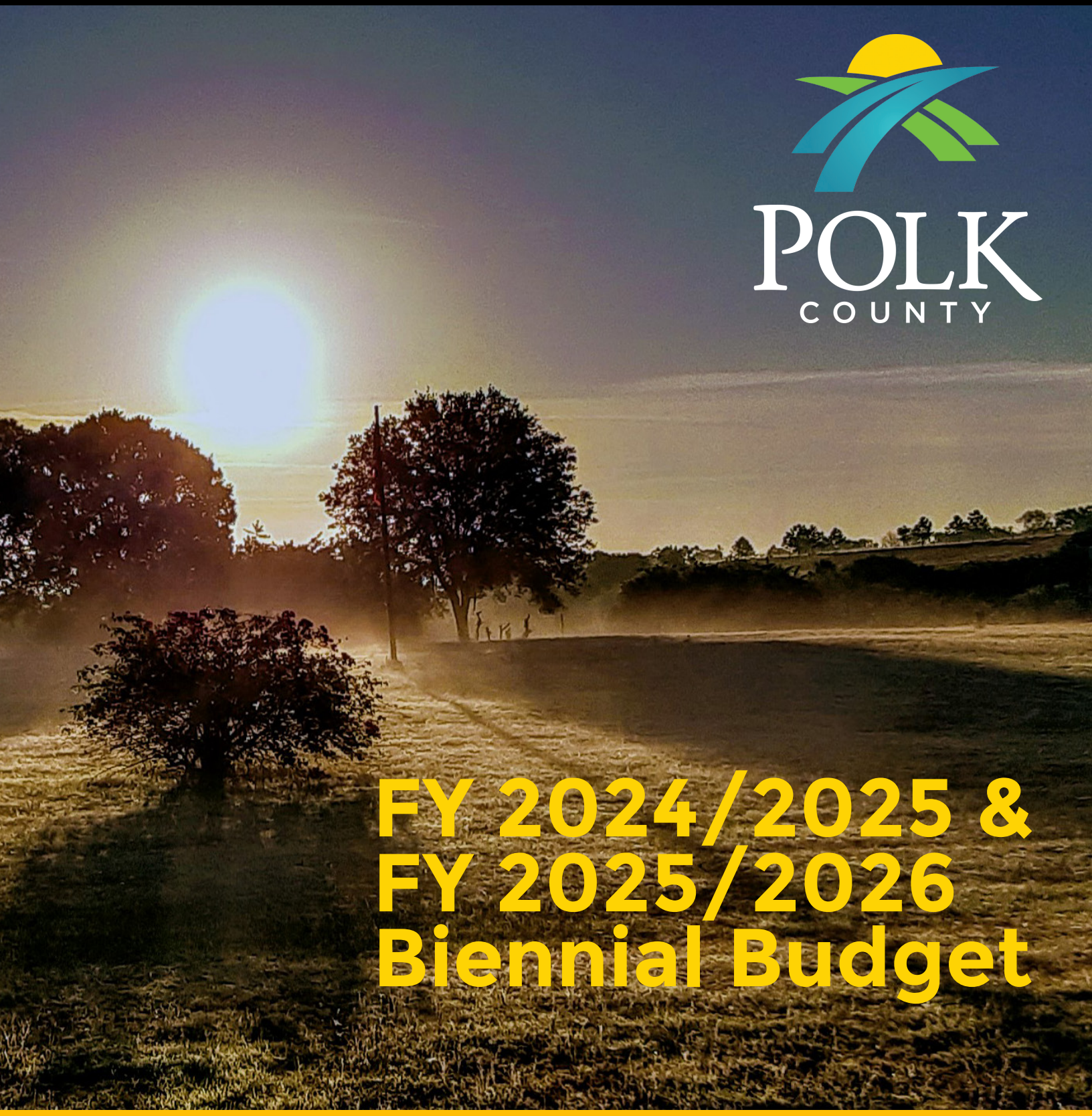


POLK
COUNTY

FY 2024/2025 & FY 2025/2026 Biennial Budget

Polk County, Florida

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Polk County
Florida

For the Biennium Beginning

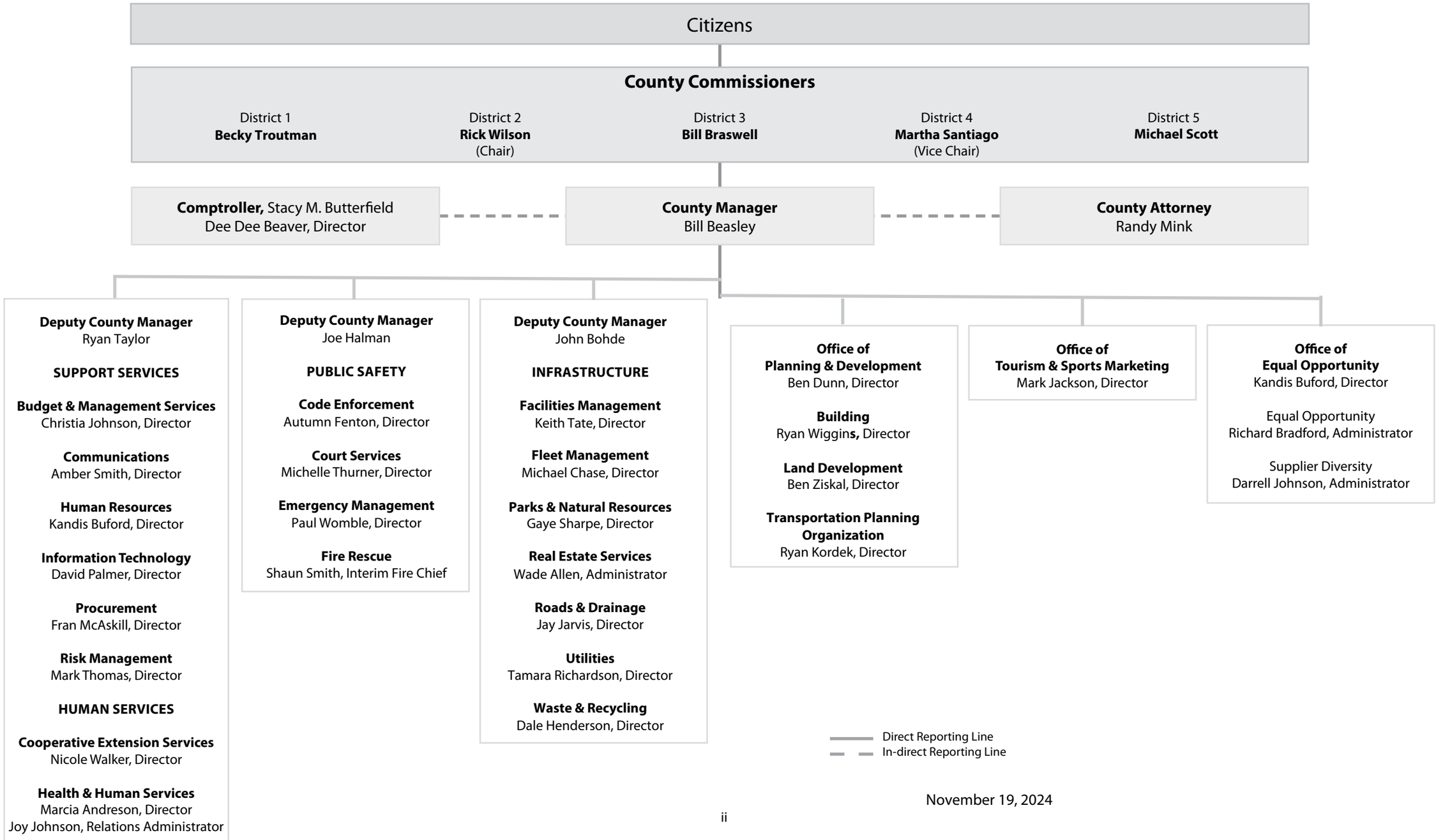
October 01, 2023



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Polk County, Florida for its annual budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The award is valid for one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BoCC Organizational Chart



November 19, 2024

POLK COUNTY BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

Our Mission

We enhance the quality of life for people throughout Polk County.

Our Vision

Polk County … where people excel.

Our Values

Results-oriented	We know what is expected of us, and we get it done on time!
Excellence	We do right things right, first time, every time.
Accountability	We take personal responsibility for what is expected of us.
Collaboration	We work together to accomplish more than we could as individuals. Together Everyone Accomplishes More!
Honesty	We tell the truth to the best of our knowledge and do not mask or hide it.
Integrity	We act justly and honorably, consistent with our words. We walk the talk.
Stewardship	We each take responsibility for the care and management of the resources entrusted to us: our communities, the environment, the financial and human resources of Polk County.

11/2006

POLK COUNTY BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA
(AS OF OCTOBER 1, 2024)

POLK COUNTY COMMISSION

George M. Lindsey, III	District 1	Commissioner
Rick Wilson	District 2	Commissioner
William C. Braswell	District 3	Commissioner
Martha Santiago	District 4	Commissioner
Neil Combee	District 5	Commissioner

ELECTED COUNTY OFFICERS

Lori Edwards	Supervisor of Elections
Marsha M. Faux	Property Appraiser
Grady Judd	Sheriff
Joe G. Tedder	Tax Collector
Stacy M. Butterfield	Clerk and Comptroller

POLK COUNTY MANAGEMENT

Bill Beasley	County Manager
John Bohde	Deputy County Manager
Joe Halman, Jr.	Deputy County Manager
Ryan Taylor	Deputy County Manager
Randy Mink	County Attorney
Christia Johnson	Budget and Management Services Director
Ryan Wiggins, Sr	Building Director
Stephen J. Nelson, MA, MD, FCAP	Chief Medical Examiner
Autumn Fenton	Code Enforcement Director
Amber Smith	Communications Director
Nicole Walker	Cooperative Extension Services Director
Michelle Thurner	Court Services Director
Paul Womble	Emergency Management Director
Kandis Buford	Equity Office & Human Resources Director
Keith Tate	Facilities Management Director
Shawn Smith	Fire Chief
Robert Biller	Fleet Management Director
Marcia Andresen	Health and Human Services Director
David Palmer	Information Technology Director
Ben Ziskal	Land Development Director
Gaye Sharpe	Parks and Natural Resources Director
John Bohde	Planning and Development Director
Fran McAskill	Procurement Director
Mark Thomas	Risk Management Director
Jay Jarvis	Roads and Drainage Director
Mark Jackson	Tourism / Sports Marketing Director
Ryan Kordek	Transportation Planning & Development Director
Tamara Richardson	Utilities Director
Dale Henderson	Waste and Recycling Director

BUDGET AND MANAGEMENT SERVICES

Christia Johnson	Budget and Management Services Director
Glenda Rogers	Lead Management and Budget Analyst
Jason Fuhrman	Senior Management and Budget Analyst
Jennifer Holland	Senior Management and Budget Analyst
Jennifer Mathers	Senior Management and Budget Analyst
Kelsey Dukesherer	Senior Management and Budget Analyst
Michelle Phelps	Senior Management and Budget Analyst
Tabitha Alpers	Management and Budget Analyst II
Lisa Urban	Management & Budget Analyst I
Laura Boyd	Secretary II

POLK COUNTY BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA
(ELECTED OFFICIALS AS OF NOVEMBER 2024 ELECTION RESULTS)

POLK COUNTY COMMISSION

Becky Troutman	District 1	Commissioner
Rick Wilson	District 2	Commissioner
William C. Braswell	District 3	Commissioner
Martha Santiago	District 4	Commissioner
Michael Scott	District 5	Commissioner

ELECTED COUNTY OFFICERS

Melony Bell	Supervisor of Elections
Neil Combee	Property Appraiser
Grady Judd	Sheriff
Joe G. Tedder	Tax Collector
Stacy M. Butterfield	Clerk and Comptroller

POLK COUNTY MANAGEMENT

Bill Beasley	County Manager
John Bohde	Deputy County Manager
Joe Halman, Jr.	Deputy County Manager
Ryan Taylor	Deputy County Manager
Randy Mink	County Attorney
Christia Johnson	Budget and Management Services Director
Ryan Wiggins, Sr.	Building Director
Stephen J. Nelson, MA, MD, FCAP	Chief Medical Examiner
Autumn Fenton	Code Enforcement Director
Amber Smith	Communications Director
Nicole Walker	Cooperative Extension Services Director
Michelle Thurner	Court Services Director
Paul Womble	Emergency Management Director
Kandis Buford	Equity Office & Human Resources Director
Keith Tate	Facilities Management Director
Shawn Smith	Fire Chief (Interim)
Michael Chase	Fleet Management Director
Marcia Andresen	Health and Human Services Director
David Palmer	Information Technology Director
Ben Ziskal	Land Development Director
Gaye Sharpe	Parks and Natural Resources Director
Ben Dunn	Planning and Development Director
Fran McAskill	Procurement Director
Mark Thomas	Risk Management Director
Jay Jarvis	Roads and Drainage Director
Mark Jackson	Tourism / Sports Marketing Director
Ryan Kordek	Transportation Planning & Development Director
Tamara Richardson	Utilities Director
Dale Henderson	Waste and Recycling Director

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Lisa Urban	Management & Budget Analyst I
Laura Boyd	Secretary II

POLK COUNTY BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

FY 24/25 BUDGET

HOW TO USE THIS BUDGET DOCUMENT

Format of the Budget Document

The annual budget document is designed to serve several purposes to meet the needs of various interested groups and citizens in Polk County. Primarily, the body of this book has been prepared to provide the Board of County Commissioners with a budget for consideration and adoption in conformance with Florida Statutes. However, in an effort to present much more than "just numbers," the County Profile, Budget Process and Policies, and Executive Summary add information to present the budget as a policy document, financial plan, operations guide, and communications device. This document is provided in a user-friendly format with commonly understood terminology, where possible.

Recognizing that not everyone will want to read the entire budget book, the following description of each section is presented to guide the reader to particular areas of interest. An index provided at the back of the book helps users quickly locate specific divisions, programs, functions, or information in the budget.

Budget Message

The budget message from Bill Beasley, County Manager, summarizes the major areas and issues found in the budget, as well as influences affecting the budget. This is presented from both budgetary and administrative perspectives to show what Polk County faces. Included are discussions about taxes, major revenues, major projects, personnel, and changes.

County Profile

This section provides facts about Polk County.

Budget Process and Policies

This section outlines Polk County's budget process, as well as specific information pertaining to the County's accounting, budgeting, and fiscal policies.

Executive & Financial Summaries

The Executive Summary will be of interest to everyone who wants to know something about the Polk County budget. This section presents a summary of the total budget with charts and graphs depicting the major aspects of the budget.

Historical Summaries

This section includes listings of tax rates and assessed valuations and illustrations of revenues, expenditures, transfers, and balances.

Schedule of Employees

This section includes the number of County personnel.

Mission, Vision, Objectives

This section describes Polk County's mission, vision, and objectives and makes the link between its division objectives and the overall objective of the County to provide services that residents desire.

Five-Year Projections

This section includes five-year projections for Polk County's major funds and helps the County forecast the stability of these funds.

Result Areas

This section includes seven Result Areas (Basic Needs, Economic Development, Good Government, Growth and Infrastructure, Natural Resources and Environment, Recreation and Cultural Arts, and Safety) and represents the program budgets for Polk County's divisions and elected officials.

Debt Service

Debt Service funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

Capital

This section provides a brief explanation of a Community Investment Program, as well as providing a summary of proposed projects encompassing the five-year plan, as noted in the Community Investment Program (CIP) section of this budget book.

Glossary

The Glossary provides an explanation of commonly used budgetary terms and concepts. Other supplemental information may be shown in this section.

Index

The Index provides the reader with quick, easy access to any item or area of interest in the budget document.

Appendix

This section includes Appendix A - Resolutions that adopt the ad valorem millage rates and Final Budget for FY 24/25. Appendix B – Polk County Strategic Plan provides information on the County's strategic plan for the current fiscal year.

FUND GROUP | DIVISION

FUND GROUP | FUND DESCRIPTION	DIVISION	PRIMARY RESULT AREA
General Fund		
00100 General Fund	Multiple Divisions	Multiple Areas
Special Revenue Funds		
10100 County Transportation Trust Fund	Roads & Drainage	Growth & Infrastructure
10150 Special Revenue Grants	Multiple Divisions	Multiple Areas
12160 Tourism Tax Funds	Tourism & Sports Marketing	Economic Development
12180 Lake And River Enhancement Trust Funds	Parks & Natural Resources	Recreation & Cultural Arts
12190 Fire Rescue Funds	Fire Rescue	Safety
12240 Impact Fees	Multiple Divisions	Multiple Areas
14350 Emergency 911 Funds	Emergency Management	Safety
14370 Hazardous Waste Funds	Emergency Management	Safety
14390 Radio Communications Funds	Emergency Management	Safety
14460 Local Provider Participation (Ord. No. 22-029)	Health & Human Services	Basic Needs
14480 Polk County Florida Opioid Abatement Trust Fund	Health & Human Services	Basic Needs
14490 Indigent Health Care Funds	Health & Human Services	Basic Needs
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	Multiple Divisions	Multiple Areas
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	Multiple Divisions	Multiple Areas
14930 Leisure Services MSTU Funds	Parks & Natural Resources	Recreation & Cultural Arts
14950 Libraries MSTU Funds	Parks & Natural Resources	Recreation & Cultural Arts
14960 Rancho Bonito MSTU Fund	Board of County Commissioners	Good Government
14970 Transportation Millage Fund	Roads & Drainage	Roads & Drainage
14980 Emergency Medical Millage Fund	Fire Rescue	Safety
14990 Law Enforcement Trust Funds	Sheriff	Safety
15010 Land Management Nonexpendable Trust Funds	Parks & Natural Resources	Natural Resources & Environment
15250 Eloise CRA Trust-Agency Funds	Board of County Commissioners	Growth & Infrastructure
15290 Harden Parkway CRA Funds	Board of County Commissioners	Growth & Infrastructure
15310 Building Funds	Building Division	Growth & Infrastructure
15350 Affordable Housing Assistance Trust Funds	Health & Human Services	Growth & Infrastructure
15550 Hurricane Irma Fund	Multiple Divisions	Multiple Areas
15650 Hurricane Ian Fund	Multiple Divisions	Multiple Areas
16000 Street Lighting Districts	Roads & Drainage	Growth & Infrastructure
18000 Stormwater MSTU	Parks & Natural Resources	Natural Resources & Environment
Debt Service Funds		
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	Multiple Divisions	Debt Service
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	Multiple Divisions	Debt Service
23800 Promissory Note 2020A	Multiple Divisions	Debt Service
24000 Promissory Revenue Note, Series 2020 C	Multiple Divisions	Debt Service
Capital Funds		
30200 Drainage and Water Quality Fund	Roads & Drainage	Growth & Infrastructure
30800 General Capital Improvement Funds	Multiple Divisions	Multiple Areas
30900 2019 Capital Improvement Project Fund	Multiple Divisions	Multiple Areas
31200 Environmental Land Acquisition Funds	Parks & Natural Resources	Natural Resources & Environment
31900 Northeast Polk Roadway Fund	Roads & Drainage	Growth & Infrastructure
Enterprise Funds		
41000 Solid Waste	Solid Waste	Natural Resources & Environment
42000 Utilities	Utilities	Growth & Infrastructure
43110 Rohr Home Fund	Health & Human Services	Basic Needs
Internal Service Funds		
50100 Fleet Maintenance Funds	Fleet Management	Multiple Areas
50300 Employee Health Insurance Fund	Risk Management	Multiple Areas
51500 Fleet Replacement Funds	Fleet Management	Multiple Areas
52000 Information Technology Fund	Information Technology	Multiple Areas

POLK COUNTY, FLORIDA
FISCAL YEAR 2024/2025
ADOPTED BUDGET

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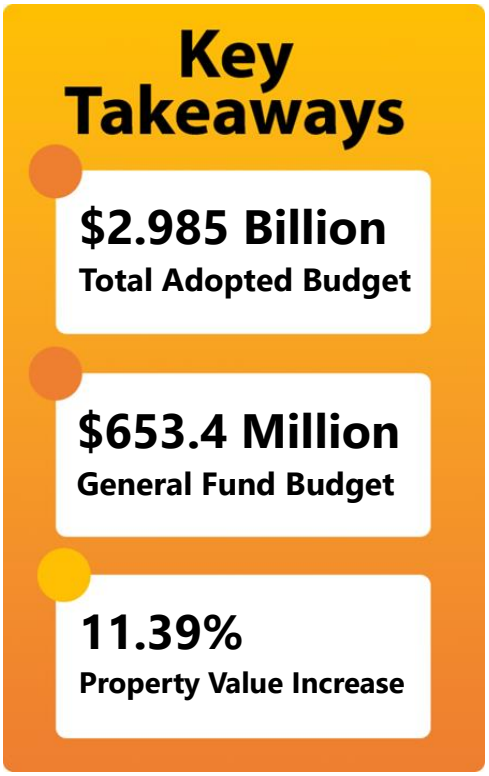
FY 24/25 Polk County Adopted Budget Message

October 1, 2024

Honorable Commissioners:

I am pleased to present the FY 24/25 Adopted Balanced Budget. This budget was developed with your priorities as the central focus and with the goal of addressing pressing Countywide challenges while minimizing increased financial impact to Polk County residents and businesses.

Polk residents should be able to count on County government when disaster strikes and emergencies occur. Everyone wants solutions to complex challenges like housing affordability, public safety, healthcare, and mobility. The goal is smart growth with opportunities for economic development, as County divisions are engines for innovation in providing services and not obstacles to progress.



This is not a status quo budget; this is truly an expansion budget needed to address the explosive growth in County population. The adopted budget ensures the County's financial health while investing in the crucial areas that not only matter most but are vital if Polk is to continue to provide an attractive quality of life for residents and an environment conducive to economic development. It includes:

- A lesser but still double-digit increase in Countywide property values for the third year in a row, leading to increased ad valorem tax revenue
- New positions, most notably in public safety and public and environmental health areas
- A continued indexing of the fire fee and initial indexing of solid waste collection and utilities user fees through FY 28/29

Economic Outlook and Growth

Polk County is enjoying the benefits of strong economic growth in the Central Florida region. The economy is diverse and offers a mix of industries including agriculture, aviation and aerospace, manufacturing, business services, logistics and distribution, and tourism. Polk County is a community where businesses flourish and employees want to call home. New businesses and existing companies are adding more jobs to the area and changing the economic landscape of the region.

Polk entered the prior fiscal year navigating ongoing inflation concerns, normalizing operational patterns after COVID, and the expectation of a stable economy with slowing growth. Interest rates had increased significantly, and there was a general belief that rates were close to peaking.

The FY 24/25 budget was developed with the expectation of growing demand for programs, services, and events regardless of the economy and the recognition of slower growth in revenue and the overall economy is reality. Interest rates are believed to be at the top for this economic cycle; however, inflation has been stubborn and slower than anticipated in its decline, resulting in a belief that a reduction in interest rates will take longer than initially expected.

The national and global economies continue to face inflationary pressure not seen for several decades. While year-over-year inflation has dropped from the prior year, inflation remains around 2.50%, and the Federal Funds Rate remains at 4.75% to 5.00%. In early 2024, it was generally believed there would be several rate cuts during the calendar year, but rate cuts now appear less likely as inflation remains high. However, according to the Institute for Economic Forecasting at the University of Central Florida, regardless of a slowing economy on the national level, Florida's economy is expected to "weather the national environment and continue to grow" until the end of the forecast period in 2027.

Population Growth

Population growth is nothing new. Polk County has been one of the fastest-growing counties in the country for the last several years, and that growth is expected to continue.

Polk's growth and development over the past decade have been built on a strong foundation of overall planning, management, respect for quality of life, and sound policy direction. All in all, Polk County is a financially-strong community facing the economic challenges and opportunities of the future with forethought and optimism.

As Polk's population and economy continue to grow, the demand for government services will continue to grow as well. To meet this demand, growth in government employment is necessary and is now rising to levels above the staffing before the great recession nearly 20 years ago. This budget reflects that need to increase staffing to meet demands for services, which will be delineated later in this budget message.

Service Level Changes

Due to the continued expansion of the property tax and sales tax base, this budget is presented with no material service reductions. In fact, overall services have been expanded. Service level enhancements would be the addition of 32 positions in Fire Rescue, 25 positions in Utilities to meet the growing demands of maintenance and compliance, and ten positions in both Parks and

Natural Resources and Roads and Drainage. The adopted budget funds a total of 81 new full-time equivalent positions. Staff was able to reassign 23 vacated positions from the closure of the Rohr Home in June.

As in the prior year, additional personnel and resources added with this budget will help meet increasing workload and service level requirements, a result of fast-growing population, increased development, and the County's vibrant and growing economy.

FY 24/25 New Positions

Net 81*

Support Services & Other

- Health & Human Services – 7
- Information Technology – 2
- Tourism & Sports Marketing – 2

Infrastructure

- Facilities – 5
- Land Development – 4
- Parks & Natural Resources – 10
- Roads & Drainage – 10

Public Safety and Public & Environmental Health

- Code Enforcement – 2
- Emergency Management – 1
- Fire Rescue – 32
- Utilities – 25
- Solid Waste – 4

* Shift of former Rohr Home positions to other divisions

Cost of Service Adjustments

It is critical that the County recoup the full cost of services provided whenever possible to avoid diverting scarce dollars from other already under-resourced County priorities. Staff continues to evaluate rate and fee structures to support service delivery on an ongoing basis. Staff manages expenses continually, reviewing service levels and costs, and has collectively worked to create a budget that meets the needs of the community. In FY 24/25, services that will see fee increases include fire, solid waste, and water/wastewater/reclaimed water services.

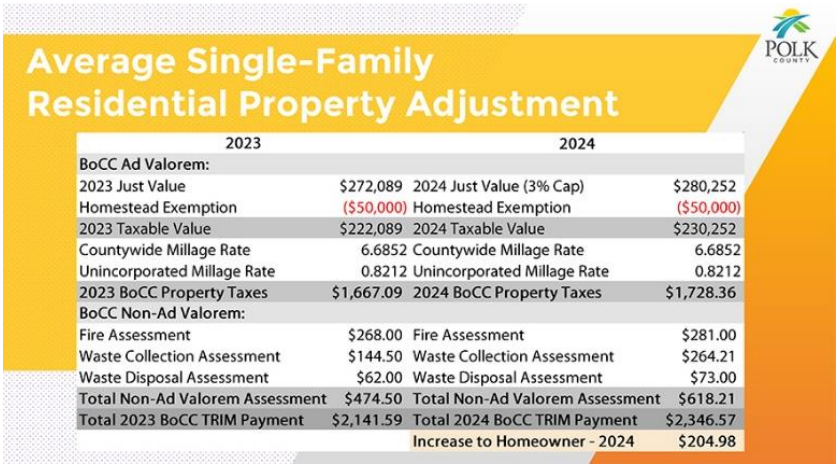
Fire Assessment

For the fourth consecutive year, staff is proposing a 5% index to the Fire Assessment to provide crucial additional funding to Fire Rescue. This funding enables PCFR to make improvements and investments in several key areas. As Polk County continues to grow, Fire Rescue remains committed to delivering exceptional customer service through adding additional staffing, ongoing

training, and providing employees with an improved work environment that prioritizes mental wellbeing. In addition to improvements in equipment, PCFR is also expanding programs in special operations, particularly in water rescue, by establishing a marine unit and acquiring newer drones for enhanced capabilities of the marine unit.

Solid Waste

October 1, 2024 begins a new five-year contract period for solid waste collection from residential customers in unincorporated Polk County. A new business model brings several changes in collection, as the County will have more control of cost of service through less dependance on outside service providers and through the responsible treatment of financial assets. This control means the Solid Waste Division will continue to offer competitive tipping fees, assessment rates, and dividend allocation without sacrificing world-class service.



2023		2024	
BoCC Ad Valorem:			
2023 Just Value	$272,089	2024 Just Value (3% Cap)	$280,252
Homestead Exemption	($50,000)	Homestead Exemption	($50,000)
2023 Taxable Value	$222,089	2024 Taxable Value	$230,252
Countywide Millage Rate	6.6852	Countywide Millage Rate	6.6852
Unincorporated Millage Rate	0.8212	Unincorporated Millage Rate	0.8212
2023 BoCC Property Taxes	$1,667.09	2024 BoCC Property Taxes	$1,728.36
BoCC Non-Ad Valorem:			
Fire Assessment	$268.00	Fire Assessment	$281.00
Waste Collection Assessment	$144.50	Waste Collection Assessment	$264.21
Waste Disposal Assessment	$62.00	Waste Disposal Assessment	$73.00
Total Non-Ad Valorem Assessment	$474.50	Total Non-Ad Valorem Assessment	$618.21
Total 2023 BoCC TRIM Payment	$2,141.59	Total 2024 BoCC TRIM Payment	$2,346.57
		Increase to Homeowner - 2024	$204.98

The Solid Waste Division will internalize the collection of a larger percentage of unincorporated homes effective October 1, 2024. Collection and disposal annual fees will increase to $337.21, which is a 63.3% increase from the current year. With the Board's direction, solid waste fees will increase approximately 5.0% annually for the next five years.

The 2024 start-up of a Constructed Wetlands Leachate Treatment Facility (CWLTF) and Renewable Natural Gas Facility (RNG) both represent emerging technologies and will serve to differentiate Polk County's Landfill through the reduction of operating costs and the generation of new revenue.

Water and Wastewater

In response to financial pressures due to regulatory challenges, alternative water supply construction, and expanding Utilities operations to address growth impacts, Polk County performed a comprehensive rate study in FY 23/24. Its purpose was to identify potential changes to rates and fees for water, wastewater, reclaimed water, and alternative water supply to adequately fund the capital needs and operational expenses while maintaining sufficient reserves and a debt coverage ratio of 1:5. Water rates, last adjusted in 2019, and wastewater rates, last adjusted in 2014, increased 6% effective October 2024 and will be indexed by 6%

each year through 2028. Similarly, the surcharge assessed on water usage to supplement the alternative water projects will increase by $0.25 per 1,000 gallons each year from October 2024 through October 2028, and a similar surcharge will be added to reclaimed water usage.

Connection fees for a residential water connection increased from $2,844 to $3,038 and residential wastewater connection fees increased from $4,195 to $6,168 on October 1, 2024. Other fees charged for various services increased based on the cost of providing the services.

Infrastructure

Polk County's Community Investment Program (CIP) is a rolling five-year plan that funds major capital improvements to provide adequate infrastructure and facilities for residents and new business development. The rolling five-year CIP expenditures through FY 28/29 are projected to be almost $1.8 billion, with $695.1 million budgeted in FY 24/25. Project funding addresses areas to accommodate increased traffic and access needs, repair and replace aging water and sewer infrastructure, and continued expansion and improvement of facilities, parks, and the North Central Landfill. Public safety facilities remain a significant priority.

Overall County Budget

The FY 24/25 adopted balanced budget totals nearly $2.985 billion, representing a 17.1% increase over the previous year. The increase is due in large part to multi-year capital projects with carryforward balances, fee increases for solid waste collection, water, wastewater, reclaimed water, and alternative water supply fees, and proceeds from a Utilities bond that will finance a major construction project for that division.

Fow the third consecutive year, the Board chose to reduce the County's millage rate to provide some relief to property owners from high inflation and significant increasing property values. This budget includes a spending plan that reflects Board values and achieves Board priorities by:

- Continuing investments in public safety with construction of new fire rescue stations, a state-of-the-art training facility, increased firefighter/emergency medical staffing to provide acceptable levels of service to the growing population, construction of training and K-9 facilities for the Sheriff, as well as a new Sheriff substation in the growing Poinciana area
- Increasing investment in alternative water supply and expansion of water facilities in Northeast Polk
- Preserving open spaces through land acquisition utilizing funding from Environmental Lands ad valorem tax

- Leveraging nearly $440 million in State and Federal funding to build infrastructure, improve water quality, provide affordable housing and healthcare, and operate other programs that enhance the quality of life for all Polk residents

Polk County is ensuring it has the staff and resources necessary to keep facilities such as parks and recreation centers safe, clean, and inviting, investing in emergency services to be able to respond more quickly and effectively to calls of medical distress, evaluating service delivery, and overhauling systems and processes to better serve Polk residents. The adopted budget also includes continued investment in digital transformation efforts to evaluate, prioritize, and implement cutting-edge technology platforms including cybersecurity measures within all County operations.

Operating Millage and Assessed Valuations

The total Countywide operating millage rate in the FY 24/25 adopted budget is 6.6348, a reduction of 0.0504 mills from FY 23/24.

The July 1 valuation from the Property Appraiser indicated a Countywide increase of 11.39% over FY 23/24; the two prior year valuation increases were 15.86% and 17.75%, respectively, indicating significant but slowing growth over the period.

General Fund

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

The FY 24/25 General Fund budget totals $653.4 million, which is an increase of approximately $77.1 million over FY 23/24. The General Fund operating budget (total General Fund budget minus transfers and reserves) is $505.5 million, which is an increase of $37.5 million over FY 23/24. This General Fund increase includes $16.3 million to the Sheriff's budget and $7.3 million for salary and benefits for those employees funded by this revenue source.

Based upon Board direction, the General Fund continues to maintain emergency reserve funds equal to 45 days of operating expenses, which equates to about $1.38 million a day. An emergency reserve fund set and maintained at this level is a significant indicator of fiscal responsibility and solvency.

Conclusion

Polk County continues to be financially strong. Over the years, through sound fiscal management, the County has positioned itself to cope with growth, create a positive atmosphere for economic development, and provide greater flexibility on budgetary issues.

I want to thank and acknowledge staff that have worked hard to balance the budget and develop a fiscally-prudent plan which will continue to provide a wide range of quality public services for this fast-growing community. With Board leadership and continued prudent financial management, Polk has thrived in many areas, but we will need to continue being resourceful and creative in maintaining investment in current services, operations, and infrastructure while adapting to the future needs of the community.

Respectfully,



William D. Beasley
County Manager

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POLK
COUNTY

2024 Profile



BOARD OF COUNTY COMMISSIONERS
330 W. Church Street
PO Box 9005
Bartow, FL 33831-9005

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Mission

We enhance the quality of life for people throughout Polk County.

About **POLK**

Population - 818,330 (2023 U.S. Census Pop. Est.)

Employed Population Estimate 16+- 352,000

Median Age in Polk - 39.5

Median Household Income in Polk - $66,909

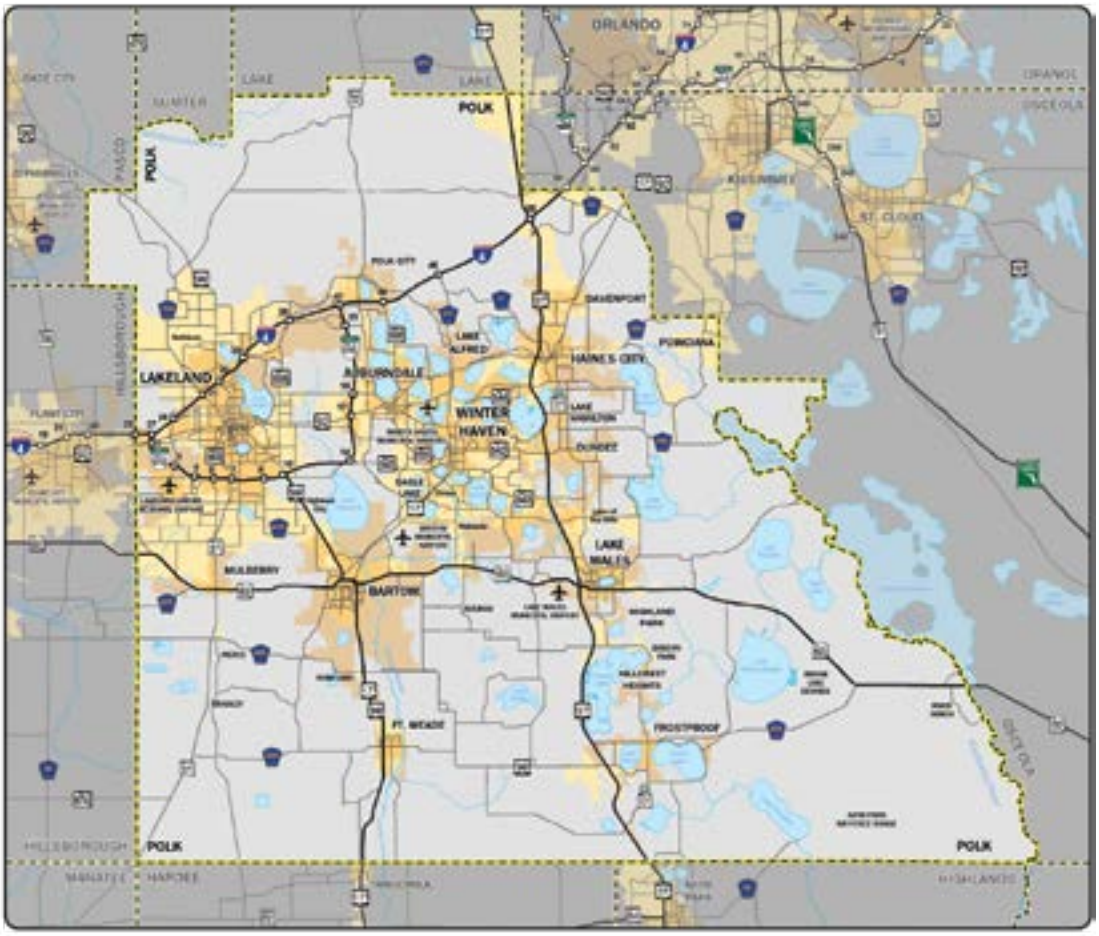
- Polk County represents about 3.62% of the total population of Florida
- Ten million people and a workforce of 3.5 million are within a 100-mile radius of Polk County
- Polk County has six traditional colleges/universities, including the newest state university, Florida Polytechnic University. Combined, these institutions enroll more than 19,000 students

Total Square Miles - 2,011

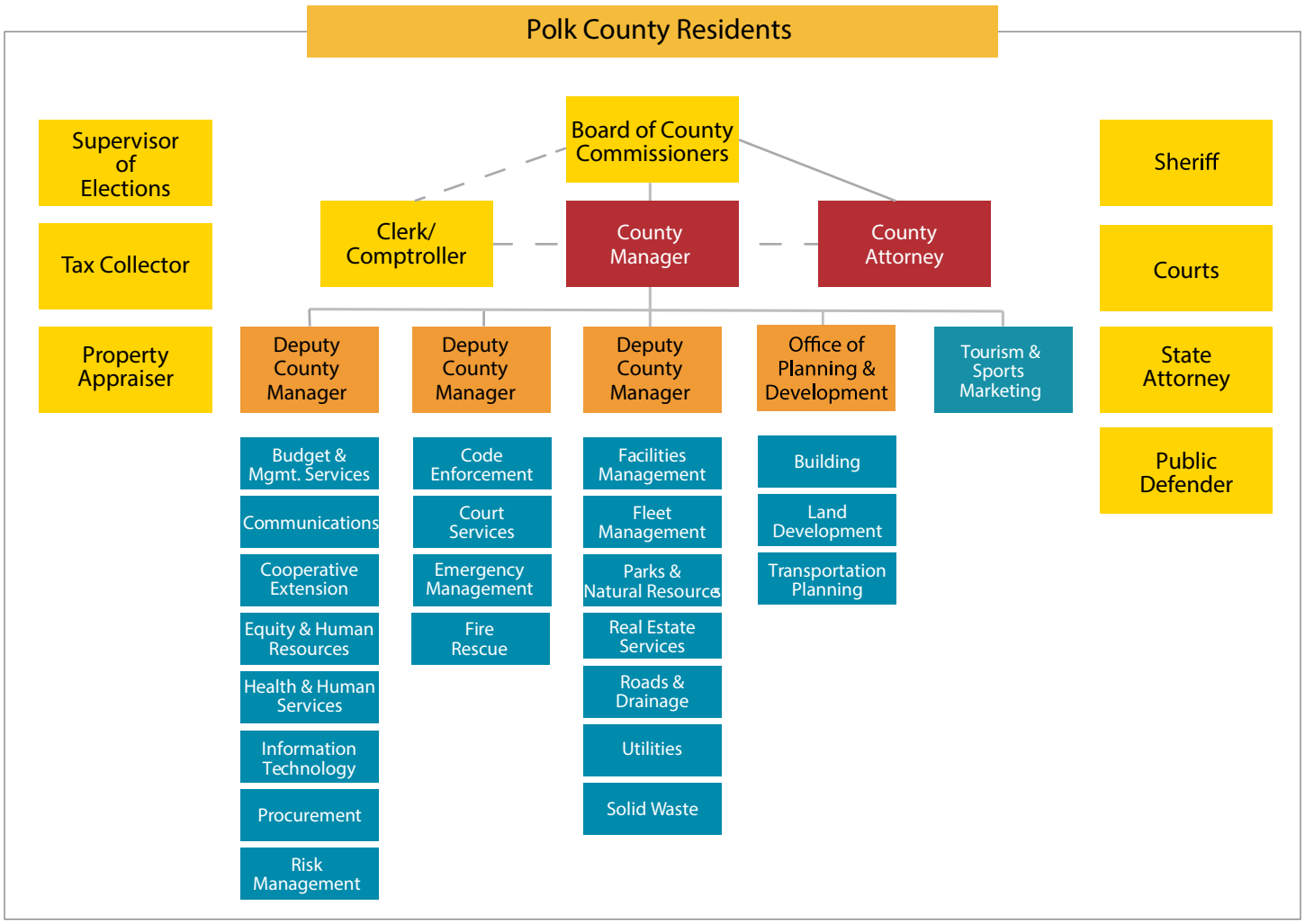
Square Land Miles - 1,798

Square Water Area - 213

- Polk County is Florida's fourth largest county and is larger than the State of Rhode Island
- The county has 17 municipalities, the largest being Lakeland and the second being Winter Haven. Other municipalities include Auburndale, Bartow, Davenport, Dundee, Eagle Lake, Fort Meade, Frostproof, Haines City, Highland Park, Hillcrest Heights, Lake Alfred, Lake Hamilton, Lake Wales, Mulberry, and Polk City.



Our STRUCTURE



Polk County Government...

- Provides fire protection and ALL ambulance services
- Coordinates emergency evacuations
- Enforces housing codes and regulations
- Determines land use and zoning
- Facilitates garbage and recycling collection
- Issues building permits
- Operates County landfill
- Administers affordable housing programs
- Provides health and welfare programs
- Preserves natural ecosystems
- Builds, resurfaces, and maintains roads
- Assists in developing small businesses
- Supplies drinking water
- Minimizes mosquito population
- Produces Government television (PGTV)
- Builds and maintains parks
- Preserves wildlife
- Provides wastewater collection/treatment
- Stimulates economic development
- Reviews development construction plans
- Offers agricultural education programs
- Initiates Countywide clean-up projects
- Recruits sporting events and promotes tourism
- Plans transportation to accommodate growth
- Maintains more than 53,000 street signs each year
- Monitors criminals who are on probation
- And much more!

Charter **Government**

Polk County has a charter government authorized by the Florida Constitution. It may only be amended by a vote of the local registered voters. It is a means by which local control, home rule, and citizen input are enhanced. A county charter is a written document defining the powers, structure, and functions of the County. The charter acts as a "mini-constitution" for the people of Polk County.

County government is granted all home rule powers of self-government as approved by the local voters that are consistent with state law.

Some of the key provisions of the Charter:

- Requires that candidates for County Commission reside in the district in which they are running at the time that they qualify for office, in addition to maintaining residency after being elected
- Ordinances and charter amendments can be proposed by petition of the voters
- Members of the County Commission and the Constitutional Officers may be recalled from office in accordance with state law and the Governor retains the right to suspend or remove any County official from office

The Charter does not affect city governments. It is not a form of annexation or consolidation. It does not affect the powers or duties of the Constitutional Officers or the School Board.

The State Legislature is the only governing body with the power to create, abolish, or consolidate counties. A county cannot change its form of government, such as combining city and county governments, without a referendum.



County Commissioners: (Left to right) Rick Wilson, District 2; Neil Combee, District 5; George Lindsey III, District 1; Bill Braswell, District 3; and Martha Santiago, District 4.

As of the November 2024 elections, Michael Scott was elected to replace Neil Combee in District 5, and Becky Troutman was elected to replace George Lindsey III in District 1.

Constitutional Officers

Clerk of the Courts
Stacy Butterfield



Property Appraiser
Marsha Faux



Tax Collector
Joe Tedder



Supervisor of Elections
Lori Edwards



Sheriff
Grady Judd



As of the November 2024 elections, Neil Combee was elected Property Appraiser to replace Marsha Faux, and Melony Bell was elected Supervisor of Elections to replace Lori Edwards.

Board of County Commissioners

The Board of County Commissioners is the governing body of Polk County. Each commissioner is elected by a Countywide vote to a four-year term. In the November 2018 election, the Polk County Charter was amended to limit the number of terms to three consecutive four-year terms.

Each of Polk County's five commissioners represents a County district and must reside in his/her district. Commissioners from districts one, three, and five are elected in Presidential election years; districts two and four are elected in the intervening years.

In November, a chairman and vice chairman are elected by the members of the County Commission. The board selects committee chair/liaisons who, in turn, work with the County Manager and staff to establish Board policies in specific focus areas, such as tourism, community outreach, and legislative issues. They also select residents to serve on a variety of commissions, boards, and councils.

Duties

The Florida Constitution and Chapter 125 of the Florida Statutes authorize the Board of County Commissioners to exercise all powers not prohibited by law. This includes levying taxes, distributing tax monies through budgeting and appropriations, constructing and maintaining roads and bridges, providing health and welfare services, managing all County-owned property, and providing supervision of all County functions and services. County taxes support many of the activities and services of County government, including the justice system, the sheriff, and the circuit and county courts.

The Board meets the first and third Tuesday of the month in the Boardroom of the Administration Building in Bartow. Florida's "Government in the Sunshine" law requires that all county government business takes place in public meetings and the public be given adequate notice of such meetings. The Board's agenda is posted before each meeting and is available on the County's website at www.polk-county.net. Meetings are also televised by PGTV and can also be viewed on the internet at the County's website.

County Manager

The Board of County Commissioners hires the County Manager who is responsible for all the divisions within the County Commission, except for the County Attorney's Office, which answers directly to the Board. The County Manager serves as the budget officer and selects, employs and supervises County personnel. In FY 24/25, the County will employ about 2,351 people.

Advisory Groups

Advisory groups play a critical role in Polk County government. State law created some groups, and the BoCC created others as advisors in specific areas. County residents are encouraged to participate by expressing a desire to be appointed to these groups or make recommendations for appointments.

Annual Review FY 23/24

September 2024

Fire Rescue Services

Stations	44
Employees (Full-Time)	687
Assist Outside Agencies	770
Citizen Assist/Service Call	3,870
Fire Alarm	1,926
Fire Call	965
Hazardous Conditions	735
Medical Calls	71,336
Other	10,948
Rescue Call - Special Detail	99
Special Detail	3
Technical Rescue	99
Traffic/Transportation Incidents	5,411
Total	**96,162**

Source: Polk County Fire Rescue

Law Enforcement-Sheriff

Employees (Total)**	1,899
Sworn	788
Certified	369
Civilian	742
Total Crimes in Polk County**	5,380
Marine/Agricultural Calls for Service	2,010
Calls for Police Service (911)**	324,025
Traffic Crashes Investigated**	8,618
Calls for Animal Control**	14,834
Daily Average Jail Population**	2,613
Jail Bookings	21,042

*Source: Polk County Sheriff's FY 24/25 Strategic Plan and Budget***

Public Works

Solid Waste	
Tons of Solid Waste disposed at Landfill*	780,255.45
Annual Collections per Household*	52
Households Serviced*	160,937
Annual Curbside Garbage Pickups*	8,368,724
Disposal Cost per Pick-Up*	$1.00
Roads and Drainage	
Street Miles-Center Lane**	2,707.33
Lighting Systems**	25
Traffic Signs**	53,067
Sidewalk Miles**	523.32

*Sources: Polk County Solid Waste Division**
*Polk County Roads & Drainage Division***

Water/Wastewater Utilities

Water	
Plants	28
Connections	88,330
Average Daily Flow Pumped (mgd)	20.037
Average Daily Flow Permitted (mgd)	30.487
Wastewater	
Wastewater Facilities	8
Pumping Stations	401
Connections	71,086
Average Daily Treatment (mgd)	9.995
Averaged Permitted Daily Capacity (mgd)	14.109
Public Access Reclaimed Water	
Facilities	3
Connections	14,367
Average Daily Reuse Flow (mgd)	10.719
Average Daily Rescue Flow Permitted (mgd)	13

Source: Polk County Utilities Division

Parks & Natural Resources

Regional Parks	6
Specialty Parks	52
Neighborhood Parks	28
Community Parks	15
Park Acres	3,860.25
Lighted Ballfields	87
Lighted Multi-purpose Fields	44
Boat Ramps	51
Boat Ramp Lanes	59
Docks	24
Acres Acquired	26,911
Land Acquisition Cost	$111,984,536
Acquisition Partners	$79,413,108
18 of 32 properties	
County's Land Acquisition Cost	$31,738,917
Savings % to county from partners	-
Cost of Land Sold to State	$1,788,965

Source: Polk County Parks and Natural Resources Division

Libraries

Number of Libraries	17
Library Materials	750,049
Annual Circulation	2,288,965
Registered Borrowers	516,761

Source: Polk County Library Cooperative

Top Employers

Employer	Employees
Publix Super Markets	15,361
Polk County Public Schools	13,459
Lakeland Regional Health	6,942
Walmart	5,523
Amazon	5,500
Geico	3,800
BayCare	2,614
Board of County Commissioners	2,258
City of Lakeland	2,000
Polk County Sheriff's Office	1,830
Watson Clinic	1,797
Mosaic	1,707
Legoland	1,500+
Advent Health	1,497
Polk State College	1,250
Southeastern University	1,072

Source: CFDC MAY 2023

BoCC Position Counts

	Employees	Population	Employees per 1000 Population
FY 07/08	2,273	591,659	3.84
FY 10/11	1,942	602,095	3.23
FY 15/16	1,918	634,638	3.02
FY 20/21	2,134	725,046	2.94
FY 22/23	2,251	753,520	2.99
FY 23/24	2,258	787,404	2.87
FY 24/25	2,351	818,330	2.87

Polk County Trends & Issues

It has been more than 15 years since Polk County has seen new construction fueled by a robust economy like it has in the past three years. Through good fiscal management, the County is well-positioned to manage this growth, create a positive atmosphere for economic development, and provide services to its residents that ensures a comfortable quality of life in Polk.

Data released by the U.S. Census and the Central Florida Development Council shows that Polk County is now the fastest-growing county in Florida and fifth in the United States, averaging about 75 people a day moving into the County.

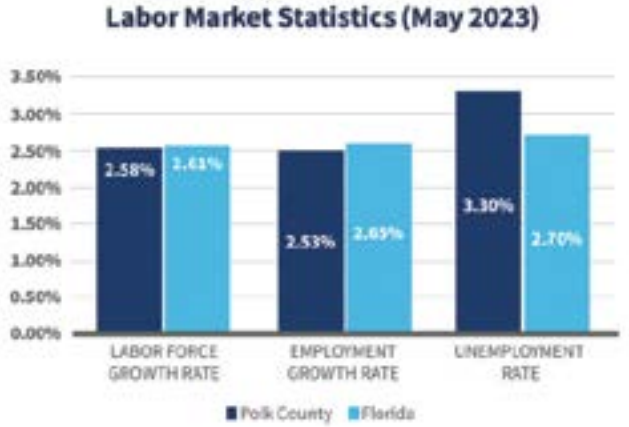
Polk County's overall economic health remains strong, but inflation continues to threaten Florida's vibrant economy. Inflation, high fuel prices, ongoing supply chain disruptions, and labor shortages are affecting the County employees' workloads and delaying capital project milestones and completion.

Key Trends

Seven key trends exist which represent challenges and opportunities for Polk County Government. These trends drive more specific challenges. Understanding these trends is critical for developing effective strategies. Trends include:

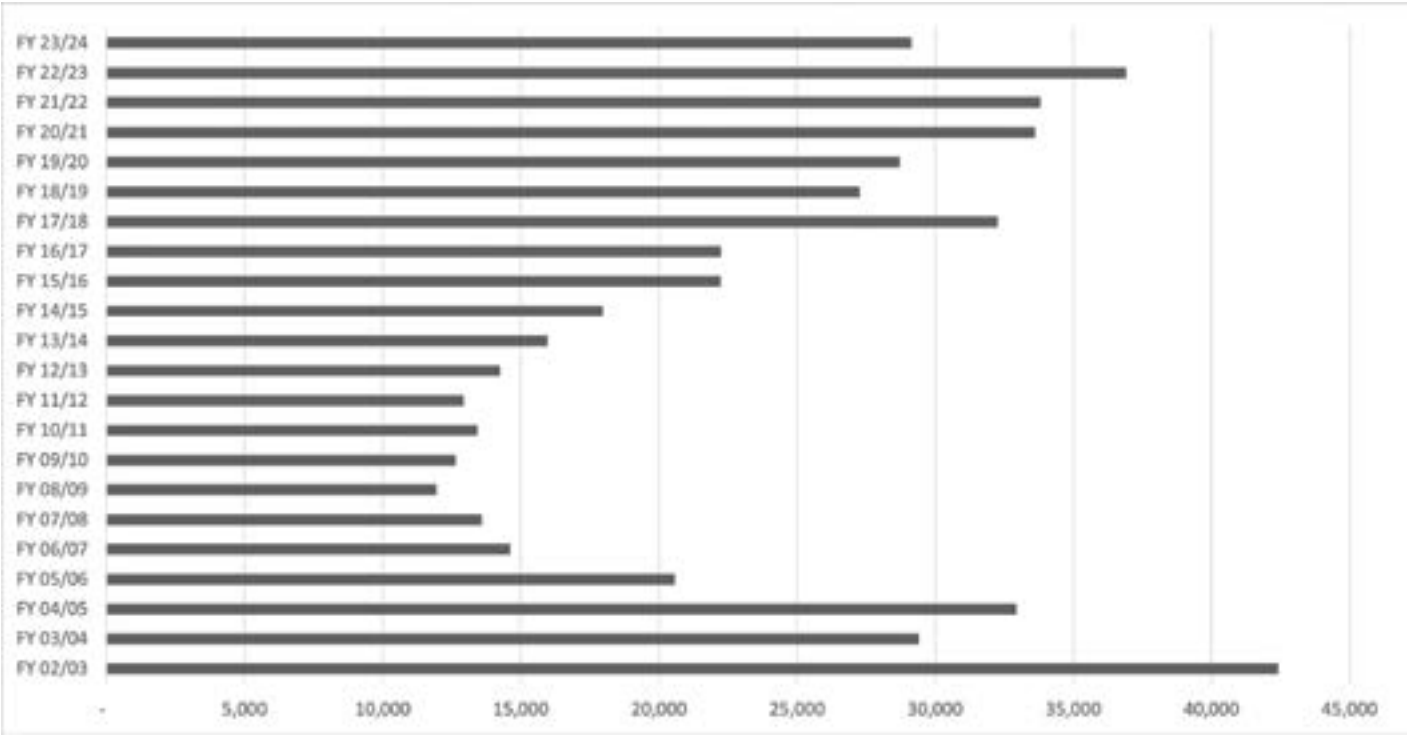
- *Urbanization and Population Growth*
- *Revenue Growth*
- *Limitations on Revenue Options*
- *Cost of Operating Government*
- *Rising Costs to the Public*
- *Competition for a Skilled Workforce*
- *Leadership Transitions*

Polk County's Work Force

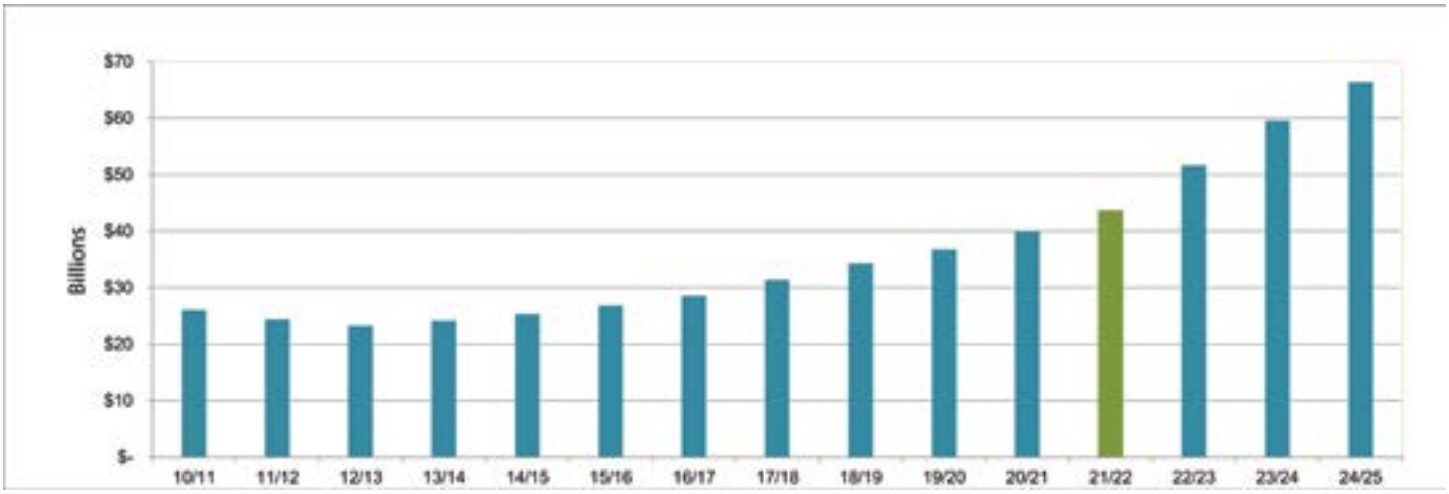


* Source(s): 2023 Estimated BEBR population data **Polk County Information Technology Division *** 2023 Polk Property Appraiser Tax Rolls

Total Building Permits Issued Countywide



Countywide Assessed and Taxable Values



City/Town	Population*	Square Miles**	Taxable Values***	% of Change
Auburndale	19,298	24.3	$2,601,226,729	16.34%
Bartow	19,969	52.5	$1,348,616,762	16.32%
Davenport	12,413	4.8	$1,234,447,374	17.28%
Dundee	5,653	12.2	$381,183,083	8.61%
Eagle Lake	3,863	4.4	$362,427,843	47.30%
Fort Meade	5,006	8.5	$202,536,594	10.22%
Frostproof	3,029	19.3	$226,469,018	9.24%
Haines City	35,285	24.4	$3,389,972,979	20.57%
Highland Park	251	1.1	$18,887,030	5.93%
Hilcrest Heights	240	8.7	$20,800,495	4.76%
Lake Alfred	7,342	24.2	$568,369,384	33.19%
Lake Hamilton	1,571	5.1	$183,219,499	33.09%
Lake Wales	17,384	21.4	$1,235,543,293	6.76%
Lakeland	121,968	75.1	$11,254,991,471	5.41%
Mulberry	4,345	7.5	$ 396,290,792	14.07%
Polk City	2,973	5.1	$280,611,130	11.08%
Winter Haven	55,764	41.1	$4,745,881,925	11.26%
Unincorporated Polk	481,262	1,671.5	$38,588,214,949	11.14%

BUDGET PROCESS AND POLICIES

Budget Process and Calendar

The budget process for county governments in Florida is, in large part, statutorily driven as outlined in the timetable titled *Statutory Budget Timetable*. For further detail, please refer to Florida Statutes, Section 200.065. Following the statutory budget timetable is the *Budget Calendar* for Polk County (henceforth known as "County"), Florida.

Every employee of the County has a role in preparing the budget, which must be formulated, prepared, implemented, and evaluated. Each director is accountable to the County Manager for the performance of their respective personnel and whether their division meets the objectives within the allocated resources.

The County uses a biennial budget format in which the first year establishes the appropriated budget, and the second year concentrates on financial planning. The biennial format, along with the five-year projections, enables strategic and tactical thinking and provides for improved decision making with a long-term focus on goal achievement and infrastructure maintenance.

The following outlines the various stages of budget development and administration and identifies the roles and responsibilities of the key participants in the process.

The Planning Phase

Budget development begins in the first quarter of the fiscal year when plans are set forth for the following year's budget process. Budget and Management Services identifies obstacles from the previous year's budget process, implements plans to overcome them, and designs objectives for the upcoming budget process. Budget and Management Services also creates/updates instructions and examples, schedules training classes, and sets budget calendar schedules.

The Preparation Phase

At the Board Retreat in February, the Board sets its goals for the budget process. Budget and Management Services then works with senior management to finalize the budget assumptions and conducts the budget kickoff meeting. The budget kickoff is typically held near the end of February or the beginning of March and sets the pace for the preparation of the budget, providing the current financial status of the County, projected economic growth, and issues that may need to be addressed during future budget work sessions.

Divisions are provided the general assumptions to use during the budget process, such as salary and insurance changes and estimated fuel and utility rates. As part of the budget preparation phase, divisions prepare five-year projections for the major funds and begin work on the five-year Community Investment Program (CIP). The CIP kickoff is typically held in early April, so the preparation phases for operating and capital budgets run semi-concurrently.

After reviewing the division budget requests, Budget and Management Services coordinates any needed changes to the requests for management review. Throughout April and May, budget reviews are conducted with each division and the appropriate Deputy County Manager and then with the County Manager. In July, the County Manager presents his recommended balanced budget to the Board of County Commissioners.

The Review and Adoption Phase

Board work sessions are held in a public setting and may be scheduled at any time during the budget process. During these sessions, the Board reviews budget issues and makes necessary decisions.

In August, the Property Appraiser prepares and mails the Notice of Proposed Property Taxes, also known as the TRIM (Truth in Millage) notice. The TRIM notice outlines the proposed millage rates and taxes based on the taxable value of the property as determined by the Property Appraiser and includes the date, time, and place of the tentative budget hearing, or first public hearing. By statute, two public hearings must be held as part of the budget and millage adoption process.

The purpose of the first public hearing is to provide the public an opportunity to speak for or against the tentative proposed budget and millage rate. At the end of the first public hearing, the date, time, and place are set for the final budget hearing, or second public hearing. An advertisement for the second public hearing is published in a local newspaper and includes summary budget information, tentative millage rate, and tentative approved budget based on the first public hearing, as well as the time, date, and location for the second public hearing.

The purpose of the second public hearing is to provide the public an opportunity to speak for or against the tentative approved budget and millage rate. At this public hearing, the Board adopts the final budget, which includes the CIP, and the millage rate. Within the next three days, the Property Appraiser, Tax Collector, and Department of Revenue must be notified of the adopted millage rate. In mid-October, the Tax Collector mails final tax invoices to property owners.

The adopted budget is effective on October 1 of each year.

STATUTORY BUDGET TIMETABLE

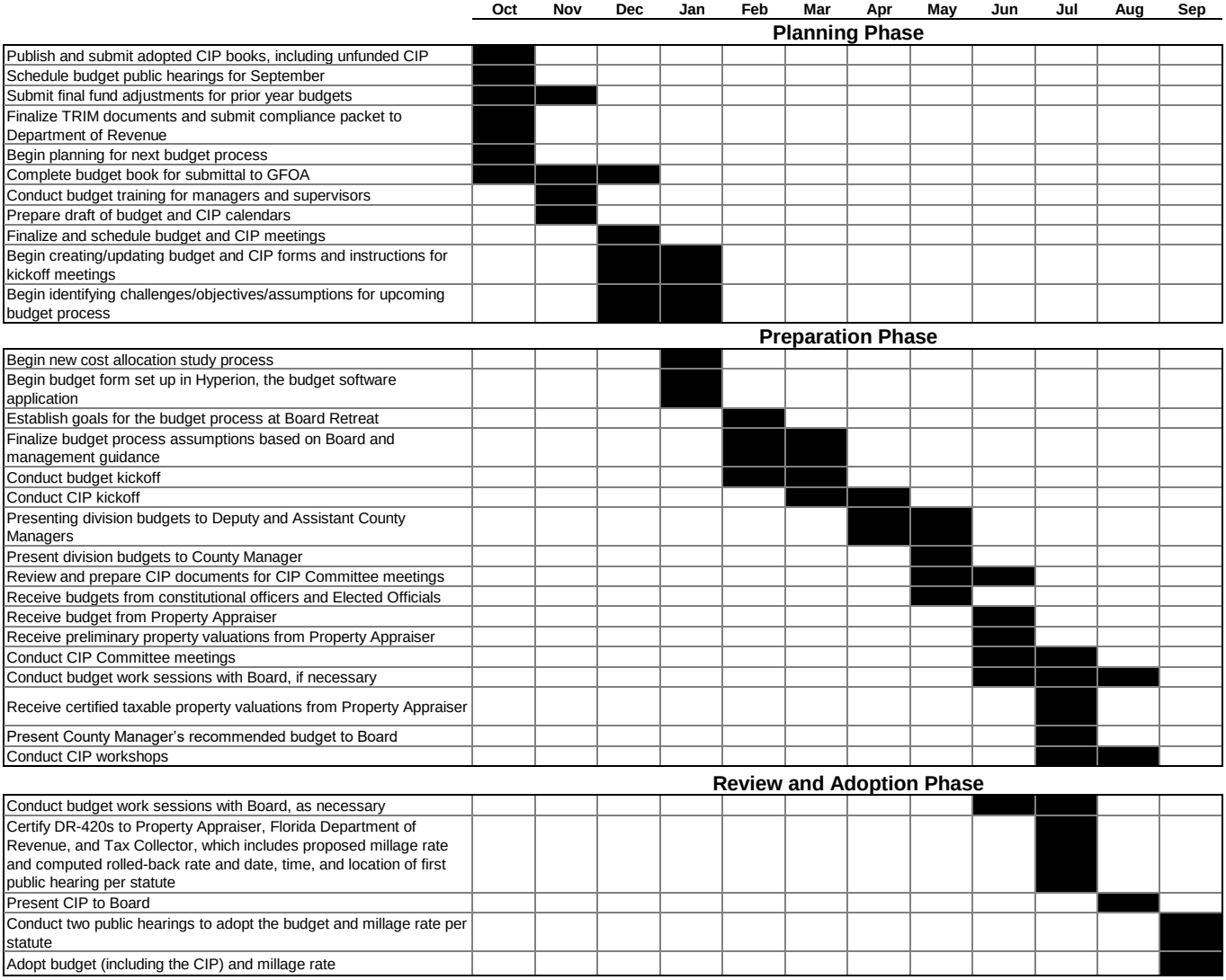
Local Government TRIM Timetable (State Guidelines)

Day #	Typical Date *	Agency	Activity
1	July 1 or certification date, whichever is later	Property Appraiser	Certifies tax roll or court certifies interim tax roll (DR-420, *Certification of Taxable Value*)
35	August 4	Taxing Authority	Advises Property Appraiser of proposed millage, rolled-back rate, and date, time, and place of the tentative budget hearing
55	August 24	Property Appraiser	Prepares and mails notice of proposed property taxes (DR-474, *TRIM Notice*), which advertises the tentative budget hearing
Between 65 to 80 days	September 3 to September 18	Taxing Authority	Tentatively adopts millage and budget at tentative budget hearing (cannot be held sooner than ten days following the mailing of the notice)
Between 80 to 95 days	September 18 to October 3	Taxing Authority	Advertises the final budget and millage hearing in the newspaper within 15 days after adopting the tentative budget and millage
Between two to five days after ads run	September 20 to October 8	Taxing Authority	Holds final budget and millage hearing between two and five days after advertisement appears in the newspaper
Within three days after adoption	September 23 to October 11	Taxing Authority	Forwards resolution or ordinance adopting millage to Property Appraiser, Tax Collector, and Department of Revenue
After completion of final millage and budget hearings by all taxing authorities		Property Appraiser	Certifies final tax roll to taxing authorities (DR-422, *Certification of Final Taxable Value*)
Within three days after receipt of DR-422		Taxing Authority	Completes and certifies final millage rates on DR-422 to Property Appraiser
Within 30 days of adopting final millage and budget		Taxing Authority	Certifies compliance with Florida Statutes, Sections 200.065 and 200.068, to the Department of Revenue

*This is an EXAMPLE ONLY using July 1 as the certification date and showing the range of dates (minimum to maximum) that would be utilized for scheduling. These dates make no provision for the shortening of time frames.

Budget Process

Budget Preparation Timeline for FY 24/25



ACCOUNTING POLICIES

Summary of Accounting Policies

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped within two broad categories as follows:

Governmental Fund Types

General Fund (00100) – This fund is the general operating fund of the Board and is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds (10100s) – These funds are primarily used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds (20000s) – These funds are used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs on general long-term debt (other than those payable from the operations of enterprise funds).

Capital Projects Funds (30000s) – These funds are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed by proprietary funds).

Proprietary Fund Types

Enterprise Funds (40000s) – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprise. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges. In addition, the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds (50000s) – These funds account for the financing of goods or services provided by one division or agency to other divisions or agencies of the Board on a cost reimbursement basis.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the financial statements and relates to the timing of the measurements made, regardless of the measurement focus applied. Polk County's budget uses a basis for accounting that mirrors the basis used for actual accounting of County revenues and expenditures at the fund level. Budgeting for governmental funds is prepared using the modified accrual basis of accounting.

Revenues are budgeted for the fiscal year and are expected to become measurable and available as net current assets. Expenditures are budgeted for the fiscal year when the related fund liability is expected to be incurred, except for expenditures related to general long-term debt, which is recognized when due.

Basis of Budgeting

The preparation, approval, adoption, and execution of the County budget are following and in compliance with Florida Statute, Chapter 129, and consistent with generally accepted accounting principles.

All budgets for Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects) are prepared using a modified accrual basis of accounting. The modified basis is a mixture of the cash and accrual basis. To be recognized as a revenue or expenditure, the actual receipt or disbursal of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. Revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources. Formal budgetary integration is employed as a management control device during the year.

Budgets for Proprietary Funds (Enterprise and Internal Service) use the accrual basis of accounting. Revenues are recognized in the period in which they are earned, and expenditures are recognized in the period in which the liability is incurred.

The Annual Comprehensive Financial Report (ACFR) shows the status of the County's finances based on generally-accepted accounting principles, which generally mirrors the format by which the budget is prepared. Some exceptions are the treatment of capital assets, compensated absences, other post-employment benefits (OPEB), and pension obligations. The full purchase price of capital assets is an appropriation in the budget and is capitalized and depreciated in the Government-Wide statements and the Enterprise Funds in the ACFR. The entire unpaid liability for OPEB, compensated absences, and the County's proportionate share of the Florida Retirement System (FRS) plans' liabilities are recorded in the Government-Wide statements in the ACFR, whereas the current liability is budgeted as an appropriation in the year when it is expected to be expended.

Internal Budget Adjustments

Budget adjustments are designed to give the County limited flexibility in its budgetary proceedings and may generally be approved for one of three reasons. First, a budgetary oversight may have been made in the original approved budget. Because the budget cycle begins so early in the year, it is very easy to overlook certain items that should have been included or to over-estimate or under-estimate the expenses or need for certain other items.

A second justification for an adjustment is emergency purchases. In many instances, equipment, supply, or maintenance costs must be incurred at a higher level than could have been anticipated due to a breakdown of equipment, the assumption of a new service, or unusually large contract prices. A third justification for an adjustment is an avoidance of future cost increases. A contract may be entered into earlier than projected to lock in a price for the purchase of goods or services that is expected to increase by the originally projected contract date.

As noted above, budget adjustments exist for very specific reasons and should not be used to balance an organization's budget each month. Operating within one's available budgetary resources is a managerial responsibility. The approved budget is only a plan and can be adjusted as circumstances change; however, it should be adhered to as closely as possible. When needs are less than originally anticipated or prices come in lower than budgeted, excess funds should accrue as savings to the County and should not be considered as available dollars for additional expenditures. These accrued savings become cash forward in the next year's budget and are valuable revenue in maintaining service levels and avoiding tax rate increases.

Capital Equipment Adjustments

Capital equipment items not approved in the budget can be purchased in one of three ways:

1. If the amount is less than or equal to $10,000, and if the requesting party has funds available, then Budget and Management Services can approve the purchase.
2. If individual items or systems exceed $10,000 but do not exceed $50,000, and if the requesting party has funds available, then the County Manager or designee can approve the purchase.
3. Individual items or systems over $50,000 require Board approval with justification of fund availability whether from within one's own budget or if requiring a transfer of the appropriate contingency.

Encumbrances and Obligations

Encumbrances and obligations represent commitments related to unperformed contracts for goods or services and are recorded to reserve that portion of the applicable appropriation. Encumbrance and obligation accounting is utilized in the governmental funds.

GENERAL FISCAL/BUDGET POLICIES

GENERAL POLICY

1. The annual operating budget of Polk County, Florida shall balance the public service needs of the community with the fiscal capabilities of the County. The budget is intended to achieve the goals and objectives established by the Board of County Commissioners for the following fiscal year. County programs will represent a balance of services with special emphasis on public safety, quality of life, and compliance with various State and Federal mandates including the comprehensive plan. Services shall be provided in a most cost-effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. Polk County recognizes that its citizens deserve the County's commitment to fiscal responsibility and that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures, such as personal services, operating costs, and capital outlay, will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies, which would require the expenditure of additional operating funds, will either be funded through reductions in existing programs of lower priority or through adjustments to fees, service charges, or taxes. New requests or changes to programs or policies will be accompanied by an analysis of the short-term and long-term impact on the operating budget caused by such changed or new program or policy. New programs, services, or facilities shall be based on general citizen demand or need.
3. The County shall prepare and implement a Capital Improvement Budget (Community Investment Program), which is consistent with State requirements, that schedules the funding and construction of projects for a five-year period. As identified in the County's comprehensive plan, the Community Investment Program shall balance the needs for improved public facilities within the fiscal capabilities and limitations of the County.
4. The County shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), which is applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
5. The County shall provide funding for public services on a fair and equitable basis and shall not discriminate in providing such services on the base of race, sex, color, religion, national origin, or physical handicap.
6. Budgets for all County divisions and all other County expenditures, including all Constitutional Offices, shall be under Commission appropriation control.

7. Interfund loans must be supported by a fiscally-sound source of funds available for repayment.
8. Preparation of the County's budget shall be in such a format as to allow correlation with the costs reported in the County's Comprehensive Annual Financial Report.

FISCAL POLICY FOR ANNUAL OPERATING REVENUE AND EXPENSES

ALL FUNDS – REVENUE

1. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions.
2. Revenue estimates will be made on a reasonable conservative basis to ensure that estimates are realized.
3. The operating budget will be prepared based on 95% of the certified taxable value of the property tax roll and other anticipated revenues.
4. The County will not use long-term debt to finance expenditures required for operations.
5. The operating budget will be balanced using current year revenues to finance current year expenditures. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis or as reserves to be carried forward.
6. As early as practical, in each annual budget cycle, the Board shall give direction to administration as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in January of each year in conjunction with setting a tentative budget calendar.
7. Fees should be collected on all County-provided services for which specific users may be readily identified and use may be reasonably quantified. The fee amount should be based on actual costs incurred in providing the services (or facility) and shall be reviewed at least every five years. The degree to which fees shall recover full costs shall be a policy determination of the Board, but in no instance should it exceed that total cost.

ALL FUNDS – REQUIREMENTS

1. Normal maintenance requirements necessary to sustain the basic asset value will be included in the budget of the proper operating fund.
2. Contractual obligations and compensation plans for employees will be provided.
3. As early as practical in the budget process, the Board shall discuss staffing for current and planned years with County administration.

4. Capital will be provided for major improvements and automation of services based on multiple-year planning and appropriate cost benefit analysis. Each year, as early as practical, the Board shall discuss specific capital replacement requirements and policies for the upcoming year.
5. Future capital improvement requirements and replacement will be included in operating plans requiring such reserves as may be necessary. The annual amount set aside to provide reserves for future capital requirements should be consistent with individual fund needs as approved by the Board.
6. Along with other required budget material submitted by division directors in March and April of each year, the Risk Management Director shall prepare an estimate of amounts to be budgeted for workers' compensation, self-insurance, and malpractice claims. This amount shall be discussed with the Board at as early a date thereafter, as practical.

SPECIFIC GUIDELINES FOR INDIVIDUAL FUNDS

General Fund

It is the objective of the County to pay a great portion of the operating expenses of the General Fund as possible from sources other than ad valorem taxes. Only to the extent that non-ad valorem tax sources of revenue are inadequate to support services at desired levels should ad valorem taxes be considered for assessment.

Service charges and fees for all General Fund services will be analyzed to ensure an appropriate proportional recovery of direct costs and overhead.

Enterprise Funds

The annual operating budget includes two enterprises that have multiple funds: Utilities (water and sewer) and Solid Waste. Each enterprise reimburses the General Fund for its proportionate share of the cost of general administrative divisions. Service charges, rent, and fee structure are established to fully ensure recovery of costs for these funds possible, considering public benefit. Utilities and Solid Waste make a payment-in-lieu-of taxes computed in a fashion that relates the tax to a comparable commercial use.

A review of cost of service and rate structures for Utilities (water and sewer) and Solid Waste charges are performed on a routine basis. The recommended budget sets forth the amount to be recovered by the service charges, which will be based on the cost of services provided. The impact of such cost of services on rate schedules shall be presented to the Board in a timely manner to allow review and analysis prior to its approval.

Internal Services Funds

Charges to divisions for services rendered will be sufficient to cover the total cost of performing those services on an efficient basis. Rate changes for such services shall be presented to the Board at least 60 days prior to the planned date of implementation and shall be accompanied by an analysis and justification.

Considering inflationary cost factors, replacement of equipment will be included in the cost of furnishing services.

Lease purchase or borrowing of funds will be considered appropriate only if it involves a major conversion from which the cost saving benefits will accrue in future years during the useful life of assets acquired by such methods.

FISCAL POLICY FOR CAPITAL EXPENDITURES AND DEBT FINANCING

ALL FUNDS

Revenue

Revenue projections for the Community Investment Program shall be based on conservative assumptions of future earnings and bond market conditions.

Requirements

Capital projects shall be justified in relation to the applicable elements of the County's comprehensive plan or other requirements or needs.

Estimated requirements for capital projects shall include all costs reasonably associated with the completion of the project.

The impact of each project on the operating revenues and requirements of the County shall be analyzed as required by the general fiscal policy stated above.

Long-Term Debt

Long-term borrowing will not be used to finance current operations or normal maintenance. A policy of full disclosure will be followed in all financial reports and official statements for debt.

Medium-Term Debt

Lease purchase methods, bonds, or other debt instruments may be used as a medium-term (four to ten years) method of borrowing for the financing of vehicles, other specialized types of equipment, or other capital improvements. The equipment or improvement must have an expected life at least equal to the years leased or financed. The County will determine and utilize

the least costly financing methods available. Such debt arrangements will be repaid within the expected life of the equipment or improvement acquired.

Short-Term Debt

The County will determine and utilize the least-costly method for short-term borrowing. Short-term debt may be refunded in accordance with applicable federal laws.

SPECIFIC GUIDELINES

1. *General Capital Improvements:* These improvements, or those not related to County-owned enterprises, shall be funded from general operating fund revenues or fund balances, the sale of revenue bonds or general obligation bonds, and from special assessments and grants.
2. *Pay-As-You-Go Capital Improvements:* These improvements shall be funded from general operating fund revenues or fund balances, State and Federal grants, special assessments, or other sources of revenue, which may become available to the County. Major capital projects related to the delivery of general-public services shall be paid from general-purpose revenues.
3. *Special Assessments:* When special assessments are used for pay-as-you-go general capital improvements, whereby the County as a whole receives the benefit, the County, consistent with State law, will establish the interest rate charged.
4. *Revenue Bond Debt Limit:* Sale of revenue bonds shall be limited to that amount which can be supported by user fees and other associated revenues. Revenue bond coverage shall not be less than parity-required coverage. Net annual debt service shall be gross annual debt service less estimated interest on debt service reserve accounts and funds from other governmental units designated for payment of such debt service.
5. *Enterprise Capital Improvements:*

   Pay-As-You-Go Improvements: Enterprise funds should support needed capital improvements on a pay-as-you-go basis to the greatest extent possible.

   Revenue Bond Debt Limit: Enterprise revenue bond coverage shall not be less than parity-required coverage.

Amendments After Adoption

As provided in Florida Statute, Chapter 129.06, once the budget is adopted, it may be amended by the Board at any time within a fiscal year in the following manner:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the minutes, provided that the total of the appropriations of the fund are not changed.

2. Appropriations from the Reserve for Contingency may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose; however, expenditures may not be charged directly to the Reserve for Contingency.
3. Revenue of a nature or source not anticipated in the budget and received for a specific purpose such as grants, donations, gifts, or reimbursement for damages may, by resolution of the Board, be appropriated and expended for that purpose. For example, Fire Rescue receives an unanticipated grant from the Department Homeland Security that required appropriations to be budgeted and approved by the Board.
4. Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the Board, be appropriated and expended for that purpose.
5. Request for appropriations of funds not previously budgeted will be processed as budget amendments as required by Florida Statute, Chapter 129.06 (2) (d) and (e).

Any amendment to the budget not specified above may be authorized by resolution or ordinance of the Board following a Public Hearing.

Budget Transfers

Policy changes approved by the Board of County Commissioners on December 17, 2019

Budget transfers are designed to give the County limited flexibility in its budgetary proceedings. Transfers may generally be approved for one of three reasons. First, a budgetary oversight may have occurred in the original approved budget. A second reason for which transfers may be approved is emergency purchase needs. A third justification for a transfer is the avoidance of future costs. Budget transfers should not be used to balance an organization's budget each month. The approved budget is only a plan and can be changed as circumstances change; however, it should be adhered to as closely as possible.

Any budgetary organization may request a transfer by submitting a completed budget transfer request form to Budget and Management Services. The form must contain all information requested, including account string information, justification for transfer, amount of transfer, origin and destination of funds, and signed approval by the appropriate director or designee. If there is insufficient space on the form to provide adequate justification, the requester may attach an additional page. Budget and Management Services will return any incomplete forms to the requesting organization.

Upon receipt of a completed form, Budget and Management Services reviews the information provided for accuracy and evaluates the merits of the request. Once all necessary information requirements have been satisfied, the Budget office processes a journal voucher to document the proposed transfer for auditing purposes.

Requests for a budget transfer must have the appropriate signatures as follows:

1. Transfers between costs centers within a division require the signature/approval of the division director.
2. Transfers that cross divisions must be approved as follows:
    a. Under $10,000 will be approved by the Budget and Management Services Director with a notice to the affected division directors
    b. Anything over $10,000 must be approved by the Budget and Management Services Director and the County Manager or designee
3. Transfers requiring the expenditure of contingencies may only be made with Board approval. Such transfers shall be placed on the Board's agenda, which will include all information necessary to enable a reasonable decision by the Board and a recommendation for either approval or denial by Budget and Management Services.

Once the appropriate authority has approved a transfer request, it shall be the responsibility of Budget and Management Services to ensure that an adjustment is forwarded to the Clerk and Auditor in the form of a journal voucher complete with all necessary supporting documentation for review, auditing, and posting to the general ledger.

Only budget transfers that are of an emergency nature will be processed immediately. All other requests will be processed as needed or on a quarterly basis on January 1, April 1, July 1, and September 15 of each budget year.

INVESTMENT POLICY

Policy approved by the Board of County Commissioners on October 4, 2016

I. SCOPE

This investment policy applies to all financial assets of Polk County, which are under the direct control of the Clerk of the Circuit Court as the County Comptroller for the Board of County Commissioners of Polk County, hereinafter referred to as the County. This Policy does not include any financial assets under the direct control of any of the Constitutional Officers of Polk County. At such time, as the funds under their direct control pass to Polk County, then this policy will be applicable. The Clerk has discretion to manage the investment portfolio and to vary limits on securities as defined in this policy but within the limits of Florida Statutes.

The Policy was adopted using Florida Statutes Section 218.415 as a guideline. Bond proceeds may be further limited or expanded by their respective bond resolutions or covenants and shall not conflict with the Investment Policy.

II. INVESTMENT OBJECTIVES

The following investment objectives will be applied in the management of the County's funds. By using an active portfolio management philosophy, rather than a "buy and hold" philosophy, portfolio yield will be enhanced without any appreciable increase in risk.

A. SAFETY OF CAPITAL – Safety of capital is regarded as the highest priority in the handling of investments for the County. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first insure that capital losses are avoided, whether they be from securities defaults or erosion of market value.

B. LIQUIDITY – The County's investment strategy will provide sufficient liquidity such that cash flow requirements are met through the utilization of marketable securities with structured maturities.

C. YIELD – In investing public funds, the Clerk will strive to maximize the return on the portfolio but will avoid assuming unreasonable risk.

D. INTEREST RATE RISK – It is the policy of the County to manage Interest Rate Risk while pursuing opportunities that are consistent with long-term yield optimization. Portfolio decisions regarding Interest Rate Risk will be balanced with the consistent priorities of safety of capital and liquidity followed by probable portfolio yield and forecasted market conditions.

III. STANDARDS OF CARE

A. PRUDENCE AND ETHICAL STANDARDS – The "Prudent Person" standard shall be used in the management of the overall investment portfolio. The prudent person standard is herewith understood to mean the following: investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Authorized persons in accordance with section IV. B., performing the investment functions, acting as a "Prudent Person" in accordance with these written policies and procedures, exercising due diligence, and investing in investments authorized by law, shall be relieved of personal responsibility, for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion, as described in the internal control section of this policy, and appropriate action is taken to mitigate adverse developments.

B. INVESTMENT AUTHORITY – Responsibility for the administration of the investment program is vested in the Clerk of the Circuit Court (Clerk), as provided in Florida

Statue, Section 28.33. The Clerk shall exercise this authority and regulate the administration of the investment program though the Clerk's Office, including the utilization of an Investment Manager and other internal positions as the Clerk deems appropriate. If at any time the Investment Manager is unavailable, a person from the list in the Internal Controls (Section IV.B.) shall be designated to execute the investment function as stated in the Internal Controls section of the policy.

C. ETHICS AND CONFLICTS OF INTEREST – The Clerk and Clerk employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. The above mentioned shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Investment-related officers and personnel shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

IV. SAFEKEEPING AND CUSTODY

A. AUTHORIZED INVESTMENT INSTITUTIONS AND BROKER/DEALERS – Documented lists of the authorized financial institutions and dealers/broker will be developed and maintained by the Investment Manager and approved by the Clerk. Brokers/dealers will consist of banks, regional firms, and other recognized firms in the general securities business. Evaluation criteria will include:

1. The institutional and broker qualification as they relate to both general and specific product knowledge
2. The technical support capabilities, as well as the operations efficiency of the organization
3. The ability to provide value added services
4. Pricing competitiveness based on the ability of the dealer to support both the "bid" and "ask" side of various securities market instruments
5. The financial strengths and security of the company
6. Have a minimum capital of $10 million

Before engaging in investment transactions with a financial institution or broker/dealer, the Investment Manager will have received from said broker/dealer a signed Investment Certification Form (Attachment A) attesting that the individual is responsible for the County's account, has reviewed the County's Investment Policy, and that they agree to undertake reasonable efforts to preclude imprudent transactions involving the County's funds.

Time, practicality, and general business constrains limit the number of quality investment relationships which can be managed on a regular basis. In most cases, normal investment activity will be limited to a small group of relationships. In all cases, investment relationships will consist of a minimum of four institutions.

Review of FINRA's (Financial Industry Regulation Authority) Central Registration Depository (CRD®) for information on approved financial institutions and/or dealers/brokers will be completed on an annual basis. Financial institutions and/or dealers/brokers may be removed at any time for violations or if sanctions are imposed by a regulatory agency or government.

If at any time the Clerk is appropriately notified of any threat to the integrity of the investment portfolio, proper security measures may be suggested and implemented, and the Clerk shall have the option to further restrict investment in selected instruments, to conform to the then-present market conditions.

Repurchase Agreements will be conducted through and negotiated only with Qualified Public Depository financial institutions and primary securities brokers/dealers. A written Master Repurchase Agreement will be negotiated with any institution with which the County, through the Clerk, enters into a specific repurchase agreement with.

B. INTERNAL CONTROLS – The Clerk shall exercise and monitor a set of internal controls to be conducted through the Investment Manager, which said controls are designed to protect the County's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall consist of the following:

1. The Clerk is authorized to accept, on behalf of and in the name of The Polk County BOCC, bank trust receipts and/or confirmations as evidence of actual delivery of the obligation or securities in return for investment of funds.
2. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of The Polk County Board of County Commissioners.
3. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.
4. There will be adequate separation of duties with clear delegation of authority among investment personnel.
5. Investment review and performance reporting, interim and annual, shall be performed by the Investment Manager and reviewed by the Clerk.
6. The Investment Manager will promptly notify the Clerk or Comptroller Division Director of any threat to the safety of the Portfolio and proper security measures

will be suggested and implemented to conform to market conditions.

7. There will be no physical delivery of securities, except Certificates of Deposit which will be maintained in a safe in the Department of Finance and Accounting.
8. There will be prohibition of collusion.
9. Custodial/Safekeeping shall be utilized. Monthly custodial/safekeeping account statements shall be maintained.
10. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment documentation.
11. Periodic training and educational opportunities will be provided and made available concerning investments and related subjects for appropriate personnel, in accordance with Florida Statue 218.415.
12. Investment activity will be performed by the Investment Manager and subsequently approved by the Clerk. In the absence of the Investment Manager, the Comptroller Division Director, or the Chief Accountant responsible for overseeing investment record keeping, or other designee will perform the investment activity and obtain approval of the Clerk.
13. Additional controls will be established in written policies and procedures by the Clerk, as needed.
14. The internal controls for investments will be reviewed by the County's independent auditors as part of the County's annual financial audit.
15. All securities purchased or sold will be transferred only under the "Delivery Versus Payment" method to ensure that funds or securities are not released until all criteria relating to the specific transaction are met.

C. SAFEKEEPING OF MONIES AND SECURITIES – Collateral for public deposits is controlled by the State of Florida though Chapter 280 of the Florida Statues. The County shall not be under any obligation to secure additional collateral beyond the provision set forth in Chapter 280, except in the case of Repurchase Agreements. Collateral requirements for Repurchase Agreements will be contained in the Master Repurchase Agreement, executed between the County and the broker/dealer or bank.

All investment securities purchased, except Certificates of Deposits, shall be held in safekeeping at an institution designated by the Clerk and no withdrawal of such securities, in whole or in part, shall be made from safekeeping except by those designated in the internal control section of this policy. The institution shall issue a safekeeping receipt to the Clerk's Office listing the specific instrument, par value, rate,

maturity, and any other pertinent information. In addition, the safekeeping institution shall send a monthly report listing all securities held in the County's safekeeping account which shall be verified by the Clerk's office.

V. SUITABLE AND AUTHORIZED INVESTMENTS

The County shall limit investments to:

A. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, and which carry the full faith and credit of, the United States Government and its agencies. Investments in this category would include but not be limited to the following: United States Treasury Bills, Notes, Strips and Bonds, and securities issued by the Government National Mortgage Association (Ginnie Mae), Federal Financing Bank (FFB), and Federal Housing Administration (FHA).

B. Fully collateralized United States Agency obligations otherwise known as Government Sponsored Enterprises (GSEs) which carry an implied guarantee and the implied full faith and credit of the United States Government. Investments in this category would include but not be limited to the following: obligations of the Federal Farm Credit Bank (FFCB), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Tennessee Valley Authority (TVA), Financial Assistance Corporation and Federal Agriculture Mortgage Corporation (Farmer Mac), and the Federal National Mortgage Association (FNMA).

C. Permitted investments in the above listed agencies and instrumentalities shall include bonds, debentures, notes, or other evidence of indebtedness issued including mortgage pass-throughs, collateralized mortgage obligations, adjustable-rate securities (such as step-ups and floating rate notes), and adjustable-rate mortgages (ARMs).

D. Banker's Acceptances which are issued by a domestic bank which has the top ten rating of at least "Prime-1" and "A" by Moody's Investors Service and "A-1" and "A" by Standard & Poor's Corporation.

E. Commercial Paper rated, at the time of purchase of at least, "Prime-1" by Moody's and "A-1" by Standard & Poor's.

F. Interest bearing savings accounts, money market accounts, certificates of deposit, money market certificates, or time deposits constituting direct obligations of any bank or savings and loan association certified as a Qualified Public Depositary by the State of Florida or Federal Deposit Insurance Corporation.

G. Repurchase Agreements collateralized by securities otherwise authorized in paragraphs A to E.

H. State of Florida Local Government Surplus Funds Trust Fund (FL Prime or SBA).

I. Florida Local Government Investment Trust (FL Trust or FLGIT).

J. Bonds, notes, or instruments backed by the full faith and credit of the government of Israel.

K. Municipal Debt General Obligation (GO) Securities and Water & Sewer Revenue Securities issued by a municipality within the United States, provided that such instrument is rated "A- or equivalent" or better by at least one Nationally Recognized Statistical Rating Organization (NRSRO) at time of purchase.

L. Corporate Debt Securities issued by any corporation within the United States, provided that such instrument is rated "A- or equivalent" or better by at least two Nationally Recognized Statistical Rating Organizations (NRSROs) at time of purchase. Investment in convertible securities is prohibited.

M. Securities and Exchange Commission (SEC) registered Money Market Funds with the highest credit rating (AAA or equivalent) by either major Nationally Recognized Statistical Rating Organization (SRSRO) and a weighted average maturity (WAM) of assets in the fund shall be sixty (60) days or less.

N. Asset Backed Securities (ABS) limited to traditional consumer receivables, such as auto, equipment, or credit card receivables provided that such instrument is rated A-1/P-1 or equivalent if the final maturity is 13 months or less and AAA or equivalent for longer maturities by at least two Nationally Statistical Rating Organizations (NRSROs) at time of purchase.

O. Supranational Securities U.S. dollar denominated debt obligations of a multilateral organization of governments rated AAA or equivalent by at least two Nationally Statistical Rating Organizations (NRSROs) at time of purchase.

BID REQUIREMENT

Although in most situations the competitive bid process shall be utilized, there is no obligation to secure competitive bids from all financial institutions and securities dealers on the approved list. Rather, a decision may be made by the Investment Manager and/or the Comptroller Division Director as to the institutions that have been the most competitive over the preceding investment bids or by a fair rotation, without exceeding maximum issuer limitations. When purchasing or selling securities, the Investment Manager, or those designated staff, will obtain competitive bids or offerings from at least three dealers, except in situations where:

A. The security involved is a "new original issue" and can be purchased at par prior to issue date, or "at the window" at date of sale.

B. The security involved is available through direct issue or private placement.

C. The security involved is of special interest to the entity and dealer competition could have an adverse impact with the respect to the price and availability to the entity.

REPORTING

The Treasury Manager shall generate monthly reports for management purposes. In addition, the Treasury Manager shall submit an annual report, which presents the County's portfolio by type of investment, book value, income earned, and market value as of the report date.

INVESTMENT PARAMETERS

From time to time economic and/or market aberrations may create situations where markets become abnormal and portfolio composition and/or maturity guidelines may become temporarily exceeded. Deviations from the general guidelines in this policy may be granted by the Clerk.

A. LIQUIDITY REQUIREMENTS – To meet the day-to-day operating needs of the County and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately at least two months of anticipated disbursements, excluding bond construction payments made from escrow or trust accounts, will be kept in relatively short-term investments. These would include State of Florida Local Government Surplus Funds Trust Fund, Discount Notes, Commercial Paper, Certificates of Deposit, Treasury Bills, Money Market Funds, or Repurchase Agreements.

B. PORTFOLIO COMPOSITION/RISK AND DIVERSIFICATION - Assets held shall be diversified to control the risk of loss resulting from over concentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which these instruments are bought and sold. The percentage allocation requirements for investment types, issuers, and maturities are calculated based on the par value of each investment. Diversification strategies within the established guidelines shall be reviewed and revised periodically, as necessary, by the Clerk of Circuit Court, Comptroller Division Director, and Investment Manager. These guidelines may be temporarily amended by the Clerk for specific circumstances and will be reported to the County Manager and the Chairman of the Board within five business days and to be reviewed with the County at the next scheduled Finance Committee Meeting.

Local Government Surplus Funds Trust Fund	100%
United States Treasury Bills/Notes/Bonds/Strips	50%
United States Federal Agencies Full Faith & Credit (FFC)	25%
Federal Instrumentalities/Government Sponsored Enterprises (GSEs)	50%
Collateralized Mortgage Obligations	25%
Mortgage-Backed Securities (MBS) Pass-Through(s)	25%
Repurchase Agreements	35%
Certificates of Deposit	50%
Florida Local Government Investment Trust	20%
Banker's Acceptances	20%

Commercial Paper	25%
Israel Bonds	5%
SEC Registered Money Market Funds	50%
Municipal Bonds General Obligation (GO) and W&S Revenue	25%
Corporate Bonds	25%
Asset-Backed Securities (ABS)	25%
Supranationals	25%

C. PERFORMANCE STANDARD – The County seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding by 25 basis points above the weighted average return earned on investments held in the SBA.

D. MATURITY GUIDELINES – The County's portfolio should be structured, when practicable, so that securities mature to meet the County's cash needs, thereby avoiding the need to sell securities prior to maturity.

Generally, no more than 10% of the portfolio will be invested in amortizing securities that have a Weighted Average Life (WAL) exceeding five years.

Generally, non-amortizing, non-adjustable rate securities purchased with maturities exceeding five years should not be more than 25% of the total portfolio and maturities exceeding ten years should not exceed 10% of the total portfolio. Fixed rate securities have the potential for greater interest rate sensitivity. However, in periods when interest rates are forecasted to decrease and/or remain relatively low for extended periods of time, fixed rate securities with longer maturities can be very advantageous for higher portfolio income and greater price appreciation.

SALE OF SECURITIES

A. From time to time, securities may be traded for other similar securities or sold to improve yield, maturity, or credit risk. For these types of transactions, a temporary loss may be incurred for accounting purposes, provided the loss is more than offset by the higher yield. The following are examples of circumstances considered appropriate for a swap/sale:

1. The yield can be increased.

   Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap/sell out of the security in a short supply and into another similar security in a different maturity range.

2. The maturity length can be reduced.

   Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by switching from the longer maturity security to the shorter maturity with little or no interest penalty.

3. The quality of the investment can be improved.

   Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without an interest rate penalty.

   When invested funds are needed, in whole or in part for the purposes originally intended or for more optimal investments, such investments may be sold, with prior approval from the Clerk or Comptroller Division Director, at the then-prevailing market price.

B. Credit ratings may fluctuate on municipal or corporate security holdings. Should the credit rating on a security held in the portfolio fall below minimum purchase requirements, the Comptroller Division Director will be notified immediately. A thorough review of the security will be conducted to determine if sale of the security is warranted. If market conditions allow or practicable, a sale will be conducted upon joint decision of the Investment Manager or designee, Comptroller Division Director, and/or Clerk. If market conditions do not allow and/or are not practicable, sole authority to sell a security may be delegated to the Investment Manager or designee.

C. Should the credit rating on a security held in the portfolio fall below minimum purchase requirements as a result of a rating agency's general recalibration of how it rates issuers and not due to any material changes in the underlying fundamentals of the issuer and not as the result of a change in the rating agency's opinion of the credit quality of the affected issuer, a sale of the security will not be required.

D. When portfolio composition guidelines have been exceeded, it may become necessary to sell an investment or a portion of an investment to maintain compliance with portfolio composition guidelines. A thorough review of the security will be conducted to evaluate the security's fundamental value and if loss would occur due to sale. Consideration will be given to future portfolio purchases, maturities, and the amount of excess above the stated portfolio composition guidelines. Sale of a security or a portion of a security at a loss to meet compliance guidelines will be conducted as

a last resort and only upon joint decision of the Investment Manager or other designee, Comptroller Division Director, and/or Clerk.

E. Portfolio rebalancing is meant to add economic value to a portfolio under circumstances prevailing during the rebalancing process. This may necessitate the sale of securities at a loss in order to reduce portfolio risk (without a material reduction in portfolio return) or to achieve a greater overall return (without assuming material amounts of additional risk) that could have been obtained if the original position(s) had been held. Portfolio rebalancing should be completed in such a manner as to minimize the amount of realized loss. The effects of investment purchases, maturities, and sales should be considered when determining a rebalancing strategy. In recognition that specific investments and markets are dynamic and that relative values can change over time, it is the policy to review and pursue those opportunities that are consistent with long term optimization. It is the policy of the County to manage the investments within the constraints outlined in these policies by regularly re-assessing analysis and projected performance and by making timely re-allocations.

RESERVE AND FUND BALANCE POLICY

Policy approved by the Board of County Commissioners on December 17, 2019

The Polk County Board of County Commissioners realizes that it is essential for governments to maintain adequate levels of reserves and fund balance to mitigate current and future risks such as revenue shortfalls, natural disasters, and unanticipated expenditures. Also, various bond rating agencies recognize that the best reserve policies provide both specificity and flexibility, accomplishing one or more of at least three main criteria: establishing a target level of reserves or a reserve floor, specifying the appropriate circumstances for drawing down reserves, and directing the replenishment of reserves. The Government Finance Officers Association of the United States and Canada (GFOA) recommends that governments establish a formal policy which considers each government's own unique circumstances, articulating these risks to make it easier to explain to stakeholders. At minimum, the GFOA recommends the General Fund maintain a fund balance of no less than two months of regular operating expenditures. It is the recommendation of GFOA that the following specific policies are implemented.

DEFINITIONS

***Reserve for Contingency*:** A budgeted reserve to fund unanticipated expenditures that may come up within the fiscal year. Examples include and are not limited to matching dollars for grants, capital projects, outside agency requests, division requests to fund increases to current or new program initiatives, or to fund expenditures relative to a major storm or other unforeseen disaster that fundamentally alters the current tax base. According to Florida Statute, Chapter 129.01, a reserve for contingency cannot be greater than 10% of the fund in which it is budgeted.

Reserve for Budget Stabilization: A budgeted reserve, primarily to be budgeted in the County's General Fund, is used for short-term cash flow purposes and to maintain service levels if an economic downturn should cause a shortfall in revenues.

Reserve for Debt Services: Debt Service reserves will be maintained as required by bond covenants or other obligations.

Reserve for Future Capital Expansion: A budgeted reserve to ensure the County has funding to cover future planned expenditures in the CIP. Polk County approves a five-year CIP, inclusive of multi-year total project costs, but the Board only formally adopts the first year of the budget. The purpose of this reserve is to account for those estimated CIP project costs beyond the biennial budget.

Reserve for Cash Balance Forward: Reserves to be used to fund operating expenditures for the first few months of the fiscal year until the fund's recurring revenue starts to come in. This type of reserve is primarily used in ad valorem-supported funds but may be used in other funds as deemed appropriate. Budget and Management Services will monitor the funding levels and projected cash flow needs of the funds utilizing this reserve on an annual basis as part of the County budget process. According to Florida Statute, Chapter 129.01, a reserve for cash balance forward cannot be more than 20% of the fund.

There may be other reserves utilized by various funds based upon the need to reserve monies during any budget cycle.

Utilization of monies from any reserve can only be appropriated by authorization of the Board of County Commissioners.

RESERVE POLICY

General Fund: It is at the recommendation of the GFOA that governments use General Fund reserves and fund balance to reduce the risks resulting from natural disasters/other catastrophic events and downturns in the economy. GFOA recommends an actual fund balance of a minimum of two months of regular operating revenue or expense, while taking into consideration the County's own unique circumstances.

Polk County meets the two months of actual fund balance recommendation through a combination of budgeted reserves, additional revenue, and unspent appropriations at the end of each year. Florida Statute requires local governments to base the annual budget on 95% of anticipated revenue; this results in an unbudgeted 5% in expected operating revenue, which along with any unspent appropriations, should become fund balance at the end of the fiscal year. The County's General Fund reserve budget will include 42-45 days (11-12%) of operating expense in three reserve accounts, and when the unbudgeted 5% is included, this results in 16-17% or two months of operating expense. In addition, there are several other funds that have

been established by the Board of County Commissioners and may be utilized, with formal action of the Board, to address emergency situations. The County's General Fund will maintain a 42-45 day or 11-12% total budgeted reserve within the following:

***Reserve for Contingency*:** Per Florida Statute 129.01, this reserve will not exceed 10% of the total appropriations and will normally be budgeted at approximately 2-3% of the General Fund operating budget

***Reserve for Self-Insurance Claims*:** An amount equal to 50% of the annual audit requirement for the County.

Reserve for Budget Stabilization: An amount equal to the balance needed to get the General Fund reserves to 42-45 days or 11-12% of the total General Fund operating budget.

Maintaining these three reserves at 42 to 45 days of operating allows the County to keep a two-month actual fund balance, when the unbudgeted revenue and unspent appropriations are considered. If any of the above reserves are utilized during the fiscal year, they should be replenished in the following fiscal year's budget through undesignated/unreserved ending fund balance coming from excess revenues and/or unspent appropriations. Other reserves may be budgeted as necessary.

SPECIAL REVENUE FUNDS

These funds may include reserves for cash balance forward, contingencies, future capital expansion, or others as necessary for the ensuing fiscal year. As part of the budget process, these reserves will be reviewed for necessity, as well as funding limits by Budget and Management Services annually.

ENTERPRISE FUNDS

Utility System and Solid Waste

The Utility System and Solid Waste operating funds should maintain a fund balance/reserve for contingency or cash balance totaling a minimum of 30 to 60 days of operating expenditures plus debt service requirements sufficient to meet debt covenants.

The reserve(s) will be used in the case of a major interruption of the current revenue stream due to unforeseen circumstances such as a natural or man-made disaster or significant economic downturn. Recovery of these reserves after drawdown for the specified purposes will be accomplished through the use of customer service rates, assessment revenues, and/or the net income of the system.

INTERNAL SERVICE FUNDS

Fleet Replacement Fund

Fleet Replacement should maintain a Fixed Asset Replacement Reserve (Reserve for Future Capital) equal to a minimum of one year's estimated replacement cost of assets. The reserve may be used in the event of a major interruption of the current revenue stream due to unforeseen circumstances such as a natural or man-made disaster. The Fixed Asset Replacement Reserve should be used for the replacement of assets currently in service.

If reserve balances exceed requirements, the County should adjust rates charged to other County operating funds. Recovery of these reserves after drawdown for the specified purposes will be accomplished by internal service charges to other County operating funds. Annual funding of the Fixed Asset Replacement Reserve will be set through the budget process and will be at a minimum equal to the annual replacement charges to the user divisions.

Information Technology Fund

This fund may include Reserve for Contingency or other reserves as necessary for the ensuing fiscal year. As part of the budget process, these reserves will be reviewed for necessity by Budget and Management Services annually. If reserve balances exceed or are not enough to meet requirements, rates charged to other County operating funds will be adjusted appropriately.

Health Insurance Fund

The Health Insurance Fund should maintain a reserve in accordance with the annual actuarial analysis to ensure financial viability. The State of Florida reserve standard for self-insured plans is two months or 16% of projected claims. This will serve as the County's absolute minimum. The County will procure an actuarial study annually and will take a conservative approach when establishing the amount of reserve required.

The Health Insurance Fund will charge premiums to the covered entities in adequate amounts to establish and maintain the above reserves.

FUND BALANCE POLICY

The operating budget will be balanced using current year recurring revenues to finance current year recurring expenditures. Fund balances should not normally be budgeted as a resource to support routine recurring annual operating expenses. For the purposes of this policy, there are two types of fund balances:

Reserved Beginning Fund Balances will be estimated and included in the annual budget to fund the carryover of reserves, capital projects, or other items budgeted for in the prior year that need to be carried over into the next fiscal year for the goods or services to be

delivered or completed.

Unreserved Beginning Fund Balances are accumulated through unspent appropriations and excess revenues received over what was budgeted. The following outlines the appropriate uses of this one-time balance:

1. Pay for unfunded projects
2. Increase or replenish reserves in a fund based upon Reserve Policy guidelines
3. Stabilize offsetting operating revenue shortfalls as long as the amount budgeted is disclosed as part of the budget process
4. Fund outside agency requests
5. Retire or accelerate payments towards debt service
6. Cover extraordinary major maintenance needs on a non-recurring basis
7. Fund technology needs which support efficiency and effectiveness of operations
8. Fund pilot programs for a period to ensure that program revenues cover expenditures as projected and to ensure that program performance measures are met.

In the General Fund, 50% of the unreserved beginning fund balance will be used to fund the Board's highest priority unfunded projects as established in the Board's yearly goals. Unreserved balances should not be used to provide for the following:

1. Funding new positions
2. Funding recurring salary increases

Any unreserved beginning fund balances that were not estimated as part of the annual budget cycle will be budgeted in the next fiscal year, as guided by this policy.

GASB SPENDING POLICY

Policy approved by the Board of County Commissioners on April 26, 2011

GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is intended to clear up confusion on issues related to how fund balance is reported, specifically regarding reserved and restricted assets and the interpretation of fund balance reporting.

To help clarify, GASB created five categories that all fund balance will be reported in:

- **Non-spendable fund balance** – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.

- **Restricted fund balance** – Amounts restricted for specific purposes by external sources, such as grantors, laws, statutes, contributors, or legislation to name a few. An example of this would be the Fuel Taxes that are limited by Statute to be spent on Transportation-related items.
- **Committed fund balance** – Amounts constrained to specific purposes by the highest level of internal decision-making. Examples of this would be revenue restricted by Board-adopted resolutions or ordinances.
- **Assigned fund balance** – Amounts a government intends to use for a specific purpose, but there is no formal document such as a resolution or ordinance that has been adopted to formalize the intent.
- **Unassigned fund balance** – Classification for fund balance that has not been assigned to other funds and that has not been restricted. This classification is used primarily in the General Fund and is used in other funds if there is a deficit.

All funds and revenue sources in each fund must be identified in one of these classifications and each government must disclose *the order in which a government assumes restricted, committed, assigned, and unassigned amounts are to be spent when amounts in more than one classification are available for a particular purpose.*

This policy establishes that the Polk County Board of County Commissioners has approved one order of expenditures for the General Fund and another order of expenditures for all other funds.

- **General Fund** – In the General Fund, the fund balance will be expended in the following order: Restricted, Committed, Assigned, then Unassigned.
- **All Other Funds** – For any fund other than General Fund, the fund balance will be expended as follows: Assigned, Committed, then Restricted.

COMMUNITY INVESTMENT PROGRAM POLICY

Policy approved by the Board of County Commissioners on April 18, 2017

1. **Community Investment Program** – Polk County's Capital Improvement Program, otherwise known as the Community Investment Program (CIP), is a five-year plan for capital/infrastructure projects. The program identifies anticipated projects, schedules, costs, revenue sources, comprehensive plan information, and future operating impacts.
2. **CIP Project Definition** – A project that has a life of at least five years before it needs to be replaced, costs at least $100,000, is consistent with the County's Comprehensive Plan (if applicable), and one of the following:

    a. Construction, expansion, renovation, or replacement

b. Maintenance or rehabilitation (examples include categories such as road resurfacing and major pipe replacement)

c. Equipment/software

d. Vehicles, but only when included as part of a project; for example, when a new fire station is constructed, the cost of new fire trucks associated with the station will be included in the project cost

3. **CIP Review Committee** – The CIP Committee is comprised of the County Manager's Office, Budget and Management Services Division employees, and division directors that are associated with capital projects. The purpose of the committee is to communicate and obtain consensus relative to project prioritization and management. The committee will meet a minimum of two times per year, once prior to the County Manager CIP meeting and once in the second quarter of the fiscal year.

4. **Citizen Input** – Citizens are given the opportunity to engage in discussions with the County regarding projects that may impact their communities. Each division coordinates citizen input on projects as necessary.

5. **Adopting the CIP** – The CIP is presented to the Board in August to discuss projects and get Board guidance. This guidance will be used to develop the CIP, which will be included and adopted at the Budget Public Hearings in September. Board approval of the CIP means the total cost of the project is approved, whether the planned expenditures are in one year or span multiple years. CIP books will be published for proposed CIP, as presented to the Board in August, and adopted CIP, as adopted by the Board in September.

6. **Amending the Adopted CIP –** Circumstances may arise during the fiscal year which makes it necessary to amend the Adopted CIP. Since many of the County's CIP projects span multiple years and funding sources, the Board considers certain variances of estimates to be reasonable and not require BoCC approval. Amendments will be needed in the following circumstances:

   a. The total project budget is going to be overspent. In multiple-year projects, expenditures can exceed the current year budget but not the total project cost

   b. The current year division budget is going to be overspent

   c. The current year appropriations in a fund are going to be overspent

   The CIP may be amended as follows:

   a. The Budget and Management Services Director or designee may administratively approve changes to the funding source of a project if the total project budget does not change

b. The County Manager or designee may approve project budget increases or decreases, which are less than 5% of the total project budget or $250,000 (whichever is less). Multiple amendments to the same project can be approved by the County Manager if the total is under 5% or $250,000

c. The Board must approve an amendment if:

    i. A project budget increase or decrease is equal to or greater than 5% or $250,000 as related to item “b” above

    ii. A transfer from a reserve is required to fund the CIP increase or change

    iii. A new project is being added that was not included in the Adopted CIP

    Amendments falling under items i and ii will be reported to the Board during Finance Committee Meetings.

7. Monitoring – The County utilizes a few avenues for monitoring existing CIP projects:

a. The County website includes a CIP page to communicate project status. This site is updated quarterly to let citizens know the status of projects located in their community.

b. The CIP Review Committee meets at least twice a year to discuss project status.

CIP Process

CIP Process Timeline for FY 24/25

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	Planning Phase											
Budget and CIP take effect. (Approved during the prior fiscal year)	■											
County divisions assess future capital needs		■	■									
Budget and Management Services prepares for CIP kickoff. CIP Committee meets to discuss status of projects.				■	■	■						
Budget and Management Services holds CIP kickoff and instructional meetings with divisions.							■					
Divisions shall submit CIP documents to Budget and Management Services, which then reviews and analyzes the divisions' CIP project proposals, operating budget impacts, and probable revenues. The documents are given to the CIP Committee, which then meets to evaluate projects. The proposed CIP is presented to the County Manager and preparations begin to present to the Board.								■	■			
The proposed CIP is presented to the Board during a CIP work session. The County Manager presents the tentative Capital Improvements Program and Budget to the BoCC, Clerk of the Circuit Court, County Attorney, division directors, staff, and the media.											■	
Two public hearings are held to adopt the County budget, which includes the CIP												■

Attachment A

POLK COUNTY'S
INVESTMENT POLICY CERTIFICATION FORM

As an authorized representative of the undersigned entity, I hereby certify that said firm has in place reasonable procedures to monitor the activities of employees of this entity engaged in transactions between our entity and Polk County. All sales personnel of this firm dealing with the County have been informed and will be routinely informed of the County's investment objectives, policies, risk constraints and other pertinent factors, whenever we are so informed. This entity further pledges to exercise reasonable care in informing the County of reasonably foreseeable material risks associated with financial transactions recommended to the County by our firm.

_____
(Entity)

Authorized Representative

_____ _____
(Signature) (Title)

_____ _____
(Name-Printed) (Date)

As account representative for Polk County on behalf of the above referenced firm I hereby certify that I have personally read and understand the 2016 Investment Policy of Polk County, in such form as said policies were provided to me. I agree to use my best efforts to comply with the County's written policies and will not knowingly recommend any transaction to the County which appears to be in violation of the County's written policies.

Authorized Representative

_____ _____
(Signature) (Title)

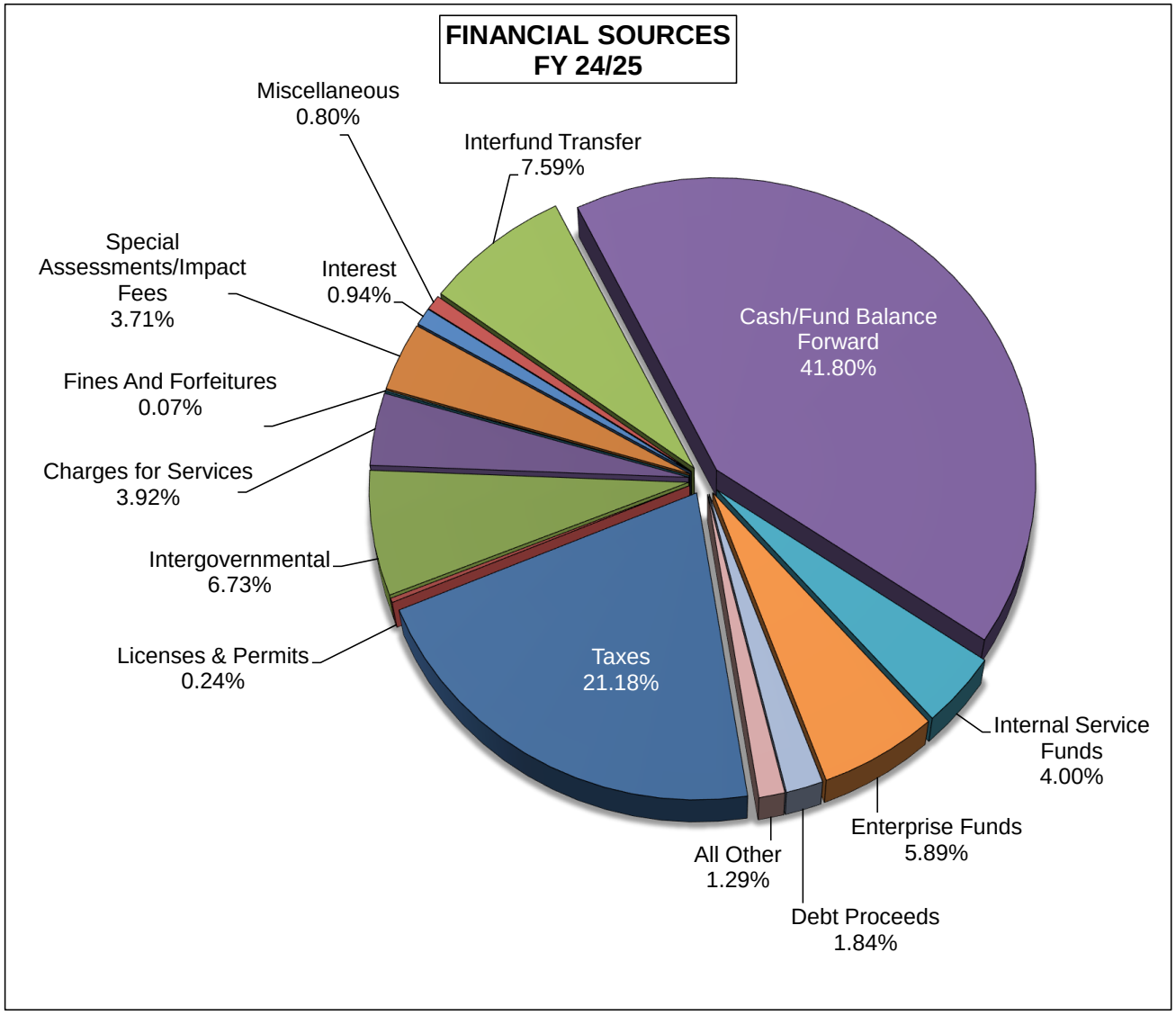
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EXECUTIVE AND FINANCIAL SUMMARIES

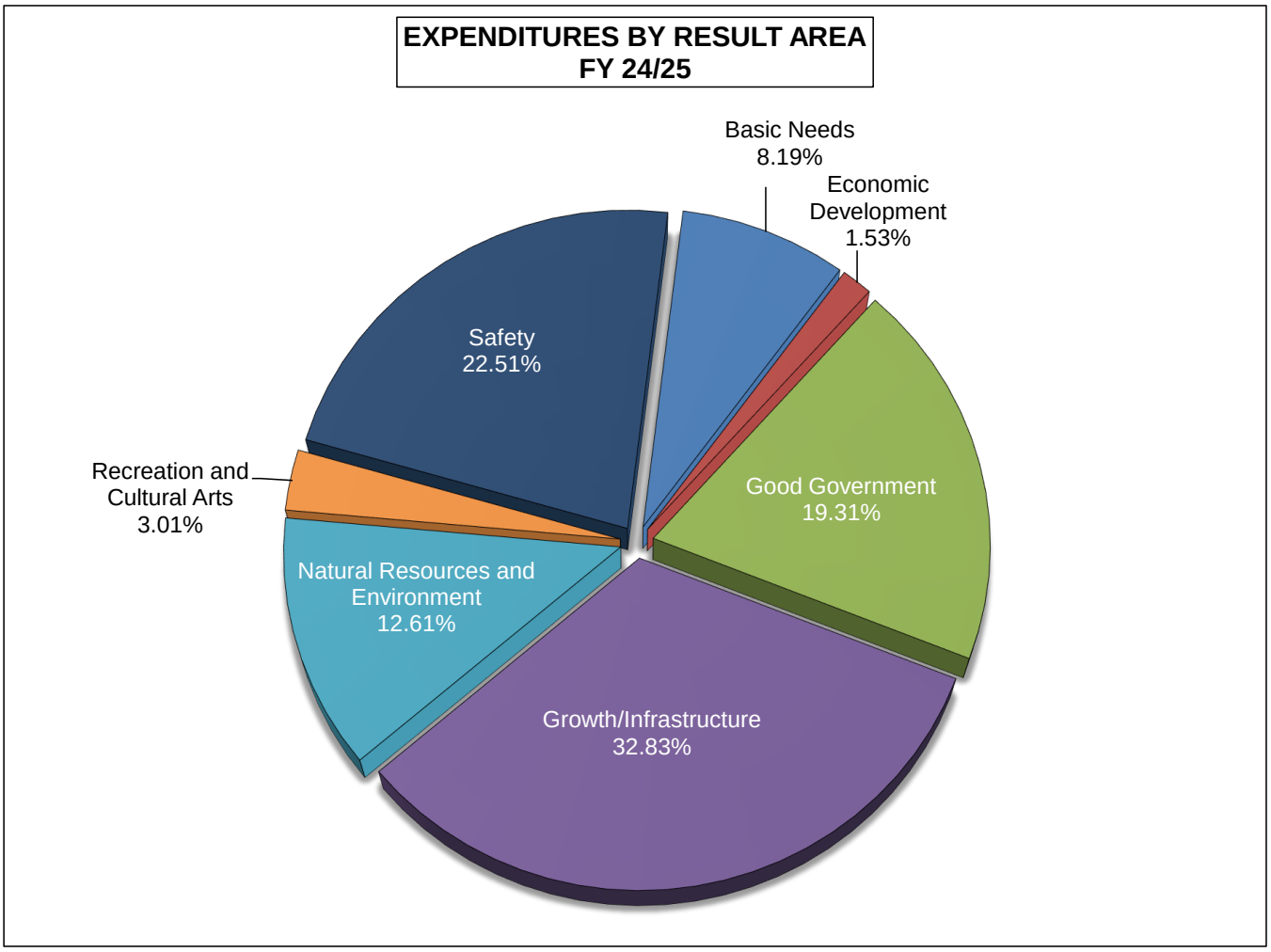
FY 24/25 ADOPTED BUDGET
FINANCIAL SOURCES

	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Taxes	540,318,291	583,850,226	632,079,913	672,013,386
Licenses & Permits	11,357,545	10,840,691	7,038,971	7,171,466
Intergovernmental	140,145,032	191,663,801	200,845,638	121,579,016
Charges for Services	97,756,641	73,728,977	116,959,672	118,617,224
Fines And Forfeitures	2,684,751	1,910,116	2,080,181	2,080,181
Special Assessments/Impact Fees	104,087,841	102,127,821	110,837,961	117,199,770
Interest	37,678,432	26,512,725	27,998,899	20,888,106
Miscellaneous	27,615,426	20,685,142	23,986,670	29,505,671
Interfund Transfer	164,672,190	90,126,647	226,556,730	61,959,459
Cash/Fund Balance Forward	0	1,161,802,778	1,247,668,937	841,008,124
Internal Service Funds	106,711,562	111,769,485	119,344,576	124,156,060
Enterprise Funds	160,617,728	140,889,605	175,744,037	195,480,508
Debt Proceeds	0	0	55,000,000	115,000,000
All Other	30,862,592	31,895,245	38,527,962	29,676,189
Total:	**1,424,508,031**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**



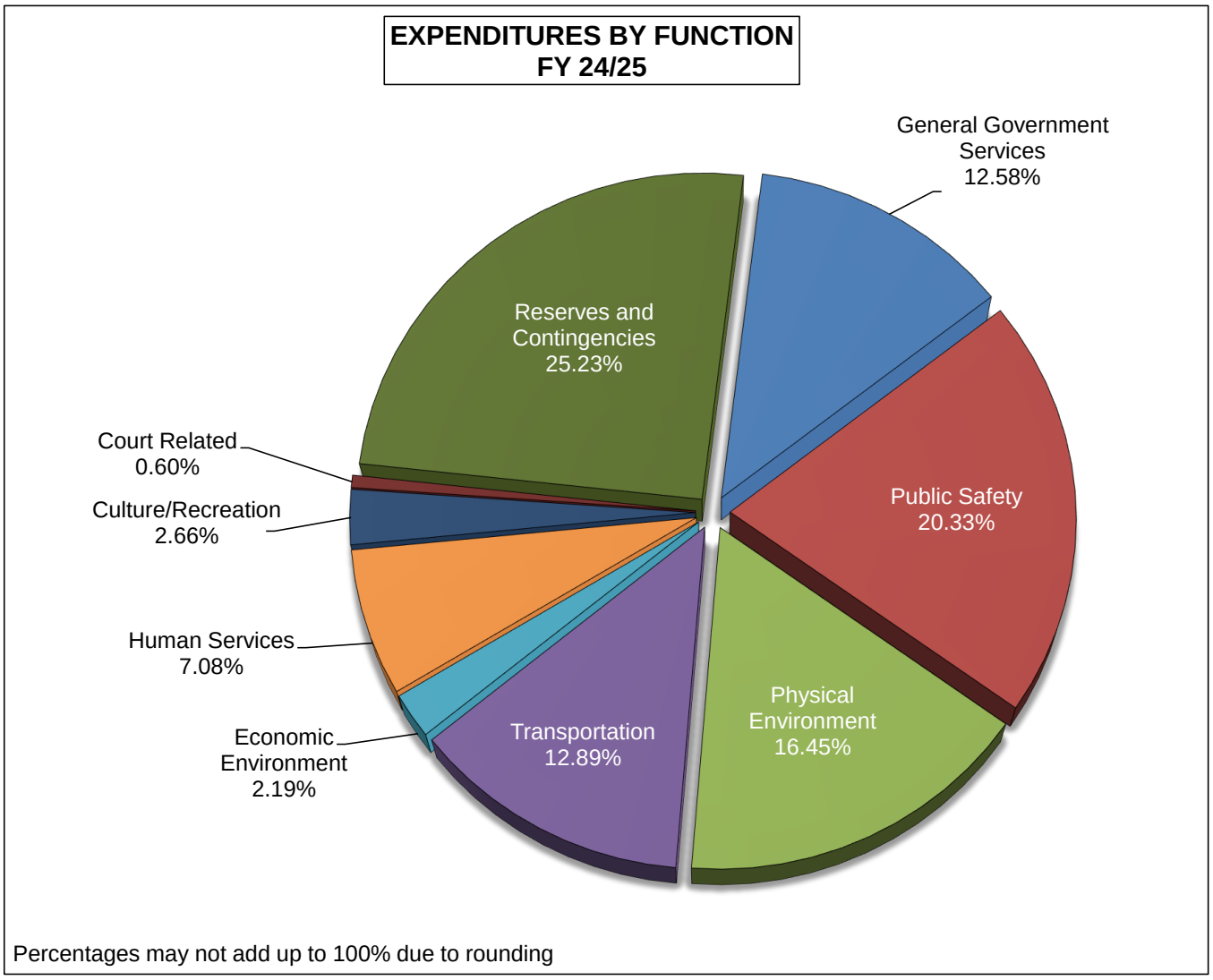
FY 24/25 ADOPTED BUDGET
EXPENDITURES BY RESULT AREA

	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Basic Needs	102,522,692	218,716,044	244,448,451	213,110,935
Economic Development	26,533,063	46,141,494	45,680,624	41,094,353
Good Government	324,577,371	481,982,673	576,419,514	500,632,866
Growth/Infrastructure	339,811,597	766,121,378	979,971,274	797,937,168
Natural Resources and Environment	98,139,076	322,965,303	376,471,144	290,769,981
Recreation and Cultural Arts	28,762,367	67,229,105	89,872,761	46,104,372
Safety	365,609,412	644,647,262	671,806,379	566,685,485
Total:	**1,285,955,578**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**



FY 24/25 ADOPTED BUDGET
EXPENDITURES BY FUNCTION

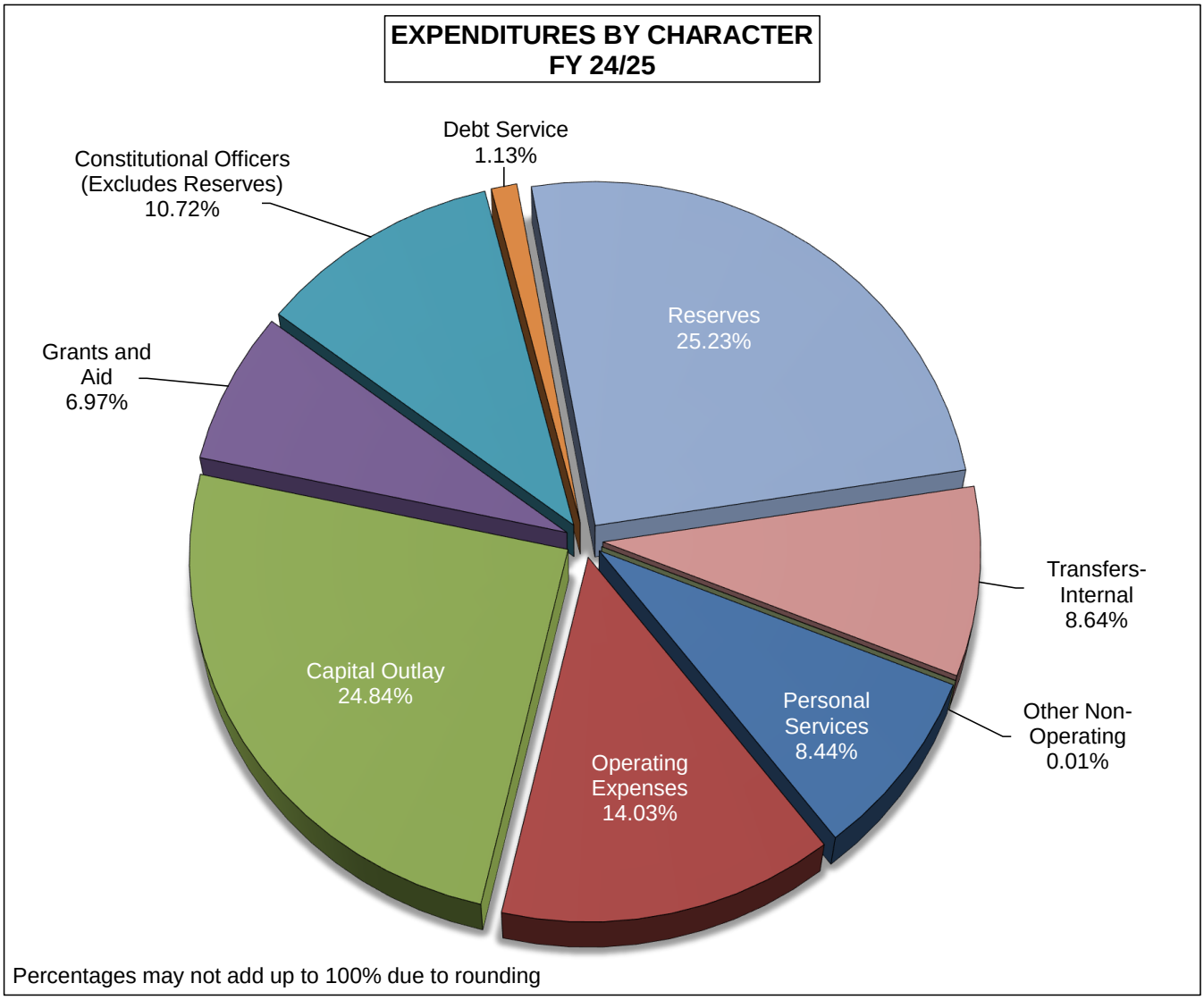
	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Government Services	324,181,168	320,994,467	375,400,095	297,054,941
Public Safety	377,871,973	559,044,023	606,769,624	493,488,946
Physical Environment	235,195,245	336,953,805	490,887,057	381,120,773
Transportation	161,081,888	259,028,633	384,806,537	243,330,195
Economic Environment	41,874,442	64,916,099	65,299,192	60,888,377
Human Services	102,864,554	165,817,685	211,282,347	202,035,674
Culture/Recreation	29,174,252	54,863,531	79,449,267	32,862,140
Court Related	13,712,056	17,293,532	17,780,808	18,110,447
Reserves and Contingencies	0	768,891,484	752,995,220	727,443,667
Total:	**1,285,955,578**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**



Percentages may not add up to 100% due to rounding

FY 24/25 ADOPTED BUDGET
EXPENDITURES BY CHARACTER

	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services	189,291,838	227,856,925	251,869,369	264,559,141
Operating Expenses	353,832,081	400,276,321	418,890,170	413,950,470
Capital Outlay	172,313,713	536,136,542	741,340,689	383,856,804
Grants and Aid	106,843,842	173,459,427	207,908,145	205,557,833
Constitutional Officers (Excludes Reserves)	254,317,016	296,791,428	319,998,063	342,807,389
Debt Service	31,219,856	29,504,192	33,723,214	33,654,660
Reserves	0	768,891,484	752,995,220	727,443,667
Transfers-Internal	177,568,492	114,673,940	257,732,277	84,292,196
Other Non-Operating	568,740	213,000	213,000	213,000
Total:	**1,285,955,578**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**



Percentages may not add up to 100% due to rounding

EXPENDITURES BY FUND GROUP

		Actuals FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund					
00100	General Fund	485,144,550	576,372,782	653,431,818	643,145,709
Special Revenue Funds					
10100	County Transportation Trust Fund	76,813,215	150,600,411	185,225,014	131,952,285
10150	Special Revenue Grants	33,222,406	78,864,981	104,962,666	28,083,935
12160	Tourism Tax Funds	25,044,190	37,691,991	38,236,298	33,986,783
12180	Lake And River Enhancement Trust Funds	466,966	3,818,832	2,900,923	1,660,499
12190	Fire Rescue Funds	59,395,909	70,860,150	77,872,763	75,089,343
12240	Impact Fees	20,866,699	142,966,593	217,734,515	124,771,694
14350	Emergency 911 Funds	3,583,703	5,920,890	7,231,502	5,551,321
14370	Hazardous Waste Funds	103,561	111,480	112,621	110,195
14390	Radio Communications Funds	4,300,628	5,004,265	5,457,565	5,732,919
14460	Local Provider Participation (Ord. No. 22-029)	23,468,026	37,485,000	74,468,127	74,468,127
14480	Polk County Florida Opioid Trust Fund	42,370	6,177,664	8,999,839	2,389,100
14490	Indigent Health Care Funds	67,126,942	163,244,765	154,433,213	131,973,163
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	12,861,033	110,855,767	89,063,272	39,082,187
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	3,676,779	6,445,002	15,000	0
14930	Leisure Services MSTU Funds	20,997,818	40,765,548	44,425,096	26,709,428
14950	Libraries MSTU Funds	5,607,734	8,897,956	10,177,281	11,509,994
14960	Rancho Bonito MSTU Fund	2,144	65,870	55,387	47,499
14970	Transportation Millage Fund	58,618,642	128,392,710	137,462,570	128,894,986
14980	Emergency Medical Millage Fund	8,153,004	42,401,703	35,996,702	30,327,297
14990	Law Enforcement Trust Funds	52,247	946,077	1,354,812	1,469,938
15010	Land Management Nonexpendable Trust Funds	2,223,352	37,881,231	41,774,031	43,674,895
15250	Eloise CRA Trust-Agency Funds	77,539	1,010,001	909,603	620,168
15290	Harden Parkway CRA Funds	1,450,000	1,611,139	1,876,476	2,145,039
15310	Building Funds	10,304,161	21,843,861	18,574,680	13,443,183
15350	Affordable Housing Assistance Trust Funds	4,126,774	15,321,155	16,331,711	16,917,653
15550	Hurricane Irma Fund	0	2,000,000	0	0
15650	Hurricane Ian Fund	0	32,250,000	33,272,100	100,000
16000	Street Lighting Districts	3,284,097	3,459,347	3,939,757	3,939,757
18000	Stormwater MSTU	2,696,526	12,327,493	12,881,579	4,989,867
Debt Service Funds					
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,391,000	9,380,915	10,032,946	7,026,450
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	2,047,975	3,749,566	3,832,864	3,973,992
23800	Promissory Note 2020A	2,248,664	4,875,325	5,108,977	5,236,658
24000	Promissory Revenue Note, Series 2020 C	5,741,775	10,713,242	10,701,616	10,701,616
Capital Funds					
30200	Drainage and Water Quality Fund	572,945	2,202,791	2,205,623	310,710
30800	General Capital Improvement Funds	19,175,522	115,448,455	173,746,572	50,182,923
31200	Environmental Land Acquisition Funds	275,629	10,942,871	20,534,092	10,767,232
31900	Northeast Polk Roadway Fund	0	800	0	0
Enterprise Funds					
41010	Solid Waste Funds	45,571,271	111,453,514	124,872,821	82,165,199
41110	Landfill Closure Funds	226,045	73,626,115	78,628,404	81,393,156
41210	Universal Solid Waste Collection Funds	36,376,145	47,988,913	56,052,321	58,814,993
42010	Utilities Operating Funds	102,296,938	154,341,875	180,500,672	159,680,299
42110	Utilities Capital Expansion Funds	15,738,360	83,876,418	91,041,344	77,394,985
42432	Utilities Bonds	6,370,904	0	55,000,000	129,171,063
43110	Rohr Home Fund	3,817,422	1,795,749	350,170	0
Internal Service Funds					
50100	Fleet Maintenance Funds	9,910,264	12,710,079	15,275,947	16,182,200
50300	Employee Health Insurance Fund	69,895,128	104,376,278	115,569,670	117,512,727
51500	Fleet Replacement Funds	12,586,287	35,792,169	41,316,855	42,447,978
52000	Information Technology Fund	14,002,289	18,933,520	20,722,332	20,586,015
Total Funds		**1,285,955,578**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**

FY 24/25 ADOPTED BUDGET
OPERATING EXPENDITURES

	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund	402,639,914	472,799,883	508,936,228	532,461,203
Gas Tax Fund	45,724,398	44,391,118	83,404,372	83,523,150
Fire Rescue Funds	58,590,909	64,826,388	73,852,317	73,171,617
Indigent Health Care Funds	66,427,160	106,883,886	112,322,097	112,909,523
Other Special Revenue Funds	225,359,865	555,778,072	583,430,697	376,347,868
Debt Service Funds	15,429,414	15,438,504	15,455,322	15,474,663
Capital Funds	19,864,917	101,111,871	153,519,788	15,890,937
Landfill Funds	77,546,127	70,313,850	119,886,574	99,756,627
Utilities Fund	97,503,887	124,847,668	203,063,111	212,076,584
Rohr Home Fund	3,817,422	1,795,749	350,170	-
Total :	**1,012,904,013**	**1,558,186,989**	**1,854,220,676**	**1,521,612,172**

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

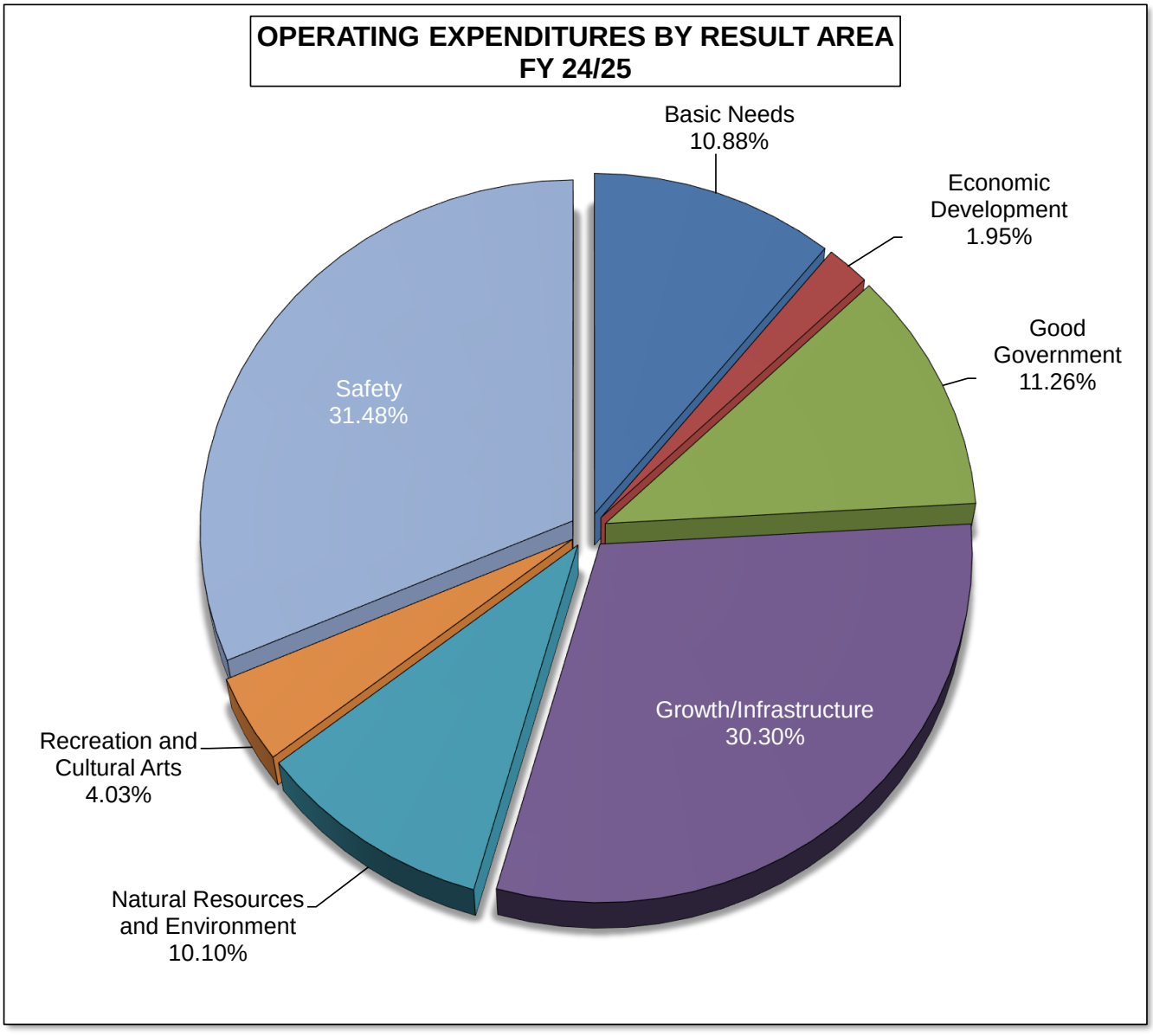
FY 24/25 ADOPTED BUDGET
OPERATING REVENUES

	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund	480,033,461	462,622,580	499,820,116	531,012,801
Gas Tax Fund	43,302,171	37,172,427	41,822,573	41,272,987
Fire Rescue Funds	57,800,904	59,072,213	64,720,748	67,923,634
Indigent Health Care Funds	80,539,438	81,085,608	83,586,294	86,515,782
Other Special Revenue Funds	275,103,969	339,529,325	394,232,269	320,699,751
Debt Service Funds	4,639,206	6,443,623	6,446,169	6,447,533
Capital Funds	7,895,413	12,393,240	14,751,670	13,906,374
Landfill Funds	56,378,726	58,119,297	79,377,491	87,417,558
Utilities Fund	128,281,651	102,170,664	118,604,228	135,223,664
Rohr Home Fund	2,637,531	1,244,734	-	-
Total :	**1,136,612,470**	**1,159,853,711**	**1,303,361,558**	**1,290,420,084**

Excludes Cash/Fund Balance Forward, Indirects, Inkinds, Transfers, CRAs, and Internal Service Funds
Commercial Paper, Interfund Loans, and Bond Proceeds: FY 22/23 - $0; FY 23/24 - $0; FY 24/25 - $55,000,00; FY 25/26 - $0

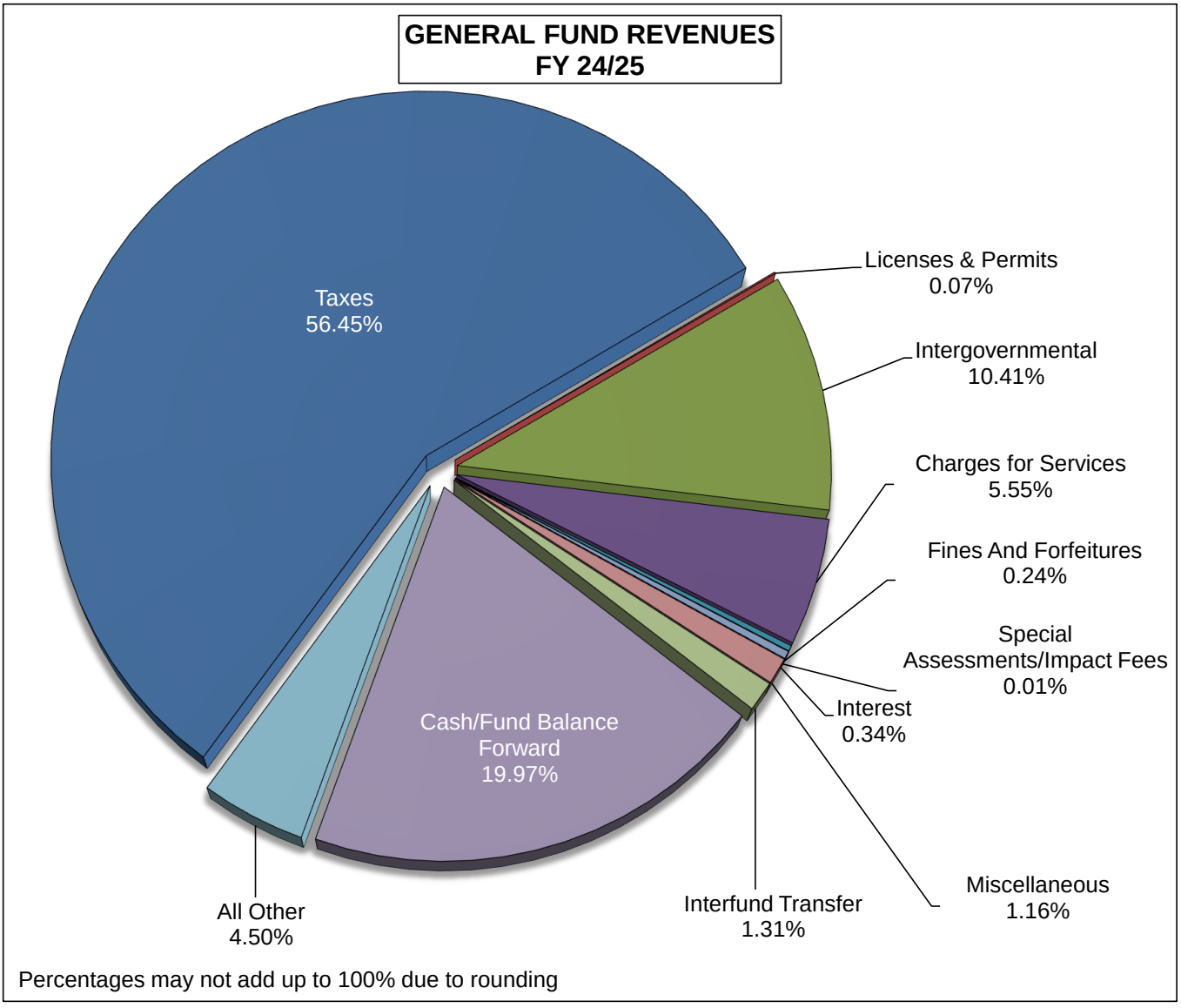
FY 24/25 ADOPTED BUDGET
OPERATING EXPENDITURES BY RESULT AREA

	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Basic Needs	101,154,463	161,955,165	201,736,947	194,046,907
Economic Development	19,901,613	36,081,078	36,103,240	32,818,015
Good Government	136,393,143	189,648,437	208,700,360	159,981,900
Growth/Infrastructure	277,646,739	439,859,826	561,906,336	498,278,758
Natural Resources and Environment	91,789,600	111,543,803	187,308,074	125,480,489
Recreation and Cultural Arts	23,504,576	44,350,020	74,795,672	30,864,689
Safety	362,513,879	574,748,660	583,670,047	480,141,414
Total:	**1,012,904,013**	**1,558,186,989**	**1,854,220,676**	**1,521,612,172**



FY 24/25 ADOPTED BUDGET
GENERAL FUND REVENUES

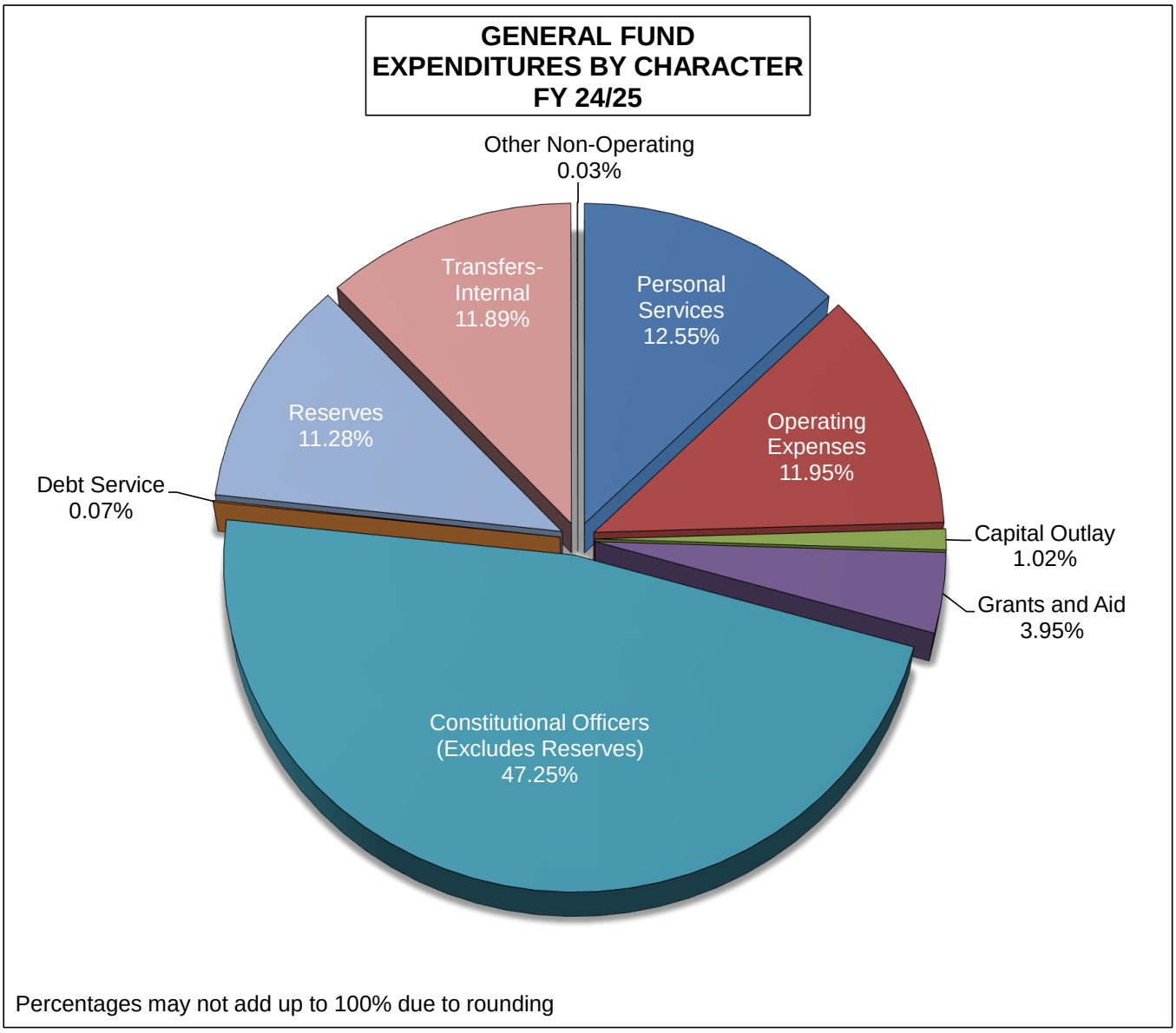
	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Taxes	314,253,326	337,251,000	368,850,445	394,149,023
Licenses & Permits	412,641	464,315	467,128	467,128
Intergovernmental	75,194,660	63,893,643	67,998,589	72,278,483
Charges for Services	56,143,067	34,116,792	36,247,966	37,584,220
Fines And Forfeitures	1,619,979	1,410,116	1,580,181	1,580,181
Special Assessments/Impact Fees	47,207	74,845	88,298	88,298
Interest	7,752,560	3,002,890	2,193,412	2,193,412
Miscellaneous	1,820,216	7,600,773	7,563,923	7,539,146
Interfund Transfer	7,085,541	8,509,524	8,530,127	6,718,757
Cash/Fund Balance Forward	0	95,575,690	130,513,313	90,982,498
All Other	29,549,306	24,473,194	29,398,436	29,564,563
Total:	**493,878,503**	**576,372,782**	**653,431,818**	**643,145,709**



Percentages may not add up to 100% due to rounding

FY 24/25 ADOPTED BUDGET
GENERAL FUND EXPENDITURES BY CHARACTER

	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services	65,788,847	75,492,382	82,029,485	84,889,271
Operating Expenses	64,709,647	74,943,022	78,103,452	78,441,625
Capital Outlay	2,920,242	3,159,557	6,664,848	3,103,204
Grants and Aid	16,497,778	24,735,575	25,788,475	27,291,461
Constitutional Officers (Excludes Reserves)	245,998,585	286,894,095	308,737,694	330,933,220
Debt Service	1,710,390	471,147	481,667	481,667
Reserves	0	66,650,368	73,738,135	100,363,380
Transfers-Internal	87,383,131	43,813,636	77,675,062	17,428,881
Other Non-Operating	135,930	213,000	213,000	213,000
Total:	**485,144,550**	**576,372,782**	**653,431,818**	**643,145,709**



Percentages may not add up to 100% due to rounding

GENERAL FUND REVENUE SUMMARY

	ADOPTED FY 24/25	PLAN FY 25/26
Ad Valorem Taxes	**314,088,328**	**337,644,953**
General Revenues		
Interest	1,938,000	1,938,000
Delinquent Ad Valorem Taxes	750,000	750,000
Public Service Tax	43,193,919	44,878,481
Communications Service Tax	9,562,099	9,619,490
Solid Waste Franchise Fee	250,000	250,000
State Revenue Sharing	15,754,575	17,506,048
Sales Tax Non-County Wide	50,736,549	53,264,970
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	17,015,864	17,015,864
GENERAL REVENUES TOTAL	**141,259,771**	**147,281,618**

PROGRAM REVENUES BY UNIT

Polk County Commissioners			
Board of County Commissioners Division			
0343	Driver Education Trust Fund	500,000	500,000
0386	General County Administration	800	800
0460	Predisposition of Juveniles	143,923	143,923
1623	Rancho Bonito	30,000	30,000
Polk County Commissioners Total		**674,723**	**674,723**
County Manager			
County Manager Administration			
Economic Development			
1714	Economic Development and Business Incentives	4,643,466	4,298,103
1081	Economic Development Reserves/Transfers	2,464,731	2,469,856
Equity Office			
Equity Office			
1713	Small, Women, and Minority Business Assistance	50,000	50,000
Office of Equal Opportunity			
0056	Equal Opportunity	2,500	2,500
Office of Supplier Diversity			
0184	Supplier Diversity	5,000	5,000
Planning & Development			
Building			
0031	Building Division	1,175,000	1,750,000
Land Development			
0440	Land Development	1,851,475	1,851,475
Planning & Development Admin			
0109	Planning & Development Admin	5,000	5,000
County Manager Total		**10,197,172**	**10,431,934**

GENERAL FUND REVENUE SUMMARY

County Attorney			
County Attorney			
0020	County Attorney	300	300
County Attorney Total		**300**	**300**
Infrastructure Group			
Facilities Management			
0299	Building Maintenance	2,350,000	2,350,000
Parks and Natural Resources			
0069	Mosquito Control	9,500	9,500
0071	Invasive Plant Management	680,612	680,612
0102	History Center	92,370	42,370
0367	County Wide Library Grants	189,172	149,603
1162	Water Resources	4,955	4,955
Real Estate Services			
0193	Real Estate Services	173,776	175,546
Roads and Drainage			
0064	Roads and Drainage Projects/In-Kind	74,363	74,363
0065	Street Lighting	68,619	68,619
0281	Roads and Drainage Trust Reserves/Indirects/Debt Service	230,000	230,000
Infrastructure Group Total		**3,873,367**	**3,785,568**
Public Safety Group			
Code Enforcement & Demolition			
0034	Code Enforcement & Demolition	3,656,032	3,295,995
County Probation			
0043	County Probation	955,000	955,000
1717	County Pre-trial Services	143,923	143,923
Emergency Management			
1242	Radio Services	1,301,144	0
1723	Hurricane Ian 2022	1,949,749	0
Fire Rescue Div			
Emergency Medical Svcs			
1243	Emergency Medical Services	32,270,045	33,606,299
Fire Rescue			
0047	Medical Examiner	160,000	160,000
Public Safety Group Total		**40,435,893**	**38,161,217**

GENERAL FUND REVENUE SUMMARY

Support/Human Services Group			
Cooperative Extension Svcs			
1363	Cooperative Extension Service	199,995	199,995
Health and Human Services			
Healthy Families			
0046	Healthy Families Polk	2,500	2,500
Indigent Health Care			
0143	County Alcohol and Other Drug Abuse Trust Fund	22,400	22,400
1707	Contributions - Holiday Baskets	3,781	3,781
Budget & Management Services			
0004	Budget and Management Services	209,385	89,465
Communications			
0005	Communications	17,297	17,297
0313	PGTV	64,000	64,000
Procurement			
0131	Procurement	172,500	152,500
Risk Management			
0133	Claims Management	300,000	300,000
0134	Safety	32,000	0
Support/Human Services Group Total		**1,023,858**	**851,938**
BoCC Program Total		**56,205,313**	**53,905,680**
Constitutional Officers			
Clerk of the Circuit Court		998,261	998,261
Courts		4,308,655	4,333,012
Property Appraiser		700,000	700,000
Sheriff		11,131,453	11,131,453
State Attorney		50,000	100,000
Supervisor of Elections		6,657,572	6,823,699
Tax Collector		6,222,304	5,658,252
Constitutional Officers Total		**30,068,245**	**29,744,677**
Available Revenue Total		**541,621,657**	**568,576,928**
Interfund Transfer		6,165,602	6,302,211
Cash/Fund Balance Forward (Excludes Program Amounts)		105,644,559	68,266,570
Total General Fund Budget		**653,431,818**	**643,145,709**

GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED FY 24/25	PLAN FY 25/26
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	791,260	819,565
0385	County Audit	345,000	345,000
0386	General County Administration	100,075,156	41,582,995
1623	Rancho Bonito	30,000	30,000
1720	Inmate Medical	10,934,092	11,480,138
1724	Transit Services Support to LAMTD	4,178,000	4,595,800
Polk County Commissioners Total		**116,853,508**	**59,353,498**
County Attorney			
County Attorney Division			
0020	County Attorney	2,432,424	2,493,498
County Attorney Total		**2,432,424**	**2,493,498**
County Manager			
County Manager Division			
0279	County Manager Administration	1,770,116	1,817,253
Economic Development			
1714	Economic Development and Business Incentives	4,709,576	4,364,213
1081	Economic Development Reserves/Transfers	2,398,621	2,403,746
1665	Economic Development Contributions	116,129	119,611
Equity Office			
Equity Office			
1713	Small, Women, and Minority Business Assistance	50,000	50,000
Office of Equal Opportunity			
0056	Equal Opportunity	310,375	321,878
Office of Supplier Diversity			
0184	Supplier Diversity	244,323	252,967
Planning & Development			
Building			
0031	Building Division	585,534	601,312
Land Development			
0440	Land Development	4,949,920	5,103,708
Planning & Development Admin			
0109	Planning & Development Admin	977,303	1,010,099
County Manager Total		**16,111,897**	**16,044,787**

GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED FY 24/25	PLAN FY 25/26
Infrastructure Group			
Facilities Management			
0092	Leases	382,247	382,247
0112	Architectural Services	768,537	797,247
0114	Facilities Administration	630,637	653,573
0299	Building Maintenance	25,261,064	25,221,156
Parks and Natural Resources			
0067	Parks and Natural Resources Administration	785,100	798,619
0069	Mosquito Control	2,811,976	2,745,027
0071	Invasive Plant Management	1,766,972	1,778,809
0102	History Center	1,118,314	1,092,733
0367	County Wide Library Grants	189,172	149,603
1162	Water Resources	1,511,115	1,481,530
Real Estate Services			
0193	Real Estate Services	687,756	705,455
Roads and Drainage			
0064	Roads and Drainage Projects/In-Kind	74,363	74,363
0065	Street Lighting	68,619	68,619
0281	Roads and Drainage Trust Reserves/Indirects/Debt Service	25,478	25,478
1163	Drainage	1,256,854	1,273,221
Solid Waste			
0098	Community Clean-Up	195,000	195,000
Infrastructure Group Total		**37,533,204**	**37,442,680**
Public Safety Group			
Code Enforcement & Demolition			
0034	Code Enforcement & Demolition	6,446,557	6,229,798
County Probation			
0043	County Probation	4,608,363	4,750,551
1717	County Pre-trial Services	1,889,207	1,954,747
Emergency Management			
0185	Emergency Management & Operations	746,885	570,800
1242	Radio Services	4,191,144	2,500,000
1723	Hurricane Ian 2022	254,343	0
Fire Rescue Div			
Emergency Medical Svcs			
0039	EMS Administration	1,126,405	1,179,407
1243	Emergency Medical Services	49,098,934	49,696,682
Fire Rescue			
0047	Medical Examiner	3,385,881	2,789,185
0158	Fire Rescue Operations	5,299,588	5,342,837
1244	Fire - Support Services	307,113	319,873
Public Safety Group Total		**77,354,420**	**75,333,880**

GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED FY 24/25	PLAN FY 25/26
Support/Human Services Group			
Cooperative Extension Svcs			
1363	Cooperative Extension Service	1,068,112	1,097,231
Health and Human Services			
Health and Human Services Admin			
0130	Volunteer Polk	230,948	238,864
0136	Health and Human Services Administration	638,177	658,420
Healthy Families			
0046	Healthy Families Polk	1,049,848	1,086,230
Indigent Health Care			
0143	County Alcohol and Other Drug Abuse Trust Fund	22,400	22,400
1411	Burials and Cremations	334,223	336,028
1707	Contributions - Holiday Baskets	3,781	3,781
Veterans Services			
0041	Veterans Services	715,486	740,525
Budget & Management Services			
0004	Budget and Management Services	1,641,521	1,571,266
Communications			
0005	Communications	1,538,111	1,590,056
0313	PGTV	941,751	946,789
Equity and Human Resources Admin			
1664	Equity and Human Resources	394,904	408,043
Human Resources			
0128	Benefits	247,696	254,293
0129	Employment Services	802,076	830,613
0408	Organization & Talent Development	783,159	797,519
1552	Employee Relations	251,194	260,418
Information Technology			
Procurement			
0131	Procurement	1,572,320	1,605,219
Risk Management			
0133	Claims Management	5,685,635	5,693,471
0134	Safety	395,954	376,557
0135	General Insurance	4,152,290	4,451,490
0138	Occupational/Employee Health Services	417,757	428,292
0301	Risk Management Admin	181,655	186,848
Support/Human Services Group Total		**23,068,998**	**23,584,353**
BoCC Program Total		**273,354,451**	**214,252,696**

GENERAL FUND EXPENDITURE SUMMARY

	ADOPTED FY 24/25	PLAN FY 25/26
Constitutional Officers		
Clerk of the Circuit Court	8,125,425	8,440,158
Courts	7,404,780	7,474,920
Property Appraiser	11,105,748	11,633,192
Public Defender	1,178,886	1,170,317
Sheriff	262,465,386	283,051,216
State Attorney	1,582,706	1,653,474
Supervisor of Elections	6,657,572	6,823,699
Tax Collector	20,991,449	20,946,450
Constitutional Officers Total	**319,511,952**	**341,193,426**
Reserves (Excludes Program Reserves)	60,565,415	87,699,587
Total General Fund Budget	**653,431,818**	**643,145,709**

BUDGET SUMMARY
POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 24/25
THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY COMMISSIONERS ARE 16.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

Millage Per $1,000	
Countywide:	
General Fund (GF)	4.9848
Transportation (TRANS)	1.2000
Emergency Medical (EM)	0.2500
Environmental Lands Management (ELM)	0.0500
Environmental Lands Acquisition (ELA)	0.1500
Total	6.6348

Millage Per $1,000	
Non-Countywide:	
Parks MSTU (PK MSTU)	0.5286
Library MSTU (LIB MSTU)	0.1985
Stormwater MSTU (SW MSTU)	0.0941
Rancho Bonito MSTU (RB MSTU)	9.1272
Total	9.9484

		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Total All Funds
Cash Balance Brought Forward		130,513,313	632,267,004	13,859,457	121,769,245	285,915,868	63,344,050	1,247,668,937
Estimated Revenues								
Ad Valorem Taxes GF	4.9848	314,088,328	-	-	-	-	-	314,088,328
Ad Valorem Taxes EM	0.2500	-	15,752,304	-	-	-	-	15,752,304
Ad Valorem Taxes ELM	0.0500	-	3,150,461	-	-	-	-	3,150,461
Ad Valorem Taxes ELA	0.1500	-	-	-	9,451,382	-	-	9,451,382
Ad Valorem Taxes PK MSTU	0.5286	-	19,377,844	-	-	-	-	19,377,844
Ad Valorem Taxes LIB MSTU	0.1985	-	7,276,773	-	-	-	-	7,276,773
Ad Valorem Taxes SW MSTU	0.0941	-	3,449,594	-	-	-	-	3,449,594
Ad Valorem Taxes RB MSTU	9.1272	-	8,952	-	-	-	-	8,952
Ad Valorem Taxes TRANS	1.2000	-	75,611,057	-	-	-	-	75,611,057
Delinquent Ad Val Tax		750,000	-	-	-	-	-	750,000
Tourism Tax		-	22,132,150	-	-	-	-	22,132,150
9th Cent Gas Tax		-	2,659,862	-	-	-	-	2,659,862
Local Opt Gas Tax Fuel		-	14,826,653	-	-	-	-	14,826,653
2nd Local Option Gas Tax		-	9,401,321	-	-	-	-	9,401,321
1/2 Cent Sales Surtax		-	80,026,115	-	-	-	-	80,026,115
Local Business Tax		1,256,099	-	-	-	-	-	1,256,099
Haz. Waste-Gross Receipts Tax		-	105,000	-	-	-	-	105,000
Public Service Tax		43,193,919	-	-	-	-	-	43,193,919
Communications Service Tax		9,562,099	-	-	-	-	-	9,562,099
Licenses and Permits		467,128	6,571,843	-	-	-	-	7,038,971
Intergovernmental Revenues		67,998,589	123,752,049	6,395,000	2,700,000	-	-	200,845,638
Charges for Services		36,247,966	110,908,947	-	-	-	-	147,156,913
Fines and Forfeitures		1,580,181	500,000	-	-	-	-	2,080,181
Miscellaneous Revenue		9,845,633	89,549,531	51,169	2,600,288	22,237,682	8,341,986	132,626,289
Transfers		8,530,127	99,288,117	9,370,777	59,965,372	47,548,145	1,854,192	226,556,730

BUDGET SUMMARY
POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 24/25
THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY COMMISSIONERS ARE 16.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

Millage Per $1,000		**Millage Per $1,000**	
Countywide:		Non-Countywide:	
General Fund (GF)	4.9848	Parks MSTU (PK MSTU)	0.5286
Transportation (TRANS)	1.2000	Library MSTU (LIB MSTU)	0.1985
Emergency Medical (EM)	0.2500	Stormwater MSTU (SW MSTU)	0.0941
Environmental Lands Management (ELM)	0.0500	Rancho Bonito MSTU (RB MSTU)	9.1272
Environmental Lands Acquisition (ELA)	0.1500	Total	9.9484
Total	6.6348		

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Total All Funds
Debt Proceeds	-	-	-	-	55,000,000	-	55,000,000
Indirects/Inkind	17,015,864	9,129,526	-	-	-	-	26,145,390
Other Non Revenues	12,382,572	-	-	-	-	-	12,382,572
Enterprise Revenues	-	-	-	-	175,744,037	-	175,744,037
Internal Service Funds	-	-	-	-	-	119,344,576	119,344,576
Total Revenues/Other Financing Sources	522,918,505	693,478,099	15,816,946	74,717,042	300,529,864	129,540,754	1,737,001,210
Total Estimated Revenues	653,431,818	1,325,745,103	29,676,403	196,486,287	586,445,732	192,884,804	2,984,670,147
Expenditures/Expenses							
General Government Services	199,101,006	12,726,812	7,987,116	26,706,682	1,075,316	127,803,163	375,400,095
Public Safety	344,723,191	189,899,771	5,368,950	64,997,420	-	1,780,292	606,769,624
Physical Environment	6,303,117	101,673,360	-	23,566,851	359,343,729	-	490,887,057
Transportation	68,619	360,764,022	2,099,256	21,874,640	-	-	384,806,537
Economic Environment	2,153,824	63,145,368	-	-	-	-	65,299,192
Court Related	17,780,808	-	-	-	-	-	17,780,808
Human Services	8,170,596	201,961,581	-	800,000	350,170	-	211,282,347
Culture/Recreation	1,392,522	61,435,745	-	16,621,000	-	-	79,449,267
Total Expenditures/Expenses	579,693,683	991,606,659	15,455,322	154,566,593	360,769,215	129,583,455	2,231,674,927
Reserves	73,738,135	334,138,444	14,221,081	41,919,694	225,676,517	63,301,349	752,995,220
Total Appropriated Expenditures and Reserves	653,431,818	1,325,745,103	29,676,403	196,486,287	586,445,732	192,884,804	2,984,670,147

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
Polk County Commissioners								
Board of County Commissioners Division								
0343	Driver Education Trust Fund	**500,000**	**0**	**0**	**0**	**0**	**0**	**500,000**
0382	Board of County Commissioners Administration	**791,260**	**0**	**0**	**0**	**0**	**0**	**791,260**
0385	County Audit	**345,000**	**0**	**0**	**0**	**0**	**0**	**345,000**
0386	General County Administration	**100,075,156**	**0**	**0**	**0**	**0**	**0**	**100,075,156**
0389	Eloise CRA	**0**	**873,046**	**0**	**0**	**0**	**0**	**873,046**
0422	Polk Harden Parkway	**0**	**1,876,476**	**0**	**0**	**0**	**0**	**1,876,476**
1623	Rancho Bonito	**30,000**	**54,922**	**0**	**0**	**0**	**0**	**84,922**
1720	Inmate Medical	**10,934,092**	**0**	**0**	**0**	**0**	**0**	**10,934,092**
1724	Transit Services Support to LAMTD	**4,178,000**	**0**	**0**	**0**	**0**	**0**	**4,178,000**
Sub Total Board of County Commissioners Division		**116,853,508**	**2,804,444**	**0**	**0**	**0**	**0**	**119,657,952**
Sub Total Polk County Commissioners		**116,853,508**	**2,804,444**	**0**	**0**	**0**	**0**	**119,657,952**
County Attorney								
County Attorney Division								
0020	County Attorney	**2,432,424**	**0**	**0**	**0**	**0**	**0**	**2,432,424**
Sub Total County Attorney Division		**2,432,424**	**0**	**0**	**0**	**0**	**0**	**2,432,424**
Sub Total County Attorney		**2,432,424**	**0**	**0**	**0**	**0**	**0**	**2,432,424**
County Manager								
County Manager Division								
0279	County Manager Administration	**1,770,116**	**0**	**0**	**0**	**0**	**0**	**1,770,116**
Sub Total County Manager Division		**1,770,116**	**0**	**0**	**0**	**0**	**0**	**1,770,116**

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
Economic Development								
1714	Economic Development and Business Incentives	**4,709,576**	**0**	**0**	**0**	**0**	**0**	**4,709,576**
1081	Economic Development Reserves/Transfers	**2,398,621**	**0**	**0**	**0**	**0**	**0**	**2,398,621**
1665	Economic Development Contributions	**116,129**	**0**	**0**	**0**	**0**	**0**	**116,129**
Sub Total Economic Development		**7,224,326**	**0**	**0**	**0**	**0**	**0**	**7,224,326**
Equity Office								
Office of Equal Opportunity								
0056	Equal Opportunity	**310,375**	**0**	**0**	**0**	**0**	**0**	**310,375**
Sub Total Office of Equal Opportunity		**310,375**	**0**	**0**	**0**	**0**	**0**	**310,375**
Equity Office								
1713	Small, Women, and Minority Business Assistance	**50,000**	**0**	**0**	**0**	**0**	**0**	**50,000**
Subtotal Equity Office		**50,000**	**0**	**0**	**0**	**0**	**0**	**50,000**
Office of Supplier Diversity								
0184	Supplier Diversity	**244,323**	**57,999**	**0**	**0**	**0**	**0**	**302,322**
Sub Total Office of Supplier Diversity		**244,323**	**57,999**	**0**	**0**	**0**	**0**	**302,322**
Subtotal Equity Office		**604,698**	**57,999**	**0**	**0**	**0**	**0**	**662,697**
Tourism/Sports Marketing								
0310	Tourism Prof. Sports Facilities	**0**	**4,562,211**	**0**	**0**	**0**	**0**	**4,562,211**
0311	Tourism Reserves/Transfers	**0**	**7,124,763**	**0**	**0**	**0**	**0**	**7,124,763**
0312	Tourism CIP Projects	**0**	**2,893,892**	**0**	**0**	**0**	**0**	**2,893,892**
0399	Tourism Development	**0**	**13,915,359**	**0**	**0**	**0**	**0**	**13,915,359**
0405	Tourism 5th Penny Activities/Commitments	**0**	**8,068,203**	**0**	**0**	**0**	**0**	**8,068,203**
0406	Visitor Services/Outpost 27	**0**	**1,841,870**	**0**	**0**	**0**	**0**	**1,841,870**
Sub Total Tourism/Sports Marketing		**0**	**38,406,298**	**0**	**0**	**0**	**0**	**38,406,298**
Sub Total County Manager		**9,599,140**	**38,464,297**	**0**	**0**	**0**	**0**	**48,063,437**

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
Planning & Development							
Building							
0031 Building Division	**585,534**	**18,073,293**	**0**	**0**	**0**	**0**	**18,658,827**
Sub Total Building	**585,534**	**18,073,293**	**0**	**0**	**0**	**0**	**18,658,827**
Land Development							
0440 Land Development	**4,949,920**	**297,222**	**0**	**0**	**1,658,784**	**0**	**6,905,926**
Sub Total Land Development	**4,949,920**	**297,222**	**0**	**0**	**1,658,784**	**0**	**6,905,926**
Long-Range Planning							
Planning & Development Admin							
0103 Transportation Planning Org.	**0**	**2,762,918**	**0**	**0**	**0**	**0**	**2,762,918**
0109 Planning & Development Admin	**977,303**	**0**	**0**	**0**	**0**	**0**	**977,303**
Sub Total Planning & Development Admin	**977,303**	**2,762,918**	**0**	**0**	**0**	**0**	**3,740,221**
Sub Total Planning & Development	**6,512,757**	**21,133,433**	**0**	**0**	**1,658,784**	**0**	**29,304,974**
Sub Total County Manager Others	**16,111,897**	**59,597,730**	**0**	**0**	**1,658,784**	**0**	**77,368,411**
Infrastructure Group							
Facilities Management							
0092 Leases	**382,247**	**0**	**0**	**0**	**0**	**0**	**382,247**
0112 Architectural Services	**768,537**	**0**	**0**	**0**	**0**	**0**	**768,537**
0114 Facilities Administration	**630,637**	**0**	**0**	**0**	**0**	**0**	**630,637**
0299 Building Maintenance	**25,261,064**	**0**	**0**	**0**	**0**	**0**	**25,261,064**
0349 Facilities Management CIP Projects	**0**	**2,334,939**	**0**	**60,104,688**	**0**	**0**	**62,439,627**
Sub Total Facilities Management	**27,042,485**	**2,334,939**	**0**	**60,104,688**	**0**	**0**	**89,482,112**

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
Fleet Management								
0111	Fleet Maintenance Reserves & Indirects	**0**	**0**	**0**	**0**	**0**	**2,902,275**	**2,902,275**
0152	Vehicle Renewal/Replacement	**0**	**0**	**0**	**0**	**0**	**10,844,023**	**10,844,023**
0153	Vehicle Availability	**0**	**0**	**0**	**0**	**0**	**8,628,168**	**8,628,168**
0154	Fuel Management	**0**	**0**	**0**	**0**	**0**	**314,690**	**314,690**
0156	Stand-By Generator Availability	**0**	**0**	**0**	**0**	**0**	**2,280,102**	**2,280,102**
0361	Fleet Replacement Reserves/Transfers	**0**	**0**	**0**	**0**	**0**	**30,472,832**	**30,472,832**
1553	City of Auburndale Fleet Maintenance	**0**	**0**	**0**	**0**	**0**	**702,229**	**702,229**
1554	City of Lake Wales Fleet Maintenance	**0**	**0**	**0**	**0**	**0**	**381,483**	**381,483**
1555	City of Ft. Meade Fleet Maintenance	**0**	**0**	**0**	**0**	**0**	**67,000**	**67,000**
Sub Total Fleet Management		**0**	**0**	**0**	**0**	**0**	**56,592,802**	**56,592,802**
Parks and Natural Resources								
0035	Parks Maintenance	**0**	**12,765,811**	**0**	**0**	**0**	**0**	**12,765,811**
0036	Recreation Activities	**0**	**3,219,193**	**0**	**0**	**0**	**0**	**3,219,193**
0067	Parks and Natural Resources Administration	**785,100**	**17,377**	**0**	**0**	**0**	**0**	**802,477**
0069	Mosquito Control	**2,811,976**	**127,176**	**0**	**800,000**	**0**	**0**	**3,739,152**
0071	Invasive Plant Management	**1,766,972**	**0**	**0**	**0**	**0**	**0**	**1,766,972**
0072	Environmental Land Acquisition (CIP)	**0**	**2,000,000**	**0**	**19,225,463**	**0**	**0**	**21,225,463**
0078	Environmental Lands Mgmt.	**0**	**3,157,792**	**0**	**0**	**0**	**0**	**3,157,792**
0095	Lake & River Enhancement	**0**	**2,805,768**	**0**	**0**	**0**	**0**	**2,805,768**
0102	History Center	**1,118,314**	**10,000**	**0**	**0**	**0**	**0**	**1,128,314**
0211	Natural Resources CIP	**0**	**32,015,277**	**0**	**1,400,000**	**0**	**0**	**33,415,277**
0226	Natural Resources Reserves/Oth	**0**	**9,443,254**	**0**	**0**	**0**	**0**	**9,443,254**
0334	Environmental Lands Mgnt Reserves/Other	**0**	**38,616,239**	**0**	**0**	**0**	**0**	**38,616,239**
0335	Environmental Lands Acqu. Reserves/Transfers	**0**	**0**	**0**	**1,308,629**	**0**	**0**	**1,308,629**
0364	County Wide Library System	**0**	**6,970,855**	**0**	**0**	**0**	**0**	**6,970,855**
0367	County Wide Library Grants	**189,172**	**550,000**	**0**	**0**	**0**	**0**	**739,172**
0368	Parks & Recreation CIP	**0**	**28,610,454**	**0**	**16,621,000**	**0**	**0**	**45,231,454**
0370	Lake & River Enhancement Reserves	**0**	**1,095,155**	**0**	**0**	**0**	**0**	**1,095,155**
0453	Parks Reserves & Others	**0**	**8,043,789**	**0**	**0**	**0**	**0**	**8,043,789**
0481	Reserves- Library Fund (151)	**0**	**2,829,285**	**0**	**0**	**0**	**0**	**2,829,285**

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
1162	Water Resources	1,511,115	2,853,411	0	0	0	0	4,364,526
1322	Library Impact Fee Reserves and Other	0	4,664,260	0	0	0	0	4,664,260
1624	Parks & Recreation Admin	0	379,705	0	0	0	0	379,705
Sub Total Parks and Natural Resources		**8,182,649**	**160,174,801**	**0**	**39,355,092**	**0**	**0**	**207,712,542**
	Real Estate Services							
0193	Real Estate Services	687,756	431,538	0	0	0	0	1,119,294
Sub Total Real Estate Services		**687,756**	**431,538**	**0**	**0**	**0**	**0**	**1,119,294**
	Roads and Drainage							
0064	Roads and Drainage Projects/In-Kind	74,363	237,921,538	0	23,781,640	0	0	261,777,541
0065	Street Lighting	68,619	3,939,757	0	0	0	0	4,008,376
0202	Traffic	0	5,895,615	0	0	0	0	5,895,615
0281	Roads and Drainage Trust Reserves/Indirects/Debt Service	25,478	26,634,658	0	0	0	0	26,660,136
0328	Roads and Drainage CIP Reserves	0	153,477,229	0	298,623	0	0	153,775,852
0329	Impact Fee Transfers/City Admin	0	63,154,835	0	0	0	0	63,154,835
0462	CRA Contribution (1-Mill)	0	4,704,292	0	0	0	0	4,704,292
1163	Drainage	1,256,854	0	0	0	0	0	1,256,854
1557	Roads and Drainage Administration	0	1,876,420	0	0	0	0	1,876,420
1558	Roads and Drainage Engineering	0	1,535,890	0	0	0	0	1,535,890
1559	Survey and Mapping	0	1,882,832	0	0	0	0	1,882,832
1560	Inspection and Testing	0	1,634,783	0	0	0	0	1,634,783
1561	Roadway Maintenance	0	27,909,986	0	0	0	0	27,909,986
1710	GIS Asset Management	0	1,601,228	0	0	0	0	1,601,228
Sub Total Roads and Drainage		**1,425,314**	**532,169,063**	**0**	**24,080,263**	**0**	**0**	**557,674,640**
	Utilities							
0076	Electrical & Mechanical Maintenance	0	0	0	0	16,394,252	0	16,394,252
0077	Utilities Capital Expansion	0	1,309,063	0	0	129,947,532	0	131,256,595

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
0213	Customer Service	0	0	0	0	2,654,710	0	2,654,710
0214	Infrastructure Information Section	0	0	0	0	1,512,967	0	1,512,967
0216	SCADA	0	0	0	0	2,295,305	0	2,295,305
0280	Utilities Finance	0	0	0	0	3,549,251	0	3,549,251
0320	Utilities Renewal & Replacement CIP	0	445,000	0	0	33,681,936	0	34,126,936
0326	Utilities Debt Service	0	0	0	0	28,597,069	0	28,597,069
0327	Utilities Reserves/Indirects (Operating Fund)	0	0	0	0	9,482,850	0	9,482,850
0332	Utilities Expansion Reserves/Transfers	0	0	0	0	39,777,240	0	39,777,240
0401	Water Plant Operations	0	0	0	0	9,502,590	0	9,502,590
0402	Wastewater Plant Operations	0	0	0	0	13,104,466	0	13,104,466
0403	Regulatory Affairs	0	0	0	0	2,440,333	0	2,440,333
0412	Utilities - Back Flow/Large Meters	0	0	0	0	1,360,689	0	1,360,689
0434	Utilities Operations Admin	0	0	0	0	1,151,480	0	1,151,480
0436	Utilities Department Admin	0	0	0	0	6,945,697	0	6,945,697
0437	Utilities Metering	0	0	0	0	6,124,853	0	6,124,853
0480	Warehouse-Stock and Supply	0	0	0	0	398,508	0	398,508
1222	Underground Maintenance	0	0	0	0	10,813,592	0	10,813,592
1511	Water Resources Enforcement	0	0	0	0	1,744,570	0	1,744,570
1644	Utilities CIP Inspection	0	0	0	0	410,241	0	410,241
1715	Crooked Lake Park Receivership	0	0	0	0	298,373	0	298,373
1719	Capacity and Planning	0	0	0	0	996,160	0	996,160
1722	Utilities Asset Management	0	0	0	0	1,392,348	0	1,392,348
Sub Total Utilities		0	1,754,063	0	0	324,577,012	0	326,331,075
Waste & Recycling								
0098	Community Clean-Up	195,000	0	0	0	0	0	195,000
0287	Waste Resource Management Reserves/Other	0	0	0	0	138,903,163	0	138,903,163
0288	Waste Resource Management Operations CIP	0	0	0	0	54,973,867	0	54,973,867
1187	Landfill Operations	0	0	0	0	10,926,252	0	10,926,252
1188	Residential Waste Management Collection	0	0	0	0	53,633,081	0	53,633,081
Sub Total Waste & Recycling		195,000	0	0	0	258,436,363	0	258,631,363
Sub Total Infrastructure Group		37,533,204	696,864,404	0	123,540,043	583,013,375	56,592,802	1,497,543,828

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
Public Safety Group								
Code Enforcement & Demolition								
0034	Code Enforcement & Demolition	**6,446,557**	**701,387**	**0**	**0**	**0**	**0**	**7,147,944**
Sub Total Code Enforcement		**6,446,557**	**701,387**	**0**	**0**	**0**	**0**	**7,147,944**
County Probation								
0043	County Probation	**4,608,363**	**0**	**0**	**0**	**0**	**0**	**4,608,363**
1717	County Pre-trial Services	**1,889,207**	**0**	**0**	**0**	**0**	**0**	**1,889,207**
Sub Total County Probation		**6,497,570**	**0**	**0**	**0**	**0**	**0**	**6,497,570**
Emergency Management								
0185	Emergency Management & Operations	**746,885**	**1,027,435**	**0**	**1,104,201**	**0**	**0**	**2,878,521**
0231	Emergency 911 Fund Reserves	**0**	**1,900,646**	**0**	**0**	**0**	**0**	**1,900,646**
1242	Radio Services	**4,191,144**	**7,016,565**	**0**	**0**	**0**	**0**	**11,207,709**
1491	9-1-1 Systems	**0**	**5,330,856**	**0**	**0**	**0**	**0**	**5,330,856**
1716	ARP Funding	**0**	**89,063,272**	**0**	**0**	**0**	**0**	**89,063,272**
1723	Hurricane Ian 2022	**254,343**	**33,272,100**	**0**	**0**	**0**	**0**	**33,526,443**
Sub Total Emergency Management		**5,192,372**	**137,610,874**	**0**	**1,104,201**	**0**	**0**	**143,907,447**
Fire Rescue Div								
Emergency Medical Svcs								
0039	EMS Administration	**1,126,405**	**0**	**0**	**0**	**0**	**0**	**1,126,405**
0180	EMS - Impact Fees	**0**	**2,588,589**	**0**	**0**	**0**	**0**	**2,588,589**
0359	EMS - Impact Fee Fund Reserves	**0**	**1,271,583**	**0**	**0**	**0**	**0**	**1,271,583**
1243	Emergency Medical Services	**49,098,934**	**15,361,553**	**0**	**0**	**0**	**0**	**64,460,487**
1708	Emergency Medical Millage CIP	**0**	**21,553,122**	**0**	**0**	**0**	**0**	**21,553,122**
Sub Total Emergency Medical Svcs		**50,225,339**	**40,774,847**	**0**	**0**	**0**	**0**	**91,000,186**

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
Fire Rescue								
0047	Medical Examiner	**3,385,881**	**0**	**0**	**0**	**0**	**0**	**3,385,881**
0158	Fire Rescue Operations	**5,299,588**	**64,796,056**	**0**	**420,000**	**0**	**0**	**70,515,644**
0161	Fire Prevention	**0**	**1,742,247**	**0**	**0**	**0**	**0**	**1,742,247**
0224	Fire Rescue Administration	**0**	**6,193,614**	**0**	**0**	**0**	**0**	**6,193,614**
0229	Fire Rescue Fund Reserves	**0**	**2,295,446**	**0**	**0**	**0**	**0**	**2,295,446**
0230	Fire Rescue CIP	**0**	**0**	**0**	**33,133,219**	**0**	**0**	**33,133,219**
0482	Fire Rescue Impact Fees	**0**	**4,809,510**	**0**	**0**	**0**	**0**	**4,809,510**
1244	Fire - Support Services	**307,113**	**2,086,259**	**0**	**0**	**0**	**0**	**2,393,372**
Sub Total Fire Rescue		**8,992,582**	**81,923,132**	**0**	**33,553,219**	**0**	**0**	**124,468,933**
Sub Total Fire Rescue Div		**59,217,921**	**122,697,979**	**0**	**33,553,219**	**0**	**0**	**215,469,119**
Sub Total Public Safety Group		**77,354,420**	**261,010,240**	**0**	**34,657,420**	**0**	**0**	**373,022,080**
Support/Human Services Group								
Human Services								
Cooperative Extension Svcs								
1363	Cooperative Extension Service	**1,068,112**	**0**	**0**	**0**	**0**	**0**	**1,068,112**
Sub Total Cooperative Extension Svcs		**1,068,112**	**0**	**0**	**0**	**0**	**0**	**1,068,112**
Health and Human Services								
Elderly Services								
0052	Rohr Home	**0**	**0**	**0**	**0**	**350,170**	**0**	**350,170**
Sub Total Elderly Services		**0**	**0**	**0**	**0**	**350,170**	**0**	**350,170**
Health and Human Services Admin								
0130	Volunteer Polk	**230,948**	**217,419**	**0**	**0**	**0**	**0**	**448,367**
0136	Health and Human Services Administration	**638,177**	**0**	**0**	**0**	**0**	**0**	**638,177**
1721	Polk County Florida Opioid Abatement Program	**0**	**8,999,839**	**0**	**0**	**0**	**0**	**8,999,839**
Sub Total Health and Human Services Admin		**869,125**	**9,217,258**	**0**	**0**	**0**	**0**	**10,086,383**

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
Healthy Families								
0046	Healthy Families Polk	**1,049,848**	**2,116,681**	**0**	**0**	**0**	**0**	**3,166,529**
Sub Total Healthy Families		**1,049,848**	**2,116,681**	**0**	**0**	**0**	**0**	**3,166,529**
Housing & Neighborhood Dev								
0050	Affordable Housing Program	**0**	**22,387,724**	**0**	**0**	**0**	**0**	**22,387,724**
0051	Community Improvement Program	**0**	**8,670,711**	**0**	**0**	**0**	**0**	**8,670,711**
Sub Total Housing & Neighborhood Dev		**0**	**31,058,435**	**0**	**0**	**0**	**0**	**31,058,435**
Indigent Health Care								
0053	Indigent Health Care	**0**	**91,551,470**	**0**	**0**	**0**	**0**	**91,551,470**
0143	County Alcohol and Other Drug Abuse Trust Fund	**22,400**	**0**	**0**	**0**	**0**	**0**	**22,400**
0146	Indigent Health Care Mandates	**0**	**21,062,120**	**0**	**0**	**0**	**0**	**21,062,120**
1411	Burials and Cremations	**334,223**	**0**	**0**	**0**	**0**	**0**	**334,223**
1583	Indigent Healthcare Reserves	**0**	**41,058,103**	**0**	**0**	**0**	**0**	**41,058,103**
1706	Substance Abuse & Mental Health Grant	**0**	**2,078,026**	**0**	**0**	**0**	**0**	**2,078,026**
1707	Contributions - Holiday Baskets	**3,781**	**0**	**0**	**0**	**0**	**0**	**3,781**
1718	Hospital Local Provider	**0**	**74,468,127**	**0**	**0**	**0**	**0**	**74,468,127**
Sub Total Indigent Health Care		**360,404**	**230,217,846**	**0**	**0**	**0**	**0**	**230,578,250**
Veterans Services								
0041	Veterans Services	**715,486**	**0**	**0**	**0**	**0**	**0**	**715,486**
Sub Total Veterans Services		**715,486**	**0**	**0**	**0**	**0**	**0**	**715,486**
Sub Total Health and Human Services		**2,994,863**	**272,610,220**	**0**	**0**	**350,170**	**0**	**275,955,253**
Sub Total Human Services		**4,062,975**	**272,610,220**	**0**	**0**	**350,170**	**0**	**277,023,365**

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
Support Services								
Budget & Management Services								
0004	Budget and Management Services	**1,641,521**	**36,557**	**0**	**0**	**0**	**0**	**1,678,078**
Sub Total Budget & Management Services		**1,641,521**	**36,557**	**0**	**0**	**0**	**0**	**1,678,078**
Communications								
0005	Communications	**1,538,111**	**362,815**	**0**	**0**	**66,020**	**41,867**	**2,008,813**
0313	PGTV	**941,751**	**0**	**0**	**0**	**0**	**0**	**941,751**
Sub Total Communications		**2,479,862**	**362,815**	**0**	**0**	**66,020**	**41,867**	**2,950,564**
Equity and Human Resources Admin								
1664	Equity and Human Resources	**394,904**	**0**	**0**	**0**	**0**	**0**	**394,904**
Sub Total Equity and Human Resources Admin		**394,904**	**0**	**0**	**0**	**0**	**0**	**394,904**
Human Resources								
0128	Benefits	**247,696**	**0**	**0**	**0**	**0**	**271,487**	**519,183**
0129	Employment Services	**802,076**	**0**	**0**	**0**	**0**	**0**	**802,076**
0408	Organization & Talent Development	**783,159**	**0**	**0**	**0**	**0**	**0**	**783,159**
1552	Employee Relations	**251,194**	**0**	**0**	**0**	**0**	**0**	**251,194**
Sub Total Human Resources		**2,084,125**	**0**	**0**	**0**	**0**	**271,487**	**2,355,612**
Information Technology								
0087	Records Management	**0**	**0**	**0**	**0**	**0**	**963,371**	**963,371**
0113	IT Administration	**0**	**0**	**0**	**0**	**0**	**1,478,284**	**1,478,284**
0120	Telecommunications Services	**0**	**0**	**0**	**0**	**0**	**2,477,005**	**2,477,005**
0121	Enterprise Resource Planning	**0**	**0**	**0**	**0**	**0**	**2,036,341**	**2,036,341**
0122	Geographic Information System	**0**	**0**	**0**	**0**	**0**	**988,819**	**988,819**
0123	Technical Services	**0**	**0**	**0**	**0**	**172,734**	**10,243,281**	**10,416,015**
0124	Applications Development/Operations	**0**	**0**	**0**	**0**	**5,000**	**2,185,231**	**2,190,231**

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
0372	IT CIP	0	0	0	0	0	350,000	350,000
Sub Total Information Technology		**0**	**0**	**0**	**0**	**177,734**	**20,722,332**	**20,900,066**
Procurement								
0131	Procurement	1,572,320	162,644	0	0	104,333	0	1,839,297
Sub Total Procurement		**1,572,320**	**162,644**	**0**	**0**	**104,333**	**0**	**1,839,297**
Risk Management								
0132	Employee Health Insurance Reserves	0	0	0	0	0	27,912,747	27,912,747
0133	Claims Management	5,685,635	0	0	0	0	0	5,685,635
0134	Safety	395,954	0	0	0	0	0	395,954
0135	General Insurance	4,152,290	0	0	0	0	0	4,152,290
0138	Occupational/Employee Health Services	417,757	0	0	0	0	0	417,757
0140	Employee Health Insurance	0	0	0	0	0	87,236,766	87,236,766
0301	Risk Management Admin	181,655	0	0	0	0	106,803	288,458
Sub Total Risk Management		**10,833,291**	**0**	**0**	**0**	**0**	**115,256,316**	**126,089,607**
Sub Total Support Services		**19,006,023**	**562,016**	**0**	**0**	**348,087**	**136,292,002**	**156,208,128**
Sub Total Support/Human Services Group		**23,068,998**	**273,172,236**	**0**	**0**	**698,257**	**136,292,002**	**433,231,493**
Constitutional Officers Other								
Clerk of the Circuit Court								
0012	Accountant, Auditor and Clerk to the BoCC	6,016,205	0	0	0	0	0	6,016,205
0445	Clerk of Court Information Technology	2,109,220	0	0	0	0	0	2,109,220
Sub Total Clerk of the Circuit Court		**8,125,425**	**0**	**0**	**0**	**0**	**0**	**8,125,425**
Courts								
0261	Court Administration	3,732,745	0	0	0	0	0	3,732,745
0263	Law Library	417,514	0	0	0	0	0	417,514
0267	Teen Court	289,941	0	0	0	0	0	289,941
0270	Drug Court	2,236,558	0	0	0	0	0	2,236,558

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
0274	DCF Juvenile Substance Abuse	0	126,203	0	0	0	0	126,203
0428	Legal Aid	343,711	0	0	0	0	0	343,711
1060	DUI Court	328,385	0	0	0	0	0	328,385
1451	Post Adjudication Drug Court	55,926	0	0	0	0	0	55,926
Sub Total Courts		7,404,780	126,203	0	0	0	0	7,530,983
Property Appraiser								
0014	Property Appraiser	11,105,748	3,866,346	0	0	0	0	14,972,094
Sub Total Property Appraiser		11,105,748	3,866,346	0	0	0	0	14,972,094
Public Defender								
0015	Public Defender	1,178,886	0	0	0	0	0	1,178,886
Sub Total Public Defender		1,178,886	0	0	0	0	0	1,178,886
Sheriff								
0017	Sheriff	262,465,386	1,354,812	0	0	0	0	263,820,198
0457	Sheriff - Impact Fees & CIP	0	20,992,996	0	0	0	0	20,992,996
Sub Total Sheriff		262,465,386	22,347,808	0	0	0	0	284,813,194
State Attorney								
0016	State Attorney	1,582,706	0	0	0	0	0	1,582,706
Sub Total State Attorney		1,582,706	0	0	0	0	0	1,582,706
Supervisor of Elections								
0018	Supervisor of Elections	6,657,572	67,974	0	0	0	0	6,725,546
Sub Total Supervisor of Elections		6,657,572	67,974	0	0	0	0	6,725,546

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
Tax Collector								
0019	Tax Collector	**20,991,449**	**3,687,718**	**0**	**0**	**1,075,316**	**0**	**25,754,483**
Sub Total Tax Collector		**20,991,449**	**3,687,718**	**0**	**0**	**1,075,316**	**0**	**25,754,483**
Sub Total Constitutional Officers Other		**319,511,952**	**30,096,049**	**0**	**0**	**1,075,316**	**0**	**350,683,317**
0090	Debt Service Program	**0**	**0**	**29,676,403**	**0**	**0**	**0**	**29,676,403**
0375	Non-Departmental Reserves/Transfers/Indirects	**60,565,415**	**2,200,000**	**0**	**38,288,824**	**0**	**0**	**101,054,239**
Sub Total		**60,565,415**	**2,200,000**	**29,676,403**	**38,288,824**	**0**	**0**	**130,730,642**
	GRAND TOTAL:	**653,431,818**	**1,325,745,103**	**29,676,403**	**196,486,287**	**586,445,732**	**192,884,804**	**2,984,670,147**

REVENUES BY CHARACTER AND OBJECT

	FY 22/23 Actual	FY 23/24 Budget	FY 24/25 Adopted	FY 25/26 Plan
TAXES				
Ad Valorem Taxes	357,587,637	405,987,561	448,916,695	482,529,197
9th Cent Gas Tax	2,744,957	2,638,229	2,659,862	2,713,060
Local Option Gas Tax	25,003,070	23,031,484	24,227,974	24,712,534
1/2 Cent Sales Surtax	77,060,562	76,983,648	80,026,115	83,627,291
Communications Service Taxes	10,065,730	8,599,708	9,562,099	9,619,490
Other Taxes	67,856,335	66,609,596	66,687,168	68,811,814
TOTAL TAXES	**540,318,291**	**583,850,226**	**632,079,913**	**672,013,386**
LICENSES & PERMITS				
Building Permits	10,617,187	10,204,924	6,413,792	6,542,068
Franchise Fees (formerly 3130000)	221,640	250,000	250,000	250,000
Other Licenses, Fees And Permits	518,718	385,767	375,179	379,398
TOTAL LICENSES & PERMITS	**11,357,545**	**10,840,691**	**7,038,971**	**7,171,466**
INTERGOVERNMENTAL REVENUE				
Fed Grant-Gen Gov	404,296	4,826,624	0	0
Oth Pub Safety Grants	969,999	30,912,500	32,446,695	0
Oth Phy Env Fed Gt	1,820,028	5,129,126	9,172,500	921,749
Urb Mass Tran Fed Gt	304,327	0	0	0
Oth Trans Fed Gt	2,111,461	4,887,729	2,426,690	1,276,285
CD Grant Entit Funds	13,458,799	16,601,437	14,626,724	12,543,225
Oth Econ Env Fed Gt	12,861,014	0	0	0
Oth Hum Ser Gt	4,639,399	770,361	1,257,431	216,537
Fed Grant - Cul/Rec	1,099,604	251,000	131,000	0
Oth Pub Safety State Gt	116,573	2,278,750	691,062	0
Landfill Grant	78,579	50,688	63,588	50,688
Aquatic Weed State	209,117	526,200	526,200	526,200
Oth Phys Env State Gt	3,117,929	8,036,520	15,045,000	2,262,500
Transportation State Grant	14,962	19,197,960	21,830,838	40,000
Oth Econ Env State Gt	3,092,013	6,895,155	4,865,942	4,865,942
Oth Hum Ser State Gt	1,309,518	2,000,000	2,013,285	1,584,106
Oth Cul/Rec State Gt	402,950	304,678	245,000	5,000
Oth State Grants	616,109	4,884,857	6,795,204	4,055,519
State Rev Share Pro	25,828,288	21,690,850	22,849,575	24,601,048
Ins Agent County Lic	193,692	94,590	94,590	94,590
Mobile Home Licenses	195,536	305,000	305,000	305,000
Alcholic Bev Lic	204,133	157,500	157,500	157,500
Racing Tax	446,500	424,175	424,175	424,175
Sales Tax Non-Co Wide	53,586,876	49,750,328	52,736,549	55,264,970
Firefighter Sup Comp	88,762	59,000	59,000	59,000
Motor Fuel Tax Rebate	559,804	321,804	542,502	547,927
Constitution Gas Tax	8,144,888	7,410,000	7,558,200	7,709,364
County Gas Tax	3,622,431	3,249,000	3,313,980	3,380,260
Motor Fuel Use Tax	5,884	0	0	0
Municipality/LAMTD Tax Increment (CRA)	641,561	647,969	667,408	687,431
TOTAL INTERGOVERNMENTAL REVENUE	**140,145,032**	**191,663,801**	**200,845,638**	**121,579,016**
CHARGES FOR SERVICES				
School Impact Admin Fees	828,080	750,000	750,000	750,000
Art V Recording Fee-I.T.	1,461,314	950,000	950,000	950,000
Earned Fees Sheriff	549,423	450,000	450,000	450,000
Super Of Elec Fees	71,100	0	0	0
Zoning/Land Use Fees	1,876,373	1,647,500	1,660,000	1,660,000
911 Fees	3,687,606	2,458,974	3,402,662	3,402,662
BOCC Emer Radio Fees	3,302,604	3,801,000	4,020,744	4,240,488
Municipal Emer Radio Fees	454,104	326,352	351,456	376,560
Ambulance Fees	44,466,503	24,976,727	26,725,098	28,061,352
Water Resources Div. Fees	0	669	669	669
Lake/River Boating Fees	340,596	347,492	344,648	354,987
Sidewalk Construction	61,200	0	0	0
Reim Welfare Serv	553,686	874,278	899,770	927,082
Fees,Outside Agencies-Drug Ct(Adult $30)	6,400	4,161	2,233	2,233
Other Human Srvs Fees	24,345	28,000	28,000	28,000

REVENUES BY CHARACTER AND OBJECT

	FY 22/23 Actual	FY 23/24 Budget	FY 24/25 Adopted	FY 25/26 Plan
Program Fees($1500 Adult)	1,925	1,824	4,009	4,009
Drug Ct Testing Fees(Adult $30/Juv $10)	686,071	411,254	459,872	459,872
Drug Ct Assessment Fees(Adult/Juv $85)	118	34	173	173
DUI Court Fees, established 10/2006	44,675	22,640	19,912	19,912
DUI Surcharge Fees	54,663	27,414	24,783	24,783
Camping Fees	267,774	160,111	190,257	195,965
Other Parks/Rec Fees	753,710	524,579	641,470	660,331
Summer Rec General	0	32,127	20,199	20,805
ATV Park Fees	94,460	53,203	73,511	75,716
Parks-Gun Range Fees	49,500	0	0	0
Fire Review And Inspection	1,000,770	292,910	292,910	292,910
Ct Costs, $50 Felony, F.S. 775.083	51,732	57,000	57,000	57,000
Co. Alcohol & Drug Abuse Assess (F.S. 938.23)	20,358	22,400	22,400	22,400
Fees-Education Classes	5,543	2,280	4,765	4,765
Cost Of Supervision Probation	1,402,805	905,000	955,000	955,000
Court Innovations/Local Requirements	151,497	143,157	143,923	143,923
Legal Aid	151,497	145,088	143,923	143,923
Law Library	151,497	63,252	100,319	100,319
Juvenile Alternative Programs	151,497	148,088	143,923	143,923
$15 Ord-Ct Facilities	1,915,236	2,050,000	2,100,000	2,100,000
Sub Reg & Insp	1,095,651	700,000	775,000	775,000
Variance Fees	1	0	0	0
Other Eng Review Fees	35,050	20,000	20,000	20,000
False Secur Alarm Charges:Ord97-36,98-01	127,697	150,000	150,000	150,000
Fees Other	31,463,550	31,181,463	71,031,043	71,042,462
Opioid Settlement Revenue	396,030	0	0	0
TOTAL CHARGES FOR SERVICES	**97,756,641**	**73,728,977**	**116,959,672**	**118,617,224**
FINES & FORFEITURES				
DSlosberg $5 Traffic Fine (FS 318.1215)Count Amend Ord 07-014	313,407	500,000	500,000	500,000
Ct Costs-$20 Crim Traf/Mm,F.S.775.083	167,739	168,826	168,826	168,826
Teen Ct $3/Case	238,996	182,552	135,500	135,500
Dom. Violence Surcharge FS 988.08, 07/01	76,651	0	0	0
Confiscated Property	54,740	0	0	0
Code Enforce Fines	715,912	427,500	650,000	650,000
Bad Check Service Fee	16,229	0	0	0
Court Fines	632,110	631,238	625,855	625,855
Confiscated Property, est 05/10/10(formerly 3590001)	468,967	0	0	0
TOTAL FINES & FORFEITURES	**2,684,751**	**1,910,116**	**2,080,181**	**2,080,181**
MISCELLANEOUS REVENUES				
Interest Revenue On Interfund Loans	0	800,000	0	0
Interest Other	3,237	28,000	0	0
Interest-Grants Only	(2,019)	268,122	108,470	108,470
Clerk Reg Of Court	0	5,000	0	0
Interest Tax Collect	786,950	19,000	19,131	19,131
Interest Sheriff	1,713,990	264,868	277,473	278,438
Pooled Investment Earnings	32,126,707	25,114,080	27,581,170	20,023,349
Treas. Fund-Bond and Agency Earning	545,747	13,655	10,374	456,437
Net Increase(Decrease) in Fair Value of Investments	2,475,839	0	2,281	2,281
Interest Revenue - GASB 87	27,981	0	0	0
Rents	247,798	307,492	368,887	368,887
Parking Garage Fees	226,028	230,000	250,000	250,000
Concessions	87	950	950	950
Lease Revenue - GASB 87	111,090	0	0	0
Lease Revenue Clearing - GASB 87	(72,247)	0	0	0
Scrap Sales	129,328	38,800	46,830	46,830
Surplus Land Sales	4,300,266	100,000	75,000	75,000
Surplus Building Sales	25,000	0	0	0
Surplus Furn/Equip/Mach Sale	5,121,722	206,157	262,006	262,006
Insurance/Legal Proceeds	260,678	300,000	303,492	303,492
Sales-Historical Museum, Outpost 27, & OHV Park	35,764	52,375	52,375	52,375
Refunds	6,909	0	0	0
Grants Program Income	1,265,589	450,000	400,000	400,000

REVENUES BY CHARACTER AND OBJECT

	FY 22/23 Actual	FY 23/24 Budget	FY 24/25 Adopted	FY 25/26 Plan
Reimb Loc Gov Agency	2,462,968	904,749	2,295,711	7,536,854
Reimb Other	3,516,457	835,758	869,356	844,579
Rev From Other Co. Dept.	325,958	0	0	0
Returned Checks	(120,349)	(2,000)	(2,000)	(2,000)
Signs Individ/Other	39,985	0	0	0
Signal Maintenance	293	1,184,025	1,184,025	1,184,025
$2.50 For CJ Educ/Trng-FS 318.18(11)C	21,731	0	0	0
Rebates,Pcard Annual, Drug,Etc.	6,365,232	6,723,018	8,391,271	8,615,874
Other Miscellaneous Revenues	3,064,457	9,274,280	9,427,443	9,505,475
Unidentified Revenue	50	0	0	0
Flex Premiums only	115	0	0	0
Sales/Fees - subject to Sales	135	0	0	0
Other Cont/Donation	257,446	19,797	19,797	19,797
Donations	22,936	59,741	41,527	41,527
Assess Collections Capital(Road/Sew)	19,682	19,316	19,679	19,679
Assess Collections, Other (E.G., Lazy S Utilities)	129,833	139,650	139,650	139,650
Assess Collections Operating	12,765,283	13,516,253	15,933,459	16,532,680
Assessment Collections-Bldg. D	484,252	301,273	492,521	496,612
Polk Co Fire Srv Assess	53,588,574	57,630,951	62,909,176	66,304,246
Polk Co Fire Srv Bldg Dept	2,245,211	1,003,610	1,146,235	1,163,428
Correctional Impact Fees	1,874,364	1,259,700	1,870,746	1,926,869
Law Enforcement Impact Fees	1,389,724	1,356,600	1,288,770	1,224,332
Fire Rescue Impact Fees	1,526,215	787,739	803,494	819,564
Municipality Impact Fee Receipts - EMS	341,277	0	0	0
Municipality Impact Fee Receipts - Correctional	616,447	387,600	615,257	633,714
Co Rd Trans Impact Fees	25,244,497	22,076,966	22,343,863	24,578,249
Libraries-Impact Fees	856,309	929,341	724,925	746,672
Parks-Impact Fees	2,113,217	1,967,300	1,788,634	1,842,292
School Impact Fees	250,000	250,000	250,000	250,000
EMS Impact Fees	642,956	501,522	511,552	521,783
TOTAL MISCELLANEOUS REVENUES	**169,381,699**	**149,325,688**	**162,823,530**	**167,593,547**
OTHER SOURCES				
Interfund Transfers-PILOT	2,425,524	2,425,524	2,447,602	2,584,211
Interfund Transfers-Budgeted	159,232,523	86,660,229	223,021,995	58,250,903
Interfund Transfers-Unbudgeted	1,623,745	0	0	0
Tf-In, Grt Carry-Fwd	422,572	0	8,963	0
Interfund Transfers-CRA	967,826	1,040,894	1,078,170	1,124,345
Debt Proceeds	0	0	55,000,000	115,000,000
Beg.Fund Balance	0	523,153,635	594,508,369	357,678,100
Budgeted Cash Balance Forward	0	638,649,143	653,160,568	483,330,024
I/D Reimburse-Cost Plan	9,185,025	12,090,512	17,015,864	17,015,864
InKind Rev(Cash Outlay Req'D)	630,574	7,422,051	9,049,526	111,626
InKind Rev(No Cash Outlay Req'D	0	0	80,000	0
Overage & Shortage	(173)	0	0	0
Grt Carry-Fwd, adj to/from deferred funds acct.	11,713	0	0	0
Lease Proceed-Other Financing Sources - GASB 87	1,932,966	0	0	0
Lease Proceed-Other Financing Sources - GASB 96	1,077,023	0	0	0
Transfer From The Constitutional Fee Officers	18,025,464	12,382,682	12,382,572	12,548,699
TOTAL OTHER SOURCES	**195,534,782**	**1,283,824,670**	**1,567,753,629**	**1,047,643,772**
INTERNAL SERVICE FUNDS				
Fleet Funds Revenues	20,540,283	22,580,418	23,551,045	24,053,502
I.T. Revenues	15,063,834	16,736,502	18,046,926	18,550,578
Health Insurance Funds Revenues	71,107,445	72,452,565	77,746,605	81,551,980
TOTAL INTERNAL SERVICE FUNDS	**106,711,562**	**111,769,485**	**119,344,576**	**124,156,060**
ENTERPRISE FUNDS				
Solid Waste Funds Revenues	40,770,114	42,081,186	62,230,783	70,060,628
Utilities Revenues	117,222,658	97,563,685	113,513,254	125,419,880
Rohr Home/Hospital Revenues	2,624,956	1,244,734	0	0
TOTAL ENTERPRISE FUNDS	**160,617,728**	**140,889,605**	**175,744,037**	**195,480,508**
GRAND TOTAL	**1,424,508,031**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**

EXPENDITURES BY CHARACTER AND OBJECT

		FY 22/23 Actual	FY 23/24 Budget	FY 24/25 Adopted	FY 25/26 Plan
Personal Services					
5111000	Executive Salaries	234,908	248,313	252,296	262,489
5112000	Regular Salaries And Wages	103,017,855	126,135,670	140,395,063	146,002,460
5113000	Other Salaries And Wages	291,635	1,472,821	1,524,758	1,530,691
5114000	Overtime	19,007,732	12,852,549	13,645,276	13,851,378
5115000	Special Pay	1,958,744	2,445,550	2,902,200	2,902,200
5116000	Payroll Tuition Reimb	48,284	109,270	107,833	107,833
5121000	Fica Taxes	9,001,649	10,702,251	11,837,972	12,291,267
5122000	Retirement Contributions	24,252,055	28,690,112	32,195,423	33,439,554
5123000	Life And Health Insurance	26,826,354	38,375,735	41,318,081	43,379,869
5124000	Workers' Compensation	3,663,498	3,777,675	3,567,039	3,567,289
5125000	Unemployment Compensation	29,003	20,480	19,980	19,980
5129000	Payroll Adjustments	(105,216)	3,026,499	4,103,448	7,204,131
5334993	Contracted BoCC Position personnel costs	1,065,337	0	0	0
Total : Personal Services		**189,291,838**	**227,856,925**	**251,869,369**	**264,559,141**
Operating Expense					
5331000	Professional Services	35,253,642	50,426,923	50,254,311	48,795,885
5332000	Accounting And Auditing	372	95,500	0	0
5334000	Other Contractual Services	114,599,066	131,283,758	125,700,096	123,298,767
5340000	Travel And Per Diem	1,196,444	690,910	903,106	915,114
5341000	Communications And Freight Services	4,706,854	4,436,826	4,785,249	4,841,063
5343000	Utility Services	20,687,382	19,705,621	20,506,290	20,848,289
5344000	Rentals And Leases	(3,713,311)	2,584,942	3,012,884	3,066,404
5345000	Insurance	70,043,307	77,743,474	87,779,136	93,644,768
5346000	Repair And Maintenance Services	39,371,253	45,328,422	46,674,772	48,131,373
5347000	Printing And Binding	663,855	981,582	985,034	978,160
5348000	Promotional Activities	7,641,941	12,297,682	12,741,687	11,077,192
5349000	Other Current Charges And Obligations	17,388,726	18,634,335	25,426,692	17,318,137
5351000	Office Supplies	6,138,256	4,611,338	5,765,945	5,758,223
5352000	Operating Supplies	22,114,626	28,566,777	29,447,500	30,290,971
5353000	Road Materials And Supplies	15,930,309	624,000	592,000	592,000
5354000	Books, Publications, Subscriptions And Memberships	1,294,301	1,854,821	3,677,614	3,762,164
5355000	Training	466,647	409,410	637,854	631,960
5359000	Operating Expense Program Budget	48,411	0	0	0
Total : Operating Expenses		**353,832,081**	**400,276,321**	**418,890,170**	**413,950,470**
Capital Expenses					
5661000	Land	26,524,337	56,116,593	80,662,192	28,700,000
5662000	Buildings	49,263,115	215,501,687	320,305,601	136,110,507
5663000	Infrastructure	67,202,365	212,191,703	274,480,937	192,653,450
5664000	Machinery And Equipment	27,296,906	38,491,157	44,259,783	23,390,347
5665000	Construction In Progress	100,647	5,538,348	20,648,021	3,000,000
5666000	Capital Expense-Program Budget	0	8,239,927	891,655	0
5668000	Intangible Assets	1,926,343	57,127	92,500	2,500
Total : Capital Expenses		**172,313,713**	**536,136,542**	**741,340,689**	**383,856,804**
Debt Services					
5771010	Principal	13,525,726	18,536,437	20,301,939	20,833,020
5772010	Interest	11,061,916	10,485,708	12,817,876	12,218,241
5773010	Other Debt Service	(302,116)	10,900	10,900	10,900
5771020	Debt Service Principal Retirement - GASB 87	1,413,174	408,731	504,673	504,673
5772020	Interest Cap Leases - GASB 87	380,713	62,416	826	826
5771021	SBITA Principal Retirement-GASB 96	4,885,441	0	87,000	87,000
5772021	SBITA Interest Charges-GASB 96	255,002	0	0	0
Total : Debt Services		31,219,856	29,504,192	33,723,214	33,654,660
Grants and Aids					
5881000	Aids To Government Agencies	50,308,060	80,166,327	114,092,323	114,856,025
5882001	Aids To Private Organizations	55,898,933	84,262,149	89,995,388	87,225,221
5883000	Other Grants And Aids	636,849	9,030,951	3,820,434	3,476,587
Total : Grants and Aids		106,843,842	173,459,427	207,908,145	205,557,833

EXPENDITURES BY CHARACTER AND OBJECT

	FY 22/23 Actual	FY 23/24 Budget	FY 24/25 Adopted	FY 25/26 Plan
Other Uses				
Transfers	167,758,123	95,170,277	231,591,287	67,169,106
5991030 Indirect Expense	9,185,026	12,090,512	17,015,864	17,015,864
5991040 InKind Expense	625,343	7,413,151	9,125,126	107,226
Reserves	0	768,891,484	752,995,220	727,443,667
5999020 Refunds	135,930	213,000	213,000	213,000
Other Uses - All Other	432,810	0	0	0
Total : Other Uses	178,137,232	883,778,424	1,010,940,497	811,948,863
Contitutional Officers				
Constitutional Officers (Excludes Reserves)	254,317,016	296,791,428	319,998,063	342,807,389
GRAND TOTAL	**1,285,955,578**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**

EXPENDITURES BY FUNCTION AND PROGRAM

Program Name/Function Name	Actuals FY 22/23	Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
General Government Services				
Legislative	720,409	788,296	791,260	819,565
Executive	5,142,406	6,322,230	6,886,172	6,926,321
Financial And Administrative	128,390,077	142,415,214	158,940,098	166,817,975
Legal Counsel	1,612,738	2,390,114	2,432,424	2,493,498
Comprehensive Planning	4,791,765	5,582,356	5,927,223	6,113,807
Other General Government Services	183,523,773	163,496,257	200,422,918	113,883,775
Total Function :	**324,181,168**	**320,994,467**	**375,400,095**	**297,054,941**
Public Safety				
Law Enforcement	207,732,348	253,340,395	273,607,868	279,569,944
Fire Control	66,731,299	107,572,750	121,918,843	80,786,336
Detention And/Or Correction	2,049,304	15,207,210	21,420,000	1,080,000
Protective Inspections	14,074,546	18,576,646	20,113,623	20,157,815
Emergency And Disaster Relief Services	17,463,075	63,678,066	51,414,142	11,991,672
Ambulance And Rescue Services	54,778,476	73,532,434	76,533,796	68,201,196
Medical Examiners	2,570,989	2,568,247	3,385,881	2,789,185
Other Public Safety	12,471,936	24,568,275	38,375,471	28,912,798
Total Function :	**377,871,973**	**559,044,023**	**606,769,624**	**493,488,946**
Physical Environment				
Garbage/Solid Waste Control Services	54,294,901	68,776,301	118,180,061	97,952,896
Water/Sewer Combination Services	127,522,340	171,203,347	257,569,693	241,625,394
Conservation And Resource Management	34,704,246	40,953,324	54,865,182	21,104,064
Flood Control/Stormwater Management	14,570,197	51,914,501	56,161,355	16,335,979
Other Physical Environment	4,103,561	4,106,332	4,110,766	4,102,440
Total Function :	**235,195,245**	**336,953,805**	**490,887,057**	**381,120,773**
Transportation				
Road And Street Facilities	154,627,657	251,074,460	379,911,964	239,855,783
Transit Systems	3,136,126	3,708,934	0	0
Other Transportation Services	3,318,105	4,245,239	4,894,573	3,474,412
Total Function :	**161,081,888**	**259,028,633**	**384,806,537**	**243,330,195**
Economic Environment				
Industry Development	26,339,796	31,878,768	33,200,765	30,259,387
Veterans Services	583,670	702,167	715,486	740,525
Housing And Urban Development	14,866,525	32,222,592	31,258,435	29,760,878
Other Economic Environment	84,451	112,572	124,506	127,587
Total Function :	**41,874,442**	**64,916,099**	**65,299,192**	**60,888,377**
Human Services				
Hospitals	75,152,823	96,892,385	136,159,298	136,070,276
Health	7,064,133	11,777,350	17,651,555	10,047,298
Mental Health	1,322,095	2,978,765	3,136,852	1,094,390
Public Assistance	15,203,477	48,106,281	47,784,348	48,090,214
Other Human Services	4,122,026	6,062,904	6,550,294	6,733,496
Total Function :	**102,864,554**	**165,817,685**	**211,282,347**	**202,035,674**

EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals FY 22/23	Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
Culture/Recreation				
Libraries	5,736,371	7,317,177	9,276,027	9,576,183
Parks And Recreation	22,821,901	46,558,867	68,969,890	22,105,934
Other Culture/Recreation	615,980	987,487	1,203,350	1,180,023
Total Function :	**29,174,252**	**54,863,531**	**79,449,267**	**32,862,140**
Court Related				
General Administration-Court Related	6,136,645	7,208,924	7,858,547	7,974,194
Circuit Court-Criminal	1,531,647	2,165,319	1,889,207	1,954,747
Circuit Court-Juvenile	213,911	264,871	290,691	296,955
General Operations-Courts	2,366,044	3,134,000	3,134,000	3,134,000
County Court-Criminal	3,463,809	4,520,418	4,608,363	4,750,551
Total Function :	**13,712,056**	**17,293,532**	**17,780,808**	**18,110,447**
Reserves and Contingencies	0	768,891,484	752,995,220	727,443,667
Grand Total :	**1,285,955,578**	**2,547,803,259**	**2,984,670,147**	**2,456,335,160**

RESERVES BY FUND

			Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
00100	**General Fund**				
5998010	Reserves - Mitigation Match		1,878,236	1,878,236	1,778,236
5998010	Reserves - State Attorney Computer Project		0	50,000	100,000
5998020	Reserves - Contingencies		7,788,700	8,288,700	8,288,700
5998020	Reserves - Tax Collector		2,081,848	3,121,963	3,121,963
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	64,472,651
		Total Funds :	64,117,023	71,637,794	98,827,091
10100	**County Transportation Trust Fund**				
5998020	Reserves - Contingencies		2,174,171	2,446,823	2,498,598
5998300	Reserves - Budget Stabilization		88,446,305	72,512,392	26,119,110
		Total Funds:	90,620,476	74,959,215	28,617,708
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	4,455,922	3,149,751
		Total Funds:	7,204,351	6,555,922	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
14370	**Hazardous Waste Funds**				
5998140	Reserves - Future Capital Expansion		5,148	1,855	7,755
		Total Funds:	5,148	1,855	7,755
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

RESERVES BY FUND

			Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
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	8,595,876	25,432,740
		Total Funds:	18,726,082	8,595,876	25,432,740
14930	**Leisure Services MSTU Funds**				
5998010	Reserves - Cash Balance Forward		1,596,024	1,225,718	1,696,798
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	3,331,920	3,829,275
14950	**Libraries MSTU Funds**				
5998010	Reserves - Cash Balance Forward		1,601,632	1,831,911	2,071,799
5998020	Reserves - Contingencies		872,000	997,374	1,127,979
		Total Funds:	2,473,632	2,829,285	3,199,778
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	43,800,962	44,528,835
		Total Funds:	15,806,836	43,800,962	44,528,835
14980	**Emergency Medical Millage Fund**				
5998140	Reserves - Future Capital Expansion		15,494,708	12,626,837	13,432,658
		Total Funds:	15,494,708	12,626,837	13,432,658
15010	**Land Management Nonexpendable Trust Funds**				
5998010	Reserves - Cash Balance Forward		925,502	369,570	0
5998020	Reserves - Contingencies		300,000	0	0
5998150	Reserves - Nonexpendable Trust Fund		33,882,364	38,246,669	40,800,667
		Total Funds:	35,107,866	38,616,239	40,800,667
15250	**Eloise CRA Trust-Agency Funds**				
5998020	Reserves - Contingencies		70,000	38,956	39,112
5998140	Reserves - Future Capital Expansion		577,734	381,090	189,934
		Total Funds:	647,734	420,046	229,046
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	860,469	309,189
		Total Funds:	2,941,216	860,469	309,189
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

RESERVES BY FUND

			Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
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	41,346,830	44,023,882
		Total Funds:	23,683,844	41,346,830	44,023,882
31200	**Environmental Land Acquisition Funds**				
5998140	Reserves - Future Capital Expansion		1,537,460	274,241	1,237,646
		Total Funds:	1,537,460	274,241	1,237,646
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	1,000,000
5998120	Reserves - Salary Adjustments		89,773	89,773	201,775
5998140	Reserves - Future Capital Expansion		30,101,775	17,921,612	14,857,503
		Total Funds:	31,306,954	19,210,896	16,258,789
42110	**Utilities Capital Expansion Funds**				
5998140	Reserves - Future Capital Expansion		60,604,067	57,837,458	29,645,163
		Total Funds:	60,604,067	57,837,458	29,645,163
42432	**Utilities Bonds**				
5998140	Reserves - Future Capital Expansion		0	13,725,000	80,331,063
		Total Funds:	0	13,725,000	80,331,063

RESERVES BY FUND

			Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
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	11,556,967	7,640,891
5998200	Health Care Fluctuation Margin 3%	(Actuary)	1,993,817	2,282,018	2,437,918
5998300	Reserves - Budget Stabilization		3,304,739	850,230	0
5998330	Reserves - Health Plans Statutory Reserves		11,685,264	13,223,532	14,126,923
		Total Funds:	27,421,420	27,912,747	24,205,732
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
			702,241,116	679,257,085	627,080,287
		Grand Total :	**768,891,484**	**752,995,220**	**727,443,667**

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 24/25 PROPOSED BUDGET VERSUS FY 24/25 ADOPTED BUDGET

FUND GROUP | FUND DESCRIPTION		PROPOSED FY 24/25	ADOPTED FY 24/25	VARIANCE FY 24/25
General Fund				
00100	General Fund	657,945,482	653,431,818	(4,513,664)
Special Revenue Funds				
10100	County Transportation Trust Fund	185,225,015	185,225,014	(1)
10150	Special Revenue Grants	104,662,666	104,962,666	300,000
12160	Tourism Tax Funds	38,236,298	38,236,298	0
12180	Lake And River Enhancement Trust Funds	2,900,923	2,900,923	0
12190	Fire Rescue Funds	77,872,763	77,872,763	0
12240	Impact Fees	217,734,515	217,734,515	0
14350	Emergency 911 Funds	7,231,502	7,231,502	0
14370	Hazardous Waste Funds	112,621	112,621	0
14390	Radio Communications Funds	5,457,565	5,457,565	0
14460	Local Provider Participation (Ord. No. 22-029)	70,000,000	74,468,127	4,468,127
14480	Polk County Florida Opioid Abatement Trust Fund	8,999,839	8,999,839	0
14490	Indigent Health Care Funds	154,433,213	154,433,213	0
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	89,063,272	89,063,272	0
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	15,000	15,000	0
14930	Leisure Services MSTU Funds	44,425,096	44,425,096	0
14950	Libraries MSTU Funds	10,177,281	10,177,281	0
14960	Rancho Bonito MSTU Fund	55,387	55,387	0
14970	Transportation Millage Fund	137,462,570	137,462,570	0
14980	Emergency Medical Millage Fund	35,996,702	35,996,702	0
14990	Law Enforcement Trust Funds	1,354,812	1,354,812	0
15010	Land Management Nonexpendable Trust Funds	41,774,031	41,774,031	0
15250	Eloise CRA Trust-Agency Funds	909,610	909,603	(7)
15290	Harden Parkway CRA Funds	1,876,476	1,876,476	0
15310	Building Funds	18,574,680	18,574,680	0
15350	Affordable Housing Assistance Trust Funds	16,331,711	16,331,711	0
15550	Hurricane Irma Fund	-	-	0
15650	Hurricane Ian Fund	33,272,100	33,272,100	0
16000	Street Lighting Districts	3,939,757	3,939,757	0
18000	Stormwater MSTU	12,881,579	12,881,579	0
Debt Service Funds				
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	10,032,946	10,032,946	0
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	3,832,864	3,832,864	0
23800	Promissory Note 2020A	5,108,977	5,108,977	0
24000	Promissory Revenue Note, Series 2020 C	10,701,616	10,701,616	0
Capital Funds				
30200	Drainage and Water Quality Fund	2,205,623	2,205,623	0
30800	General Capital Improvement Funds	187,894,594	173,746,572	(14,148,022)
31200	Environmental Land Acquisition Funds	20,534,092	20,534,092	0
31900	Northeast Polk Roadway Fund	-	-	0
Enterprise Funds				
41000	Solid Waste	259,553,546	259,553,546	0
42000	Utilities	324,542,016	326,542,016	2,000,000
43110	Rohr Home Fund	350,170	350,170	0
Internal Service Funds				
50100	Fleet Maintenance Funds	15,275,947	15,275,947	0
50300	Employee Health Insurance Fund	110,619,743	115,569,670	4,949,927
51500	Fleet Replacement Funds	41,316,855	41,316,855	0
52000	Information Technology Fund	20,726,203	20,722,332	(3,871)
Grand Total		**2,991,617,658**	**2,984,670,147**	**(6,947,511)**

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

(For budgetary purposes only)	GENERAL FUND				SPECIAL REVENUE FUNDS			
	Actuals FY 22/23	Adopted FY 23/24	Adopted FY 24/25	Plan FY 25/26	Actuals FY 22/23	Adopted FY 23/24	Adopted FY 24/25	Plan FY 25/26
Financial Sources								
Taxes	314,253,324	337,251,000	368,850,445	394,149,023	226,705,664	238,762,579	254,445,494	268,391,558
Licenses & Permits	412,640	464,315	467,128	467,128	10,944,899	10,376,376	6,571,843	6,704,338
Intergovernmental	75,194,657	63,893,643	67,998,589	72,278,483	60,476,790	118,027,189	123,084,641	39,518,102
Charges for Service	55,314,971	34,116,792	36,247,966	37,584,220	46,722,127	39,612,185	80,711,706	81,033,004
Fines & Forfeitures	1,619,973	1,410,116	1,580,181	1,580,181	7,167,718	500,000	500,000	500,000
Special Assessment/Impact Fees	875,283	74,845	88,298	88,298	95,744,841	91,545,676	98,117,409	103,875,906
Miscellaneous	9,382,781	10,603,663	9,757,335	9,732,558	27,495,838	18,711,460	21,629,363	17,103,097
All Other Revenues	29,786,059	32,982,718	37,928,563	36,283,320	13,775,909	32,059,830	108,417,643	19,957,222
Enterprise Funds	-	-	-	-	-	-	-	-
Total Est. Financial Sources	486,839,688	480,797,092	522,918,505	552,163,211	489,033,786	549,595,295	693,478,099	537,083,227
Expenditures								
General Government	188,495,661	156,636,073	199,101,006	142,497,214	22,749,205	14,092,841	12,726,812	8,245,184
Court-Related	13,663,820	17,293,532	17,780,808	18,110,447	-	-	-	-
Public Safety	260,432,133	315,428,967	344,723,191	364,063,168	104,448,362	194,868,839	189,899,771	121,868,626
Physical Environment	5,178,953	6,279,968	6,303,117	6,342,120	21,235,120	88,765,641	101,673,360	21,596,366
Transportation	3,013,232	3,649,497	68,619	68,619	129,984,908	246,444,065	360,764,022	241,139,548
Economic Environment	1,917,059	2,114,100	2,153,824	2,182,345	39,738,244	62,801,999	63,145,368	58,706,032
Human Services	4,754,317	7,159,105	8,170,596	8,188,790	93,491,663	156,862,031	201,961,581	193,846,884
Culture/Recreation	649,911	1,161,172	1,392,522	1,329,626	25,529,296	48,702,359	61,435,745	31,532,514
Total Budget	478,105,087	509,722,414	579,693,683	542,782,329	437,176,798	812,537,775	991,606,659	676,935,154
Reserves & Contingencies	-	66,650,368	73,738,135	100,363,380	-	356,684,107	334,138,444	262,706,101
Total Use of Resources	478,105,087	576,372,782	653,431,818	643,145,709	437,176,798	1,169,221,882	1,325,745,103	939,641,255
Net Inc (Dec) in Fund Balance	8,734,601	(95,575,690)	(130,513,313)	(90,982,498)	51,856,988	(619,626,587)	(632,267,004)	(402,558,028)
Fund Balance - Oct. 1	133,872,711	95,575,690	130,513,313	90,982,498	485,263,707	619,626,587	632,267,004	402,558,028
Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Ending Fund Balance - Sept. 30	142,607,312				537,120,695			

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 22/23	Adopted FY 23/24	Adopted FY 24/25	Plan FY 25/26	Actuals FY 22/23	Adopted FY 23/24	Adopted FY 24/25	Plan FY 25/26	Actuals FY 22/23	Adopted FY 23/24	Adopted FY 24/25	Plan FY 25/26
Financial Sources												
Taxes	-	-	-	-	851	8,484,616	9,451,382	10,160,236	540,959,839	584,498,195	632,747,321	672,700,817
Licenses & Permits	-	-	-	-	-	-	-	-	11,357,539	10,840,691	7,038,971	7,171,466
Intergovernmental	4,419,863	6,395,000	6,395,000	6,395,000	1,176,865	2,700,000	2,700,000	2,700,000	141,268,175	191,015,832	200,178,230	120,891,585
Charges for Service	-	-	-	-	-	-	-	-	102,037,098	73,728,977	116,959,672	118,617,224
Fines & Forfeitures	-	-	-	-	-	-	-	-	8,787,691	1,910,116	2,080,181	2,080,181
Special Assessment/Impact Fees	-	-	-	-	-	-	-	-	96,620,124	91,620,521	98,205,707	103,964,204
Miscellaneous	9,490,112	48,623	51,169	52,533	83,114,698	1,208,624	2,600,288	1,046,138	129,483,429	30,572,370	34,038,155	27,934,326
All Other Revenues	-	-	-	-	-	-	-	-	43,561,968	65,042,548	146,346,206	56,240,542
Enterprise Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total Est. Financial Sources	13,909,975	6,443,623	6,446,169	6,447,533	84,292,414	12,393,240	14,751,670	13,906,374	1,074,075,863	1,049,229,250	1,237,594,443	1,109,600,345
Expenditures												
General Government	7,990,435	7,989,233	7,987,116	7,986,685	9,486,542	26,965,650	26,706,682	5,859,041	228,721,843	205,683,797	246,521,616	164,588,124
Court-Related	-	-	-	-	-	-	-	-	13,663,820	17,293,532	17,780,808	18,110,447
Public Safety	5,391,000	5,374,200	5,368,950	5,365,950	9,688,972	41,488,961	64,997,420	300,000	379,960,467	557,160,967	604,989,332	491,597,744
Physical Environment	-	-	-	-	848,567	21,315,411	23,566,851	9,779,586	27,262,640	116,361,020	131,543,328	37,718,072
Transportation	2,047,975	2,075,071	2,099,256	2,122,028	-	6,860,000	21,874,640	-	135,046,115	259,028,633	384,806,537	243,330,195
Economic Environment	-	-	-	-	-	-	-	-	41,655,303	64,916,099	65,299,192	60,888,377
Human Services	-	-	-	-	-	800	800,000	-	98,245,980	164,021,936	210,932,177	202,035,674
Culture/Recreation	-	-	-	-	-	5,000,000	16,621,000	-	26,179,207	54,863,531	79,449,267	32,862,140
Total Budget	15,429,410	15,438,504	15,455,322	15,474,663	20,024,081	101,630,822	154,566,593	15,938,627	950,735,376	1,439,329,515	1,741,322,257	1,251,130,773
Reserves & Contingencies	-	13,280,544	14,221,081	11,464,053	-	26,964,095	41,919,694	45,322,238	-	463,579,114	464,017,354	419,855,772
										-	-	-
Total Use of Resources	15,429,410	28,719,048	29,676,403	26,938,716	20,024,081	128,594,917	196,486,287	61,260,865	950,735,376	1,902,908,629	2,205,339,611	1,670,986,545
Net Inc (Dec) in Fund Balance	(1,519,435)	(22,275,425)	(23,230,234)	(20,491,183)	64,268,333	(116,201,677)	(181,734,617)	(47,354,491)	123,340,487	(853,679,379)	(967,745,168)	(561,386,200)
Fund Balance - Oct. 1	13,614,274	22,275,425	23,230,234	20,491,183	37,118,313	116,201,677	181,734,617	47,354,491	669,869,005	853,679,379	967,745,168	561,386,200
Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance - Sept. 30	12,094,839				101,386,646				793,209,492			

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

(For budgetary purposes only)	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS			
	Actuals FY 22/23	Adopted FY 23/24	Adopted FY 24/25	Plan FY 25/26	Actuals FY 22/23	Adopted FY 23/24	Adopted FY 24/25	Plan FY 25/26
Financial Sources								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	500	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	6,690	-	-	-	504	-	-	-
Special Assessment/Impact Fees	500	10,507,300	12,632,254	13,235,566	-	-	-	-
Miscellaneous	12,670,171	10,137,790	9,605,428	13,925,148	2,400,229	6,487,707	8,341,986	8,534,303
Internal Service Funds	-	-	-	-	106,711,539	111,769,485	119,344,576	124,156,060
Enterprise Funds	170,770,713	140,889,605	175,744,037	195,480,508	-	-	-	-
All Other Revenues	2,068,488	20,172,515	47,548,145	25,249,329	5,956,878	2,126,670	1,854,192	725,000
Non-Revenues	(6,196,240)	291,375,374	340,915,868	340,729,144	-	51,428,184	63,344,050	63,313,557
Total Est. Financial Sources	179,320,822	473,082,584	586,445,732	588,619,695	115,069,150	171,812,046	192,884,804	196,728,920
Expenditures								
General Government	611,171	662,582	1,075,316	1,129,067	102,598,112	114,648,088	127,803,163	131,337,750
Public Safety	3,082	-	-	-	1,059,036	1,883,056	1,780,292	1,891,202
Physical Environment	156,635,507	220,592,785	359,343,729	343,402,701	1,427,394	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-
Human Services	3,384,207	1,795,749	350,170	-	-	-	-	-
Culture/Recreation	-	-	-	-	-	-	-	-
Total Budget	160,633,967	223,051,116	360,769,215	344,531,768	105,084,542	116,531,144	129,583,455	133,228,952
Reserves & Contingencies	-	250,031,468	225,676,517	244,087,927	-	55,280,902	63,301,349	63,499,968
Total Use of Resources	160,633,967	473,082,584	586,445,732	588,619,695	105,084,542	171,812,046	192,884,804	196,728,920
Income (Loss) Before Contrib/Trans	18,686,855	-	-	-	9,984,608	-	-	-
Capital Contributions	20,605,145	-	-	-	-	-	-	-
Transfer of Capital Assets	-	-	-	-	6,854,902	-	-	-
Transfer In (Out) & Adjustments	(3,900,931)	-	-	-	804,483	-	-	-
Change in Net Assets	35,391,069	-	-	-	17,643,993	-	-	-
Net Assets, Beginning of Year					70,057,550			
Net Assets, End of Year					87,701,543			

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	4.9848
Transportation	1.2000
Environmental Lands	0.2000
Countywide Emergency Medical	0.2500
Countywide Millage	**6.6348**
Unincorporated area only	
Parks MSTU	0.5286
Libraries MSTU	0.1985
Stormwater MSTU	0.0941
Unincorporated Millage	**0.8212**
Total Countywide & Unincorporated	**7.4560**
Rancho Bonito Area	
Rancho Bonito MSTU	9.1272

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

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

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

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

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

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

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

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

Licenses and Permits

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

Intergovernmental Revenue

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

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

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

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

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

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

Charges for Services

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

Fines and Forfeitures

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

Miscellaneous Revenues

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

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

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

Non-Revenues

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

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

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

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

Estimating Revenues

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

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

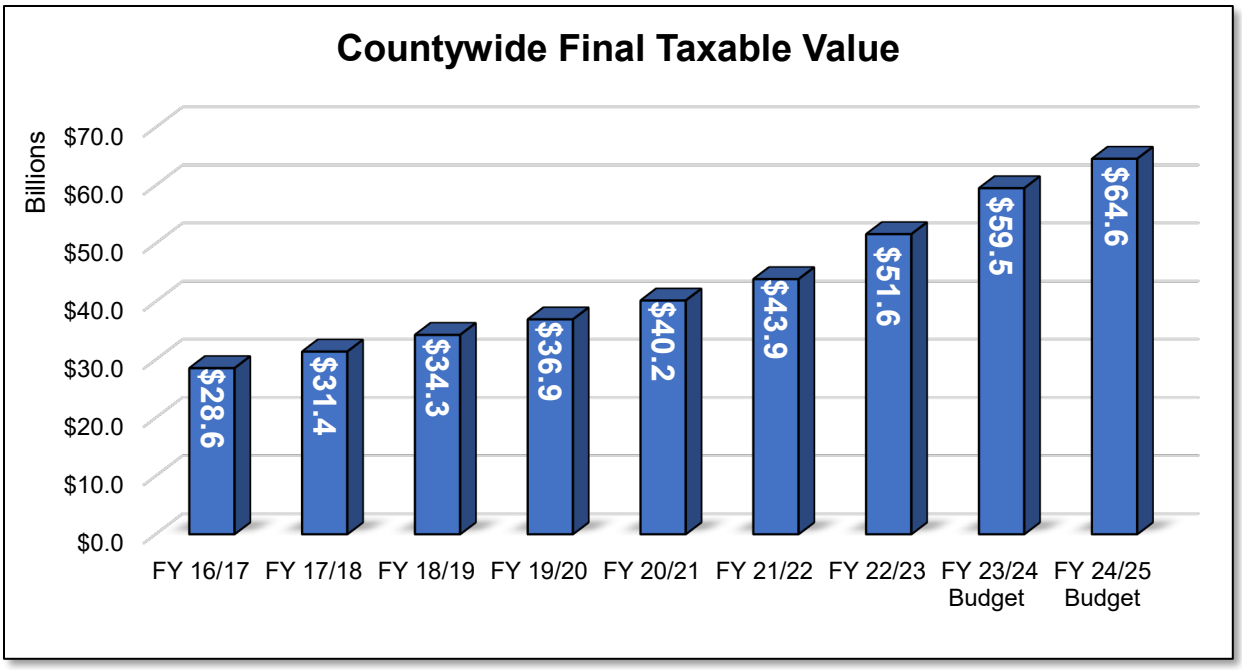
Sources of revenue estimates vary. The Polk County Property Appraiser's Office determines the taxable value of all non-exempt real and personal property located within the County. The Board of County Commissioners then sets the millage rate. Depending on County needs, this rate can change each year but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

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

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

FY 24/25 Revenue Projections

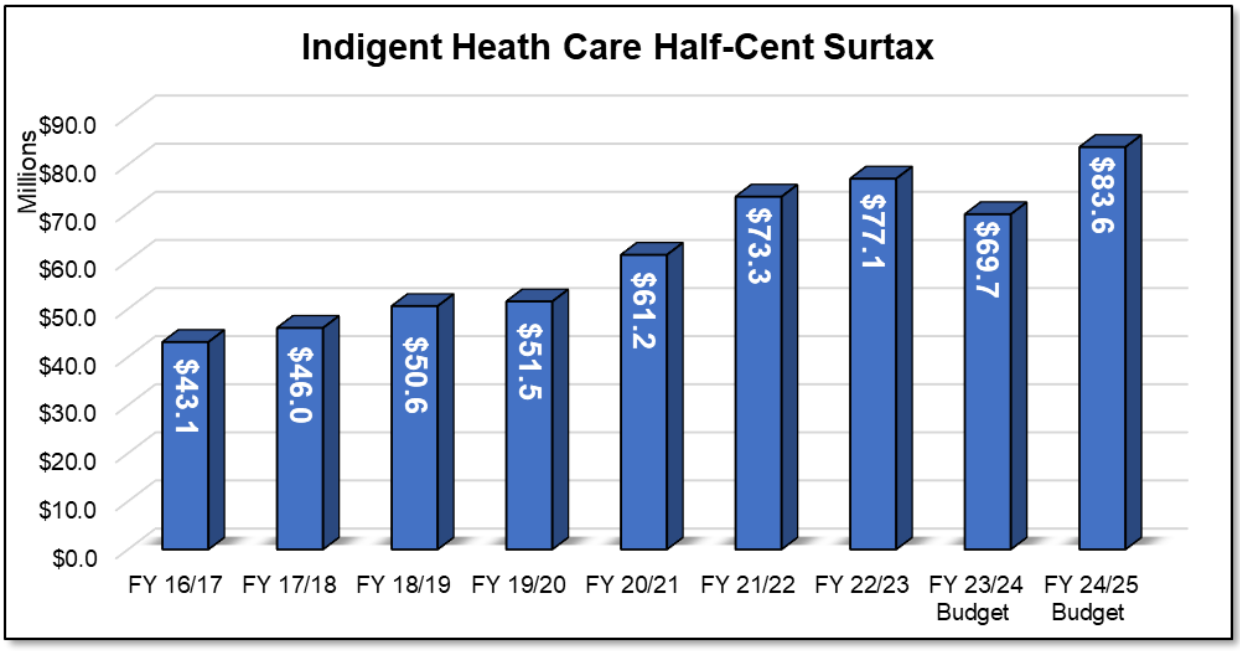
Ad Valorem



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

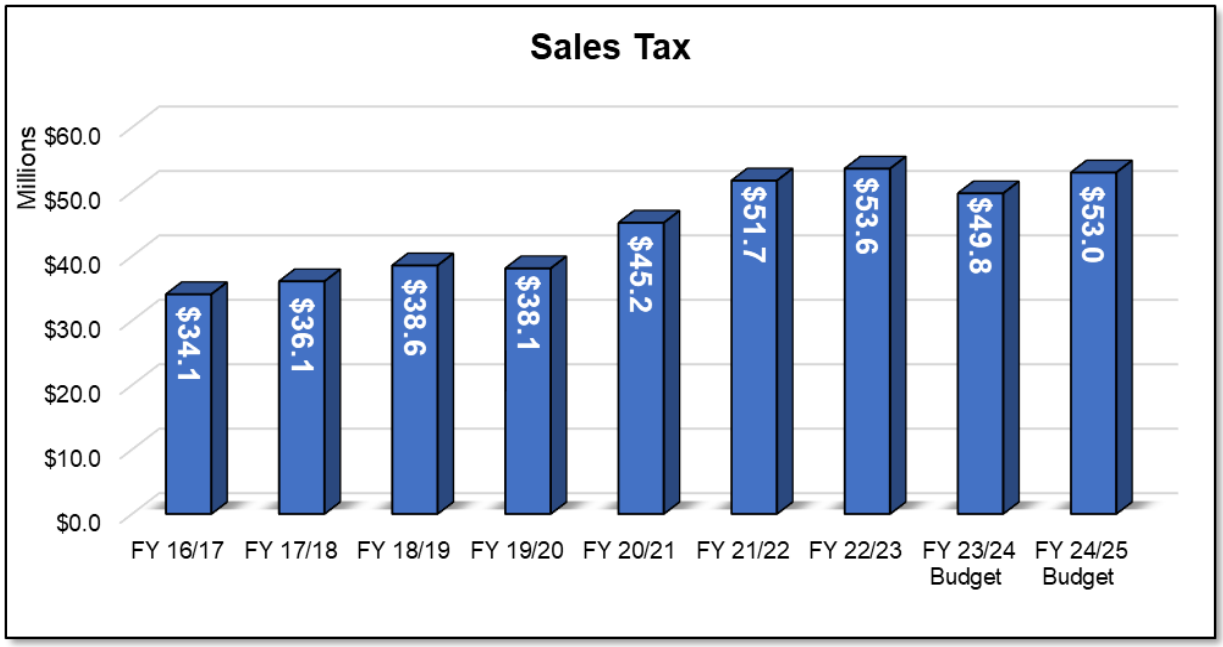
Polk County property values increased from FY 23/24 to FY 24/25 by 11.39% Countywide and 11.15% in the unincorporated area. The Board adopted a 1.00% General Fund millage rate reduction, equating to a total decrease of 0.75% to the Countywide milage rate in FY 24/25. For the third year in a row, a decreased rate will help offset the increase in existing property values.

Indigent Health Care Half-Cent Surtax



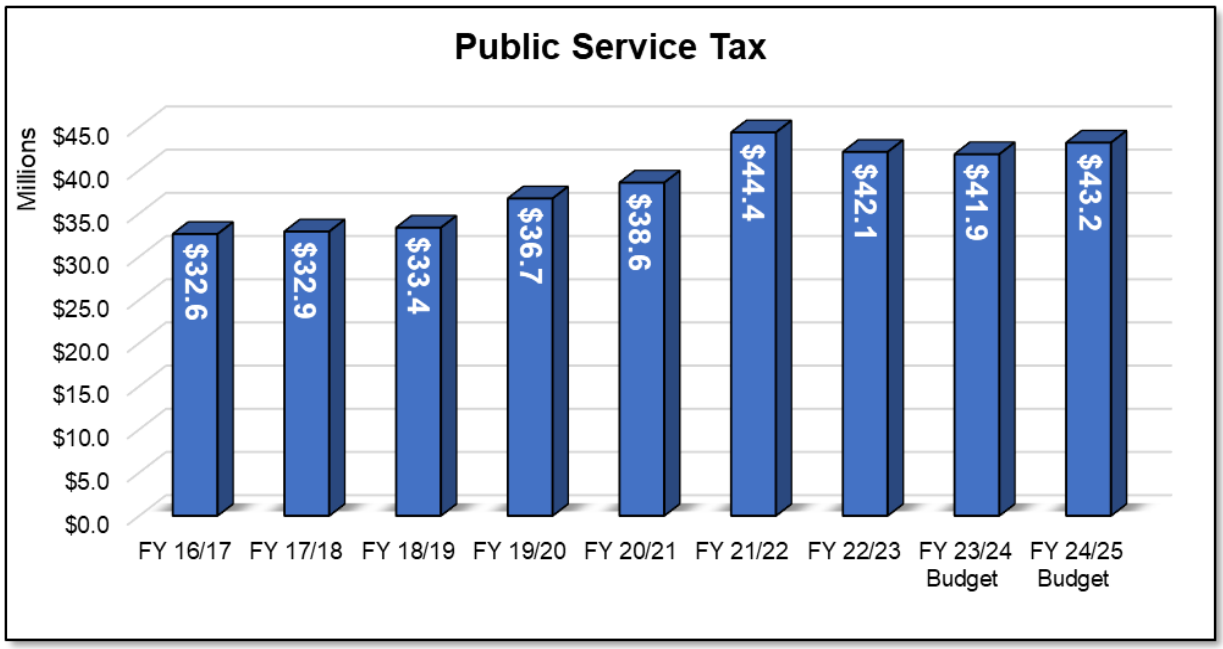
Polk County voters approved a referendum in March 2004 to impose a discretionary half-cent sales surtax to be used to provide access to health care services to qualified indigent residents of Polk County. In November 2016, residents voted on a referendum to extend the sales surtax through December 2044.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

Sales Tax



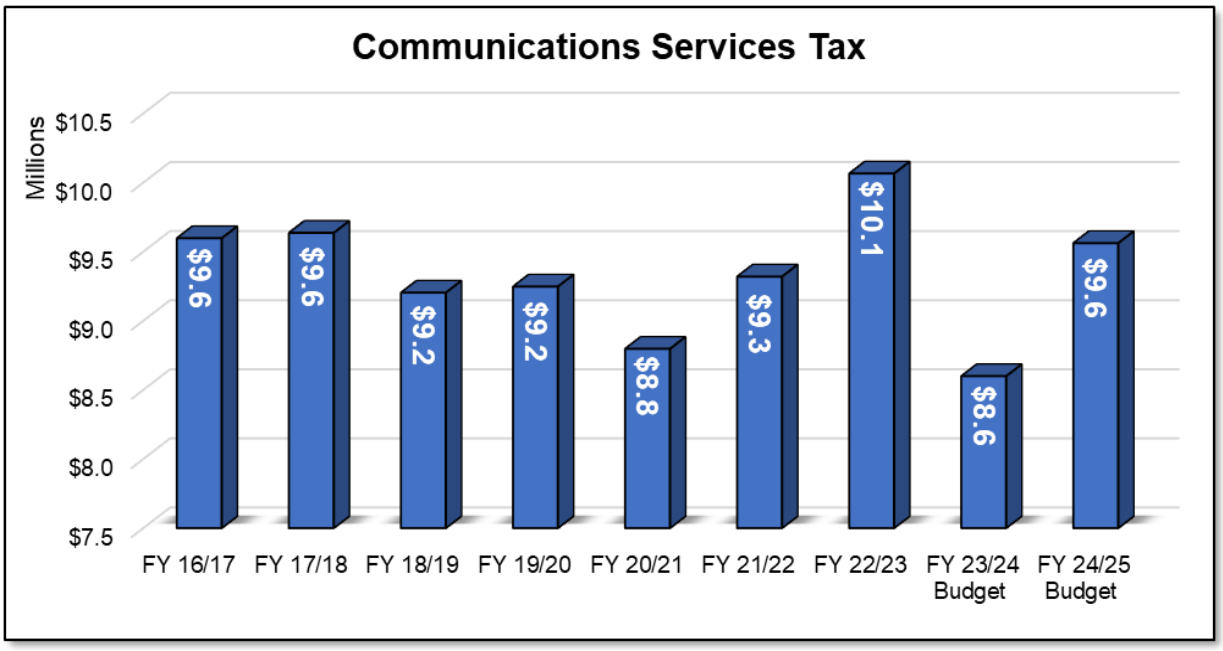
Since FY 16/17, Sales Tax revenue has increased an average of 7.0% annually. Given ongoing downward inflationary pressure on consumer spending, revenue estimates for FY 24/25 projections remain conservative in light of economic slowdown concerns.

Public Service Tax



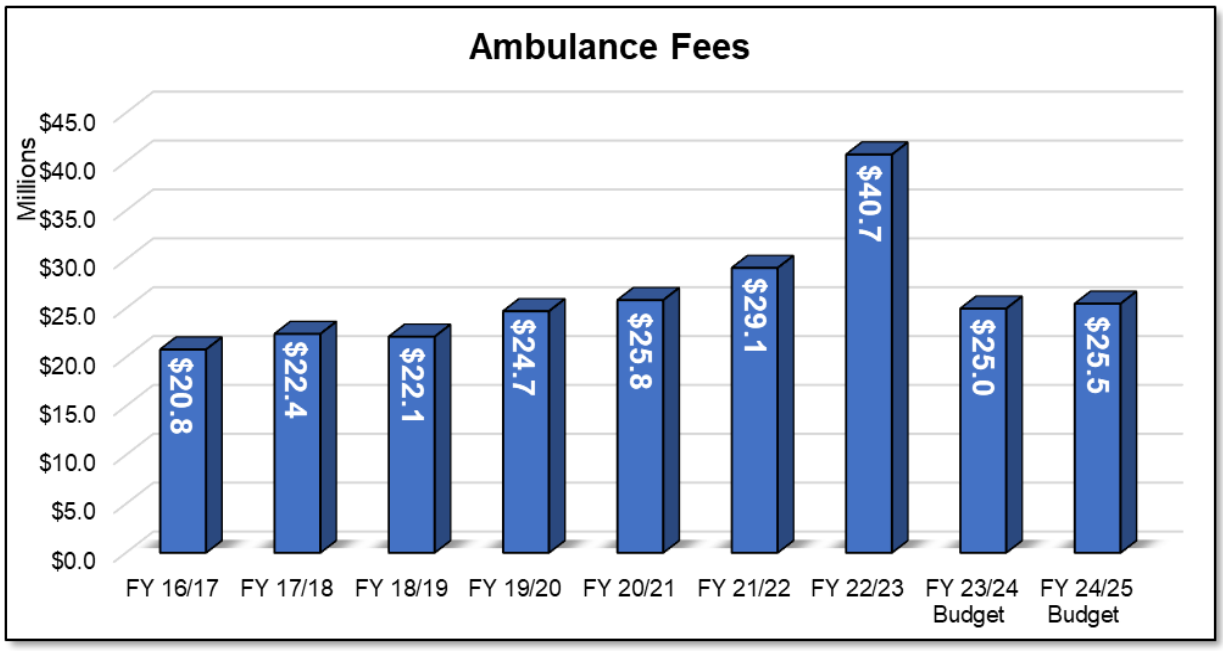
As a Charter County, Polk County is authorized by ordinance to levy a Public Service Tax on the purchase of electricity, metered natural gas, metered or bottled liquefied petroleum gas, metered or bottled manufactured gas, and water service. This tax is levied on purchases within the County's unincorporated area and shall not exceed 10% of the payments received by the seller. Public Service Tax revenue is impacted by the utility rates charged and usage. Given the post-COVID uncertainties since FY 21/22, revenue estimates for FY 23/24 were conservative, and FY 24/25 projections remain conservative in light of continued economic slowdown concerns.

Communications Services Tax



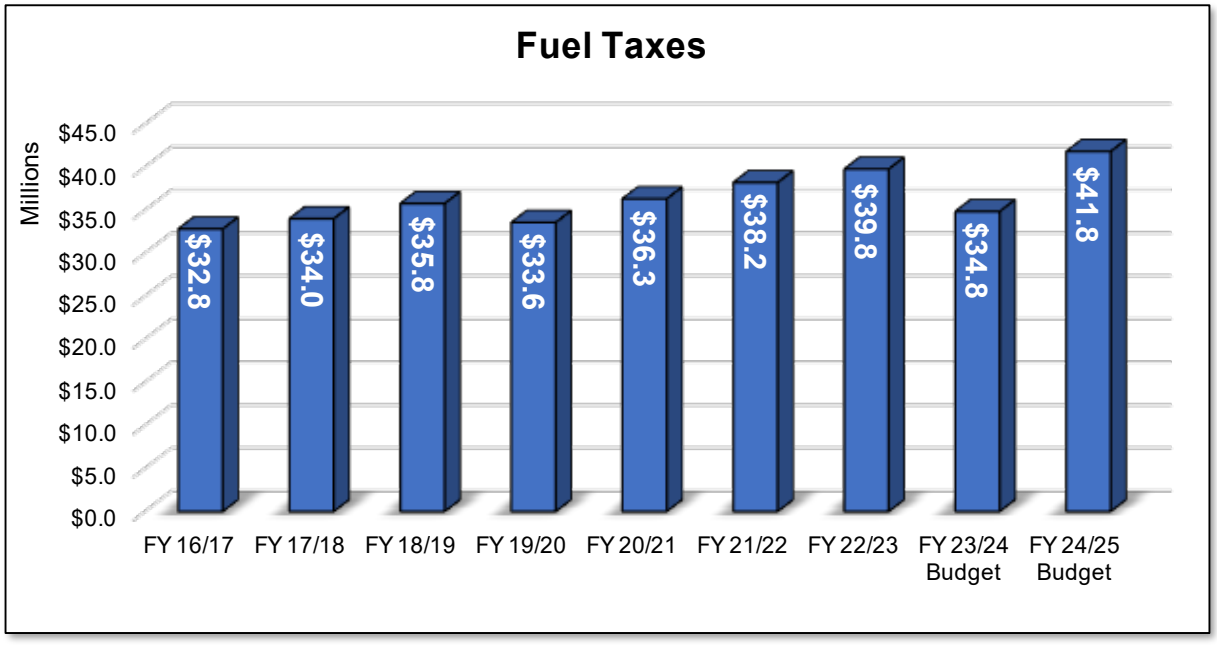
Polk County's Communications Service Tax revenue has shown a consistent yearly decrease prior to FY 21/22. This revenue is derived from taxes charged on any voice, data, audio, video, or signals transmitted on any medium, with the exception of prepaid cell phone plans.

Ambulance Service Fees



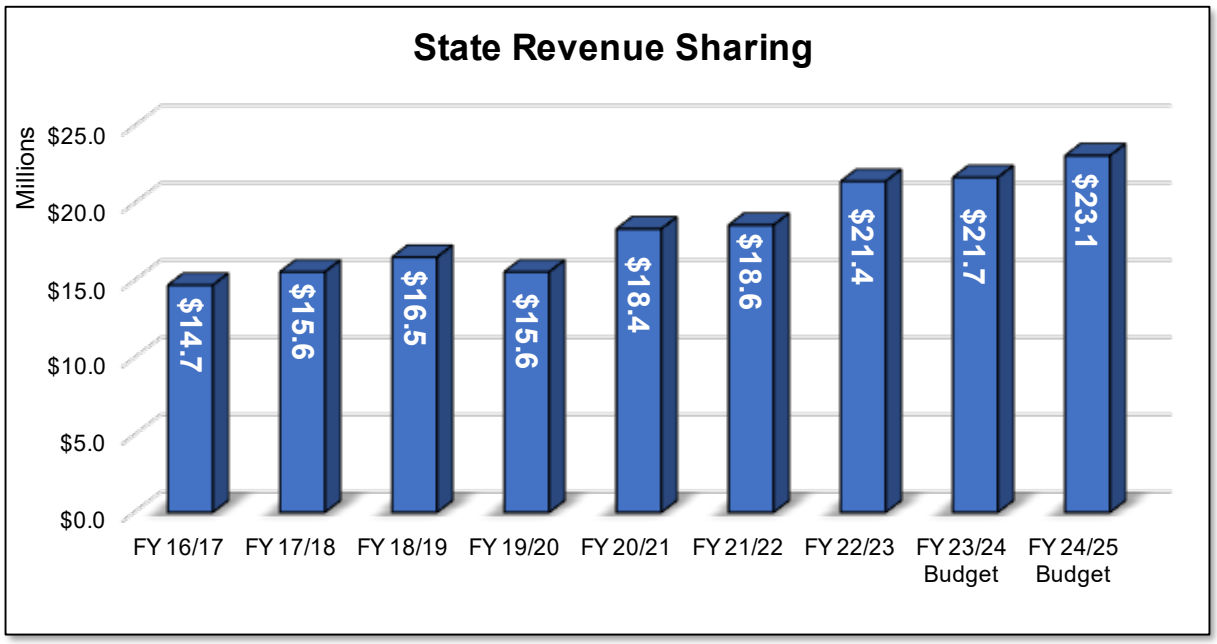
A major revenue source in Polk County's General Fund is the fee charged for ambulance services. The County charges the customer based on the type of ambulance service provided. To project this revenue, the County reviews historical receipts and number of customers to identify revenue trends. This revenue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

Fuel Taxes



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

State Revenue Sharing



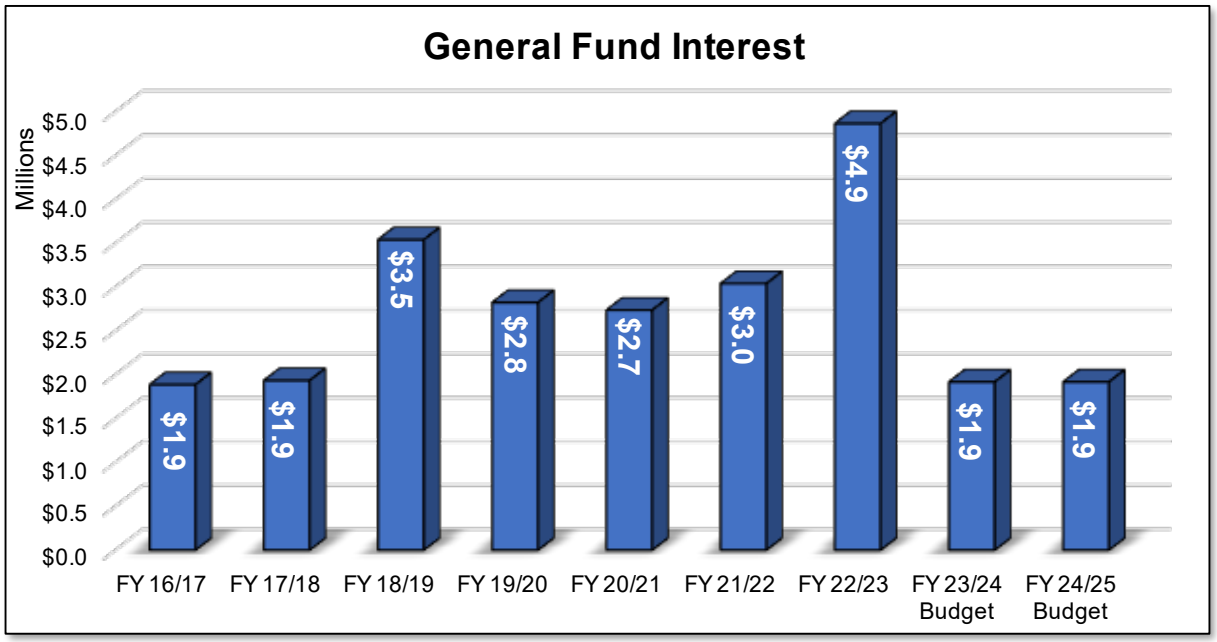
Polk County receives a share of the revenue collected by the State from cigarette sales and sales and use tax receipts. This revenue source was established through the Florida Revenue Sharing Act of 1972 and enacted to ensure a minimum level of revenue parity across units of local government. As with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

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

Impact Fees

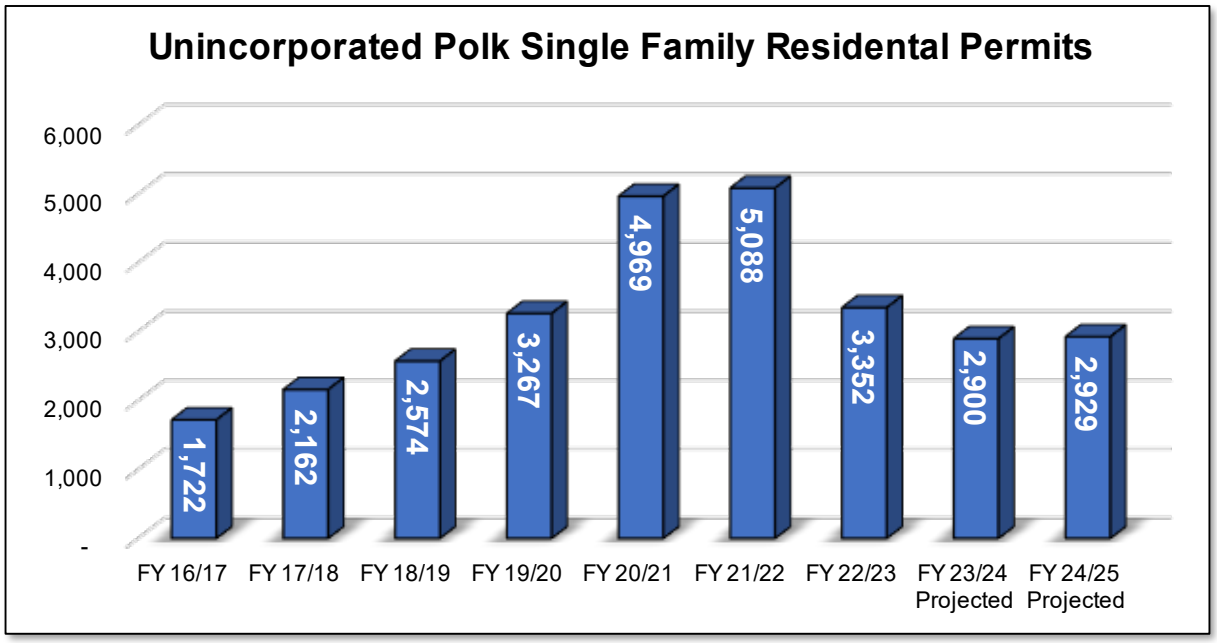
Polk County collects seven different types of Impact Fees, namely, Correctional, Emergency Medical Services, Fire, Law Enforcement, Library, Parks, and Transportation as a result of Ordinance No. 89-40 adopted by the Board in October 1989. The motivation to levy impact fees relates directly to the rate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

Interest Earnings



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

Building Permits



In FY 23/24, the Building Division permitted approximately 2,900 new residential dwelling units (single-family detached, single-family attached, townhouse, and duplex units), which represents a 13.5% decrease as compared to FY 22/23. The FY 23/24 monthly average for new residential permits issued was approximately 242 per month compared to 279 in FY 22/23. In FY 23/24, the Building Division issued approximately 29,600 total permits as compared to 36,772 total permits issued in FY 22/23, which represents almost a 20% decrease. Permitting projections for the upcoming fiscal year will depend on multiple economic elements such as housing demand, mortgage rates, cost of materials, and affordability. Based on the current trends in the housing market, new housing permit demand appears to remain constant and above the pre-pandemic levels, though down from pandemic level highs. Staff will be evaluating economic trends and housing data to provide input on the state of the future housing market.

IMPACT FEE RATE CHANGES - SINGLE FAMILY DWELLING UNIT

Rate changes are highlighted in blue

	EMS	Correctional	Transportation	Schools	Library	Parks	Fire Rescue	Law Enforcement	Total Impact Fees
Rates 10/3/1989[1]	32.00	155.00	662.80	-	-	-	-	-	849.80
Rates 3/1/1994	49.00	155.00	103.00	-	-	-	-	-	307.00
Rates 10/1/1999[1]	49.00	155.00	645.00	-	-	-	-	-	849.00
Rates 10/1/2000[1]	49.00	155.00	967.00	-	-	-	-	-	1,171.00
Rates 9/1/2003[1]	49.00	152.00	967.00	1,607.00	-	-	-	-	2,775.00
Rates 11/1/2004	49.00	152.00	2,705.00	1,607.00	-	-	-	-	4,513.00
Adopted Date	*5/4/2005*	*7/13/2005*	*9/28/2005*	*9/14/2005*	*9/28/2005*	*5/4/2005*	*6/21/2006*	*6/21/2006*	
Effective Date	*10/1/2005*	*10/1/2005*	*12/1/2005*	*12/1/2005*	*12/1/2005*	*10/1/2005*	*10/1/2006*	*10/1/2006*	
Rates 10/1/2005	96.77	131.84	2,705.00	1,607.00	-	443.84	-	-	4,984.45
Rates 12/1/2005	96.77	131.84	2,922.00	8,596.00	197.00	443.84	-	-	12,387.45
Rates 3/1/2006	96.77	131.84	4,383.00	8,596.00	197.00	443.84	-	-	13,848.45
Rates 6/1/2006	96.77	131.84	5,844.00	8,596.00	197.00	443.84	-	-	15,309.45
Rates 7/1/2006	96.77	131.84	5,844.00	6,006.00	197.00	443.84	-	-	12,719.45
Rates 10/1/2006	96.77	131.84	5,844.00	6,006.00	197.00	443.84	216.00	278.00	13,213.45
Rates 12/4/2006	96.77	131.84	6,048.00	6,006.00	197.00	443.84	216.00	278.00	13,417.45
Rates 10/1/2007	99.00	135.00	6,247.00	4,171.00	203.00	456.00	223.00	287.00	11,821.00
Rates 4/1/2009	49.00	67.00	4,895.00	4,171.00	101.00	228.00	111.00	143.00	9,765.00
Rates 11/1/2009[2]	26.00	109.00	4,895.00	4,171.00	84.00	242.00	100.00	136.00	9,763.00
Rates 7/1/2010	26.00	109.00	4,895.00	4,160.00	84.00	242.00	100.00	136.00	9,752.00
Rates 8/1/2010[3]	-	-	-	4,160.00	-	-	-	-	4,160.00
Rates 1/1/2016[3,4]	16.00	48.00	1,077.00	4,403.00	41.00	89.00	60.00	64.00	5,798.00
Rates 3/17/2017[4]	33.00	97.00	2,155.00	5,242.00	83.00	178.00	121.00	129.00	8,038.00
Rates 9/18/2018[5]	66.00	194.00	2,155.00	5,242.00	83.00	178.00	242.00	259.00	8,419.00
Rates 1/1/2020[6]	76.00	220.00	2,380.00	6,598.00	169.00	417.00	282.00	283.00	10,425.00
Rates 7/1/2021[6]	76.00	220.00	2,380.00	7,798.00	169.00	417.00	282.00	283.00	11,625.00
Rates 1/1/2023[6]	76.00	220.00	2,380.00	8,998.00	169.00	417.00	282.00	283.00	12,825.00
Rates 7/1/2023[7]	76.00	220.00	2,626.67	8,998.00	169.00	417.00	282.00	283.00	13,071.67
Rates 7/1/2024	*$76.00*	*$220.00*	*2,873.33*	*$8,998.00*	*$169.00*	*$417.00*	*$282.00*	*$283.00*	*13,318.33*
Rates 1/1/2025	$153.00	$368.00	*3,170.33*	$10,061.00	$188.00	$899.00	$377.00	$431.00	*15,647.33*

[1] The Transportation rate is the average of the five separate district rates

[2] A new fee structure was adopted on July 22, 2009 at a 50% reduction to the study recommendations

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

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

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

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

[7] On March 21, 2023, Ordinance 2023-025 was passed, which adopted new transportation impact fees effective July 1, 2023. The new fees are broken into three geographical zones with slightly different rates, so the average of the three zones is reflected above. The ordinance also provides for increases in July 2024 and 2025.

FUND TYPES

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

GOVERNMENTAL FUNDS

GENERAL FUND

The General 00100 Fund finances most of the County's functions. The major sources of General Fund revenue are Ad Valorem Tax, Half-Cent Sales Tax, and Public Service Tax. Smaller revenue amounts are received through fees from licenses and permits, fines, charges for services, interest earnings, and intergovernmental sources. The FY 24/25 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 to close the gap in Medicaid reimbursements.

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

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

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

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

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

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

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

Transportation Millage 14970 Fund – Revenue is generated through a 1.2000 mill ad valorem assessment designed to narrow the transportation infrastructure gap. Projects addressed by this fund include operations, recurring maintenance, bridge, drainage, intersection, and capacity projects.

Emergency Medical Millage 14980 Fund – 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).

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. The acquisitions fund notes the original assessment and sunset. Voters approved a new 0.2000 mill in 2022. The funding is split between this fund and the Environmental Lands Acquistion Fund.

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

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

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

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

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

Hurricane Ian 15650 Fund – The fund was established in FY 22/23 to track Countywide expenditures resulting from Hurricane Ian damages. This fund collects revenue from State and Federal agencies for recovery costs.

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

Stormwater MSTU 18000 Fund – Revenue is generated through an ad valorem assessment of 0.0941 mill levied in unincorporated Polk County to enable the County to provide mandated services linked to the Environmental Protection Agency's (EPA) National Pollution Discharge Elimination System (NPDES) 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 funds balance.

General Capital Improvement 30800 Fund – This fund is generally used for building asset management projects. In the past, this fund received revenue from an annual dividend from the Waste and Recycling commercial tonnage fee collection. A majority of the revenue now is from one-time money transferred in from the General Fund.

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

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

PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

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

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

Rohr Home 43110 Fund – This fund was established to provide skilled long-term nursing care for needy residents. The fund was decreased due to the closing of the Rohr Home in June 2024. The FY 24/25 budget is to cover any closeout costs that may incur in FY 24/25. The revenue is a transfer from the General Fund, as there is no dedicated revenue coming in this fund since closing.

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 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.

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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 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 6.6348 consists of four components: General Fund (4.9848), Emergency Medical (0.2500), Transportation (1.2000), and Environmental Lands (0.2000).

2. What is included in the unincorporated area millage?

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

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

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

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

Example:

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

Countywide	Unincorporated
100,000 / 1,000 = 100 x 6.6348 = $663.48 (Countywide millage)	100,000 / 1,000 = 100 x 7.4560 = $745.60 (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.

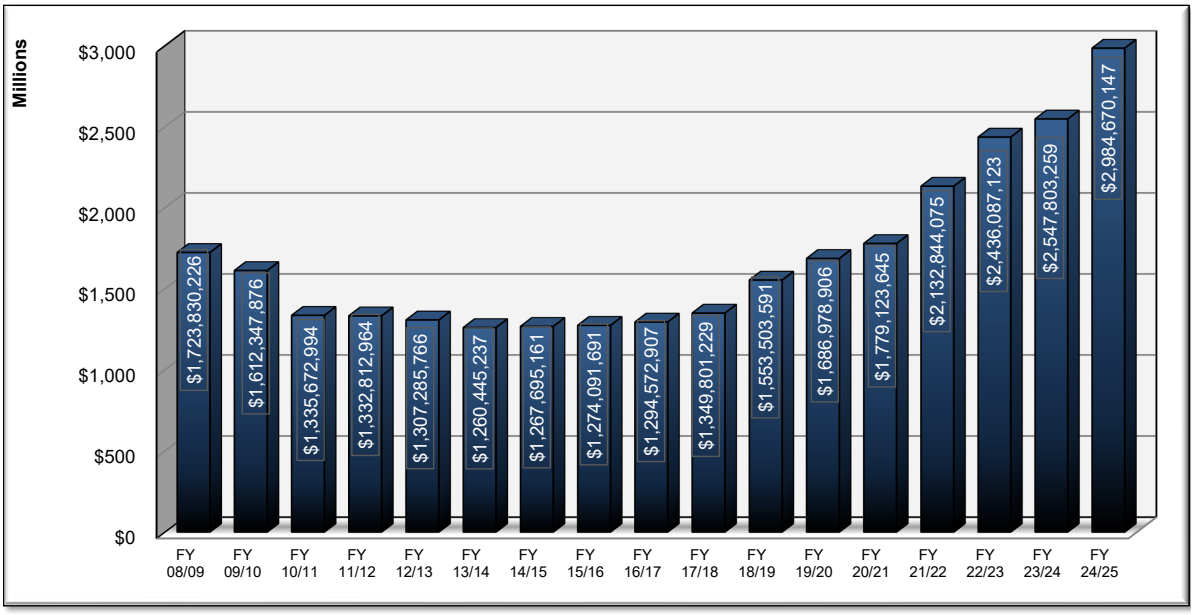
***Tax Base**: The total value of land and personal property on which a taxing entity, such as the County, can levy property taxes. Because some property is partially or completely exempt from taxes, the tax base is usually smaller than the actual value of the property in the county.

***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.

HISTORICAL SUMMARIES

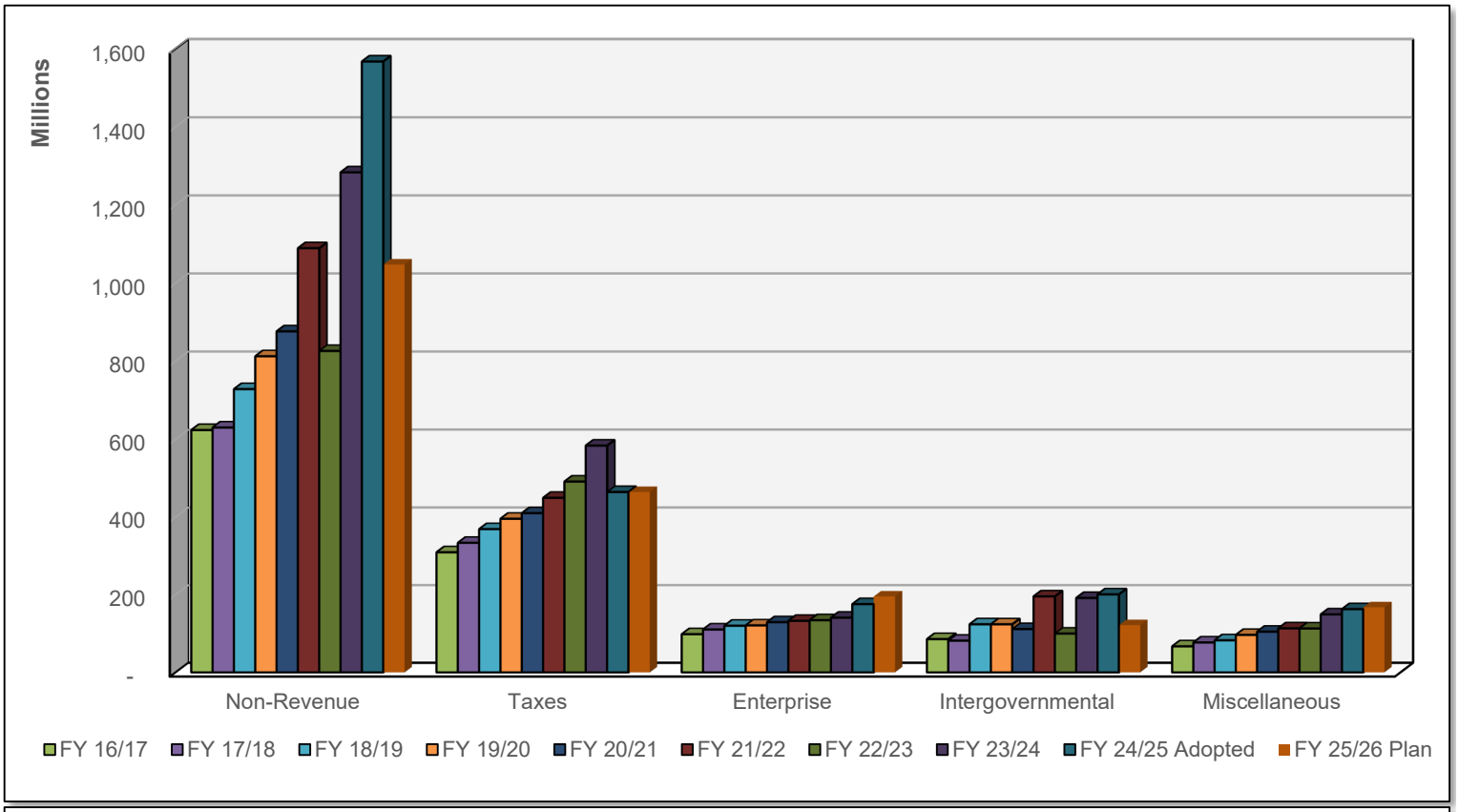
TOTAL ADOPTED BUDGET

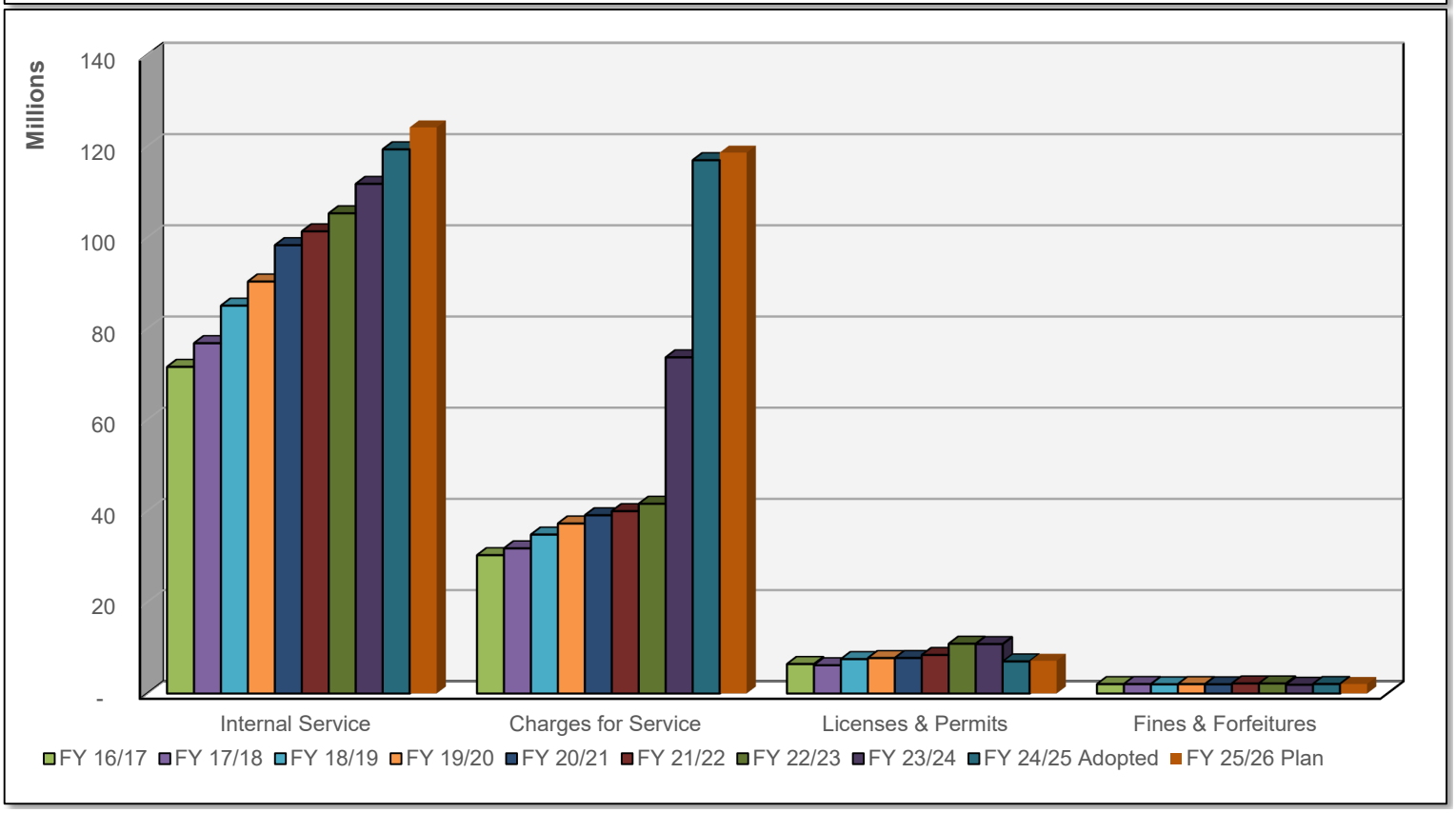


MAJOR FACTORS CONTRIBUTING TO BUDGET CHANGES

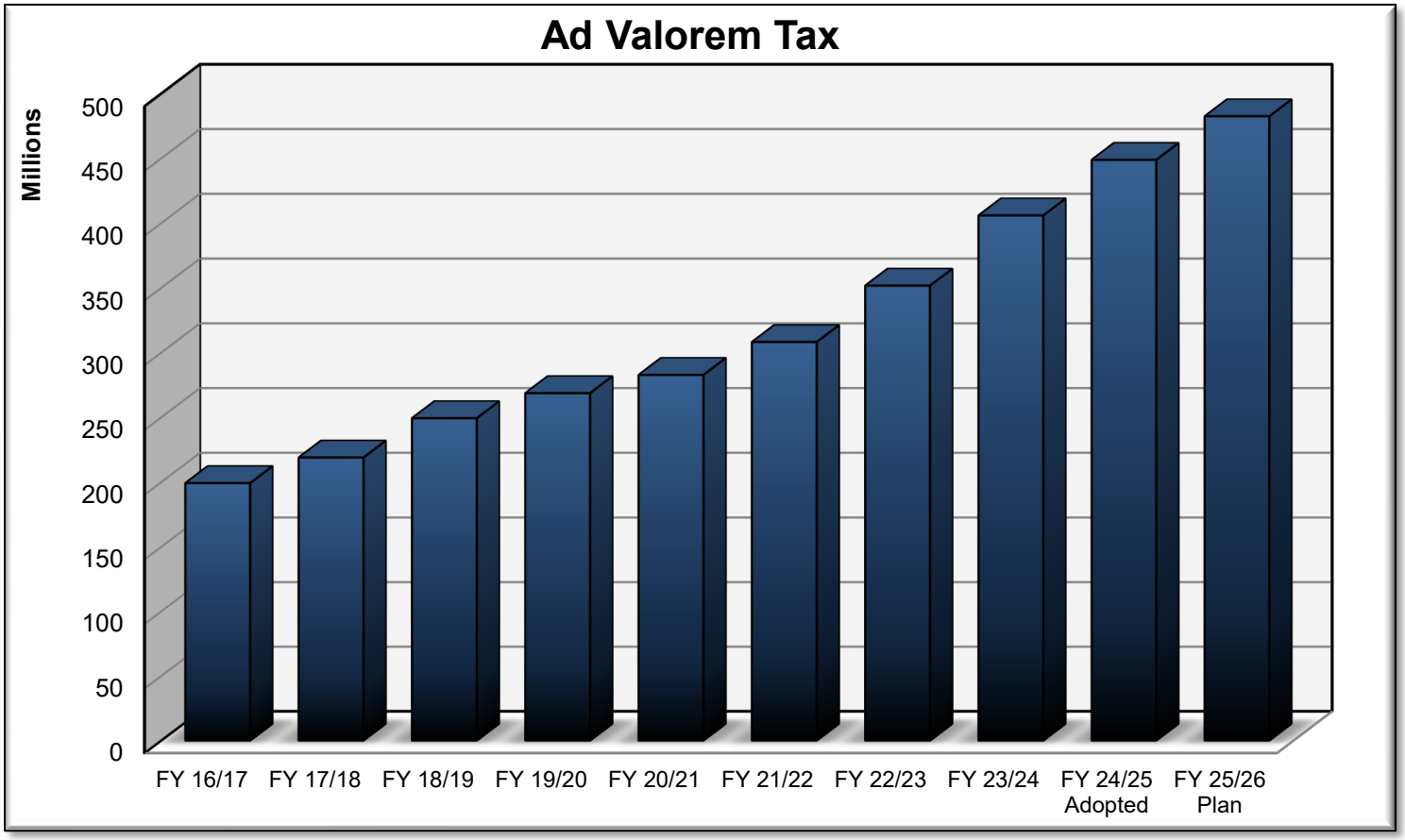
FY 24/25 - $77.1 million increase to General Fund due to increases in property value and other taxes, increased carryforward from prior years' unanticipated revenue, and unspent appropriations; $43.7 million net increase between the County Transportation Trust Fund and the Transportation Millage Fund due to gas tax revenue increase, investment earnings increase, and property value increase, which will be used to address project cost escalation. $26.1 million increase to Special Revenue Grant Fund is heavily impacted by multi-year project grants, primarily in the Roads and Drainage and Parks and Natural Resources divisions. Over $12.5 million of the increase is due to carryforward from prior years, most of which is in Roads and Drainage grants. New State and Federal grant funds make up $12.9 million of the increase; the remaining $0.7 million is comprised of transfers from other funds and in-kind match as required by some grant agreements. $7.1 million increase in Fire Rescue Fund due to the fire assessment rate index and overall increase in parcels. $74.8 million increase to Impact Fee Funds; all impact fees from the 2019 study are currently at 100% of the adopted study rates with the exception of the school impact fee, which is at 75% of the adopted study rates. An interim study was conducted only for the transportation impact fees in 2023. The first phase went into effect on June 30, 2023 and the second phase went into effect June 30, 2024. This budget includes phase three and the final phase implementations on June 30, 2025 and June 30, 2026. $21.8 million decrease in COVID funding 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. $37.0 million increase reflects the latest hospital direct contribution based on state and federal guidance, and a $2.8 million to the Florida Opioid Abatement Trust Fund. $8.8 million decrease in the Indigent Health Care Fund is a result of a spending plan that has been put into place to expand utilization within the community. $6.4 million reduction of hazard mitigation grants from prior hurricanes; $3.3 million net decrease in the Building Fund 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. The increase of $1.0 million in SHIP funding is a result of a higher allocation from the State, in addition to prior year carryforward for the Affordable Housing Assistance Trust Fund; $58.3 million net increase to the General Capital Improvement Fund 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 11.39% over 8.50% 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. $12.6 million net increase for voter approved environmental lands millage of 0.2000 mill between the Environmental Land Acquisition Fund and the Land Management Non-Expendable Trust Fund; $26.5 million net increase to the Solid Waste Funds, Landfill Closure Funds, and Universal Solid Waste Funds are primarily driven by the reimbursement of funds borrowed during the prior year for Hurricane Ian debris payments, build up of reserves as the liability to maintain the fund for closure was less than expected, and the per household increase for Collection and Disposal annual fees of $130.7; $33.3 million increase to Utilities funds is a result of a 6% increase in water and sewage fees per household as established by the comprehensive utilities rate study completed in FY 23/24 and a result of an increase in the cash balance forward and an increase in revenue from connection fees per the utilities rate study ; $55.0 million increase to Utilities Bonds is from the bonds' proceeds are being used to complete Community Investment Program (CIP) projects; $1.5 million decrease to the Rohr Home Fund is from the closing of the Rohr Home in June 2024; $11.2 million increase to Employee Health Insurance Fund is primarily driven by an increase in membership and also includes an increase in prescription rebates; $1.8 million increase to the Information Technology Fund as a result of technology improvements to ensure network availability and security; $5.5 million increase cumulatively in the MSTU funds due to increased property values; $6.4 million decrease in the Emergency Medical Fund is due to spending down on construction for CIP projects; $8.0 million net increase in Fleet Funds and $1.3 million net increase across other funds due to other fluctuations.

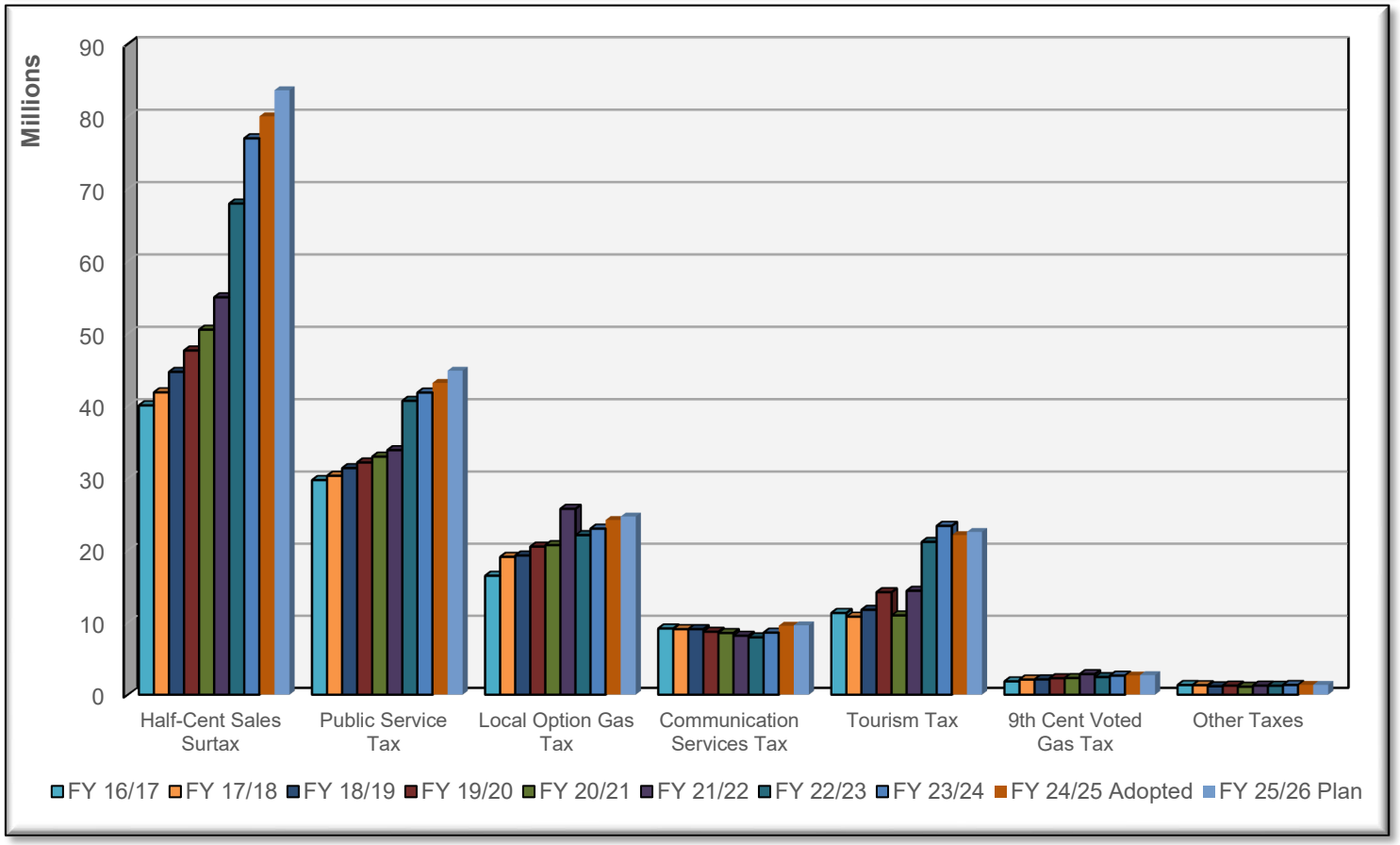
REVENUES BY CHARACTER (BUDGETED)

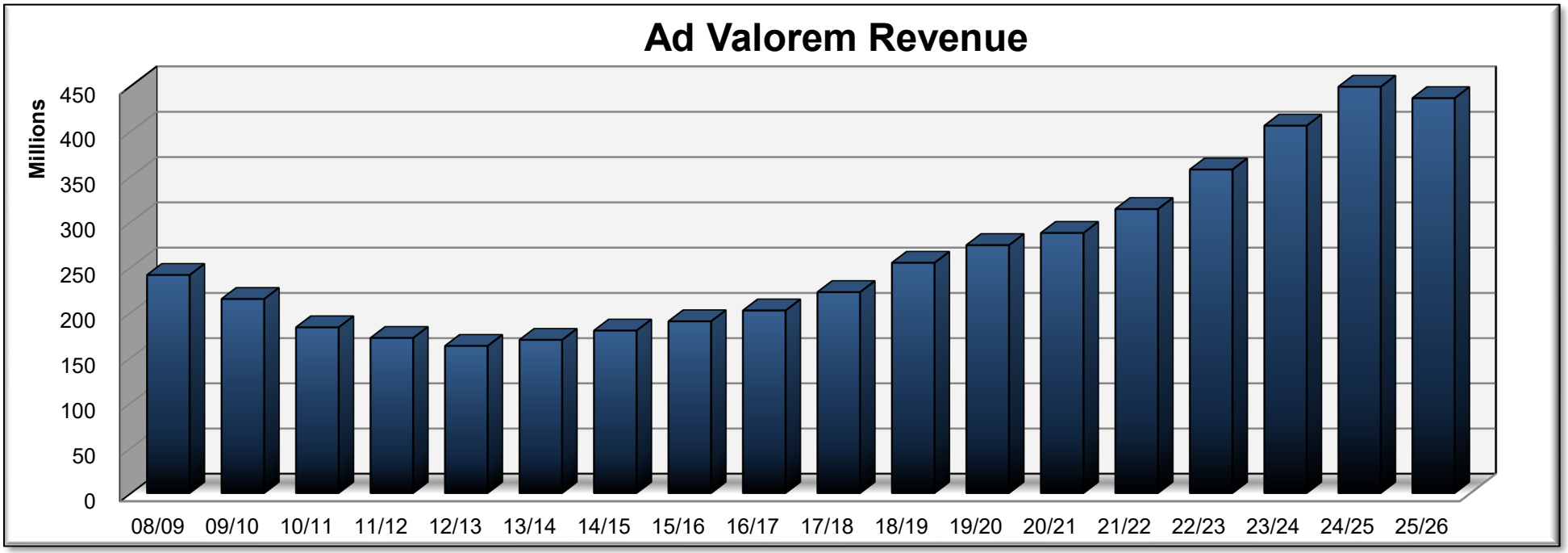


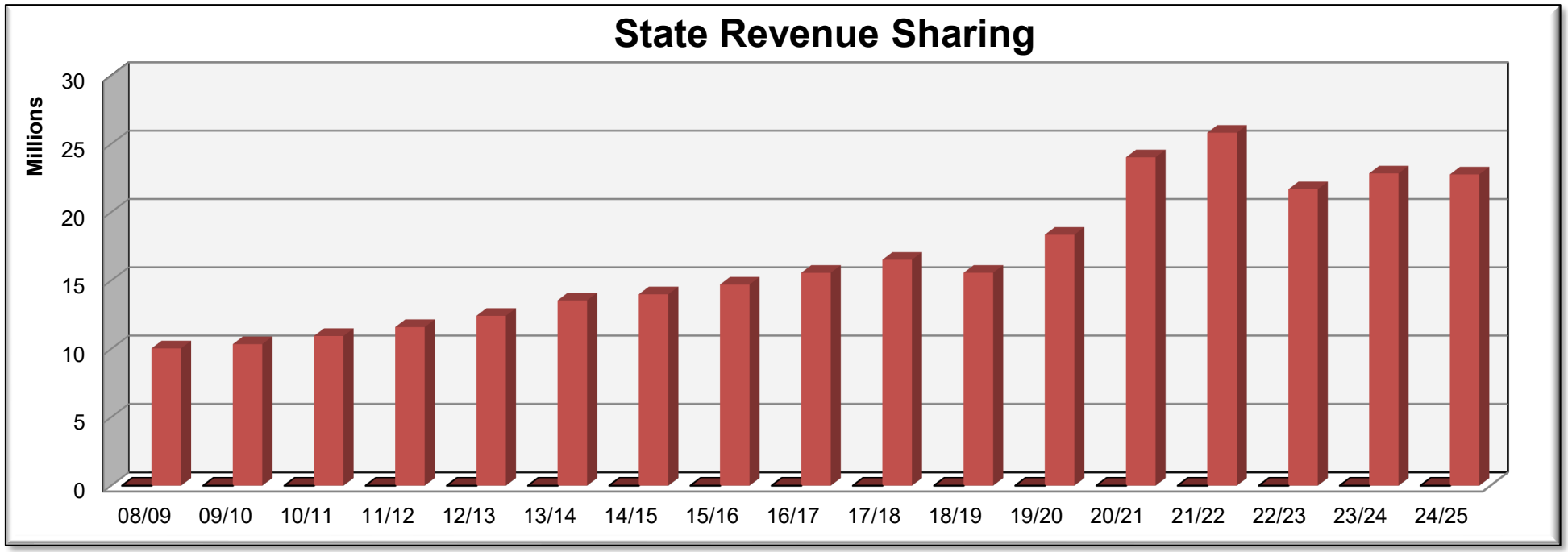


TAXES BY OBJECT (BUDGETED)



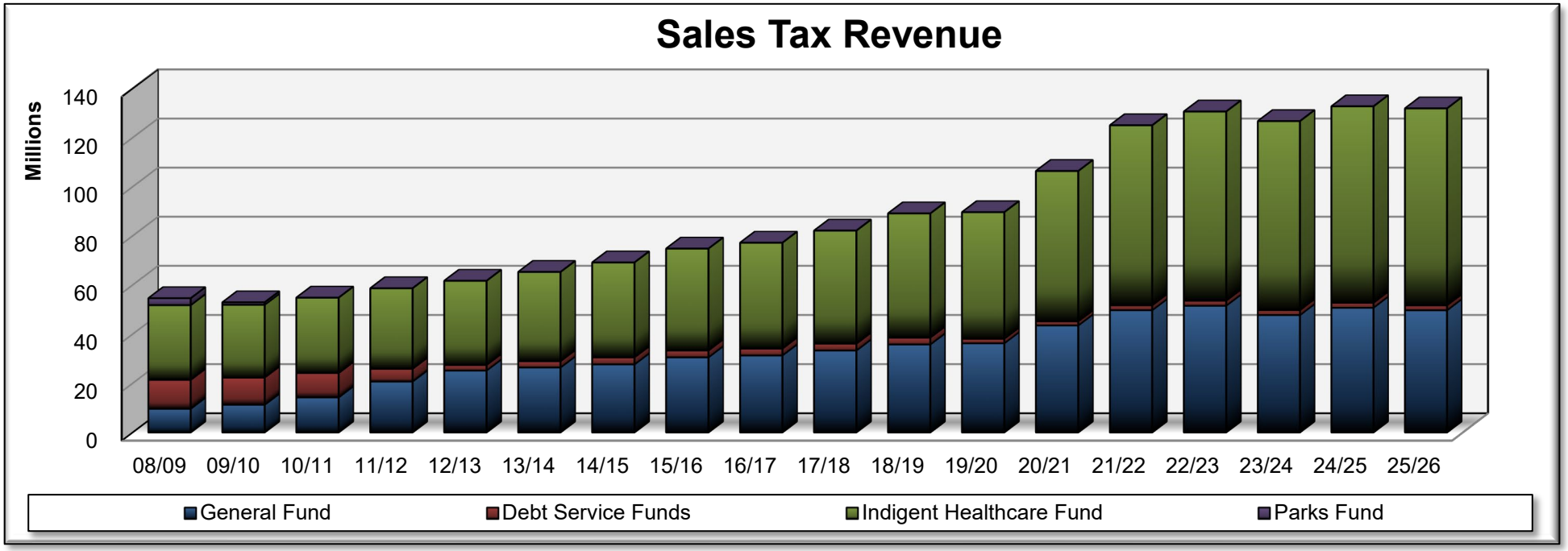


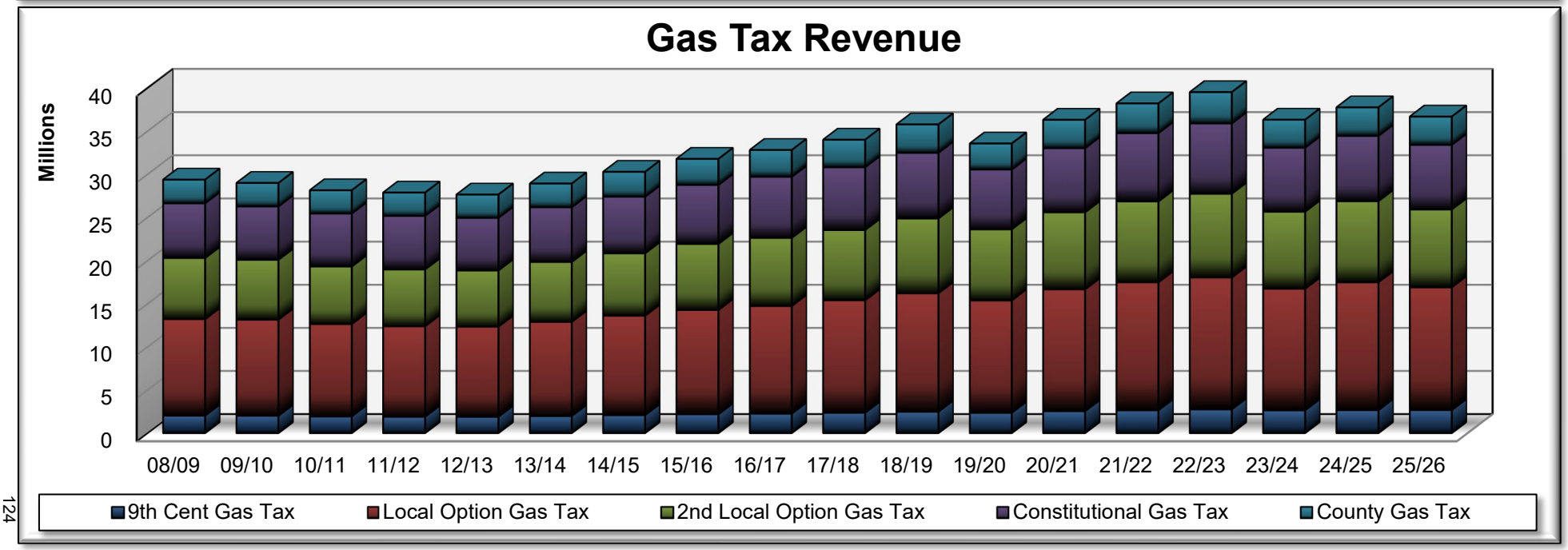




FY 08/09 through FY 22/23 reflect actual revenue received; FY 23/24 and forward reflect budgeted figures.

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FY 08/09 through FY 22/23 reflect actual revenue received; FY 23/24 and forward reflect budgeted figures.

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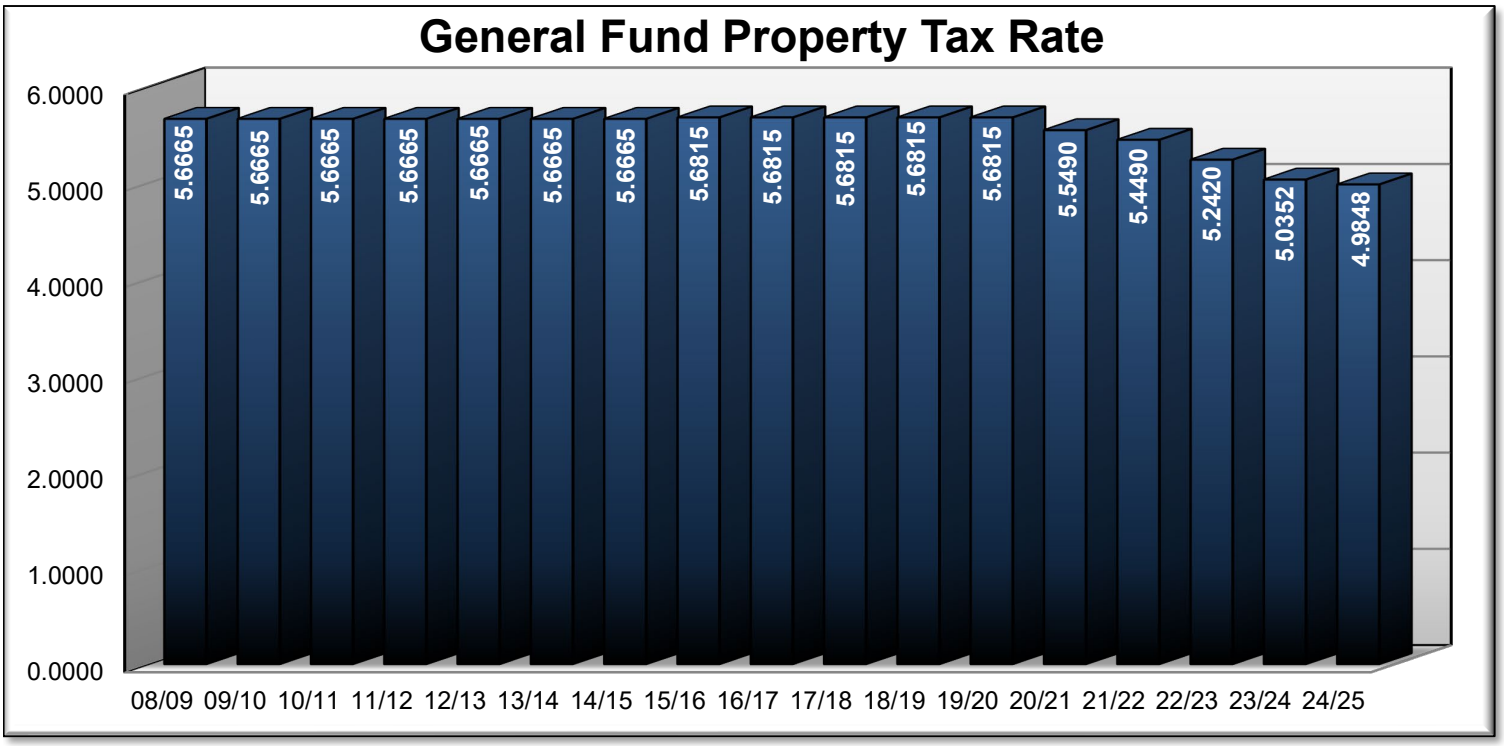
Polk County Board of County Commissioners
Adopted Budgets and Millage

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	$2,984,670,147	4.9848	0.0000	0.0000	0.0000	0.0000	0.2500	0.1500	0.0500	0.0000	1.2000	6.6348	0.5286	0.1985	0.0941	7.4560	9.1272
25/26**	$2,456,335,160	4.9848	0.0000	0.0000	0.0000	0.0000	0.2500	0.1500	0.0500	0.0000	1.2000	6.6348	0.5286	0.1985	0.0941	7.4560	9.1272

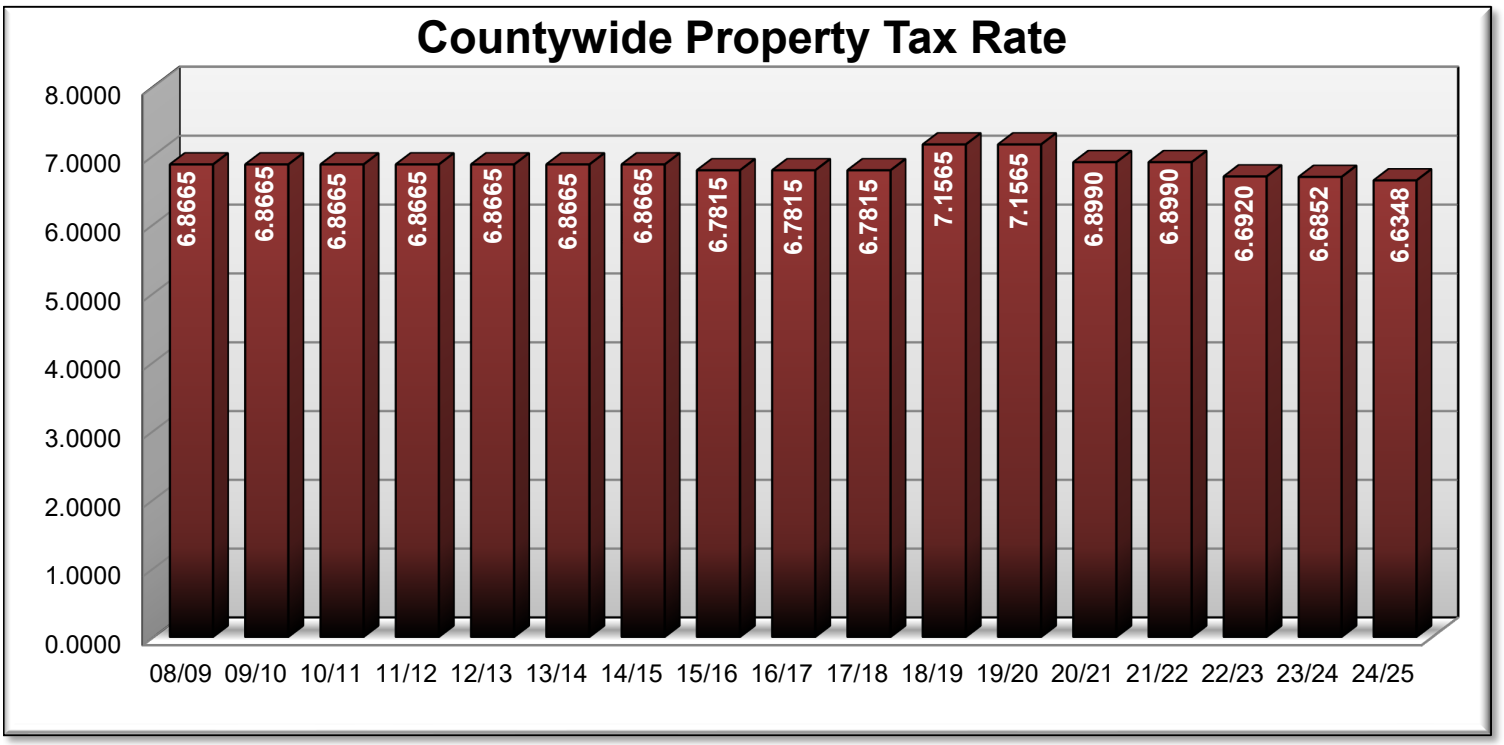
*Ad Valorem funding of the Polk County Health Department was moved to the General Fund from the Health Unit Fund

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

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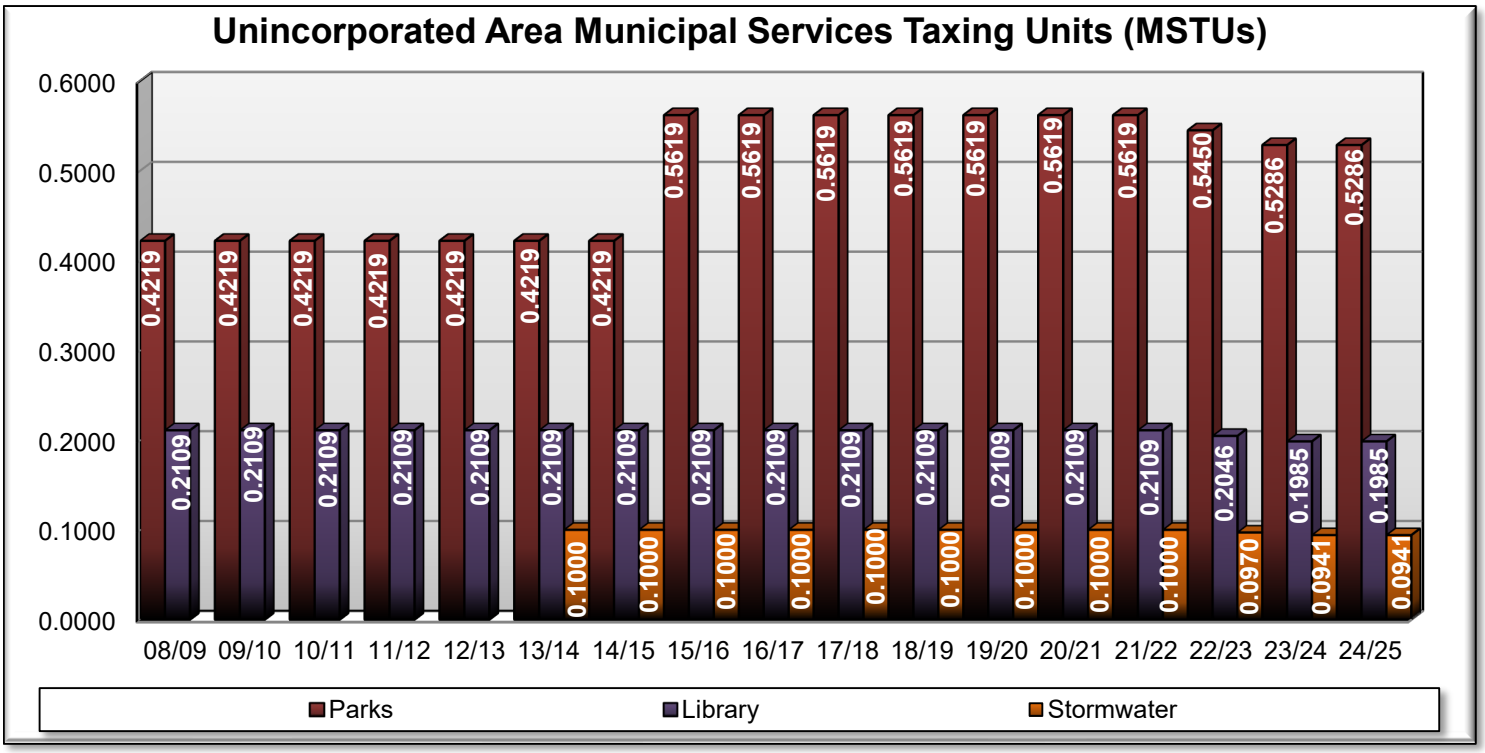


The Board raised the General Fund millage by 0.0150 in FY 15/16 but reduced the overall Countywide millage by 0.0850. The Board reduced the General Fund millage by 0.1325 mills in FY 20/21 and transferred 0.1000 mill from the General Fund millage to the Transportation millage in FY 21/22. The Board reduced the Countywide millage rate by 3% in FY 22/23 and another 3% in FY 23/24 but the General Fund portion absorbed the full decrease, leaving Transportation and Emergency Medical unchanged. The Board reduced the millage rate 1.00% on the General Fund portion of the Countywide millage rate, which equates to a total reduction of 0.75% to the Countywide millage rate in FY 24/25.

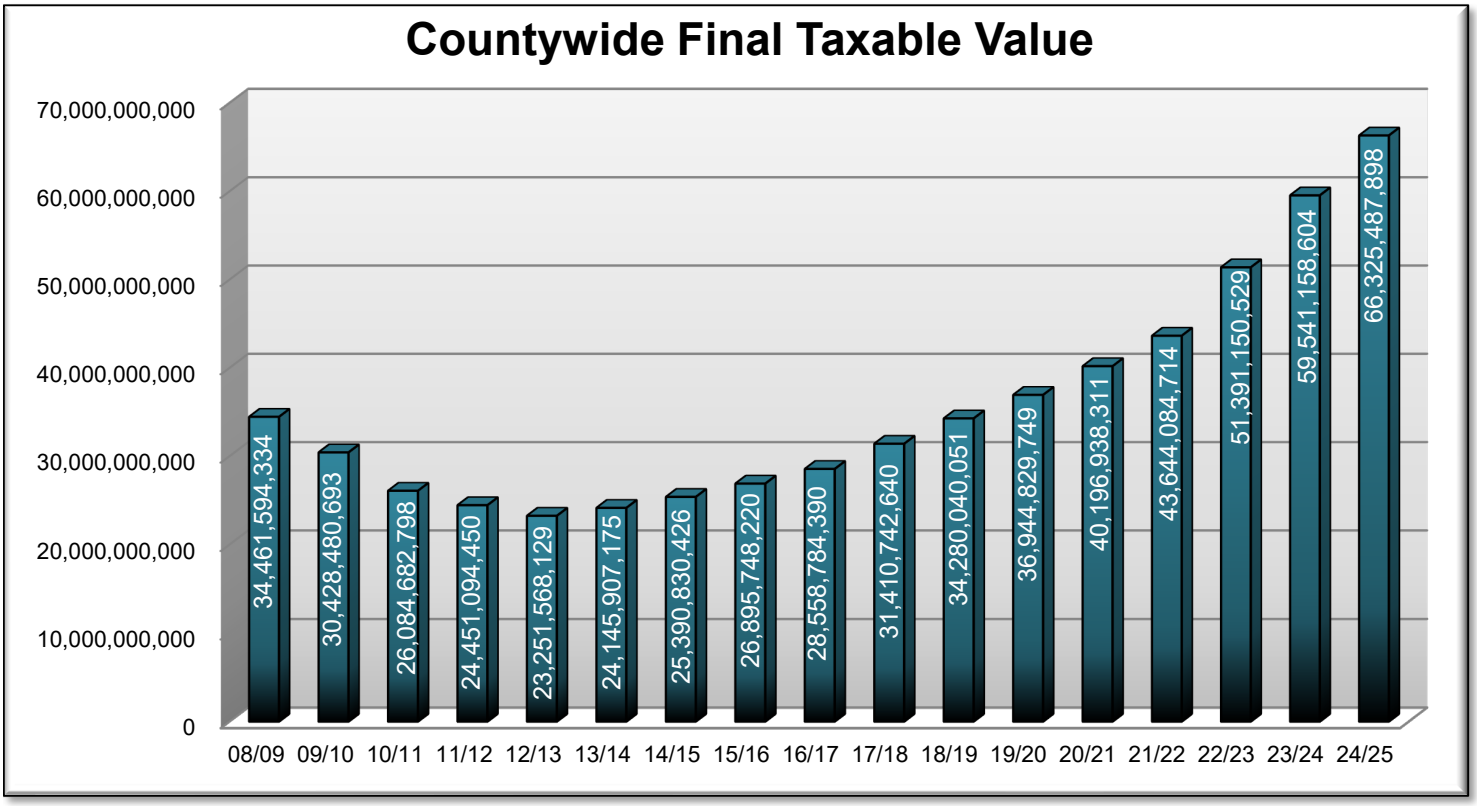


The 1.0000 mill Transportation assessment increased to 1.1000 mill in FY 15/16 and 1.2000 mill in FY 21/22. A 0.2000 mill environmental lands levy was approved by voters in 1994 and sunset in 2015. The Board added 0.2500 mill for Emergency Medical and 0.1250 mill for the Northeast Government Center in 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 above chart does not include the Parks MSTU, Library MSTU, Stormwater MSTU, or Rancho Bonito MSTU millages, as they are only assessed in unincorporated Polk County.



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



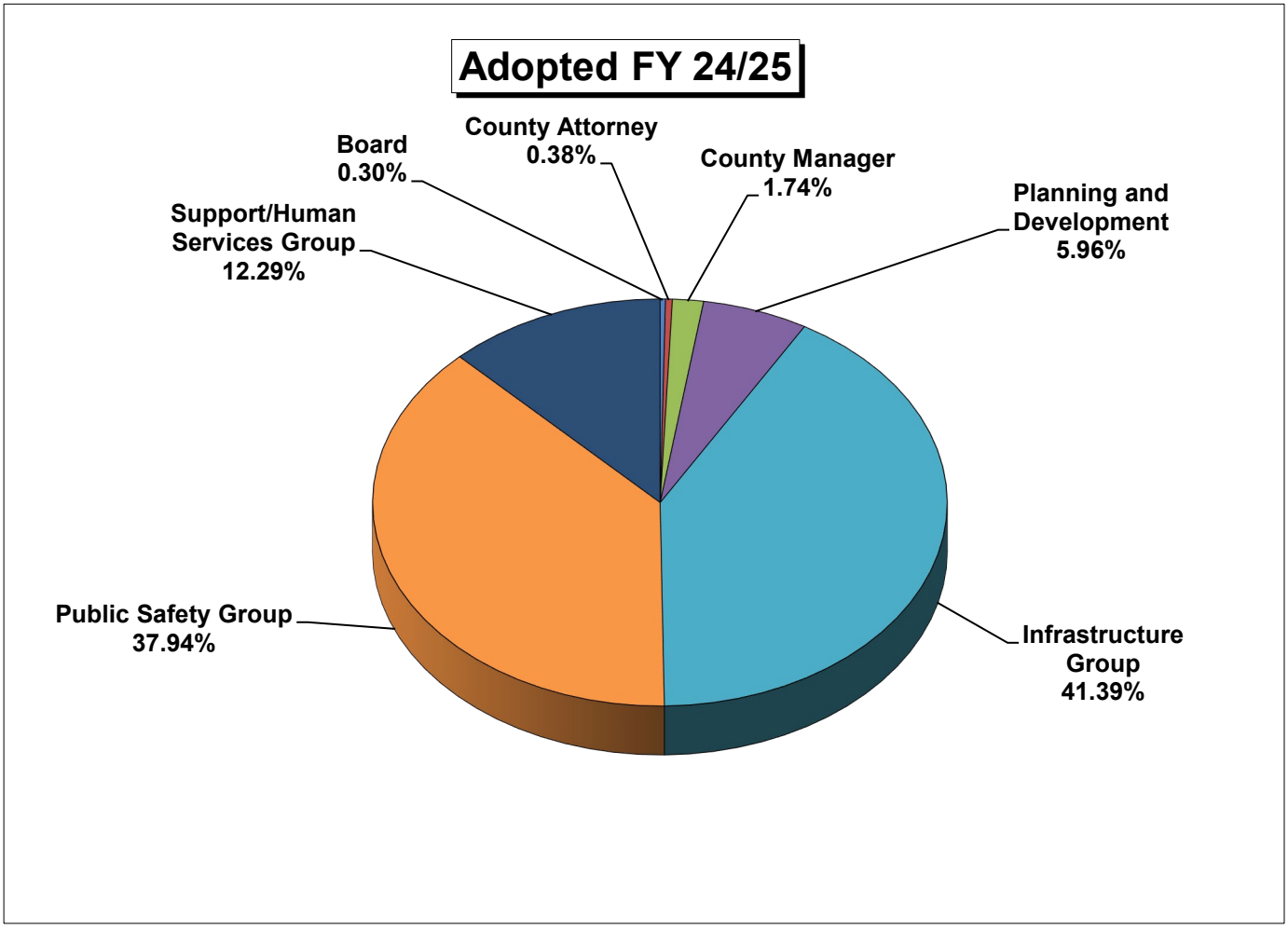
The Countywide taxable value is used in conjunction with the millage rate to calculate property taxes.
Information provided by the Property Appraiser.

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SCHEDULE OF EMPLOYEES

ALLOCATED POSITIONS
BY BOARD FUNCTIONAL UNITS

	Ending FY 21/22	Ending FY 22/23	Ending FY 23/24	Adopted 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

	Ending FY 21/22	Adopted FY 22/23	Ending FY 22/23	Adopted FY 23/24	Ending FY 23/24	Adopted 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
Solid Waste (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**

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 56 and six Emergency Medical Technicians

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS

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 Contract Specialist

(f) Parks and Natural Resources reclassing two positions: two Senior Recreation Coordinators

(h) Fire Rescue reclassing two positions: one Administrative Assistant and one Division 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 Specialist I, four Utilities Service Technician II, four Trades Helpers, one Network Analyst , one Utilities Underground Supervisor, one Regional Water Lead Operator, one Regional Wastewater Lead Operators, one Utilities Mechanic, one Industrial Pretreatment Program Supervisor, three Distribution and Collections System Operator I, three Distribution and Collection System Operator III, one Distribution and Collection System Equipment Operator III, and two Water Pollution Control 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 Mechanic Specialists

(f) Parks and Natural Resources adding eight positions: one Parks Construction Manager, one Lead Environmental Technician, and six Recreation Coordinators

(g) Solid Waste adding four positions: two Environmental Compliance Worker I and two Transfer Station Operators

(h) Fire Rescue adding thirty positions: three Fire Company Captains, three Firefighter 56, six Driver Engineer 56, nine Emergency Medical Technicians, and nine Paramedic 56

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	Adopted 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*	13	13	13	13	13	13	13
Rohr Home	63	63	48	24	23	0	0
Community Health Care (previously Indigent Health Care) (l)	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 (m)	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 Administration program

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

(l) Community 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

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

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 Contract Specialist

- Health and Human Services Administration: one Volunteer Polk Assistant

Fire Fund

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

Indigent Heath Care Fund

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

*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:

I.T. Records Management Fund

- Information Technology: one Discovery Analyst

I.T. Technical Services Fund

- Information Technology: one Hardware Technician

Leisure Services MSTU Fund

- Parks and Natural Resources: two Senior Recreation Coordinators

Tourism Tax Fund

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

Transportation Millage Fund/Utilities Operating Fund

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

FY 24/25 NEW POSITIONS

General Fund

- Facilities Management: four Maintenance Mechanic Specialists

EMS Millage Fund

- Fire Rescue: nine Emergency Medical Technicians, and nine Paramedic 56

Environmental Lands Acquisition Fund

- Parks and Natural Resources: one Parks Construction Manager

Fire Fund

- Fire Rescue: three Fire Company Captains, three Firefighter 56, and six Driver Engineer 56

Leisure Services MSTU Fund

- Parks and Natural Resources: six Recreation Coordinators

Solid Waste Operating Fund

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

Storm Water MSTU Fund/Land Management Nonexpendable Trust Fund/Environmental Lands Acquisition Fund/General Fund

- Parks and Natural Resources: one Lead Environmental Technician

Transportation Millage Fund

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

Transportation Trust Fund

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

Utilities Operating Fund

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

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	Adopted 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	292	292
TOTAL CONSTITUTIONAL OFFICERS	**2,440.50**	**2,473.12**	**2,473.12**	**2,541.98**	**2,541.98**	**2,645.99**	**2,645.99**

GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	**4,632.50**	**4,724.12**	**4,724.12**	**4,799.98**	**4,811.98**	**4,996.99**	**4,996.99**

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
- Sheriff's Office adding 76 FTEs
- Clerk of Courts adding three positions: one Senior Accountant and two Fiscal Specialists
- State Attorney adding one position
- Tax Collector adding 20 positions

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Polk County Board of County Commissioners

Mission, Vision, Objectives

Mission:

To enhance the quality of life for people throughout Polk County

Vision:

Polk County…where people excel

Board Retreat

The Polk County Board of County Commissioners holds an annual retreat to discuss major issues and give direction on key strategic issues for the budget. In recent years, the Board's main focus regarding the budget has been to develop a fiscally-responsible approach to address any shortfalls and balance the budget. At the beginning of this budget book, the County Manager's budget message provides information regarding the challenges the County faced this year and how it met the goals of being fiscally responsible and producing a balanced budget. In addition to the guidance provided by the Board at the retreat, there are some underlying resident perspectives that help guide the budget process every year.

Resident Expectations

In FY 07/08, Polk County began a process of determining what residents wanted and expected from government. As part of this process, staff conducted focus groups throughout the County that included residents in each Commissioner's district. The meetings were facilitated by a hired consultant with no government presence. The following seven result areas and strategies below were identified and created by the community through these focus groups and have some similarities to the Polk Vision strategies.

- **Basic Needs -** "All Polk County residents who are at risk because of health or economic status will have their basic needs met and become as self-sufficient as possible."

  Strategies for Success

  - Provide a caring, collaborative community that delivers services that meet basic needs
  - Ensure care for vulnerable members of the community
  - Promote healthy behaviors
  - Assist in obtaining stable, livable, affordable, and supportive housing
  - Facilitate access to sources of income

- **Economic Development -** "Good paying jobs and business opportunities are available in Polk County and people are appropriately trained and educated to take advantage of them."

  Strategies for Success

  - Attract higher wage industries, continue to diversify the economic base, and grow existing businesses
  - Try to ensure a skilled and educated workforce exists in Polk County to support business needs today and in the future
  - Provide a responsive and prompt government

- **Good Government -** "Residents trust that government is well run and is a good steward of their tax dollars."

  Strategies for Success

  - Promote active resident connection with County personnel and results
  - Improve government performance by managing for results
  - Fully utilize both fixed and human assets
  - Provide strategic and visionary leadership
  - Enhance Polk County as an employment destination
  - Streamline and enhance communication
  - Ensure sound fiscal management of public funds

- **Growth/Infrastructure -** "Polk County grows in a manner and pace that County residents find livable and allows them to move around the County safely and without excessive congestion."

Strategies for Success

- Improve transportation mobility to meet the travel needs of existing and future residents and a growing economy
- Improve strategic planning for future growth
- Ensure needed infrastructure and public services are in place prior to or concurrent with growth
- Increase the preservation and set-aside of green space (open space, natural areas, and recreational areas)
- Provide places to live, learn, work, and play. Build communities with a mix of land uses and a sense of place

- **Natural Resources and Environment -** "Polk County has clean and plentiful natural resources for a healthy environment."

  Strategies for Success

  - Maintain and/or improve clean natural resources of the County
  - Provide, maintain, and restore plentiful natural resources of the County
  - Provide programs that educate the public on the character and value of our natural resources, initiatives that help protect those resources, and the public's role in providing good stewardship

- **Recreation and Cultural Arts -** "Polk County offers safe, plentiful, and diverse recreation and cultural arts opportunities."

  Strategies for Success

  - Maintain and/or improve the quality/quantity of facilities for recreation and cultural arts
  - Enhance resident satisfaction with the quantity and quality of recreational activities
  - Enhance resident satisfaction with the quantity and quality of cultural arts activities
  - Provide marketing strategies to capitalize on the recreational and cultural arts opportunities that exist in the County

- **Safety -** "People feel safe from crime, fire, and the effects of emergencies and natural disasters."

  Strategies for Success

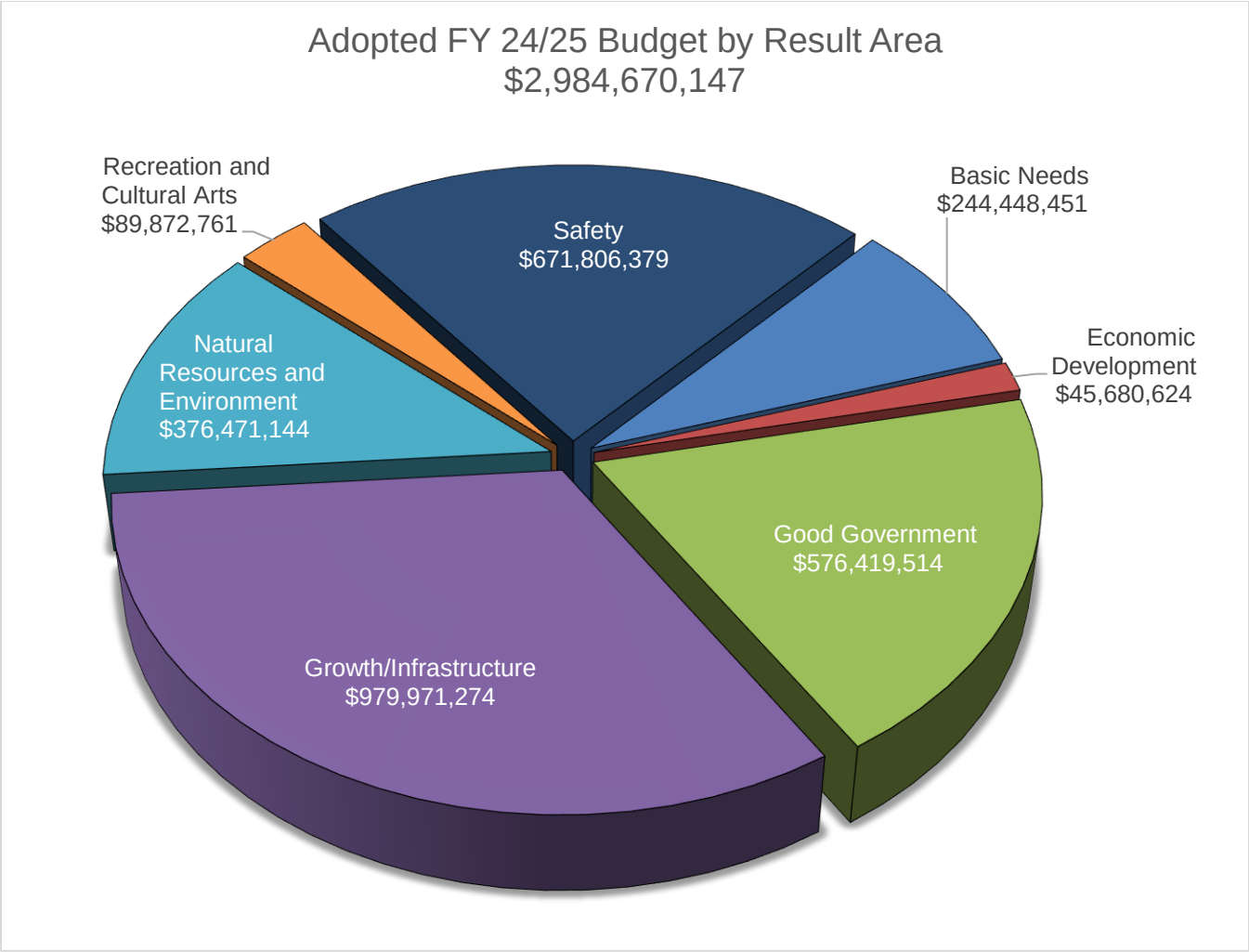
  - Respond to emergency situations and unsafe incidents as quickly as possible to save lives and property
  - Respond to unlawful conduct as efficiently as possible to protect the community, punish the offender, compensate the victims, and save tax dollars in accordance with federal, state, and local laws and regulations

- Prevent the incidence of crime, loss of life, and fire damage and improve resident perception of safety
- Prepare residents to withstand the impacts of man-made and natural disasters

In order to meet resident expectations, Polk County has multiple divisions and programs that are detailed in this budget book. The result area tabs include trends and issues discussions, as well as program documents that include descriptions, explanations of the contribution the program makes to the result area, measures, indicators, and budgeted numbers for each program. This information shows how each program helps address the expectations of the residents.

The following highlights each of the County's divisions listed by the result areas that residents want government to focus on. Some divisions are listed in more than one result area as they provide services in multiple areas.

- **Basic Needs –** Health and Human Services
- **Economic Development –** Economic Development; Tourism/Sports Marketing; County Manager
- **Good Government –** Board of County Commissioners; County Attorney; County Manager; Budget and Management Services; Communications; Procurement; Facilities Management; Fleet Management; Equity and Human Resources; Risk Management; Information Technology; Health and Human Services; Elected Officials (excluding the Sheriff)
- **Growth/Infrastructure –** Board of County Commissioners; County Manager; Cooperative Extension Services; Planning and Development; Roads and Drainage; Real Estate Services; Utilities; Information Technology; Health and Human Services
- **Natural Resources and Environment –** Parks and Natural Resources; Solid Waste
- **Recreation and Cultural Arts –** Parks and Natural Resources
- **Safety –** Board of County Commissioners; Court Services; Fire Rescue; Emergency Management; Code Enforcement; Courts; Sheriff



Polk County's focus has been to provide the services that residents want at the lowest possible cost. The County maintains these result areas to communicate the budget and will continue to improve how it displays the result areas and strategic plans in future budget books.

Strategic Plan

After the recession, Polk County engaged a consultant to begin the process of creating a strategic plan to help address challenges that the County expects to face over the next five years and beyond. Reference Appendix B-Strategic Plans in the Appendix section of this budget book. The plan was to create strategic plans for each division and wrap it all together in a Countywide context analysis. The County completed plans on all divisions between 2016 and 2018 and finalized the context analysis in 2019. Moving forward, the County will continue to monitor and change the divisions' plans to keep up with new and changing challenges.

The strategic plans and context analysis identified twelve challenges that the County will face moving forward and goals that will help in addressing those challenges. The division programs throughout this document have incorporated the measures and strategies that are being used to address the challenges and goals that follow:

1. Public Understanding and Interaction
    a. Increase the number of people with whom the County is in direct communication on one or more topics
    b. Increase the ease by which residents or businesses can obtain the information they desire or need
2. Diversity
    a. Support and utilize the diversity of County government to enhance its effectiveness
    b. Maintain a qualified, diverse workforce with procedures that facilitate hiring and support promotion
3. Service Demands and Public Expectations
    a. Successfully provide needed public services
4. Infrastructure
    a. Develop and maintain the infrastructure required to:
        - Maintain the quality of life
        - Serve both a growing economy and increasing population
5. Natural Resources
    a. Protect and enhance water and natural resources
    b. Develop water resources that are sustainable
    c. Expand volunteer opportunities that encourage personal investment in the County's natural resources

6. Annexation
    a. Promote quality public services through more rational and efficient service areas
    b. Efficiently use taxpayer dollars
    c. Improve long-term operational and financial planning
7. Economic Development
    a. Continue to diversify the County's economy
    b. Develop a more favorable residential/commercial property tax ratio
    c. Raise the average wage level
    d. Maintain a competitive tax, fee, and regulatory structure
8. Human Resources Skill
    a. Acquire, develop, and retain the talent needed to fulfill the mission of Polk County Government
9. Avoiding Obsolescence
    a. Remain effective with best professional management practices
10. Financial
    a. Maintain and enhance financial sustainability
    b. Monitor and control major cost drivers
11. Facilities
    a. Protect and maintain the County's investment in facilities
    b. Develop or maintain facilities that enable staff to fulfill their mission and provide quality public services
12. Technology and Tools
    a. Obtain and support technology and tools that enable the County to do quality work productively

FIVE-YEAR PROJECTIONS

Five-Year Projections focus on major funds, which fall into each of Polk County's seven Result Areas. Monitoring and forecasting these major funding sources is important to achieve the mission of enhancing the quality of life for Polk County residents. Five-Year Projections incorporate yearly revenue and expense assumptions based primarily on historic trends, economic conditions, and population estimates. This section will outline assumptions included in projections of each major funding source. The projections shown for each fund represent 100% of anticipated revenue and expense.

Projection Assumptions:

Salary: A 2.00% salary increase is effective as of October 1, 2024, as well as a 2.00% anniversary date increase for FY 24/25; a 2.00% salary increase is budgeted as of October 1, 2025, with a 2.00% anniversary date increase for FY 25/26. A annual 2.00% salary increase and a 2.00% anniversary date increase is projected thereafter.

Health Insurance: There is a 5.00% health insurance increase for FY 24/25 and a 5.00% annual increase is projected thereafter.

Interest Revenue: Interest revenue is budgeted at 3.25% for FY 24/25, 3.00% for FY 25/26, and 2.50% thereafter.

Fuel Cost: Unleaded fuel is estimated at $3.95 per gallon and diesel fuel is estimated at $4.90 for FY 24/25 and unleaded fuel is estimated at $4.25 per gallon and diesel fuel is estimated at $5.45 thereafter.

Basic Needs

Indigent Health Care Fund (Health and Human Services Division): This fund is supported by revenue from the voter-approved one-half cent Sales Surtax for the purpose of funding healthcare services for qualified indigent citizens in Polk County. In November 2016, voters approved an extension of the one-half cent sales tax for 25 years.

Indigent Healthcare Fund
Five-Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**$70,846,919**	**$45,457,381**	**$22,564,089**	**$20,397,418**	**$ 20,831,897**
Sales Surtax	84,238,016	88,028,727	91,323,092	96,129,571	100,455,402
Other Revenue	3,747,556	3,040,517	2,953,300	2,286,457	2,351,571
TOTAL REVENUE	**$87,985,572**	**$91,069,244**	**$94,276,392**	**$98,416,028**	**$102,806,973**
Indigent Health Care (53)	92,166,665	91,101,754	72,080,191	71,489,949	75,433,730
Indigent Health Care Mandates (146)	21,062,120	22,709,336	24,206,125	26,329,367	28,815,899
Other Programs Expense	146,325	151,446	156,747	162,233	167,911
TOTAL EXPENSE	**$113,375,110**	**$113,962,536**	**$96,443,063**	**$97,981,549**	**$104,417,540**
ENDING FUND BALANCE	**$45,457,381**	**$22,564,089**	**$20,397,418**	**$20,831,897**	**$ 19,221,330**

Major Revenue Impacts

Sales Surtax: Is projected to grow 4.5% annually.

Other Revenue: Interest projected at 3.0% in FY 24/25 and FY 25/26 and 2.5% thereafter. Pharmacy rebates and claims refunds projected at 9.0% of the Polk HealthCare Plan claims projected expense.

Major Expense Impacts

Indigent Health Care-Discretionary: Personnel includes 2% COLA and 2% tenure on anniversary date in FY 24/25 and thereafter; Polk HealthCare Plan claims for 5,500 members includes $28 million in FY 24/25 and a 3.4% increase thereafter; Grants and Aids funding is $64.3 million and the same level of funding thereafter.

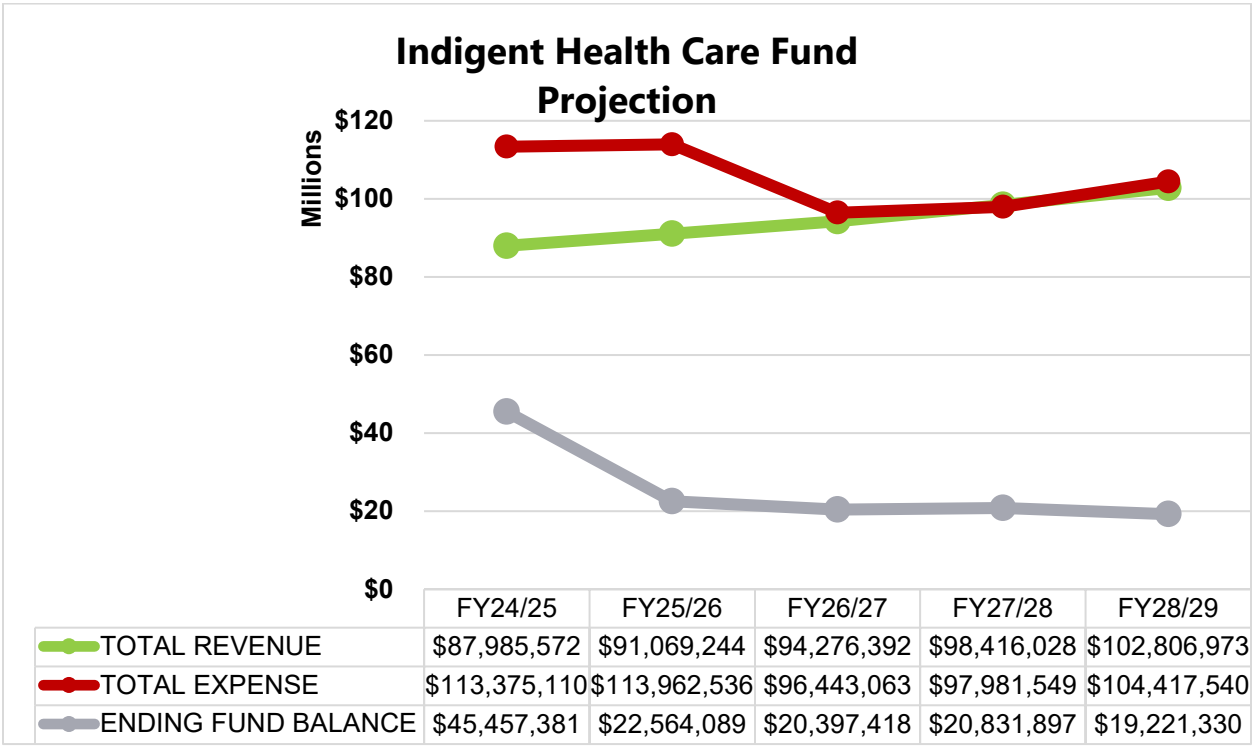
Indigent Health Care-Mandates: Medicaid program local match is $17.4 million in FY 24/25 with a $1.4 million increase annually thereafter; Community alcohol and mental health services and programs local matching funds is $2.8 million in FY 24/25 and 5% increase thereafter; The Health Care Responsibility Act (HCRA) county financial obligation for a qualified indigent's out-of-county emergency care is $3.1 million ($2.7 million in reserves liability) in FY 24/25 and 3% increase thereafter.

Strategic Planning

Through strategic planning initiatives with the Citizen's Healthcare Oversight Committee,

some of the programs that are new or expanding services this year include:

- $2.4 million in IHC funding to Lakeland Regional Health for outpatient specialty/psych services, medical supplies, labs, imaging, outpatient testing labs, and prescription drugs.
- $84,000 increase to The Haley Center free clinic to add one part-time Registered Nurse to its pharmacy, expand specialty care and diagnostic services to other free clinics, and a new electronic health record software and dictation system for the volunteers' providers.
- $700,000 in IHC funding to Peace River Center for five behavioral health care navigators to assist in the community.
- Additional strategic initiatives include the following:
  - ✓ Increase from $6.0 million to $10.2 million in IHC funding to United Way to assist disadvantaged communities and implement solutions to reduce health disparities to individuals and families in Polk County living at or below 200% of the Federal Poverty Level through the objectives of prevention/early intervention, and behavioral health.
  - ✓ $2.3 million in local match contribution to the state Low-Income Pool Program to enhance the uncompensated care for Central Florida Health Care Inc, Peace River Center, and Tri-County Human Services.
  - ✓ $19.9 million for one time/multiyear projects thru direct contracting and request for proposals for healthcare capital improvements, healthcare services, or a combination of both.



	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29
TOTAL REVENUE	$87,985,572	$91,069,244	$94,276,392	$98,416,028	$102,806,973
TOTAL EXPENSE	$113,375,110	$113,962,536	$96,443,063	$97,981,549	$104,417,540
ENDING FUND BALANCE	$45,457,381	$22,564,089	$20,397,418	$20,831,897	$19,221,330

Good Government

General Fund covers numerous Board of County Commissioners divisions and the Elected Officials. The primary sources of revenue are taxes, including Property Tax, Sales Tax, Communications Services Tax, and Public Service Tax. Most of the revenue sources in this fund may be utilized for any County function.

General Fund

Five-Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**130,513,313**	**105,349,811**	**147,576,604**	**191,051,494**	**233,850,055**
Property Tax	319,047,617	342,976,189	363,554,760	385,368,046	408,490,129
Other Taxes	126,845,517	133,184,303	137,179,832	141,295,227	145,534,084
Other Revenue	90,912,314	90,647,573	93,550,633	94,486,140	95,431,001
TOTAL REVENUE	**$667,318,761**	**$672,157,876**	**$741,861,830**	**$812,200,907**	**$883,305,269**
Board of County Commissioners	253,231,256	193,648,052	203,330,455	213,496,977	224,171,826
Other Elected Officials	308,737,694	330,933,220	347,479,881	364,853,875	383,096,569
TOTAL EXPENSE	**$561,968,950**	**$524,581,272**	**$550,810,336**	**$578,350,852**	**$607,268,395**
ENDING FUND BALANCE	**$105,349,811**	**$147,576,604**	**$191,051,494**	**$233,850,055**	**$276,036,874**

Property Tax and Other Tax Revenue Projections are based on a 11.39% property value increase in FY 24/25, a 7.50% increase in FY 25/26, and a 6.00% increase thereafter. Other taxes reflect a moderate increase of 3.00%.

Other Revenue reflects expected increases and decreases in revenue for other charges for services and fine collections, as well as transfers in from other funds.

Board of County Commissioners Expenditures reflect a 5.00% increase for the Board's goals for needed capital expenditures and grant sharing costs, based on historical actuals.

Constitutional Officers/Elected Officials reflect an average increase of 5.00% for all Constitutional Officers/Elected Officials, based on historical actuals.

Ending Fund Balance represents the sum of forecasted revenue and expenditures. It is important to note that these unrestricted funds are used to maintain a reserve equal to 45 days of operating expenses in accordance with the County's reserve policy. The balance then is carried forward and allocated by the Board of County Commissioners through formal action.

Strategic Planning is individual to the divisions within the General Fund; more detailed information may be found in the program budgets and in the strategic plan appendix.

Economic Development

Tourism Tax Fund (Tourism Division): Revenue is from the five-cent Tourism Tax on hotels and motels, also known as the "Bed Tax." Tourism taxes are restricted by Florida Statute and must be used to promote tourism in Polk County.

Tourism Division
(Tourism Tax Fund)
Five-Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**15,430,785**	**10,759,531**	**8,815,433**	**10,489,060**	**10,900,850**
Tourism Tax (1,2,3 pennies)	13,978,200	14,257,764	14,542,919	14,833,778	15,130,453
Tourism Tax 4th & 5th Penny	9,318,800	9,505,176	9,695,280	9,889,185	10,086,969
Other Revenue	712,123	533,409	431,009	472,851	483,146
TOTAL REVENUE	**$39,439,908**	**$35,055,880**	**$33,484,641**	**$35,684,874**	**$36,601,418**
Tourism Development (399)	13,445,358	11,870,890	12,017,278	12,278,643	12,545,332
Visitor Services/Outpost 27 (406)	1,841,870	1,809,947	1,924,559	1,953,388	1,983,447
Debt Service, Partnerships, Infrastructure (4th & 5th Penny)	9,930,415	11,990,769	8,484,903	9,983,152	9,980,135
Other Expense Includes CIP	3,462,733	568,841	568,841	568,841	568,841
TOTAL EXPENSE	**$28,680,376**	**$26,240,447**	**$22,995,581**	**$24,784,024**	**$25,077,755**
ENDING FUND BALANCE	**$10,759,532**	**$8,815,433**	**$10,489,060**	**$10,900,850**	**$11,523,663**

Major Revenue Impacts

In an extraordinary achievement, Polk County has set a new benchmark for tourism tax revenue in FY 23/24, reaching an unprecedented $24,473,434—the highest in the County's history. This remarkable figure surpasses last year's record (FY 22/23) by a mere fraction of less than half a percent, demonstrating resilience amidst a backdrop of fluctuating economic conditions.

Despite a slower demand (sales) trajectory over more than half of the previous fiscal year, PCTSM's projections closely aligned with actual performance. External macroeconomic factors—including inflation, elevated interest rates, reduced savings, the reinstatement of student loan payments, and increasing credit card debt—pose challenges to consumers' discretionary spending on travel. Consequently, PCTSM anticipates a moderate decline in revenue for FY 24/25, with this slowdown expected to extend into the latter part of 2024 and the initial months of 2025.

Proactive Strategies for Sustaining Growth

In response to these economic headwinds, PCTSM has strategically preempted the anticipated slowdown by implementing a range of proactive measures aimed at enhancing Polk County's competitive edge. This includes recession-resistant tactics and a robust commitment to intensifying marketing efforts. Rather than easing off the throttle, the division is poised to navigate these challenging conditions while positioning the County for a seamless transition to more favorable economic climates when they arise. A key focus remains on balancing supply and demand within PCTSM's destination management philosophy.

Driving demand in a challenging market is a central theme for the current fiscal year and will continue to evolve over the next five years. A significant shift for FY 24/25 is the expansion of air service from one destination to eight, allowing PCTSM to target new markets effectively. Early ticket sales have exceeded expectations, paving the way for further expansion of air service

anticipated in the spring of 2025.

Innovative Supply-Side Strategies Yielding Results

PCTSM’s commitment to enhancing supply-side development—focusing on accommodations and facilities—has generated substantial economic dividends for the County, even in recessionary periods. Looking ahead to the next three years, the projected inventory of new hotel rooms is expected to increase by over 1,000, a critical response to anticipated demand driven by several exciting developments. These include the upcoming Sea Life Aquarium, a yet-to-be-announced attraction within the LEGOLAND portfolio, and three new sports facilities set to debut in FY 24/25. Noteworthy projects include four adult softball fields at the Bartow Softball Complex, the redevelopment of the baseball quad at Chain of Lakes Ball Park, and the installation of five multi-purpose turf fields at Simmers-Young Park. The ongoing economic development initiatives are a direct testament to PCTSM's effective supply-side strategies.

Navigating Major Expense Impacts

In the next five years, debt service obligations are expected to rise, particularly due to the multi-year phased expansion at Lake Myrtle Sports Park. To ensure fiscal responsibility, dedicated reserves will be maintained for both PCTSM’s debt obligations and operating revenue. The record-breaking performance from FY 21/22 to FY 23/24 has resulted in unobligated carryforward funds, which will be strategically reinvested into the aforementioned projects in alignment with the strategic plan to “develop Polk County’s tourism/sports supply-side infrastructure.” Additionally, $1.0 million has been allocated for an airline marketing partnership following the successful collaboration between PCTSM and the Lakeland Airport with Avelo Airlines

Growth/Infrastructure

Building Fund (Building Division): The primary source of revenue is from issuance of building permits, contractor licenses, plan reviews, and field inspections. Revenue is restricted by Florida Statute for the purpose of solely fulfilling the local government's responsibilities in enforcing the Florida Building Code.

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**11,116,088**	**5,834,728**	**465,519**	**360,870**	**373,051**
Building Permits	6,751,360	6,886,387	7,092,979	7,305,768	7,524,941
Other Revenue	1,048,362	1,071,109	1,101,562	1,132,385	1,164,047
TOTAL REVENUE	**$ 18,915,810**	**$ 13,792,224**	**$ 8,660,060**	**$ 8,799,023**	**$ 9,062,039**
Building Division (31)	11,471,490	11,717,113	6,839,598	6,966,380	7,216,854
Other Expense	1,609,592	1,609,592	1,459,592	1,459,592	1,459,592
TOTAL EXPENSE	**$ 13,081,082**	**$ 13,326,705**	**$ 8,299,190**	**$ 8,425,972**	**$ 8,676,446**
ENDING FUND BALANCE	**$ 5,834,728**	**$ 465,519**	**$ 360,870**	**$ 373,051**	**$ 385,593**

Major Revenue Impacts:
Material shortages and supply costs have improved some but will linger on in FY 24/25. Mortgage rates will continue to be a challenge for new construction, but the housing industry is getting creative on pricing and mortgage rate buy down assistance. New residential construction permits are projected to decline in FY 23/24 from the previous fiscal year by 14% and then have a slight linear increase over the next couple fiscal years. Many factors, including land and material prices, workforce, and overall affordability can negatively impact the housing industry. However, if mortgage rates and inflation decreases, that will aid in the continuation of new residential and commercial development demand.

Major Expense Impacts:
In FY 24/25, the Building Division will remain invested in innovative technology, such as enhancements of the Accela permitting system, the current implementation of the new lobby queue system, and anything further that could help to enhance operations. New legislation may increase the demand on permit delivery turnaround, resulting in the need of additional staff and further automation of the permitting system in the future.

Strategic Plan
The focus of the strategic planning process for the Building Division is to identify innovative technologies, processes, and procedures to streamline the permitting process while also providing the best and most efficient service to customers. Accela has successfully migrated to the Cloud, which has provided greater productivity to customers and staff. The virtual inspections program has received great feedback that may allow for future expansion. Develop Polk, virtual assistant for customers obtaining permitting, land use, and fee information; a text messaging feature that allows a customer to schedule, cancel, and review inspection results; and the launch of an inspection queue

tracker that allows a customer to see if they are an AM or PM inspection have all received good feedback from customers. A current area of focus is enhancements to the Accela permitting system that allows for secure correct data and information from the customer, helping staff to be more accurate in their work duties.

Transportation Millage and Transportation Trust Fund

Transportation Millage Fund revenue is committed by the Board via approval of the Countywide ad valorem millage rate which includes a designated component for funding transportation construction and maintenance in Polk County.

Transportation Trust Fund: Revenue is composed of various gas taxes and is restricted by statue for building and maintaining roads.

Roads and Drainage Division
(Transportation Millage & Transportation Trust Fund) Five-Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**176,063,656**	**121,700,638**	**77,138,231**	**71,282,338**	**58,395,122**
Gas Tax	39,747,386	40,542,333	40,947,757	41,357,234	41,770,806
Ad Valorem Tax-0064	76,742,348	82,498,024	87,447,905	92,694,780	98,256,467
Other Revenue	33,574,655	19,447,964	18,113,197	17,084,724	13,262,543
TOTAL REVENUE	**$ 326,128,044**	**$ 142,488,322**	**$ 146,508,859**	**$ 151,136,737**	**$ 153,289,816**
Survey and Mapping - 1559	1,882,832	1,932,370	1,990,341	2,050,051	2,111,553
Inspection and Testing - 1560	1,634,783	1,616,753	1,665,256	1,715,213	1,766,670
Roads and Drainage Engineering - 1558	1,535,890	1,581,370	1,628,811	1,677,675	1,728,006
Roadway Maintenance - 1561	21,909,985	22,168,150	22,833,195	23,518,190	24,223,736
GIS Asset Management - 1710	1,601,228	1,549,874	1,549,874	1,596,370	1,644,261
Traffic - 202	5,895,615	5,713,742	5,713,742	5,885,154	6,061,709
Administration - 1557	1,876,420	1,938,659	1,996,819	2,056,723	2,118,425
Real Estate Services - 193	431,538	446,549	459,945	473,744	487,956
Other Expense-Millage	9,513,566	9,846,834	9,955,000	10,132,358	10,279,054
Other Expense-TTF	26,866,427	19,816,427	20,381,770	19,928,473	19,476,577
Community Investment Program (CIP)	130,779,122	120,440,000	84,190,000	94,990,000	85,990,000
TOTAL EXPENSE	**$ 203,927,406**	**$ 187,050,728**	**$ 152,364,752**	**$ 164,023,953**	**$ 155,887,947**
ENDING FUND BALANCE	**$ 121,700,638**	**$ 77,138,232**	**$ 71,282,338**	**$ 58,395,122**	**$ 55,796,991**

Major Revenue Impacts

Gas Tax: County Gas Tax revenue projects remain constant with no increases for the next five years. Gas taxes will be monitored each year should a trend begin to emerge.

Ad Valorem Tax: The Transportation Millage Fund revenue increased by 11.39% in FY 24/25, with a 7.5% increase projected in FY 25/26, and 6.0% thereafter.

Major Expense Impacts: The number of CIP projects have increased significantly over the past three years. Due to inflation, the costs for design, right-of-way, and construction are increasing at an accelerated rate.

New Positions: Ten new positions were added during this fiscal year. The ten positions are: 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.

Community Investment Program (CIP):

Major Funded Capacity Projects:

- Lake Wilson (County Road 54-County Road 532)
- West Pipkin Road (Medulla Road to South Florida Avenue/State Road 37)
- West Pipkin Road Joint Powers Authority
- Wabash Avenue (Memorial Blvd to 10th Street)
- Northridge Trail Phase 1 Segment 1
- Thompson Nursery Road Phase 1 Segment 3

Roads and Drainage began design and right of way work on the following major capacity projects during FY 24/25:

- County Road 557 Widening Phase 1 (Interstate 4 to Old Lake Alfred Road)
- County Road 557 Widening Phase 2 (Old Lake Alfred Road to US 17/92)
- Marigold Avenue (Cypress Pkwy South to Palmetto Street)
- Thompson Nursery Road Phase 1 (US 17 to West Lake Ruby)
- Thompson Nursery Road Phase 1 Segment 3
- Thompson Nursery Road Phase 2
- Kathleen Road Extension (Duff Road to US 98)
- Design of FDC Grove Road/Northridge Trail Flyover
- Powerline Road Extension Phase 2 Developer Agreement
- Powerline Road Extension Phase 3A (Hinson Avenue to County Road 542)
- Powerline Road Extension Phase 3B (County Road 542 to US17)

Strategic Plan

The Roads and Drainage Division is striving to become a more efficient division by pursuing cost saving and technical strategic goals by enhancing the Asset Management System and by documenting and improving the efficiency and effectiveness of current processes, procedures, and practices. The Division also strives to maintain sustainable funding by identifying and maintaining existing assets.

Utilities

Utilities Funds (Utilities Division): Annual water and wastewater rates are established by the Board of County Commissioners per adopted rate resolutions and consider environmental and financial stewardship. As of Fiscal Year 16/17, an Alternative Water supply surcharge of $0.30 per 1,000 gallons was established to fund alternative water supply projects and utility system interconnection initiatives.

Utilities Division
(All Utilities Funds)
Five-Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**127,540,698**	**96,813,508**	**138,920,000**	**85,478,875**	**56,736,142**
Alternative Water Supply (AWS) Surcharge	4,558,363	6,717,884	8,932,115	11,201,057	13,524,710
Water & Wastewater Rates	96,113,665	103,396,901	109,332,439	115,612,704	122,258,379
Water & Wastewater Connection Fees	15,797,541	18,824,454	16,484,760	16,484,760	16,484,760
Other Revenue	33,574,303	38,129,235	55,189,045	38,234,235	33,991,037
Bond Proceed	55,000,000	115,000,000			
TOTAL REVENUE	**$ 332,584,570**	**$ 378,881,982**	**$ 328,858,359**	**$ 267,011,631**	**$ 242,995,028**
Customer Service - 213	2,654,710	2,739,511	2,876,487	3,020,311	3,171,326
SCADA (Plant Monitoring) - 216	2,295,305	2,291,654	2,406,237	2,526,549	2,652,876
Utilities Metering - 437	6,124,853	5,989,489	6,288,963	6,603,412	6,933,582
Utilities Back Flow/Large Meters - 412	1,360,689	1,417,579	1,488,458	1,562,881	1,641,025
Water Resource Enforcement - 1511	1,744,570	1,763,195	1,851,355	1,943,922	2,041,119
Infrastructure Information Section - 214	1,512,967	1,589,164	1,668,622	1,752,053	1,839,656
Regulatory Affairs - 403	2,440,333	2,554,103	2,681,808	2,815,899	2,956,693
Electrical and Mechanical Maintenance - 76	16,394,252	16,585,534	17,414,811	18,285,551	19,199,829
Water and Wastewater Plant Operations - (401 & 402)	22,607,056	22,916,948	24,062,795	25,265,935	26,529,232
Underground Maintenance - 1222	10,813,592	10,261,462	10,774,535	11,313,262	11,878,925
Utilities CIP Inspection - 1644	410,241	416,974	437,823	459,714	482,700
Utilities Asset Management - 1722	1,392,348	1,435,492	1,507,267	1,582,630	1,661,761
Capacity and Planning - 1719	996,160	1,040,456	1,092,479	1,147,103	1,204,458
Other Expense	60,110,913	55,788,099	55,423,008	54,290,293	55,403,078
Community Investment Program (CIP)-Expansion/Renewal & Replacement (320 & 77)	104,913,073	113,172,322	113,404,837	77,705,975	56,541,379
TOTAL EXPENSE	**$ 235,771,062**	**$ 239,961,982**	**$ 243,379,484**	**$ 210,275,489**	**$ 194,137,639**
ENDING FUND BALANCE	**$ 96,813,508**	**$ 138,920,000**	**$ 85,478,875**	**$ 56,736,142**	**$ 48,857,389**

Major Revenue Impacts

Polk Water Resource Initiatives/Alternative Water Supply (AWS): Funds from this surcharge are restricted to developing and paying for Alternative Water Supply projects.

Service Fees: Growth is anticipated to provide sufficient revenue to cover expenses. It is anticipated that growth will remain a 1.5% to 3.0% for several more years due to growth in the Northwest Service Area. These projections are based on historical projections of capital improvements and operating expenses. However, higher-than-anticipated construction costs due to supply chain issues, market volatility, and the need to fund expensive Alternative Water Supply projects and other emerging regulatory requirements for the utilities industry may necessitate rate increases during the five-year period. These

fees provide the resources for operating, capital investment and debt service for initiatives to excel in service delivery, customer service, and system reliability.

Connection Fees: Connection Fees are restricted for expanding the utility system capacity. Better than anticipated growth has brought in higher than anticipated connection fees. However, faster growth necessitates the need for plant expansion sooner than planned, speeding up master planning efforts to stay ahead of growth. This source of funds will be critical to funding the needed projects.

Major Expense Impacts

Personnel Changes: In order to address additional maintenance and operating requirements due to system growth, twenty-five new positions were added in FY 24/25. This is a continued investment a professional and skilled workforce.

Operating Expenses: Operating expenses will be higher in the upcoming fiscal year due to the need for some significant maintenance and safety improvements that are necessary, as well as ongoing maintenance due to continued system expansion related to growth.

Alternative Water Resources: The Utilities Division participates in several cooperatives that are collaboratively planning and implementing projects to provide future water from nontraditional resources. These projects will have a significant impact on future water supply infrastructure and operating costs.

Community Investment Program (Major Projects): Significant investments in information technology, alternative water supplies, reclaimed water system expansion, improved emergency response capabilities, water quality improvement, regionalization projects, and wastewater plant reliability projects are programed into the Community Investment Plan over the five-year period. PCU is increasing the budget for the repair and replacement program, as well as investing in a robust asset management initiative, to help guide future investments in the repair and replacement program which will become more critical as the system ages.

Solid Waste Division Funds (Solid Waste Division): An annual rate resolution is adopted by the Board of County Commissioners for Collection and Disposal fees. Landfill Tipping Fees are adopted periodically based on Ordinance requirements to support operation costs.

Solid Waste Division

(All Solid Waste Division Funds)

Five Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	158,086,616	139,827,482	124,084,473	113,475,383	104,149,147
Collections & Disposal Assessment Revenue	54,146,366	56,843,824	58,584,581	60,379,791	62,224,483
Landfill Tipping Fees	24,492,642	26,454,165	27,218,596	27,990,925	28,516,007
Other Revenue	27,993,242	5,669,378	4,637,780	4,451,762	4,225,431
TOTAL REVENUE	**$ 264,718,866**	**$ 228,794,849**	**$ 214,525,431**	**$ 206,297,861**	**$ 199,115,069**
Landfill Operations	15,169,490	15,974,462	16,179,421	16,563,486	16,907,432
Residential Waste Management Collection	54,698,028	56,755,914	58,996,555	61,349,228	63,819,534
Community Clean-up	-	-	-	-	1
Community Investment Program (CIP)-Operations	54,973,867	31,980,000	25,874,071	24,236,000	17,400,000
TOTAL EXPENSE	**$ 124,841,385**	**$ 104,710,376**	**$ 101,050,047**	**$ 102,148,714**	**$ 98,126,968**
RESERVES					
ENDING FUND BALANCE	**$ 139,877,481**	**$ 124,084,473**	**$ 113,475,383**	**$ 104,149,148**	**$ 100,988,102**

Major Revenue Impacts

Collections & Disposal Assessment Revenue: The Fiscal Year 24/25 Annual Assessment is $264.21 and $73.00 per dwelling unit for collection and disposal.

Landfill Tipping Fees: Landfill tipping fees remain at $36.50 per ton for garbage and $22.00 per ton for yard trash.

New Renewable Natural Gas: Maximize Landfill Gas collection to generate revenues.

Major Expense Impacts

Landfill Operations Program: The Fiscal Year 24/25 budget include approximately $2.5 million for leachate disposal. Our new Leachate Treatment system should be completed by end of 2024 and will bring some savings of approx. $500K.

Landfill Closure Reserve requirement is approximately $50 million of the fund balance to Maintain the landfill after its closure.

Annual Dividend to General Fund: Solid Waste Division is able to provide an annual dividend to the Polk County General Fund due to continuing improvements to best management practices, efficiencies and right-sizing of its workforce to meet core business needs and control of operating costs without sacrificing service to customers.

Community Cleanup Fund: These expenditures were moved to the General Fund and are currently paid for by monies from the annual Dividend.

Community Investment Program (Operations): The Fiscal Year 2024/25 budget includes projects, such as design, permit, and construction for Phase IV extension, expected completion is in 2028 and Transfer Station improvements to better serve our customers.

Strategic Planning: Several tasks identified during the strategic planning process have been completed. Specifically in reviewing tasks carrying monetary costs such as:

- The reduction of operating costs and the generation of new revenue with our Constructed Wetlands Leachate Treatment Facility (CWLTF) and our Renewable Natural Gas Facility (RNG).

- Minimize expenditures of third-party services for Transfer Station disposal by attracting and hiring qualified talent to perform this task in-house.

Recreation and Cultural Arts

Leisure Services Municipal Services Taxing Unit (MSTU) Fund (Parks and Natural Resources Division): The primary revenue source is from MSTU Ad Valorem Tax Revenues for the purpose of funding recreation services, parks maintenance, and improvement of facilities in Polk County in accordance with Florida Statute and Board resolution.

Parks and Natural Resources Division
(Leisure Services MSTU)
Five-Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**20,453,177**	**4,424,538**	**5,140,856**	**5,656,670**	**6,859,053**
Property Tax	19,785,799	21,269,733	22,545,917	23,898,672	25,332,593
Fees (Camping/Parks/Summer Rec)	973,892	1,002,965	1,023,025	1,043,486	1,064,355
Other Revenue	3,723,831	526,200	486,703	516,057	563,566
TOTAL REVENUE	**$ 44,936,698**	**$ 27,223,436**	**$ 29,196,501**	**$ 31,114,885**	**$ 33,819,567**
Parks Maintenance (35)	11,775,947	11,513,192	11,739,189	12,100,692	12,475,705
Recreation Activities (36)	3,026,041	3,099,373	3,206,193	3,317,239	3,432,679
Other Program Expense*	6,310,363	3,725,015	3,949,449	4,192,901	4,256,203
Community Investment Program (CIP)	19,399,809	3,745,000	4,645,000	4,645,000	4,645,000
TOTAL EXPENSE	**$ 40,512,160**	**$ 22,082,580**	**$ 23,539,831**	**$ 24,255,832**	**$ 24,809,587**
ENDING FUND BALANCE	**$ 4,424,538**	**$ 5,140,856**	**$ 5,656,670**	**$ 6,859,053**	**$ 9,009,979**

*Note: Includes Indirects, Parks Administration, and other expenditures not directly related to a Parks & Natural Resources' specific program.

Major Revenue Impacts

Property Tax: The Leisure Services MSTU projections utilize the same valuation assumptions as other County MSTU funds, which is an 11.1% increase in FY 24/25 and a 7.5% increase in FY 25/26. A 6.0% increase is included for fiscal years starting FY 26/27.

Major Expense Impacts

Parks Maintenance Program: The standard County assumptions were used in future projections after consideration of historical expenditure rates and labor resources changes/increases requested in the budget. Recurring revenue exceed recurring expenditures for the foreseeable future. This would include covering debt service appropriated for most of the Northeast Regional Park (NERP) baseball field buildout.

Community Investment Program (CIP): The CIP program will include projects to address park infrastructure replacements. This includes fencing and athletic field lighting systems. A new park maintenance office at Saddle Creek Park is scheduled to be constructed to provide additional office space and storage for maintenance staff. The phased development of the Daughtery Road park property will commence to address the population growth in the North Lakeland area. The expansion of Bone Valley ATV Park will continue with the construction of a campground.

Recreation Program: Staffing for the County's Resource Centers will increase to expand the hours of operation and programming to serve each community.

Strategic Planning: Several tasks identified during the strategic planning process are significantly underway for completion. Specifically in reviewing tasks carrying monetary costs, this year's budget process is making strides in several areas:

- Goal 1 of the strategic plan includes implementing the Parks, Recreation, and Preserves Master Plan where facilities were prioritized for funding to repurpose or replace park amenities. This was accomplished with budgeting for inclusive playground equipment instead of traditional equipment to allow a broader group of youth to be able to use equipment. The Community Investment Plan projects include prioritized funding to replace natural turf with artificial turf in high priority parks to accommodate the tremendous increase in use by the public. In addition, funding for providing addition staff and instructors for diverse recreation activities in resource centers is being implemented

- Goal 2 is to enhance and utilize improved tools and technology. Therefore, robotic sport field equipment was investigated, and it was determined to proceed with procuring a robotic painting machine with AI and GPS that allows preprograming of lines for the different sports which will expedite striping of fields for recreation games. In addition, two software programs are being funded to support better efficiencies in reserving facilities by the public and allowing work orders to be generated to instruct staff to prepare the requested facility for use along with campground reservations

- Goal 5 is to strengthen financial capacity and identify alternative funding sources. Source of funding is evaluated regarding federal, state, and private grants, applications are submitted, and successfully supplement local funding with these funds to expedite expansion of park amenities such as Bone Valley ATV Park.

- Goal 6 which includes stabilizing and strengthening staffing, is being addressed as additional career ladder paths have been added to build depth to the recreation programs and allow for longer retention of staff

Safety

Fire Fund (Fire Rescue Division): The primary revenue for the Fire Rescue Fund is non-ad valorem special assessments levied upon real estate parcels containing any building or structure in the unincorporated areas of Polk County, as well as some cities that contract with the County. Use of these funds are restricted by Florida Statute and Board resolution.

Fire Rescue Division
(Fire Fund)
Five-Year Projection Summary

FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
Beginning Fund Balance	**9,643,903**	**3,468,273**	**2,415,468**	**1,809,336**	**2,210,140**
Fire Assessments*	67,543,031	71,188,180	74,779,505	78,657,171	82,554,639
Fire Inspections	308,326	308,326	308,326	308,326	308,326
Other Revenue	1,550,330	1,347,305	1,331,693	1,330,452	1,361,277
TOTAL REVENUE	**$ 79,045,590**	**$ 76,312,084**	**$78,834,992**	**$82,105,285**	**$86,434,383**
Fire Operations (158)	64,670,306	64,910,883	67,889,670	70,598,902	73,421,915
Fire Prevention (161)	1,742,247	1,801,412	1,865,843	1,939,978	2,018,230
Fire Support Services (1244)	1,211,476	1,226,641	1,256,637	1,286,129	1,316,723
Other Expense	7,953,288	5,957,680	6,013,506	6,070,136	6,128,950
TOTAL EXPENSE	**$ 75,577,317**	**$ 73,896,616**	**$77,025,656**	**$79,895,145**	**$82,885,818**
ENDING FUND BALANCE	**$ 3,468,273**	**$ 2,415,468**	**$1,809,336**	**$2,210,140**	**$3,548,565**
GENERAL FUND SUBSIDY EXPENSE	**$ 4,440,288**	**$ 4,447,136**	**$5,500,000**	**$5,500,000**	**$5,500,000**

Major Revenue Impacts

Fire Assessment Revenue: This revenue is from fees charged to residents in unincorporated areas of Polk County to support fire operations services provided. The fire assessment revenue is not enough to maintain service levels and cover expenditures for Fire Rescue operations; therefore, the General Fund subsidizes part of the cost of operations. This revenue source only increases with growth (more people and structures) or rate increases by the Board. In FY 24/25, the Board approved a 5% increase to the Single-Family Residential (SFR) Fire Assessment to cover fire operations improvements and decrease the General Fund subsidy to an average of $5.1 million per year.

Major Expense Impacts

Fire Rescue Operations Program: The FY 24/25 budget includes three additional Driver Engineers to provide staff for coverage on water tenders, additional staff for the new Eaton Park station, and two administrative positions. The Board also approved budget for additional training equipment and gear for Special Operations, the marine unit. The Division also added funding to replace outdated pieces of apparatus and continue with cancer initiatives for field employees. In addition, the Board continues to fund a scholarship program and approved funding for much-needed improvements to some of the older stations. One of the biggest challenges for the Fire Fund is not covering all current costs of operations such as increasing salaries to be comparable to surrounding organizations.

General Fund Subsidy: The FY 24/25 budget includes debt payments for a portion of fire station costs, recurring capital gear, and equipment. General Fund subsidy also continues to

help fund the employee mental health wellness program. The FY 24/25 General Fund subsidy continues to maintain the projected costs in excess of the approved Fire Assessment rate increase which allows more costs to be covered in Fire Fund. With the continued 5.0% indexing of the Fire Assessment, the Division maintains a General Fund subsidy of approximately $5.1 million per year at current expense projections.

Strategic Plan

Within the Fire Fund, the County continues to budget funds for continued in-house training for all level of employees. This is one of the main goals within the strategic plan. The Division continues to promote and provide career development for employees. Also, with the replacement of outdated equipment within this budget, staff can focus on the health and safety of field employees along with mental health and wellness programs the County continues to fund.

Radio Communications Fund

Radio Communications Fund (Emergency Management Division): The primary sources of funds are from Radio User Fees and court fines. The use of court fines is restricted by Florida Statute.

Emergency Management Division
(Radio Communications Fund)
Five-Year Projection Summary

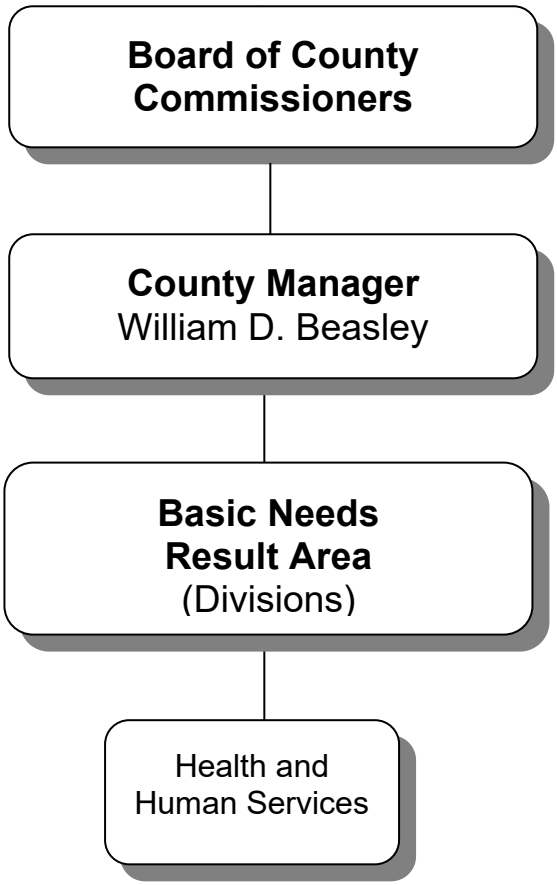
FISCAL YEAR	Projection FY 24/25	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29
BEGINNING FUND BALANCE	**338,368**	**368,807**	**593,763**	**430,326**	**139,942**
Court Fines	500,000	500,000	500,000	500,000	500,000
Radio User Fees	4,408,200	4,653,048	4,653,048	4,653,048	4,653,048
Rents	200,000	200,000	200,000	200,000	200,000
Other Revenue	10,997	11,064	14,844	10,758	3,499
TOTAL REVENUE	**$ 5,457,565**	**$ 5,732,919**	**$ 5,961,655**	**$ 5,794,132**	**$ 5,496,489**
Radio Communications	3,828,182	3,808,548	4,200,721	4,323,582	4,525,579
Radio Replacement	1,260,576	1,330,608	1,330,608	1,330,608	1,330,608
TOTAL EXPENSE	**$ 5,088,758**	**$ 5,139,156**	**$ 5,531,329**	**$ 5,654,190**	**$ 5,856,187**
ENDING FUND BALANCE	**$ 368,807**	**$ 593,763**	**$ 430,326**	**$ 139,942**	**($ 359,698)**

Major Revenue Impacts

Radio User Fees: These user fees are collected from Board entities, the Sheriff's Office, and other outside agencies to have system access, maintenance, and replacement of over 4,000 radios. The Board approved a five-year index of user fees which is effective FY 21/22 through FY 25/26, and new rates will be implemented in FY 26/27 pending Board approval.

Major Expense Impacts

Radio Communications Program: The radio capital replacement program was implemented with increases each year to fund bulk replacements and sustain the radio systems infrastructure. The FY 24/25 budget increase is mostly attributed to funding for a replacement generator and outdated tower equipment.

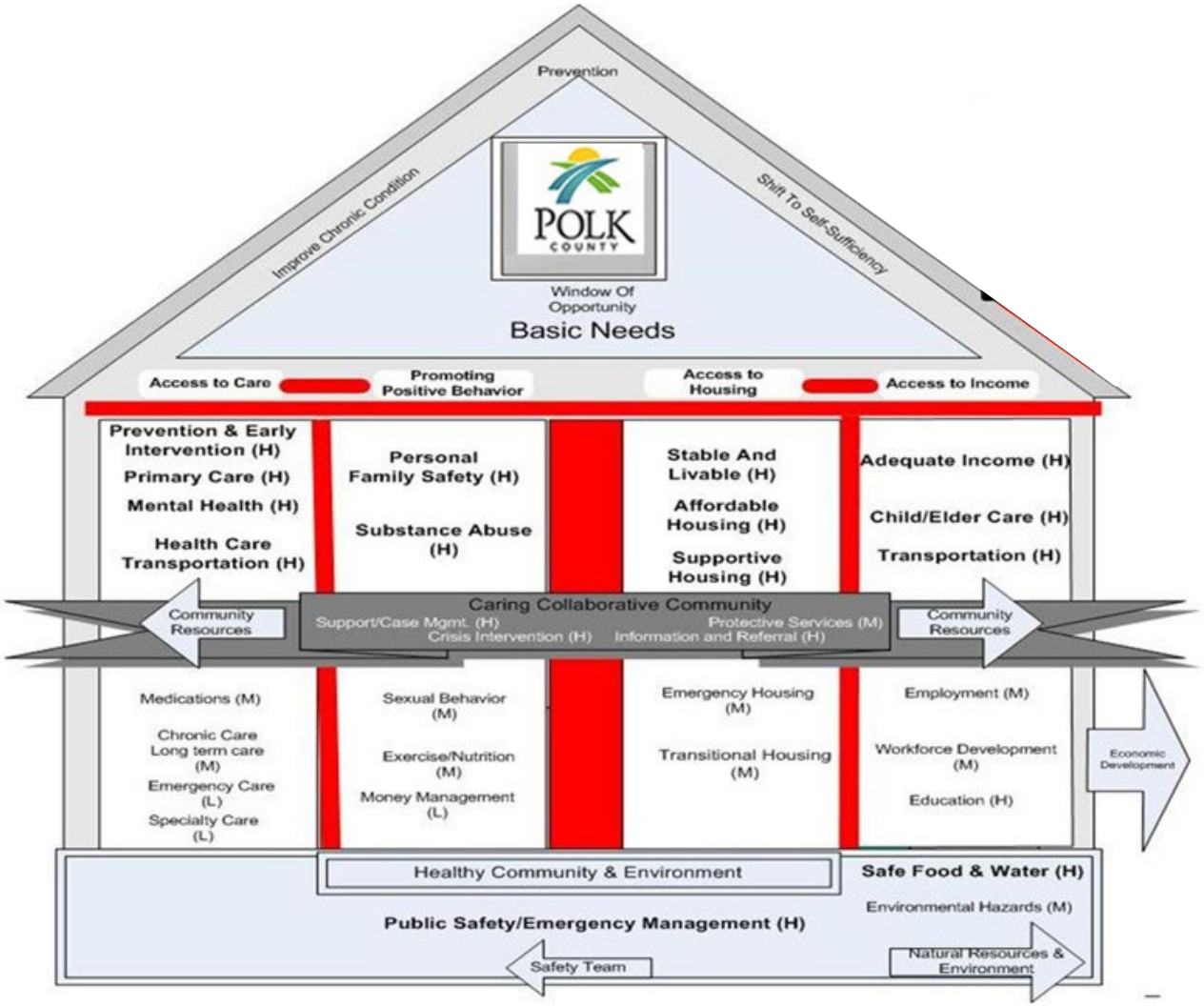

Board of County Commissioners
County Manager
William D. Beasley
Basic Needs Result Area
(Divisions)
Health and Human Services

Basic Needs

"All Polk County residents who are at risk because of health or economic status will have their basic needs met and become as self-sufficient as possible."

Primary Factors for Achieving the Result

As shown below on the Basic Needs causal map, the primary factors affecting the Polk County Board of County Commissioners' (BoCC) ability to meet the residents' expectations are (1) a caring, collaborative community, (2) a healthy community and environment, (3) access to care, (4) access to housing, (5) access to income, and (6) the promotion of positive behavior.



Strategies for Achieving the Result

The Divisions with programs within the Basic Needs Result Area submitted those programs to help the County achieve desired results utilizing one or more of the following strategies:

1. Provide a caring, collaborative community of services that meet basic needs.
2. Ensure care for vulnerable members of the community.
3. Promote healthy behaviors.
4. Assist in obtaining access to housing.
5. Assist in providing access to income.

BASIC NEEDS

DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 24/25			Plan FY 25/26		
		General Fund	Other Funds/ Sources	Total	General Fund	Other Funds/ Sources	Total
Health and Human Services							
Burials and Cremations - 1411	0.50	334,223	-	334,223	336,028	-	336,028
Contributions/Holiday Baskets - 1707	0.00	3,781	-	3,781	3,781	-	3,781
Substance Abuse & Mental Health Grant - 1706	0.50	-	2,078,026	2,078,026	-	-	-
Polk County Florida Opioid Abatement - 1721	1.50	-	8,999,839	8,999,839	-	2,389,100	2,389,100
Health and Human Services Administration - 136	8.00	638,177	-	638,177	658,420	-	658,420
Healthy Families Polk - 46	44.00	1,049,848	2,116,681	3,166,529	1,086,230	2,223,710	3,309,940
Hospital Local Provider - 1718	0.00	-	74,468,127	74,468,127	-	74,468,127	74,468,127
Indigent Health Care - 53	48.00	-	91,551,470	91,551,470	-	90,462,651	90,462,651
Indigent Health Care Mandates - 146	0.00	-	21,062,120	21,062,120	-	22,709,336	22,709,336
Indigent Healthcare Reserves - 1583	0.00	-	41,058,103	41,058,103	-	18,010,627	18,010,627
Jail Mental Health-Substance Abuse - 143	0.00	22,400	-	22,400	22,400	-	22,400
Rohr Home - 52	0.00	-	350,170	350,170	-	-	-
Veterans Services - 41	9.00	715,486	-	715,486	740,525	-	740,525
Subtotal	**111.50**	**2,763,915**	**241,684,536**	**244,448,451**	**2,847,384**	**210,263,551**	**213,110,935**
TOTAL BoCC	**111.50**	**2,763,915**	**241,684,536**	**244,448,451**	**2,847,384**	**210,263,551**	**213,110,935**

Programs highlighted in gray are not printed

Basic Needs

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	7,454,517	8,495,713	8,368,932	9,013,456
Operating Expenses	25,320,646	34,855,115	34,384,939	33,634,402
Capital Expenses	11,902	0	2,000,000	500,000
Debt Service	63,513	0	0	0
Grants And Aids	68,302,385	118,596,337	156,975,076	150,891,049
Interfund Transfers	420,417	551,015	0	0
Indirect Expense	699,782	699,782	1,053,401	1,053,401
InKind Expense	248,030	400,000	600,000	0
Reserves	0	55,110,082	41,058,103	18,010,627
Refunds	1,500	8,000	8,000	8,000
Total Result Area	**102,522,692**	**218,716,044**	**244,448,451**	**213,110,935**

Revenue by Fund		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
00100	General Fund	5,028,665	6,193,743	2,763,915	2,847,384
10100	County Transportation Trust Fund	164,966	164,966	0	0
10150	Special Revenue Grants	3,023,425	4,273,684	4,194,707	2,223,710
14460	Local Provider Participation (Ord. No. 22-029)	30,150,426	37,485,000	74,468,127	74,468,127
14480	Polk County Florida Opioid Trust Fund	466,551	6,177,664	8,999,839	2,389,100
14490	Indigent Health Care Funds	66,977,818	162,625,238	153,671,693	131,182,614
43111	Rohr Home Fund	3,817,422	1,795,749	350,170	0
Total Result Area		**109,629,273**	**218,716,044**	**244,448,451**	**213,110,935**

Personnel				
Full Time Equivalents	**158**	**127**	**112**	**112**

TRENDS AND ISSUES

The programs in this Result Area are from the Health and Human Services Division. Residents have indicated that they expect Polk County residents who are at risk because of health or economic status to have their basic needs met and become as self-sufficient as possible. In order to address this expectation, these programs focus on (1) providing a caring, collaborative community providing services that meet basic needs, (2) ensuring care for vulnerable members of the community, (3) promoting healthy behaviors, (4) assisting in obtaining stable, livable, affordable, and supportive housing, and (5) facilitating access to sources of income.

Indigent Health Care Trust Fund

The Indigent Health Care Trust Fund is administered by the Community Health Care office. This fund supports access to health care services for low-income eligible County residents through the Polk HealthCare Plan, the foundation of the local government health care safety net, and other collaborative efforts with public and private health care providers funded by the voter-approved half-cent indigent health care sales tax.

In FY 22/23, services were provided to over 21,372 low-income residents, and funds also supported the County share of Medicaid cost for 249,969 Medicaid-eligible residents.

The FY 24/25 budget is $154.4 million, a decrease of $8.8 million from the prior year adopted budget of $163.2 million.

Revenue includes $80.0 million from the half-cent sales tax (55.3% increase since 2019), $2.0 million from interest, $900,000 in recoupments of claims in the Polk HealthCare Plan, $641,000 in pharmacy rebates and royalties, and $70.8 million carried forward from current year reserves and unspent funds.

Expense includes $53.1 million in Grants and Aid, which includes $34.5 million through the Strategic Spending Plan to increase community access to health care, $28 million for the Polk Health Care Plan, $21.1 million for state mandates, $4.2 million in personnel, $3.9 million in general operating, $2.0 million in capital, $1.1 million in indirect services, $20.6 million in required reserves, and $20.5 million committed in reserves for long-term strategic planning.

Trends and Issues

A challenge faced in prior years has been the use of the excess reserves. The reserves are much larger than typical because County officials approved the initial strategic spending plan which intentionally accumulated funds in reserves to cushion the impact if voters had not extended the sales tax that was due to sunset in 2019 (was first enacted in 2004). In November 2016, voters approved an extension of the half-cent sales tax for 25 years; based on guidance from the Citizen's Healthcare Oversight Committee, the County began strategically spending down the excess reserves based on the spending plan for annual expenditures to exceed annual revenue.

The current and long-term challenge continues to be the balance of the strategic spending of the excess reserves further exacerbated by the COVID pandemic, resulting in an overall reduction in services, which led to a reduction in spending. The County continues working with community partners through outreach efforts to support residents accessing available health care services funded through this program, ultimately resulting in an increased use of funds and reestablishing the strategic spending plan.

Also impacting the program is the increase in the minimum wage in Florida affecting the ability to qualify for services based on income limits, the possible increase in the County local funding contribution resulting from an increase in Medicaid eligibles in Polk County, and how the health care landscape continues to evolve with changes in health care policy at both the federal and state levels.

Timeline of Significant Changes

In August 2017, the Citizens Healthcare Oversight Committee approved the drawdown of $7.6 million in excess reserves to increase funding for health care services.

In March 2019, the Citizens Healthcare Oversight Committee approved the drawdown of $5.3 million in excess reserves to increase the Polk HealthCare Plan enrollment cap from 4,500 to 5,500 members.

In September 2021, the Citizens Healthcare Oversight Committee approved the drawdown of $1.4 million to add outpatient behavioral health services as a benefit to the Polk HealthCare Plan and increased the income limit from 138% of the Federal Poverty Level (FPL) to 162% effective October 1, 2021 to serve more people.

As a result of the COVID pandemic in 2021, a 5% decrease was reported in primary care visits, 16% decrease in specialty care services, an increase of 18% in dental services, and an increase of 4% in behavioral health services. Staff proactively developed a web portal to allow the eligibility process to be completed in its entirety online, as well as permit telehealth services to help reduce barriers to residents obtaining services. The expansion and the offering of new telehealth services that were not previously covered enabled providers to care for their patients in the midst of this crisis and ongoing.

In March 2022, the Citizens Healthcare Oversight Committee approved the recommendation to increase funding to the Grants and Aid programs in the amount of $327,159 for primary care through free clinics, specialty care coordination, and dental services.

In June 2022, the Citizens Healthcare Oversight Committee approved an enhanced five-year $50 million strategic spending plan to draw down the excess reserves and increase community access to health care through a multi-level initiative intended to remove barriers, reduce fragmentation, and leverage partnerships. The FY 22/23 strategic spending plan included a $10 million pilot collaboration with United Way of Central Florida to stand up a health care navigation team and manage and distribute funding for

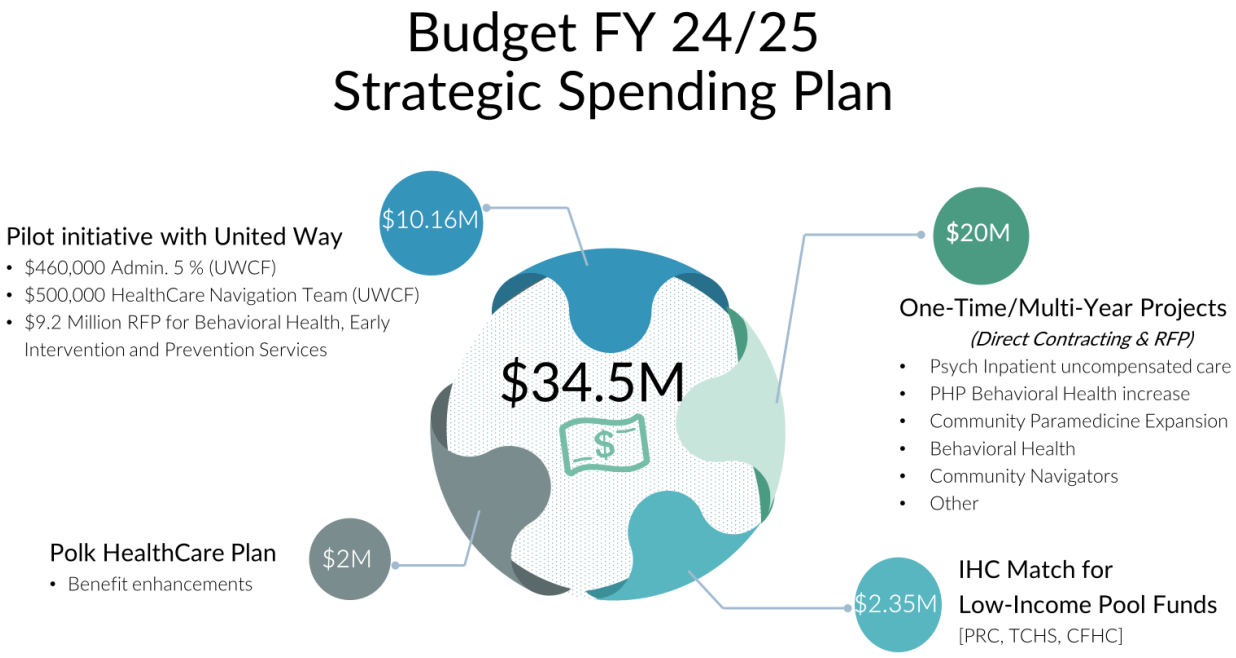
Behavioral Health and Prevention and Early Intervention programs, $6.0 million for benefit enhancements to the Polk HealthCare Plan, and $2.0 million for the newly-added Behavioral Health Low Income Pool Intergovernmental Transfer matching opportunity.

In September 2022, the Citizens Healthcare Oversight Committee approved to increase the Polk HealthCare Plan income limit from 162% of the FPL to 168% effective October 1, 2022.

In June 2023, the Citizens Healthcare Oversight Committee approved a revision to the five-year strategic spending plan to draw down excess reserves by increasing funding from $50.0 million to $131.6 million over five years.

In September 2023, the Citizens Healthcare Oversight Committee approved to increase the Polk HealthCare Plan income limit from 168% to 200% of the FPL effective October 1, 2023.

In June 2024, the Citizens Healthcare Oversight Committee approved another revision to the five-year strategic spending plan to draw down excess reserves by reducing the projection from $131.6 million to $128.0 million due to intentional higher expenditures.





Administrative staff will revisit budgeting, programming, and health services impacts with the Citizens Health Care Oversight Committee in the coming months and year(s) in order to effectively respond to the ever-changing socioeconomic needs of the community.

Burials and Cremations

Program Number:	1411
Result Area:	Basic Needs
Division:	Health and Human Services
Section:	Indigent Health Care

I. Program Offer Description:

The burial program is State mandated by Florida Statute 406.52 which requires counties to bury or cremate indigent and unclaimed individuals who pass away in the county. This program preserves human dignity by providing a respectful and dignified burial or cremation for indigent and unclaimed deceased having no funds for a proper burial, demonstrates a caring, collaborative community.

II. Contribution to Result:

This budget is for County burials or cremations of indigent or unclaimed Polk County residents who are required to be buried or cremated at public expense as mandated by Florida Statute 406.52. In FY 22/23, the program paid for 361 cremations with an average cost not exceeding $575 each. Effective June 2024, the County reimbursement rate per cremation increased from $575 to $775.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1 Arrange cremations or burials

2 Fund maintenance of County Cemetary

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of cremations requested	1	343	330	345	345
# of cremations approved	1	324	330	325	325
Effectiveness Indicators:					
# of cremations paid	1	361	300	375	375

Significant Changes

Effective June 2024, the County reimbursement rate per cremation increased from $575 to $775.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.50	0.50	0.50	0.50
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		226,717	214,353	334,223	336,028
	Total Program	226,717	214,353	334,223	336,028
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		226,717	214,353	334,223	336,028
	Total Program	226,717	214,353	334,223	336,028
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		39,825	41,853	43,598	45,403
Grants And Aids		186,892	172,500	290,625	290,625
	Total Program	226,717	214,353	334,223	336,028

Mental Health & Substance Abuse Grants

Program Number:	1706
Result Area:	Basic Needs
Division:	Health and Human Services
Section:	Community Health Care

I. Program Offer Description:

The Criminal Justice Mental Health/Substance Abuse (CJMHSA) reinvestment grant funds target a forensic population with the purpose of breaking the cycle of recidivism for those with mental illness and/or substance abuse disorders. Polk County was awarded a CJMHSA Reinvestment grant, subtitled Helping Achieve Targeted Comprehensive HealthCare (HATCH) that started on 3/1/22. Polk County was also awarded the Second Chance Grant and started services in 2023 to provide medication assisted treatment to eligible inmates in the Polk County jail.

II. Contribution to Result:

The CJMHSA reinvestment grant establishes the framework needed to target individuals identified as a high risk for arrest, rearrest, or civil commitment and divert them from jail and/or the State hospital into community treatment and services.
The FICM Program provided a team of staff focused on providing case management services, the FICM contract ended 4/30/20.
The Roots Program zeroed in on those leaving jail who are homeless or lack stable housing and who have particular challenges with self-sustaining in the community. Roots contracted with Tri-County Human Services to provide Housing and Benefits specialists (two positions) to assist with housing needs.
HATCH contracts with Tri-County Human Services to provide a Housing Specialist position and a Case Manager position as well as with Peace River Center to provide a Mobile Crisis Support Counselor position. Management of the program is the responsibility of Polk County. The goal of the HATCH program is to successfully divert the clients engaged in the program from jail or the State hospital, thus generating cost savings to the County while improving public safety and individual outcomes.
The Second Chance grant contracts with Cove Behavioral to provide Medication Assisted Treatment (MAT) and counseling to those inmates that have an opioid use or alcohol use disorder while in jail. Once released, the participants are referred to treatment in the community and given wraparound support services from the Helping HANDS team.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Provide forensic intensive case management (FCIM)

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of people served	1	159	145	145	150
# of services provided	1	7,081	16,000	16,000	16,750
Effectiveness Indicators:					
% of people completing program	1	56%	75%	75%	75%
% of people dropped from program	1	44%	25%	25%	25%

Significant Changes

The CJMHSA reinvestment grant ends on 2/28/25, and a grant renewal application by CHC was not awarded. CHC has requested a six-month extension to spend down the funds which, if approved, extends the term date to 8/31/25. Additionally, CHC was granted an extension to the Second Chance grant due to implentation timelines being extended beyond anticipated schedule. The new term date is 9/30/25.

Mental Health & Substance Abuse Grants

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.50	0.50	0.50	0.50

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		2	0	0	0
Cash/Fund Balance Forward		0	800,000	0	0
Interest		(509)	0	0	0
Interfund Transfer		0	0	8,963	0
Intergovernmental		681,243	892,566	1,469,063	0
Others (Centrl I/D Inkind/Othr)		248,030	400,000	600,000	0
	Total Program	928,766	2,092,566	2,078,026	0

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		928,766	2,092,566	2,078,026	0
	Total Program	928,766	2,092,566	2,078,026	0

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		50,961	68,161	120,573	0
Operating Expenses		223,167	1,624,405	1,357,453	0
Grants And Aids		406,608	0	0	0
InKind Expense		248,030	400,000	600,000	0
	Total Program	928,766	2,092,566	2,078,026	0

Polk County Florida Opioid Abatement Program

Program Number:	1721
Result Area:	Basic Needs
Division:	Health & Human Services
Section:	Health & Human Services Administration

I. Program Offer Description:

The Polk County's Opioid Settlement Trust Fund is a program administered by the Health and Human Services (HHS) Division. This program provides remediation and abatement efforts, expanding access to evidence-based treatment to mitigate adverse health impacts and death for people struggling with opioid misuse and substance use disorders.
This program was established as the result of Florida's Attorney General opioid-related litigation, whereby several manufacturers, distributors, and dispensers (pharmacies) of opioids entered into settlement agreements. The State of Florida, counties, and certain cities will receive approximately $3.1 billion through 2040. The settlements and state-subdivision agreement with local governments provide a distribution scheme and calculation methodology for settlement funds. Starting in 2022, Polk County will receive approximately $32.6 million over a period of 18 years.

II. Contribution to Result:

This program focuses on education, prevention, treatment, and recovery. Forward-looking strategies, programming, and services will be used to expand the availability of treatment for individuals impacted by substance use disorders to
1) develop, promote, and provide evidence based substance use prevention strategies;
2) provide substance use avoidance and awareness education;
3) decrease the oversupply of licit and illicit opioids;
4) support recovery from addiction.
This program is still in the exploration and planning phase and has not yet commenced.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1 Convene community stakeholders for continuous input and synergy of resources to create a broad reaching, accessible, and sustainable abatement plan that is representative of all populations in Polk County
2 Expand current Substance Use Disorder (SUD)/Opioid Use Disorder (OUD) education/recovery/treatment/prevention
3 Create new programs for SUD/OUD education/recovery/treatment/prevention

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Abatement plan created (completion %)	1	N/A	100%	100%	100%
% of Community stakeholders organized	1	N/A	100%	100%	100%
# of active programs for OUD/SUD education, recovery, treatment, and/or prevention	2	N/A	N/A	3.00	4.00
# of participating agencies	2	N/A	N/A	6.00	8.00
Effectiveness Indicators:					
# of new OUD eduction/recovery/treatment/prevention programs	1	N/A	N/A	3.00	4.00
# of expanded OUD eduction/recovery/treatment/prevention	1	N/A	N/A	TBD	1.00
# of people served	2,3	N/A	N/A	50.00	50.00
# of services	2,3	N/A	N/A	50.00	50.00
Efficiency Indicators:					
$ funded to programs	1	N/A	N/A	1.5 Million	2.0 Million

Significant Changes

HHS is currently exploring current best practices within Florida and the US in regards to utilization of opioid funding. In addition, the formation of an opioid stakeholder group for input and alignment of resources is planned.

Polk County Florida Opioid Abatement Program

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	1.50	1.50	1.50

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Cash/Fund Balance Forward		0	3,795,189	6,465,907	0
Charges For Services		396,030	0	0	0
Interest		70,520	123,344	211,802	0
Miscellaneous		1	2,259,131	2,322,130	2,389,100
	Total Program	466,551	6,177,664	8,999,839	2,389,100

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Polk County Florida Opioid Trust Fund		466,551	6,177,664	8,999,839	2,389,100
	Total Program	466,551	6,177,664	8,999,839	2,389,100

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		28,655	253,171	191,430	269,079
Operating Expenses		13,715	6,500	59,500	59,500
Grants And Aids		0	5,917,993	8,748,521	2,060,133
Indirect Expense		0	0	388	388
	Total Program	42,370	6,177,664	8,999,839	2,389,100

Healthy Families Polk

Program Number:	46
Result Area:	Basic Needs
Division:	Health and Human Services
Section:	Healthy Families

I. Program Offer Description:

Healthy Families Polk is a nationally-accredited home visiting program for expectant parents and parents of newborns experiencing stressful life situations. The program improves childhood outcomes and increases family self-sufficiency by empowering parents through education and community support. Parents voluntarily participate in Healthy Families so they can learn how to recognize and respond to their babies' changing developmental needs, use positive discipline techniques, cope with the day-to-day stress of parenting in healthy ways, and set and achieve short- and long-term goals.

II. Contribution to Result:

Expectant families and families with newborns that are less than three months old who reside in Polk County are offered services by a trained professional to determine if there is a need for home visiting services. Services are designed to weigh risk factors associated with poor childhood outcomes that can be addressed by Healthy Families services. Eligible families who accept services are assigned to a trained professional to work with them in their homes.

Home visits are designed to enhance parents' ability to create stable and nurturing home environments plus help develop positive parent-child relationships by:
1. working with parents to build on their existing strengths and minimize potentially harmful behavior
2. conducting home safety assessments
3. modeling positive interaction with the participants' children
4. helping parents understand their child's capabilities at each developmental stage
5. providing parents with greater knowledge of alternative forms of discipline
6. helping parents develop skills to increase their sensitivity and responsiveness toward their child's needs and cues
7. helping parents cope with the everyday stress of raising a child by listening to their concerns and providing information on stress management
8. helping families build natural support systems by connecting them to peer support groups, faith-based organizations, and neighborhood groups
9. developing family support plans to help families set and achieve goals that lead to greater self-sufficiency
10. helping parents better manage their lives through life skills

In addition, home visits promote child health and development plus help ensure that the families' social and medical needs are met by:
1. linking the parents and children to a medical home
2. motivating parents to access prenatal care, receive timely well-baby care, and immunize children according to schedule
3. helping mothers understand the importance of taking care of their own physical, emotional, and social needs
4. helping parents prepare for the birth of their baby
5. linking families to other services in the community they may need beyond home visitation such as mental health, substance abuse, and domestic violence services
6. educating parents on the benefits of spacing between pregnancies
7. providing developmental screenings to help detect potential delays and making referrals to appropriate services to address suspected delays

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Enroll families into program
2	Link 90% of the children at six months of age to a medical provider
3	80% of the participants completing the program acquire employment, job training, or improved education (Polk Vision: V. Quality of Life; E. Social Services: #1)
4	95% of famillies report overall satisfaction with home visiting services
5	Less than four reported incidences of verified maltreatment among participants (Polk Vision: V. Quality of Life: E. Social Services #6)

Healthy Families Polk

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of children linked to a medical provider	2	163	233	235	240
# participants completing program who improve education level, receive job or training, or obtain employment	3	37	37	39	40
# of families reporting satisfaction with program services	4	137	115	125	125
# of reports of verified child maltreatment	5	2	1	1	1
Effectiveness Indicators:					
% of children linked to a medical provider	2	99%	90%	92%	95%
% of participants completing program who improve education level, receive job or training, or obtain employment	3	84%	85%	85%	85%
% of families satisfied with program services	4	99.0%	95%	98%	98%
% of families free of verified child maltreatment 12 months after completion	5	95%	98%	95%	95%
Efficiency Indicators:					
Annual cost for a family enrolled in the program	1	$2,689	$2,758	$2,813	$2,900
Cost savings for children enrolled in program vs. taxpayer cost to care for abused children	2	$128,789	$129,593	$130,131	$131,000

Significant Changes

FY 23/24, The Ounce of Prevention Fund of Florida and the Department of Children and Families provided addtional non-recurring funding for staff stabilization, so the budget decreased slightly in FY 24/25.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		44.00	44.00	44.00	44.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		695,766	1,090,638	1,047,348	1,083,730
Special Revenue Grants		13	0	0	0
Cash/Fund Balance Forward		0	181,118	132,575	239,604
Charges For Services		595	0	0	0
Interfund Transfer		765,407	400,000	400,000	400,000
Intergovernmental		1,309,518	1,600,000	1,584,106	1,584,106
Miscellaneous		0	2,500	2,500	2,500
Others (Centrl I/D Inkind/Othr)		11,713	0	0	0
	Total Program	2,783,012	3,274,256	3,166,529	3,309,940

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		696,361	1,093,138	1,049,848	1,086,230
Special Revenue Grants		2,086,651	2,181,118	2,116,681	2,223,710
	Total Program	2,783,012	3,274,256	3,166,529	3,309,940

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		1,998,142	2,926,802	2,826,788	2,963,650
Operating Expenses		357,811	347,454	339,741	346,290
Debt Service		6,642	0	0	0
Interfund Transfers		420,417	0	0	0
	Total Program	2,783,012	3,274,256	3,166,529	3,309,940

Indigent Health Care

Program Number:	53
Result Area:	Basic Needs
Division:	Health and Human Services
Section:	Community Health Care

I. Program Offer Description:

The Indigent Health Care (IHC) Trust Fund is administered by the Community Health Care (CHC) office. This fund supports access to health care services for low-income eligible County residents through the Polk HealthCare Plan, the foundation of the local government health care safety net, and other collaborative efforts with public and private health care providers funded by the voter-approved half-cent indigent health care sales tax pursuant to Polk County Ordinance No. 03-89, adopted by the BoCC on December 3, 2003. On November 2016, Polk County voters approved a 25-year extension effective 2019.

The program manages two health care delivery systems:
1. The Polk HealthCare Plan (PHP):
A comprehensive local health care program that serves County residents with incomes up to 200% of poverty through a network of contracted providers. Residents qualifying for the Polk HealthCare Plan have access to primary care, specialty care, hospital services, medications, and diagnostics.
2. Grants and Aid contracts that are designated to serve those that either may not qualify for the Polk HealthCare Plan and don't exceed 200% of the Federal Poverty Level, or for services needed that are not covered under the PHP. Services could include teen pregnancy prevention, prescription assistance programs, residential treatment, volunteer clinics/specialists, and more.

Additionally, the IHC fund pays for County-mandated health services that include the County's share of Medicaid cost, Health Care Responsibility Act (H.C.R.A.), Mental Health Substance Abuse (MHSA), and Florida Department of Health (F.D.O.H.) core public health services. For more detail about mandates see program number 146.

II. Contribution to Result:

Based on the 2022 US Census Bureau of Statistics, approximately 12.2% of the Polk County's population are uninsured. Low-income residents continue to face socio-economic challenges resulting in limited access to health insurance. Through the IHC half cent sales surtax, the Polk County's IHC safety net program served 19,600 low-income uninsured adult residents at or below 200% of the Federal Poverty Level in 2022. Additionally, the IHC safety program funded the County share of Medicaid cost for approximately 246,243 Medicaid-eligible residents in Polk County. IHC contracts with approximately 149 primary care providers, 727 specialty providers, five hospitals, two urgent care groups, and 22 community partners. The community partners represent the public-private and not-for-profit partnership that assists with primary and specialty care, prescription assistance, dental care, teen pregnancy education, mental health, and substance abuse.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1	Provide a comprehensive PHP to qualified residents of Polk County with incomes at or below 200% of the Federal Poverty Level
2	Provide an alternative, convenient, and cost-effective method of health care to qualified residents of Polk County with incomes at or below 200% of Federal Poverty Level
3	Provide funding for mandated health services as required by Florida Statutes
4	Provide access to the County's Health and Human Services electronic information system (FamCare) to community partners and other agencies for eligibility determination and client data reporting

Indigent Health Care

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of PHP enrollment applications received	1	10,239	12,200	12,200	12,200
# of incoming calls (Switchboard)	1		20,000	20,000	20,000
# of communication activities (speaking engagement, press release)	1, 2	202	100	200	200
# of invoices reconciled and processed for payment	1, 2	678	650	675	675
# of total contracts processed (New or Amendments)	1, 2	25	20	25	25
# of contracts monitoring completed	2	20	40	26	26
# of Information Svcs technical support/troubleshooting tickets	4	N/A	675	675	675
# of agencies utilizingInformation Svcs eligibility system	4	23	22	25	25
Effectiveness Indicators:					
% of PHP enrollment applications completed	1	99%	97%	98%	98%
PHP monthly enrollment average	1	4,526	5,500	5,500	5,000
# of total unique clients served	1,2,3	21,372	21,000	23,000	23,000
# of health care visits	2	114,537	150,000	175,000	175,000
Efficiency Indicators:					
PHP per member per month cost (PMPM)	1	$353.33	$366.48	$427.70	$438.00
IHC total Return of Investment	1,2	$12.00	$7.00	$10.00	$10.00

Significant Changes

Beginning this fiscal year, the umbrella name for all programs funded by the IHC is Community Health Care (CHC). The term Indigent Health Care will only refer to the name of the fund. FY 24/25 will continue CHC's strategic spending plan of an anticipated $34.5 million.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		41.00	41.50	48.00	48.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Indigent Health Care Funds		46,935,762	84,668,966	87,991,291	87,574,160
Charges For Services		553,686	874,278	899,770	927,082
Interest		2,295,915	2,536,664	2,019,138	1,295,535
Miscellaneous		617,373	691,018	641,271	665,874
Others (Centrl I/D Inkind/Othr)		11,902	0	0	0
	Total Program	50,414,638	88,770,926	91,551,470	90,462,651
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Indigent Health Care Funds		50,414,638	88,770,926	91,551,470	90,462,651
	Total Program	50,414,638	88,770,926	91,551,470	90,462,651
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		2,389,276	3,341,343	4,145,113	4,703,393
Operating Expenses		22,725,312	31,614,106	31,951,442	32,847,198
Capital Expenses		11,902	0	2,000,000	500,000
Debt Service		42,894	0	0	0
Grants And Aids		24,545,472	52,564,680	52,401,902	51,359,047
Interfund Transfers		0	551,015	0	0
Indirect Expense		699,782	699,782	1,053,013	1,053,013
	Total Program	50,414,638	88,770,926	91,551,470	90,462,651

Indigent Health Care Mandates

Program Number:	146
Result Area:	Basic Needs
Division:	Health and Human Services
Section:	Community Health Care

I. Program Offer Description:

The Indigent Health Care (IHC) Trust Fund is administered by the Community Health Care (CHC) office. This fund supports access to health care services for low-income eligible County residents through the Polk HealthCare Plan, the foundation of the local government health care safety net, and other collaborative efforts with public and private health care providers funded by the voter-approved half-cent indigent health care sales tax pursuant to Polk County Ordinance No. 03-89, adopted by the BoCC on December 3, 2003. On November 2016, Polk County voters approved a 25-year extension effective 2019.

The program manages two health care delivery systems:
1. The Polk HealthCare Plan (PHP):
A comprehensive local health care program that serves County residents with incomes up to 200% of poverty through a network of contracted providers. Residents qualifying for the Polk HealthCare Plan have access to primary care, specialty care, hospital services, medications, and diagnostics.
2. Grants and Aid contracts that are designated to serve those that either may not qualify for the Polk HealthCare Plan and don't exceed 200% of the Federal Poverty Level, or for services needed that are not covered under the PHP. Services could include teen pregnancy prevention, prescription assistance programs, residential treatment, volunteer clinics/specialists, and more.
For more detail about local function, see program number 53.

Additionally, the IHC fund pays for County-mandated health services that include the County's share of Medicaid cost, Health Care Responsibility Act (H.C.R.A.), Mental Health Substance Abuse (MHSA), and Florida Department of Health (F.D.O.H.) core public health services.

II. Contribution to Result:

Polk County's state mandated health services are: 1) Medicaid is a jointly-funded health program for eligible low-income individuals. Chapter 409.915 of the Florida Statutes requires each county to match funds provided by the Medicaid program. 2) The H.C.R.A was enacted to placeplace the financial obligation to the county for a qualified indigent's out-of-county emergency care at a participating HCRA hospital. Chapter 154, Sections .301 - .331, Florida Statutes, and Rule Chapter 59H-1.001-.015, Florida Administrative Code. 3) Alcohol, drug abuse, and mental health services provided in Polk County by Tri-County Human Services (TCHS) and Peace River Center (PRC). Chapter 394.76 of the Florida Statutes requires local match participation on a 75-to-25 state-to-local ratio for contracted community alcohol and mental health services and programs, in accordance with the Tenth Judicial Circuit of Florida. 4) The County Health Department (FDOH) was created to promote public health, control and eradication of preventable diseases, and provision of primary health care for low-income population. Pursuant to Chapter 154 of the Florida Statutes to "promote, protect, maintain, and improve the health and safety of all citizens and visitors of the state through a system of coordinated county health department services."

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State (X) Local ( )**

III. Performance Objectives:

1	Provide County local contribution for Medicaid
2	Pay for qualified indigent's out-of-county emergency care per H.C.R.A.
3	Provide County local contribution for patient access to alcohol, drug abuse, and mental health services
4	Provide contribution to County Health Department mandated to promote public health, control and eradication of preventable diseases, and provision of primary health care for the low-income population

Indigent Health Care Mandates

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Medicaid eligible in Polk County	1	261,038	232,189	241,477	251,136
# of HCRA applications received	2	221	225	225	225
# of HCRA applications paid	2	142	95	95	95
# of people served by Tri-County Human Services (TCHS)	3	392	270	270	270
# of people served by Peace River Center (PRC)	3	233	850	850	850
# of people served by FL Department of Health (FDOH)	4	120,164	120,000	120,000	120,000
Effectiveness Indicators:					
# of HCRA applications completed (Aproved/Denied)	2	221	188	188	188
# of services by Tri-County Human Services	3	2,708	2,926	2,926	2,926
# of services by Peace River Center	3	1,426	23,600	23,600	23,600
# of visits/services by FL Department of Health	4	1,308,329	1,400,000	1,400,000	1,400,000
Efficiency Indicators:					
% effectiveness ratio for TCHS detox program (Graduates vs Arrested)	3	N/A	80%	80%	80%
County ROI for PRC	3	$5.0	$5.0	$5.0	$5.0
County ROI for TCHS	3	$1.4	$1.5	$1.5	$1.5
County ROI for FDOH	3	$95.9	$45.5	$45.5	$45.5

Significant Changes

Beginning this fiscal year, the umbrella name for all programs funded by the IHC is Community Health Care (CHC). The term Indigent Health Care will only refer to the name of the fund.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Indigent Health Care Funds		16,563,180	18,744,230	21,062,120	22,709,336
	Total Program	16,563,180	18,744,230	21,062,120	22,709,336
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Indigent Health Care Funds		16,563,180	18,744,230	21,062,120	22,709,336
	Total Program	16,563,180	18,744,230	21,062,120	22,709,336
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Grants And Aids		16,563,180	18,744,230	21,062,120	22,709,336
	Total Program	16,563,180	18,744,230	21,062,120	22,709,336

Rohr Home

Program Number:	52
Result Area:	Basic Needs
Division:	Health and Human Services
Section:	Elderly Service

I. Program Offer Description:

The Rohr Home provided high-quality twenty-four hour skilled nursing services to the residents of Polk County. Consistently ranked among Florida's best providers by the American Health Care Association, the Rohr Home was committed to excellence for more than forty years. Licensed therapists provided physical, occupational, and speech therapy as well as helped residents to achieve maximum functional capacity to return home in the shortest possible time. As a locally-operated facility, the Rohr Home not only delivered health care to the aging and convalescing but also generated jobs and income for the residents of Polk County. Additionally, the facility served as an opportunity for the elderly and convalescing to remain connected to the community through numerous volunteer and clinical training programs for local area schools and colleges.

II. Contribution to Result:

Built in 1962 as a retirement home, the Rohr Home was maintained and upgraded into a Skilled Nursing Facility (SNF). Through improvements to the structure and programs, as well as the dedicated staff of the facility, it serves as an example of modern, high-quality, and humanistic long-term care as a five-star rated facility and holder of the American Health Care Association Bronze and Silver National Quality Awards. The Rohr Home was operated profitably from Medicare, Medicaid, private insurance, and private pay funding streams. As a skilled nursing facility receiving public funds, the Rohr Home was regulated by the Agency for Health Care Administration (AHCA), Centers for Medicare and Medicaid Services (CMS), as well as the Florida Department of Health and Polk County Board of County Commissioners (Board). Other monitoring bodies include Florida Long Term Care Ombudsman Program, a division of the Florida State Department of Elder Affairs, and Polk County's Clerk of Court, auditor to the Board.

Services made available to both long- and short-term residents and their families, when applicable, included:

1. 24-hour continuous care by licensed nursing staff
2. Residential needs, including dietary, housekeeping, and laundry services
3. Scheduled/onsite physical therapy, occupational therapy, speech therapy rehabilitative services, and optometrist visits
4. Scheduled/onsite dental and podiatrist visits
5. Scheduled/onsite registered dietician visits
6. Scheduled/onsite pharmaceutical services
7. Scheduled/onsite laboratory and radiology services
8. Scheduled/onsite mental health and social worker services
9. Scheduled/onsite and offsite social events
10. Scheduled/onsite salon services for men and women residents by a professional hairdresser
11. Wound care
12. Daily activities to maximize cognitive functioning
13. Weekly spiritual services for multiple religious denominations
14. Maintenance of resident personal spending accounts for personal items and services
15. Application services for financial assistance programs
16. Home health programs

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Provide the finest resident-centric long-term and rehabilitative care, enabling each resident to realize their highest levels of physical, mental, and psychosocial well-being
2	Serve as a model of modern, quality long-term and rehabilitative care, thereby attracting residents and families in need of services, plus volunteers and students who seek practical experience in long term and rehabilitative care
3	Operate in a fiscally-responsible manner to ensure long-term viability as a service to the residents of Polk County
4	Comply with all federal, state, and local regulatory/oversight agencies in a manner that meets or exceeds mandated expectations for positive outcomes, including safety, quality of life, and financial stability

Rohr Home

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
% of average daily occupancy	1,2,3	41%	N/A	N/A	N/A
# of annual hours of activities and volunteers provided	1,2,4	182	N/A	N/A	N/A
# of disaster drills performed annually	1,2,4	3	N/A	N/A	N/A
# of clinical staff hours annually	1,2,4	38,456	N/A	N/A	N/A
# of support staff hours annually	1,2,4	14,580	N/A	N/A	N/A
Effectiveness Indicators:					
# of regulatory or third party quality inspections (audits) annually	4	2	N/A	N/A	N/A
# of regular or quality inspections (audits) with negative findings	2,4	0	N/A	N/A	N/A
# of internal quality improvement audits annually	2,3	4	N/A	N/A	N/A
% of satisfaction - annual resident satisfaction surveys	1,2	100%	N/A	N/A	N/A
clinical staff education hours per employee annually	2,4	36	N/A	N/A	N/A
Efficiency Indicators:					
# of complaint investigations by AHCA annually	1,2,3	0	N/A	N/A	N/A
# of employees retained longer than a year	1,2,3	23	N/A	N/A	N/A

Significant Changes

The nationwide healthcare worker shortage and market competition continued to impact the Rohr Home's ability to maintain adequate staffing, which in turn impacted resident census and revenue. In February 2022, the BoCC directed the County Manager to request bids to privatize the facility through purchase or lease. However, initial bids fell through and when, by March 2024, no additional bids were received, the Board voted in April 2024 to close the facility on October 1, 2024. The final resident was moved out ahead of schedule and the home permanently closed in June 2024. The BoCC has not yet decided on another use for the facility.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		57.00	23.00	0.00	0.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Rohr Home Fund		1,179,891	0	0	0
Enterprise Funds		2,624,956	1,244,734	0	0
Interest		(19,117)	0	0	0
Interfund Transfer		0	551,015	350,170	0
Intergovernmental		8,008	0	0	0
Miscellaneous		31,692	0	0	0
	Total Program	3,825,430	1,795,749	350,170	0
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		8,008	0	0	0
Rohr Home Fund		3,817,422	1,795,749	350,170	0
	Total Program	3,825,430	1,795,749	350,170	0
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		2,043,880	888,584	50,170	0
Operating Expenses		1,781,550	907,165	300,000	0
	Total Program	3,825,430	1,795,749	350,170	0

Veterans Services

Program Number:	41
Result Area:	Basic Needs
Division:	Health and Human Services
Section:	Veterans Services

I. Program Offer Description:

Provides assistance to veterans and their families by addressing a specific gap in the basic needs area and assisting in obtaining veteran monetary benefits, privileges, and services. Veterans Services facilitates programs such as compensation, pension, vocational rehabilitation, education, dependency, insurance, burial, home loan guaranty, hospitalization benefits, and transitional benefits such as job assistance and housing with partnership agencies. It is administered through partnerships with the U. S. Department of Veterans Affairs and the Florida Department of Veterans Affairs, under Florida Statute Chapter 292.11. Veteran programs provide a source of sustainable basic needs income along with medical care at a minimum, variable cost.

II. Contribution to Result:

This program addresses the basic service needs of veterans and their families within the community. In addition, homeless veterans are provided crisis intervention, stabilization, transitional assistance, transportation, and access to medical care, thereby enhancing quality of life. More specifically, the program assists veterans by:

1. Securing federal benefit money to low-income veterans and their families by providing pension benefits.
2. Securing federal monetary compensation for illness and injuries sustained by military service.
3. Securing federal medical and hospitalization benefits to eligible low-income veterans.
4. Advocating for access and qualification to multiple Federal and State veteran benefits programs.
5. Providing access to crisis intervention services for "medically at risk" indigent and homeless veterans.
6. Securing federal and state benefit entitlements to education, vocational rehabilitation, and employment.
7. Assisting with appeals through completion of disagreements with federal decisions denying benefit entitlements.
8. Offering military members access to Federal, State, and County grant-funded programs.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Perform case management to secure monetary benefits, privileges, and entitlements from the U.S. Department of Veterans Affairs
2	Perform benefit outreach briefings to the County population to familiarize them with benefits available to eligible veterans and their families through partnerships with federal, state, and local veterans' agencies
3	Perform services at three satellite locatons, including outreach briefing, counseling, intervention, and stabilization and facilitates needed transitional services to veterans identified as "at risk" (low income, inmate population, indigent, or homeless)

IV. Measures:

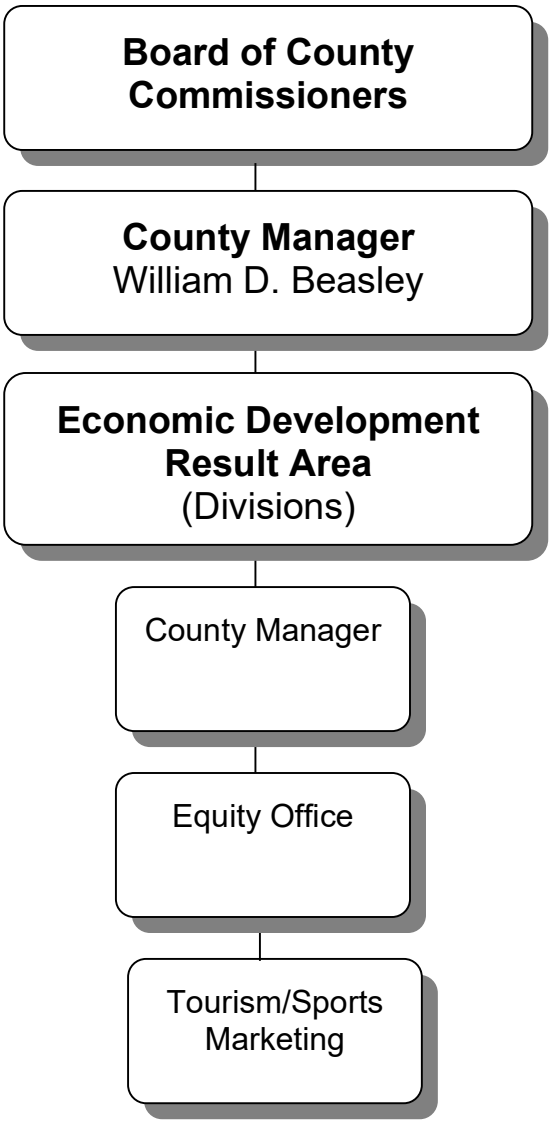
	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of clients assisted for Veteran Benefits	1,2,3	8,991	9,808	9,800	10,000
Lead time for scheduling appointments (days)	1,2,3	10	10	10	7
Effectiveness Indicators:					
Annual VA expenditures for Polk County Veterans	1,2,3	$602,760,000	$724,419,000	$808,440,000	$808,440,000
Comment cards % of positive feedback	1,2,3	99%	99%	99%	99%
Efficiency Indicators:					
Caseload processed per service office	1,2	1,284	1,401	1,400	1,428

Significant Changes

There are no significant changes to this program.

Veterans Services

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		9.00	9.00	9.00	9.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		583,670	702,167	715,486	740,525
	Total Program	583,670	702,167	715,486	740,525
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		583,670	702,167	715,486	740,525
	Total Program	583,670	702,167	715,486	740,525
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		498,675	566,704	563,621	586,612
Operating Expenses		82,349	127,463	143,865	145,913
Debt Service		1,146	0	0	0
Refunds		1,500	8,000	8,000	8,000
	Total Program	583,670	702,167	715,486	740,525

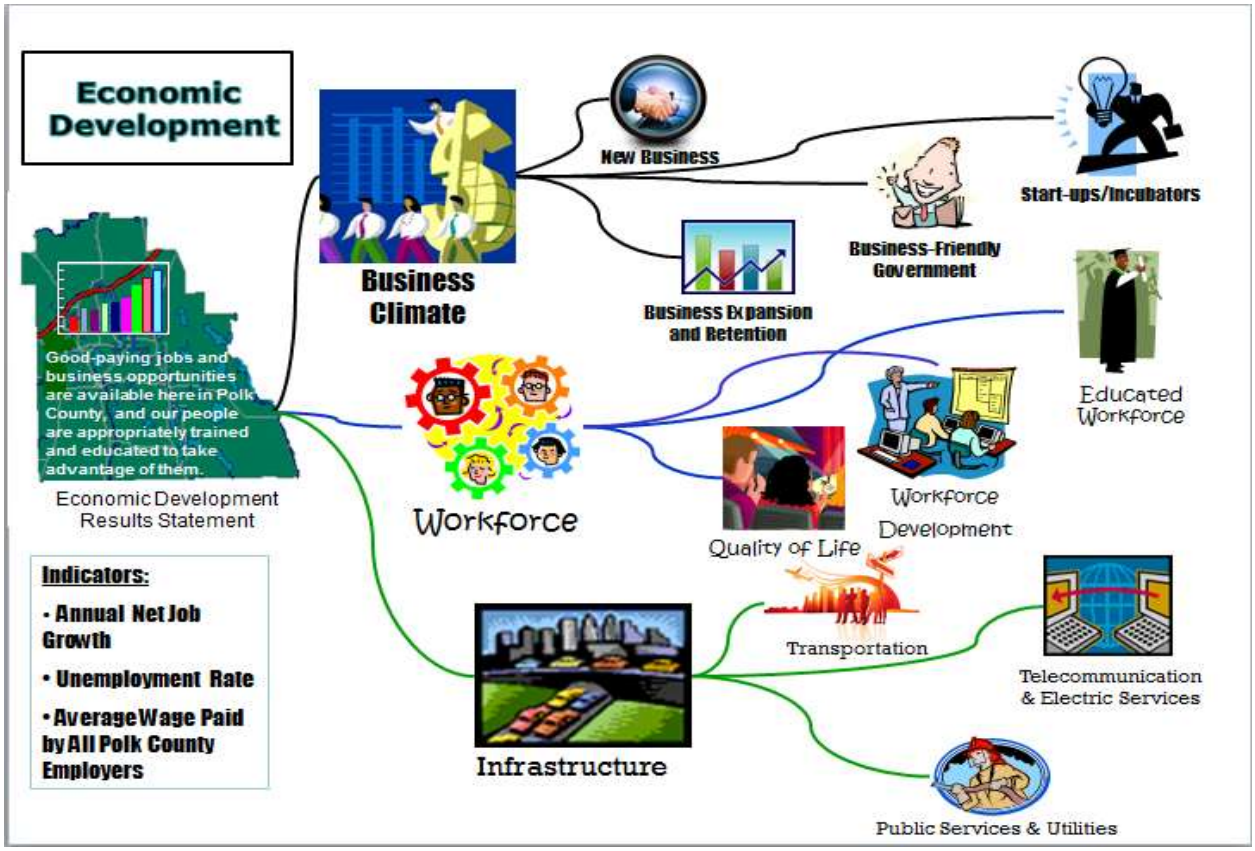

Board of County Commissioners
County Manager
William D. Beasley
Economic Development Result Area
(Divisions)
County Manager
Equity Office
Tourism/Sports Marketing

Economic Development

"Good paying jobs and business opportunities are available here in Polk County, and the people are appropriately trained and educated to take advantage of them."

Primary Factors for Achieving the Result

As shown below on the Economic Development causal map, these are the primary factors the Polk County Board of County Commissioners' (BoCC) have to obtain to meet the residents' expectations: (1) healthy business climate, (2) educated workforce, and (3) adequate infrastructure.



Strategies for Achieving the Result

All of the programs included in the Economic Development Result Area provide services that enhance the Economic Climate of Polk County through one or more of the following strategies:

1. Attract higher wage industries, continue to diversify the economic base, and grow Polk County existing businesses

2. Try to ensure a skilled and educated workforce exists in Polk County to support business needs today and in the future

3. Provide a responsive and fast government

ECONOMIC DEVELOPMENT
DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 24/25 General Fund	Adopted FY 24/25 Other Funds/ Sources	Adopted FY 24/25 Total	Plan FY 25/26 General Fund	Plan FY 25/26 Other Funds/ Sources	Plan FY 25/26 Total
Economic Development							
Economic Development Reserves/Transfers - 1081	0.00	2,398,621	-	2,398,621	2,403,746	-	2,403,746
Economic Development Contributions - 1665	0.00	116,129	-	116,129	119,611	-	119,611
Economic Development and Business Incentives - 1714	0.00	4,709,576	-	4,709,576	4,364,213	-	4,364,213
Subtotal	**0.00**	**7,224,326**	**-**	**7,224,326**	**6,887,570**	**-**	**6,887,570**
Equity Office							
Small, Women, and Minority Business Assistance - 1713	0.00	50,000	-	50,000	50,000	-	50,000
Subtotal	**0.00**	**50,000**	**-**	**50,000**	**50,000**	**-**	**50,000**
Tourism/Sports Marketing							
Tourism 5th Penny Activities/Commitments - 405	0.00	-	8,068,203	8,068,203	-	6,128,470	6,128,470
Tourism CIP Projects - 312	0.00	-	2,893,892	2,893,892	-	-	-
Tourism Professional Sports Facilities - 310	0.00	-	4,562,211	4,562,211	-	8,062,299	8,062,299
Tourism Reserves/Transfers - 311	0.00	-	7,124,763	7,124,763	-	5,818,592	5,818,592
Tourism Development - 399	23.00	-	13,915,359	13,915,359	-	12,337,475	12,337,475
Visitor Services/Outpost 27 - 406	6.63	-	1,841,870	1,841,870	-	1,809,947	1,809,947
Subtotal	**29.63**	**-**	**38,406,298**	**38,406,298**	**-**	**34,156,783**	**34,156,783**
TOTAL BoCC	**29.63**	**7,274,326**	**38,406,298**	**45,680,624**	**6,937,570**	**34,156,783**	**41,094,353**

Programs highlighted in gray are not printed

Economic Development

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	2,252,144	2,535,970	2,821,782	2,935,747
Operating Expenses	11,385,706	13,465,161	13,806,836	12,140,030
Capital Expenses	153,180	2,631,565	3,318,892	370,000
Debt Service	3,042,316	2,970,641	3,475,414	3,335,769
Grants And Aids	3,068,267	14,477,741	12,680,316	14,036,469
Interfund Transfers	6,146,000	54,000	54,000	54,000
Indirect Expense	485,450	485,450	568,841	568,841
Reserves	0	9,520,966	8,954,543	7,653,497
Total Result Area	**26,533,063**	**46,141,494**	**45,680,624**	**41,094,353**

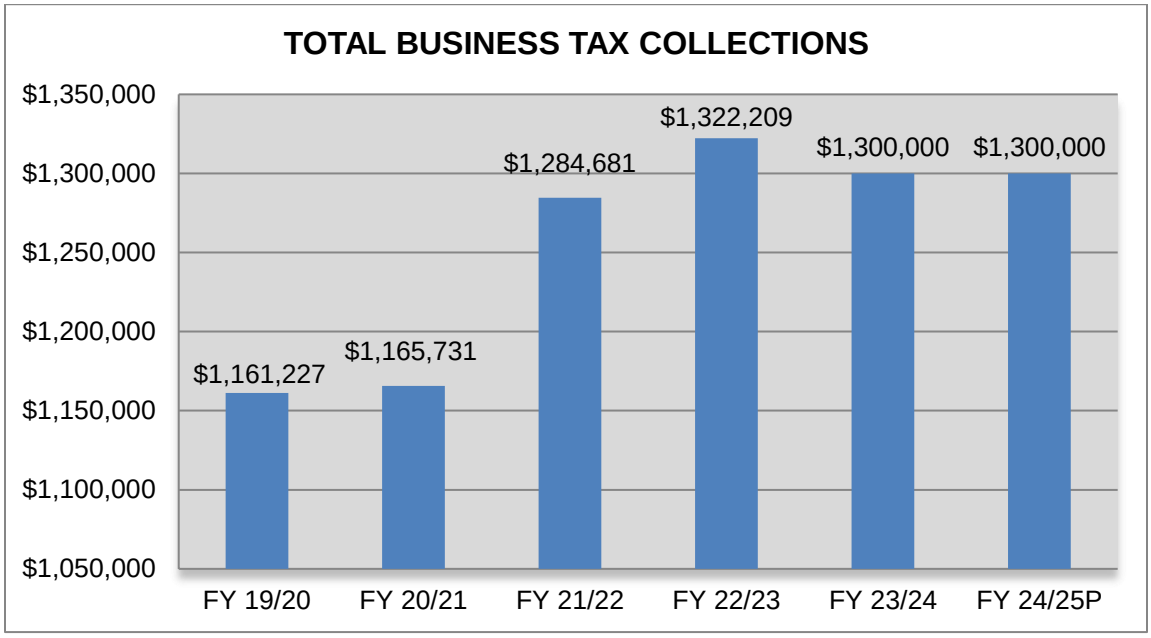
Revenue by Fund		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
00100	General Fund	1,844,975	8,389,503	7,274,326	6,937,570
10150	Special Revenue Grants	25,166	60,000	170,000	170,000
12160	Tourism Tax Funds	25,068,647	37,691,991	38,236,298	33,986,783
Total Result Area		**26,938,788**	**46,141,494**	**45,680,624**	**41,094,353**

Personnel				
Full Time Equivalents	**28**	**28**	**30**	**30**

TRENDS AND ISSUES

The programs in this Result Area are dedicated to improving the overall economic climate in Polk County. Residents have informed the County that they expect Polk County to have good-paying jobs and business opportunities available and its residents have access to education to be appropriately trained to take advantage of them. To address this expectation, these programs focus on (1) attracting higher-wage industries, (2) continuing to diversify the economic base, (3) growing existing businesses, (4) ensuring a skilled and educated workforce exists in Polk County to support business needs today and in the future, and (5) providing expedited permitting for projects. The narrative below presents the trends and issues affecting the economic development divisions and programs.

This budget reflects the Board's direction to continue to provide a consistent level of public funding from prior years to support the economic development program, including allocating the occupational license fee (business tax) revenue to economic development initiatives. In FY 24/25, Business Tax collections are projected to remain flat at $1.3 million.



Polk County continues to maintain funding for the Polk County Incentive Program in FY 23/24. These funds are used to incentivize companies to locate in Polk County and to provide matching funds for existing projects in the State Qualified Target Industry Tax Refund Program (QTI). The QTI program was discontinued by the State in FY 20/21. All unused funds are held in reserve for use in future years for the Incentive Program.

Polk County continues to make population growth news, and new statistics from the U.S. Census Bureau confirm it. The County is now ranked as the fastest-growing county in Florida and the fifth fastest-growing county in the country. Polk's population grew 12% since 2020. The Board's investment in economic development is critical to continuing to build higher wage opportunities for County residents. An economically-prosperous community attracts and retains quality

businesses with high-paying careers. A strong business environment uniquely positions a community with an enhanced tax base. Residents moving to the area need quality jobs, and the Board's investment promotes Polk County as Florida's Best Place for Business.

The Bureau of Labor Statistics has estimated Polk County employment to be 332,000, which is near record levels ever reached in the County, driven by both a growing population and strong labor markets. The percentage of working age population of the labor force has also grown by 11% over the last five years. The largest job gains were in the industries of education, health sciences, government, logistics, business services, construction, manufacturing, and hospitality.

During FY 12/13, Polk County adopted an ordinance authorizing an Economic Development Ad Valorem Tax Exemption (AVTE) for companies locating or expanding in Polk County. The exemption program was originally set to expire on November 6, 2022. A ten-year extension of the program was approved and reauthorized by the overwhelming support of 74.6% of the voters on November 3, 2020 to continue the program until November 5, 2030. This exceptional vote of support speaks to the community's interest in building economic opportunities for residents. Exemptions are for County ad valorem taxes only and are weighed by job creation and capital investment by qualifying companies. The AVTE program is continuously monitored by a third party ensuring each company meets the agreed-upon job and capital investment. The program is expected to continue its growth as existing companies expand and new companies move to the area.

Tourism and Sports combined are one of Polk County's top three economic engines, attracting 5.2 million visitors from April 2023 through March 2024. Tourism in Polk County supported 41,200 jobs, a 9.2% increase in visitors, and generated more than $4.5 billion in economic impact for Polk County. Polk County Tourism & Sports Marketing (PCTSM) focuses on two primary strategies: driving demand and developing tourism/sports-related supply. In FY 23/24, PCTSM is on track to set yet another annual revenue record, generating the most Tourism Bed Tax Collections in the County's history.

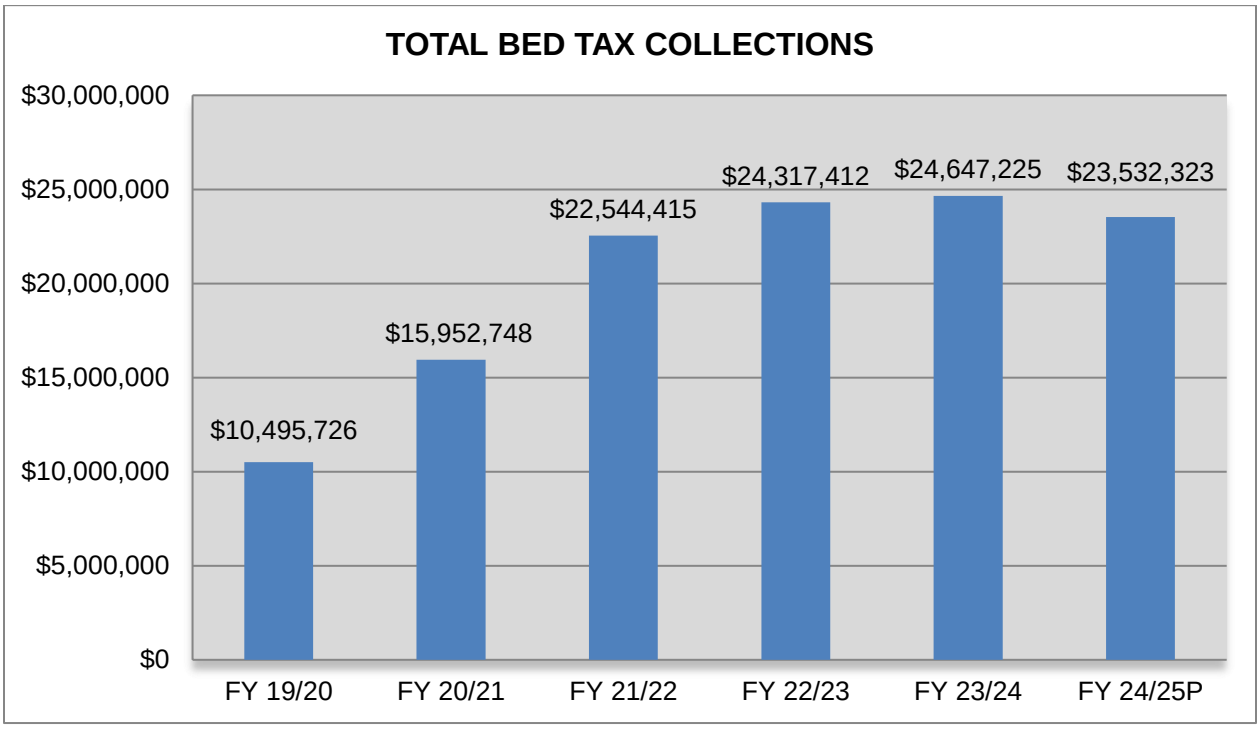
In large part, PCTSM's record setting performance was a result of a results-oriented strategic plan and aggressively activating that plan across key market segments. PCTSM's game plan, particularly the emphasis on the recession-resistant sports industry, enabled Polk to capitalize on emerging trends and gain market share. In FY 24/25 the new culinary/farm-to-fork marketing initiative is in full activation mode, and PCTSM is witnessing impressive results. One of this year's biggest success stories was recruiting Avelo airlines to Lakeland International Airport. PCTSM is already activating an expansion and marketing campaign into eight new destinations, including Puerto Rico this fall.

PCTSM's economic development initiative has been at the forefront by staying ahead of Polk's growing demand for hotel and alternative types of accommodations (RVs, VRHs, etc.). There has been significant progress with more than 1,000 new hotel rooms the pipeline; several have just opened or currently under construction. Just the new supply alone is projected to increase Polk County's revenue collections by more than 5%.

Six supply-side capital improvement projects have been completed or are scheduled to open in the next 18 months. At Lake Myrtle, the multi-purpose stadium and the new championship ski lake opened this year. The Chain of Lakes Baseball Complex is scheduled to be completed in the spring of 2025. Five existing fields at the Simmers Young Soccer/multi-purpose Complex

will be converted to turf surfaces and will be completed by the spring/summer of 2025. The PCTSM headquarters office will be undergoing an expansion to accommodate several governing bodies, including the American Powerboat Association, USA Water Ski and Wake Sports, and more. Finally, the Bartow Softball Complex opened in October 2024, where there are now four refurbished softball fields, which create a total of eight competition fields at one site, a much-needed addition to accommodate Visit Central Florida Sports' recruiting successes.

Collectively, these supply-side additions, along with the new demand driving marketing campaigns, will create significant competitive advantages and revenue for PCTSM, especially as the national economy appears to be slowing down.



Economic Development and Business Incentives

Program Number:	1714
Result Area:	Economic Development
Division:	Economic Development
Section:	N/A

I. Program Offer Description:

Effective October 1, 2015 the Economic Development (ED) strategies for the County transitioned to the Central Florida Development Council, Inc. (CFDC) and are funded via the Business License Tax, therefore businesses fund economic development not ad valorem. Funds are a pass through in the General Revenue fund per Ordinance 09-070 section 4, passed Dec. 1, 2009 and pursuant to Florida Statute 205.033(7). Economic Development's ultimate goal is to attract businesses that provide quality jobs to a skilled and educated workforce.
In 2005, the Polk County Board of County Commissioners established the Polk County Business Incentive Program (PCBI) to help create higher paying jobs, diversify the economy, and assist in the generation of capital investment by new and expanding companies.

II. Contribution to Result:

Economic Development serves as a business liaison for Polk County, assisting new and existing companies in order to create new job opportunities and capital investment. Since October 2017, Economic Development announced the creation of 7,497 total new and retained jobs including Polk County Business Incentives (PCBI) participants and $2.5 billion in capital investment. The CFDC team has continued its announcement schedule of significant projects with a wide variety of new businesses including manufacturing, aviation, and logistics companies. In addition to ED's efforts having a positive impact on the County's ad valorem revenue collection, ED also positively impacts the Polk County School Board by providing additional ad valorem revenue to the School Board's annual budget, thus providing opportunities for Polk County children to obtain a higher quality education, better compete in the global economy, and be more productive citizens.

Full funding through the Business Tax collections will allow economic development to continue its aggressive outreach to consultants and decision makers, expand the opportunities for local companies, reach out to existing industry, further branding efforts, and create jobs. Residents' support of economic development will directly affect long-term economic development prospects and the County's future general revenue fund inflow by increasing ad valorem collections. Polk County residents will gain by way of more opportunities to grow their wages and experience greater financial freedom.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1	Facilitate the location of new companies or expansion of existing companies in Polk County. These are called company announcements, which are made when CFDC staff assists locating or expanding businesses with finding a site, permitting, financing, with labor and training considerations, and other such services. To be credited as an announcement, the company must have at least one of the above assistance criteria performed by staff.
2	Facilitate the retention or expansion of existing companies
3	Facilitate the creation of quality jobs for Polk County citizens
4	Help generate increased capital investment for Polk County through company locations and expansions

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of announcements	1-4	8	10	10	10
# of jobs created/retained	1-4	483	1,300	1,300	1,300
$ of capital investment	1-4	$429,000,000	$500,000,000	$400,000,000	$500,000,000
Effectiveness Indicators:					
% of announcements	1-4	80.00%	100%	100%	100%
% of jobs created/retained	1-4	37.00%	100%	100%	100%
% of capital investment	1-4	358.00%	100%	100%	100%

Significant Changes

Business Tax revenue for FY 24/25 is expected to remain flat at $1.3 million. Business location decisions have been slower this year due to uncertainty in the market because of supply chain issues, labor availability, and it being an election year. The project pipeline remains full, and it is anticipated that businesses will migrate to more open markets when they are able to return to a sense of normalcy.

This budget reflects the Board's direction to continue providing the same level of public funding to support the economic development program, including allocating the business tax license fee (formerly Occupational tax) revenues as the funding source for this program.

The CFDC's organizational pillars are:
* Promote Polk County as Florida's Best Place for Business
* Advocate for Key Business Issues
* Facilitate Collaborative Partnerships
* Advance Strategic Initiatives

Economic Development and Business Incentives

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	0.00	0.00	0.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		94,764	0	66,110	66,110
Cash/Fund Balance Forward		0	4,806,510	3,525,316	3,181,469
Interest		536	0	0	0
Taxes		1,259,252	1,104,128	1,118,150	1,116,634
	Total Program	1,354,552	5,910,638	4,709,576	4,364,213

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		1,354,552	5,910,638	4,709,576	4,364,213
	Total Program	1,354,552	5,910,638	4,709,576	4,364,213

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		1,161,285	1,168,878	1,184,260	1,182,744
Grants And Aids		193,267	4,741,760	3,525,316	3,181,469
	Total Program	1,354,552	5,910,638	4,709,576	4,364,213

Small, Women, and Minority Business Assistance

Program Number:	1713
Result Area:	Economic Development
Division:	Equity and Human Resources
Section:	Small, Women, and Minority Business Assistance

I. Program Offer Description:

The Small, Women, and Minority Business Assistance (SWMB) program provides technical support to existing and startup businesses in Polk County. The SWMB services include consultation services with business owners and potential business owners to make an overall assessment of the functional capabilities of the business, its current structure, and existing workflows. More specifically, this program provides entrepreneurial, business development, technical, and management support services to help businesses be better prepared to compete for procurement opportunities with Polk County and other agencies.

II. Contribution to Result:

The Small, Women, and Minority Business Assistance program provides assistance to businesses in order to improve the economic stability of Polk County and create jobs for residents. Through this program, healthy local businesses build a healtheir Polk tax base and are a core component of strong, sustainable communities.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1 Provide business development and technical support to SWMBs in building their capacity to be able to competitively compete for procurement opportunities in Polk County and beyond
2 Assist and advise SWMBs to start up, expand, maintain, and/or improve operations
3 Provide one-on-one technical assistance and management counseling to SWMBs on back office operations
4 Publicize and promote SWMB development support services and resources

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of existing businesses provided technical assistance/mangerial support	1,2	114	100	50	50
# of new businesses provided technical assistance/mangerial support	1,2	59	50	100	100
# of business assisted with CARES Funding	2,3	114	N/A	N/A	N/A
# Conduct educational & COVID workshops/classes	1	3	N/A	N/A	N/A
# of businesses assisted with PPP Loans	2,3	-	N/A	N/A	N/A

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Taxes		0	50,000	50,000	50,000
	Total Program	0	50,000	50,000	50,000
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		0	50,000	50,000	50,000
	Total Program	0	50,000	50,000	50,000
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		0	50,000	50,000	50,000
	Total Program	0	50,000	50,000	50,000

Tourism Development

Program Number:	399
Result Area:	Economic Development
Division:	Tourism and Sports Marketing
Section:	N/A

I. Program Offer Description:

Market Polk County as a tourist, sports, and business destination, which generates overnight stays, increases direct expenditures, economic impact, jobs, sales, and tourism tax revenue for Polk County. Enhance the economic climate and quality of life for the businesses and people of Polk County through tourist and sports development.

II. Contribution to Result:

This program contributes to Economic Development, as Tourism and Sports (combined) is Polk County's top economic engine. In a normal year the industry employs more than 37,700 residents and generates more than 5.83 million visitors and $4.1 billion in economic impact for Polk County. Moreover, tourism and sports are fundamentally exports, which increase the volume and velocity of money in the local economy. Several of Polk County Tourism & Sports Marketing's (PCTSM) projects, including LEGOLAND Florida, the Lake Myrtle Business Cluster, the several community investment projects, softball and baseball spring training, aviation expansion, and hotel recruitment and more than a dozen economic development initiatives continue to generate millions in capital investment, thousands of jobs, and prosperity throughout Polk County. National and statewide statistics verify that tourism and sports development continue to be the State's leading economic engine.

This Program is: Not Mandated ( ) Mandated: Federal () State ( ) Local (X)

III. Performance Objectives:

1 Develop and implement a comprehensive marketing and sales program that promotes Polk County as a destination for leisure, sports, and business travelers
2 Increase the quantity of overnight stays in Polk County accommodations, direct expenditures from travelers and sales and tourism tax revenue
3 Recruit, assist, and develop special events. Maintain cooperative partnerships with local, state, national, and international organizations
4 Develop and manage corporate partnership programs that generate revenue, in-kind services, visibility, and community involvement in the tourism industry
5 Increase customer/client recruitment, retention, and satisfaction through customer centric initiatives
6 Expand and increase the quantity and quality of tourism-related economic development in Polk County

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of sports and special events recruited, assisted, and managed	1,2,3,5	308	305	315	315
Representation at conventions, sales missions, and industry shows	1,2,3	60	60	65	65
# of media releases, articles, and feature stories produced	1,2	225	200	230	250
# of collateral and in-house creative projects produced	1,2	50	50	50	50
# of familiarization tour (FAM) participants	1,2,5	45	40	45	50
# of economic development projects	6	6	8	6	8
Effectiveness Indicators:					
$ amount (gross revenue) of accommodations revenue	1-6	$484,930,300	$508,190,211	$470,646,460	$480,059,389
$ amount of tourism tax collection (total new revenue)	1,5	$24,246,515	$25,409,511	$23,532,323	$24,002,969
$ of overall economic benefits generated	1,2,3	$4.14B	$3.51B	$4.02B	$4.08B
$ of economic benefits generated from sports and special events	1,2,3	$205M	$192M	$210M	$220M
Total visitors to Polk County	1,2,3,4	5,831,400	5,650,000	5,599,890	5,711,890
Revenue and in-kind services generated	1,2,3,4	$435K	$425K	$450K	$475K
Hours of television/radio/streaming visibility produced	1,2,3,4	1,162	1,200	1,350	1,500
# of website unique visitors per year	1,2,5	1,034,221	1,800,000	1,300,000	1,500,000
# of advertising impressions per years	1,2,5	242M	150M	250M	275M
$ value of intern hours	1,2,3,5	$69K	$69K	n/a	n/a
$ amount of non-paid media visibility generated	1,2	$32M	$30M	$50M	$55M
# of jobs created by tourism/sports	6	28,300	29,000	26,858	27,395
$ of capital investment from development projects	6	$49.0M	$88.1M	$43.5M	$68.5M
Efficiency Indicators:					
Sports and special events return on investment (ROI)	1,2,3,5	$120	$140	$135	$140

Tourism Development

Significant Changes

Although there will be macroeconomic challenges in the beginning part of FY 24/25, PCTSM's strategic plan should lessen the impact on Polk County. A major focus as PCTSM activates these new strategies will be a very heavy emphasis on the development of low risk, high yield supply, including new accommodations. There are currently nine properties with more than 1,000 rooms in the pipeline. In addition, Polk County's new commercial air carrier, Avelo, began flights from New Haven, Connecticut in June 2024 and began service to seven additional destinations in late October and early November of 2024. LEGOLAND will also be opening a new Sea Life Aquarium early in the first quarter of 2025 and will be making a major investment shortly thereafter.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		22.00	22.00	23.00	23.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Tourism Tax Funds		11,634,700	13,013,310	13,315,236	11,947,584
Cash/Fund Balance Forward		0	213,458	280,123	69,891
Intergovernmental		25,166	60,000	170,000	170,000
Miscellaneous		216,391	150,000	150,000	150,000
	Total Program	11,876,257	13,436,768	13,915,359	12,337,475

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		25,166	60,000	170,000	170,000
Tourism Tax Funds		11,851,091	13,376,768	13,745,359	12,167,475
	Total Program	11,876,257	13,436,768	13,915,359	12,337,475

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		1,829,971	2,038,735	2,274,912	2,365,800
Operating Expenses		9,319,382	10,984,033	11,236,447	9,567,675
Capital Expenses		78,090	60,000	350,000	350,000
Debt Service		2,814	0	0	0
Grants And Aids		500,000	300,000	0	0
Interfund Transfers		146,000	54,000	54,000	54,000
	Total Program	11,876,257	13,436,768	13,915,359	12,337,475

Visitor Services/Outpost 27

Program Number:	406
Result Area:	Economic Development
Division:	Tourism and Sports Marketing
Section:	N/A

I. Program Offer Description:

The primary goal of Visitor Services is to put heads in beds and make cash registers ring. Staff provides concierge services, visitor information (collateral), way finding services, discount attraction tickets, and educational programs in an effort to convert visitors to the area, create local brand ambassadors, and achieve the organizational mission. Staff conducts customer and market research, analysis, and subsequent reporting which are used to formulate strategic marketing plans and budgetary projections.

II. Contribution to Result:

The program's contribution directly and indirectly accomplishes Visit Central Florida's (VCF) mission of "putting heads in beds and making cash registers ring" as a result of converting visitors into Polk County customers. Tourism is Polk's largest economic engine and drives the creation of jobs, diversifies the economy, creates new revenue, and generates sales tax revenue throughout the County.

This Program is: **Not Mandated ( )** **Mandated:** **Federal ()** **State ( )** **Local (X)**

III. Performance Objectives:

1 Utilize the welcome centers, kiosks, brochure racks, events, research, and related resources to effectively execute the conversion process, which in turn increases overnight stays and direct spending, while improving the overall economic climate for internal and external industry stakeholders

2 Provide a wide variety of visitor services to industry stakeholders such as wayfinding signage, collateral distribution, marketing partnerships, and education/training programs

3 Provide fulfillment services for all divisions of VCF and additional external customers

4 Continually collect and analyze visitor research in an effort to assist VCF and its stakeholders with better understanding the visitor's interests, demographics, and psychographics

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of visitors assisted at the Outpost	1,2,4	26,674	30,000	31,000	32,000
# of visitors assisted at the LEGOLAND Visitor Center	1,2,4	54,861	55,000	56,000	57,000
# of visitors assisted at community events/presentations	1,2,4	25,904	18,000	20,000	25,000
# of hours of operation (open to the public)	1,2,3	3,222	3,222	3,222	3,222
# of meetings, functions, and events	1,2	43	50	55	60
Effectiveness Indicators:					
# of visitors converted (additional spend)	1,2	20,806	25,000	25,000	27,500
Amount of PCTSM collateral distributed	1,2	302,788	305,000	307,500	310,000
Amount of fulfillment pieces distributed	1,2,3	56,699	45,000	50,000	55,000
Attraction ticket sales generated through Visitor Services	1,2	338,403	250,000	350,000	400,000
Efficiency Indicators:					
Visitor impressions generated through billboards, advertising, and promotions	2	207,030,920	200,000,000	210,000,000	210,000,000
# of volunteers hours worked	2	1,578	1,500	1,600	1,700

Significant Changes

According to Downs & St. Germain's research, 56% of visitors to Polk County cited visiting friends and family as a top activity. This highlights the importance of creating local brand ambassadors, with the Certified Ambassador of Tourism and Sports (CATS) training initiative being a key strategy. Maintaining partnerships with industry stakeholders will be crucial for increasing visitation and broadening education efforts. 90% of visitors arrive by car, and efforts will continue to make information easily accessible through various channels including State of Florida Welcome Centers and increased signage. Research indicates that 78% of visitors engaging with Visitor Services staff spend more money. To address increasing demand, additional staff are needed, especially with upcoming additions such as new hotel rooms and attractions at LEGOLAND Florida Resort. To accommodate the upcoming increase in demand, one additional full-time employee (FTE) is necessary, and the activation of a new staffed Welcome Center within the Lakeland International Airport terminal is required due to the beginning of commercial air service. These measures aim to manage the expected growth in visitors and ensure effective service delivery throughout Polk County.

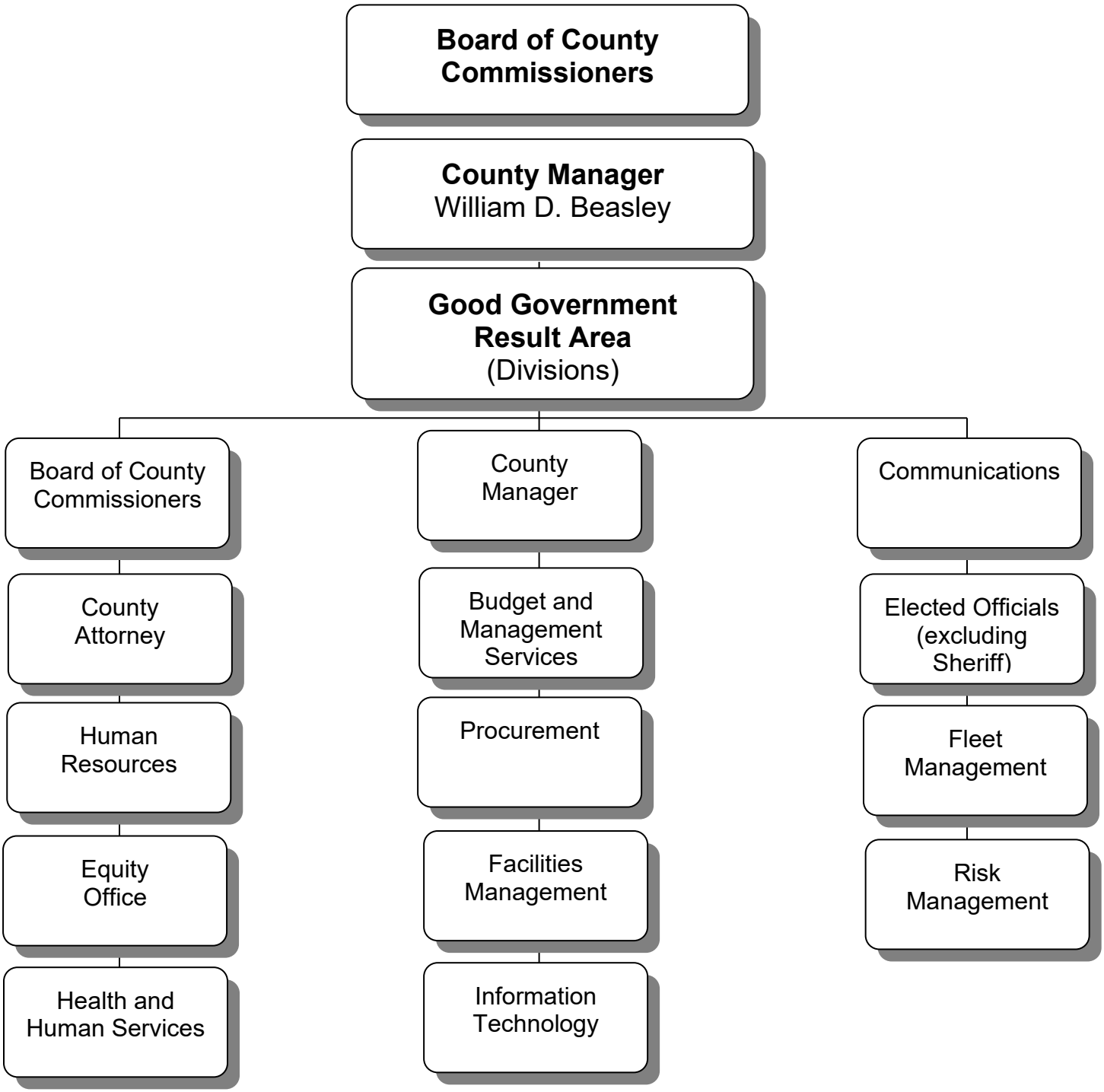
Visitor Services/Outpost 27

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		5.63	5.63	6.63	6.63

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Tourism Tax Funds		1,266,867	1,697,235	1,791,870	1,759,947
Miscellaneous		66,617	50,000	50,000	50,000
Others (Centrl I/D Inkind/Othr)		4,292	0	0	0
	Total Program	1,337,776	1,747,235	1,841,870	1,809,947

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Tourism Tax Funds		1,337,776	1,747,235	1,841,870	1,809,947
	Total Program	1,337,776	1,747,235	1,841,870	1,809,947

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		422,173	497,235	546,870	569,947
Operating Expenses		795,866	1,150,000	1,220,000	1,220,000
Capital Expenses		46,655	100,000	75,000	20,000
Debt Service		73,082	0	0	0
	Total Program	1,337,776	1,747,235	1,841,870	1,809,947

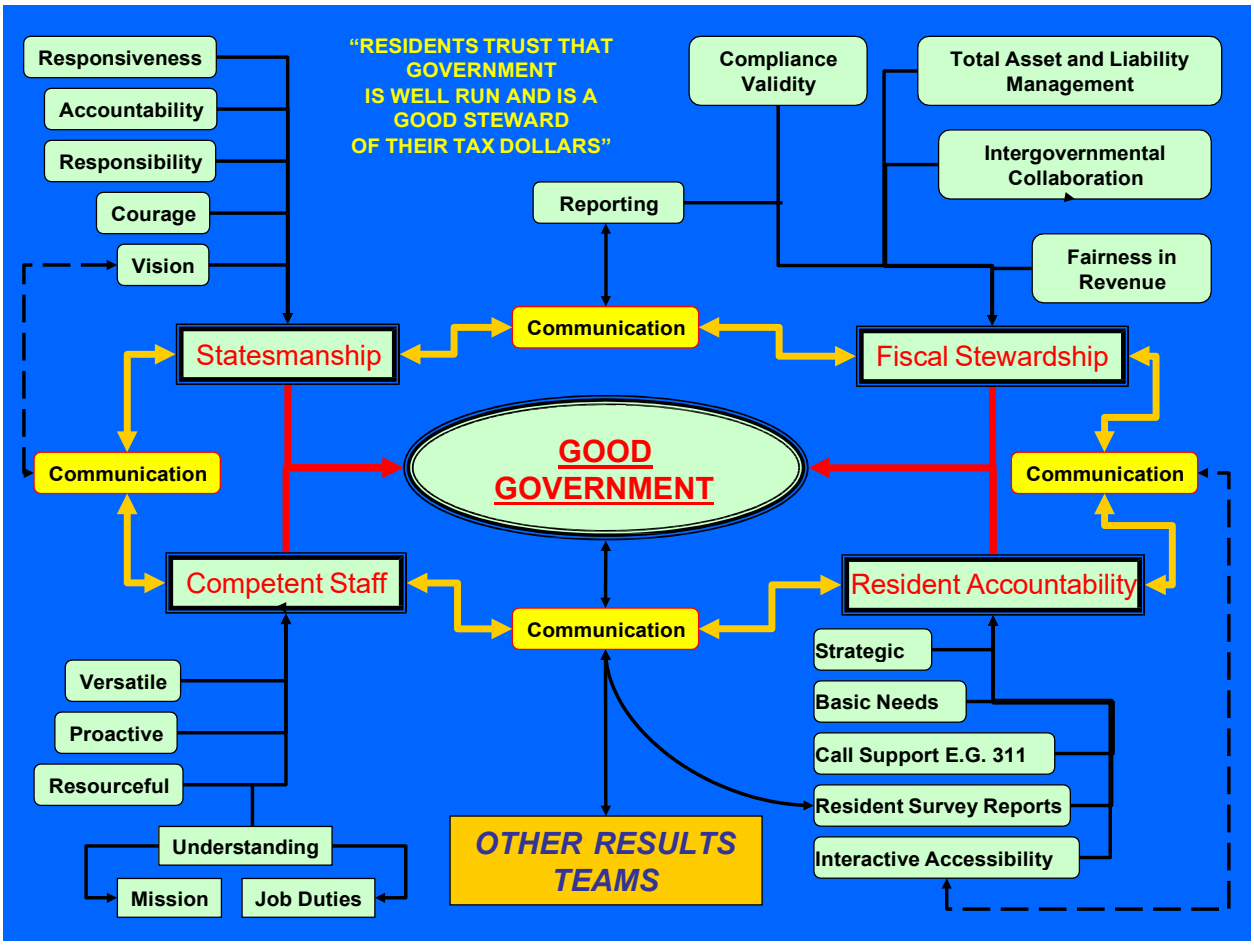

Board of County Commissioners
County Manager
William D. Beasley
Good Government Result Area
(Divisions)
Board of County Commissioners
County Attorney
Human Resources
Equity Office
Health and Human Services
County Manager
Budget and Management Services
Procurement
Facilities Management
Information Technology
Communications
Elected Officials (excluding Sheriff)
Fleet Management
Risk Management

Good Government

"Residents trust that Government is well run and is a good steward of their dollars."

Primary Factors for Achieving the Result

As shown below on the Good Government causal map, the primary factors affecting the Polk County Board of County Commissioners' (BoCC) ability to meet the residents' expectations are (1) maintaining fiscal stewardship, (2) being accountable to Polk County's residents, (3) having competent staff to provide services to residents, and (4) having good statesmanship to address Polk County's needs.



Strategies for Achieving the Result

Many of the programs that are included in the Good Government Result Area are for internal services that provide essential support systems for the County operations. The Divisions that have programs in the Good Government Result Area submitted the programs to this area because these programs would help the County achieve the result through one or more of the following strategies:

1. Promote active resident connection with County personnel and results
2. Maintain total asset utilization for both fixed and human capital assets
3. Provide strategic and visionary leadership
4. Enhance Polk County as an employment destination
5. Streamline and enhance communication
6. Ensure sound fiscal management of public funds

GOOD GOVERNMENT

DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 24/25 General Fund	Adopted FY 24/25 Other Funds/ Sources	Adopted FY 24/25 Total	Plan FY 25/26 General Fund	Plan FY 25/26 Other Funds/ Sources	Plan FY 25/26 Total
Board of County Commissioners							
Board of County Commissioners Administration - 382	7.00	791,260	-	791,260	819,565	-	819,565
County Audit - 385	0.00	345,000	-	345,000	345,000	-	345,000
Driver Education Trust Fund - 343	0.00	500,000	-	500,000	500,000	-	500,000
General County Administration - 386	0.00	100,075,156	-	100,075,156	41,582,995	-	41,582,995
Transit Services Support to LAMTD - 1724	0.00	4,178,000	-	4,178,000	4,595,800	-	4,595,800
Rancho Bonito - 1623	0.00	30,000	54,922	84,922	30,000	47,007	77,007
Subtotal	**7.00**	**105,919,416**	**54,922**	**105,974,338**	**47,873,360**	**47,007**	**47,920,367**
Budget and Management Services							
Budget and Management Services - 4	10.00	1,641,521	36,557	1,678,078	1,571,266	38,122	1,609,388
Subtotal	**10.00**	**1,641,521**	**36,557**	**1,678,078**	**1,571,266**	**38,122**	**1,609,388**
Procurement							
Procurement Administration - 395	0.00	-	-	-	-	-	-
Procurement - 131	13.00	1,572,320	266,977	1,839,297	1,605,219	278,136	1,883,355
Subtotal	**13.00**	**1,572,320**	**266,977**	**1,839,297**	**1,605,219**	**278,136**	**1,883,355**
Communications							
Communications - 5	12.00	1,538,111	470,702	2,008,813	1,590,056	490,633	2,080,689
PGTV - 313	7.00	941,751	-	941,751	946,789	-	946,789
Subtotal	**19.00**	**2,479,862**	**470,702**	**2,950,564**	**2,536,845**	**490,633**	**3,027,478**
County Attorney							
County Attorney - 20	9.00	2,432,424	-	2,432,424	2,493,498	-	2,493,498
Subtotal	**9.00**	**2,432,424**	**-**	**2,432,424**	**2,493,498**	**-**	**2,493,498**
County Manager							
County Manager Administration - 279	7.00	1,770,116	-	1,770,116	1,817,253	-	1,817,253
Subtotal	**7.00**	**1,770,116**	**-**	**1,770,116**	**1,817,253**	**-**	**1,817,253**
Equity and Human Resources							
Equity and Human Resources Administration - 1664	2.00	394,904	-	394,904	408,043	-	408,043
Benefits - 128	4.30	247,696	271,487	519,183	254,293	281,799	536,092
Employee Relations - 1552	2.00	251,194	-	251,194	260,418	-	260,418
Employment Services - 129	6.70	802,076	-	802,076	830,613	-	830,613
Organization & Talent Development - 408	3.00	783,159	-	783,159	797,519	-	797,519
Equal Opportunity - 56	2.00	310,375	-	310,375	321,878	-	321,878
Supplier Diversity - 184	2.00	244,323	57,999	302,322	252,967	60,386	313,353
Subtotal	**22.00**	**3,033,727**	**329,486**	**3,363,213**	**3,125,731**	**342,185**	**3,467,916**
Facilities Management							
Facilities Administration - 114	3.00	630,637	-	630,637	653,573	-	653,573
Leases - 92	0.00	382,247	-	382,247	382,247	-	382,247
Building Maintenance - 299	82.00	25,261,064	-	25,261,064	25,221,156	-	25,221,156
Architectural Services - 112	6.00	768,537	-	768,537	797,247	-	797,247
Facilities Management CIP Projects - 349	0.00	-	62,439,627	62,439,627	-	12,122,375	12,122,375
Subtotal	**91.00**	**27,042,485**	**62,439,627**	**89,482,112**	**27,054,223**	**12,122,375**	**39,176,598**
Fleet Management							
Fleet Maintenance Reserves - 111	0.00	-	2,902,275	2,902,275	-	3,641,576	3,641,576
Fleet Replacement Reserves/Transfers - 361	0.00	-	30,472,832	30,472,832	-	36,042,650	36,042,650
Fuel Management - 154	2.15	-	314,690	314,690	-	329,155	329,155
Stand-By Generator Availability - 156	3.90	-	2,280,102	2,280,102	-	2,380,020	2,380,020
Vehicle Availability - 153	33.40	-	8,628,168	8,628,168	-	8,741,323	8,741,323
City of Auburndale Fleet Maintenance - 1553	3.10	-	702,229	702,229	-	702,168	702,168
City of Lake Wales Fleet Maintenance - 1554	2.10	-	381,483	381,483	-	387,958	387,958
City of Ft. Meade Fleet Maintenance - 1555	0.00	-	67,000	67,000	-	-	-
Vehicle Renewal/Replacement - 152	1.35	-	10,844,023	10,844,023	-	9,405,328	9,405,328
Subtotal	**46.00**	**-**	**56,592,802**	**56,592,802**	**-**	**61,630,178**	**61,630,178**
Information Technology							
IT Administration - 113	3.90	-	1,478,284	1,478,284	-	1,569,949	1,569,949
IT CIP - 372	0.00	-	350,000	350,000	-	-	-
Enterprise Resource Planning - 121	7.38	-	2,036,341	2,036,341	-	2,177,979	2,177,979
Applications Development/Operations - 124	11.47	-	2,190,231	2,190,231	-	2,304,699	2,304,699
Records Management - 87	5.75	-	963,371	963,371	-	942,757	942,757
Technical Services - 123	31.60	-	10,416,015	10,416,015	-	10,216,770	10,216,770
Telecommunications Services - 120	7.20	-	2,477,005	2,477,005	-	2,548,776	2,548,776
Subtotal	**67.30**	**-**	**19,911,247**	**19,911,247**	**-**	**19,760,930**	**19,760,930**
Risk Management							
Employee Health Insurance Reserves - 132	0.00	-	27,912,747	27,912,747	-	24,205,732	24,205,732
Risk Management Administration - 301	1.30	181,655	106,803	288,458	186,848	111,207	298,055
Claims Management - 133	2.00	5,685,635	-	5,685,635	5,693,471	-	5,693,471
General Insurance - 135	0.00	4,152,290	-	4,152,290	4,451,490	-	4,451,490
Occupational/Employee Health Services - 138	0.15	417,757	-	417,757	428,292	-	428,292
Safety - 134	3.00	395,954	-	395,954	376,557	-	376,557
Employee Health Insurance - 140	2.55	-	87,236,766	87,236,766	-	92,870,386	92,870,386
Subtotal	**9.00**	**10,833,291**	**115,256,316**	**126,089,607**	**11,136,658**	**117,187,325**	**128,323,983**

GOOD GOVERNMENT

DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 24/25 General Fund	Adopted FY 24/25 Other Funds/ Sources	Adopted FY 24/25 Total	Plan FY 25/26 General Fund	Plan FY 25/26 Other Funds/ Sources	Plan FY 25/26 Total
Health and Human Services							
Volunteer Polk - 130	4.00	230,948	217,419	448,367	238,864	221,342	460,206
Subtotal	**4.00**	**230,948**	**217,419**	**448,367**	**238,864**	**221,342**	**460,206**
Non-Departmental Reserves/Transfers/Indirects							
Non-Departmental Reserves/Transfers/Indirects - 375	0.00	60,565,415	40,488,824	101,054,239	87,699,587	36,960,548	124,660,135
Subtotal	**0.00**	**60,565,415**	**40,488,824**	**101,054,239**	**87,699,587**	**36,960,548**	**124,660,135**
TOTAL BoCC	**304.30**	**217,521,525**	**296,064,879**	**513,586,404**	**187,152,504**	**249,078,781**	**436,231,285**
Courts							
Legal Aid - 428	0.00	343,711	-	343,711	343,711	-	343,711
Court Administration - 261	20.00	3,732,745	-	3,732,745	3,775,253	-	3,775,253
Law Library - 263	2.00	417,514	-	417,514	420,789	-	420,789
Subtotal	**22.00**	**4,493,970**	**-**	**4,493,970**	**4,539,753**	**-**	**4,539,753**
Other Constitutional Officers/Elected Officials							
Clerk	50.00	8,125,425	-	8,125,425	8,440,158	-	8,440,158
Property Appraiser	126.00	11,105,748	3,866,346	14,972,094	11,633,192	4,059,664	15,692,856
Public Defender	6.00	1,178,886	-	1,178,886	1,170,317	-	1,170,317
State Attorney	9.00	1,582,706	-	1,582,706	1,653,474	-	1,653,474
Supervisor of Elections	33.00	6,657,572	67,974	6,725,546	6,823,699	67,974	6,891,673
Tax Collector	292.00	20,991,449	4,763,034	25,754,483	20,946,450	5,066,900	26,013,350
Subtotal	**516.00**	**49,641,786**	**8,697,354**	**58,339,140**	**50,667,290**	**9,194,538**	**59,861,828**
TOTAL BoCC & Constitutional Officers/Elected Officials	**842.30**	**271,657,281**	**304,762,233**	**576,419,514**	**242,359,547**	**258,273,319**	**500,632,866**

Programs highlighted in gray are not printed

Good Government

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	36,449,369	43,701,693	45,652,689	47,093,945
Operating Expenses	122,696,231	131,767,266	144,889,802	151,184,035
Capital Expenses	21,008,206	60,604,098	73,899,801	17,256,093
Debt Service	5,014,709	0	7,400	7,400
Grants And Aids	13,430,729	22,963,058	22,132,464	23,979,297
Interfund Transfers	86,076,663	35,387,861	66,794,273	6,569,308
Indirect Expense	1,269,870	1,333,756	1,724,307	1,724,307
InKind Expense	48,734	48,733	51,538	51,538
Constitutional Office-Budget Transfer	38,582,860	43,308,284	48,487,960	50,499,787
Reserves	0	142,867,924	172,779,280	202,267,156
Total Result Area	**324,577,371**	**481,982,673**	**576,419,514**	**500,632,866**

	Revenue by Fund	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
00100	General Fund	198,200,193	221,979,786	271,657,281	242,359,547
10150	Special Revenue Grants	1,346,363	5,675,586	4,852,731	2,523,058
12190	Fire Rescue Funds	1,248,070	1,452,116	1,560,424	1,640,975
14490	Indigent Health Care Funds	38,917	42,922	48,305	50,390
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	1,400,832	5,125,002	0	0
14930	Leisure Services MSTU Funds	820,239	944,422	1,047,789	1,109,570
14950	Libraries MSTU Funds	307,929	338,782	377,141	399,636
14960	Rancho Bonito MSTU Fund	10,335	65,870	55,387	47,499
14970	Transportation Millage Fund	3,078,091	3,621,140	4,032,329	4,270,843
14980	Emergency Medical Millage Fund	641,288	731,708	816,410	865,106
15250	Eloise CRA Trust-Agency Funds	21,491	31,767	36,557	38,122
18000	Stormwater MSTU	145,988	202,858	222,260	234,801
30800	General Capital Improvement Funds	10,459,502	69,776,704	98,393,512	49,882,923
30900	2019 Capital Improvement Project Fund	2,343	0	0	0
41010	Solid Waste Funds	89,644	104,409	41,867	43,603
41210	Universal Solid Waste Collection Funds	526,256	662,582	1,075,316	1,129,067
42010	Utilities Operating Funds	231,641	427,568	306,220	318,765
50100	Fleet Maintenance Funds	9,910,264	12,710,079	15,275,947	16,182,200
50300	Employee Health Insurance Fund	72,184,536	104,376,278	115,569,670	117,512,727
51500	Fleet Replacement Funds	13,931,856	35,792,169	41,316,855	42,447,978
52000	Information Technology Fund	14,609,373	17,920,925	19,733,513	19,576,056
Total Result Area		**329,205,151**	**481,982,673**	**576,419,514**	**500,632,866**

Personnel				
Full Time Equivalents	**796**	**805**	**842**	**842**

TRENDS AND ISSUES

The County divisions whose programs contribute to the Good Government Results Area include Budget and Management Services, Communications, County Attorney, County Manager, Elected Officials, Equity and Human Resources, Facilities Management, Fleet Management, Health and Human Services, Information Technology, Procurement, and Risk Management. The narrative below presents the trends and issues affecting the Good Government related divisions and programs.

Budget and Management Services

Countywide property values increased 11.39%, and the value of the unincorporated area increased 11.14% over FY 23/24. This increase was driven by both the appreciation of existing properties and new construction; new construction accounted for a record $2.7 billion in property value for FY 24/25. While the percentage increase declined in FY 23/24 and FY 24/25 (15.86% and 11.39% from 17.75% in FY 22/23), property value has experienced double-digit growth for three consecutive years; the last three-year period of double-digit valuation growth occurred in FY 05/06 through FY 07/08.

Initial estimates from the Property Appraiser in February 2024 suggested a conservative growth rate of 8.5%; the Board's direction was to utilize the difference between the early estimate and the July values in the General Fund for one-time capital projects. The Board also made the decision to reduce the General Fund component of the Countywide millage rate by 1.00%, equating to a 0.75% reduction to the total Countywide millage rate. This marks the third consecutive year of millage rate reductions in response to valuation growth.

The FY 24/25 budget continues the 5.00% Fire Assessment index first applied in FY 21/22 to mitigate growth in the General Fund subsidization of the Fire Fund. Solid waste collection and disposal fees increased effective October 1, 2024, as new hauler contracts went into effect and the County expanded its in-house collection area. The previous collection rate had not increased since the last contracts began in 2017.

The FY 24/25 adopted budget totals over $2.9 billion, a 17.15% increase over the FY 23/24 adopted budget. This budget was built around growth; a growing and urbanizing population results in demand for service expansion, and the FY 24/25 adopted budget addresses challenges related to such growth, as well as new legislative and regulatory requirements.

Communications

The Communications Division keeps residents and employees informed, connected, and involved with Polk County's services and initiatives. The communications team connects residents through digital platforms, such as social media, newsletters, and website content, as well as traditional methods of media and printed material. The video (multimedia) team broadcasts Board workshops and meetings, produces videography for strategic communications, including the PGTV channel, and provides support (sound, video, photography, etc.) for internal and external events.

Communications developed a multi-year strategic communications plan in 2021 and updated it in 2024 that continues to provide a roadmap with goals and specific objectives to help communicate effectively and build long-term rapport with residents. Goals and strategies include digital communications, social media, PGTV, diversity communications, divisional support, and employee communications.

In October 2023, the Communications Division launched a new website and has initiated new micro-sites for behavioral health, community healthcare, parks and natural resources, and the Transportation Planning Organization. Another new micro-site features public notices, providing more transparency for residents to the workings of local government. The public notices website was designated as the County's official publication for public notices, which gives other County and Municipal agencies the opportunity to put their notices on the micro-site. October 2024 will also see additional micro sites coming to the website.

Trends and growth opportunities continue to be in digital communications (social media, email, and web) as residents continue to rely on personal devices as their source for getting information 24 hours a day. The challenge in this is meeting expectations. The public expects that news and information be streamed 24 hours a day, seven days a week, of which the County does not have the resources to provide. While the County has public information officers who rotate on-call status for evening, weekend, and holiday coverage for emergencies, the division is not staffed for such coverage for all divisions or on "blue sky" (issue-free) days.

Equity and Human Resources

The Equity and Human Resources Division (EHR) takes proactive steps to develop and maintain Polk County BoCC's most valuable resources, its employees. Polk County offered employees more personal and professional development opportunities to be better equipped to successfully perform the many services needed by Polk County residents, customers, and visitors. This includes program offerings such as the eight dimensions of wellness (emotional, environmental, financial, intellectual, occupational, physical, social, and spiritual) which address employee work-life balance. HER promotes tuition reimbursement, and more employees are taking advantage of advanced education opportunities. As a result, BoCC employees are the best and brightest.

EHR again worked with County divisions to increase workforce diversity (racial and ethnic minorities) to approximately 31.20%, as of March 2024, to mirror the diverse Polk County population of 52.29% racial and ethnic minorities (Neilsberg Research) and it is expected to increase in FY 24/25. Thus, EHR continues to offer several diversity awareness classes and conduct Equal Employment Opportunity (EEO) and employment law classes to educate employees about workplace diversity, illegal discrimination, and BoCC equal opportunity expectations, to ensure equal opportunity for BoCC employees and customers.

Facilities Management

Facilities Management plans, builds, and maintains facilities that enable efficient and quality delivery of public services which addresses the needs and priorities of Polk County employees, residents, and visitors while maintaining a safe, healthy, and comfortable working environment.

In FY 24/25, Facilities Management will build for the future as a new Facilities Management Administration office is constructed within a Sheriff's Office/Polk County joint-use warehouse facility. The new office will allow for more collaboration and efficiency between staff, vendors, and contractors.

Facilities Management will continue to evaluate the Administrative Staff, Architectural Services Group, and Building Maintenance Group. The goal of the evaluations will be to increase efficiency in all the groups by providing more training opportunities for staff and to implement a state of the art 3-D training program which will encourage employees to improve skills and abilities. In addition to becoming more efficient and more productive, the evaluation and training will help to offset the effects of an ongoing nationwide skilled labor shortage.

The Board approved funding for $3.567 million in FY 24/25 to go towards a prioritized list of building asset management projects that will help prolong the useful life of the buildings. The Board has also allocated over $2.7 million in funding for subsequent years until 2029. Continued funding of this program allows the completion of large capital asset replacements while using the operating budget for planned repairs, preventative maintenance, and small projects.

The Facilities Management Division is a work in progress. Employees have embraced the challenges in front of them and they are determined to complete the goals and objectives outlined. Great things are accomplished in Polk County because of the outstanding Facilities Management team.

Fleet Management

The goal of the Fleet Management Division is to meet the transportation needs of each division in the County by providing the proper vehicle for each operational requirement. This is achieved by partnering with the divisions to provide cost-effective fleet management services for a safe, economical, and reliable fleet of modern vehicles through routine preventive maintenance, recall management, casualty repair, and timely vehicle replacement to protect the investment of Polk County residents. Services also include maintaining 12 fueling stations across the County, generator maintenance, and equipment disposal.

The division still seeing long lead times on the heavy-duty vehicles, from the F250s and up, including fire apparatuses and ambulances. This requires creative and proactive approaches, like ordering units earlier, to have them available when the units are coming up for replacement. Units are still being used longer, but this is trending back to pre-COVID pandemic levels. Prices for repair parts have leveled off, and increases are not as prominent as they have been in the past few years.

The fleet industry is still seeing a high demand for qualified technicians, and this has caused the automotive and equipment dealerships to increase labor rates to help retain and attract the talent that is needed. So there is an increase in repair cost when using these vendors.

With the County's continued rapid growth, there is also the need for more vehicles and equipment to be added to the County's fleet; this trend year after year is adding more volume of repairs for Fleet. This has resulted in longer lead times for repairs to be completed. Fleet receives a tremendous amount of cooperation from customer divisions to help them with their

maintenance needs. The division works with them to provide spare units when they are available, and they make efforts to move equipment and vehicles around to continue to provide the needed services to residents.

Some of these issues have made the budget process more challenging and will continue to until everything levels off. Contrary to these issues, though, Fleet will continue to meet the transportation needs of the County.

Volunteer Polk

Volunteer Polk provides a mechanism for extending County services through the utilization of volunteer resources of time and talent. Effective management and oversight of these resources for the BoCC results in a positive fiscal impact and improved community relations while mitigating organizational risk.

The program's volunteers serve in many areas of Polk County Government including natural resources and environmental sciences, cultural arts and historical education, parks and recreation events, and public safety. Volunteer Polk continues to expand by partnering with local nonprofits to place volunteers in other areas including improving housing and homelessness, improving access to health care, reducing food insecurity, advocating for those experiencing mistreatment or neglect, enhancing literacy skills, and boosting economic development. These partnerships encourage the positive relationship between the community and local government to serve Polk County residents.

Each Spring, Volunteer Polk hosts a Countywide recognition event for County government volunteers, including Retired Senior Volunteer Program (RSVP) volunteers and disaster volunteers. The event is held at various locations throughout Polk County to give all volunteers an opportunity to attend. At this event, nominated volunteers are awarded for their outstanding service.

RSVP Polk is grant funded by The Corporation for National and Community Service, d.b.a. AmeriCorps. RSVP volunteers are 55 years or older. The popularity and effectiveness of the evidence-based RSVP Bone Builders program has led to RSVP Polk's identified primary focus area, which is access to care through education. Trained senior volunteers lead free RSVP Bone Builders (osteoporosis and falls prevention) classes. RSVP Bone Builders volunteers filmed a 30-minute version of the class airing on PGTV four times daily as well as on YouTube to expand the reach of the program. Through collaboration with Senior Connections (Area Agency on Aging) volunteers may also lead other evidence-based fall prevention classes.

RSVP Polk's senior volunteers also contribute to the safety and well-being of residents providing support to non-profit, faith-based, and government agencies by delivering meals to seniors, working in food pantries, investigating allegations of fraud, providing fraud prevention information, literacy, and economic opportunities. Through their capacity building activities they expand services, manage other volunteers, and increase funding for agencies.

As outlined in the AmeriCorps grant, RSVP Polk provides recognition for volunteers in a variety of ways including but not limited to an annual Holiday Drop-in, President's Volunteer Service Awards, year/hour pins, and thank you cards. Activities are supported by the RSVP Polk Advisory Council consisting of volunteers, partners, and community volunteers.

RSVP Polk continues to work with non-profit partners to find additional ways of supporting organizations and, in response, additional opportunities are added. RSVP Polk continues to refer volunteers of all ages to help fill in the gaps since many non-seniors respond to recruitment efforts.

Volunteer Polk, including RSVP, hosts a quarterly meeting called Managers of Volunteers in Polk (MVP). This meeting is attended by local nonprofit volunteer managers and is intended to be informative, educational, and open for discussion on topics related to volunteer management, best practices, and changes in applicable laws, rules, and regulations.

Finally, Volunteer Polk and RSVP serve as the Emergency Support Function-15 (ESF-15 Volunteers and Donations) for the Board of County Commissioners (BoCC). ESF-15 manages unaffiliated volunteers assisting with disaster recovery and tracking donations to the BoCC to assist in recovery of Federal Emergency Management Agency (FEMA) match dollars.

Information Technology

For the past five plus years, a major trend has been to shift applications from on-premises to the cloud. These migrations are attractive for a number of reasons, including lower ongoing maintenance costs, reduced downtime, simplified maintenance, and access to new features as they are released. Additionally, these applications are less likely to be a part of a ransomware attack if one were to impact the County. These benefits have been widely documented, and many organizations have spent most of their ongoing project development time migrating applications to the cloud. While these benefits are real, and many of these projects have been successes, the challenges of managing a cloud-first environment cannot be overlooked. The majority of the trends and issues in the upcoming year are related to the benefits and challenges of cloud applications, cybersecurity, connectivity, and generative AI (Artificial Intelligence).

Cybersecurity continues to dominate planning and development. Ransomware and related cybercrimes are extremely difficult to prevent, and as a result they have become a foundational part of all IT operations. In the previous year, the County worked closely with the State of Florida to implement new tools and training for all employees. In the upcoming year, these projects continue, but there is now an increased focus on better documentation and management of security and controls that are leveraged by the increasing number of cloud partners that the County has. Each cloud provider represents a new opportunity for County data to be breached, so proper security, operations, and controls must be validated.

Software as a Service (SaaS) solutions continue to improve, both in ease of implementation as well as in cost. Many of these services now are available in a way that requires little to no IT involvement; however, the data contained in these applications may be tightly regulated.

Historically, it has been simple to monitor where sensitive data was stored, because IT was included in project plans. This distribution of project planning has created a need for IT governance, creating a framework for divisions to use to manage data that is stored by cloud partners.

GenAI poses both opportunities and challenges. While it enables remarkable advancements in automation and creativity, it also introduces new risks such as sophisticated cyber-attacks and deepfakes.

Lastly, broadband Internet service and fiber optic network buildouts continue to be a strategic focus for both IT and the County. IT has continued to develop programs that pursue or assist with funding for over 400 miles of new County-owned fiber. Working with the state on broadband initiatives have also seen an influx of $24.5 million, serving 27,757 new locations and touching 30 different municipalities in addition to the unincorporated areas of Polk County. This new infrastructure will potentially provide low-cost Internet to residents and high-speed data connections to remote fire stations and water treatment plants.

Information Security

- GenAI introduces new risks such as sophisticated cyber-attacks and deepfakes. The County must stay updated on emerging threats to ensure that systems and defenses remain resilient.
- Increasing need for governance: As organizations become more digitally interconnected, the need for robust governance frameworks to manage information security risks grows. Effective governance fosters transparency, risk awareness, and alignment of security initiatives with business objectives, ultimately enhancing the organization's security posture.
- Increasing statutory, regulatory, and contractual requirements: The landscape of statutory, regulatory, and contractual requirements related to information security is constantly evolving. IT must continue to adapt processes, further establish comprehensive and effective policies and procedures, promote training, and employ third-party audits to mitigate legal and financial risks associated with non-compliance.
- Difficulty attracting and retaining cybersecurity talent: The global shortage of cybersecurity professionals continues to present a significant challenge for organizations seeking to maintain robust security postures. Meeting this challenge with competitive compensation packages, providing opportunities for professional development and advancement, and fostering a supportive and inclusive work culture can help to remain competitive. Collaboration with educational institutions and industry partners through internship programs and other efforts can also help in cultivating a pipeline of skilled cybersecurity talent to meet the organization's evolving needs.
- Cybersecurity awareness training: the human factor remains the greatest target of malicious actors, emphasizing the importance of cybersecurity awareness training. IT must continue building a strong security culture through KnowBe4 security awareness

training platform, as well as the advanced role-based training mandated by the State of Florida and adapt and augment these programs as threats evolve.

Application Development

Polk County's Application Development team strives to be a leader in web technologies, continually pursuing modern best practices and standards to provide scalable, enterprise-grade solutions to the County and its residents. The team supports over 100 custom applications. With an increasing demand for new applications, the team plans to expand its cloud infrastructure and update legacy systems to stay in alignment with industry standards and create a maintainable ecosystem. Adoption of an agile project management structure has increased productivity and collaboration. Automated testing and containerization are being built into applications and services to enable rapid allocation of server resources, maintain zero downtime, offer consistent performance on any platform, and incorporate geological redundancy to protect against natural disasters.

Network Services

An industry-wide push to cloud services requires infrastructure groups to rethink and rebalance how files, storage, and communication are supported. Major architectural changes have emphasized the need to modernize aging network and server infrastructure, while the increased complexity has stressed the existing technical workforce.

- This experience continues to emphasize that architecture and infrastructure must be rethought with a Zero Trust security framework in mind that shifts access controls from the perimeter to individual devices and users, allowing employees to work securely from any location without the need for a traditional VPN.
- Data protection practices continue to be a challenge as work moves offsite. The BoCC's move to Office 365 and the strong data protection that this service offers provides options that IT staff use to manage how employees use data.
- As infrastructure is replaced, the new technology must utilize higher levels of automation both on the front-end minimizing the need for user interaction, and on the back-end to minimize the need for intervention by technical staff.
- Bandwidth requirements and sophisticated periodization including SD-WAN management will be required to support the continued move towards the cloud as users shift from remote, to on-premises, to mobile.

Attacks against the environment, including email phishing, targeted attacks against critical infrastructure, and ransomware attacks continue to grow. The challenges faced by the Polk Tax Collector and the BoCC over the past years highlight the risks that this trend brings.

- The BoCC has taken reasonable steps with removing administrator rights from individual users, ProofPoint configuration, datacenter segmentation, and user training to address issues.

- Information Technology will need to work with the divisions to expedite their migration from legacy on-premises S:/ Drives to cloud based SharePoint folders to implement additional protections related to data security and availability.
- Stronger identity protection services, multi-factor authentication, and account control should be implemented to allow employees to work securely from any location such as Azure AD Conditional Access or Okta.
- Datacenter segmentation steps taken by the County as part of the shift to a Zero Trust environment should be expanded beyond the primary and secondary datacenters to isolate users from direct access to all critical servers (i.e. Utilities, Fire Rescue at Brice, Solid Waste).
- The need for a dedicated Network Access Control (NAC) system to segment and secure the on-premises network is a high priority. The need to integrate across desktop, laptop, tablet, and mobile devices is critical to enable modern levels of access control and reduce the risk of unwanted intrusion.

Records Management

- Records & Information Management are agency infrastructure and an integrated component of Information Governance. Defining an effective framework to govern and manage information assets is mission critical. An effective framework will harmonize the components of security, privacy, appraisal, preservation, disposition, discovery, and disclosure of records and information.
- AI is all the rage. It is a tool that can be utilized to quickly and intelligently review and classify documents for enhanced access protection as production for Discovery requests. A new modern records management can be created to navigate the new digital landscape by using AI and newer technological tools for more refined records and information management.
- The public has come to expect a “GOOGLE” world when requesting records. Request details have expanded upon the assumption that every system should have full and expansive functionality to search as well as for all data to be available to research. It has become quite the challenge to inform customers of the County’s limitations.

Desktop Support

As the division grows with emerging technologies, the County’s device numbers are growing as well. The need for more automation, more self-service, and less customization is imminent. To keep up with demand without adding more staff, automation and self-service must be a requirement moving forward.

- Increased need for self-service options
- Increased flexibility to allow staff to work from home
- Increased desire for cloud computing
- Increased user expectations to perform county business on mobile devices

- A need for documents, files, and applications to be available anywhere, at any time, on any device
- Increased need for communication tools outside of email, like chat groups or project-based communication teams
- Mobile Device Management as the primary tool for managing field devices, including laptops, smartphones, and tablets
- Ransomware and identity theft threats are significantly higher than in previous years and are continuing to grow

Project Coordination Office

- Increased focus on project management automation. Project management automation, over the past couple years, has embraced AI adoption by organizations on a larger scale. This has impacted the following:
- Generation of project performance insights
- Supporting/streamlining the decision-making process
- Making/improving project estimates and predictions
- Optimization of project resource scheduling
- Enabling/increasing project data visualization
- Automating project risk analysis
- Generative AI has become the norm for project management. From project planning to execution and delivery, generative AI has the potential to transform every aspect of project management. It can help project managers quickly design project plans, prepare resource allocations plans, account for risk and mitigations plans, as well as helping project managers proactively monitor a project's progress as well as provide real-time project insights and supply recommendations for project course corrections.
- Advanced resource and project management software. Combined with AI-based automation capabilities, project management software can bring about positive changes in how organizations manage their projects, no matter how complex they are.
- Demand for emotionally intelligent leaders. This will help provide a symbiosis between an organization's projects and its overall strategy.
- A continued melding of project management and organizational change management.
- Adaptive Project Management Offices (PMO's) that can flex in response to the needs of the organization at any given time.
- A focus on data analytics for the management of data-driven project management. For example, this data has the impact on the formation and size of project teams to best align stakeholders and skill sets.
- Cloud-first approach has now become the standard for project solutions.
- Implementation of strong Cybersecurity measures for every IT project.
- The ability to manage more project teams remotely using virtual tools.
- Organizational human resource management to support the overall project portfolio and enterprise initiatives.

- The ability to clearly define organizational project prioritization for the entire project portfolio.

Application Support

- Enterprise Architecture (EA) is the way. First developed and practiced more than 30 years ago, EA has reached a level of maturity that is driving organizations large and small to include its practices, not just in IT, but in the entire enterprise. Enterprise Architecture is the art of defining, modeling, documenting, and categorizing the elements that make up an organization while defining the relationships between those elements to gather actionable information to support strategic and tactical decisions. EA represents a change from siloed information and intense operational specialization to treating the enterprise and the functions of IT within that enterprise holistically. Understanding the relationships between divisions, departments, and user stories will drive increased efficiency in enterprise-wide operations by reducing duplicate applications, redundant effort, and the need for "recreating the wheel" of discovery for each new initiative.
- The cloud is the first choice. Leveraging "The Cloud" has been an industry buzzword for years, but it is finally moving from something that technology companies and early adopters use to a key initiative that traditional organizations are adopting. The BoCC has now completed several high priority projects within this space, including the PolkOne project leveraging the Oracle Cloud, Office 365 leveraging Microsoft's Azure Cloud, and Accela within its hosted environment. IT is continuing to use a "cloud first" mindset when designing new deployments, reducing the need for on-premises hardware and datacenter availability. As the BoCC expands its use of cloud-based systems, its IT needs (and spend) shift away from maintaining and updating servers and hardware (capital expenses) to utilizing subscription cloud services (operational expenses). IT has planned for this transition by working closely with divisions to better tailor applications to their unique needs, automating workflows, and creating new positions like the Cloud Tools and Support Analyst. Keeping applications and their associated hardware patched and functional is a labor and time intensive task that is often performed outside of business hours. Cloud environments allows IT to outsource these tasks and focus on division and citizen-centric deliverables.
- Cloud-based systems shift functional tasks from IT to divisions. As the BoCC deploys and leverages more cloud-based applications and workflows, many traditional IT tasks will shift away from IT to functional teams within the divisions. In the past, creating reports, validating data, and planning new workflows were custom developed by IT staff. In new systems, these tasks are designed to be performed through low-code web applications or other no-code options, and no longer require IT engagement. This shift improves efficiency, but it also requires divisions to perform work they may have previously offloaded.
- Federally-funded projects continue to challenge existing workloads. The Federal government has created significant funding opportunities related to Broadband and other technology improvements that the BoCC is pursuing. These projects, while helpful, need to be balanced against existing projects, timelines, and infrastructure. As IT engages

divisions to plan projects, consideration needs to be given to existing workloads, project timelines, and most importantly with the staff's ability to support new systems post-implementation.

Telecommunications

Telecommunications is migrating towards seamless unified communications and collaboration, available at work, home, or mobile (any device, anytime, anywhere). Utilization of Contact Center as a Service (CCaaS) solutions that are accessible regardless of location through the Internet, and support voice, email, and chat queues. Telecommunications is completely outsourcing cabling installation.

As a result of the move from on-premises contact centers the telecommunications section forecasts a budgeting shift from a primarily capital expenditure model to an operating expenditure model. One of the challenges is maintaining investment in existing supported hardware and equipment while strategically migrating some elements to the cloud. For instance, the manufacturer of the County's existing voice platform, NEC, has announced end-of-sale for December 31, 2024 and end-of-life/end-of-support by March 31, 2026. This will require the entire BoCC telecommunications network to be migrated to a different platform. This was not a planned project.

To meet the growing business requirement of tools for collaboration and training, telecommunications is researching opportunities to provide intuitive presentation, collaboration, and conferencing solutions throughout the organizational footprint.

Procurement

Procurement continues to be dedicated to increasing partnerships with Women and Minority Business Enterprise vendors. Procurement also continues to partner with divisions to meet growing innovative solicitation demands, as well as continued management of the strategic plan focusing on adding value to the procurement process.

The Polk One online training includes but is not limited to Procurement Card (P-Card) allocation and approval procedures, requisition, scope of work development, vendor registration, and small purchase report. trainings. The communications and training of vendors on how to do business with the County, as well as how to submit a bid, is now offered through an online solution that can be accessed nights and weekends. While in-person training is still available, the online solution provides for more outreach.

Procurement also continues to leverage technology to its full potential. The continued use of Zoom/Microsoft Teams to facilitate meetings with County staff and vendors has reduced drive time and increased productivity Countywide. This leverage of technology has been pivotal in meeting strategic objectives of adding value to the procurement process while increasing open communications. What used to take a week can now be resolved in a quick Zoom meeting in which documents can be shared and explained. Divisions spend less time responding to emails and driving to meetings, resulting in more time being spent on operations.

FY 24/25 technology improvements include utilizing Oracle's Sourcing Module to begin to accept bids electronically through the County's ERP system as well as working with the County Attorney's Office and the Office of the Comptroller to accept electronic signatures.

Procurement will continue to provide services in alignment with its strategic plan. Staff is committed to continual process improvement and increased communications with internal and external customers.

Risk Management

The Risk Management Division provides support and guidance to Polk County government in minimizing the risks the County faces both from a self-insurance and a risk transfer perspective. The division is also tasked with facilitating health and wellness programs and promoting a safety-focused culture.

In the realm of property and casualty insurance management, Polk County has cultivated strong relationships with insurance brokers and markets, enabling Risk Management to effectively navigate the challenges of rising insurance costs in a difficult market environment. The division faces ongoing hurdles in property insurance, exacerbated by a prolonged hardening insurance cycle, inflationary pressures on building materials and labor costs, and the natural growth of County government operations. Additionally, the Risk Management team grapples with increasing cyber liability insurance challenges, reflecting the growing importance of digital security in modern governance. These cyber risks have become a significant concern for county governments nationwide, as they handle sensitive data and critical infrastructure that are attractive targets for cybercriminals.

Despite these obstacles, the division has been successful in effectively mitigating premium increases for excess insurance. Risk Management employs various strategies to keep these increases in check, such as leveraging strong relationships with insurance brokers to negotiate favorable terms, exploring alternative risk transfer mechanisms, including higher deductibles or self-insured retentions where appropriate, and continuously improving claims management processes to maintain a favorable loss history. These efforts have resulted in more stable and predictable insurance costs for Polk County, allowing for better budgeting and financial planning. In addition to these efforts, Risk Management has also expanded its safety staff to better support the various divisions of the County. This expansion aims to ensure a safe working environment not only for employees but also for visitors and guests.

On the employee health and wellness front, Polk County has demonstrated remarkable success in managing ever-increasing healthcare costs while simultaneously improving health outcomes for its employees. This achievement is evidenced by the County's ability to maintain stable premiums for employees, spouses, and dependents for three consecutive years. The County continues to introduce innovative employee wellness initiatives in partnership with various organizations. A standout feature of the employee wellness program is the onsite Employee Wellness Clinic, which continues to provide high-quality medical care at no cost to employees and their families. These efforts have garnered national recognition, with Polk County receiving Aetna's prestigious "Platinum" workplace well-being programming award in both 2023 and 2024. In addition, the County was awarded the 2024 Platinum level workplace wellness award from

the Wellness Council of America (WELCOA), further cementing its commitment to employee health and well-being.

As the Risk Management Division looks ahead to 2025 and beyond, it remains steadfast in its commitment to support the mission and vision of Polk County Government, continuing its efforts in effective risk management, healthcare cost control, and promotion of employee wellness and safety. The division's ability to navigate complex challenges, from cyber liability to workplace safety, positions Polk County well for future success in an ever-evolving risk landscape.

Budget and Management Services

Program Number:	4
Result Area:	Good Government
Division:	Budget & Management Services Division
Section:	N/A

I. Program Offer Description:

The mission of the Budget and Management Services Division is to promote the productive delivery of public services through budget planning and management. The Division will continue to do this by striving to provide quality budgets, prudent financial management, effective strategic planning, and consistent monitoring/regulatory services that support the priorities and policies of the leadership in addressing the needs of the County. In addition, the Division ensures compliance with all statutory requirements as well as local policies in regards to the budget process.

II. Contribution to Result:

The values of the Budget and Management Services Division include: 1) consistency in application of restrictions, policies, and controls; 2) timely communication of restrictions, policies, and controls; 3) fiscally-responsible, accurate, and realistic information; 4) informed decision making; 5) transparency; 6) integrity and ethics. The Division contributes to all factors and strategies of the Good Government results area as shown below:

1. Accountability to Residents Factor and Open Environment, Strategy #1: the Division meets the strategy of creating and enhancing clear, interactive channels of information on County programs, services, and results by communicating information to coworkers and residents in numerous formats including a web page that gives residents access to information on the adopted budget and public hearings establishing the adopted budget, as well as multiple printed documents, such as the Biennial Budget book, Community Investment Program, and the County Manager's budget message.

2. Fiscal Stewardship Factor and Managing for Results, Strategy #2: Each program budget has performance objectives, indicators, and measures to be able to see how the program is performing.

3. Fiscal Stewardship Factor and Total Asset Management, Strategy #3: Being fiscally-responsible and ensuring taxpayer dollars are utilized appropriately through Activity Based Cost Accounting, budgetary analysis, five-year forecasting, the five-year Community Investment Program, and a Biennial Budget. The Division regularly conducts user fee studies to help ensure what is charged for services is justified.

4. Competent Staff and Fiscal Stewardship Factors and Total Asset Management and Employment Destination, Strategies #3 and #5: Creating government efficiencies with new innovations and competent staff. Continuous improvement on the new budget software and financial system that combines numerous separate stand-alone systems into a single system. Also, staff competency is enhanced by meeting regularly for discussion and training on important issues.

5. Statesmanship Factor and Visionary Leadership, Strategy #4: Coordinating the budget process, coordinating the Strategic Planning process, and working with all Divisions to ensure that the budget covers all expenditures in the three areas that policy mandates cannot be overspent: Fund, Division, and Capital.

6. Statesmanship Factor and Organizational Communication, Strategy #6: the Division promotes intra-government communications to maximize employee efficiency across organizational lines by communicating and working with other Departments, Divisions, and Elected Officials to develop and create budget and revenue forecasts.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1 Continue to provide a work product that: 1) Meets the priorities and needs of stakeholders; 2) Is recognized as exceeding expected professional standards; 3) Assists divisions in providing accurate, realistic, and timely budget and financial information
2 Maintain professional working relationships with all stakeholders
3 Improve provision of long term economic and financial planning
4 Link the budget to the Strategic Plan
5 Use technology for continuous improvement in quality and efficiency in the budget process
6 Enhance the capacity for management analysis
7 Coordinate and Administer the County's Tax Exemption Ordinance, Polk County Business Incentive program, and Qualified Target Industry program
8 Design and implement infrastructure, beautification, and mobility projects in support of Polk County's Eloise CRA

Budget and Management Services

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of training sessions provided to County fiscal staff	2,4,5	5	3	3	3
# of CIP/Budget transfers/amendments processed	1,2,6	70	150	150	150
# of PCIP agreements monitored	7	21	21	21	22
# of PCIP new agreements	7	2	4	2	2
# of projects coordinated for the Eloise CRA	8	6	3	3	3
Effectiveness Indicators:					
GFOA Distinguished Budget Presentation Award	1,3	1	1	1	1
% satisfaction of employees of trainings	1,2,5	N/A	90%	90%	90%
Efficiency Indicators:					
Ratio of Budget Analyst to Budget (Millions)	3,6	1/$304	1/$318	1/$373	1/$373

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		10.00	10.00	10.00	10.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		1,036,895	1,424,544	1,432,136	1,481,801
Eloise CRA Trust-Agency Funds		21,491	31,767	36,557	38,122
Cash/Fund Balance Forward		0	0	121,436	0
Charges For Services		1,681	0	0	0
Taxes		62,958	80,872	87,949	89,465
	Total Program	1,123,025	1,537,183	1,678,078	1,609,388
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		1,101,534	1,505,416	1,641,521	1,571,266
Eloise CRA Trust-Agency Funds		21,491	31,767	36,557	38,122
	Total Program	1,123,025	1,537,183	1,678,078	1,609,388
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		881,601	1,115,084	1,114,118	1,160,926
Operating Expenses		238,491	422,099	563,960	448,462
Debt Service		2,933	0	0	0
	Total Program	1,123,025	1,537,183	1,678,078	1,609,388

Procurement

Program Number:	131
Result Area:	Good Government
Division:	Procurement
Section:	N/A

I. Program Offer Description:

Support Polk County Government productivity, innovation, quality service provision, and efficiency through the procurement of services and products. The Procurement program is mandated by Florida Statue 125.74.

II. Contribution to Result:

The Polk County Procurement program contributes to the factors and strategies of the Good Government results area as shown below:

1. Customer Service
• Finding the most effective way to meet customers' needs while at the same time protecting the integrity of the procurement process
• Creating collaborative partnerships with divisions to better define their needs and the way to meet those needs from a best value perspective
• Best value: obtaining services and products that are a best value (equitable and fair) to the residents from both a financial and quality perspective

2. Professionalism
• A thorough understanding of the intricacies of procurement using sound judgement to best operate within the procurement system of the State
• Make procurement as easy as possible
• Integrity of the procurement process
• Treating vendors and internal customers in a respectful, equitable, and fair manner
• Transparency of the process to all involved

3. One Organization
• Mutual understanding
• Open honest communication
• A trusted partnership between procurement and its customers
• A shared responsibility for the quality and efficiency of the procurement process

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State (X) Local ( )**

III. Performance Objectives:

1	Continue to improve the professionalism of procurement staff
2	Improve the organizational understanding of the intricacies and requirements of procurement regulations
3	Continue communications between procurement and divisions
4	Continue to add value to procurement requests by determining alternative methods, more precise requests, or other tools that result in better outcomes for the customer

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of trainings provided to division staff	1,2,3,4	347	600	600	600
# of division meetings attended	1,2,3,4	84	96	84	84
# of solicitations processed	1,2,3,4	650	900	700	700
# of solicitations per specialist	1,2,3,4	130	129	116	116
# of contracts/agenda items written	1,2,3,4	197	200	200	200
# of vendors trained	1,2,3,4	32	30	30	30

Significant Changes

There are no significant changes to this program.

Procurement

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		13.00	13.00	13.00	13.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		1,107,830	1,397,806	1,399,820	1,452,719
Fire Rescue Funds		44,579	47,616	49,080	51,106
Transportation Millage Fund		0	108,943	113,564	118,334
Utilities Operating Funds		112,551	104,857	104,333	108,696
Cash/Fund Balance Forward		0	0	20,000	0
Miscellaneous		130,128	152,500	152,500	152,500
	Total Program	1,395,088	1,811,722	1,839,297	1,883,355

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		1,237,958	1,550,306	1,572,320	1,605,219
Fire Rescue Funds		44,579	47,616	49,080	51,106
Transportation Millage Fund		0	108,943	113,564	118,334
Utilities Operating Funds		112,551	104,857	104,333	108,696
	Total Program	1,395,088	1,811,722	1,839,297	1,883,355

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		1,131,296	1,371,809	1,365,001	1,421,855
Operating Expenses		195,569	439,913	474,296	461,500
Debt Service		68,223	0	0	0
	Total Program	1,395,088	1,811,722	1,839,297	1,883,355

Communications

Program Number:	5
Result Area:	Good Government
Division:	Communications
Section:	N/A

I. Program Offer Description:

Communications provides residents and visitors timely information related to government programs and services, including emergency information. The division provides strategic communications counsel and collateral support to commissioners, administration, and all divisions. It strives to engage the community using traditional and digital tools, including public meetings, special events, publications, newspaper, electronic, and social media. Website content, printed documents, email, advertising, and other forms of public information are utilized. Additionally, the Communications division manages the County's switchboard, employee communications, and crisis communications response during public safety emergencies.

II. Contribution to Result:

Communications provides access to County government through:
- Coordination of public meetings and special events
- News releases and media alerts
- E-newsletters and social media (Facebook/Twitter/YouTube/Instagram, etc.)
- Radio/TV/Newspapers
- Public information campaigns and brochures/other materials
- Annual Report and Directory of Services publications
- Website content
- Provide speakers for community organizations
- Facilitate resident engagement during Board meetings

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Promote programs, educate, and communicate County services and amenities to all residents and visitors
2 Enhance the credibility of Polk County Government

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Press Releases/Media Advisories/Blog Posts	1,2	229	200	250	250
# of Other Informative Materials Published	1,2	65	300	100	100
# of Switchboard Calls	1,2	56,973	50,000	55,000	55,000
# of county website page views	1,2	3,356,804	4,250,000	4,250,000	4,250,000
# of FYI Polk Messages received	1,2	23,338	18,000	24,000	24,000
# of Facebook Followers	1,2	126,469	114,000	130,000	130,000
# of Nextdoor Posts	1,2	131	156	160	160
# of Twitter Followers	1,2	22,883	24,000	24,000	24,000
# of email publications sent	1,2	87	100	100	100
# of email contacts for newsletters & division information	1,2	138,213	90,000	140,000	140,000
# of hours of Fire Rescue PIO on call/crisis communications	1,2	113	75	120	120

Significant Changes

There are no significant changes to this program.

Communications

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		12.00	12.00	12.00	12.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		1,016,474	1,303,227	1,520,814	1,572,759
Special Revenue Grants		25,321	34,972	32,399	33,742
Fire Rescue Funds		78,776	196,197	195,161	203,398
Indigent Health Care Funds		38,917	42,922	48,305	50,390
Leisure Services MSTU Funds		0	42,257	43,475	45,351
Stormwater MSTU		0	42,257	43,475	45,351
Solid Waste Funds		42,105	44,966	41,867	43,603
Utilities Operating Funds		19,461	21,461	24,153	25,195
Employee Health Insurance Fund		41,927	44,966	41,867	43,603
Interest		(309)	0	0	0
Miscellaneous		7,813	17,297	17,297	17,297
Others (Centrl I/D Inkind/Othr)		6,452	0	0	0
	Total Program	1,276,937	1,790,522	2,008,813	2,080,689
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		1,030,440	1,320,524	1,538,111	1,590,056
Special Revenue Grants		25,321	34,972	32,399	33,742
Fire Rescue Funds		78,766	196,197	195,161	203,398
Indigent Health Care Funds		38,917	42,922	48,305	50,390
Leisure Services MSTU Funds		0	42,257	43,475	45,351
Stormwater MSTU		0	42,257	43,475	45,351
Solid Waste Funds		42,105	44,966	41,867	43,603
Utilities Operating Funds		19,461	21,461	24,153	25,195
Employee Health Insurance Fund		41,927	44,966	41,867	43,603
	Total Program	1,276,937	1,790,522	2,008,813	2,080,689
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		776,313	1,254,858	1,282,582	1,336,420
Operating Expenses		493,009	533,164	723,731	741,769
Capital Expenses		6,452	2,500	2,500	2,500
Debt Service		1,163	0	0	0
	Total Program	1,276,937	1,790,522	2,008,813	2,080,689

PGTV

Program Number:	313
Result Area:	Good Government
Division:	Communications
Section:	N/A

I. Program Offer Description:

PGTV is an award-winning government television station that informs Polk County residents and visitors through live, unedited board meetings, public hearings, and community forums. This ensures government's message is delivered accurately and quickly to residents and its stakeholders. PGTV also includes local news, analysis, special features, and perspectives highlighting the diverse civic and cultural landscape of Polk County. The programs educate and protect residents with public safety and disaster preparedness/recovery information.
It is the only dedicated media source for the County. PGTV is available on Spectrum, Comcast, and Frontier cable channels. Programming is also available live on the web (www.polk-county.net), which includes a robust archive of thousands of programs available on demand, Roku, Apple TV, and a YouTube channel.

II. Contribution to Result:

PGTV creates informative videos that promote programs and services with direct resident impact. During disasters, PGTV airs live briefings and dedicated updates. Innovative "short-format" segments, five to ten minutes long, are available as video on demand on the County's website and YouTube. It also provides equipment technical support, PA/AV support, and PA setup for all divisions.
PGTV provides strategic leadership incorporating technology and message delivery to expand viewership beyond television, with webinars and social media (Facebook, Twitter, YouTube) videos. Computer webinars use PGTV equipment with new technology to give residents ultimate convenience through interactive participation from their homes, reaching residents who might not know about PGTV. PCTSM has capitalized on the ability to offer PGTV as a partner for event exposure and coverage and professional video services to promote the organizer and its event.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Televise live, unedited board meetings, public hearings, and community forums
2 Local news, analysis, special features, and perspectives highlighting the diverse civic and cultural landscape of the

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Proposed FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Live Boardroom Meetings	1	108	110	120	120
# of original programs produced	1,2	40	380	350	350
# of Truck and off-site productions	1,2	63	40	45	45
# of programs watched online	1,2	454,762	400,000	450,000	450,000
# of Billboard slides created	2	957	1,200	1,200	1,200

Significant Changes

There are no significant changes to this program.

PGTV

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		7.00	7.00	7.00	7.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		671,181	799,874	877,751	882,789
Cash/Fund Balance Forward		0	100,000	0	0
Charges For Services		(11)	0	0	0
Interfund Transfer		54,000	54,000	54,000	54,000
Miscellaneous		12,487	10,000	10,000	10,000
	Total Program	737,657	963,874	941,751	946,789

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		737,657	963,874	941,751	946,789
	Total Program	737,657	963,874	941,751	946,789

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		508,557	571,968	596,029	620,828
Operating Expenses		229,100	261,906	333,222	325,961
Capital Expenses		0	130,000	12,500	0
	Total Program	737,657	963,874	941,751	946,789

County Attorney

Program Number:	20
Result Area:	Good Government
Division:	County Attorney Division
Section:	N/A

I. Program Offer Description:

As mandated by the Polk County Charter, the County Attorney's Office (CAO) functions as a "department of legal services" and provides advice, counsel, and representation in litigation and non-litigation matters to the BoCC, County Manager, all County Divisions, all County lay boards, committees, and authorities, and to Constitutional Officers as requested.

POLK COUNTY CHARTER AS AMENDED - NOVEMBER 4, 2008

There shall be a department of legal services directed by an attorney appointed by the Board of County Commissioners. The County Attorney shall be responsible to the BoCC and may be discharged by the Board by a majority vote. The Board shall have the power and authority to acquire other necessary legal services to carry out the duties and responsibilities of county government.

II. Contribution to Result:

The CAO contributes to the Good Government Result by:

1. FISCAL STEWARDSHIP: The CAO provides legal services to the County which, according to the 2023 figures, numbers 787,404 residents. The office returned to seven attorneys in FY 23/24 to aid in maintaining high customer service standards and quality of work. Support staff decreased to two during FY 23/24. In FY 24/25, attorneys are anticipated to log approximately 14,560 hours at an average cost of $82.14 per hour including benefits for a combined total of $1,348,984 for the year. The cost to provide those services with outside counsel at a conservative local rate of $275.00 per hour would have cost the County $4,004,000 for the same number of hours, reflecting a savings of over $2,565,016 by the doing legal work in-house.

2. CITIZEN ACCOUNTABLITY: Members of the CAO provide advice to over 26 lay boards; attend and provide input at public meetings; regularly attend individual meetings with members of the public; attend division level meetings; review and update materials on Polk County's website; and review every agenda item to insure that the information presented to the public is clear, concise, accurate, and informative. The CA personally responds to telephone and email inquiries in a prompt manner, as well as meeting with walk-in members of the public . Presentations at public hearings inform the public regarding settlement of lawsuits, adoption of ordinances, and levying of assessments and taxes.

3. STATESMANSHIP: The CAO works closely with the CM and the BoCC in the development and implementation of the County's Strategic Plan. Input is provided annually on legal issues raised by proposed legislative changes. Legal advice and assistance provided to organizations such as the TPO, Transit Authority, and Citizens Healthcare Oversight Committee advance programs of importance to both the County and its many municipalities. Tangible results of the services provided by the CAO are seen daily by residents in the form of new road capacity, enhanced transit services, code enforcement, and expanded healthcare opportunities.

4. ENHANCING STAFF COMPETENCY AND WORKFORCE PLANNING: As mandated by the Florida Bar, all CAO attorneys meet Continuing Legal Education (CLE) requirements each year.

This Program is:	**Not Mandated ( )**	**Mandated:**	**Federal ( )**	**State ( )**	**Local (X)**

III. Performance Objectives:

1. Provide quality legal representation to clients in an efficient, timely, cost-effective manner
2. Provide timely review and approval of all agenda items, contracts, agreements, ordinances, and resolutions which come before the Board for consideration
3. Attend and provide legal counsel to the Board at all scheduled meetings, workshops, and agenda sessions; to 26 standing committees and boards; to competitive selection committees as directed by the County Manager; and to special
4. Provide representation and litigation support in civil actions and administrative hearings in which Polk County is either a plaintiff or defendant including environmental permitting, eminent domain, inverse condemnation, quiet title, foreclosure, bankruptcy, injunctive, or declaratory judgement actions
5. Retain and monitor outside counsel chosen to represent the County in complex, time consuming, and voluminous legal matters and litigation in which the County is a party including bond issues, eminent domain, personal injury, workers compensation, employment discrimination, labor law, and environment issues

County Attorney

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of public meetings of boards and commissions attended	1,3	302	302	302	302
Total attorney hours (in house)	1-4	12,480	12,480	14,560	14,560
Effectiveness Indicators:					
Total attorney hours	1-4	12,480	12,480	14,560	14,560
Cost of attorney hours (in house)	1-4	$1,025,107	$1,172,746	$1,348,984	$1,403,875
Market value of attorney hours at $275/hr	5	$3,432,000	$3,432,000	$4,004,000	$4,004,000
Net cost avoidance to County	1	($2,406,893)	($2,259,254)	($2,565,016)	($2,600,125)

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		9.00	9.00	9.00	9.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		1,606,826	2,389,814	2,432,124	2,493,198
Solid Waste Funds		0	59,443	0	0
Utilities Operating Funds		0	108,977	0	0
Miscellaneous		5,912	300	300	300
	Total Program	1,612,738	2,558,534	2,432,424	2,493,498
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		1,612,738	2,390,114	2,432,424	2,493,498
Solid Waste Funds		0	59,443	0	0
Utilities Operating Funds		0	108,977	0	0
	Total Program	1,612,738	2,558,534	2,432,424	2,493,498
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		1,197,059	1,549,929	1,398,890	1,456,158
Operating Expenses		415,679	1,008,605	1,033,534	1,037,340
	Total Program	1,612,738	2,558,534	2,432,424	2,493,498

Benefits

Program Number:	128
Result Area:	Good Government
Division:	Equity and Human Resources
Section:	Benefits

I. Program Offer Description:

The Benefits program provides benefit administration, Florida Retirement System (FRS), and self-service benefits for the Board of County Commissioners, Supervisor of Elections, Court Administration, Public Defender, and State Attorney agencies. Vital services include the timely processing of public records requests for service groups, state agencies, legal counsels, media, and residents while ensuring proper governance and compliance with Florida Statutes. This program also provides the administration of the FRS that includes the pension and investment plans as well as traditional, disability, early retirements, and the Deferred Retirement Option Program (DROP). The program processes and maintains benefit elections for employees including holding an annual open enrollment and ensures procedures and processes are compliant with County and IRS policies, accounting rules, and statutes. This program also serves as the liaison for legal depositions for workers' compensation, employee disputes, and other lawsuits.

II. Contribution to Result:

Compensation and Benefits takes a holistic approach to address the strategies as outlined below:

Promote Active Resident Connection with County Personnel and Results: Compensation and Benefits is the custodian of all personnel records for the BoCC. Consistent immediate response to public record requests for service groups, state agencies, legal counsels, media, and residents with clear and concise answers while ensuring proper governance and compliance with the Florida Statutes and the Sunshine State Law.

Improve Government Performance by Managing for Results: Provide salary surveys to benchmark with others in public/private inclusive to ensure compensation offers salary/benefits to hire/retain quality workforce. Compensation and Benefits utilizes the Oracle Cloud financial system in the HR/payroll section through audits to ensure procedures/processes are compliant with County policies, accounting rules, and statutes.

Total Asset Utilization both Fixed and Human Capital Assets: Maintain position control (tracking employee movement) to ensure hiring does not overspend budget or waste budget dollars. Utilize the County's web site to efficiently communicate vital information such as salary schedules, job descriptions, and pay grades and by doing this cuts costs of staff. Make use of volunteers for clerical-related duties during times of excessive workload to aid staff to address essential needs of residents. Sharing salary surveys with Public and Private Entities continues to keep the BoCC competitive in the marketplace.

Provide Strategic & Visionary Leadership: Participation in organizations that provide tools/vision of stellar services to enhance the vision of utilizing cutting edge tools and technologies that allow the County to compete with public and private sector employees. Streamline processes in all areas of payroll, compensation, and benefit administration

Enhance Polk as an Employment Destination: Recognizing the size of Polk County and changing demographics in the workforce, this program implemented Self Service to empower employees. Self Service has resulted in a savings for residents. Provide competitive salaries and benefits to remain a County of Choice by appealing to high quality candidates both in and outside Polk County. Conduct employee engagement surveys to discern engagement as it relates to employment/bottom line

Streamline & Enhance Communication: Providing a customer service survey for Human Resources enhances HR to explore innovative and beneficial ways to improve ways of doing business.

Ensure Sound Fiscal Management of Public Funds: Protect public assets through knowledge of laws/rules for payroll, benefits, FMLA, Workers' Compensation, etc. Provide documentation for reimbursing state/federal entities for spending during disasters and audit trail of dollars spent on pass-thru state and federal programs such as HUD, UIB, Child Support, etc.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Process new hires efficiently to effectively conduct the administration of employee benefits
2 Process all benefits documents in a timely manner with accuracy
3 Evaluate opportunities for benefit processing improvements
4 Coordinate all aspects of the DROP program

Benefits

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of pension and investment plan enrollees	3	453	500	525	525
# of employees processed in the DROP Program	4	21	35	40	40
# of new hires processed	1	457	500	525	525
Effectiveness Indicators:					
% of customers rating program as satisfactory	1,2,4	98%	98%	98%	98%
Efficiency Indicators:					
Ratio staffing: employees	1,2,4	3:2300	3:2300	3:2500	3:2500

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		4.30	4.30	4.30	4.30
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		176,285	218,772	247,696	254,293
Employee Health Insurance Fund		219,932	251,326	271,487	281,799
	Total Program	396,217	470,098	519,183	536,092
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		176,285	218,772	247,696	254,293
Employee Health Insurance Fund		219,932	251,326	271,487	281,799
	Total Program	396,217	470,098	519,183	536,092
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		307,318	340,848	364,502	379,825
Operating Expenses		88,899	129,250	154,681	156,267
	Total Program	396,217	470,098	519,183	536,092

Employee Relations

Program Number:	1552
Result Area:	Good Government
Division:	Equity and Human Resources
Section:	Employee Relations

I. Program Offer Description:

The Employee Relations Program enhances the quality of life for people throughout Polk County by providing management and supervision of the County's employee relations and labor relations functions, developing and enforcing County policies and procedures to ensure ethical conduct, and efficient and courteous service by employees to fellow citizens and coworkers.

II. Contribution to Result:

Statesmanship: Employee Relations provides prompt, courteous, and responsive service to all BoCC employees and external customers. The Division has implemented a policy that requires this same conduct and service of all County employees which is consistently enforced at all levels of the organization, including management.
Fiscal Stewardship: Properly administers the County's affairs. Uses BoCC funds and resources efficiently, keeps funds and assets safe. Properly maintains equipment to ensure longevity and better use through continuous monitoring and tracking of all resources and equipment used and funds spent. It also ensures proper discipline for misuse and abuse of such County assets, including discipline for employees who have preventable accidents while driving the County's vehicles.
Competent Staff: Employs an educated, trained, bright, and diverse staff by hiring college degreed staff when necessary and possible and providing updated training and continuing education courses/workshops applicable to duties and responsibilities.
Resident Accountability: Displays commitment to the obligation to provide a system of good government to the residents of Polk County by implementing and enforcing policies, rules, and procedures in the County's Employee Handbook to ensure employees fulfill their job duties and responsibilities of providing superior public service.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Maintain organizational compliance with employment laws, County policies, and collective bargaining agreements
2	Minimize potential legal/financial liabilities relative to employment issues
3	Maintain work environment, that encourages stability, productivity, quality service, and cost effectiveness

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# collective bargaining agreements negotiated	1,2,3	1	3	2	2
# of grievances filed	1,2	10	15	10	10
# of grievances taken to arbitration	1,2	2	4	2	2
# of unemployment compensation claims filed/responded to	1,2	63	30	60	60
# of Management consultations	1,2,3	60	60	45	45
Effectiveness Indicators:					
# of grievances taken to arbitration and modified	1,2	-	-	-	-
# positive drug tests with action taken	1,2	5	-	-	-
Efficiency Indicator:					
% of grievances resolved without arbitration	2,3	80%	100%	100%	100%

Significant Changes

There are no significant changes to this program.

Employee Relations

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		2.00	2.00	2.00	2.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		215,820	232,521	251,194	260,418
	Total Program	215,820	232,521	251,194	260,418
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		215,820	232,521	251,194	260,418
	Total Program	215,820	232,521	251,194	260,418
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		183,338	182,544	196,298	204,374
Operating Expenses		32,482	49,977	54,896	56,044
	Total Program	215,820	232,521	251,194	260,418

Employment Services

Program Number:	129
Result Area:	Good Government
Division:	Equity and Human Resources
Section:	N/A

I. Program Offer Description:

Polk County Human Resources Employment Services section's foundational strategy is to attract, retain, and recruit top talent. The goal is to employ highly-qualified candidates and a diverse workforce to empower the BoCC and to build residents' trust to the level that they agree that government is well run and is a good steward of their tax dollars. Utilizing best practices, innovative approaches, and a solid applicant pipeline fosters a positive environment with all employees, building pride in the workplace with leaders aiding in future retention. Employment Services partners with staff, division directors, and executive leadership in building recruitment and compensation strategies that fully support the organization.

II. Contribution to Result:

1. PROMOTE AND REINFORCE ASSET AND RESOURCE MANAGEMENT by building on programs through sourcing and recruiting through various avenues including high schools, colleges and universities, career fairs, and other recruiting resources. This will ensure that the BOCC employee population matches Polk County's population. Create employment opportunities through proactive recruitment strategizing with leaders and building employment pipelines

2. CREATE AND ENHANCE CLEAR, INTERACTIVE CHANNELS OF INFORMATION by providing and utilizing online resources such as iRecruitment, which is an Oracle software program. This resource allows the division to monitor, review, and maintain critical data relating to job postings, interviewing, and hiring. Build a culture of recruitment through referrals generated by existing employees and implement a formal referral program so that current Polk County employees may show their pride for the County and refer applicants

3. HAVE TOTAL ASSET UTILIZATION WITH FIXED HUMAN CAPITAL ASSETS by building programs/processes internally which promote hiring/relating top talent by constantly benchmarking best practices through private industry and County government so that Polk County utilizes its human capital to the fullest and hires the best and the brightest

4. PROVIDE STRATEGIC VISIONARY LEADERSHIP THROUGH HIRING/RETENTION BEST PRACTICES by recruiting and training hiring managers on general human resources processes and interviewing techniques so that future County leaders demonstrate versatility and responsibility for achieving the best in their division, modeling those behaviors for their employees. Become an employee destination of choice by researching, recruiting, and maintaining staffing policy and practices that are comparable to and/or exceeds that of other surrounding counties. Provide work/life balance to all employees allowing BOCC to maintain the County of Choice distinction

5. STREAMLINE ORGANIZATIONAL COMMUNICATION by meeting with hiring managers in the initial phases of constructing a recruitment plan to gain insight to the hiring unit's needs and to clarify the services the Staffing/Retention unit can offer. The staffing unit will follow up by phone, email, or personal site visits to provide updates on the applications received, implement a new hire 60-day follow up instrument to ensure employees are succeeding, and create an internal communication process so that there is a clear path for employees to follow with hiring, promotions, and retention.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Provide strategic recruitment process and practices in the Human Resources Division
2	Continued recruitment efforts to build a solid candidate pool and retain top talent
3	Build diversity program

Employment Services

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of positions turned over annually	1	578	563	400	350
# of vacant positions per month (average)	1	298	398	200	200
# of positions posted annually	1	604	3,575	500	500
# of applicants interviewed annually	1	1,546	1,865	1,750	1,800
# of new hires annually (including transfers/promotions)	1,3	512	562	500	515
# of positions filled by minorities (new hires)	1,3	208	213	250	300
# of transfers/promotions	1,3	112	325	300	315
# of Job Fairs/Career Fairs	2	36	35	40	50
# of job descriptions developed/revised	1,2	50	225	175	180
# of position classification reviews performed	1,2	47	225	100	115
# of PAF's processed	1	633	1,345	1,350	1,500
Effectiveness Indicators:					
% of vacant positions posted within two days of receipt	1	100%	100%	100%	100%
# of days from receipt of job requisition to posting	3	1	1	1	1
% of positions filled by minorities (new hires)	1,3	43%	37%	40%	48%
% of positions filled by minorities (transfers/promotions)	1,3	27%	37%	37%	35%
% of PAFs processed correctly	1,3	100%	100%	100%	100%
Efficiency Indicators:					
Cost per new hire and transfer/promotion	1	$1,500	$1,250	$1,375	$1,500

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		6.70	6.70	6.70	6.70

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		665,826	779,012	802,076	830,613
	Total Program	665,826	779,012	802,076	830,613

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		665,826	779,012	802,076	830,613
	Total Program	665,826	779,012	802,076	830,613

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		570,922	611,892	627,914	654,059
Operating Expenses		93,121	167,120	171,762	174,154
Debt Service		1,783	0	2,400	2,400
	Total Program	665,826	779,012	802,076	830,613

Organization & Talent Development

Program Number:	408
Result Area:	Good Government
Division:	Equity and Human Resources
Section:	N/A

I. Program Offer Description:

The purpose is to develop and support organizational effectiveness by facilitating employee engagement, fostering a positive work climate, improving team effectiveness, advancing job knowledge and skills, and providing ongoing learning and development opportunities for County employees, leaders, and teams. Organizational Talent Developement (OTD) supports and facilitates collaborative and innovative large scale change and continuous improvement efforts Countywide to ensure people, processes, and systems interact effectively and to sustain a high performing, customer-focused organization.

II. Contribution to Result:

Every element of OTD is aligned with Good Government strategies and priorities. Additionally, OTD impacts each of the key result areas with effective programs designed to improve the capabilities of employees and processes throughout the County. OTD's dedication to the excellence of its programs has earned it numerous awards at local and national levels.
IMPROVE SERVICE AND PERFORMANCE
A variety of professional developments programs are offered throughout the year to assist employees in the improvement of their skills in the areas of customer service, computer applications, process improvements, project management, safety, diversity, and improved communication.
EMPLOYMENT DESTINATION
"Opportunities for growth and development" is on the short list of what most employees want from their place of employment. OTD's Employee Development Programs offers approximately 100 ground-based courses to enhance skills and abilities crucial to all the result areas. OTD's substantive course offerings have attracted many County employees from other constitutional agencies. A virtual calendar containing the course schedule and other development information is available to all employees online. OTD also shepherds the KUDOS program which gives employees a mechanism to share positive feedback and enable the building of a values based culture. OTD's programs are important to the recruitment and retention of a quality staff and to foster the perception that Polk County is a desirable employment destination.
OTD's New Employee Orientation (NEO) consistently receives extremely high marks from participants. NEO is a valuable way to enable new employees to become comfortable and productive as soon as possible, while demonstrating Polk's commitment to employee growth and development. Management facilitates discussions on the BoCC's mission, vision, and values with the employees to get their understanding and support. NEO also includes a high-quality customer service training component.
RESPONSIBLE, VISIONARY LEADERSHIP
A systematic Succession Planning process, another of the BoCC's award winning programs, has been developed and deployed by OTD for many positions. Each of the Succession Plan candidates creates an Individual Development Plan (IDP) to assist them by sharpening their capabilities and skills. The process repeats every three years to assure progress is being made in developing future leadership and that critical institutional knowledge is maintained in light of retirements. Additionally, OTD offers the Emerging Leaders Program (ELP), access to the Florida Certified Public Manager (CPM) certification program, and other programs specific to supervisors and directors.
IMPROVE ORGANIZATIONAL COMMUNICATION
OTD designs and administers the Employee Engagement Survey process every few years and works with leadership to respond to the results as needed, as well as to communicate results to employees.
EXCELLENCE IN EXECUTION AND RESULTS
Employees are the biggest cost/investment in Polk government and they are the most significant factor in delivering the results citizens expect. OTD provides mission critical "maintenance and upgrades" for these human assets as evidenced by the feedback employee's provide post-program.
IMPROVE SERVICE AND PERFORMANCE
A variety of professional development programs are offered throughout the year to assist employees in the improvement of their skills in the areas of customer service, computer applications, process improvements, project management, safety, diversity, and improved communication.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Develop and support systematic plans to broaden employee skills, knowledge, and competencies through formal training and blended learning experiences aligned with the County's mission, values, and objectives
2	Support leaders and employees in developing a culture of employee engagement which is dedicated to excellence and exceptional customer service
3	Develop and facilitate virtual professional development programs to increase team member accessibility to opportunities to increase capabilities in the eight dimensions of wellbeing
4	Implement quality management and improvement processes that engage employees and effectively promote cross-functional team-based problem solving
5	Develop and facilitate a leadership development process that builds the depth and strength of future organizational leadership

Organization & Talent Development

IV. Measures:

	Key Obj.	Actual 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of programs	1	77	175	100	120
# of course participants	1	783	1,765	1,000	1,200
# of new hires participating in new employee orientation	1	292	275	300	300
# of virtual education programs	3	30	50	50	75
# of employees participating in employee survey	2,4	-	2,100	2,100	2,100
# of Certified Public Manager Program candidates	4	5	9	25	25
# of Succession Plan candidates	5	18	25	25	25
# of Emerging Leader Program Candidates	5	-	-	25	25
Effectiveness Indicators:					
Employee satisfaction rating with overall learning experience (1-5 scale)	1	4.72	4.71	4.71	4.71
# of new employees who believe the orientation program improved their customer service skills	2	97%	95%	95%	95%
# of Certified Public Manager Program graduates	4	0	9	0	25
# of Succession Management Planning graduates	4,5	0	0	18	25
# of Emerging Leader Program graduates	5	0	0	0	25
Efficiency Indicators:					
# of surveys completed to total workforce	1	75%	75%	80%	80%

Significant Changes

This year, OTD is hosting its own BoCC Cohort of the Certified Public Manager program (for management staff) through the Florida State University. Additionally, the team is conducting an Emerging Leaders and a Succession Management Development program within the same fiscal year. Therefore, the budget has increased approximately $124,692 due to these new programs.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		3.00	3.00	3.00	3.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		447,434	658,467	783,159	797,519
Miscellaneous		750	0	0	0
	Total Program	448,184	658,467	783,159	797,519
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		448,184	658,467	783,159	797,519
	Total Program	448,184	658,467	783,159	797,519
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		216,823	347,129	353,005	365,619
Operating Expenses		230,526	311,338	429,154	430,900
Debt Service		835	0	1,000	1,000
	Total Program	448,184	658,467	783,159	797,519

Equal Opportunity

Program Number:	56
Result Area:	Good Government
Division:	Equity and Human Resources
Section:	Office of Equal Opportunity

I. Program Offer Description:

The Equal Opportunity Office (EO) enhances the quality of life for the residents, customers, and employees of Polk County by providing equal opportunity and fair treatment in County services, employment, programs, and activities to ensure County government compliance with federal, state, and local EO/employment laws, regulations, and policies. This program helps prevent and/or reduce lawsuits against the County, as well as saves the taxpayers money by avoiding the expensive costs of outside attorneys and fees. The EO program uses proactive measures such as education, training, consultation/advisement, and mediation to prevent and/or reduce complaints internally and externally, protecting the County from bad publicity and poor image. The EO staff works closely with employees and residents to be proactive, rather than reactive, in addressing concerns or perceptions to prevent them from escalating into complaints or lawsuits.

II. Contribution to Result:

The EO program contributes to the Good Government result area by:
PROMOTING ACTIVE RESIDENT CONNECTION W/COUNTY PERSONNEL & RESULTS:
Via the Community Relations Advisory Council, EO conducts monthly meetings with residents, including community leaders from all five County districts, to address the interests and needs of the people in their communities. These meetings with residents have resulted in the County gaining the trust and respect of residents and the residents feeling like they have a voice. The County also benefits by getting good advice and assistance from residents in creating educational programs, projects, and campaigns devoted to the prevention and/or elimination of racial tension, intolerances, and all forms of discrimination in Polk County, thus, preventing and/or eliminating costly discrimination lawsuits. EO also conducts workshops and speaking engagements in the community presenting information about the County, equal opportunity/employment laws, and diversity affairs.
IMPROVING GOVERNMENT PERFORMANCE BY MANAGING FOR RESULTS:
EO's proactive measures, such as employment law education and updates, diversity awareness training, consultations with employees and external customers, and mediations, contribute significantly to the organization's performance and results. EO has kept the organization compliant with local, state, and federal employment laws, preventing expensive legal fees and poor public image. Since the EO program's inception, the County has not been subjected to a discrimination lawsuit. Additionally, EO has consistently reduced the number of federal and state complaints over the previous year. Through creative and aggressive diversity recruitment, EO has assisted the organization in attaining a diverse, well-trained, competent workforce to serve the diverse residents of Polk County.
PROVIDING STRATEGIC & VISIONARY LEADERSHIP:
EO has taken the lead in promoting and embracing equal opportunity and workplace diversity throughout the organization, strengthening the appeal, reputation, and ideal of the organization, as well as enhancing Polk County as an employment destination. EO conducts a management course that includes a section on the "fair way to manage diversity." Equality and fair treatment leads to good employee morale and customer satisfaction. Workplace diversity assures the organization has diverse employees to successfully communicate with and serve the needs of its diverse customers. Thus, this helps to make Polk County the "county and employer of choice."
STREAMLING & ENHANCING COMMUNICATION:
EO communicates with residents and community leaders at least monthly in person. Additionally, EO mediates disputes between and among customers, businesses, management, and employees to ensure effective communication across organizational lines and make the organization and workplace more cohesive. Additionally, EO facilitates employee appeal hearings to ensure both employees and management are afforded the opportunity to be heard.
ENSURING SOUND MANAGEMENT OF PUBLIC FUNDS:
EO continues to save the County money by investigating and resolving complaints for the organization, avoiding the expensive costs of outside counsel, as well as conducting EO training and education workshops, rather than paying consultants/training firms. A complaint assigned to EO costs approximately $50.00 per hour, as compared to approximately $275.00 per hour for complaints assigned to outside counsel.

This Program is: Not Mandated ( ) Mandated: Federal (X) State ( ) Local ( )

III. Performance Objectives:

1	Ensure Countywide compliance with federal, state, and local laws, regulations, and policies
2	Prevent discrimination lawsuits against the BoCC by implementing proactive steps (education, training, etc.) to save the BoCC costly legal expenses
3	Prevent and/or reduce discrimination complaints against the BoCC
4	Receive and successfully resolve more internal complaints than federal complaints
5	Provide administrative leadership and supervision of the County's EO programs, initiatives, and policy enforcement to enhance community relations with minority communities and improve employee morale
6	Successfully assist the County Manager, County Commissioners, and management with ensuring equal opportunity and fair treatment to all residents, customers, and employees to make Polk County "the County and Employer of Choice"

Equal Opportunity

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of discrimination and sexual harassment complaints investigated and resolved	1,2,3	15	5	10	10
# of federal complaints filed	1,2,4	3	2	2	2
# of federal mediations conducted	1,2,3,4	0	1	0	0
# of employee or management consultations conducted	1,2,3,4	100	120	120	120
Cumulative # of employees educated/informed about workplace diversity & discrimination	1,2,3,4	1,850	2,000	2,000	2,000
# of EO newsletter editions distributed	1,3	11	12	12	12
Effectiveness Indicators:					
% of employees educated in diversity awareness	1,2,3	100%	100%	100%	100%
% of complaints resolved internally	1,2,3	83%	95%	95%	95%
# of actions appealed	1,2,3,4	2	3	3	3
Efficiency Indicators:					
Ratio of EO Staff to Employees	5	1/1000	1/1000	1/1000	1/1000

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		2.00	2.00	2.00	2.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		267,074	300,735	307,875	319,378
Miscellaneous		3,850	2,500	2,500	2,500
Others (Centrl I/D Inkind/Othr)		5,388	0	0	0
	Total Program	276,312	303,235	310,375	321,878

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		276,312	303,235	310,375	321,878
	Total Program	276,312	303,235	310,375	321,878

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		218,781	233,851	245,141	255,460
Operating Expenses		51,189	69,384	65,234	66,418
Capital Expenses		5,388	0	0	0
Debt Service		954	0	0	0
	Total Program	276,312	303,235	310,375	321,878

Supplier Diversity

Program Number:	184
Result Area:	Good Government
Division:	Equity and Human Resources
Section:	N/A

I. Program Offer Description:

The Office of Supplier Diversity (OSD) functions to improve business and economic opportunities for disadvantaged, women, and minority business enterprises (D/W/MBE) seeking to provide services to the BoCC and Polk County as a whole. Efforts towards this goal can be categorized into the following primary functions; Advocacy, Compliance, Outreach, and Matchmaking Activities. Federal Mandate: 49 CFR Part 26; Local Mandate: Ordinance No. 00-57; State: FL State Statute 287

II. Contribution to Result:

Fiscal Stewardship- The Supplier Diversity program fosters competition between minority-owned businesses and those companies currently contracted with the BoCC. This program strives to decrease service pricing by way of increased competition for the opportunity to provide services to the BoCC. This in turn ensures that each County dollar is spent wisely and with the mindset of causing the least tax burden to residents. The OSD staff continuously collaborates with organizations dedicated to the economic development of women and minority-owned businesses.
Resident Accountability- The OSD maintains an open door policy and many external customers frequently seek assistance from the office to improve their attempts to do business with the County. Moreover, the program consistently meets with citizen oversight boards like the Community Relations Advisory Council and local NAACP branches to assure residents that the policies and procedures being used are the most up to date and effective means of practice. As a member of the Central Florida Development Council and the Central Florida Business Diversity Council, the County also participates in business open forums, like those held by the Puerto Rican Chamber of Commerce, among others. At these forums residents are given the opportunity to share their thoughts and concerns for the improvement of the County. OSD often works with these boards and organizations to seek solutions that will alleviate the issue for the concerned resident.

Competent Staff- Supplier Diversity program staff have over 30 years of business development and compliance experience, including service as the Administrator of the Office of Supplier Diversity for Polk County, working to broaden the economic forecast for disadvantaged, minority, women, and service-disabled owned businesses. The services offered by OSD have provided these businesses the opportunity to participate in the County's Sheltered Market and Vendor Preference programs. This has led to a significant increase in the number of vendors participating in County contracts and dollars spent with D/W/MBE vendors. These successful programs have made certain that not only is Polk County provided with the highest quality of service, but also that D/W/MBE communities are as fairly represented as possible. By revising current and creating new County ordinances concerning minority utilization on County contracts, the OSD has played a significant role in increasing the annual utilization and spend with D/W/MBEs. The OSD adds value, making Polk County a great, diverse place to live, work, and play.

Statesmanship- To ensure that the infrastructure meets the needs of existing businesses and helps provide for future business expansion opportunities the OSD works to engage all companies on an equal basis, giving all vendors the same opportunity to compete. This course of action reduces expenses and spreads BoCC dollars across a more diverse population. BoCC currently has ordinances and policies that seek to increase its utilization of D/W/MBEs, thereby setting the course for a dynamic economic future.

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State ( ) Local ( )**

III. Performance Objectives:

1	Successfully work with the Procurement office to increase the number of D/W/MBE vendors participating in BoCC procurement of goods and services
2	Successfully and strategically work with BoCC agencies to promote awareness of D/W/MBE opportunities
3	Strategically work with vendors, governmental, and quasi-governmental agencies to promote BoCC and the vendor population
4	Provide better contract monitoring and compliance using innovations and tools designed to increase County usage of D/W/MBE businesses and to decrease complaints and setbacks

IV. Measures:

	Key Obj.	Actual 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of D/W/MBEs assisted in obtaining bids	1,2,3,4	100	100	100	125
# of procurement opportunities publicized	1,2,4	515	500	525	550
# of D/W/MBEs recruited for Polk County	1,2,4	50	50	50	50
$ of contracts won by D/W/MBEs	1,2,3,4	$7M	$8M	$8M	$9M
Effectiveness Indicators:					
% of increase of D/W/MBE participation over previous year	1,2,3,4	5%	10%	5%	5%
# of D/W/MBEs registered with Polk County	1,2,3,4	200	400	425	450
# of bids offered under sheltered markets	1,2,3,4	5	25	25	30

Supplier Diversity

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		2.00	2.00	2.00	2.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		103,374	248,687	239,323	247,967
Fire Rescue Funds		52,931	55,683	57,999	60,386
Miscellaneous		0	5,000	5,000	5,000
	Total Program	156,305	309,370	302,322	313,353

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		103,374	253,687	244,323	252,967
Fire Rescue Funds		52,931	55,683	57,999	60,386
	Total Program	156,305	309,370	302,322	313,353

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		127,481	258,514	248,740	258,962
Operating Expenses		28,824	50,856	53,582	54,391
	Total Program	156,305	309,370	302,322	313,353

Building Maintenance

Program Number:	0299
Result Area:	Good Government
Division:	Facilities Management
Section:	N/A

I. Program Offer Description:

The Building Maintenance program now encompasses maintenance and repairs for all County-owned buildings, all custodial services, utilities for a great percentage of County facilities, all contractual services for preventive maintenance, fire alarm repair and monitoring, pest control, elevator maintenance, fire extinguisher inspections, and grounds maintenance for most County buildings. Additionally, this program conducts damage assessments of County facilities after an emergency event. The goal is to ensure a safe, comfortable, and efficient working environment for employees and visitors.

II. Contribution to Result:

This program meets Strategy #3 of effective management and utilization of the County's assets through proper maintenance and care of all County-owned buildings.

Facilities Building Maintenance and Repair Services performs building and equipment maintenance and repairs necessary to maximize the life cycle of the County's assets and to provide safe, comfortable environments for employees and visitors conducting County business.

Facilities Management employees maintain over 4.6 million square feet of space in approximately 1,200 buildings and structures along with approximately 67 parks and water plants throughout the County, either owned by or leased for the BOCC and Constitutional Officers, most of whom provide direct service and quality programs to the public.

The employees of this program are the ones called when the power goes out, the air conditioning doesn't work, or a pipe breaks. Timely and effective repairs and completion of scheduled preventive maintenance can forestall the replacement of expensive equipment. Untimely repairs and lack of preventive maintenance can make an already bad situation worse when something breaks down. Unfortunately, the program has experienced a 24% vacancy rate over the past four years which has decreased the ability to perform preventive maintenance.

Facilities submits for consideration every year a ten year Building Asset Management Plan, which includes assessments of all the County's larger facilities for replacement of items which will prolong the life of the assets. This program also contributes to the fiscal stewardship factor by utilizing a combination of in-house trades and craft technicians and contracted services to maximize the effectiveness of asset management.

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State (X) Local (X)**

III. Performance Objectives:

1. Manage maintenance cost per square foot of building inventory at or below industry standard as determined by IFMA
2. Maintain technical and support staff at or below industry standard per square foot of building inventory as determined by IFMA
3. Pursuit of excellence in maintenance management and customer service
4. Minimize backlog of deferred capital maintenance and repair work
5. Pursue and maintain utility cost-saving initiatives

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Square footage maintained annually	1-4	4,708,679	4,708,679	4,731,981	4,731,981
# of repair work orders	1-4	11,101	11,505	11,505	11,505
# of preventive maintenance work	1-4	3,173	3,201	3,201	3,201
# of emergency work orders	1-3	320	370	370	370
% of preventive maintenance work orders completed as scheduled	1-3	95%	94%	94%	94%
# of utility cost savings initiatives	5	6	6	6	6
Square footage of buildings cleaned	3	1,630,034	1,630,034	1,630,034	1,630,034
Effectiveness Indicators:					
% of repair work orders closed within seven days	1	95%	94%	94%	94%
Utility savings generated/yearly cost savings initiatives	5	$802,344	$866,432	$866,432	$866,432
Cost/square foot of buildings maintained through this program	1-5	$4.12	$4.15	$4.62	$4.62
Square footage maintained per trades employee	1	85,612	84,083	86,036	86,036
Efficiency Indicators:					
Backlog of deferred capital maintenance work list	1-4	$29,869,852	$29,867,732	$28,238,504	$28,238,504
Backlog of maintenance and repair	1,2	$4,346,624	$2,700,000	$2,700,000	$2,700,000

Building Maintenance

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		77.00	77.00	82.00	82.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		19,545,994	21,869,557	22,911,064	22,871,156
Charges For Services		1,915,236	2,050,000	2,100,000	2,100,000
Miscellaneous		226,124	230,000	250,000	250,000
Others (Centrl I/D Inkind/Othr)		543,201	0	0	0
	Total Program	22,230,555	24,149,557	25,261,064	25,221,156

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		22,230,555	24,149,557	25,261,064	25,221,156
	Total Program	22,230,555	24,149,557	25,261,064	25,221,156

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		4,608,117	5,994,402	6,487,513	6,751,034
Operating Expenses		16,911,156	18,155,155	18,375,551	18,470,122
Capital Expenses		604,538	0	398,000	0
Debt Service		106,744	0	0	0
	Total Program	22,230,555	24,149,557	25,261,064	25,221,156

Architectural Services

Program Number:	0112
Result Area:	Good Government
Division:	Facilities Management
Section:	N/A

I. Program Offer Description:

Architectural Services plans, coordinates, and manages the design and construction of all vertical construction projects for the Board of County Commissioners and Constitutional Officers. These projects include facility additions, renovations, alterations, and new construction. Projects are funded from various sources, such as the Community Investment Fund, the BoCC's General Fund, Constitutional Officers' budgets, and Enterprise Funds.

II. Contribution to Result:

This program meets Strategy # 3 of effective management and utilization of the County's asset base and fiscal resources through professional management, design, and construction of all building projects for both the Board and Constitutional Officers. Architectural Services is responsible for the design and construction of the vertical construction projects adopted annually within the County's Community Investment Program. These projects are organized into various categories including Corrections, Parks and Recreation, Fire Rescue, Sheriff's Office, and Administrative Centers, among others. The staff consists of Project Managers and Project Coordinators that are degreed or certified in Building Construction. Highly trained and versed in the building design and construction disciplines, staff utilizes computer applications to manage contracts, budgets, and schedules.

This Program is: **Not Mandated ( )** **Mandated:** **Federal ( )** **State (X)** **Local (X)**

III. Performance Objectives:

1 Manage design and construction of all adopted CIP vertical construction projects
2 Manage design and construction of all "other" approved vertical construction projects
3 Ensure that all projects are delivered with the highest quality, on schedule, below budget, and at the best value for the taxpayers

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of projects in planning	1	27	18	19	17
# of other projects in planning/design	2	18	20	16	14
# of all projects under construction	1,2	31	20	30	25
$ value of all projects under construction	1-3	$66,727,264	$85,456,692	$104,674,582	$100,554,263
$ value of all projects in design/planning	1-3	$59,192,264	$120,249,523	$89,765,248	$85,971,262
Effectiveness Indicators:					
# of CIP projects managed	1,3	33	31	29	27
# of "other" projects managed	2,3	30	30	30	30
Efficiency Indicators:					
# of projects managed per employee	1-3	11	9	12	12
$ value of projects managed per employee	1-3	$11,121,211	$8,551,666	$20,934,916	$20,110,853

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		6.00	6.00	6.00	6.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		633,184	716,939	768,537	797,247
	Total Program	633,184	716,939	768,537	797,247

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		633,184	716,939	768,537	797,247
	Total Program	633,184	716,939	768,537	797,247

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		542,768	539,087	639,434	665,887
Operating Expenses		90,416	177,852	129,103	131,360
	Total Program	633,184	716,939	768,537	797,247

Fuel Management

Program Number:	0154
Result Area:	Good Government
Division:	Fleet Management
Section:	N/A

I. Program Offer Description:

Provide vehicle and equipment fuel below market prices to BoCC and external customers.

II. Contribution to Result:

Fleet Management's fuel management program ensures Polk County and other external customers a convenient and reliable supply of fuel, regardless of the weather or market flow, at a reasonable and comparable cost, thereby contributing to the Good Government Result area by maintaining fiscal stewardship and being accountable to Polk County residents.
External customers: Cities - Bartow, Mulberry, Eagle Lake, Lake Hamilton, Auburndale, and Dundee
External customers: State - Juvenile Justice, Forestry, FHP, FDEP, Soil & Water Conservation, and State Attorney
External customers: County - School Board, Peace River Center, Discovery Academy of Lake Alfred, McKeel Academy, Ridgeview Global Academy, Berkeley Charter School, Lake Wales Charter School, and Polk Pre-Collegiate Academy

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Maximize fuel site readiness
2 Respond to all fuel site outages 24/7
3 Sustain a pricing structure that assures fuel cost/gallon below market

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
$ total of fuel site service calls per year (contract)	2	$22,872	$20,000	$20,000	$20,000
# of fuel deliveries per year	1	356	382	354	355
# of gallons pumped annually	1	2,458,455	2,603,019	2,438,244	2,450,000
$ total of tax recovery	3	$424,791	$400,000	$400,000	$400,000
Effectiveness Indicators:					
cost per gallon (incl. markup) of diesel and unleaded compared to market price	3	($0.60)	($0.10)	($0.10)	($0.10)
Efficiency Indicators:					
# of tank inventory turns per year	1	8.2	8.4	7.4	7.4

Significant Changes

The City of Fort Meade is no longer using the program. See program #1555 for further details.

Fuel Management

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		2.11	2.11	2.15	2.15

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Fleet Maintenance Funds		174,089	132,222	167,908	175,034
Internal Service Funds		146,585	157,964	146,782	154,121
	Total Program	320,674	290,186	314,690	329,155

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Fleet Maintenance Funds		320,674	290,186	314,690	329,155
	Total Program	320,674	290,186	314,690	329,155

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		179,025	195,335	208,117	216,883
Operating Expenses		141,649	94,851	106,573	112,272
	Total Program	320,674	290,186	314,690	329,155

Stand-By Generator Availability

Program Number:	0156
Result Area:	Good Government
Division:	Fleet Management
Section:	N/A

I. Program Offer Description:

Maintain all County owned stand-by generators to assure each is instantly available to fulfill its intended purpose when needed.

II. Contribution to Result:

Reliable generator operations provides continuity of operations during emergency operations at a controlled cost, thereby contributing to the Good Government Result area by maintaining fiscal stewardship and being accountable to Polk County residents.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1 Maximize total generator availability
2 Achieve rapid response to all generator outages
3 Conduct PMs and run checks within scheduled intervals
4 Identify and document generators requiring replacement

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of service calls per month - Non PM	2	22	18	20	20
% of Load Bank tests completed before June 1st each year	1	80%	90%	90%	90%
PM compliance % of total fleet	3	93%	98%	95%	95%
Total number of generators maintained by Fleet Management	1-3	238	250	280	300
Effectiveness Indicators:					
# of service calls per unit within 90 days of a PM inspection	2	1	1	1	1
Average response time to system failures (hours)	2	2	2	2	2
Efficiency Indicators:					
% of mechanical/electrical start failures in emergency situations	1,2	3.5%	2.5%	2.5%	2.5%

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		4.90	3.90	3.90	3.90
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Cash/Fund Balance Forward		0	419,570	1,027,412	962,491
Interest		14,529	1,993	4,880	4,572
Internal Service Funds		718,778	1,119,700	1,247,810	1,412,957
	Total Program	733,307	1,541,263	2,280,102	2,380,020
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Maintenance Funds		733,307	1,541,263	2,280,102	2,380,020
	Total Program	733,307	1,541,263	2,280,102	2,380,020
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		283,194	343,515	370,242	385,924
Operating Expenses		381,755	332,130	408,642	430,378
Capital Expenses		41,731	510,000	538,984	425,000
Reserves		0	355,618	962,234	1,138,718
	Total Program	706,680	1,541,263	2,280,102	2,380,020

Vehicle Availability

Program Number:	153
Result Area:	Good Government
Division:	Fleet Management
Section:	N/A

I. Program Offer Description:

Maintain all County-owned vehicles and equipment to assure no mission is compromised due to a lack of vehicular assets.

II. Contribution to Result:

Polk Vision: Fleet functions as an integral support element for all BoCC vehicles. It aggressively promotes inter-governmental cooperation as the primary fuel supplier to seven municipalities and secondary fuel supplier to the School Board and the State, as well as other government entities. Fleet coordinates the long term vehicle purchase program, heavy equipment motor pool, and professional repair services thereby contributing to the Good Government Result area by maintaining fiscal stewardship and being accountable to Polk County residents.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Maximize vehicle and equipment readiness
2 Achieve rapid response to vehicle breakdowns
3 Sustain a level of maintenance that minimizes repeat/comeback or breakdown repairs

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of PMs performed per month (on average)	1,3	144	150	150	150
% of work orders closed vs work orders opened in the fiscal year	1	90%	90%	90%	90%
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3	68%	85%	70%	70%
% of parts availability	1	85%	90%	87%	87%
Efficiency Indicators:					
% of vehicles retired prior to expected end of life (excluding accidents)	1	8%	10%	10%	10%
Vehicle to technician ratio	1,2,3	77 : 1	58 : 1	69 : 1	69 : 1

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		29.70	32.70	33.40	33.40
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Maintenance Funds		7,340,671	8,418,645	8,621,136	8,731,774
Interest		55,656	1,108	7,032	9,549
Miscellaneous		3,166	0	0	0
	Total Program	7,399,493	8,419,753	8,628,168	8,741,323
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Maintenance Funds		7,399,493	8,419,753	8,628,168	8,741,323
	Total Program	7,399,493	8,419,753	8,628,168	8,741,323
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		2,477,966	3,101,648	3,110,593	3,224,133
Operating Expenses		4,905,457	5,079,605	5,444,575	5,444,690
Capital Expenses		14,350	238,500	73,000	72,500
Debt Service		1,720	0	0	0
	Total Program	7,399,493	8,419,753	8,628,168	8,741,323

City of Auburndale Fleet Maintenance

Program Number:	1553
Result Area:	Good Government
Division:	Fleet Management
Section:	N/A

I. Program Offer Description:

Vehicle Maintenance for the City of Auburndale

II. Contribution to Result:

Fleet Management provides the City of Auburndale, and thereby Polk County taxpayers, efficient services at a reduced cost while spreading BoCC overhead over a larger base, thereby contributing to the Good Government Result area by maintaining fiscal stewardship and being accountable to Polk County residents.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Maximize vehicle and equipment readiness at the highest level possible
2 Achieve rapid response to all vehicle breakdowns
3 Sustain a level of maintenance quality that minimizes repeat repairs

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of PMs performed per month (on average)	1,3	24	25	25	25
% of work orders closed vs work orders opened in the fiscal year	1	95%	95%	95%	95%
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3	69%	95%	70%	70%
Efficiency Indicators:					
Vehicle to technician ratio	1,2,3	84	95	91	91

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		3.11	3.11	3.10	3.10

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Maintenance Funds		127,591	0	0	0
Interest		(5,748)	0	0	0
Internal Service Funds		553,372	792,086	702,229	702,168
Others (Centrl I/D Inkind/Othr)		1	0	0	0
	Total Program	675,216	792,086	702,229	702,168

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Maintenance Funds		675,216	792,086	702,229	702,168
	Total Program	675,216	792,086	702,229	702,168

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		254,036	293,736	297,215	285,961
Operating Expenses		421,180	498,350	405,014	416,207
	Total Program	675,216	792,086	702,229	702,168

City of Lake Wales Fleet Maintenance

Program Number:	1554
Result Area:	Good Government
Division:	Fleet Management
Section:	N/A

I. Program Offer Description:

Vehicle Maintenance for the City of Lake Wales

II. Contribution to Result:

Fleet Management provides the City of Lake Wales, and thereby Polk County taxpayers, efficient services at a reduced cost while spreading BoCC overhead over a larger base, thereby contributing to the Good Government Result area by maintaining fiscal stewardship and being accountable to Polk County residents.

This Program is: Not Mandated (X) Mandated: Federal (State ( ) Local (

III. Performance Objectives:

1 Maximize vehicle and equipment readiness at the highest level possible
2 Achieve rapid response to all vehicle breakdowns
3 Sustain a level of maintenance quality that minimizes repeat repairs

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of PMs performed per month (on average)	1,3	16	8	14	14
% of work orders closed vs work orders opened in the fiscal year	1	91%	80%	85%	85%
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3	64%	90%	70%	70%
Efficiency Indicators:					
Vehicle to technician ratio	1,2,3	114	100	122	122

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		2.10	2.10	2.10	2.10

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Maintenance Funds		57,023	0	0	0
Interest		(5,076)	0	0	0
Internal Service Funds		297,213	383,401	381,483	387,958
	Total Program	349,160	383,401	381,483	387,958

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Maintenance Funds		349,160	383,401	381,483	387,958
	Total Program	349,160	383,401	381,483	387,958

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		188,505	209,316	205,187	213,750
Operating Expenses		160,655	174,085	176,296	174,208
	Total Program	349,160	383,401	381,483	387,958

City of Ft. Meade Fleet Maintenance

Program Number:	1555
Result Area:	Good Government
Division:	Fleet Management
Section:	N/A

I. Program Offer Description:

Vehicle Maintenance for the City of Fort Meade

II. Contribution to Result:

Fleet Management provides the City of Fort Meade, and thereby Polk County taxpayers, efficient services at a reduced cost while spreading BoCC overhead over a larger base, thereby contributing to the Good Government Result area by maintaining fiscal stewardship and being accountable to Polk County residents.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Maximize vehicle and equipment readiness at the highest level possible
2 Achieve rapid response to all vehicle breakdowns
3 Sustain a level of maintenance quality that minimizes repeat repairs

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of PMs performed per month (on average)	1,3	2	2	N/A	N/A
% of work orders closed vs work orders opened in the fiscal year	1	97%	60%	N/A	N/A
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3	60%	90%	N/A	N/A
Efficiency Indicators:					
Vehicle to technician ratio	1,2,3	40	35	N/A	N/A

Significant Changes

At the beginning of FY 23/24 the City of Fort Meade decided not to renew its MOU with the County, closing this program.

Personnel:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents	0.56	0.56	0.00	0.00

Funding Sources:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Fleet Maintenance Funds	33,201	0	0	0
Cash/Fund Balance Forward	0	0	67,000	0
Interest	2,041	0	0	0
Internal Service Funds	46,763	102,367	0	0
Total Program	82,005	102,367	67,000	0

Revenue by Fund:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Fleet Maintenance Funds	82,005	102,367	67,000	0
Total Program	82,005	102,367	67,000	0

Appropriations:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	45,702	49,635	0	0
Operating Expenses	36,303	52,732	0	0
Interfund Transfers	0	0	67,000	0
Total Program	82,005	102,367	67,000	0

Vehicle Renewal/Replacement

Program Number:	152
Result Area:	Good Government
Division:	Fleet Management
Section:	N/A

I. Program Offer Description:

Assure all County-owned vehicular assets are renewed/replaced within the limits of the budget/fund and in a manner that protects against catastrophic costs while assuring maximum life and value are achieved.

II. Contribution to Result:

Effective replacement of vehicles and equipment produces the lowest life cycle cost of the BoCC Fleet, thereby contributing to the Good Government Result area by maintaining fiscal stewardship and being accountable to Polk County residents.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Fleet retention based on age, mileage, and life cycle cost (two out of three)
2 Achieve most effective in-service time for new vehicles/equipment

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
$ total of vehicles/equipment replaced	1	$9,088,298	$9,672,958	$9,735,661	$8,868,169
Effectiveness Indicators:					
% of approved purchases delivered in fiscal year	2	79%	85%	80%	80%
Efficiency Indicators:					
Vehicle/equipment auction proceeds	1	$820,362	$206,157	$262,006	$262,006

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		1.52	1.52	1.35	1.35

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Replacement Funds		6,891,703	8,452,933	8,723,044	8,273,646
Interest		668,787	113,247	133,973	144,676
Interfund Transfer		805,000	1,105,000	1,725,000	725,000
Miscellaneous		910,925	206,157	262,006	262,006
	Total Program	9,276,415	9,877,337	10,844,023	9,405,328

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Fleet Replacement Funds		9,276,415	9,877,337	10,844,023	9,405,328
	Total Program	9,276,415	9,877,337	10,844,023	9,405,328

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		142,644	165,538	150,578	148,676
Operating Expenses		63,208	38,841	37,784	38,483
Capital Expenses		9,070,563	9,672,958	10,655,661	9,218,169
	Total Program	9,276,415	9,877,337	10,844,023	9,405,328

Enterprise Resource Planning

Program Number:	121
Result Area:	Good Government
Division:	Information Technology
Section:	N/A

I. Program Offer Description:

The Enterprise Resource Planning (ERP) Systems Program provides technical expertise, custom development, and ongoing support for the Oracle Cloud platform. Common functional areas of the business are grouped into the following Oracle modules: ERP, HCM, Recruitment, Payroll, Benefits, Employee Self Service, Learning Management, Procurement, Accounts Payable, Accounts Receivable, General Ledger, Fixed Assets, Inventory, Budgetary Control, Supply Chain, and PBCS. The integration of these modules provides for ease of communication and reporting within and across business groups and divisions.

The customer base for the ERP Systems Program includes all BoCC' divisions and employees, all Clerk of Courts' departments and employees, and limited services (payroll and group insurance) for other constitutional offices (i.e. State Attorney, Public Defender, and Supervisor of Elections).

II. Contribution to Result:

The ERP Program contributes to Good Government in several ways, including:

1. Financial Management: Oracle ERP provides financial management tools that help the County manage its budgets, expenditures, and financial reporting. This helps ensure that public funds are used effectively and transparently.

2. Procurement: Oracle ERP includes procurement tools that help the County manage the purchasing process, including bids, contracts, and supplier relationships. This helps ensure that the County is getting the best value for tax payer funding and that procurement decisions are made fairly and transparently.

3. Asset Management: Oracle ERP includes asset management tools that help the County track and manage its fixed assets. This helps ensure that government property is used effectively and that maintenance and repair costs are minimized.

4. Human Resources: Oracle ERP provides human resource tools that help the County manage its workforce, including employee records, payroll, and benefits. This helps ensure that the County is able to attract and retain talented employees, which is critical for providing high-quality public services.

5. Compliance: Oracle ERP includes compliance tools that help the County comply with regulations and standards, such as those related to financial reporting, data privacy, and security. This helps ensure that the County is operating legally and ethically.

Overall, the ERP Program helps the County to operate more efficiently, transparently, and effectively, which contributes to good government and better public services.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1	Meet the automation needs of divisions through enhancements to the Oracle ERP system, the development of new solutions that extend and integrate with the Oracle Cloud, and reporting solutions
2	Provide a stable Oracle ERP system through proactive and properly-tested maintenance of software updates
3	Continually develop staff through regular training to improve skills in the latest technologies and foster knowledge of industry standards and best practices
4	Develop standardized, repeatable processes that make the most of limited staffing resources

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
# of Software Updates Deployed	2	4	4	4	4
% Average Testing Coverage	2	56%	40%	75%	80%
# of Support Tickets Opened	1,2,4	493	592	500	450
# of Support Tickets Closed	1,2,4	462	612	500	450
# of Training Courses Completed	3	2	6	6	6

Enterprise Resource Planning

Significant Changes

As a part of its adopted budget, the Enterprise Resource Planning (ERP) Systems Program plans to address a lack of testing coverage, increased demand for custom reporting, complex integrations, and resource constraints by partnering with a managed services provider.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		7.08	7.38	7.38	7.38
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Information Technology Fund		79,500	0	0	0
Cash/Fund Balance Forward		0	(1,021,670)	0	0
Interfund Transfer		0	1,021,670	0	0
Internal Service Funds		1,633,530	1,982,723	2,036,341	2,177,979
	Total Program	1,713,030	1,982,723	2,036,341	2,177,979
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Information Technology Fund		1,713,030	1,982,723	2,036,341	2,177,979
	Total Program	1,713,030	1,982,723	2,036,341	2,177,979
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		904,122	910,414	965,154	1,005,222
Operating Expenses		(272,671)	1,072,309	1,071,187	1,172,757
Debt Service		1,081,579	0	0	0
	Total Program	1,713,030	1,982,723	2,036,341	2,177,979

Applications Development/Operations

Program Number:	124
Result Area:	Good Government
Division:	Information Technology
Section:	N/A

I Program Offer Description:

The Application Development Program provides expertise in the design, creation, testing, deployment, and ongoing support of software. Application development enhances the quality of life for the citizens of Polk County by providing greater access to services, information, and resources. The goal of the Application Development Program is to provide innovative solutions to government challenges.

II Contribution to Result:

The Application Development Program contributes to Good Government in several ways, including:

1. Improved transparency: makes government more transparent by providing citizens with access to information about government activities, such as budgets, policies, and decision-making processes

2. Increased citizen engagement: provides residents with a platform to communicate with government officials, provide feedback, and participate in decision-making processes

3. Streamlined services: streamlines government services, making them more accessible and efficient for citizens. For example, citizens can pay taxes or apply for permits online, which reduces the need for in-person visits to government offices.

4. Better data management: helps government agencies better manage and analyze data, improving decision-making and program outcomes

5. Enhanced communication: improves communication between government agencies and citizens, making it easier for citizens to report issues and for government agencies to respond to citizen needs

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III Performance Objectives:

1	Meet or exceed the expectations of the public for easy access to information through a modern, usable, and flexible architecture that drives access to government information, services, and data
2	Respond appropriately to service requests and public inquiries initiated through the various channels supported by the Application Development Program
3	Provide enterprise solutions and expert consultation to Polk County to enhance business processes and provide services to the public
4	Research and implement technical methodologies that eliminate waste, reduce operational costs, and increase the value that staffing provides to the organization and the public
5	Invest in career development that enriches staff and fosters knowledge of industry standards and best practices

IV Measures:

	Key Obj	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
# of Supported Applications	1-4	126	109	113	100
Development Team Size	1-4	6	6	7	7
Ratio of Applications to Developers	1-4	21:1	18:1	16:1	14:1
# of Support Tickets Opened	1-4	131	120	120	110
# of Support Tickets Closed	1-4	133	120	120	110
# of Training Courses Completed	5	18	20	30	30

Significant Changes

As a part of its adopted budget, the Application Development Program plans to address trends and issues by:
1. Improving application security
2. Implementing continuous integration and delivery
3. Modernizing development technologies
4. Implementing an automated testing framework
5. Hosting applications in the cloud

Applications Development/Operations

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		11.07	10.07	11.47	11.47

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Special Revenue Grants		23,393	54,197	0	0
Utilities Operating Funds		1,194	121,790	5,000	5,000
Cash/Fund Balance Forward		0	546,495	288,222	288,222
Internal Service Funds		1,599,867	1,576,707	1,897,009	2,011,477
	Total Program	1,624,454	2,299,189	2,190,231	2,304,699

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Special Revenue Grants		23,393	54,197	0	0
Utilities Operating Funds		1,194	121,790	5,000	5,000
Information Technology Fund		1,599,867	2,123,202	2,185,231	2,299,699
	Total Program	1,624,454	2,299,189	2,190,231	2,304,699

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		900,440	1,136,781	1,242,609	1,293,760
Operating Expenses		244,469	615,913	659,400	722,717
Debt Service		330,819	0	0	0
Interfund Transfers		0	258,273	0	0
Reserves		0	288,222	288,222	288,222
	Total Program	1,475,728	2,299,189	2,190,231	2,304,699

Records Management

Program Number:	87
Result Area:	Good Government
Division:	Information Technology
Section:	N/A

I. Program Offer Description:

Records Management (RM) provides six programs that focus on elevating credible and defensible recordkeeping practices. RM provides training and guidance on both operational and compliance requirements for all Division Records Custodians accountable for the creation and management of agency records.
1. Mandate: Pursuant to Chapter 257, Florida Statutes the Records Management Liaison Officer (RMLO) is a designated role tasked to be a knowledgeable authority that provides guidance of the proper handling of Public Records, Records Retention, and Disposition of agency records in accordance with Florida Administrative Code and Public Records Act.
2. Public Records Requests: RM serves as the designated point of contact (POC) to receive, manage, escalate, deliver, and report on all public records and subpoena requests received by the agency.
3. Records Retention Consultation: RM provides guidance and formal training for records custodians to elevate their ownership and competencies for the handling of agency records in the capture, control, security, retention, disposition, legal hold, and preservation life cycle of records.
4. Electronic Records Repository: RM acts as a system administrator and project coordinator for the management of Official Agency Records. This centralized system allows for desktop findability of records to meet business needs and fulfill public records request quick and easy.
5. Records Storage Warehouse: RM provides a 3,300 square foot warehouse facility for storing agency records. This serves to remove inactive records (those that have not met their retention requirements and are infrequently referenced) from offices with limited space and stores them until their approved retention time is met and they are eligible for compliant disposition and destruction.
6. Disposition and Destruction: The RMLO provides the oversight, authorization, and tracking of all public records disposition and destruction performed for both paper and electronic official agency records for reporting to the Florida Department of State annually.

The volume and complexity of Public Records Requests, Subpoenas and request for formal Legal Holds has continued to increase. This increase has created extreme pressures on RM resources. These pressures require RM to elevate their competencies and skills to keep pace to meet legal time limits without sanctions by the courts.

II. Contribution to Result:

1. Each year, on average, RM receives 100+ consultation requests by agency records custodians requesting technical and legal guidance to meet compliance requirements for recordkeeping and the Public Records Act.
2. RM acts as the POC for handling all BoCC Public Record Requests and Subpoenas. This function is mission critical to RM. RM routinely meets or exceeds (98% of the time) their Service Level Agreement to deliver records within 10 days of a request. This commitment to meet legal requirements, agency goals, and provide excellent customer service to citizens takes tremendous focus and effort.
3. Proper RM reduces risks and operational costs. Records are an asset of the agency. With proper management this allows the agency to meet the needs of our regulatory, fiscal, and legal requirements along with serving our citizens.
4. RM maintains electronic Records Repository for the enterprise. This centralized application provides both the storage and retrieval of agency records for staff and the public thereby reducing the amount of un-structured records in department drives and silo applications.
5. Records Storage Warehouse: The warehouse provides protection of records in a centralized location to reduce the burden of costs associated with purchasing filing cabinets and taking up valued office space. Additional imaging and indexing services are also available to reduce backlogs on Division staff dedicated to digital transformation initiatives.
6. The Florida Legislative receives a report annually from the Department of State, Division of Library Services with total number of public records destroyed in accordance with Florida General Record Schedules. The proper disposition and destruction of records reduces both our operational and risk liabilities.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1	Provide RIM guidance to meet compliance and reduce operational costs and legal risks
2	Track and report Public Records Requests received
3	Audit Records Retention Schedules to account for Official Agency Records
4	Organize Electronic Records and provide proper management, disposition, or preservation
5	Provide Records Storage Warehouse and imaging services for paper records
6	Review, authorize, and report the disposition and destruction of agency records

Records Management

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of RIM Consultation/Initiatives/Projects	1	25	50	100	125
# of Public Records Requests processed FY	2	1866	2456	2700	3000
# of Public Records Requests activites assigned FY	2	2500	3000	3300	3500
# of Records Retention Audits Performed	3	5	10	15	20
# of Electronic Records in Repository	4	2,500,000	3,000,000	3,500,000	4,000,000
# of Records Warehouse Boxes and Services	5	1866	1193	1150	1150
# of pages imaged, indexed, and imported	5	554,190	182,216	200,700	200,000
# of Cubic Foot Destroyed	6	588	2021.5	2700	3000
Effectiveness Indicators:					
% of PRRs closed within ten calendar days or less	2	92%	94%	98%	98%

Significant Changes

In progress for FY 24/25:
RM has added Governance as a mission critical component to Modernize Records Management. With the additional security requirements of the new Security Policy and NIST framework, RM will elevate its competencies and skills to keep pace with these requirements.

As RM creates a new roadmap with the Microsoft 365 licensing, the program has a new frontier to map and navigate alongside agency records custodians as well. The technology advancements and new security requirements will push RM to develop significant changes in the current Record and Information Management (RIM) protocol. These changes will offer a new maturity level to the organization but will greatly impact current agency RIM recordkeeping practices and in return create a perfect storm of forced agency culture change. RM is tasked to meet these challenges head on as the digital landscape has changed the way RIM is created, managed, and destroyed in the digital world.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		4.65	4.75	5.75	5.75
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Cash/Fund Balance Forward		0	318,836	253,439	243,439
Internal Service Funds		528,079	577,525	709,932	699,318
Miscellaneous		7,762	0	0	0
	Total Program	535,841	896,361	963,371	942,757
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Information Technology Fund		535,841	896,361	963,371	942,757
	Total Program	535,841	896,361	963,371	942,757
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		348,422	410,316	522,882	544,753
Operating Expenses		123,319	167,209	187,050	154,565
Capital Expenses		0	0	10,000	0
Interfund Transfers		0	150,681	0	0
Reserves		0	168,155	243,439	243,439
	Total Program	471,741	896,361	963,371	942,757

Technical Services

Program Number:	123
Result Area:	Good Government
Division:	Information Technology
Section:	N/A

I. Program Offer Description:

The Technical Services program supports workstations, mobile devices, computer storage, and the network infrastructure for the BoCC. Technical Services must ensure effective technical and fiscal management of the County's IT operations, resources, technology projects, and vendor contracts. Major functions of this program include PC desktop installation and support for 2,100 personal computers, network design, and the management of approximately 450 network servers and over 400 network infrastructure devices (i.e. routers, switches, firewalls, etc.).

Over the previous five fiscal years, the Technical Services team has expanded its support of mobile devices, as they increasingly become essential to the day-to-day functions of County employees. The BoCC environment now includes approximately 1,400 iPhones and iPads, which are managed through a cloud-based mobile device management (MDM) system.

The IT Service Desk supports Polk County BoCC IT customers including technical work request generation, first and second level technical support (Tier I and Tier II), and cellular telephone/air card support for 1683 BoCC cellular device users. In FY 24/25, the BoCC Service Desk is projected to receive over 25,000 telephone calls and generate over 15,000 technical support service requests.

II. Contribution to Result:

The Technical Services program contributes to the Good Government results area by:
1. Open Environment: The Information Technology Service Desk serves as the primary point of contact for initial technical problem resolution, access of technical information, and assistance for all IT related issues. IT implemented a mobile device management solution to address the growing number of smartphones and tablets. The Service Desk has continued to improve the capabilities and security settings within this system, and now manages 1,400 iOS devices.

2.Security Enhancement: In FY 24/25, IT is moving toward a Network Access Control (NAC) solution to dynamically assign users and devices to secure network segments. This will provide each user with access to the services and resources required for job function while restricting access to information, data, or other networks resources not necessary to perform primary job duties. This will provide a more secure environment, lowering the probability of a successful cyber security attack.

3. Network Security Enhancement: IT continues to replace the outdated switched network infrastructure with new switches that support the 802.1x certificate authority securiting the user infrastructure by authenticating the device (PC, laptop, tablet) on the network before the user is presented with a login to the network.

4. Vision: IT continues to pursue and deploy infrastructure improvements in both redundant links and hardware to increase resiliency in the face of recent natural disasters. Work began to increase bandwidth between sites as well as to the Cloud to provide the necessary robust infrastructure required of cloud network and application solutions. The process has also begun of evaluating and/or moving selected Tier I applications to a cloud computing environment where applicable.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1	Provide users with an Enterprise-Class Network Infrastructure and Computing environment that is scalable, reliable, secure redundant, and fault tolerant
2	Provides Service Desk Tier I and II support for work request generation for all sections of IT and support for 1,400 cellular devices
3	Quickly, efficiently, and remotely resolve network and PC issues to reduce downtime and increase productivity, ROI, and RTO
4	Establish systems, processes, and solutions based on best practices and industry standards
5	Recommend and provide cost effective proven standard desktop, laptop, file server, network, hardware, and software to allow employees to perform the essential functions of their job
6	Continually develop staff through on going regular training to increase skill levels in the latest technology and best practices for networking security and desktop application delivery

Technical Services

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Effectiveness Indicators:					
# of high priority service calls received	4	305	200	40	20
# of medium priority service calls received	4	2,441	3,000	987	1,000
# of low priority service calls received	4	18,258	8,000	5,725	5,000
# of spam emails blocked	4,5,6	13,632,108	15,332,712	16,000,000	17,000,000
# of valid emails processed	1	2,816,968	3,186,228	3,500,000	4,000,000
% SPAM received vs valid email	1	85%	79%	78%	76%
# of calls received at the Service Desk		24,021	18,750	11,359	6,259
Effectiveness Indicators:					
% of Time High Priority Service requests were responded to in 1 business day	1,2,4	25%	90%	92%	90%
% of Time Medium Priority Service requests were responded to in 3 business days	1,2,4	27%	90%	85%	90%
% of "Abandonded" calls to the Service Desk	1	100%	10%	6%	10%
% of time e-mail available during business hours	1,2,3	99%	99%	99%	99%
% of time internet available during business hours	1,2,3	100%	100%	99%	0%

Significant Changes

* Continued improvement in project and work ticket tracking through FY 23/24 has allowed for more accurate forecasting of workload in FY 24/25 and beyond, which is reflected in the performance measures above.
* Standardization of PC environment on Windows 11 (currently converting to Windows 11) and Office 365 provides a consistent environment to users on any County PC.
* MDM deployment allows for standardization and streamlining of mobile device deployment and management. The number of devices supported has grown by 500% over the previous five years, with only recently adding 1 FTE for support staff.
* Bolster strong identity practices across the organization including deploying single sign-on solution with multifactor authentication, reducing the chance of a malware/ransomware attack

Challenges for FY 24/25
* Continuing implementation of cloud/hosted software solutions like Office 365, Oracle SaaS, and Accela in the Cloud, and the testing of cloud infrastructure as an alternate or enahncement of on-premise implementations
* Retaining and recruiting qualified staff in an increasingly competitive job market
* Supporting intelligent automation of security actions and enable safe and robust use of cloud services by maturing the County's zero trust implementation, reducing the impact of a malware/ransomware attack

Newly updated mandate information:
Florida State Statue, Title XIX Chapter 282; This Statute is to establish and publish information technology architecture standards to provide guidelines for the most efficient use of information technology resources and to ensure compatibility, security, and alignment with the needs of the agencies.

Technical Services

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		29.00	31.40	31.60	31.60

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		98,435	70,483	172,734	179,874
Cash/Fund Balance Forward		0	330,275	969,495	619,495
Internal Service Funds		7,883,934	8,937,708	9,273,786	9,417,401
	Total Program	7,982,369	9,338,466	10,416,015	10,216,770

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		98,435	70,483	172,734	179,874
Information Technology Fund		7,883,934	9,267,983	10,243,281	10,036,896
	Total Program	7,982,369	9,338,466	10,416,015	10,216,770

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		2,666,566	3,333,380	3,379,086	3,516,983
Operating Expenses		1,965,301	4,817,811	5,085,434	4,930,292
Capital Expenses		616,349	857,000	1,330,000	1,148,000
Debt Service		2,109,540	0	2,000	2,000
Interfund Transfers		0	156,087	0	0
Reserves		0	174,188	619,495	619,495
	Total Program	7,357,756	9,338,466	10,416,015	10,216,770

Telecommunications Services

Program Number:	120
Result Area:	Good Government
Division:	Information Technology
Section:	N/A

I. Program Offer Description:

Administration and oversight of the telephone network for the Polk County Board of County Commissioners, Clerk of Court, Judiciary Administration, State Attorney, Public Defender, Property Appraiser, Sheriff's Office, and Tax Collector. This program includes telephone support for seven large NEC voice servers, five medium-sized NEC voice servers, and 34 small NEC voice servers that comprise approximately 5,375 telephones, 1,052 telephone lines, and 12 call centers.

II. Contribution to Result:

The Telecommunication Services Program contributes to the Good Government results area by:

1. Performance & Results: Ongoing investments in staff training and the strategic decision to standardize telephone technology on the NEC telephone system platform have provided a very effective support structure. The division works to keep service outages to a minimum to keep with the highest industry standard for overall downtime. The investment in training has eliminated the primary need for vendor service support contracts. Utilizing in-house trained resources reduces the turn round time to address issues as well as minimize outside vendor support costs.

2. Asset Management: An ongoing Internal Services fund for telephones now averaging $270,000 annually began as a CIP in 1996 and allowed strategically planned upgrades and replacements for all major phone systems over their projected life cycle. IT is currently focused on eliminating end-of-life NEC phone systems, with newer, more robust equipment. These newer PBXs leverage virtualization to streamline backups and system upgrades. As the call center functionality transitions to the cloud, ISF allocations will be used to fund these operating expenses.

3. Open Environment: Through staff and vendor research, IT has made a strategic decision to continue to maintain the NEC platform. As VoIP technologies have provided more robust disaster recovery options and better architecture to protect against PBX failures, IT has been able to move towards consolidating and simplifying the BoCC telephone infrastructure. In FY 15/16, the PBX and voicemail in the Bartow Courthouse were replaced, and the new PBX and voicemail were designed to serve as a new communications hub. In FY 17/18, IT expanded VoIP throughout the East Bartow campus, as well as expanded the PBX at the EOC to include advanced call center functionality which has handled calls for pandemic-related relief in FY 19/20 and 20/21. In FY 18/19, IT consolidated phone service in downtown Bartow, converting what was once four PBXs and voicemail servers down to one voice server and one voicemail server, which has reduced annual maintenance costs and simplifed support. In FY 19/20, IT added the Roads and Drainage campus to the downtown Bartow system to further consolidate and reduce costs. Telecom is moving forward with implementing Contact Centers as a Service, as a means to give greater flexibility in providing customer service to citizens. In addition with end-of-life for NECs on premises equipment planned for the third quarter of FY 25/26, Telecommunications will be migrating away from the NEC platform, primarily to the MS Teams Phone System utilizing existing Microsoft licensing and leveraging Verizon on a POC at the Lake Myrtle facility.

4. Organizational Communications: Telecommunications continues following the process of eliminating obsolete PBX systems by combining them using VoIP with updated voice servers. Since FY 13/14, thirty PBXs have been upgraded to current hardware and VoIP which have provided improved services such as call traffic redundancy and extension-to-extension dialing between sites that were not previously available or too costly to implement. In FY 16/17, VoIP trunking was installed on many on premises voice servers beyond the Bartow network, expanding extension-to-extenstion dialing to now include Utilities Administration, Roads and Drainage, and the Utilities Wastewater Treatment Plants. Moving to IP telephony has positioned Telecom to smoothly transition to cloud telephony.

5. Employment Competency: Educate and promote Telecommunications staff development and retention through ongoing technical certification training on all supported systems, latest infrastructure standards, industry best practices and alignment with state security requirements. A learning environment embracing new technologies has been created where junior technicians are mentored by senior staff and management. Flexible work schedules have been beneficial for staff and Polk County through the reduction of overtime and allows for extended coverage hours.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1	Provide support for seven large NEC phone systems, five medium and 34 smaller NEC phone systems including approximately 5,375 telephones, and 12 contact centers
2	Respond and efficiently resolve issues for moves, additions, or changes to telecommunication services
3	Continually develop staff through recurring training and certification to enhance skill levels on current technology and best practices

Telecommunications Services

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Efficiency Indicators:					
Ratio of technical support staff to service requests	1,2	1:462	1:375	1:375	1:375
# of training hours per technical staff	3	40	40	40	40
# of New PBX Systems to be replaced/upgraded this fiscal year (Quarterly Progress)	1	5	5	5	5

Significant Changes

Newly updated mandate information: Florida State Statue, Title V – Judicial Branch, Chapter 29 – Court System Funding, 29.008 County funding of Court-Related Functions
The County must provide funding for the cost of communications services for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the circuit and county courts performing court related functions.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		6.90	7.20	7.20	7.20
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Cash/Fund Balance Forward		0	424,900	405,469	405,469
Internal Service Funds		1,656,043	1,736,194	2,071,536	2,143,307
	Total Program	1,656,043	2,161,094	2,477,005	2,548,776
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Information Technology Fund		1,656,043	2,161,094	2,477,005	2,548,776
	Total Program	1,656,043	2,161,094	2,477,005	2,548,776
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		747,581	820,212	858,857	893,695
Operating Expenses		671,741	642,694	925,727	948,312
Capital Expenses		31,304	273,288	286,952	301,300
Debt Service		175,788	0	0	0
Interfund Transfers		0	200,807	0	0
Reserves		0	224,093	405,469	405,469
	Total Program	1,626,414	2,161,094	2,477,005	2,548,776

Claims Management

Program Number:	133
Result Area:	Good Government
Division:	Risk Management
Section:	N/A

I. Program Offer Description:

Receives, investigates, and processes all Workers' Compensation, General Liability, Automobile Liability, and Property Damage claims for the BoCC and all Elected Officials while adhering to Florida State Mandates, Federal Laws, and County Claim Ordinance.

II. Contribution to Result:

The Claims Management area of Risk Management contributes to the Good Government results area by:
* Implementing the Board approved Transitional Duty/Return to Work Program, in conjunction with utilizing the Employee Health Clinic, significantly decreasing lost time from work due to on-the-job injuries. The experience modifier has remained stable over the last ten years, contributing to favorable excess Workers' Compensation premiums.
PERFORMANCE AND COMMUNICATIONS
* The Workers' Compensation experience modifier is consistently under 1.0, indicating a favorable loss ratio.
*Automobile and General Liability claims, based on the Actuarial Study, have come in significantly lower than the projections indicated. Claims are consistently lower than budgeted.
*Less than six percent of all claims result in litigation, which is extremely low.
RESPONSIBLE VISIONARY LEADERSHIP
* Claims works closely with Safety in identifying and mitigating future risks, based on claims losses and experience.
ACCOUNTABILITY AND COMPLIANCE
* Both employees of the Claims Management area are State Licensed Insurance Adjusters with board certifications in Workers' Compensation.
ETHICS
* The Claims Management area has been entrusted with handling all claims for Workers' Compensation, General & Automobile liability, and Property Damage for the BoCC and all Elected Officials.
EMPLOYMENT DESTINATION
*The Claims Manager has over 28 years of adjusting experience. In addition the Workers' Compensation Specialist has over 20 years of adjusting experience. In the latter part of 2018 Risk Management contracted a third party administrator to handle general and auto liability claims.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local (X)

III. Performance Objectives:

1	Monitors and coordinates litigated claims with inside and outside legal counsel, attends hearings and mediations, and recommends strategies to maximize outcomes
2	Settles liability claims in accordance with the County Claims Ordinance - 00-73, Florida Statute 768-28 and Federal laws
3	Monitors and directs strategies for claims in the Workers' Compensation Program, under the direction of Florida Statute 440 and 112.19, including the County Return to Work Program, Heart and Lung Bill, and First Responder Bill. Authorizes claim settlements and manages claims with effective managed care strategies over 97% of the time through Employee Health Services
4	Collaborates with Safety to successfully investigate claims for Liability and Workers' Compensation and to provide all ergonomic evaluations and recommendations

Claims Management

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of General Liability claims open	2,4	60	105	105	105
# of General Liability claims closed	2,4	45	105	105	105
# of Automobile Liability claims open	2,4	88	105	105	105
# of Automobile Liability claims closed	2,4	64	105	105	105
# of Property Damage claims open	2,4	26	100	100	100
# of Property Damage claims closed	2,4	26	100	100	100
# of Workers' Comp. claims received	3	348	800	800	800
# of Workers' Comp. claims processed	1,3,4	313	800	800	800
# of Automobile Subrogation Claims Open	1,2	49	90	90	90
# of Automobile Subrogation Claims Closed	1,2	41	90	90	90
# of Property Damage Subrogation Claims Open	1,2	25	100	100	100
# of Property Damage Subrogation Claims Closed	1,2	17	100	100	100
Effectiveness Indicators:					
Average cost per workers' comp claim in comparison to Benchmark of $17,528 for FY 20/21	1,3,4	2,699	13,524	13,794	14,070
Percentage of Auto and General Liability claims compared to County budget	2,4	0.10%	10.00%	0.10%	0.10%
Workers' Comp. experience modification factor	1,3,4	0.75	0.80	0.80	0.80
% of General Liability claims resulting in lawsuits	2,4	5.00%	5.00%	5.00%	5.00%
Efficiency Indicators:					
Average cost per $100 of payroll in comparison to benchmark of $100.01 for Workers' Comp.	1,3,4	$1.52	$1.95	$1.95	$1.95

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		2.00	2.00	2.00	2.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		5,685,288	5,141,250	5,385,635	5,393,471
Miscellaneous		92,920	300,000	300,000	300,000
Others (Centrl I/D Inkind/Othr)		3,278	0	0	0
	Total Program	5,781,486	5,441,250	5,685,635	5,693,471
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		5,781,486	5,441,250	5,685,635	5,693,471
	Total Program	5,781,486	5,441,250	5,685,635	5,693,471
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		3,077,121	2,982,593	3,172,676	3,179,780
Operating Expenses		2,700,146	2,458,657	2,512,959	2,513,691
Capital Expenses		3,278	0	0	0
Debt Service		941	0	0	0
	Total Program	5,781,486	5,441,250	5,685,635	5,693,471

General Insurance

Program Number:	135
Result Area:	Good Government
Division:	Risk Management
Section:	N/A

I. Program Offer Description:

General Insurance identifies and evaluates property and casualty risks and mitigates, transfers, and/or insures the risks at the most cost effective levels for the residents of Polk County. The General Insurance area identifies and analyzes loss exposures, examines the feasibility of risk management alternatives, selects and implements the best risk management techniques, and monitors the results. This program protects the County government assets, which belong to the residents of Polk County, from adverse financial consequences and ensures the continuous operation of county government.

II. Contribution to Result:

The General Insurance area of Risk Management contributes to the Good Government results area by:
TRUST IN GOVERNMENT
* Loss exposures are insured through an excess insurance program with a self-insured retention. This insurance protects the residents from adverse financial consequences and ensures the continuous operation of county government.
PERFORMANCE AND COMMUNICATIONS
* Workers' Compensation excess premiums have held steady due to multi-year insurance policies, a favorable experience modifier, and proper claims handling.
* Casualty premiums have remained very stable over a five-year period despite the County's increased exposures. The Risk Management Division is very aggressive in handling casualty insurance claims in order to protect the funds of the residents of Polk County. Also, reductions in losses for all coverage may be attributed to a rigorous safety program.
*The property insurance market continues to harden as part of a multi-year national insurance cycle. Continued rising rates present a challenge to the insurance program to maintain the bottom line, necessitating limit decreases in 2018, 2020, and 2021, as well as a self-insured retention increase in 2019 in order to maintain reasonable premium increases. In 2020, Risk Management and the county insurance broker did a benchmark comparison study on coverage limits purchased by other local counties and cities as well as a rate comparison. Polk County had the second-lowest property insurance rates among the 12 other local entities reviewed.
*Cyber Liability insurance coverage continues to skyrocket nationally. Large premium increase are based on a number of factors, many of which are out of the control of the BoCC and Constitutional Offices. Local governments have seen a significant increase in cyber-attacks, including many in Florida. Cyber insurers viewed the sudden rush to work from home nationally due to COVID as a negative as relates to cyber security. Locally, the BoCC, Sheriff's Office, and Tax Collector have all utilized the coverages and resources of the cyber policy, which negatively affects the loss history.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1 Negotiates, designs, and implements insurance programs. Educates employees in other departments on insurance and risk control
2 Reviews and approves the indemnification and insurance requirements in all contracts and leases
3 Requests and issues Certificates of Insurance and self-insurance letters
4 Administers the Risk Management Insurance System to include notices, claims, and reports

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of insurance applications prepared	1,4	44	45	45	45
# of contracts and lease agreements received and reviewed	2	182	200	200	220
# of insurance certificates and self-insured letters processed and created	3,4	190	200	200	200
# of County facilities (both owned and leased)	1	1460	1520	1520	1520
Effectiveness Indicators:					
The primary indicator for this program relates to the cost of procurement of excess insurance for the property/casualty program. General Liability	1,4	$459,625	$500,000	$515,000	$550,000
Commercial Property Program	1,4	$2,211,604	$2,300,000	$2,600,000	$2,800,000
Workers' Compensation Excess	1,4	$313,806	$300,000	$305,000	$325,000
Efficiency Indicators:					
% cost of insurance difference from prior year	1,4	4.05%	15.92%	1.46%	7.21%
Cost of Insurance per Capita GENERAL LIABILITY	1,4	$0.61	$0.68	$0.68	$0.73
Commercial Property Program	1,4	$2.94	$2.95	$3.45	$3.72
Workers' Compensation Excess	1,4	$0.42	$0.38	$0.40	$0.43

General Insurance

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		3,539,491	4,097,667	4,152,290	4,451,490
Others (Centrl I/D Inkind/Othr)		1,025	0	0	0
	Total Program	3,540,516	4,097,667	4,152,290	4,451,490
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		3,540,516	4,097,667	4,152,290	4,451,490
	Total Program	3,540,516	4,097,667	4,152,290	4,451,490
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		3,539,196	4,097,667	4,152,290	4,451,490
Capital Expenses		1,025	0	0	0
Debt Service		295	0	0	0
	Total Program	3,540,516	4,097,667	4,152,290	4,451,490

Occupational/Employee Health Services

Program Number:	138
Result Area:	Good Government
Division:	Risk Management
Section:	N/A

I. Program Offer Description:

Occupational/Employee Health Services (EHS) provides work-related medical management promoting a healthy workforce, healthy environment, and healthy employees. The on-site Employee Health Clinic (EHC) is the primary site for performing physicals and diagnostic tests associated with various job descriptions, all at no cost to the candidate or the division. EHS provides medical treatment for the majority of most occupational injuries. Services provided include drug free workplace program, infection control, primary care, mandated annual medical screening, and substance abuse testing. The Workplace Drug and Alcohol testing program falls under the Federal Motor Carrier Safety Admin rules, 49 CFR, part 40, 653, 654, 655. *Perform Federally-mandated D.O.T. annual physicals for safety sensitive positions. Perform comprehensive annual physicals for Fire Rescue workers. Provide Federal Drug & Law Enforcement physicals for the Sheriff's Office, following all rules of the FDLE 11N-27.002(1)(d). F.A.C.*

II. Contribution to Result:

The Occupational/Employee Health program plays a significant part in Good Government.
PROMOTE AND REINFORCE ASSET AND RESOURCE MANAGEMENT STRATEGIES: The program provides a cost savings by performing comprehensive pre-employment examinations at the EHC, carefully matching candidates with specific job requirements. Mandated comprehensive exams for Firefighters, Law Enforcement, Transit Drivers, and Commercial Drivers are performed in the clinic at lower costs than the private sector. The clinic is the primary site for treatment for the majority of all work-related injuries or illnesses and is the main site for the County's Drug-Free Workplace Program. Also offered are infection control services in an effort to reduce on-the-job exposures to TB, hepatitis B, tetanus, or rabies. All costs to provide services on-site for the BoCC are absorbed by the program, as well as the cost for outsourcing services such as x-rays & lab testing.
CREATE AND ENHANCE CLEAR, INTERACTIVE CHANNELS OF INFORMATION ON COUNTY PROGRAMS, SERVICES, AND RESULTS: Employees are notified via email or newsletter of programs and services offered. Through the Employee Advisory Committee, employees are educated in being better consumers of health and taking advantage of on-site programs and healthcare.
CREATE AND DEMONSTRATE OUTCOME BASED OPERATIONS WITH CLEAR AND MEASURABLE PERFORMANCE BENCHMARKS: Through electronic medical software, data is collected on the number of services provided per employee. The clinic utilizes Florida and multi-state contracts in order to provide Polk County with lower prices than the private sector.
ENHANCE STAFF COMPETENCY AND PERFORMANCE TO ENSURE THAT EMPLOYEES HAVE THE UNDERSTANDING, TRAINING, AND TOOLS TO SUCCEED: Clinic staff is certified in urine drug screen collections, breath alcohol testing, phlebotomy, hearing screens, and CPR. Competencies are in place to ensure that staff complies with Federal and State regulations, as applicable to pre-employment testing and mandatory annual medical screens.
PROMOTE INTRA-GOVERNMENT COMMUNICATIONS TO MAXIMIZE EMPLOYEE EFFICIENCY: Employee Health Services provides occupational health services, Workers' Compensation injury care, and primary care services to the Constitutional Offices passing on much of the cost savings afforded through a multi-state purchasing program.
General Fund entities served include the BoCC, Clerk of the Courts, Property Appraiser, Sheriff's Office, Supervisor of Elections and Tax Collector.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1 Diagnosis, treatment, and medical management of occupational and environmental injuries or illnesses
2 Number of physical examinations performed
3 Mandatory substance abuse testing for required compliance of the FTA and FDOT
4 Pre-employment drug screens, evidential breath testing, and random drug testing in compliance with the Drug-Free Workplace program
5 Immunizations and antibody testing against occupational health exposures and other potential infectious diseases

Occupational/Employee Health Services

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Workers' Compensation visits	1,5	426	515	530	530
# of physical examinations performed	2,4	987	1,591	1,600	1,600
# of diagnostic screens	1-5	384	2,000	2,000	2,000
# of all lab work collected	1-6	776	1,500	1,500	1,500
# of vaccines	5	56	200	200	200
Effectiveness Indicators:					
% of injured employees treated	1,5	87%	90%	90%	90%
% of vaccines admin. vs industry	1,5	84%	85%	85%	85%
% of pre-employment exams completed vs industry	1-5	100%	100%	100%	100%
Efficiency Indicators:					
Total cost savings of medical services provided	1-5	$315,900	$327,000	$326,957	$338,400
% of cost savings for vaccines admin vs industry	1,5	40%	40%	40%	40%
% of cost savings for physical exams performed	1-5	60%	60%	60%	60%

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.15	0.15	0.15	0.15

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		304,038	405,996	417,757	428,292
Miscellaneous		204	0	0	0
	Total Program	304,242	405,996	417,757	428,292

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		304,242	405,996	417,757	428,292
	Total Program	304,242	405,996	417,757	428,292

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		8,606	9,506	12,267	12,802
Operating Expenses		295,636	396,490	405,490	415,490
	Total Program	304,242	405,996	417,757	428,292

Safety

Program Number:	134
Result Area:	Good Government
Division:	Risk Management
Section:	

I. Program Offer Description:

Residents expect value for their investment. This program uses established methodologies in conjunction with unique and innovative techniques to reduce the frequency and severity of employee injuries and the number of employee vehicle accidents. The effective and efficient methods employed will allow scarce funds to be redirected to more productive purposes.

II. Contribution to Result:

The Safety Program contributes to Good Government by:
PERFORMANCE AND RESULTS
* providing employee training, facility inspections, accident investigations, job observation, ergonomic assessment, and property damage investigations with a full-time staff of two Safety Management Coordinators.
* providing safety services at County facilities including, but not limited to, safety inspections in accordance with OSHA and NPFA and consulting for crowd safety. Staff has developed evacuation procedures that protect the public and County employees in the event of natural or man-made disasters.
VISIONARY LEADERSHIP
* preserving residents' resources by participating in community organizations and committees dedicated to employer safety and health, such as the West Central Florida Safety Alliance and the West Coast ASSE. This allows for timely updates in regulatory information as well as establishing a presence with local business and government for the purpose of resourcing. The division, "does it right the first time," with maximum efficiency. Staff has completed a Supervisor Safety Video available online to ensure safety knowledge for those responsible for employee safety as well as a complete Personal Protective Equipment program.
STREAMLINED COMMUNICATION
* acting as the chair of the Employee Safety Committee. The Committee provides ongoing opportunities to improve safety and reduce the cost of Workers' Compensation, promotes a team atmosphere in which divisions share and swap services as opposed to hiring outside contractors, and also provides an opportunity for employees to offer input on safety issues. The program participates and supports the Environmental Committee and the Safety Committees of the WRMD and Utilities Divisions, as well as participates in the EPAC and EAC meetings.
* developing relationships with the Constitutional Offices and municipalities. This improved level of communications enhances the opportunities to seek synergies between organizations.
SOUND FISCAL MANAGEMENT OF PUBLIC FUNDS AND RESOURCES
* meeting the tests of high ethical, legal, and moral standards. When the program is tasked with additional duties such as disaster damage assessment, hurricane debris removal, or to assist in the recruitment of volunteers, effective systems are put into place to provide safety, security, needs assessment, and compassion for residents. The hallmark of the program is to continue to volunteer for new duties and assignments that preserve resources as trust is sought.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1 Monitor, review, and implement all applicable safety standards to ensure Federal, State, and BoCC-mandated compliance
2 Identify safety loss exposures and develop administrative and engineering control systems that reduce risk
3 Provide training programs to reduce the severity and frequency of work related injuries and vehicle accidents
4 Develop and integrate written Safety Compliance programs that focus on loss control training systems with BoCC, Constitutional Offices, and municipalities
5 Review compliance and inspection documents from BoCC divisions and regulatory agencies to ensure the County is in compliance with State and Federal mandates
6 Provide 24/7 response to County vehicle collisions and property damage incidents
7 Establish and evaluate contractual health and safety requirements for contractors that ensure compliance with OSHA, EPA, and DOT

Safety

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of incidents investigated	2,4,6	156	190	190	190
# of inspections	1,2,6	33	40	40	40
# of Defensive Driving Classes	3,4	29	32	32	32
Training classes	3,4,5	128	130	130	130
# of committee meetings	1,3,4,7	46	48	48	48
# of construction meetings and inspections	1,2,7	24	26	26	26
# of CDL sessions	3,4,5	10	10	10	10
# of Safety Snippets activites	3,4	6	8	8	8
Effectiveness Indicators:					
% reduction in Workers' Compensation claims	1,2,3,4	0%	-2%	-2%	-2%
% reduction in vehicle collisions from previous year	1,2,3,4	3%	10%	3%	3%
Efficiency Indicators:					
Safety cost per employee	1,2,3,4	$53.75	$55.00	$54.50	$54.50

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		2.00	3.00	3.00	3.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		232,185	404,992	363,954	376,557
Cash/Fund Balance Forward		0	0	32,000	0
Others (Centrl I/D Inkind/Othr)		4,066	0	0	0
	Total Program	236,251	404,992	395,954	376,557

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		236,251	404,992	395,954	376,557
	Total Program	236,251	404,992	395,954	376,557

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		184,112	305,848	285,530	297,195
Operating Expenses		46,884	67,144	78,424	79,362
Capital Expenses		4,066	32,000	32,000	0
Debt Service		1,189	0	0	0
	Total Program	236,251	404,992	395,954	376,557

Employee Health Insurance

Program Number:	140
Result Area:	Good Government
Division:	Risk Management
Section:	N/A

I. Program Offer Description:

This program provides effective management and administration of the Polk County Employee Health Plan for the Board and all Elected Officials in the effort to provide cost competitive and equitable benefits for the employees and families of the Polk County Government.

II. Contribution to Result:

The Employee Health Insurance program plays a significant role in Good Government. Polk County Government is committed to encouraging the health and well-being of its valued employees. This is imperative to a successful government - one that creates a good working environment where healthy performance-driven employees contribute their talents to improving the quality of life in the community.
Polk County Government has implemented strategies over the past few years to slow the growth in employee health care costs. Polk County Government offers consumer directed plans, financial incentives, tobacco cessation programs, wellness programs, disease management programs, and aggressively markets the employee assistance program (EAP). Employees on the self-insured health plan and their covered dependents can use the on-site clinic to obtain lab work/service, exams, check-ups, annual physicals, and treatment for non-work related illnesses and injuries. In addition, plan members with a prescription for certain radiology services can obtain these services from County-approved radiology providers. The Employee Health Insurance program realizes significant cost savings from the use of the on-site clinic.

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State ( ) Local ( )**

III. Performance Objectives:

1 Contain health insurance costs or the rate of premium increases through effective design changes, wellness initiatives, and data management
2 Coordination and evaluation of plan benefits through the Insurance Committee composed of the Board and Elected Officials
3 Expand employee wellness programs to promote and encourage employee health and well-being and to impact long-term health insurance costs
4 Treatment of minor injury or illness and palliative treatment of disorders to allow completion of work shift for which an employee may not ordinarily consult a physician

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of contracts for active employees	2	3,794	3,728	3,765	3,803
# of contracts for self-insured retired employees	2	439	445	449	454
# of contracts for medical advantage employees	2	1,128	1,108	1,119	1,130
Medical claims paid	1	$42.7M	$48.5M	$56.4M	$60.1M
Prescription claims paid	1	$17.3M	$18.0M	$19.5M	$20.9M
Effectiveness Indicators:					
% decrease of Emergency Room Visits per 1,000	1,3,4	2%	-2%	2%	2%
Health risk assessments completed as a % of eligible population	1,3	18%	75%	N/A	N/A
Routine Physicals completed as a % of eligible population	1,3	18%	75%	75%	75%
Efficiency Indicators:					
Cost of Employee Health Services	1,3,4	$1,743,229	$2,110,833	$2,227,000	$2,283,667
Administrative costs as a % of direct health plan expenses	1,2	6.54%	5.57%	5.65%	5.65%
Medical PEPM	1	$841	$985	$1,115	$1,177
Rx PEPM	1	$341	$320	$386	$409

Significant Changes

There are no significant changes to this program.

Employee Health Insurance

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		2.55	2.55	2.55	2.55

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Employee Health Insurance Fund		0	4,105,474	9,492,161	11,320,406
Fines And Forfeitures		505	0	0	0
Internal Service Funds		71,107,445	72,452,565	77,746,605	81,551,980
Miscellaneous		238,082	(2,000)	(2,000)	(2,000)
Others (Centrl I/D Inkind/Othr)		338	0	0	0
	Total Program	71,346,370	76,556,039	87,236,766	92,870,386

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Employee Health Insurance Fund		71,346,370	76,556,039	87,236,766	92,870,386
	Total Program	71,346,370	76,556,039	87,236,766	92,870,386

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		193,329	202,830	222,521	231,885
Operating Expenses		69,111,448	76,110,158	86,675,994	92,300,250
Capital Expenses		0	15,000	0	0
Debt Service		2,456	0	0	0
Indirect Expense		228,051	228,051	338,251	338,251
	Total Program	69,535,284	76,556,039	87,236,766	92,870,386

Volunteer Polk

Program Number:	130
Result Area:	Good Government
Division:	Health and Human Services
Section:	Health and Human Services/Community Relations/Volunteer Polk

I. Program Offer Description:

Volunteer Polk provides a mechanism for extending County services through the utilization of the volunteer resources of time and talent. Effective management and oversight of these resources for the BoCC results in a positive fiscal impact and improved community relations while mitigating organizational risk.

II. Contribution to Result:

1. Volunteer Services Coordinator provides professional volunteer administration utilizing accepted volunteer management industry standards and managerial oversight for volunteers throughout the County's programs including volunteers, interns, advisory members, etc. Volunteer Polk mitigates risk for the County by adhering to compliance with governing policies, local, state, and federal laws, providing background screens, utilizing a volunteer handbook outlining policies/procedures, and maintaining records of volunteers and their activities.
2. Volunteer Polk demonstrates fiscal accountability to residents by providing opportunities for involvement and cost saving measures for the BoCC and recognizes the achievements made by volunteers in support of BoCC activities.
3. Volunteer Polk promotes positive interactions between residents and local government by providing the opportunity to participate and become part of the solution to problems or barriers and extend the capabilities of County programs.
4. Volunteering empowers individuals to gain valuable job skills enriching the local workforce with high-quality employees while providing services to the County.
5. RSVP (Retired and Senior Volunteer Program) engages volunteers 55 years and older in activities which demonstrate measureable impact in the areas of health, nutrition, housing, K-12 and adult education, and disaster assistance throughout Polk County, supporting the BoCC and local non-profit agencies.
6. Volunteer Polk employs the same high volunteer administration standards as the lead agency for coordinating and utilizing volunteers and donated resources to assist Polk County in recovery following disaster. Program leadership staff is trained in Volunteer Disaster Management and is responsible for screening, deploying, and documenting response volunteers to support recovery efforts. The documentation of disaster volunteers enables the County to recover funds from FEMA to aid in the recovery of tax dollars used in response and recovery.
7. Studies show that volunteerism helps stave off depression, increases life satisfaction, boosts well-being, and increases longevity. This contributes to a healthier and more vibrant community to live, work, and play.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Expand BoCC program operations/outreach beyond budget limits to meet community needs through volunteer engagement
2	Contribute to advancement of Polk's economic development through volunteer engagement and creation of a skilled workforce
3	Support BoCC's Emergency Disaster Plan as Lead Agency for Volunteers & Donations
4	Promote community involvement and government/resident relationships
5	Demonstrate good government & stewardship through collaboration with community partners and resources
6	Improve the quality of life for Polk residents to live, work, and play through utilization of volunteer services

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of volunteers/Interns for BoCC	1-6	1,135	1,500	1,500	1,500
# of volunteer hours reported in support of BoCC programs	1-6	47,529	80,000	80,000	80,000
# of recruitment/PR events/presentations	1-6	11	15	15	15
# of disaster related meetings/calls/events	1-6	24	5	5	5
# of Volunteer Polk referrals to community partners	1-6	210	200	200	200
Effectiveness Indicators:					
% of volunteers impacting quality programming for BoCC programs	1-6	100	98	98	98
% of staff trainend in volunteer and disaster volunteer administration	1-6	100	98	98	98
Efficiency Indicators:					
$ Extension of services provided to the BoCC	1-6	$1,464,021	$900,000	$900,000	$900,000
$ Extension of services by RSVP volunteers	1-6	$302,660	$200,000	$200,000	$200,000
$ Spent on lawsuits or non-compliance penalties/fines	1-6	$0	$0	$0	$0

Volunteer Polk

Significant Changes

The Corporation for National and Community service dba AmeriCorps (grant funder), has adjusted the minimum number of volunteers for the program down to 93 from 129.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		3.00	3.00	4.00	4.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		139,825	152,534	230,948	238,864
Special Revenue Grants		4	0	0	0
Interfund Transfer		55,638	63,696	70,137	76,560
Intergovernmental		86,546	93,244	95,744	93,244
Miscellaneous		194	0	0	0
Others (Centrl I/D Inkind/Othr)		54,444	48,733	51,538	51,538
	Total Program	336,651	358,207	448,367	460,206
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		145,535	152,534	230,948	238,864
Special Revenue Grants		191,116	205,673	217,419	221,342
	Total Program	336,651	358,207	448,367	460,206
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		214,569	233,508	316,731	330,413
Operating Expenses		66,626	75,966	80,098	78,255
Capital Expenses		5,710	0	0	0
Debt Service		1,012	0	0	0
InKind Expense		48,734	48,733	51,538	51,538
	Total Program	336,651	358,207	448,367	460,206

Court Administration

Program Number:	261
Result Area:	Good Government
Division:	Courts
Section:	N/A

I. Program Offer Description:

Court Administration provides support to Circuit and County judges and staff to maintain daily operations of the Courts.

II. Contribution to Result:

The Court Administrator's Office contributes to the Good Government purchasing strategy #7 of ensuring sound fiscal management of public funds. The program oversees all Court Administration personnel and divisions directly related to court functions, including personnel, purchasing, and account management. By maintaining a strong collaborative relationship with the BoCC, the program is able to provide daily support to Circuit and County judges and staff at a productive and cost-effective rate.

Florida Statute 29.008 County funding of court-related functions.

Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, the term "circuit and county courts" includes the offices and staffing of the guardian ad litem programs, and the term "public defenders' offices" includes the offices of criminal conflict and civil regional counsel. The county designated under s. 35.05(1) as the headquarters for each appellate district shall fund these costs for the appellate division of the public defender's office in that county.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1	Provide staff to install and continue operations of technology
2	Establish a court docket in compliance with time standards
3	Oversee all other court administration personnel and divisions directly related to court functions, including personnel, purchasing, and account management
4	Provide family mediation services and classes

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of computer work orders annually	1	2,799	2,400	2800	2,800
# of PCs to maintain and update	1	600	650	650	650
# of relief judges utilized	2	13	14	14	14
# of court programs managed	3	22	22	22	22
# of AIM (Anger is Managable) classes	4	22	20	20	20
# of family mediations scheduled	4	1,515	2,000	2,000	2,000
# of dependency mediations scheduled	4	513	300	500	500
Effectiveness Indicators:					
#, on average, of work orders resolved within timeframe	1	2,793	2,800	2,800	2,800
# of people attending AIM classes	4	330	200	350	350
#, on average, of PCs replaced/upgraded each year	1	100	100	100	100
Efficiency Indicators:					
% of court docket in compliance with time standards	2	100%	100%	100%	100%

Significant Changes

There are no significant changes to this program.

Court Administration

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		17.00	18.00	20.00	20.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		1,703,982	2,236,908	2,584,958	2,627,466
Cash/Fund Balance Forward		0	781,305	795,848	795,848
Charges For Services		5,543	2,280	4,765	4,765
Miscellaneous		287,309	306,618	347,174	347,174
Others (Centrl I/D Inkind/Othr)		5,980	0	0	0
	Total Program	2,002,814	3,327,111	3,732,745	3,775,253

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		2,002,814	3,327,111	3,732,745	3,775,253
	Total Program	2,002,814	3,327,111	3,732,745	3,775,253

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		1,277,253	1,586,957	1,733,939	1,776,447
Operating Expenses		527,927	1,640,154	1,898,806	1,898,806
Capital Expenses		31,730	100,000	100,000	100,000
Debt Service		165,904	0	0	0
	Total Program	2,002,814	3,327,111	3,732,745	3,775,253

Law Library

Program Number:	263
Result Area:	Good Government
Division:	Courts
Section:	N/A

I. Program Offer Description:

The Law Library provides the general public and legal community access to legal resources and general services. It functions as a unique and important resource to Polk County residents as it offers the general public free access to legal materials not generally obtainable elsewhere in the County, including state and federal statutes, practical treatises, case reporters, and online legal research platforms. The Law Library also contributes to the day-to-day operations of the courthouse by giving patrons access to printers, copiers, and computers. This access allows visitors to gather what they need for their courthouse business and enables other departments to focus on their primary objectives.

II. Contribution to Result:

The Law Library contributes to Good Government Purchasing Strategy #7 (ensuring sound fiscal management of public funds) by continuously collaborating with other institutions to streamline services for courthouse patrons and provide cost effective legal resources and services that would otherwise be cost prohibitive for individual members of the community. Collaborators include the BoCC, Court Administration, Clerk's Office, Polk County Library Cooperative, local legal aid offices, and other legal associations.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Collect and maintain up-to-date legal research materials
2 Provide patrons access to legal resources, computers, printers, copiers, and meeting spaces
3 Host legal clinics and other law-related programs

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of printed books and supplements added to collection	1	3,553	3,600	3,600	3,600
Effectiveness Indicators:					
# of library visitors	2,3	30,000	30,000	30,000	30,000
# of electronic library visitors	2	20,000	15,000	20,000	20,000
# of clinics and programs hosted (NEW)	3	11	12	12	12

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		2.00	2.00	2.00	2.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		208,834	344,601	311,379	314,654
Charges For Services		151,497	63,252	100,319	100,319
Miscellaneous		7,549	8,624	5,816	5,816
	Total Program	367,880	416,477	417,514	420,789

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		367,880	416,477	417,514	420,789
	Total Program	367,880	416,477	417,514	420,789

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		102,451	136,477	127,514	130,789
Operating Expenses		265,429	280,000	290,000	290,000
	Total Program	367,880	416,477	417,514	420,789

Clerk of the Circuit Court

Mission

The mission of the Clerk's Office is to function as a team dedicated to customers by preparing and maintaining accurate records, furnishing assistance in an understanding and compassionate manner, and providing services with competence, professionalism, and courtesy in compliance with laws, rules, and regulations.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		46.00	47.00	50.00	50.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		3,053,760	6,437,465	7,127,164	7,441,897
Licenses and Permits		17,475	14,065	16,878	16,878
Miscellaneous		72,244	81,383	81,383	81,383
Others (Residuals)		3,824,823	900,000	900,000	900,000
	Total Program	6,968,302	7,432,913	8,125,425	8,440,158
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		6,968,302	7,432,913	8,125,425	8,440,158
	Total Program	6,968,302	7,432,913	8,125,425	8,440,158
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		470,670	452,208	506,039	513,744
Constitutional Office-Budget Transfer		6,497,632	6,980,705	7,619,386	7,926,414
	Total Program	6,968,302	7,432,913	8,125,425	8,440,158

Property Appraiser

Mission

The mission of the Property Appraiser's Office is to provide quality service to customers and ensure the fair and equitable administration of property appraisal laws.

Personnel:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents	122.00	125.00	126.00	126.00

Funding Sources:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy	8,130,199	9,288,593	10,405,748	10,933,192
Leisure Services MSTU Funds	502,085	553,459	616,757	647,595
Libraries MSTU Funds	188,489	207,835	231,605	243,185
Rancho Bonito MSTU Fund	278	315	285	299
Transportation Millage Fund	1,884,342	2,154,658	2,406,543	2,526,871
Emergency Medical Millage Fund	392,572	448,887	501,363	526,431
Stormwater MSTU	89,361	98,525	109,793	115,283
Cash/Fund Balance Forward	0	0	500,000	500,000
Others (Residuals)	1,090,453	200,000	200,000	200,000
Total Program	12,277,779	12,952,272	14,972,094	15,692,856

Revenue by Fund:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund	9,220,652	9,488,593	11,105,748	11,633,192
Leisure Services MSTU Funds	502,085	553,459	616,757	647,595
Libraries MSTU Funds	188,489	207,835	231,605	243,185
Rancho Bonito MSTU Fund	278	315	285	299
Transportation Millage Fund	1,884,342	2,154,658	2,406,543	2,526,871
Emergency Medical Millage Fund	392,572	448,887	501,363	526,431
Stormwater MSTU	89,361	98,525	109,793	115,283
Total Program	12,277,779	12,952,272	14,972,094	15,692,856

Appropriations:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses	127,773	88,540	106,801	109,298
Constitutional Office-Budget Transfer	12,150,006	12,863,732	14,365,293	15,083,558
Reserves	0	0	500,000	500,000
Total Program	12,277,779	12,952,272	14,972,094	15,692,856

Public Defender

Mission

The mission of the Public Defender's Office is to represent indigent individuals who have been arrested for or charged with a criminal offense and/or are subject to involuntary commitment.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		6.00	6.00	6.00	6.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		926,359	1,086,481	1,178,886	1,170,317
Others (Centrl I/D Inkind/Othr)		21,235	0	0	0
	Total Program	947,594	1,086,481	1,178,886	1,170,317

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		947,594	1,086,481	1,178,886	1,170,317
	Total Program	947,594	1,086,481	1,178,886	1,170,317

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		484,874	580,472	663,767	655,198
Operating Expenses		433,081	474,009	483,119	483,119
Capital Expenses		21,235	32,000	32,000	32,000
Debt Service		8,404	0	0	0
	Total Program	947,594	1,086,481	1,178,886	1,170,317

Note on Personnel:

As described in Florida Statutes, Chapter 27, salaries for the Public Defender are paid by the State of Florida.

State Attorney

Mission

The mission of the State Attorney is to prosecute or defend, on behalf of the state, all suits, applications, or motions, civil or criminal, in which the state is a party.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		8.00	8.00	9.00	9.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		1,082,835	1,324,055	1,532,706	1,553,474
Cash/Fund Balance Forward		0	150,000	50,000	100,000
Others (Centrl I/D Inkind/Othr)		20,931	0	0	0
	Total Program	1,103,766	1,474,055	1,582,706	1,653,474

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		1,103,766	1,474,055	1,582,706	1,653,474
	Total Program	1,103,766	1,474,055	1,582,706	1,653,474

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		1,001,717	1,194,055	1,452,706	1,473,474
Capital Expenses		47,517	280,000	80,000	80,000
Debt Service		54,532	0	0	0
Reserves		0	0	50,000	100,000
	Total Program	1,103,766	1,474,055	1,582,706	1,653,474

Note on Personnel:

As described in Article V of the State Constitution and Section 29.008 Florida Statutes, it is the full responsibility of the county to fund the IT needs of the State Attorney's Office. This includes salaries of IT personnel of the SAO. The Polk County Board of County Commissioners, recognizing the Constitution and state law, approved four IT Technician positions (FTEs) in FY 05/06; and then added four Technology FTE positions since then, bringing the total to nine FTEs for the SAO in the Tenth Judicial Circuit.

Supervisor of Elections

Mission

It is the mission of the Supervisor of Elections' office to serve the residents of Polk County by upholding public trust through the maintenance of accurate voter registration records and by providing for fair elections in an impartial and efficient manner.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		29.00	32.00	33.00	33.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		20	0	0	0
Special Revenue Grants		107,794	0	0	0
Charges For Services		71,100	0	0	0
Interest		16,441	218,122	58,470	58,470
Interfund Transfer		16,663	36,538	9,504	9,504
Intergovernmental		181,665	0	0	0
Others (Residuals)		4,700,048	6,657,682	6,657,572	6,823,699
	Total Program	5,093,731	6,912,342	6,725,546	6,891,673

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		4,771,168	6,657,682	6,657,572	6,823,699
Special Revenue Grants		322,563	254,660	67,974	67,974
	Total Program	5,093,731	6,912,342	6,725,546	6,891,673

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		2,587,295	3,712,119	3,798,381	3,722,931
Operating Expenses		1,954,214	3,190,223	2,658,165	3,148,742
Capital Expenses		541,710	10,000	269,000	20,000
Debt Service		10,512	0	0	0
	Total Program	5,093,731	6,912,342	6,725,546	6,891,673

Tax Collector

Mission

The Tax Collector's Office works to earn the public's trust and confidence by providing the best in customer service through assured quality and the efficient use of public funds.

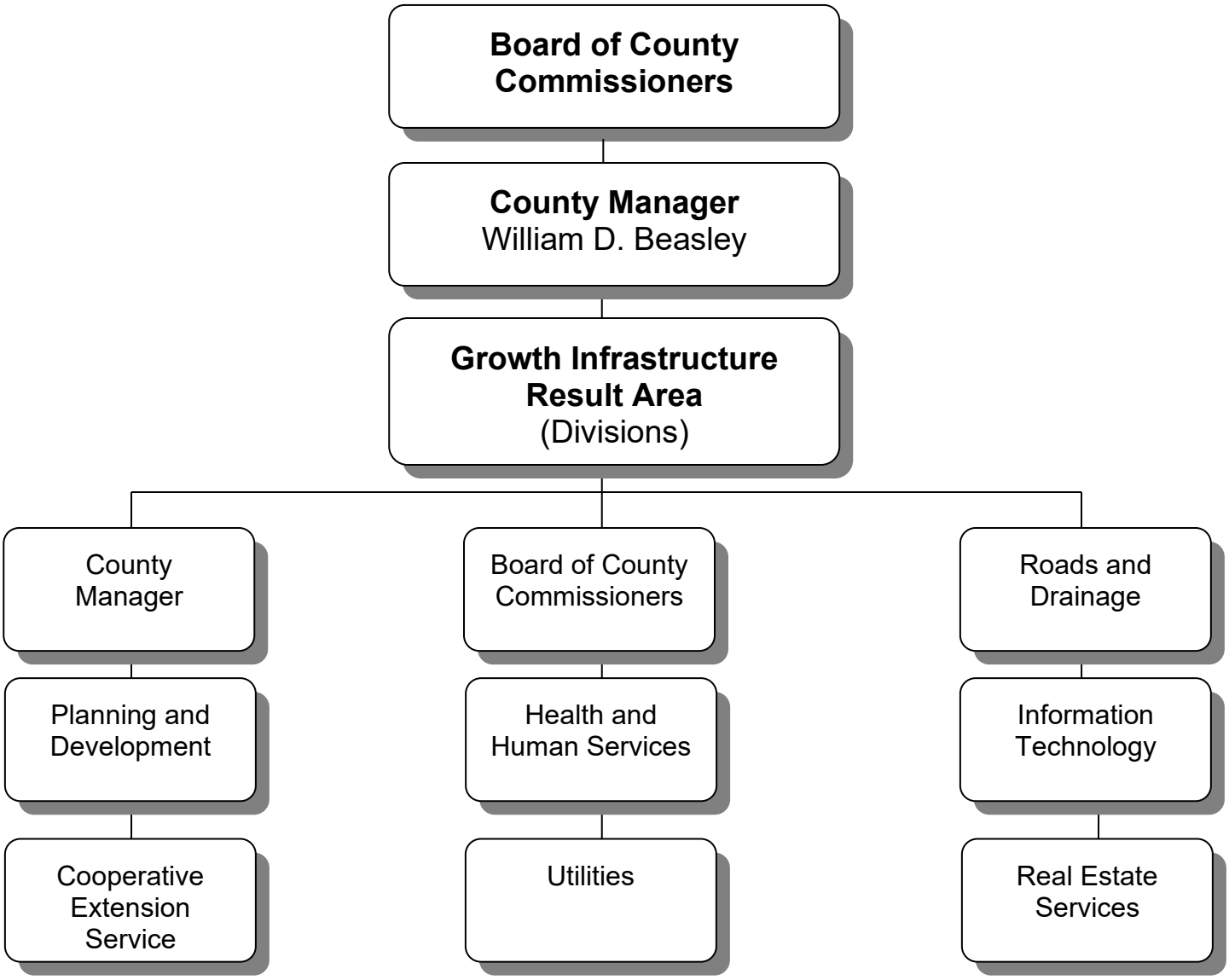
Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		275.00	272.00	292.00	292.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		9,282,793	12,477,436	14,769,145	15,288,198
Fire Rescue Funds		1,071,794	1,152,620	1,258,184	1,326,085
Leisure Services MSTU Funds		318,154	348,706	387,557	416,624
Libraries MSTU Funds		119,440	130,947	145,536	156,451
Rancho Bonito MSTU Fund		177	175	180	193
Transportation Millage Fund		1,193,749	1,357,539	1,512,222	1,625,638
Emergency Medical Millage Fund		248,716	282,821	315,047	338,675
Stormwater MSTU		56,627	62,076	68,992	74,167
General Capital Improvement Funds		13	0	0	0
Solid Waste Funds		47,539	0	0	0
Universal Solid Waste Collection Funds		526,256	662,582	1,075,316	1,129,067
Cash/Fund Balance Forward		0	4,615,193	5,222,304	4,658,252
Miscellaneous		169,107	0	0	0
Others (Residuals)		2,860,138	1,000,000	1,000,000	1,000,000
	Total Program	15,894,503	22,090,095	25,754,483	26,013,350
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		12,312,038	18,092,629	20,991,449	20,946,450
Fire Rescue Funds		1,071,794	1,152,620	1,258,184	1,326,085
Leisure Services MSTU Funds		318,154	348,706	387,557	416,624
Libraries MSTU Funds		119,440	130,947	145,536	156,451
Rancho Bonito MSTU Fund		177	175	180	193
Transportation Millage Fund		1,193,749	1,357,539	1,512,222	1,625,638
Emergency Medical Millage Fund		248,716	282,821	315,047	338,675
Stormwater MSTU		56,627	62,076	68,992	74,167
General Capital Improvement Funds		13	0	0	0
Solid Waste Funds		47,539	0	0	0
Universal Solid Waste Collection Funds		526,256	662,582	1,075,316	1,129,067
	Total Program	15,894,503	22,090,095	25,754,483	26,013,350
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		95,277	104,685	122,418	124,930
Interfund Transfers		564,052	564,052	564,052	564,052
Constitutional Office-Budget Transfer		15,235,174	16,806,165	19,845,709	20,666,116
Reserves		0	4,615,193	5,222,304	4,658,252
	Total Program	15,894,503	22,090,095	25,754,483	26,013,350

Tax Collector

Note on Funding:

The budget reflected above is not the budget of the Tax Collector but represents the dollar amounts that the BoCC has paid or is estimated to pay to the Tax Collector as the statutory fee for collection of taxes on behalf of the BoCC as a taxing authority. At the end of each fiscal year, the Tax Collector returns the unspent portion of this fee to the BoCC. Florida Statutes require that the Tax Collector's operating budget be submitted on or before August 1 of each year, be approved by the Department of Revenue, and that commissions be paid to the Tax Collector by the county and other taxing authorities for the collection of ad valorem taxes. The Tax Collector returns excess fees (surplus funds) remaining at the end of the fiscal year. The amount above only reflects the General Fund portion.

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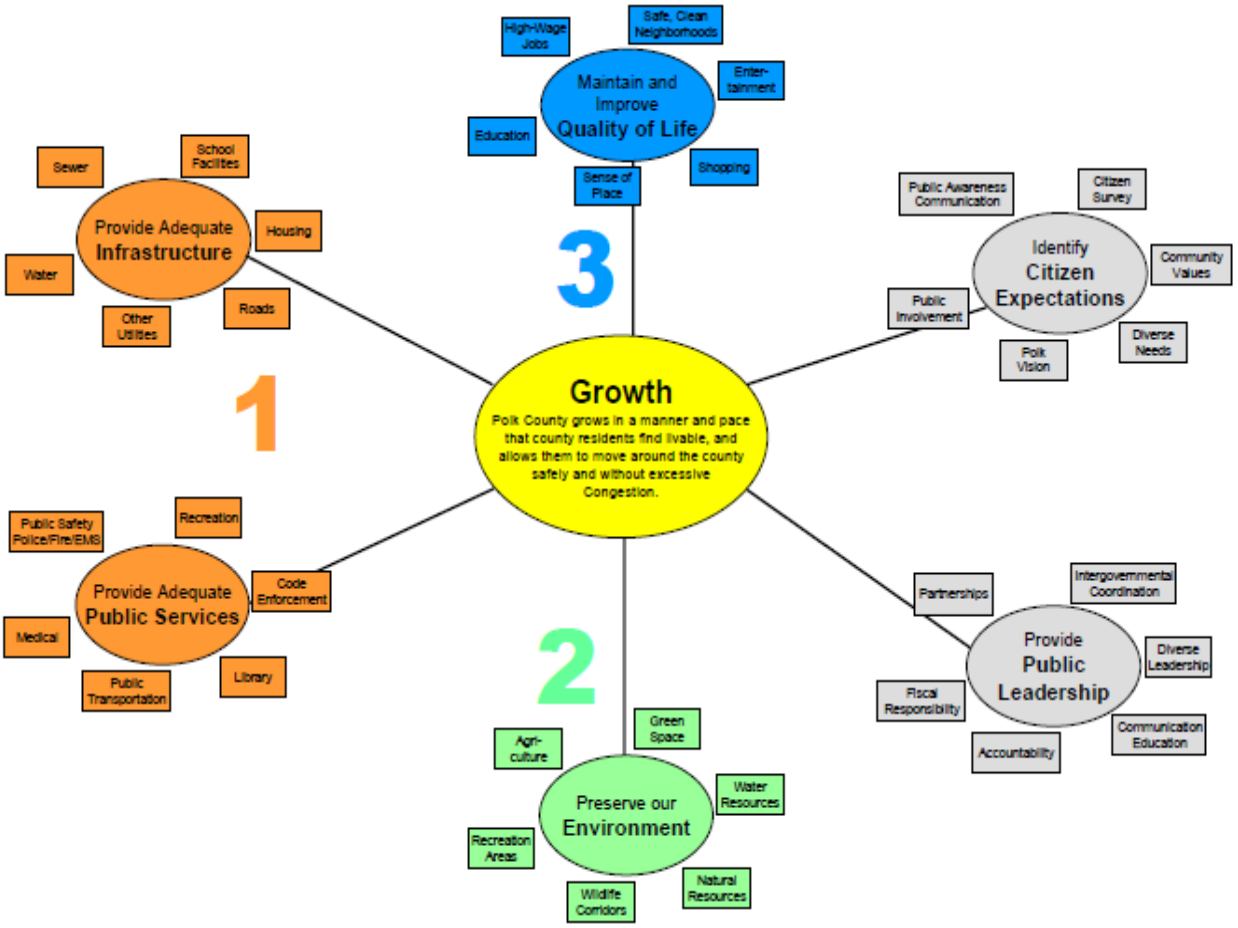

Board of County Commissioners
County Manager
William D. Beasley
Growth Infrastructure Result Area
(Divisions)
County Manager
Planning and Development
Cooperative Extension Service
Board of County Commissioners
Health and Human Services
Utilities
Roads and Drainage
Information Technology
Real Estate Services

Growth and Infrastructure

"Polk County grows in a manner and pace that County residents find livable and allows them to move around the County safely and without excessive congestion."

Primary Factors for Achieving the Result

As shown below in the Growth/Infrastructure causal map, the primary factors affecting the Polk County Board of County Commissioners' ability to meet the residents' expectations are (1) provide and maintain adequate infrastructure and public services, (2) preserve the environment, and (3) maintain and improve quality of life.



Strategies for Achieving the Result

The Divisions that have programs in the Growth/Infrastructure Result Area help the County achieve the result through one or more of the following strategies:

1. Improve transportation mobility
2. Improve strategic planning for future growth
3. Ensure needed infrastructure and public services are in place
4. Increase preservation and set-aside of green space
5. Provide places to live, learn, work, and play while building communities with a mix of land uses and a sense of place

GROWTH AND INFRASTRUCTURE
DIVISION PROGRAM SUMMARY

		Adopted FY 24/25			Plan FY 25/26		
Program *(number listed is the program number)*	**FTE**	**General Fund**	**Other Funds/ Sources**	**Total**	**General Fund**	**Other Funds/ Sources**	**Total**
Board of County Commissioners							
Eloise CRA - 389	0.00	-	873,046	873,046	-	582,046	582,046
Polk Harden Parkway CRA - 422	0.00	-	1,876,476	1,876,476	-	2,145,039	2,145,039
Subtotal	**0.00**	**-**	**2,749,522**	**2,749,522**	**-**	**2,727,085**	**2,727,085**
Cooperative Extension Service							
Cooperative Extension Service - 1363	13.00	1,068,112	-	1,068,112	1,097,231	-	1,097,231
Subtotal	**13.00**	**1,068,112**	**-**	**1,068,112**	**1,097,231**	**-**	**1,097,231**
Information Technology							
Geographic Information System - 122	3.70	-	988,819	988,819	-	1,009,959	1,009,959
Subtotal	**3.70**	**-**	**988,819**	**988,819**	**-**	**1,009,959**	**1,009,959**
Planning and Development							
Building Division - 31	78.00	585,534	18,073,293	18,658,827	601,312	12,920,688	13,522,000
Land Development - 440	47.00	4,949,920	1,956,006	6,905,926	5,103,708	1,772,506	6,876,214
Transportation Planning Organization - 103	8.00	-	2,762,918	2,762,918	-	1,318,642	1,318,642
Planning and Development Administration - 109	7.00	977,303	-	977,303	1,010,099	-	1,010,099
Subtotal	**140.00**	**6,512,757**	**22,792,217**	**29,304,974**	**6,715,119**	**16,011,836**	**22,726,955**
Health and Human Services							
Affordable Housing Program - 50	11.00	-	22,387,724	22,387,724	-	21,117,267	21,117,267
Community Improvement Program - 51	10.00	-	8,670,711	8,670,711	-	8,443,611	8,443,611
Subtotal	**21.00**	**-**	**31,058,435**	**31,058,435**	**-**	**29,560,878**	**29,560,878**
Roads and Drainage							
Survey and Mapping - 1559	18.00	-	1,882,832	1,882,832	-	1,932,370	1,932,370
Inspection and Testing - 1560	13.00	-	1,634,783	1,634,783	-	1,616,753	1,616,753
Roads and Drainage Engineering - 1558	8.00	-	1,535,890	1,535,890	-	1,581,370	1,581,370
Roadway Maintenance - 1561	171.00	-	27,909,986	27,909,986	-	29,168,150	29,168,150
Traffic - 202	34.00	-	5,895,615	5,895,615	-	5,713,742	5,713,742
Drainage - 1163	6.00	1,256,854	-	1,256,854	1,273,221	-	1,273,221
Right-of-Way and Real Estate - 193	7.00	687,756	431,538	1,119,294	705,455	446,549	1,152,004
GIS Asset Management - 1710	10.00	-	1,601,228	1,601,228	-	1,549,874	1,549,874
CRA Contribution Millage - 462	0.00	-	4,704,292	4,704,292	-	5,105,179	5,105,179
Impact Fee Transfers/City Admin - 329	0.00	-	63,154,835	63,154,835	-	-	-
Roads and Drainage CIP Reserves - 328	0.00	-	153,775,852	153,775,852	-	82,780,549	82,780,549
Roads and Drainage Administration - 1557	14.00	-	1,876,420	1,876,420	-	1,938,659	1,938,659
Roads and Drainage Projects/Inkind - 64	0.00	74,363	261,703,178	261,777,541	74,363	183,210,000	183,284,363
Roads and Drainage Trust Reserves/Indirects/Debt Svc - 281	0.00	25,478	26,634,658	26,660,136	25,478	27,102,405	27,127,883
Street Lighting - 65	0.00	68,619	3,939,757	4,008,376	68,619	3,939,757	4,008,376
Subtotal	**281.00**	**2,113,070**	**556,680,864**	**558,793,934**	**2,147,136**	**346,085,357**	**348,232,493**
Utilities							
Customer Service - 213	29.75	-	2,654,710	2,654,710	-	2,739,511	2,739,511
SCADA - 216	7.00	-	2,295,305	2,295,305	-	2,291,654	2,291,654
Utilities Metering - 437	23.50	-	6,124,853	6,124,853	-	5,989,489	5,989,489
Utilities Back Flow/Large Meters - 412	6.40	-	1,360,689	1,360,689	-	1,417,579	1,417,579
Water Resource Enforcement - 1511	8.33	-	1,744,570	1,744,570	-	1,763,195	1,763,195
Infrastructure Information Section - 214	12.00	-	1,512,967	1,512,967	-	1,589,164	1,589,164
Regulatory Affairs - 403	6.34	-	2,440,333	2,440,333	-	2,554,103	2,554,103
Electrical and Mechanical Maintenance - 76	56.00	-	16,394,252	16,394,252	-	16,585,534	16,585,534
Wastewater Plant Operations - 402	32.00	-	13,104,466	13,104,466	-	12,680,211	12,680,211
Water Plant Operations - 401	19.00	-	9,502,590	9,502,590	-	10,236,737	10,236,737
Underground Maintenance - 1222	52.00	-	10,813,592	10,813,592	-	10,261,462	10,261,462
Utilities CIP Inspection - 1644	4.00	-	410,241	410,241	-	416,974	416,974
Utilities Capacity Planning - 1719	5.33	-	996,160	996,160	-	1,040,456	1,040,456
Asset Management - 1722	5.00	-	1,392,348	1,392,348	-	1,435,492	1,435,492
Crooked Lake Park Receivership - 1715	0.00	-	298,373	298,373	-	298,373	298,373
Utilities Capital Expansion CIP - 77	9.00	-	131,256,595	131,256,595	-	115,617,686	115,617,686
Utilities Debt Service - 326	0.00	-	28,597,069	28,597,069	-	28,700,569	28,700,569
Utilities Department Administration - 436	1.00	-	6,945,697	6,945,697	-	7,171,004	7,171,004
Utilities Expansion Reserves/Transfers - 332	0.00	-	39,777,240	39,777,240	-	111,609,096	111,609,096
Utilities Finance - 280	17.35	-	3,549,251	3,549,251	-	3,873,588	3,873,588
Utilities Operations Admin - 434	10.00	-	1,151,480	1,151,480	-	1,194,330	1,194,330
Utilities Renewal and Replacement CIP - 320	0.00	-	34,126,936	34,126,936	-	19,927,500	19,927,500
Utilities Reserves/Indirects Op Fund - 327	0.00	-	9,482,850	9,482,850	-	5,907,312	5,907,312
Warehouse Stock and Supply - 480	3.00	-	398,508	398,508	-	342,832	342,832
Subtotal	**307.00**	**-**	**326,331,075**	**326,331,075**	**-**	**365,643,851**	**365,643,851**
Debt Service Program							
Debt Service Program - 90	0.00	-	29,676,403	29,676,403	-	26,938,716	26,938,716
Subtotal	**0.00**	**-**	**29,676,403**	**29,676,403**	**-**	**26,938,716**	**26,938,716**
TOTAL	**765.70**	**9,693,939**	**970,277,335**	**979,971,274**	**9,959,486**	**787,977,682**	**797,937,168**

Programs highlighted in gray are not printed

Growth/Infrastructure

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	45,167,812	60,663,637	66,676,759	69,237,816
Operating Expenses	88,901,814	95,720,090	97,782,782	96,591,368
Capital Expenses	104,510,408	248,141,384	356,386,985	290,443,884
Debt Service	22,872,701	26,530,284	30,237,133	30,308,224
Grants And Aids	13,762,221	7,420,462	9,443,033	10,086,330
Interfund Transfers	59,864,829	38,499,700	122,700,634	47,777,628
Indirect Expense	4,299,002	4,392,307	6,690,123	6,690,123
InKind Expense	0	0	80,000	0
Reserves	0	284,748,514	289,968,825	246,796,795
Refunds	0	5,000	5,000	5,000
Other Uses - All Other	432,810	0	0	0
County Total	**339,811,597**	**766,121,378**	**979,971,274**	**797,937,168**
University of Florida Contributions	**0**	**1,367,082**	**1,426,710**	**1,426,710**
Total Result Area	**339,811,597**	**767,488,460**	**981,397,984**	**799,363,878**

Revenue by Fund		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
00100	General Fund	9,572,088	9,654,974	9,693,939	9,959,486
10100	County Transportation Trust Fund	76,648,249	150,435,445	185,225,014	131,952,285
10150	Special Revenue Grants	19,873,958	42,932,957	56,334,584	15,234,830
12240	Impact Fees	27,933,219	107,366,261	173,196,932	85,474,274
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	2,275,950	1,320,000	15,000	0
14970	Transportation Millage Fund	65,178,123	124,771,570	133,430,241	124,624,143
15250	Eloise CRA Trust-Agency Funds	56,048	978,234	873,046	582,046
15290	Harden Parkway CRA Funds	1,497,769	1,611,139	1,876,476	2,145,039
15310	Building Funds	9,950,888	21,434,337	18,073,293	12,920,688
15350	Affordable Housing Assistance Trust Funds	4,126,774	15,321,155	16,331,711	16,917,653
16000	Street Lighting Districts	3,284,097	3,459,347	3,939,757	3,939,757
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,391,000	9,380,915	10,032,946	7,026,450
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	2,075,100	3,749,566	3,832,864	3,973,992
23800	Promissory Note 2020A	2,508,303	4,875,325	5,108,977	5,236,658
24000	Promissory Revenue Note, Series 2020 C	5,809,124	10,713,242	10,701,616	10,701,616
30200	Drainage and Water Quality Fund	572,945	2,202,791	2,205,623	310,710
30800	General Capital Improvement Funds	0	17,110,000	21,874,640	0
31900	Northeast Polk Roadway Fund	0	800	0	0
42010	Utilities Operating Funds	124,079,744	153,914,307	180,194,452	159,361,534
42110	Utilities Capital Expansion Funds	27,448,100	83,876,418	91,041,344	77,394,985
42432	Utilities Bonds	6,370,904	0	55,000,000	129,171,063
52000	Information Technology Fund	553,463	1,012,595	988,819	1,009,959
County Total		**395,205,846**	**766,121,378**	**979,971,274**	**797,937,168**
University of Florida Contributions		**0**	**1,367,082**	**1,426,710**	**1,426,710**
Total Result Area		**395,205,846**	**767,488,460**	**981,397,984**	**799,363,878**

Personnel				
Full Time Equivalents	**719**	**728**	**766**	**766**

TRENDS AND ISSUES

The programs in this Result Area are from multiple divisions including Board of County Commissioners (BoCC), County Manager, Cooperative Extension Services, Information Technology, Planning and Development, Health and Human Services, Roads and Drainage, Real Estate Services, and Utilities. County residents stated that they expect Polk County to grow in a livable manner that allows safe, uncongested movement around the County. In order to address this expectation, these programs focus on (1) improving transportation mobility, (2) improving strategic planning for future growth, (3) ensuring needed infrastructure and public services are in place, (4) increasing preservation and set-aside of green space, and (5) providing places to live, learn, work, and play while building communities with a mix of land uses and a sense of place. The narrative below presents the trends and issues affecting the growth and infrastructure related divisions and programs.

Cooperative Extension Service Division

The Cooperative Extension Service is a partnership between the BoCC and the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS). The division provides research-based solutions to residents, communities, and local governments for issues in agriculture, natural resources, public health, and families and youth. UF/IFAS budgeted $1,367,082 for the state fiscal year 2022 (most recent available) for faculty salaries and benefits, professional development, programming, postage, and technical support to Polk County's office. The partnership funding report is available at https://extadmin.ifas.ufl.edu/resources/partners-for-progress/.

Polk Extension's program areas include commercial citrus and other fruit crops, commercial livestock, residential horticulture, Florida-Friendly Landscaping™ and water conservation program, ornamental horticulture production, small-local farming enterprises, pesticide and herbicide applicator certification tests and training, 4-H youth development, natural resources and conservation, and chronic disease prevention and nutrition education. The latest UF/IFAS economic impact report (2019) shows Polk County's agricultural and related industries contributed $4.43 billion to the Gross Regional Product and provided almost 82,000 jobs (UF/IFAS Food and Resource Economics Department). It's estimated that for every $1 invested in agricultural research and Extension, there is a return of $20 to the community (Alston, Anderson et al). Further, 419 Extension Service Division volunteers worked 23,119 hours, valuing $774,255 in labor to the community.

Trends

- The latest Census of Agriculture data was released in Spring 2024 (www.nass.usda.gov). Polk County ranks 8th in Florida's counties in total market value of agricultural products sold at $303,726,000. Polk's top five crops in acreage are oranges, forage (hay), tangerines, vegetables, and berries. The inventory of cattle is more than 109,000 head, and chickens at more than 3,400. A surprising trend, given the explosive rate of land development in the County, is that the total number of farms increased slightly from 2,080 in 2017 to 2,197 in 2022. Net farm cash income increased from $34,259,000 in 2017 to $47,583,000 in 2022. Though there have likely been changes since the data was collected, this trend indicates that interest in agriculture production is on the rise, and agriculture technology and innovations are allowing producers to provide high-quality, high-value products on less space. Even

in the citrus industry, producers are using higher-density planting methods to make growing as efficient as possible.

- All cities and municipalities in Polk County must comply with requirements of their MS4 permit, which is regulated by the Federal Environmental Protection Agency's National Pollutant Discharge Elimination System (NPDES). To document public education efforts in reducing storm water runoff pollution through proper pesticide and fertilizer applications, municipalities are partnering with UF/IFAS Extension's Florida-Friendly Landscaping™ (FFL) staff to provide workshops so that residents can do their part in employing practices that protect water quality. Partners include the Polk County BoCC's Parks and Natural Resources division, City of Lakeland Lakes and Stormwater, City of Lakeland Utilities, and City of Haines City Utilities.

- Another part of the Florida-Friendly Landscaping™ program is training for landscape maintenance professionals (also known as green industry workers). The Green Industries Best Management Practices (GI-BMP) Training is a science-based educational program developed by the Florida Department of Environmental Protection that provides training on environmentally-friendly landscaping practices to help protect and conserve Florida's natural water resources. This training is required for commercial fertilizer applicators to be in compliance with Florida Statute 482.1562, and it is offered at least twice a year by Extension. In addition to commercial fertilizer applicators, there are more than 1,000 licensed pesticide applicators in Polk County, and many rely on Extension for training, obtaining CEUs, and for testing to renew their licenses. As water quality issues continue to be a focus of legislative action at the local, state, and federal levels over the coming years, Extension's role in educating operators will remain critically important.

- Between September 2023 and September 2024, statewide citrus acreage fell by 17%, or 57,551 acres. In that same time period, Polk County decreased by about 1,615 acres, slightly less than the previous year (USDA NASS, Commercial Citrus Inventory Preliminary Report, August 29, 2024). Despite the decrease in acreage, Polk holds the number one spot of all counties in Florida at 58,516 acres, followed by DeSoto County with about 7,000 acres. Efforts to sustain the industry are funded at priority levels by federal, state, and private entities. University of Florida research and Extension efforts continue to address the problem of *Huanglongbing*, better known as HLB or "citrus greening" that has affected all of the citrus industry in the County. This bacterial disease is spread through an insect called the Asian citrus psyllid, and there are numerous strategies being employed to control the psyllid and extend the life and productivity of infected trees. The trend toward alternative crops continues, including hops, blueberries, hemp (which is highly regulated), and bamboo, which UF/IFAS is currently studying for viability and to ensure growth of only non-invasive varieties. The continued viability of the citrus industry and alternative crops is key to how and where land development progresses in Polk County.

- Extension's natural resources agent works with Florida Fish and Wildlife Conservation Commission to provide accurate and timely information to residents about wildlife encounters, particularly in urban areas. Outreach methods include social media, webinars, and face-to-face workshops. Residents are also encountering invasive amphibians such as cane toads, which excrete a substance poisonous to pets, and Cuban tree frogs, which eat native frogs and can cause infrastructure damage.

Further, post-hurricane wildlife conflicts can occur when animals are displaced by floodwaters or high winds. Extension educates residents about these situations, the species potentially involved, what to do when encountering them, and how to avoid inadvertently contributing to the spread of invasive populations. This program also works to educate residents in Polk County about how to integrate wildlife habitats on their properties including a series of classes about building wooden nest boxes for cavity-nesting birds and owls. These boxes are mapped, and residents report their observations of whether boxes are inhabited and by what species.

- While continuing to deliver and uphold existing 4-H programs and serve current audiences, 4-H youth development across Florida is taking strides for more culturally representative club programs in the counties to reflect the cultures of Florida's youth. In Polk County, there is a low rate of ethnic diversity in community clubs compared to the school population, and diversifying the 4-H membership is a programming priority as part of an effort to help all youth be work-ready and contributing members of the community. Polk's 4-H program is consistently in the top three in number of club members among Florida's 67 counties. In the coming year, program goals will continue to focus on quality youth development experiences at and to engage youth participants in Polk 4-H through community clubs, in-school, after-school, short-term special interest clubs, and residential camp programs.

- Extension's partnership with the Community Health Care program under the Health and Human Services Division provides residents and employees of Polk County with healthy living, nutrition, and chronic illness prevention information. The goal of the partnership is to expand opportunities to measure the impact of client education on health-related costs to the County.

Health and Human Services

Polk County Housing and Neighborhood Development Office (HND) continues to address the housing needs of low- to moderate-income residents throughout Polk County through Federal and State funded rental and homeownership programs. Polk County is designated as an Entitlement Urban County. HND is the lead office in developing and implementing the five-year Consolidated Plan and yearly Action Plan for use of the Community Development Block Grant (CDBG), HOME Partnership Program, and Emergency Solutions Grant (ESG) programs.

These programs assess community development and housing needs in approximately 105 predominately (51% or greater) low or moderate-income census block groups across the County. These activities address obstacles to meeting underserved needs, such as demolition or clearance, emergency home repairs, rapid re-housing of homeless, residential reconstruction or rehabilitation, and affordable rental housing for seniors and disabled individuals. In addition, funding is used for communities and unincorporated parts of the County with the need for infrastructure and neighborhood improvements, including drainage and roadway improvements, parks, and the need for improvements to public facilities and neighborhood facilities. In FY 23/24, HND worked with ten cities in the County under the Municipal Partners Program to provide oversight for local CDBG projects. Polk County's FY 23/24 funding from the U.S. Department of Housing and Urban Development (HUD) saw a slight increase of entitlement funds.

On September 29, 2022, Florida was impacted by Hurricane Ian. As a result, Housing and Urban Development (HUD) made a special allocation of Rapid Unsheltered Survivor Housing (RUSH) under the Emergency Solutions Grant (ESG) funding to Polk County in the amount of $374,935. On May 2, 2024, Polk County received a second allocation of $207,100 to continue addressing the needs of the homeless or at risk of homelessness individuals or families.

Finally, HND manages the public or homeless services CDBG contracts with local non-profits in providing services for low-income projects for disabled adults and children, job training, support for homeless and low-income pregnant women, and senior centers.

The State Housing Initiatives Partnership (SHIP) program provides a combination of public and private resources to preserve, improve, and create affordable housing for low- to moderate-income households. SHIP affordable housing strategies for the coming year includes down payment and closing cost assistance, minor home repairs, reconstruction, new construction, and multi-family housing developments setting aside units for affordable housing. On March 28, 2023, Florida Governor Ron DeSantis signed into law Senate Bill 102, commonly referred to as the Live Local Act. This Act has benefits to developers providing affordable housing and has provided full funding for FY 24/25. Polk County received $4,695,942 in SHIP funding, a decrease from prior year.

Planning and Development

In FY 23/24, the Building Division permitted approximately 2,900 new residential dwelling units (single-family detached, single-family attached, townhouse, and duplex units), which represents a 13% decrease in comparison with FY 22/23. The FY 23/24 monthly average for new residential building permits issued is approximately 242 per month compared to 279 in FY 22/23. In FY 23/24, the Building Division issued approximately 29,600 total building permits compared to 36,772 total building permits issued in FY 22/23; this represents a 20% decrease. Permitting projections for the upcoming fiscal year will depend on multiple economic elements such as housing demand, mortgage rates, and affordability. Based on the current trends in the housing market, new housing demand in unincorporated Polk County appears to be more consistent with the levels from FY 19/20, which would represent a more sustainable growth trend. Staff will continue to evaluate economic trends and housing data to provide input on the state of the future housing market.

In FY 23/24, the Land Development Division (LDD) processed 1,277 applications ranging from Level 1 reviews to Level 5 reviews. This represents a five-year low and the lowest number of applications post-COVID. It is a 2.0% decrease compared to FY 22/23 (1,303 applications), a 11.5% decrease compared to FY 21/22 (1,443 applications), a 16.4% decrease compared to FY 20/21 (1,528 applications), and a 9.7% decrease compared to FY 19/20 (1,414 applications). This year's volume is less than the pre-COVID numbers in FY 18/19 (1,282 applications).

Beginning in March 2020, LDD staff began monthly tracking of applications and compared them against the same month in 2019 and has continued tracking through 2022 comparatively to see the effects of the 2020 pandemic and resurgence of COVID variants. In addition, staff is monitoring the impacts the recent housing boom and growth trends have had on Polk County. Polk County had unprecedented growth in 2021; the County had the highest growth rate in the state of Florida and seventh overall in the United States. This growth translated into increased land development project applications. The continuation of

rising inflation, increasing interest rates, and a resulting cooling of the housing market has caused both land development and building permit application numbers to decrease for a second year in a row. As Land Development projects lead to Building permit activity, further decreases in upcoming years can be anticipated.

In April 2024, The Polk Transportation Planning Organization (TPO) Board adopted its Unified Planning Work Program (UPWP) for FY 24/25 – FY 25/26. The UPWP contains several significant planning tasks to be led by the TPO staff during this time including:

- **2050 Long-Range Transportation Plan Update** - The Polk TPO is required to update the Long-Range Transportation Plan (LRTP) every five years. The 2050 LRTP is scheduled to be adopted in December 2025 and is a multimodal transportation plan addressing the future transportation needs for highways, transit, complete streets, multi-use trails, bicycle, and pedestrian facilities in Polk County. The transportation projects contained in the LRTP are the source for the TPO's annual priority projects and are eligible for state and federal funding.

- **Northeast Polk County Transportation Study** - As part of the 2050 LRTP's Transportation Needs Assessment, the TPO will prepare a subarea analysis of the transportation needs in Northeast Polk County. The analysis will evaluate candidate road, transit, complete street, bicycle/pedestrian, and multi-use trail projects. The Subarea Study will consider recent and ongoing transportation studies prepared by the Polk TPO, FDOT, Florida Turnpike, and local governments in the area. The study will define the most important or critical transportation needs in this area and be used as input to the 2050 LRTP.

- **SunRail Extension -** In 2023, FDOT completed the T-CAR study which identifies infrastructure needs, ridership projections, capital, operation and maintenance costs, and a financial analysis for the SunRail Extension into Polk County. On October 12, 2023, the Polk TPO adopted Resolution 2023-11 which accepts the findings of FDOT's T-CAR study and requests FDOT further evaluate the concept and proceed with a Project Development and Environmental (PD&E) Study. The PD&E Study will be underway in late 2024. In conjunction with the PD&E Study, FDOT will also be conducting an evaluation of existing and proposed land uses and access needs at the proposed stop locations for the extension. The Polk TPO will have a significant role in defining the outcome as these studies progress.

- **Vision Zero Action Plan -** The Polk TPO has adopted a safety performance target of zero for the number of fatalities, number of serious injuries, fatality rate, serious injury rate, and number of non-motorized fatalities and serious injuries. In support of this target and to enhance the TPO's roadway safety efforts, the TPO is partnering with Polk County and its municipal partners to prepare a Vision Zero Action Plan. In January 2023, Polk County in partnership with The Polk TPO received $720,000 in federal Safe Streets and Roads for All (SS4A) grant funds. As part of the grant application, Polk County agreed to provide $200,000 as a local match and to provide $80,000 in in-kind services. The TPO will be taking the lead on administering this grant. The Action Plan will be underway in late 2024 and take approximately two years to complete. Once the Polk Vision Zero Action Plan is adopted, participants will be eligible to apply for Vision Zero Implementation grants and other sources of funds to make the improvements identified in the Polk Vision Zero Action Plan.

Roads and Drainage

The growth projections used for the major funds within the Road and Drainage Division saw the Transportation Millage Fund increased by 11.39% in FY 24/25, with a 7.5% increase projected in FY 25/26, and 6.0% thereafter. Impact Fee Funds per TPO, average forecasted growth is 16.0% increase for FY 24/25, 10.0% increase for FY 25/26, 10.0% increase for FY 26/27, and then 5.0% thereafter. Transportation Trust Fund Revenues have been steady in the current fiscal year. A 1.0% increase is projected through FY 28/29, and it is expected to be flat thereafter.

Within the CIP, Roads and Drainage continues to perform recurring contracted maintenance activities and continues to work on 23 intersections, three bridges, various trail/sidewalk, and drainage projects. The following major capacity projects continue to be in construction and are scheduled to be completed in FY 24/25:

- Lake Wilson (County Road 54 - County Road 532)
- West Pipkin Road (Medulla Road to South Florida Avenue/State Road 37)
- West Pipkin Road Joint Powers Authority
- Wabash Avenue (Memorial Boulevard to 10th Street)
- Northridge Trail Phase 1 Segment 1
- Thompson Nursery Road Phase 1 Segment 3

For FY 24/25 the following major capacity projects are in design and/or right-of-way work:

- County Road 557 Widening Phase 1 (Interstate 4 to Old Lake Alfred Road)
- County Road 557 Widening Phase 2 (Old Lake Alfred Road to US 17/92)
- Marigold Avenue (Cypress Parkway South to Palmetto Street)
- Thompson Nursery Road Phase 1 (US 17 to West Lake Ruby)
- Thompson Nursery Road Phase 1 Segment 3
- Thompson Nursery Road Phase 2
- Kathleen Road Extension (Duff Road to US 98)
- Design of FDC Grove Road/Northridge Trail Flyover
- Powerline Road Extension Phase 2 Developer Agreement
- Powerline Road Extension Phase 3A (Hinson Avenue to County Road 542)
- Powerline Road Extension Phase 3B (County Road 542 to US17)

Utilities

The water and wastewater utility environment has undergone significant changes in the past several years. New legislation, a tightening regulatory environment, and fluctuating economic conditions have all exerted pressure for change in how water and wastewater services are provided. Polk County Utility Division's challenge over the next five years is to address these pressures in a balanced, efficient, and economic manner.

A significant issue with far reaching implications facing Utilities today is the need to develop alternative water sources to supply potable water and meet irrigation needs for current and future demands. Regulators have dictated that future water supplies shall come from alternative sources instead of the traditional groundwater sources that have been relied on for decades. The water quality of these alternative sources requires advanced treatment prior

to distribution, making them much more costly than traditional water supplies.

Polk County, in cooperation with water management districts and regional and municipal partners, has elected to approach the challenge of alternative water supply in a collaborative manner to share costs of implementation of regional alternative water supply projects. Polk County is a founding member of the Polk Regional Water Cooperative, an agency created along with the Southwest and South Florida Water Management Districts (SWFWMD and SFWMD, respectively), and several cities and towns within Polk County. Polk County Utilities has taken the lead on design, permitting, and construction of the Southeast Wellfield which will supply water to the eastern portion of the County. Polk County Utilities is also a participant in the Cypress Lake Regional Water Supply project, along with the SFWMD, TOHO Water Authority, and Orange County.

In the NWRUSA, Polk County Utilities (PCU) has initiated a pilot study to determine whether non-traditional reuse solutions are viable options to supplement water supplies beyond providing irrigation to residents and businesses. The pilot study examines Direct Potable Reuse (DPR), a concept of treating reclaimed water to potable standards so that in the future it may be introduced into the potable water delivery system. As a public utility provider, it is the County's responsibility to explore available options to provide sustainable water supplies in the most cost effective and technologically sound methods to meet the current and future needs of the County residents.

The U.S. Environmental Protection Agency implemented new limits on previously unregulated contaminants under the Clean Water Act, including PFAS, pharmaceuticals, and lithium. The new regulations will require additional treatment on raw water supplies that do not meet the new regulations, as well as finding solutions for proper disposal of the stripped contaminants to prevent re-introduction into the environment.

Newly implement regulations implemented to limit nutrients introduced into the basins of impaired water bodies have defined Basin Management Action Plans (BMAP). Wastewater treatment in a BMAP area may require advanced wastewater treatment (AWT) to meet new, lower limits of phosphorus and nitrogen in reclaimed water. PCU is affected by the new regulations in the BMAP areas and may be required to expand and upgrade wastewater treatment in these areas.

PCU is designing the expansion of the Northeast Regional Wastewater Treatment Facility (NERWWTF) to ensure capacity is available for the fastest growing service area in Polk County. The expansion will increase the capacity from 6.0 MGD to 9.0 MGD, with an ultimate capacity of 12.0 MGD.

PCU is increasing the budget for the repair and replacement program to maintain the large investment in infrastructure developing an extensive utility system, which becomes more critical as the system ages. Using the newly implemented Asset Management Program as a guide, PCU is investing in upgrades and repairs to proactively address older infrastructure in a proactive manner to minimize failures and service interruptions.

PCU continues to invest in technology to enhance the customer experience with service and billing information. The new systems will leverage current technologies including GIS, Business Intelligence, and mobile work management to achieve much improved levels of automation, workflow, data gathering, data analysis, and data sharing for an improved internal and customer facing experience.

The Division is expanding and upgrading the SCADA system to enhance local and remote control and monitoring of facilities including protecting against cyber threats. The SCADA system monitors the utility system and alerts operators to potential issues and threats 24 hours per day, seven days per week. The system complements the work force to provide a confident level of compliance monitoring between staff visits to the facilities.

As it stands, revenue projections developed by PCU anticipate that rate and fee adjustments, as well as new bond issues, are required to support the system and capital improvements over the next five years. The need for increases were identified in a recently completed rate study that considered historical projections of capital improvements and operating expenses. Higher-than-anticipated construction costs due to supply chain issues, market volatility, and the need to fund expensive Alternative Water Supply projects and other emerging regulatory requirements for the utilities industry has necessitated rate increases phased in over the five-year period.

Cooperative Extension Service

Program Number:	1363
Result Area:	Growth and Infrastructure
Division:	Cooperative Extension Svcs
Section:	N/A

I. Program Offer Description:

The University of Florida's Institute of Food and Agricultural Sciences (UF/IFAS) Extension in Polk County links research with hands-on education for Polk County's residents, government divisions, municipalities, small farms, large-scale agricultural producers, and other property owners. Using virtual and traditional teaching methods, Extension provides solutions in the areas of agricultural production and viability, homeowner and community landscaping and water conservation, sustainability of natural resources, certification and licensing for commercial pesticide and fertilizer applicators, youth citizenship and workforce preparation, and healthy living on a budget. Extension's trained and certified Master Gardener and 4-H volunteers expand the teaching efforts of the Extension agent faculty members. The Extension Service is not a program mandated by the State, but its function within Florida's counties is outlined in Florida Statute 1004.37.

II. Contribution to Result:

The Extension Service contributes to growth management and economic development, especially the priority areas "Preserve our environment" and "Maintain and improve quality of life," as outlined in the Growth and Infrastructure results area and Quality of Life results area.

Factor #2: Preserve Our Environment; Strategy #4 (preservation of... green space)
-Provide educational programs in agriculture, natural resources, and water conservation driven by needs expressed by residents (represented on Extension advisory committees), Polk County government, municipal governments, traditional production agriculture, and beginning and young farmers, including urban farms.
-Engage 4-H and other youth groups directly in the preservation of natural resources and continuation of the agricultural industry through active participation in forest and marine ecology, large and small animal sciences, horticulture, vegetable gardening, fisheries, wildlife ecology, and other STEM-related areas (Science, Technology, Engineering, and Math).
-Provide commercial citrus growers with late-breaking information and strategies in the fight against the Huanglongbing disease (citrus greening), mitigation of pests that negatively impact citrus production, and recovery from major weather events
-The Florida-Friendly Landscaping and Residential Horticulture Extension programs average more than 105,000 educational contacts each year with residents to help homeowners and homeowner associations reduce yard waste, conserve water, use pesticides and fertilizers wisely, and enhance wildlife habitats.
-Biennial Water School program educates elected officials, candidates for public office, government administrators and staff, and citizens about timely issues related to water quality and sustainability. The program targets city managers and administrators engaged in the Polk County Water Cooperative collaboration effort, which includes 15 of Polk's 17 municipalities and the BoCC
-Implementation of Best Management Practices (BMPs) by commercial ranchers, citrus growers, ornamental nurseries, and other agricultural enterprises improves economic productivity and efficiency, positively impacting profits. Profitable agriculture is more likely to continue production and maintain desirable green space throughout the County. This includes 58,516 acres of citrus (3.86 million boxes produced 2023-24). Further, Polk County ranks third of Florida's counties in number of acres in farms, with 559,699 acres, which includes crops, pasture, woodland, and other lands. Polk County continues to be among the leading Florida counties in number of total farms with 2,197 farms and ranches as of the 2022 USDA Census of Agriculture. Polk County also ranks first in number of acres of citrus as reported under Effectiveness Indicators.

Factor #3: Maintain and Improve Quality of Life; Strategy #5 (provide places to... learn)
-4-H youth development supports children and youth ages 5 to 18 in developing essential life skills toward being contributing members of society. Youth of diverse backgrounds face challenges such as domestic, school, and community violence, substance abuse and addiction, obesity and other chronic health problems, gang recruitment, pregnancy, and low academic achievement.
-Horticultural educators and Master Gardener volunteers work with municipalities, agencies, and neighborhoods throughout the County to implement Florida-Friendly landscape management practices and support community garden efforts. Both strategies help conserve resources, beautify the environment, add to the health and safety of neighborhoods, and build a greater sense of community.
-Extension faculty in Small Farms and Family, Youth, and Community Sciences support and educate in efforts to expand fresh food access to moderate- and low-income residents through education to small-scale farmers who sell at markets and produce stands. With focused efforts to help residents learn how to shop for and prepare whole, fresh foods, incidences of preventable chronic diseases may be reduced or better managed, lowering health care costs.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1. Utilize effective teaching and demonstration methods, updated technology, and progressive media outlets to provide research-based education and information as evidenced by the number of direct educational contacts through group learning, field and office consultations, calls, emails, and social media interactions.
2. Clients will implement Best Management Practices (BMPs) and adopt behaviors to improve response to critical agricultural and environmental issues and improve individual and family health.
3. The number of Extension volunteer hours donated to the 4-H, Master Gardener, LAKEWATCH (a citizen science lake monitoring program), and nutrition programs will be sustained or increased, indicating community investment.
4. The Extension Office complex, or Polk County Agricultural Center, will provide youth, government, nonprofit, and agricultural entities with a place to host events that benefit the Polk community.

Cooperative Extension Service

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of educational contacts (includes group and individual teaching and social media engagement)	1	310,104	395,000	395,000	380,000
# of educational events taught by agents, program educators, and trained volunteers	1,2,3	659	1,000	1,000	750
# of residents and clientele attending learning events	1	22,416	30,000	30,000	26,500
# of events hosted at Extension office facility (including non-program related)	4	377	410	410	410
Effectiveness Indicators:					
% of livestock program participants that adopt one or more BMPs and/or report knowledge gain, resulting in continuous grazing lands for livestock production	2	81%	80%	80%	80%
Total acres of citrus grown in Polk County Citrus that evidence effective disease mitigation and best management strategies implementation	2	58,516	58,905	58,905	56,000
# of new and returning pesticide applicators trained or proctored (may be duplicates for multiple licenses held by same person)	1	136	275	275	175
% of Florida Friendly Landscaping program participants that adopt at least one BMP to reduce water consumption in their landscapes	2	72%	75%	75%	75%
# of Extension volunteer hours donated	3	22,842	14,500	14,500	17,000
% of nutrition class participants that indicate they are making healthier food choices	1	95%	75%	75%	85%
Efficiency Indicators:					
# of total educational contacts (7.25/FTE)	1	42,773	60,000	60,000	42,000
# of youth taught in 4-H FTE (1.25/FTE)	1	1,348	2,500	2,500	1,500

Significant Changes

In FY 24/25, two support team positions are reclassified as "exempt" with higher pay grades to better align with current duties. One FTE is a position filled contractually through an agreement with the University of Florida.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		13.00	13.00	13.00	13.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		587,431	793,378	868,117	897,236
Cash/Fund Balance Forward		0	47,000	52,000	52,000
Charges For Services		36,143	35,000	35,000	35,000
Interfund Transfer		10,000	10,000	10,000	10,000
Intergovernmental		52,462	40,000	0	0
Miscellaneous		68,969	61,995	102,995	102,995
Others (Centrl I/D Inkind/Othr)		23,301	0	0	0
	County Total	778,306	987,373	1,068,112	1,097,231
University of Florida Contributions		1,385,155	1,367,082	1,426,710	1,426,710
	Total Program	2,163,461	2,354,455	2,494,822	2,523,941

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		778,306	987,373	1,068,112	1,097,231
	County Total	778,306	987,373	1,068,112	1,097,231
University of Florida Contributions		1,385,155	1,367,082	1,426,710	1,426,710
	Total Program	2,163,461	2,354,455	2,494,822	2,523,941

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		476,066	631,305	669,180	696,912
Operating Expenses		274,878	351,068	393,932	395,319
Capital Expenses		23,301	0	0	0
Debt Service		4,061	0	0	0
Grants And Aids		0	5,000	5,000	5,000
	County Total	778,306	987,373	1,068,112	1,097,231
University of Florida Contributions		1,385,155	1,367,082	1,426,710	1,426,710
	Total Program	2,163,461	2,354,455	2,494,822	2,523,941

Geographic Information System

Program Number:	122
Result Area:	Growth/Infrastructure
Division:	Information Technology
Section:	N/A

I. Program Offer Description:

The Geographic Information Systems (GIS) Program provides services to BoCC divisions and residents by centralizing all GIS data and aerial images using professional mapping tools (analytical and graphical) to assist with land based/population decisions. Key applications are: Accela address/parcel/owner (APO), damage assessment, existing and future land use planning, utilities infrastructure, roadway asset inventory, community investment projects, population growth tracking, census address updates, redistricting, mosquito control, environmental land acquisition, parks asset tracking, voting precinct lookup, E911 Addressing, flood plain determination, and Office of Planning and Development land-based functions.

II. Contribution to Result:

The enterprise GIS environment is a primary application supporting staff at Utilities, Roads and Drainage, Solid Waste, Parks and Natural Resources, Building, Land Development, Code Enforcement, and Fire Rescue, plus one common data viewer shared by all other GIS users. The GIS Program provides open read-only access to all county spatial data and maps in digital format via online access. The GIS program contributes to Polk County's Growth/Infrastructure by:

1. Enterprise Architecture: GIS maintains the County's repository of GIS information and serves the County through centralized GIS databases, server components with state of the art web technologies, and concurrent desktop and mobile GIS software licenses.

2. Application Development: GIS staff supports web-based applications, which includes the Utilities, Roadway, E911 Street Address, Tax Collector, and County data viewers (the viewers provide 24/7 worldwide access to GIS data through web browsers).

3. Growth Strategies (Land Development/Long Range Planning): The GIS Program staff work closely with the Office of Planning and Development (OPD) to create and regularly update comprehensive planning map series (CPMS), public notifications, and commission meeting presentation maps. The mandated Future Land Use map (FLU), a BoCC adopted document and maintained by GIS staff, is the basis for numerous land development decisions to plan population growth centers by showing market demand, environmental lands, and transportation corridors.

4. Transportation Mobility: In cooperation with the Roads and Drainage Division, the GIS Section supports various road and transportation assets that help transportation asset management and road surface maintenance/improvement. The section works closely with Emergency Management Division to publish and distribute Countywide street centerline data.

5. Growth Strategies: The GIS Program staff works closely with the Utilities Division to develop a Countywide utility network of pipes, wells, valves, hydrants, service areas, lift stations, and other assets. Utilities management, Operations (maintenance and new development) and the Customer Service section all depend heavily on GIS data and applications on a daily basis.

6. Environment: GIS helps in the acquisition of environmental lands and the mapping of recreational facilities that help citizens find park locations and services.

7. Quality of Life: GIS is used to accurately track all streets and addresses and provides GIS support to ensure E911 dispatching sends emergency vehicles to the correct location.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1	Help BoCC divisions make more informed, cost effective decisions by providing data interpretation through GIS analysis and professionally generated maps.
2	Manage and maintain Countywide server infrastructure and desktop GIS software.
3	Create, update, and maintain 348 unique GIS data layers to meet division requirements.
4	Provide County GIS staff with technical knowledge and training in current GIS systems software.
5	GIS web-based application development and ongoing maintenance to make data and maps available to other County employees and the public through the Internet.
6	User training and support for all BoCC divisions.

Geographic Information System

IV. Measures:

	Key Obj.	Actual FY 21/22	Budget FY 22/23	Adopted FY 23/24	Plan FY 24/25
Workload Indicators:					
# of new incidents/work tickets opened	2	74	100	120	120
# of major mapping applications modified	5	44	50	50	50
# of GIS layers supported	3	350	350	350	350
# of GIS database supported by vendor	1	-	-	-	-
# of GIS vendor software upgraded (desktop/mobile)	2	20	20	20	20
# of maps created	1,3	10	20	20	20
Effectiveness Indicators:					
# of GIS layers modified	2	350	350	350	350
# of GIS database tables modified	2	420	420	450	450
Efficiency Indicators:					
Web applications maintained on-time	3	100%	100%	100%	100%
GIS database administration (by consultant) on time	5	100%	100%	100%	100%
# of projects worked on that were not on backlog	0	3	3	3	3
Training hours per employee	4	40	40	40	40

Significant Changes

The GIS team continues to modernize the environment to provide better disaster recovery resiliency and system performance. The environment was upgraded to the latest version of ArcGIS Enterprise in March 2024, which included splitting servers between the County Administration Building and the EOC. This will eliminate the need to fail the entire environment over to the EOC during activations.

Ongoing work continues with Roads and Drainage, Utilities, and Solid Waste to integrate ArcGIS with CMMS and CIS applications.

Mandate Information:
Florida State Statue, Title XI County Organization and Intergovernmental Relations, Chapter 163 Intergovernmental Programs, 163.3177 GIS Required and Optional elements of the Comprehensive Plan; studies and surveys. Maintain future land use by creating and updating future land use maps utilized by County staff and citizens."

Geographic Information System

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		3.40	4.70	3.70	3.70
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Cash/Fund Balance Forward		0	279,038	340,796	340,796
Internal Service Funds		553,437	733,557	648,023	669,163
Miscellaneous		26	0	0	0
	Total Program	553,463	1,012,595	988,819	1,009,959
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Information Technology Fund		553,463	1,012,595	988,819	1,009,959
	Total Program	553,463	1,012,595	988,819	1,009,959
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		246,798	519,591	428,080	445,538
Operating Expenses		128,385	213,966	219,943	223,625
Interfund Transfers		0	131,873	0	0
Reserves		0	147,165	340,796	340,796
	Total Program	375,183	1,012,595	988,819	1,009,959

Building

Program Number:	31
Result Area:	Growth and Infrastructure
Division:	Planning and Development
Section:	N/A

I. Program Offer Description:

Administer construction related codes, statutes, and regulations through issuing permits and contractor competency cards, plan reviews, field inspections, and complaint investigations to safeguard the public health, safety, and welfare in the constructed environment.

II. Contribution to Result:

PUBLIC LEADERSHIP (Growth) & FISCAL STEWARDSHIP (Good Government) In an effort to foster partnerships with Polk's municipalities, entered into agreements to perform the functions of Building Official, plans review, and inspections for the cities of Polk City and Fort Meade; continue to maintain long term agreements with Hillcrest Heights and Highland Park for permitting, plans review, and inspections. Through these intergovernmental partnerships, residents and contractors have benefited from a single source of building code interpretations. Meet regularly with industry stakeholders, such as the Polk County Builders Association, to discuss issues important to the construction industry.

QUALITY of LIFE, PUBLIC SERVICES, INFRASTRUCTURE (Growth) STATESMANSHIP, COMPETENT STAFF (Good Government) PREVENTION, RESPONSIVE SERVICES (Safety) The Building Division is accountable to ensure construction is safe and built to meet code requirements. In accordance with the Polk County Comprehensive Emergency Management Plan, the Building Division is also responsible for conducting initial and detailed damage assessment following a disaster. It involves assessing residential and commercial structures to determine the severity of the disaster and to help in the determination of whether state or Federal resources are needed. Continue training sessions with the Emergency Operations Center to ensure our preparedness for any future natural disasters. Continue to be a Department of Business and Professional Regulation's (DBPR) certified training site for staff to stay current with continuing education requirements. This process is the key to a safe constructed environment.

PUBLIC LEADERSHIP (Growth) FISCAL STEWARDSHIP, CITIZEN ACCOUNTABILITY (Good Government.) The Building Division pursues technology and facility upgrades, as well as staff training to provide enhanced customer service. These include:
1. Use of laptops and iPads in the field to enable inspectors to be dispatched from home, as well as perform and report their inspections without ever having to the come to the office
2. Placing the permits, projects, and contractor licensing information on the County's website to allow contractors and citizens real time inspection status information
3. Online permitting through the Accela Citizen Access Portal. Also includes scheduling of inspections, payment of fees, and access to documents
4. Lobby Queue System, with real time status from the County's webpage

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1	Ensure construction in the County is properly permitted and built to code by providing an expedient and efficient permitting, plans review, and inspection process
2	Process permit and contractor license applications in a timely and efficient manner
3	Expedite investigation of consumer complaints, seeking resolution that results in code compliance
4	Provide timely and accurate information to customers

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# new single family residential (SFR) building permits issued	1	3,352	2,900	2,929	2,988
# total building permits issued	1	36,772	29,600	29,896	30,494
# of construction inspections performed	1	214,008	185,000	185,850	190,587
# of new contractor complaint investigations conducted	3	1,105	1,526	1,600	1,600
# Plans Reviewed (Commercial and Residential)	1	19,444	15,146	15,297	15,603
% of owner/builder lobby customers	2	52%	52%	52%	52%
Effectiveness Indicators:					
% of walk through (lobby) permits issued within 4 hours (no additional information required)	2	72%	80%	80%	80%
% of online single trade permits issued within 24 hours	2	80%	70%	85%	85%
% of Commercial permits issued within 14 days	2	13%	21%	50%	60%
% of Residential (non walk through) permits issued within 5 days	2	18%	10%	50%	50%
% of construction inspections performed within 24 hours	2	97%	100%	100%	100%
% of Tech on Call inquiries addressed on same day	4	59%	70%	75%	75%
Efficiency Indicators:					
# of construction inspections per inspector per day	1	31	30	30	30
% of total permits issued remotely (non-walk through permitting)	2	90%	90%	90%	90%

Building

Significant Changes

The Building Division permitted 2,900 new residential construction permits in FY 23/24. This represents a decrease of new residential permits from the previous fiscal year by 13%. Despite this, new residential permits are projected to have a slight linear increase over the next couple fiscal years. Many factors, including land and material prices, workforce, and overall affordability can negatively impact the housing industry. However, if mortgage rates and inflation decreases, that will aid in the continuation of new residential and commercial development demand.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		78.00	78.00	78.00	78.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		326,476	501,140	533,034	548,812
Building Funds		8,437,650	9,795,400	5,912,405	6,019,573
Cash/Fund Balance Forward		0	10,586,990	11,116,088	5,834,278
Charges For Services		817,449	741,159	570,952	582,371
Fines And Forfeitures		2,848	0	0	0
Interest		416,280	281,044	456,514	466,786
Intergovernmental		6,900	7,500	7,500	7,500
Licenses and Permits		71,567	71,795	61,662	61,995
Miscellaneous		(93,876)	2,949	672	685
Others (Centrl I/D Inkind/Othr)		342,826	0	0	0
	Total Program	10,328,120	21,987,977	18,658,827	13,522,000

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		377,232	553,640	585,534	601,312
Building Funds		9,950,888	21,434,337	18,073,293	12,920,688
	Total Program	10,328,120	21,987,977	18,658,827	13,522,000

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		6,057,132	7,474,980	7,684,816	7,989,899
Operating Expenses		2,409,730	5,034,898	3,871,271	3,806,031
Capital Expenses		343,300	250,000	150,000	150,000
Debt Service		732,443	0	0	0
Indirect Expense		785,515	813,613	1,459,592	1,459,592
Reserves		0	8,414,486	5,493,148	116,478
	Total Program	10,328,120	21,987,977	18,658,827	13,522,000

Land Development

Program Number:	440
Result Area:	Growth and Infrastructure
Division:	Planning and Development
Section:	N/A

I. Program Offer Description:

Growth and land development within unincorporated Polk County is facilitated through the processing, review, and evaluation of development applications by the Land Development Division. Development applications are reviewed for consistency with local, state, and federal land development regulations, including the Polk County Land Development Code, Utilities Code, and the Comprehensive Plan. The Division also implements planning principles through the development and review of land use plans, planning theories, policies, and incentives that enhance the quality of life within Polk County's communities. Conduct strategic studies to address the complexities of comprehensive planning projects.

II. Contribution to Result:

The Land Development Division contributes to the Growth/Infrastructure results area by: *
Implementing policies that ensure that roads, water, wastewater, and reuse infrastructure constructed as a result of development approved within the County are constructed in accordance with standards in the Land Development Code and Utilities Code and do not require premature maintenance by County crews. (Purchasing Strategy # 1)
* Reviewing and approving developments which contribute to the County's sidewalk network.
* Proposing policies that promote the use of non-motorized transportation
* Proposing and implementing policies within the Land Development Code that promote efficient growth strategies. (Purchasing Strategy #2)
* Administering the activities of the Development Review Committee which fosters communications with other agencies as well with other municipalities
* Facilitating the process and managing the software (i.e. Accela, E Plan, PCUMD) that documents that infrastructure (schools, water, wastewater, and roads) are in place prior to approving development. (Purchasing Strategy #3)
* Implementing policies that encourage, through incentives, the creation or preservation of open space, natural areas, agricultural resources, and recreational areas. Example policies include a minimum 10% open space designation on developments seeking additional densities. (Purchasing Strategy # 4)
* Proposing and implementing policies that encourage shopping and entertainment opportunities that contribute to the quality of life for Polk County's residents and visitors. (Purchasing Strategy #5)
* Proposing and implementing policies that encourage the development of affordable, workforce, and market rate housing.
The Division also contributes to Economic Development (Strategies # 1, 3), Good Government (Strategies #1, 5, and 6), Natural Resources (Strategies #1, 2, 3), Recreation & Cultural Arts, and Safety (Strategy #4). The Division will also conduct strategic planning activities to achieve the desired outcome for the Growth result area. The Division will partner with community stakeholders to deliver results in an inclusive and cost-effective manner. Staff will develop and implement:

Purchasing Strategy #1
* Land use policies that support the development of multi-modal travel options (also addresses Strategy #5) * Polk Green to encourage the preservation of green areas and support the development of a network of multi-use trails to encourage bicycling and walking (also Strategies #4 and #5)
Purchasing Strategy #2
* Conduct strategic studies to preserve a sense of place, establish a functional mix of land uses and identify plans/strategies for providing the infrastructure and community services needed to support growth (also Strategies #1, #3, #4 and #5) *
Joint Planning Area Agreements with the cities to coordinate the provision of infrastructure/services to new growth areas
Purchasing Strategy #3
* Land use policies and infrastructure investment policies, e.g., Ten year Urban Service Area, to promote economic development and ensure an orderly pace of growth and concurrent infrastructure/services (also Strategy #2)
* Capital Improvement Element to ensure that growth is supported by necessary community investments

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State (X) Local (X)**

Land Development

III. Performance Objectives:

1	Incentivize and encourage greater density and intensity in the Transit Supportive Development Areas
2	Develop processes to increase effectiveness and efficiency of public involvement practices
3	Sponsor public meetings and host trainings designed to inform the public about or seek their input regarding proposed growth strategies
4	Approve road construction consistent with the Land Development Code and ensure sufficient inspections to achieve high quality expansion to the County road network
5	Approve utility infrastructure that is consistent with the Utilities Code and conduct sufficient inspections to ensure infrastructure is installed properly, is easy to maintain, and will have long life cycles
6	Review and evaluate land development applications to ensure consistency with the Comprehensive Plan and the Land Development Code
7	Perform flood data determinations and provide available flood data to customers
8	Maintain the Flood Insurance Rate Program and flood maps, and prepare annual FEMA/CRS reports
9	Provide useful and timely services, products, and information to customers in a timely and cost effective manner
10	Prepare, evaluate, and implement land use and corridor studies, joint planning agreements, and other development mechanisms that can be utilized to preserve a sense of place, provide a sustainable mix of land uses, and ensure adequate infrastructure and community services
11	Establish land use designations or policies and infrastructure investment strategies tied to the Community Investment Program (CIP) and the Capital Improvement Element of the Comprehensive Plan to support economic development initiatives and growth in targeted areas
12	Implement development incentives as part of the programs identified in the Comprehensive Plan such as the Polk Land Stewardship, Polk Green Community Design, Healthy Communities, and Conservation Subdivisions to support agriculture and provide a diverse parks, recreation, and environmental habitat system connected by multi-use trails
13	Respond to customer needs and create opportunities to communicate with citizens and other stakeholders regarding the effectiveness of the Comprehensive Plan and strategic planning initiatives
14	Manage Polk County's Development of Regional Impact Program to ensure timely and streamlined review
15	Manage data, such as GIS, used to support the Comprehensive Plan and Land Development Code, and to evaluate development applications

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Planning Commission and LUHO applications submitted	6	210	300	200	200
# of Pre-Applications submitted	2,6,9	305	224	280	280
# of non-residential construction plans submitted	2,6,9	247	200	140	140
# of residential construction plans submitted	2,6,9	93	126	75	75
# of plats submitted	2,6,9	56	58	40	40
# of floodplain determinations	7,8,9	621	2,340	650	650
# of land use verification letters	2,6,9	187	306	185	185
# Expedited Review Projects	2,6,9	-	-	-	-
# of Pre-Construction Meetings	4,5	152	140	175	175
# Final Walk-Thru	4,5	108	160	130	130
# of Strategic Planning Projects, including SAS/SAP, Revitalization Plans, Corridor Studies	10-13, 15	2	1	2	2
# of Partnering - Joint Planning Projects Maintained	10, 15	3	2	2	2
# of Public/Coordination meetings with Cities and Stakeholders	10-13, 15	3	15	25	25
# of Comprehensive Plan Amendments	10-13, 15	41	25	40	40
# of DRI (New and Amendments)	14	3	1	1	1
# of projects/maps created using OPD data	10, 15	-	15	10	10
Effectiveness Indicators:					
% of construction plans approved within the TSDA	1,6,9	100%	100%	100%	100%
# of non-residential construction plans approved	1,2,6,9	344	275	300	300
# of residential construction plans approved	1,2,6,9	145	200	200	200
# of plats approved/recorded	2,6,9	43	54	40	40
# Completed Partnering/Joint Planning Projects	10, 11, 15	100%	100%	100%	100%
# Completed Strategic Planning Studies and Analyses	10-14	3	-	2	2
Efficiency Indicators:					
# of PC/LUHO cases per FTE planner	1-6	21	33	20	20
# of active construction projects per FTE inspector (per fiscal year)	1-6	26	44	40	40
# Major Planning Projects per FTE Planner	10-15	3	3	3	3
# of annexations	10,11,13,15	70	15	70	70

Land Development

Significant Changes

The Comprehensive Plan Update project began in FY 23/24 and will be completed in FY 24/25.

Land Development

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		43.00	43.00	47.00	47.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		1,468,379	2,927,707	3,098,445	3,252,233
Transportation Millage Fund		0	0	297,222	179,713
Utilities Operating Funds		1,221,927	1,323,639	1,658,784	1,592,793
Charges For Services		2,433,834	1,700,000	1,850,000	1,850,000
Fines And Forfeitures		3,008	0	0	0
Licenses and Permits		968	250	250	250
Miscellaneous		0	1,225	1,225	1,225
	Total Program	5,128,116	5,952,821	6,905,926	6,876,214
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		3,906,189	4,629,182	4,949,920	5,103,708
Transportation Millage Fund		0	0	297,222	179,713
Utilities Operating Funds		1,221,927	1,323,639	1,658,784	1,592,793
	Total Program	5,128,116	5,952,821	6,905,926	6,876,214
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		3,578,529	4,196,000	4,706,323	4,902,278
Operating Expenses		1,442,419	1,756,821	1,949,603	1,973,936
Capital Expenses		0	0	250,000	0
Debt Service		107,168	0	0	0
	Total Program	5,128,116	5,952,821	6,905,926	6,876,214

Transportation Planning Organization

Program Number:	103
Result Area:	Growth and Infrastructure
Division:	Planning and Development
Section:	Transportation Planning Organization

I. Program Offer Description:

Maintain a coordinated, comprehensive, and continuing planning process meeting requirements set forth under Section 339.175, F.S. Serve as the metropolitan planning organization for the Lakeland and Winter Haven Urbanized Areas and develop both short and long-term plans and programs to meet the existing and future travel needs of Polk County.

II. Contribution to Result:

1. Transportation Planning Org. (TPO) program contributes to the Growth and Infrastructure Purchasing Strategy of improving TRANSPORTATION MOBILITY.
*Multi-Modal Transportation standards to improve mobility and access to public transportation services.
*Polk Green to encourage the preservation of green areas and support the development of a network multi-use trails (also Strategy #3)

2. Transportation Planning Org. (TPO) program contributes to the Growth and Infrastructure Purchasing Strategy of ensuring needed INFRASTRUCTURE and PUBLIC SERVICES are in place prior to, or concurrent with growth.
*Land use policies and infrastructure investment policies to promote economic development and ensure an orderly pace of growth and be compatible with concurrent infrastructure/services
*Capital Improvement Element to ensure that growth is supported by necessary community investments

3. Transportation Planning Org. (TPO) program contributes to the Growth and Infrastructure Purchasing Strategy of improving the QUALITY OF LIFE for citizens.
*Adviser Network Forums with a broad cross-section of community representatives to coordinate growth strategies that will result in livable and walkable communities

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1 Serve as the metropolitan planning organization for the Lakeland and Winter Haven Urbanized Areas. Receive annual certification from Federal Highway Administration (FHWA) and Florida Department of Transportation (FDOT)
2 Monitor existing and short-term travel conditions. Identify candidate transportation improvements for programming in the FDOT 5 year work program, the Polk County CIP, and the Consolidated Transit Development Plan
3 Perform travel demand forecasting to project future traffic conditions. Develop and maintain a long-range transportation plan that contains highway, transit, and non-motorized components
4 Prepare special project or plans to improve short and long-term mobility

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Board and advisory committee meetings for which staff provides support	1	42	37	36	36
# of updates provided for the Polk County Roadway Network database (Level of service on arterial and collector roads)	2	1	2	2	2
# of updates prepared for the Transit Development Plans and Transportation Disadvantaged Service Plan	4	2	2	2	2
# of proposed developments analyzed to identify and mitigate associated traffic impacts.	3	45	35	35	35
# of special projects or plans	4	5	6	8	8
# of Public meetings	1,2,3,4	85	80	80	80
# of Regional/Statewide Coordination Meetings/Projects	1,3	19	19	19	19
Effectiveness Indicators:					
Receive annual certification from FDOT and FWHA (no cited improvement areas).	1,3	Yes	Yes	Yes	Yes
# of Special projects completed	4	5	5	5	5
# of Regional/Statewide Coordination projects completed	1,3	2	2	2	2
Efficiency Indicators:					
# of TPO Strategic Plan Projects Completed/Planned for Completion	2,3,4	11	11	12	12

Significant Changes

Polk TPO will begin its 2050 Long Range Transportation Planning (LRTP) update in 2024. This multi-year effort will include multiple consultant studies and is updated every five years.

Transportation Planning Organization

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		8.00	8.00	8.00	8.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		0	17,190	0	0
Special Revenue Grants		941,174	1,558,804	1,674,291	1,242,543
Transportation Millage Fund		30,103	32,195	34,723	36,099
Interfund Transfer		0	0	200,000	0
Intergovernmental		286,067	490,000	773,904	40,000
Miscellaneous		(35,928)	0	0	0
Others (Centrl I/D Inkind/Othr)		0	0	80,000	0
	Total Program	1,221,416	2,098,189	2,762,918	1,318,642

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		0	17,190	0	0
Special Revenue Grants		1,191,313	2,048,804	2,728,195	1,282,543
Transportation Millage Fund		30,103	32,195	34,723	36,099
	Total Program	1,221,416	2,098,189	2,762,918	1,318,642

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		694,954	943,843	936,212	975,515
Operating Expenses		475,360	1,042,446	1,740,706	338,627
Capital Expenses		0	0	6,000	4,500
Debt Service		1,682	0	0	0
Indirect Expense		49,420	111,900	0	0
InKind Expense		0	0	80,000	0
	Total Program	1,221,416	2,098,189	2,762,918	1,318,642

COVID Cares Act

Program Number:	1711
Result Area:	Growth and Infrastructure
Division:	Health and Human Services
Section:	Housing and Neighborhood Development

I. Program Offer Description:

Coronavirus Aid, Relief, and Economic Security Act (CARES Act), provided assistance to the American people as the country worked diligently to combat COVID. Polk County received over $8 million in federal dollars through CDBG and ESG funding. Through the American Rescue Plan (ARP), the US Treasury awarded the County $10.8 million to help those affected by COVID for rental assistance. Potential uses included:

1. Rental and Utility Assistance
2. Acquire a motel or hotel building to expand capacity of hospitals to accommodate isolation of patients during recovery
3. Replace HVAC systems to temporarily transform commercial buildings or closed school buildings into clinics or treatment centers
4. Support businesses manufacturing medical supplies
5. Construct a group living facility to centralize patients undergoing treatment
6. Carry out job training of health care workers and technicians who are available to treat disease within a community
7. Build more emergency shelters for homeless individuals and families
8. Operate emergency shelters by providing maintenance, rent, repair, security, fuel, equipment, insurance, utilities, food, furnishings, and supplies necessary for the operation
9. Provide Hotel/Motel Vouchers for homeless families or individuals
10. Provide essential services to people experiencing homelessness including childcare, education services, outreach, employment assistance, outpatient health services, legal services, mental health services, substance abuse treatment services, and transportation
11. Prevent individuals from becoming homeless and rapidly rehouse homeless individuals

II. Contribution to Result:

HND provides a wide variety of activities utilizing funds from Polk County's federally-funded programs to assist the most economically-challenged citizens in the prevention of chronic and temporary homelessness and poverty. Provision of Public Service and Homeless Services grants are to given to local non-profits for local service delivery for child care, disabled workers assistance, homeless services, medical care, and training and educational programs Countywide.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Provide, assist, and implement activities to improve lives of residents impacted by COVID
2 Maintain expenditure rate of grant funds to meet the compliance mandate of the federal government
3 Monitor and inspect for regulatory compliance as required by the federal grant funding sources
4 Ensure expenditures are completed with federal deadline

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
CDBG CV / ESG CV Public Service: # of executed contracts	1,4	8	4	N/A	N/A
ERA Sub-recipient # of executed contracts	1,4	4	4	N/A	N/A
CDBG / ESG # of clients assisted	1	163	10	N/A	N/A
ERA: # of clients assisted	1	1192	40	N/A	N/A
Efficiency Indicators:					
Public Service: # of persons served	1	163	10	N/A	N/A
ERA: # of persons served	1	1192	40	N/A	N/A
Efficiency Indicators:					
# of clients remaining in home with COVID assistance	1	1355	50	N/A	N/A

Significant Changes

As of September 2024, any remaining funds in this program were fully expended.

COVID Cares Act

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	0.00	0.00	0.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		11	0	0	0
Cash/Fund Balance Forward		0	2,000,000	0	0
Intergovernmental		8,019,878	625,000	0	0
	Total Program	8,019,889	2,625,000	0	0

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		8,019,889	2,625,000	0	0
	Total Program	8,019,889	2,625,000	0	0

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		198,241	0	0	0
Operating Expenses		110,746	2,500,000	0	0
Grants And Aids		7,710,902	125,000	0	0
	Total Program	8,019,889	2,625,000	0	0

Affordable Housing Program

Program Number:	50
Result Area:	Growth and Infrastructure
Division:	Health and Human Services
Section:	Housing and Neighborhood Development

I. Program Offer Description:

Housing and Neighborhood Development provides a variety of housing objectives with State and Federal grants. These funds provide assistance to low and moderate income families with down payment assistance, rehabilitation to existing homeowners, rental assistance, and multi-family development. Goals include strategies for the local housing assistance plan including:
1) Owner-Occupied Rehabilitation
2) Purchase Assistance
3) Emergency Repair
4) Demolition/Reconstruction
5) Rapid Re-Housing (rental)
6) Disaster Repair/Mitigation
7) Acquisition/Multi-Family Construction
Using these strategies, the program must achieve compliance with minimum statutory set-asides (funding percentages that have spending requirements); if set-aside requirements are not met, the funding source will close the program for failure to meet mandatory objectives. This program is fully-funded by grant awards; no General Fund dollars are used.

II. Contribution to Result:

The funding for Tenant Based Rental Assistance (TBRA) is established through HOME Partnership funds. Housing Construction/Reconstruction, Education, and Down Payment Services Delivery programs are designed to foster homeownership, stabilize declining neighborhoods, and work to provide safe and decent housing options. These emergency repairs include installation of new roofs, repairing and replacing septic tanks, and ADA accommodations.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Provide TBRA rental subsidy for eligible clients
2 Provide down payment/closing cost assistance to eligible families qualifying for traditional lending source first mortgages
3 Provide homebuyer education classes for eligible families/persons
4 Demolition/Reconstruction or provide emergency repairs to substandard homes for income eligible owner-occupied dwellings
5 Provide funds for single-family new construction

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
TBRA: # of vouchers available	1	50	50	50	50
SHIP: # of clients assisted	2,4,5	77	80	80	80
SHIP: # of Homebuyer Education Participants	3	863	1,200	900	900
HOME: # of clients assisted	1,4,5	55	60	60	60
Effectiveness Indicators:					
TBRA: % of units under contract	1	100%	100%	100%	100%
SHIP: % of housing units completed within contracted timeline	4,5	100%	100%	100%	100%
HOME: % of housing units completed within contracted timeline	3,4,5	100%	100%	100%	100%
Efficiency Indicators:					
SHIP # of owner occupied rehabilitation & demolition/reconstruction	4,5	33	20	25	25
# of jobs established by down payment dollars	3	50	50	50	50
HOME # of demolition/reconstruction jobs	4,5	5	10	10	10

Significant Changes

The County anticipates a decrease of $2.1 million in SHIP funds. However, with a large carryforward balance, the overall budget increased, allowing the County to continue to provide the same level of service to qualifying homeowners.

Affordable Housing Program

Personnel:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents	11.00	11.00	11.00	11.00

Funding Sources:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Special Revenue Grants	16	0	0	0
Affordable Housing Assistance Trust Funds	13	0	0	0
Cash/Fund Balance Forward	0	8,286,000	11,485,769	12,071,711
Interest	151,754	50,000	50,000	50,000
Interfund Transfer	218,989	0	0	0
Intergovernmental	6,739,023	13,208,263	10,651,955	8,795,556
Miscellaneous	946,449	250,000	200,000	200,000
Total Program	8,056,244	21,794,263	22,387,724	21,117,267

Revenue by Fund:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Special Revenue Grants	3,929,470	6,473,108	6,056,013	4,199,614
Affordable Housing Assistance Trust Funds	4,126,774	15,321,155	16,331,711	16,917,653
Total Program	8,056,244	21,794,263	22,387,724	21,117,267

Appropriations:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	477,342	912,358	851,730	876,931
Operating Expenses	6,180,281	20,881,905	18,583,994	16,883,336
Capital Expenses	0	0	45,000	0
Grants And Aids	1,179,632	0	2,907,000	3,357,000
Interfund Transfers	218,989	0	0	0
Total Program	8,056,244	21,794,263	22,387,724	21,117,267

Community Improvement Program

Program Number:	51
Result Area:	Growth and Infrastructure
Division:	Health and Human Services
Section:	Housing and Neighborhood Development

I. Program Offer Description:

The Housing and Neighborhood Development (HND) Office collaborates with Polk County divisions, municipalities, and non-profit organizations to construct public facilities, improve public infrastructure, and deliver essential services to eligible very low, low, and moderate-income citizens.

II. Contribution to Result:

HND provides a wide variety of activities utilizing funds from Polk County's federally-funded programs to assist the most economically-challenged citizens in the prevention of chronic and temporary homelessness, poverty, and crime-ridden communities and the elimination of slum and blighting influences Countywide.

In the Community Improvement Program (CIP), infrastructure projects throughout the County are completed and federally funded by Housing and Urban Development (HUD).

Removal of unsightly, unsafe, and unsanitary structures through Community Development Block Grant (CDBG) funds allows for revitalization of local communities and areas of the County in need of removal of slum and blighting influences through demolition.

Provision of Public Service/Homeless Services grants are to given to local non-profits for local service delivery for child care, disabled workers assistance, homeless services, medical care, and training and educational programs Countywide.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Execute agreements to implement activities intended to improve quality of life in low-income neighborhoods
2 Maintain expenditure rate of grant funds to meet the compliance mandate of the federal government
3 Monitor and inspect for regulatory compliance as required by the federal grant funding sources
4 Demolish and clear residential structures presenting health/safety hazards not feasible for rehabilitation
5 Ensure expenditures do not exceed 15% of the annual CDBG budget allocation

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Clearance and Demolition: # of demolition referrals	4	75	75	75	75
Clearance and Demolition: # of units demolished	4	11	20	15	15
Capital Projects: budgeted funds	1,2,3	1,875,000	900,000	1,500,000	1,500,000
Capital Projects: # of executed contracts	1,2	6	6	4	4
Public Service/Emergency Shelter Grant: # of executed contracts	1,5	15	15	15	15
Effectiveness Indicators:					
Clearance and Demolition: % of units demolished to units referred	4	14%	33%	20%	20%
Clearance and Demolition: cost of service delivery per unit	2	$7,000	$7,000	$7,000	$7,000
Capital Projects: % of projects completed within timeline	3	100%	100%	100%	100%
Capital Projects: % of projects completed at or under budget	2	100%	100%	100%	100%
Public Service/Emergency Shelter Grant: # of persons served		1,100	1,100	1,100	1,100
Efficiency Indicators:					
Clearance and Demolition: # of demolition cases per FTE	1,4	50	50	50	50
Capital Projects: # of projects completed per FTE	2,3	6	6	6	6

Significant Changes

There are no significant changes to this program.

Community Improvement Program

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		10.00	10.00	10.00	10.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Special Revenue Grants		18,167	0	0	0
Intergovernmental		5,344,085	9,478,329	8,545,711	8,318,611
Miscellaneous		159,575	125,000	125,000	125,000
Others (Centrl I/D Inkind/Othr)		7,036	0	0	0
	Total Program	5,528,863	9,603,329	8,670,711	8,443,611

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Special Revenue Grants		5,528,863	9,603,329	8,670,711	8,443,611
	Total Program	5,528,863	9,603,329	8,670,711	8,443,611

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		729,690	761,912	813,642	860,017
Operating Expenses		866,815	982,134	1,775,584	1,693,677
Capital Expenses		1,856,555	3,980,000	3,300,001	3,300,000
Debt Service		7,018	0	0	0
Grants And Aids		2,068,785	3,879,283	2,781,484	2,589,917
	Total Program	5,528,863	9,603,329	8,670,711	8,443,611

Real Estate Services

Program Number:	193
Result Area:	Growth and Infrastructure
Division:	Real Estate Services
Section:	N/A

I. Program Offer Description:

This program manages real estate activities on behalf of the County divisions. Activities include the acquisition of real property interests, leasing of land and buildings, and surplusage of unneeded County owned property. Processing of right-of-way vacations, street lighting districts, and maintaining the County land inventory.

II. Contribution to Result:

The services provided by Real Estate Services (land acquisition, site leasing, conservation donations, sidewalk easements, and street light assessments) directly contribute to County divisions being able to provide adequate infrastructure and public service along with preserving the environment.

This Program is: Not Mandated (x) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Provide real estate services in an efficient manner to County divisions

2 Strategic Plan Goal #2: Improve the efficiency and effectiveness of current processes, procedures, and practices

IV. Measures:

	Key Obj.	Actual 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of acquired parcels (fee, easement and temporary construction/easement/right of entry)	1,2	261	250	300	300
# of Right-of-Way vacations processed	1,2	15	12	12	12
# of new street light districts processed	1,2	6	6	6	6
# of parcels declared surplus by BoCC	1,2	25	50	30	30
# of DRC parcels (row and ue) processed	1,2	77	0	50	50
# of lease renewals	1,2	4	12	6	6
# of donated preservation parcels processed	1,2	13	15	15	15
Effectiveness Indicators:					
% of vacations completed	1,2	80%	80%	80%	80%
% of acquired parcels	1,2	85%	85%	85%	85%

Significant Change

There are no significant changes to this program.

Personnel:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents	7.00	7.00	7.00	7.00

Funding Sources:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy	287,694	540,083	513,980	529,909
Transportation Millage Fund	307,354	343,060	431,538	446,549
Interfund Transfer	0	0	68,776	70,546
Licenses and Permits	24,000	30,000	30,000	30,000
Miscellaneous	117,879	100,000	75,000	75,000
Total Program	736,927	1,013,143	1,119,294	1,152,004

Revenue by Fund:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund	429,573	670,083	687,756	705,455
Transportation Millage Fund	307,354	343,060	431,538	446,549
Total Program	736,927	1,013,143	1,119,294	1,152,004

Appropriations:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses	587,793	728,029	785,978	815,478
Operating Expenses	138,894	170,114	278,316	281,526
Capital Expenses	10,240	110,000	50,000	50,000
Refunds	0	5,000	5,000	5,000
Total Program	736,927	1,013,143	1,119,294	1,152,004

Survey and Mapping

Program Number:	1559
Result Area:	Growth and Infrastructure
Division:	Roads and Drainage
Section:	N/A

I. Program Offer Description:

Provide survey and mapping services for internal and external clients. Services include certified control, design, topographic, boundary, and route surveys; horizontal and vertical control network development and maintenance; drainage studies; wetland delineation; construction stakeout; complete ACAD drafting services that include; right-of-way mapping; legal descriptions and sketches; certified surveys; SWFWMD permit sketches; various exhibits and maps; provide field, office, and supervisory support to the Polk County Property Appraiser's Office for the GIS base map; maintain data files and historical records for private and public entities.

II. Contribution to Result:

Provide survey and mapping services for internal and external clients. Services include certified control, design, topographic, boundary, and route surveys; horizontal and vertical control network development and maintenance; drainage studies; wetland delineation; construction stakeout; complete ACAD drafting services that include; right-of-way mapping; legal descriptions and sketches; certified surveys; SWFWMD permit sketches; various exhibits and maps; provide field, office and supervisory support to the Polk County Property Appraiser's Office for the GIS base map; maintain data files and historical records for private and public entities.

This Program is: Not Mandated (X) Mandated: Federal (State ( ) Local ( )

III. Performance Objectives:

1 Provide efficient/cost effective survey services for budgeted CIP Projects
2 Provide efficient and effective design, boundary, topographic, and route surveys
3 Provide efficient and effective horizontal/vertical controls and construction stakeouts
4 Roads and Drainage Strategic Plan Goal #3, Objective 1
5 Roads and Drainage Strategic Plan Goal #1, Objectives 1-3

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Non-CIP survey work requests completed	2,3	149	150	150	150
# of survey requests completed for outside agencies	2,3,5	23	20	20	20
# of CIP Project survey work requests completed	1,5	63	60	60	60
Effectiveness Indicators:					
% of CIP Project surveys completed	1,4,5	100%	100%	100%	100%
Efficiency Indicators:					
% of yearly man-hours applied to work requests	1,2,3,5	90%	90%	90%	90%

Significant Changes

There are no significant changes to this program.

Survey and Mapping

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		18.00	18.00	18.00	18.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund		1,587,195	1,778,344	1,882,832	1,932,370
	Total Program	1,587,195	1,778,344	1,882,832	1,932,370

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund		1,587,195	1,778,344	1,882,832	1,932,370
	Total Program	1,587,195	1,778,344	1,882,832	1,932,370

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		1,241,909	1,447,900	1,500,931	1,563,133
Operating Expenses		293,287	330,444	363,957	366,293
Capital Expenses		49,057	0	15,000	0
Debt Service		2,942	0	2,944	2,944
	Total Program	1,587,195	1,778,344	1,882,832	1,932,370

Inspection and Testing

Program Number:	1560
Result Area:	Growth and Infrastructure
Division:	Roads and Drainage
Section:	N/A

I. Program Offer Description:

Provide inspection and testing of the assigned CIP program projects so as to verify that they are constructed with materials meeting the project specifications. This program also provides for the issuance and inspection of Utility/ROW permits. This will ensure that all completed projects and permits meet the Polk County roadway network standards.

II. Contribution to Result:

Provide inspection and testing of the assigned CIP Program projects so as to verify that they are constructed with materials meeting the project specifications. This program also provides for the issuance and inspection of Utility/ROW Permits. This will ensure that all completed projects, and permits meet the Polk County roadway network standards.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Provide effective verification inspection services for CIP projects
2 Provide effective verification testing services for CIP projects
3 Provide effective issuance and inspection of Utility/ROW permits
4 Strategic Plan Goal #2: Improve efficiency and effectiveness of current processes
5 Strategic Plan Goal #3: Sustainable funding

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of inspections requested for CIP Projects	1,4,5	144	150	150	150
# of tests requested for CIP Projects	1,4,5	1,000	1,000	1,000	1,000
# of permit requests received	3	499	200	500	500
Effectiveness Indicators:					
% of permits completed	3	100%	100%	100%	100%
% of inspections completed for CIP Projects	1,4,5	100%	100%	100%	100%
% of tests completed for CIP Projects	2,4,5	100%	100%	100%	100%
Efficiency Indicators:					
Average cost per permits issued	3	$125.00	$125.00	$125.00	$125.00

Significant Changes

There are no significant changes to this program.

Inspection and Testing

Personnel:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents	12.00	12.00	13.00	13.00

Funding Sources:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund	796,799	1,424,744	1,634,783	1,616,753
Licenses and Permits	168,648	0	0	0
Miscellaneous	11,293	0	0	0
Total Program	976,740	1,424,744	1,634,783	1,616,753

Revenue by Fund:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund	976,740	1,424,744	1,634,783	1,616,753
Total Program	976,740	1,424,744	1,634,783	1,616,753

Appropriations:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	713,358	1,096,457	1,256,908	1,309,107
Operating Expenses	261,959	302,287	326,453	306,224
Capital Expenses	0	26,000	50,000	0
Debt Service	1,423	0	1,422	1,422
Total Program	976,740	1,424,744	1,634,783	1,616,753

Roads and Drainage Engineering

Program Number:	1558
Result Area:	Growth and Infrastructure
Division:	Roads and Drainage
Section:	N/A

I. Program Offer Description:

The Transportation Engineering Section manages the County's CIP Program to meet the following criteria: a) Improve transportation mobility to meet the travel needs of existing and future residents and b) improve the roadway network to accommodate a growing economy through reduction of traffic congestion and by providing additional highway capacity to targeted growth areas. CIP project phases entail design, right-of-way, permitting, and construction. This program manages road construction and bridge construction/maintenance. This program provides support for public records requests. Additionally, the section manages roadway drainage improvements.

II. Contribution to Result:

The Transportation Engineering Section manages the County's CIP Program to meet the following criteria: a) Improve transportation mobility to meet the travel needs of existing and future residents and b) improve the roadway network to accommodate a growing economy through reduction of traffic congestion and by providing additional highway capacity to targeted growth areas. CIP project phases entail design, right-of way, permitting, and construction. Additionally, this program manages road construction and bridge construction/maintenance. Also the section manages roadway drainage improvement, the resurfacing program, and installs new sidewalk, and maintains existing sidewalk and storm water facilities/mitigation sites.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1. Manage all CIP Projects to ensure projects are completed within specifications and within budget to include bridge construction and maintenance
2. Provide oversight to all road construction and bridge construction/maintenance
3. Provide efficient/cost effective roadway resurfacing treatments to support the County's Pavement Management Program
4. Provide efficient/cost effective maintenance/recertification of storm water facilities
5. Provide efficient/cost effective improvements to roadway drainage
6. Provide efficient/cost effective installation of new sidewalks
7. Roads and Drainage Strategic Plan Goal #2, Objectives 1 and 2
8. Roads and Drainage Strategic Plan Goal #3, Objectives 1 and 2

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of roads recycled (miles)	3,8	2.67	6.00	6.50	9.50
# of roads maintained with preventative treatment (miles)	3,8	55.29	112.00	67.00	44.00
# of bridges repaired	2	7	10	9	9
# of guardrails repaired	2,7,8	29	61	48	46
# of linear feet of new sidewalk installed	6,7,8	14,071	25,275	1,650	1,650
# of drainage improvement projects managed	5,7,8	25	30	35	40
# of CIP project phases (design, right-of-way, permitting, construction) completed	1,2	25	27	29	31
# of mitigation sites maintained	4,7	-	-	-	-
# of storm water ponds maintained	4,7	166	162	166	168
# of ponds re-certified	4,7	45	50	60	50
# of ADA projects	6,7	6	6	6	6
# of road miles resurfaced with rehabilitation treatment (miles)	3,7,8	40.53	76.00	82.00	50.00
Effectiveness Indicators:					
Efficiency Indicators:					
Average cost per mile of asphalt recycling	3,8	$642,360	$527,000	$477,731	$488,656
Average cost per mile of preventative road treatment	3,8	$42,630	$61,000	$49,933	$51,075
Average cost per linear foot of sidewalk	6,7	$84	$143	$150	$150
Average cost of in-house recertification per storm water pond	4	$130	$135	$150	$175
Average cost per mitigation site, per FY	4	$0	$0	$0	$0
Average cost per pond for pond mowing, per FY	4	$1,021	$1,155	$1,629	$1,629
Average cost per mile for rehabilitation treatments	3,7,8	$189,711	$198,000	$172,213	$176,518

Significant Changes

There are no significant changes to this program.

Roads and Drainage Engineering

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		9.00	9.00	8.00	8.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund		1,244,649	1,343,625	1,535,890	1,581,370
Fines And Forfeitures		3,060	0	0	0
Licenses and Permits		140	0	0	0
Others (Centrl I/D Inkind/Othr)		5,359	0	0	0
	Total Program	1,253,208	1,343,625	1,535,890	1,581,370

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund		1,253,208	1,343,625	1,535,890	1,581,370
	Total Program	1,253,208	1,343,625	1,535,890	1,581,370

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		1,048,198	1,115,935	1,034,279	1,076,803
Operating Expenses		198,526	227,690	500,089	503,045
Capital Expenses		5,359	0	0	0
Debt Service		1,125	0	1,522	1,522
	Total Program	1,253,208	1,343,625	1,535,890	1,581,370

Roadway Maintenance

Program Number:	1561
Result Area:	Growth and Infrastructure
Division:	Roads and Drainage
Section:	N/A

I. Program Offer Description:

a) Paved/unpaved road maintenance consisting of maintaining existing roadways to provide residents with a safe, easily traveled roadway; b) Mowing, vegetation management, tree trimming, sidewalk edging, etc.; c) Miles maintained for the roadway drainage system function is to retain stormwater from the roadway to assist in maintaining a safe driving surface; d) Maintain the County's ROW in a safe and aesthetically pleasing way by removing unsightly trash and ensure the safety of the motoring public from ROW hazards; e) Maintain the County's curb and gutter systems to be clear of trash/debris in order to keep the drainage system fully functioning. This program is augmented by individuals from contractual services (temporary labor force).

II. Contribution to Result:

a) Paved/unpaved road maintenance consisting of maintaining existing roadways to provide residents with a safe, easily traveled roadway; b) Mowing, vegetation management, tree trimming, sidewalk edging, etc.; c) Miles maintained for the roadway drainage system function is to retain stormwater from the roadway to assist in maintaining a safe driving surface; d) Maintain the County's ROW in a safe and aesthetically pleasing way by removing unsightly trash and ensure the safety of the motoring public from ROW hazards; e) Maintain the County's curb and gutter systems to be clear of trash/debris in order to keep the drainage system fully functioning. This program is augmented by individuals from contractual services (temporary labor force).

This Program is: Not Mandated (x) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Maintain the County's paved/unpaved roadway network
2 Mow County-maintained right-of-way as needed
3 Maintain shoulders on the paved road system to include protecting the edge of pavement
4 Perform annual preventative and corrective maintenance on the County's roadway drainage system
5 Protect edge of roadway through driveway repairs
6 Preserve and maintain the integrity of the unpaved roadway by rebuilding roads and utilizing a six week grading cycle or on an as needed basis
7 Remove safety hazards (i.e., appliances, furniture, etc.) from County's right of way within 3 days upon observation and/or notification
8 Maintain the County's curb and gutter system (approximately 90.8 miles), medians, and intersection islands in a manner that will not be unsightly. Additionally, ensure that the curb and gutter systems remain clear of trash/debris in order to keep the drainage system fully functioning.
9 Roads and Drainage Strategic Plan Goal #2, Objectives 1 and 2

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of jurisdictional center line miles	1,9	2,707	2,744	2,747	2,733
# of acres mowed	2	790,926	45,092	40,984	292,334
# of shoulder miles maintained	3,9	307	85	68	153
# of curb miles maintained	7,8	3,501	1,013	965	1,827
# of culverts repaired, replaced or installed	4	133	204	171	169
# of driveways maintained on the paved/unpaved roadway system	5	264	523	430	406
# of unpaved road miles graded	6,9	2,031	2,664	2,571	2,422
# of miles drainage ditches cleaned	4,7	106	67	53	75
Effectiveness Indicators:					
Average mowing times per year	2	6	6	6	6
Six week cycle (grade the unpaved road inventory as per industry standard, leaving at least a 4 inch crown in the center of the roadway; # of weeks between grading	6,9	6	6	6	6
Efficiency Indicators:					
Cost per mile for maintaining paved/unpaved roadway system	1,9	$9,898.15	$5,909.00	$7,268.06	$7,691.74
Cost per acre mowed	2	$1.25	$15.55	$16.32	$11.04
Landscaping cost per curb mile	8	$142.54	$362.74	$374.42	$293.23
Cost of grading per mile	5,9	$89.14	$173.53	$170.01	$144.23
Cost of maintenance per driveway (each)	4	$222.54	$142.50	$156.21	$173.75

Significant Changes

The Transportation Millage Fund has increases in reserves, service improvements, and capital purchase requests for FY 24/25.

Roadway Maintenance

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		165.00	165.00	171.00	171.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
County Transportation Trust Fund		16,544,334	20,276,535	27,893,986	29,152,150
Drainage and Water Quality Fund		767	0	0	0
Miscellaneous		276,381	16,000	16,000	16,000
	Total Program	16,821,482	20,292,535	27,909,986	29,168,150

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
County Transportation Trust Fund		16,820,715	20,292,535	27,909,986	29,168,150
Drainage and Water Quality Fund		767	0	0	0
	Total Program	16,821,482	20,292,535	27,909,986	29,168,150

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		7,208,678	11,107,721	11,897,624	12,252,988
Operating Expenses		9,604,281	9,175,814	9,954,362	9,898,162
Capital Expenses		1,100	9,000	50,000	9,000
Debt Service		7,423	0	8,000	8,000
Interfund Transfers		0	0	6,000,000	7,000,000
	Total Program	16,821,482	20,292,535	27,909,986	29,168,150

Traffic

Program Number:	202
Result Area:	Growth and Infrastructure
Division:	Roads and Drainage
Section:	N/A

I. Program Offer Description:

In accordance with the Manual of Uniform Traffic Control Devices, and the FDOT Roadway and Traffic Design Standards, the Traffic Program consists of Signing and Marking on the County road system in order to ensure the roadways are appropriately treated with traffic control devices to promote traffic safety and efficient movement of traffic. The program manages the County's signal and lighting systems which consist of highway lighting systems, beacons, traffic signals, intelligent transportation system, and the traffic management center to ensure a seamless, efficient, and safe transportation network. The program also studies and investigates customer concerns related to traffic safety and makes recommendations for necessary improvements. In the event of an emergency, the Traffic program functions in the role of urgent repair to ensure traffic control devices are properly in place.

II. Contribution to Result:

The Traffic Operations Program contributes to the Growth/Infrastructure results area under Factor #1 - Provide Adequate Infrastructure/Provide Adequate Public Services addressing Purchasing Strategies #1, #2, and #3.
Purchasing Strategy #1 - Transportation Mobility
Ensuring adequate roadway maintenance through a proactive retro reflectometer preventative maintenance program making certain our roads are properly treated with signs in accordance with Federal and State guidelines. Maintaining sign retro reflectivity is consistent with the core mission, which is to improve safety on the roadway network. A worn-out sign may not be visible at all at night due to the Level of Service (LOS) of its retro reflectivity. This LOS may result in a motorist driving off the road because a curve warning sign was no longer reflective or not stopping at a stop sign
Ensuring adequate roadway maintenance through preventative maintenance programs making certain roads are properly striped with pavement markings in accordance with Federal and State guidelines.
Purchasing Strategy #2 - Growth Strategies to address Infrastructure/Public Services
Fostering City/County partnerships. As a fabricator of custom and Manual of Uniform Traffic Control Devices (MUTCD) signs, the Traffic Operations Program fosters intergovernmental cooperation and partnerships by providing cost effective traffic sign fabrication for other governmental agencies including 17 municipalities
Purchasing Strategy #3 - Infrastructure and Public Services Needed to Support Growth
Encouraging fiscal responsibility through the use of retro reflectometers to measure the useful life of traffic control signs. In addition to the safety issues related to maintaining sign reflectivity, there are demonstrated cost savings. Early testing and implementation of the reflective preventative maintenance program has yielded a 32% reduction in sign replacement

This Program is: Not Mandated ( ) Mandated: Federal (X) State ( ) Local ( )

III. Performance Objectives:

1 Maintain pavement striping on County roads based on available funding
2 Maintain reflectivity on roadway signs to required federal standards
3 Maintain traffic signals, beacons, school zones, and highway lighting on State and County roads
4 Conduct traffic studies as requested to investigate traffic and safety issues on County roads
5 Roads and Drainage Strategic Plan Goal#1: Enhance the Asset Management Plan, Objectives 1-4

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of signs in inventory to maintain (PM)	2,5	134,524	134,250	135,000	135,000
# of school zones in inventory to maintain	3,5	190	170	207	200
# of signs fabricated	2,5	11,638	15,500	12,000	12,000
# of lighting systems in inventory to maintain	3,5	93	93	86	35
# of signals in inventory to maintain	3,5	308	310	308	318
# of traffic studies requested	4	572	750	600	650
Effectiveness Indicators:					
Maintain reflectivity of signs/roads to federal standards, assume seven year life of sign face, cover entire inventory in seven year cycle. Perform PM on 1/7 (14%) of approx. 130,000 sign inventory in 12 months	1,2,5	19,427	19,143	19,195	19,217
Perform preventive maintenance on 100% of signals in 12 month period	3	6%	100%	100%	100%
Perform preventive maintenance on 100% of school zones each year	3	100%	100%	100%	100%
Complete 100% of studies requested	4	100%	100%	100%	100%
Perform preventive maintenance on 100% of lighting systems two times per year	3,5	57%	100%	100%	100%

Significant Changes

An increase in sign knockdowns that has shifted focus away from routine maintenance.

Traffic

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		32.00	32.00	34.00	34.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund		3,657,072	4,230,266	4,711,590	4,529,717
Miscellaneous		912,091	1,184,025	1,184,025	1,184,025
	Total Program	4,569,163	5,414,291	5,895,615	5,713,742

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Transportation Millage Fund		4,569,163	5,414,291	5,895,615	5,713,742
	Total Program	4,569,163	5,414,291	5,895,615	5,713,742

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		2,052,225	2,521,370	2,767,793	2,846,837
Operating Expenses		2,494,215	2,884,921	2,879,400	2,865,483
Capital Expenses		21,300	8,000	247,000	0
Debt Service		1,423	0	1,422	1,422
	Total Program	4,569,163	5,414,291	5,895,615	5,713,742

Drainage

Program Number:	1163
Result Area:	Growth and Infrastructure
Division:	Roads and Drainage
Section:	N/A

I. Program Offer Description:

The Drainage Program addresses drainage and flooding problems by maintaining the County's drainage infrastructure outside the road right-of-way and installing new drainage infrastructure as needed to address problems. The County's drainage infrastructure is maintained by in-house staff and equipment and through contracts with private vendors/contractors. The installation of new drainage infrastructure is done through the implementation of a Community Investment Plan (CIP) and Contractual Services. This funding provides permanent corrective solutions to these drainage/flooding problems that impact the residents of Polk County. The Drainage Program is also involved in disaster response by conducting complaint investigations of drainage/flooding problems and performing emergency pumping, maintenance activities, and drainage infrastructure repairs. All of these activities are performed in accordance with the Board adopted Drainage Policy (Updated 2009).

II. Contribution to Result:

The Drainage Program contributes to the Growth/Infrastructure results area by:
1. Provide and Maintain Adequate Infrastructure/Public Services-
Purchasing Strategy #1 - Transportation Mobility: This program contributes to the Transportation Mobility by addressing drainage/flooding issues as a result of growth in the past and present. If the roads and/or homes are flooded, then the residents cannot access the road system either with vehicles, public transportation, walking, or bicycling. This program provides solutions to drainage/flooding problems through the implementation of the CIP and the maintenance of the County's infrastructure. With open roads the program reduces congestion, allows access for all forms of transportation, and allows roads to be safer for the residents of Polk County.
Purchasing Strategy #2 - Growth Strategies to Address Infrastructure/Public Services: This program contributes to the Growth Strategies to Address Infrastructure/Public Services by having a representative on the Development Review Committee (DRC) and developing projects in cooperation with the Water Management Districts (WMD) through Watershed Management Plans (WMP). The representative from this program reviews projects that come through the DRC for potential solutions to drainage/flooding problems in the area, conservation areas, and long term maintenance issues through easements and buffers. The Cooperative Funding Agreements with the WMDs allow this program to look at flood protection in a proactive manner. The Watershed Management Plans (WMPs) provide detailed modeling of the regional drainage systems, updated flood plains, and infrastructure improvements that address flood protection, water quality, and wetland restoration. The County currently has an agreement with the SWFWMD to develop WMPs throughout the County that can be used to provide information for future growth.
Purchasing Strategy #3 - Infrastructure and Public Services Needed to Support Growth: This program contributes to the infrastructure and Public Services Needed to Support Growth strategy by maintaining the County's drainage infrastructure and by implementing the CIP so that the Infrastructure is maintained and in-place as the County continues to grow. The current CIP addresses drainage/flooding problems from past growth and addresses potential drainage/flooding problems in the future by the development and implementation of the WMPs to address these problems prior to development. The implementation of the CIP and the WMPs should reduce the cost of infrastructure in the future. In addition, the 50/50 cost sharing with the WMDs makes the County's funding go twice as far.
2. Preserve our Environment-
Purchasing Strategy #4 - Environment: This program contributes to the Environment by making sure that during the development of CIP projects and the review of projects in the DRC that any potential for incorporating the preservation of water resources, natural resources, wildlife habitat and corridors, recreation areas, and agricultural uses is undertaken by providing water quality treatment, conservation easements, and drainage easements. In addition, a properly maintained drainage system can also function as green space, wildlife habitat, recreation areas, and can insure that erosion is not occurring that would lead to impacts to the water resources, natural resources, wildlife habitat and corridors, recreation areas, and agricultural uses.
3. Maintain and Improve Quality of Life-
Purchasing Strategy #5 - Quality of Life: This program contributes to the Quality of Life for Polk County residents by maintaining the County's existing infrastructure, providing emergency pumping operations, addressing drainage/flooding problems that allow residents the freedom to get where they need to go without flooded roads, yards, and homes, and insuring that future growth is done in a manner that does not create drainage/flooding problems.

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State (X) Local (X)**

III. Performance Objectives:

1	Maintain the County's off-road drainage systems through annual contracts
2	Maintain 2,350,000 square yards of the County's off-road drainage system with All Terrain Excavator (ATE) per year
3	Respond to 90% of resident requests within two business days

Drainage

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of square yards maintained by mowing contract	1	2,167,110	2,500,344	2,550,334	2,600,334
# of square yards maintained by ATEs	2	2,976,600	2,860,935	2,932,458	2,991,107
# of citizen requests	3	398	520	535	550
Effectiveness Indicators:					
% of drainage systems maintained by ATEs (planned or targeted systems)	2	95%	95%	95%	95%
% of resident requests responded to within two business days	3	95%	95%	95%	95%
Efficiency Indicators:					
Avg. cost per square yard to maintain outfalls by ATEs	2	$0.52	$0.57	$0.59	$0.60
Avg. response time (business days) to resident requests	3	2	2	2	2
Avg. cost per square yard to maintain outfalls by contract	1	$0.07	$0.07	$0.08	$0.08
Maintenance cost per square mile under jurisdictional responsibility (1,795 square miles)	1,2	$944.91	$994.02	$1,008.93	$1,025.06

Significant Changes

The decrease to the General Fund Millage reduced the General Funding Subsidy for the program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		6.00	6.00	6.00	6.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		1,512,125	1,730,515	1,256,854	1,273,221
Miscellaneous		38,696	0	0	0
Others (Centrl I/D Inkind/Othr)		1,648,201	0	0	0
	Total Program	3,199,022	1,730,515	1,256,854	1,273,221
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		3,199,022	1,730,515	1,256,854	1,273,221
	Total Program	3,199,022	1,730,515	1,256,854	1,273,221
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		475,465	487,353	477,896	487,040
Operating Expenses		600,769	775,282	268,958	276,181
Capital Expenses		1,648,201	0	35,000	35,000
Debt Service		474,587	467,880	475,000	475,000
	Total Program	3,199,022	1,730,515	1,256,854	1,273,221

GIS Asset Management

Program Number:	1710
Result Area:	Growth and Infrastructure
Division:	Roads and Drainage
Section:	N/A

I. Program Offer Description:

Asset Management (AM) is responsible for the management of the inventory of all County owned/maintained roadway and drainage assets with the objective of facilitating improved decision making and resource allocation, in assistance of the Division's mission of maintaining and improving the roadway and drainage systems of the County. AM is also responsible for the daily administration of the Division's Computerized Maintenance Management System (CMMS). Secondary duties include providing GIS information, web-apps, and analytics in assistance to Roads & Drainage, other County Divisions, neighboring agencies, and consultants.

II. Contribution to Result:

1. Collect and maintain asset information regarding type, location, and general condition of each asset group managed by Roads and Drainage
2. Provide asset information to be used towards data-driven decision making and improved resource allocation
3. Increase the use of decision support techniques and tools to facilitate decision making to maximize maintenance program effectiveness and efficiencies
4. Promote data sharing between sections and other County divisions to facilitate greater consistency and continuity of information
5. Assist sections in developing a robust system for collecting, analyzing, and integrating the data needed to calculate and forecast future maintenance needs

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Adopt Roads and Drainage Strategic Plan Goals related to asset management
2	Conduct QA audits of each asset database
3	Incorporate the use of technology and industry related equipment to aid in the accurate and efficient collection of asset data (using Esri's Survey 123, Field Maps, and Vaisala Road AI)
4	Improve data sharing between sections and other County divisions to promote greater consistency and continuity of information
5	Perform Pavement Rating Survey every two years
6	Perform cyclical asset inspections per the established future inspection date rules
7	Perform yearly Maintenance Quality Assurance (MAQA) inspections
8	Perform monthly QC reports on MMS work orders and work requests, for each section
9	Perform Labor, Equipment, Material database updates as needed for MMS.
10	Staff continued education in fields of asset management and GIS

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
QA/QC 70% or more of all 22 asset layers per year (min.15 layers)	1,2	93%	70%	70%	70%
# of service requests	2,3	50	150	150	150
# of asset inspection work orders	1,3	11,601	10,000	10,000	10,000
# of County Roads evaluated for PCI (every two years)	5	6,123	-	6,123	-
# of MQA segments evaluated (yearly)	7	385	385	385	385
# of GIS related training per person (3 min. yearly)	10	3	3	3	3
Effectiveness Indicators:					
% of County Roads evaluated for PCI (every two years)	5	100%	0%	100%	0%
% of MQA segments completed (new)	7	100%	100%	100%	100%
Efficiency Indicators:					
Service Request Closure Rate	3,6	95%	95%	95%	95%
Work Order Closure Rate	1	98%	90%	90%	90%
Average Task Resolution Time (days)	3,5,6	3.75	3.50	3.50	3.50
% of min. training pp (3 min)	8	100.00	100.00	100.00	100.00

GIS Asset Management

Significant Changes

To aid in longstanding GIS projects the use of GIS student interns during the part of the year has been proposed.

GIS Asset Management

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		9.00	9.00	10.00	10.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Transportation Millage Fund		1,113,397	1,300,320	1,601,228	1,549,874
	Total Program	1,113,397	1,300,320	1,601,228	1,549,874
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Transportation Millage Fund		1,113,397	1,300,320	1,601,228	1,549,874
	Total Program	1,113,397	1,300,320	1,601,228	1,549,874
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		707,560	778,967	942,010	988,705
Operating Expenses		104,415	521,353	570,696	472,647
Capital Expenses		128,400	0	0	0
Debt Service		173,022	0	88,522	88,522
	Total Program	1,113,397	1,300,320	1,601,228	1,549,874

Customer Service

Program Number:	213
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Responsible for assisting existing and new customers with setting up new services/accounts, maintenance and servicing of accounts, providing customer support for resolving customer issues, processing account transactions, and complying with the rules/regulations established by the BoCC so customer needs are met or surpassed.

II. Contribution to Result:

Provides all around service to create a link between the customer and County Utility Services.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1 Provide support establishing new services for customers
2 Provide customer call center to provide account support to new and existing customers
3 Track and monitor performance of support provided
4 Accurately accept and process walk-in customer payments, setting up new accounts, and account changes

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of new services order processed annually	1,3	23,200	23,679	22,500	21,500
# of new customer accounts processed annually	1,3	23,200	23,679	22,500	21,500
# of walk-in over the counter payments processed annually	1,3	N/A	N/A	N/A	N/A
# of water conservation audits	1,2	1,464	2,401	1,000	980
# of drop box payments processed annually	1,3	109,852	99,834	9,000	9,000
# of phone calls received annually	2,3	92,111	87,714	8,500	8,500
# of phone calls answered annually	2,3	17,694	8,888	4,444	2,500
# of phone calls abandoned annually	2,3	2,700	3,376	1,200	1,000
# of service and work orders issued monthly	3	110	877	1,500	1,500
# of calls reviewed for quality assurance	2,3	6,588	15,299	4,000	3,500
# of payments processed annually	4	7,800	8,500	8,000	8,500
# of arrangements made annually	2,3	1	1	1	1
# of documents imaged annually	5	100.00%	99.00%	100.00%	100.00%
Effectiveness Indicators:					
% of new services/customer accounts processed accurately	4	97.00%	98.00%	98.00%	98.00%
% of payments processed without error	4	97.00%	99.00%	99.00%	99.00%
% of calls processed without complaints	2,3	90.00%	98.00%	97.00%	98.00%
% of service orders processed without error	1,3,4	98.00%	98.00%	98.00%	98.00%
% of documentation imaged	5	100.00%	100.00%	100.00%	100.00%
% of abandon calls	2,3	16.00%	5.00%	6.00%	6.00%
% of quality calls reviewed	2,3	0.01%	0.05%	10.00%	10.00%

Significant Changes

Received two FTE Customer Service Account Specialist positions to support the increased work volume due to the customer base growth. These positions will support the on-line portal and cover for other employees due to absences.

Customer Service

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		27.75	27.75	29.75	29.75

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		1,777,691	2,604,224	2,654,710	2,739,511
Interest		27,335	0	0	0
	Total Program	1,805,026	2,604,224	2,654,710	2,739,511

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		1,805,026	2,604,224	2,654,710	2,739,511
	Total Program	1,805,026	2,604,224	2,654,710	2,739,511

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		1,270,268	1,725,351	1,916,883	1,995,663
Operating Expenses		489,229	778,362	718,307	727,848
Capital Expenses		35,159	100,511	19,520	16,000
Debt Service		10,370	0	0	0
	Total Program	1,805,026	2,604,224	2,654,710	2,739,511

SCADA

Program Number:	216
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

This program provides system planning, development, and maintenance for water and wastewater utility computerized SCADA systems for utility system process monitoring and control to meet Department of Environmental Protection requirements and to optimize utility operations. This program also aims to provide compliance with national standards, codes, and mandates for critical infrastructure protection, data storage, and cyber security risk mitigation. Section responsibilities include 1) management of the Division's SCADA systems, processing data collection, and processing computerized tools and equipment, 2) processing daily work orders for SCADA system maintenance, and 3) planning for future system expansion and facility operational optimization.

II. Contribution to Result:

The Utilities Supervisory Control and Data Acquisition (SCADA) Systems section enhances utility system operation and overall product quality and efficiency. Developing and maintaining functional and secure SCADA systems across the utility ensures that necessary compliance and planning data is recorded and maintained and that operations are done consistently across the utility to ensure produce effluent water qualities meet all required standards and guidelines. Maintenance is provided on a seven day per week/24 hour basis to monitor, maintain, and repair SCADA systems and assist operations at all wastewater collection and treatment facilities.

This Program is: Not Mandated ( ) Mandated: Federal (X) State ( ) Local ( )

III. Performance Objectives:

1 Plan and develop SCADA systems to meet current and future utility system requirements and enhance operational performance
2 Maintain computerized SCADA systems across the entire utility to ensure operational uptime
3 Maintain Utilities process system data for compliance reporting and CIP master planning of utilities
4 Improve the quality and efficiency with which process and operational information is deployed and utilized to improve decision making processes
5 Provide SCADA related technical assistance on CIP Projects to support design, construction, and utility code development
6 Maintain and improve the utility Cyberlock and CCTV security systems
7 Provide technical assistance to the electrical and instrumentation maintenance groups as required

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Work Orders Processed	2,3,6,7	350	350	360	370
Number of CIP projects supported	1,3,4	15	15	15	15
Number of Facilities with SCADA systems to maintain	5,6,7	350	342	360	370
Number of SCADA implementation projects	5,6,7	20	24	15	15
Number of SCADA R&R projects	5,6,7	15	15	15	15
Quantity of SCADA computer/PLC hardware	5,6,7	420	400	430	440
Quantity of SCADA software licenses	5,6,7	70	85	75	80
Number of network/communication devices	5,6,7	400	425	410	420
Number of locks and keys maintained in the cyberlock system	6	1,000	1,000	1,000	1,000
Number of CCTV cameras maintained	6	80	80	85	90
Effectiveness Indicators:					
Average Lag time of work orders being processed	2,3,6,7	6 days	6 days	5 days	5 days
% of CIP projects (having SCADA) fully supported	1,3,4	100%	100%	100%	100%
% of Utility systems having SCADA interface	5,6,7	80%	80%	84%	88%
% of SCADA software/hardware updated and patched	5,6,7	87%	87%	87%	87%
% of Communication uptime and data Integrity	5,6,7	99%	99%	99%	99%
% of Utility systems visited annually for maintenance, cleaning, and inspection	2,3	90%	90%	90%	90%
% of CCTV cameras operational and video stored	6	75%	87%	80%	85%
% of Cyberlocks and keys programmed, labelled, operating, and accounted for	7	99%	99%	99%	99%

Significant Changes

Received a Network Analyst position to assist with increasing cybersecurity requirements.

SCADA

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		6.00	6.00	7.00	7.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		1,650,090	2,019,186	2,295,305	2,291,654
	Total Program	1,650,090	2,019,186	2,295,305	2,291,654

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		1,650,090	2,019,186	2,295,305	2,291,654
	Total Program	1,650,090	2,019,186	2,295,305	2,291,654

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		583,230	654,964	788,749	822,620
Operating Expenses		1,066,860	1,350,851	1,458,056	1,465,034
Capital Expenses		0	13,371	48,500	4,000
	Total Program	1,650,090	2,019,186	2,295,305	2,291,654

Utilities Metering

Program Number:	437
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Reads all Utility customer meters, performs all new residential meter installations for new customers, manages meter change out program for old and worn out meters, and performs all service work including shut offs and turn ons so water consumption can be accurately tracked and customers can be accurately billed. Performs water audits and meter tests for customers and educates the public about water conservation.

II. Contribution to Result:

Provides for efficient management of meters and efficient tracking of actual water usage.

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State (X) Local (X)**

III. Performance Objectives:

1 Obtain and verify meter readings for accurate billing

2 Coordinate the installation of all new services, meter maintenance, back flow inspections, and reclaim inspections

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of meters to be read monthly manually	1	1,775	1,000	1,900	2,000
# of meters to be read monthly electronic reads	1	84,419	80,295	88,650	93,100
# of installations new service annually	2	1,483	3,549	1,500	1,575
# of meter change outs annually	2	3,623	3,000	12,000	12,000
# of work/service orders issued to service techs annually	1,2	64,947	70,129	68,200	71,600
# of work/service orders issued to contractors annually	2	20,388	13,130	21,400	22,450
# of meters maintained	1,2	29,015	80,295	30,000	40,000
# of water conservation audits	1,2	742	2,702	800	850
Effectiveness Indicators:					
% of meters read accurately	1	99.60%	99.90%	99.60%	99.60%
% of meters installed without error	2	99.90%	99.90%	99.90%	99.90%
% of accounts processed for cut off without error	1,2	99.90%	99.90%	99.90%	99.90%
% of new meter sets installed within 15 days	2	100.00%	100.00%	100.00%	100.00%
% of meters maintained	1	100.00%	100.00%	100.00%	100.00%

Significant Changes

Received four FTE Field Service Technician positions to support the increased work volume due to the customer base growth. These positions will support GPS for new meter installs and existing meter equipment.

Utilities Metering

Personnel:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents	19.50	19.50	23.50	23.50
Funding Sources:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds	4,096,412	5,317,675	6,124,853	5,989,489
Total Program	4,096,412	5,317,675	6,124,853	5,989,489
Revenue by Fund:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds	4,096,412	5,317,675	6,124,853	5,989,489
Total Program	4,096,412	5,317,675	6,124,853	5,989,489
Appropriations:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses	965,492	1,355,764	1,569,656	1,632,862
Operating Expenses	2,170,413	3,907,611	4,327,497	4,342,627
Capital Expenses	959,654	54,300	227,700	14,000
Debt Service	853	0	0	0
Total Program	4,096,412	5,317,675	6,124,853	5,989,489

Utilities - Back Flow/Large Meters

Program Number:	412
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Test, maintain, and certify backflow equipment and commercial meters to make sure they are reading accurately for billing customers and reporting flows to regulatory agencies.

II. Contribution to Result:

To protect the public by insuring that no commercial cross connections exist and the system is protected by adequate backflow precautionary measures.

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State (X) Local (X)**

III. Performance Objectives:

1 Protect the public health by performing inspections for cross connections
2 Test and maintain backflow devices to insure they are functioning
3 Inspect commercial reclaim systems for functionality and usage
4 Install Commercial Meters and change out meters when life cycle has ended
5 Prevent Lost Revenue and minimize unaccounted for water
6 Provide quality assurance to residential customers

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of inspections for cross connections performed	1,6	17	40	20	20
# of cross connections identified	1	2	5	2	2
# of backflow devices tested	2,4	2,026	2,737	2,900	3,000
# of reclaim inspections conducted	1,3	250	372	275	300
# of commercial meters tested	2,5	544	541	600	625
# of commercial meters installed	4	193	307	200	210
# of commercial meters replaced due to end of life cycle	4,5	50	100	150	200
# of quality verification work orders for reclaim inspections	3,5	29	360	300	400
Effectiveness Indicators:					
% of inspections for cross connections resolved	1	100.00%	100.00%	100.00%	100.00%
% of backflow device failing test relative to # tested	2	1.00%	1.00%	1.00%	1.00%
% of backflow devices passed test	2	99.00%	99.00%	99.00%	99.00%
% of commercial meters set within 15 days	4	100.00%	100.00%	100.00%	100.00%
% of meters & backflows tested within required timelines	2,5	100.00%	100.00%	100.00%	100.00%
% of quality checks conducted on residential reclaim inspections	6	1.00%	2.00%	5.00%	5.00%
% of annual reclaim inspections conducted within required timelines	3	100.00%	100.00%	100.00%	100.00%

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		5.40	6.40	6.40	6.40
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		1,123,503	1,259,015	1,360,689	1,417,579
	Total Program	1,123,503	1,259,015	1,360,689	1,417,579
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		1,123,503	1,259,015	1,360,689	1,417,579
	Total Program	1,123,503	1,259,015	1,360,689	1,417,579
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		392,816	511,108	518,853	544,736
Operating Expenses		729,834	686,757	835,336	866,343
Capital Expenses		0	61,150	6,500	6,500
Debt Service		853	0	0	0
	Total Program	1,123,503	1,259,015	1,360,689	1,417,579

Water Resources Enforcement

Program Number:	1511
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Responsible for the enforcement of watering restrictions, as outlined in Polk County Ordinance 04-07 (and related Ordinances) and in accordance with Chapter 162, Florida Statutes; and the fulfillment of the Enforcement section of Polk County's Water Conservation Policy Manual, as required by Chapter 373, Florida Statutes and 40D-2, 40D-22, 40C-2 and 40C-22, Florida Administrative Code.

II. Contribution to Result:

To fulfill obligations to regulatory agencies and to protect and conserve precious resources.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local (X)

III. Performance Objectives:

1	Successfully comply with water resource regulatory requirements and perform water resource enforcement in PCU service areas
2	Perform water resource enforcement for PCU service areas in accordance with applicable regulations
3	Coordinate payment of violator fines and reimbursement of costs incurred by other agencies
4	Coordinate activities with other agencies to implement County wide Ordinances for watering restrictions
5	Develop cost effective measures and data management practices to comply with rules and permit conditions
6	Increase customer knowledge of resource sustainability through communication and public involvement activities

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of violations issued by PCU Enforcement	1,2,4,5	8	12	20	20
# of citations issued by PCSO	1	145	250	150	150
# of warnings issued by PCU Enforcement	1,2,4,6	27	24	50	50
# of warnings issued by PCSO	4	962	750	850	850
# of notice of hearings and case files prepared for magistrate/finalized.	1,2,4	58	60	75	75
# of calls related to water resource enforcement	1,2	297	300	1,560	1,560
# of contested case appearances	1,2,3,4	0	0	0	0
# of impositions of liens by Special Magistrate	1,2,3,4,5	47	60	75	75
# of Biosolids related permits issued	1,2,5,6	4	4	4	4
# of Land application complaints investigated (external)	1,2,5	0	0	6	6
# Observed Ord. 95-69 violations referred to DEP/DOH	1,2,4,5	0	1	6	6
# Land biosolid application sites inspected (routine)	1,2,5	19	16	48	48
# Routine IP/FOG inspections	ALL	158	300	250	250
# Issued IP/FOG Notice of Violations	1,2,3,4,5	24	39	50	50
# IP UCRM 6E enforcement actions	1,2,3,4,5	0	0	0	0
# of hours worked by PCSO	1,2,4,5,6	714	840	750	750
# legal postings of non-compliant property	1,2,5,6	33	60	50	50
# of water conservation public education events	5,6	6	10	12	12
Effectiveness Indicators:					
% repeat WRE violators	ALL	15%	10%	10%	10%
% of violation recipients actually lowering water use	ALL	n/a	n/a	60%	60%
% of cases upheld by magistrate	ALL	100%	100%	100%	100%
% of scheduled hours actually worked	1,2,4,5,6	90%	100%	100%	100%
# of FOG re-inspections to assure compliance after Notice	1,2,3,4,5	24	24	125	125
Efficiency Indicators:					
Cost of processing per case	1,2,6	$57.82	$60.71	$48.00	$48.00
# of citations/warnings issued per hour worked	1,2,4,5,6	1.36	1	1	1

Significant Changes

Received a New Industrial Pretreatment Program Supervisor including capital expenses for a vehicle for the purpose of developing and implementing an Industrial Pretreatment Program and improve the existing Fats, Oils, and Grease Program. The existing position of Capacity Engineering Specialist was reclassed to Water Conservation Program Supervisor to expand grant acquisition, public awareness of Water Resource conservation, and legislative tracking efforts.

Water Resources Enforcement

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		5.50	7.33	8.33	8.33

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		647,981	1,352,201	1,744,570	1,763,195
Enterprise Funds		12,212	0	0	0
Intergovernmental		500	0	0	0
Others (Centrl I/D Inkind/Othr)		1	0	0	0
	Total Program	660,694	1,352,201	1,744,570	1,763,195

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		660,694	1,352,201	1,744,570	1,763,195
	Total Program	660,694	1,352,201	1,744,570	1,763,195

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		418,655	625,657	880,135	903,901
Operating Expenses		242,039	682,544	824,211	859,294
Capital Expenses		0	44,000	40,224	0
	Total Program	660,694	1,352,201	1,744,570	1,763,195

Infrastructure Information Section

Program Number:	214
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

This program ensures compliance with Chapters 119 and 556, Florida Statutes, providing for information review, processing, storage and disposal of all Utilities-related information, management of geographic information system data, and participation within the state mandated Sunshine State One Call System as a facility owner/operator. Section responsibilities include 1) management of the Division's electronic document control systems, various web applications, and databases; 2) processing daily ticket requests/work orders from the State of Florida associated with Ch 556, F.S.; and 3) completing regular updates to GIS data sets that may be rendered in map format and/or exported for BoCC, staff, regulatory agency, or contractor/public use.

II. Contribution to Result:

Growth/Infrastructure Result Area: Citizen Expectation (result): Polk County grows in a manner and pace that County residents find livable and allows them to move around the County safely and without excessive congestion.

The Utilities Infrastructure Information and Geographic Information Systems sections provide many far-reaching benefits to the County and its citizens. Examples include State-mandated participation in the state's "Call Before You Dig" (SSOCoF) program authorized by Chapter 556, F.S. and responsiveness to Florida's Public Records Act, Chapter 119, F.S. Maintaining critical information and GIS systems while remaining effective with respect to the below detailed programs ensures that utility infrastructure damage will be limited if not completely avoided thereby supporting the above captioned result area.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1 Improve, develop, and maintain information management procedures that ensure compliance with Chapter 119, F.S.
2 Maintain compliance with Chapter 556, F.S. ensuring utility locates are completed within designated time frames
3 Improve the quality and efficiency with which information is deployed and utilized to improve decision making processes
4 Maintain Utilities GIS resources which are directly related to compliance with Chapter 119, F.S. and Chapter 556, F.S. as well as various state and federal regulatory requirements
5 Maintain and improve Utilities GIS resources; specifically, the GIS geodatabase where electronic water, wastewater, reclaimed water infrastructure is stored

IV. Measures:

	Key Obj.	Actual FY 22/23	Adopted FY 23/24	Budget FY 24/25	Plan FY 25/26
Workload Indicators:					
Sunshine State One Call of Florida, Inc. (SSOCoF)---# Locate Tickets Processed	2,4,5	21,096	27,378	21,729	22,489
SSOCoF-- # Emergency Tickets Received	2,4,5	268	276	271	273
Projects submittals logged in PCU master database	1,4	1048	1,079	1,127	1,211
Projects submittals/documents scanned and loaded in document control system	1	2,801	3,547	3,221	3,704
Miles of utility lines maintained in GIS	2,3	1,979	1,747	2,028	2,079
Effectiveness Indicators:					
% of SSOCoF tickets (work orders) processed/closed within 48 hours of receipt	2,4,5	80%	78%	80%	80%
% emergency tickets from SSOCoF processed/closed within two hours	2,4,5	78%	75%	80%	80%
% project submittals logged, scanned, and distributed same day of receipt	1,4	85%	85%	88%	90%
% of SSOCOF tickets closed as "Marked" or "No Conflict"	2,4,5	87%	85%	85%	87%
% of utility lines created and/or edited in GIS	2,3,4,5	3.00%	3.00%	3.50%	3.50%

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		14.00	12.00	12.00	12.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		1,574,663	1,553,287	1,512,967	1,589,164
	Total Program	1,574,663	1,553,287	1,512,967	1,589,164

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		1,574,663	1,553,287	1,512,967	1,589,164
	Total Program	1,574,663	1,553,287	1,512,967	1,589,164

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		940,210	933,613	924,996	964,549
Operating Expenses		585,574	542,074	539,371	572,115
Capital Expenses		42,502	77,600	48,600	52,500
Debt Service		6,377	0	0	0
	Total Program	1,574,663	1,553,287	1,512,967	1,589,164

Regulatory Affairs

Program Number:	403
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Enhance the quality of life through the protection of natural resources for the community of Polk County by (1) ensuring that Polk County Utilities facilities remains in compliance with all applicable rules, policies, ordinances, permits, consent agreements, legislation, and funding contracts; (2) providing education and outreach on best management practices; and (3) providing planning tools for sufficient capacity of water, reclaimed water, and wastewater treatment and distribution.

II. Contribution to Result:

Responsible for ensuring Polk County Utilities maintains compliance with applicable rules, policies, ordinances, permits, orders, consent agreements, and funding contracts.

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State (X) Local (X)**

III. Performance Objectives:

1 Develop cost effective measures and data management practices to comply with rules and permit conditions and provide timely responses to data requests

2 Maintain compliance through communication with regulatory agencies, reporting, inspections, sampling, and monitoring

3 Prepare applications for cooperative grant funding and coordinate projects to contract completion, including requesting reimbursement

4 Perform timely water supply and wastewater capacity planning and reporting for PCU facilities in coordination with other sections

5 Perform outreach efforts for reclaimed water connection and availability of water quality results

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of PCU water and wastewater permit applications submitted	1,2,4	2	4	4	4
# of capacity summary reports prepared	1,2,4	4	4	4	4
# of Grant Funding applications prepared/submitted for reclaimed water	1,2,3	4	0	2	2
# of AST inspections (registered/non-registered, internal/contracted)	1,4,5	244	497	500	505
# of inspection evaluations and sanitary surveys received	1,2	2	59	60	60
# of abnormal events submitted and Public Notices required	1,2,5	29	45	30	25
# of environmental monitoring (EMP) events	1,2	1,008	1,011	1,015	1,020
# of regulatory submittals made (RAIs, and not otherwise counted)	ALL	706	711	800	900
# of public notices issued	1,4,5	0	1	0	0
# of inspections for Stormwater Management Systems conducted	1,2	7	4	5	6
# of data requests received (from other sections or consultants)	All	37	10	15	20
Effectiveness Indicators:					
# of grant funding contracts awarded	1,2,3	1	3	2	2
% of actual AST inspections/required inspections performed (out of 360)	1,2	100%	100%	100%	100%
% of water use surveys < 10% water loss	1,2,5	67%	100%	100%	100%
Efficiency Indicators:					
% of abnormal events submitted in 24 hours	1,2,5	100%	100%	100%	100%
% of data requests fulfilled within three business days	1,2,4,5	100%	100%	100%	100%
% of permit apps and capacity submittals (w/deadline) made on time	1,2,4	95%	100%	100%	100%

Significant Changes

New regulations for collection systems, Lead and Copper, and PFAS/PFOA indicate significant increases in workload will occur. Staff onboarding, training, and providing equipment for positions received in FY 24/25 will be critical to maintaining compliance for the utility.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		10.50	6.34	6.34	6.34
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		1,823,047	2,372,809	2,440,333	2,554,103
Miscellaneous		55	0	0	0
	Total Program	1,823,102	2,372,809	2,440,333	2,554,103
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		1,823,102	2,372,809	2,440,333	2,554,103
	Total Program	1,823,102	2,372,809	2,440,333	2,554,103
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		1,069,065	541,095	633,104	661,282
Operating Expenses		752,357	1,796,714	1,807,229	1,892,821
Capital Expenses		0	35,000	0	0
Debt Service		1,680	0	0	0
	Total Program	1,823,102	2,372,809	2,440,333	2,554,103

Electrical & Mechanical Maintenance

Program Number:	76
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Programs maintains wastewater collection systems to prevent back-ups, overflows, and interruption of service to customers, provides uninterrupted service, and maintains reclaimed water systems.

II. Contribution to Result:

On a seven day/24 hour basis, monitor, maintain, and repair Polk County Utility wastewater plants, sewer pump stations, and the water plant facilities. To maintain a preventative maintenance program on all equipment, providing the best operating facilities giving customers a quality service.

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1 Maintain wastewater collection systems to prevent back-ups, overflows, and interruption of service to customers
2 Maintain water systems to provide uninterrupted service to customers
3 Maintain reclaimed water systems to provide uninterrupted service to customers
4 Maintain the SCADA system to provide uninterrupted service to customers
5 Respond to any emergency situation in any and all facilities and systems as needed

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Check plant for security	1,2,3,4	1,600	1,005	1,625	1,650
Respond to electrical power and SCADA outages	1,5	650	2,415	700	750
Attend and provide technical input at pre-cons, inspection, and start-up on new systems	1,2,3,4	65	80	85	90
Maintain instrumentation/mechanical to conform according FDEP compliance	1,2,3,4	2,850	3,990	3,000	3,250
Implementation of new instrumentation equipment and support	1,2,3,4	250	430	440	445
# of lift stations with pumps and equipment to P.M.	1,2,3,4	395	400	410	415
Maintain telemetry system	1,2,3	250	475	475	480
# of motor to pump alignment	1,2	80	115	115	115
# of equipment and structures that require painting	1,2,3	450	910	910	910
# of weld and fabricate jobs	1,2,3,4	80	420	100	120
Various schedule equipment inspections	1,2,3,4	17,000	18,300	18,400	18,450

Significant Changes

To maintain a growing infrastructure one Utilities mechanic position and four trade helper positions were added to the FY 24/25 budget.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		54.00	51.00	56.00	56.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		14,409,467	15,148,423	16,394,252	16,585,534
Miscellaneous		117,436	0	0	0
	Total Program	14,526,903	15,148,423	16,394,252	16,585,534
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		14,526,903	15,148,423	16,394,252	16,585,534
	Total Program	14,526,903	15,148,423	16,394,252	16,585,534
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		2,920,802	4,836,622	4,889,165	5,106,290
Operating Expenses		10,790,235	9,861,801	10,759,087	11,479,244
Capital Expenses		814,087	450,000	746,000	0
Debt Service		1,779	0	0	0
	Total Program	14,526,903	15,148,423	16,394,252	16,585,534

Wastewater Plant Operations

Program Number:	402
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Program treats wastewater and monitors and controls wastewater treatment.

II. Contribution to Result:

Operate and maintain Polk County Utility wastewater treatment facilities in order to protect the public health and environment by collecting, pumping, and processing wastewater to produce high-quality effluent while maintaining compliance with all state, federal, and local standards.

This **Not Mandated ( )** **Mandated:** **Federal (X)** **State (X)** **Local (X)**

III. Performance Objectives:

1 Treat wastewater received and reclaim or dispose of by-products
2 Monitor and control wastewater treatment within regulatory requirements
3 Provide quality public access residuals and reclaimed water that meets all regulatory requirements

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Chemical Costs:	1,2,3	$2,103,196	$1,720,840	$2,794,000	$2,833,500
Biosolids Produced (Dry Tons):	1,2,3	2,327.25	2,422.00	2,450.00	3,000.00
Electrical Costs:	1,2,3	$3,746,346	$2,562,240	$2,552,500	$2,702,000
Biosolids/Sludge Hauling Costs:	1,2,3	$667,954	$656,464	$700,000	$700,000
Permitted wastewater Capacity in MGD on a monthly averaged	1,2,3	14.306	14.109	15.4	16
Total gallons of Reuse/Reclaim Produced:	1,2,3	8.859	9.836	10.5	11
Actual wastewater received and treated in mgd per month:	1,2,3	8.338	10	10.5	11
Effectiveness Indicators:					
% of wastewater treated to permitted:	1,2,3	63%	75%	75%	75%
Efficiency Indicators:					
Direct cost per thousand gallons treated:	1,2,3	$3.72	$3.94	$3.94	$3.94

Significant Changes

Received one WPC Lead Operator position and two WPC Operator positions to the FY 24/25 budget to help meet increased regulatory requirements.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		27.00	29.00	32.00	32.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		13,884,812	11,091,690	13,104,466	12,680,211
Miscellaneous		2,296	0	0	0
	Total Program	13,887,108	11,091,690	13,104,466	12,680,211
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		13,887,108	11,091,690	13,104,466	12,680,211
	Total Program	13.887.108	11.091.690	13.104.466	12.680.211
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		1,937,095	3,002,663	3,574,241	3,729,878
Operating Expenses		11,815,859	7,874,027	8,885,912	8,950,333
Capital Expenses		134,154	215,000	644,313	0
	Total Program	13,887,108	11,091,690	13,104,466	12,680,211

Water Plant Operations

Program Number:	401
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Program provides sufficient pressure for customers to provide adequate pressure for fire flow and maintains wells, pumps, and storage facilities. The Polk County Vision Document identifies the need for water and sewer utilities as an important part of the future growth of Polk County. This program produces high quality potable water in the most safe and efficient way technology will allow.

II. Contribution to Result:

Operate and maintain Polk County Utility water plants to protect public health and safety by delivering high quality and a sufficient quantity of potable water to customers while maintaining compliance with all state, federal, and local standards.

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1 Provide high quality potable water to customers
2 Provide sufficient pressure for customers and to provide adequate pressure for fire flow
3 Determine the number and locations of samples to ensure a safe water supply
4 Maintain wells, pumps, and storage facilities

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Site check (test, observe all critical functions) hours per year	1,2	27,850	29,120	27,850	28,500
# of samples collected per year	3	8,325	8,400	8,325	9,000
Permitted potable water produced and treated annual average daily flow (mgd)	1	31.903mgd	31.713mgd	31.903mgd	31.903mgd
Actual potable water produced and treated annual average daily flow (mgd)	1	19.348mgd	17.528mgd	19.348mgd	19.348mgd
Effectiveness Indicators:					
# of customer complaints about discolored water	1,4	18	20	15	10
# of customer complaints about foul odor water	1,4	31	35	30	20
# of customer low pressure complaints	1,4	12	40	15	10
Efficiency Indicators:					
Direct costs per thousand gallons produced	1,4	$0.90	$0.96	$0.90	$0.85

Significant Changes

The addition of one lead water operator is due to growing water infrastructure and new regulatory requirements.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		19.00	18.00	19.00	19.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		7,034,829	7,195,304	9,502,590	10,236,737
	Total Program	7,034,829	7,195,304	9,502,590	10,236,737
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		7,034,829	7,195,304	9,502,590	10,236,737
	Total Program	7,034,829	7,195,304	9,502,590	10,236,737
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		1,530,383	835,504	1,820,321	1,915,647
Operating Expenses		5,504,446	6,331,300	7,636,456	8,321,090
Capital Expenses		0	28,500	45,813	0
	Total Program	7,034,829	7,195,304	9,502,590	10,236,737

Underground Maintenance

Program Number:	1222
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Program maintains wastewater collection and distribution systems to prevent back-ups, overflows, and interruption of service.

II. Contribution to Result:

On a seven day/24 hour basis, monitor, maintain, and repair Polk County Utility wastewater collection systems, water distribution, and reclaimed water systems to prevent and minimize service interruption to customers.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local (X)

III. Performance Objectives:

1 Maintain wastewater collection systems to prevent back-ups, overflows, and interruption of service to customers
2 Maintain water systems to provide uninterrupted service to customers
3 Maintain reclaimed water systems to provide uninterrupted service to customers
4 Respond to and correct emergency situations in all systems

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Budget FY 24/25	Projected FY 25/26
Workload Indicators:					
Conduct a minimum of three inflow and infiltration studies of collection systems	1	5	7	10	10
Install pressure regulating valves in potable water systems to improve system performance	2	-	1	2	1
Attend and provide technical input at pre-cons, inspections, and start-ups on new systems	1,2,3	400	325	325	300
Oversee system tie-ins	1,2,3	150	295	295	285
# sewage back-ups responded to annually	1,4	168	180	175	175
# of potable water main breaks repaired annually	2,4	116	125	145	145
# of reclaimed water line breaks repaired annually	3,4	41	83	100	100
# of residential meters replaced or repaired	2	483	480	450	450
Footage of collection system lines cleaned with jet trucks	1	15,675	150,000	175,000	180,000
# Reclaim Activation and Testing	1,2,3	22	12	15	15
# of unscheduled maintenance visits performed on lift stations	1	1,199	1,020	1,030	1,030
# of fire hydrants exercised	1	784	2,100	2,300	2,500
# of isolation valves exercised per 62-555 regulatory requirements	1	1,447	2,400	4,000	4,000
# of dead end lines flushed as per 62-555 regulatory requirements	1	1,929	2,200	2,200	2,200
Lift Stations visits to clean annually	1	2,458	2,400	2,500	2,600
Footage of collection system inspected	1	12,732	150,000	175,000	200,000
# of potable water service line breaks repaired annually	2,4	726	600	800	950
Effectiveness Indicators:					
Inflow and infiltration studies completed	1	100%	100%	100%	100%
Attendance at precons, inspection, and start-ups	1,2,3	100%	100%	100%	100%
Regulating valve installations completed	2	100%	100%	100%	100%
L/S site cleaning completed	1	100%	100%	100%	100%
Utilities system maintenance completed	1,2,3	95%	79%	100%	100%

Significant Changes

To support the demands of a growing Utility eight new positions were added to the FY 24/25 budget.

Underground Maintenance

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		45.00	44.00	52.00	52.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		8,656,154	9,119,885	10,813,592	10,261,462
Miscellaneous		1,808	0	0	0
	Total Program	8,657,962	9,119,885	10,813,592	10,261,462

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		8,657,962	9,119,885	10,813,592	10,261,462
	Total Program	8,657,962	9,119,885	10,813,592	10,261,462

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		2,558,257	3,363,033	4,156,510	4,320,693
Operating Expenses		4,954,863	4,849,079	5,708,809	5,900,996
Capital Expenses		1,141,116	868,000	908,500	0
Debt Service		3,726	0	0	0
Reserves		0	39,773	39,773	39,773
	Total Program	8,657,962	9,119,885	10,813,592	10,261,462

Utilities CIP Inspection

Program Number:	1644
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

This program ensures compliance with the Polk County Utilities Code, AWWA standards, and Florida Department of Health requirements for disinfection of water systems. This program observes construction site safety, trench safety, and observes OSHA safety requirements. This program observes FDOT maintenance of traffic requirements ensuing public safety. This program provides in the field project inspections of underground utilities water, waste water, and reclaim. Underground construction of electrical conduits, pull boxes, and grounding systems. Other inspection service provided are storm water collection appurtenances, paving, building construction, tank construction, generator pad with generator installation, external fuel tank, and piping. Inspection of all above ground piping and pumping stations. Field management and inspection services for R/R projects lift stations, MH rehab, and gravity sewer lining operations.

II. Contribution to Result:

The CSR inspection group observes, reports, and inspects all new capital investment projects including R/R projects. This is an in house inspection group that provides in the field project management and inspection service. The benefits to the citizens and customers of Polk County are a highly trained and skilled inspection group providing in the field inspections on new water and waste water collection systems observances of all testing of new infrastructure and ensuring that new water systems are properly disinfected prior to acceptance by FDOH and Polk County Utilities. The inspection group provides onsite inspections of all new and existing water treatment facilities, waste water treatment facilities, lift station, and booster pump stations. The inspection group for CIP insures that all new infrastructure is properly constructed, properly flushed of any and all debris including organics, properly tested, and properly sanitized prior to activation. The CIP inspection group provides the utility with onsite of all construction disciplines. The inspection group provides inspection services for R/R projects rehab of existing facilities, repair of existing facilities, and field project management.

This Program is: **Not Mandated ( )** **Mandated: Federal (State (X) Local (X)**

III. Performance Objectives:

1. Ensure new construction is designed per Polk County standards
2. Observe new construction water-mains, sewer mains, reclaim-mains lift stations, new water, and waste water facilities
3. Oversee and administer all testing on new water and waste water infrastructure
4. Oversee new project construction and keep daily logs with inspection report
5. Observe and keep track of daily project material (fittings 45,22,11, tees) fire hydrant assemblies, gate valves installed, and linear feet of new pipe installed per day)
6. Provide in house inspections on new water system in order to provide a more reliable and safe conveyance of drinking water
7. Inspect Erosion control means and methods observations of stormwater piping and control structures including pond construction
8. Sanitary sewer piping CCTV, REHAB lining, Lateral lining, MH rehab and coating, Lift station REHAB, New Lift station construction, Air release rehab vault removal

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Effectiveness Indicators:					
Water, Sewer, and Reclaim mains observed	ALL	12	21	18	18
New water plant construction	ALL	2	2	0	0
Road widening projects utility adjustment	1-5	3	1	8	6
Waste Water plant expansion	1-5	1	1	3	1
Water Treatment facility upgrades	ALL	3	1	3	1
Lift station rehab	1,4	10	20,3	10,4	10,3

Significant Changes

There are no significant changes to this program.

Utilities CIP Inspection

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		3.00	4.00	4.00	4.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		369,735	377,100	410,241	416,974
	Total Program	369,735	377,100	410,241	416,974
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		369,735	377,100	410,241	416,974
	Total Program	369,735	377,100	410,241	416,974
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		246,796	253,810	278,391	287,335
Operating Expenses		122,939	121,430	126,350	128,139
Capital Expenses		0	1,860	5,500	1,500
	Total Program	369,735	377,100	410,241	416,974

Capacity & Planning

Program Number:	1719
Result Area:	Growth and Infrastructure
Division:	Utilities
Section:	N/A

I. Program Offer Description:

Enhance the quality of life through the protection of natural resources for Polk County by (1) ensuring that Polk County Utilities facilities remains in compliance with all applicable rules, policies, ordinances, permits, consent agreements, legislation, and funding contracts; (2) providing education and outreach on best management practices; and (3) providing planning tools for sufficient capacity of water, reclaimed water, and wastewater treatment and distribution.

II. Contribution to Result:

Responsible for ensuring Polk County Utilities maintains compliance with applicable rules, policies, ordinances, permits, orders, consent agreements, and funding contracts.

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1 Develop cost-effective measures and data management practices to comply with rules and permit conditions and provide timely responses to data requests
2 Maintain compliance through communication with regulatory agencies
3 Review connection fee requests or development/CIP permit applications and clearance packages for hydraulic and facility capacity or consistency with utilities code
4 Perform timely water supply and wastewater capacity planning and reporting for PCU facilities in coordination with other sections

IV. Measures:

	Key Obj.	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Plan FY 25/26
Workload Indicators:					
# of capacity summary reports prepared	1,2,4	1	4	4	4
# of development/CIP applications/clearances reviewed	All	162	175	180	170
# of system hydraulic modeling requests	All	12	20	20	18
# of meter connection fee worksheets prepared (temp., comm., res., etc.)	1,3,4	333	350	350	350
# of Utility Infrastructure Development Agreements drafted/updated	1,3,4	7	6	10	8
# of concurrency reviews and certificates prepared/approved	All	65	85	80	80
# of model reviews (water and wastewater)	1,3,4	115	110	120	115
# of data requests received (from other sections or consultants)	All	15	20	15	15
Efficiency Indicators:					
% of data requests fulfilled within three business days	All	60%	100%	100%	100%
% of permit apps and capacity submittals (w/deadline) made on time	All	85%	100%	100%	100%
% of development/CIP permit applications and clearances within three days	All	N/A	100%	100%	100%

Significant Changes

There are no significant changes to this program.

Capacity & Planning

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		0.00	5.33	5.33	5.33

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		191	958,830	996,160	1,040,456
	Total Program	191	958,830	996,160	1,040,456

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Utilities Operating Funds		191	958,830	996,160	1,040,456
	Total Program	191	958,830	996,160	1,040,456

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		0	628,155	653,802	680,977
Operating Expenses		191	330,675	342,358	359,479
	Total Program	191	958,830	996,160	1,040,456

Program Number:	1722
Result Area:	Polk County Utilities
Division:	Utilities Operations
Section:	Asset Management

I. Program Offer Description:

The Asset Management Program uses inventories, life-cycle cost analyses, risk assessments, and financial planning to set priorities and help meet level of service goals in a cost-effective manner. An effective program will help Polk County Utilities meet the challenges we face today and plan for the future.

II. Contribution to Result:

The Asset Management Program will utilize the CMMS software, modeling, and reporting to increase knowledge about the County's assets. This will help to prolong the life-cycle of assets, better ensure operational efficiencies, and help to mitigate unnecessary emergencies. The Asset Management program will also be further developing tools to assist Utilities with tracking KPIs, benchmarking, risk analysis, reporting, compliance, and planning.

This Program is: Not Mandated ( ) Mandated: Federal (X State (X) Local ( )

III. Performance Objectives:

1. Plan and develop the Asset Management program to improve current and future requirements and to enhance operational performance
2. Develop key performance indicators using information gathered from the CMMS database
3. Maintain CMMS modules and security
4. Conduct ongoing training for the CMMS software
5. Administration of other software and databases (IE, SmartCover, PowerBI, etc.)
6. Provide assistance in capturing and quantifying data for projects in CIP and Operations

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
KPI modules for various departments	1,2,6	1	2	3	4
Number of EAM Change Requests (work orders for AM group)	1,6	93	200	250	250
Hours of training captured in CMMS	4	97	100	300	300
Number of Asset Management projects with other departments	1,6	2	2	2	2
Number of custom reports, plugins, and filters in CMMS	1,2,6	>50	>50	>100	>200
Effectiveness Indicators:					
% of KPI roadmap complete	1,2,6	32%	32%	42%	57%
Average time for work order completion	1,6	<14 Days	<14 Days	<7 Days	<7 Days
Average time training per quarter	4	35%	35%	10%	10%
% of Utilities projects having Asset Management support	1,6	100%	100%	100%	100%
% of active plugins and filters in CMMS	1,2,6	50	50%	50%	50%

Significant Changes:

A subject matter expert from the Water group and an equipment operator from the Underground group will be added as asset management specialists. The two new positions will work closely with the utilities group for all CMMS and Asset Management needs along with, providing oversight and guidance during the asset condition surveys current and future.

Utilities Asset Management

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		0.00	5.00	5.00	5.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		0	1,426,702	1,392,348	1,435,492
	Total Program	0	1,426,702	1,392,348	1,435,492
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Utilities Operating Funds		0	1,426,702	1,392,348	1,435,492
	Total Program	0	1,426,702	1,392,348	1,435,492
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		0	360,202	523,297	544,819
Operating Expenses		0	1,014,000	869,051	890,673
Capital Expenses		0	52,500	0	0
	Total Program	0	1,426,702	1,392,348	1,435,492


Board of County Commissioners
County Manager
William D. Beasley
Natural Resources & Environment Result Area
(Divisions)
Parks & Natural Resources
Solid Waste

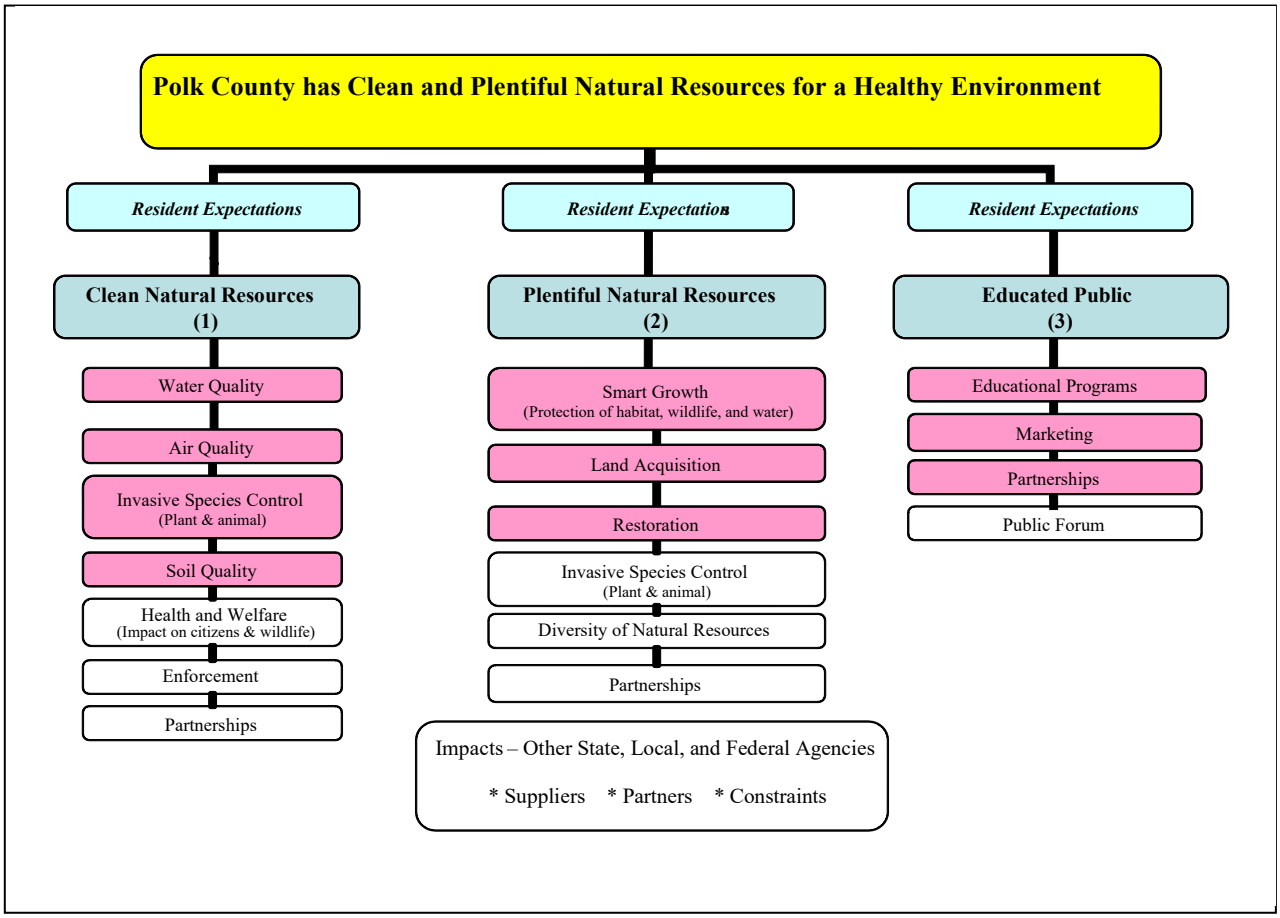
Natural Resources and Environment

"Polk County has clean and plentiful natural resources for a healthy environment."

Primary Factors for Achieving the Result

As shown below on the Natural Resources and Environment causal map, the primary factors affecting the Polk County Board of County Commissioners' (BoCC) ability to meet the residents' expectations are:

1. Clean Natural Resources
2. Plentiful Natural Resources
3. Educated Public



Strategies for Achieving the Result

The programs in this result area are in the Parks and Natural Resources Division and Solid Waste Division. They were submitted to the Natural Resources and Environment Result Area because they help the County achieve the result through one or more of the following strategies:

1. Maintain and/or improve clean natural resources of the County
2. Provide, maintain, and restore plentiful natural resources of the County
3. Provide programs that educate the public on the character and value of natural resources, initiatives that help protect those resources, and the public's role in providing good stewardship

NATURAL RESOURCES AND ENVIRONMENT

DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 24/25			Plan FY 25/26		
		General Fund	Other Funds/ Sources	Total	General Fund	Other Funds/ Sources	Total
Parks and Natural Resources							
Parks and Natural Resources Administration - 67	9.00	785,100	17,377	802,477	798,619	18,102	816,721
Environmental Lands Mgmt. Reserves/Other - 334	0.00	-	38,616,239	38,616,239	-	40,800,667	40,800,667
Natural Resources CIP - 211	0.00	-	33,415,277	33,415,277	-	5,379,249	5,379,249
Environmental Lands Acquisition CIP - 72	4.80	-	21,225,463	21,225,463	-	9,494,313	9,494,313
Environmental Lands Acqu. Reserves/Transfers - 335	0.00	-	1,308,629	1,308,629	-	1,272,919	1,272,919
Environmental Lands Mgmt. - 78	7.60	-	3,157,792	3,157,792	-	2,874,228	2,874,228
Invasive Plant Management - 71	7.30	1,766,972	-	1,766,972	1,778,809	-	1,778,809
Mosquito Control - 69	16.00	2,811,976	927,176	3,739,152	2,745,027	101,376	2,846,403
Water Resources - 1162	13.30	1,511,115	2,853,411	4,364,526	1,481,530	2,146,240	3,627,770
Natural Resources Reserves/Oth - 226	0.00	-	9,443,254	9,443,254	-	483,224	483,224
Subtotal	**58.00**	**6,875,163**	**110,964,618**	**117,839,781**	**6,803,985**	**62,570,318**	**69,374,303**
Waste and Recycling							
Waste Recycling Operations CIP - 288	0.00	-	54,973,867	54,973,867	-	31,980,000	31,980,000
Landfill Operations - 1187	60.00	-	10,926,252	10,926,252	-	11,730,308	11,730,308
Residential Waste Management Collection - 1188	15.00	-	53,633,081	53,633,081	-	55,637,458	55,637,458
Community Clean-Up - 98	0.00	195,000	-	195,000	195,000	-	195,000
Waste Recycling Reserves/Other - 287	0.00	-	138,903,163	138,903,163	-	121,852,912	121,852,912
Subtotal	**75.00**	**195,000**	**258,436,363**	**258,631,363**	**195,000**	**221,200,678**	**221,395,678**
TOTAL BoCC	**133.00**	**7,070,163**	**369,400,981**	**376,471,144**	**6,998,985**	**283,770,996**	**290,769,981**

Programs highlighted in gray are not printed

Natural Resources and Environment

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	7,512,274	11,319,961	11,798,654	12,224,570
Operating Expenses	64,653,608	40,119,801	62,031,364	64,222,836
Capital Expenses	19,141,566	59,784,642	113,133,547	48,688,250
Debt Service	125,734	0	0	0
Grants And Aids	183,339	146,023	171,027	171,031
Interfund Transfers	5,543,223	6,260,376	5,399,758	4,318,098
Indirect Expense	650,753	668,093	894,094	894,094
InKind Expense	328,579	6,959,418	8,388,588	50,688
Reserves	0	197,706,989	174,654,112	160,200,414
County Total	**98,139,076**	**322,965,303**	**376,471,144**	**290,769,981**
FFWCC Herbicide	**1,843,630**	**1,400,000**	**1,400,000**	**1,400,000**
Total Result Area	**99,982,706**	**324,365,303**	**377,871,144**	**292,169,981**

Revenue by Fund		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
00100	General Fund	5,096,725	6,294,739	7,070,163	6,998,985
10150	Special Revenue Grants	6,435,271	22,220,276	33,797,176	3,373,125
15010	Land Management Nonexpendable Trust Funds	2,223,352	37,881,231	41,774,031	43,674,895
18000	Stormwater MSTU	3,600,442	12,124,635	12,659,319	4,755,066
30200	Drainage and Water Quality Fund	68,758	0	0	0
30800	General Capital Improvement Funds	0	1,200,000	2,200,000	0
31200	Environmental Land Acquisition Funds	275,629	10,942,871	20,534,092	10,767,232
41010	Solid Waste Funds	45,481,627	111,349,105	124,830,954	82,121,596
41110	Landfill Closure Funds	2,042,534	73,626,115	78,628,404	81,393,156
41210	Universal Solid Waste Collection Funds	35,849,889	47,326,331	54,977,005	57,685,926
County Total		**101,074,227**	**322,965,303**	**376,471,144**	**290,769,981**
FFWCC Herbicide		**1,843,630**	**1,400,000**	**1,400,000**	**1,400,000**
Total Result Area		**102,917,857**	**324,365,303**	**377,871,144**	**292,169,981**

Personnel				
Full Time Equivalents	**111**	**127**	**133**	**133**

TRENDS AND ISSUES

The programs in this Result Area are from the Parks and Natural Resources Division and the Waste and Recycling Division. Residents have stated that they expect Polk County to have clean and plentiful natural resources for a healthy environment. To address these expectations, these programs focus on clean natural resources, such as water quality, air quality, and soil quality; plentiful natural resources through smart growth, land acquisition, and restoration; and educating the public with partnerships, marketing, and other educational programs. The narrative below presents the trends and issues affecting the natural resources and environment related divisions and programs.

Parks and Natural Resources

In 2011, Polk County received a National Pollutant Discharge Elimination System (NPDES) permit, which placed multiple new requirements on the County such as street sweeping, outfall location and evaluation, public education, additional restoration projects, pet waste control, fertilizer regulation, and more roadway pipe inspections. To continue enhancing services required by the permit, Parks and Natural Resources Division received additional funding through a Stormwater MSTU established in FY 13/14 and continues this budget year. The MSTU is estimated to generate about $3.45 million in FY 24/25 to fund some of the permit requirements and enhance water quality in Polk County. The Board established a Stormwater Technical Advisory Committee to assist in providing oversight in selecting projects and monitor permit implementation. The Advisory Committee's water quality enhancement Community Investment Plan (CIP) projects have been included in the County's CIP and work continues to progress. The County is partnering with municipalities, Southwest Florida Water Management District, Florida Department of Environmental Protection and others whenever feasible. Significant progress will be reported over the next few years on various projects; in 2023 the County completed the acquisition of the Bellini Preserve consisting of approximately 600 acres to implement a nature-based solution for water quality treatment and living shoreline projects to reduce nutrients in watershed flows to Lake Marion. Several partners assisted with the acquisition of the property.

State and Federal Agencies have recognized the immediate shortfall in resiliency planning. Funding through grants have become available for local governments to assist with resiliency planning and associated infrastructures. Polk County has been successful in obtaining grants pertaining to resiliency, new technology for enhancing water quality, and watershed modeling.

As a special note, supply chain and workforce issues will continue to impact the way the Division does business for the foreseeable future. Workload and service methods continue to be examined and adjusted as new information becomes available and based on the available resources at the time.

Solid Waste

The Solid Waste Division's budget is anchored by four key pillars – the Employee, the Customers, the Environment, and the Stewardship of Public Trust. These four pillars are supported by a strong emphasis on financial responsibility and transparency.

For the employee, this proposed budget reflects a commitment to hiring top talent, providing professional training and development, and ensuring effective succession planning. To benefit the customer, this budget provides for the delivery of world class service to enhance the customer experience at every opportunity. To serve the environment, this budget supports the Solid Waste Division's innovative with technologies that work to protect and enrich the County's precious natural resources and to provide for the strict regulatory compliance built into every facet of the solid waste operation. The final pillar of this budget creates an atmosphere where the Solid Waste Division can focus on building and maintaining public trust. The Solid Waste Division has created a resilient set of resources that will continue to deliver dependable service regardless of any challenges that it may face.

As Polk County prepares for the future, the Solid Waste division constructed a Wetland Leachate Treatment facility and a Renewal Natural Gas Plant that will be completed in the beginning of 2025, Transfer Station Site Improvements to better serve the customers should be completed in 2026, and Phase IV Engineering and Construction will be completed in stages, which is an expansion of approximately 90 acres with a life of 16 years. This expansion is planned to be operational in 2028.

The Solid Waste Division will continue to control the cost of service through less dependance on outside service providers and through the responsible treatment of financial assets. This control means Solid Waste Division will continue to offer competitive tipping fees, assessment rates, and dividend allocation without sacrificing world class service.

This budget's commitment to the employee, the customer, the environment, and the stewardship of public trust translates to safe, reliable, and effective public services for the residents and businesses of Polk County.

Environmental Lands Management

Program Number:	78
Result Area:	Natural Resources and Environment
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

Manage acquired environmentally-sensitive lands for the purpose of preserving, protecting, and restoring important water, wildlife, and wilderness resources in Polk County, increase natural resource knowledge, and manage compatible passive outdoor recreation for appropriate sites, in accordance with Ordinances 94-40 and 08-003. This program assists with providing important natural resources for a healthy environment. This program may participate in emergencies through complaint investigation and environmental/drainage repair if necessary.

II. Contribution to Result:

Environmental Lands Management Program (ELMP) contributes to Natural Resources/Environment results area by:
Strategy 1: The ELMP meets strategy 1 by maintaining and improving the natural resources of the County. Managing the natural vegetation allows the plants to clean the air of pollutants and prevent soil erosion. The practice of fencing secures the sites to reduce illegal dumping, better protecting the soil from hazardous contamination. Managing the marshes assists with the wetlands serving as filters of pollutants from water, creating better water quality. By maintaining the majority of the environmental lands free of infrastructure, recharge for drinking water is allowed to occur on the property. Prescribed fire and invasive plant management encourages native vegetation growth, which provides for healthy wildlife environment. Managing environmental lands assists in providing clean natural resources.
Strategy 2: ELMP in reference to strategy 2 maintains plentiful natural resources and environmental space. The management of Polk County's environmental lands increases diverse natural resources through restoration projects, prescribed burning, and invasive species removal. The ELMP monitoring program assists with obtaining knowledge of important species and provides direction for adaptive management to protect those species and create plentiful diversity in plants and animals.
Strategy 3: The ELMP meets strategy 3 by providing programs that educate the public on the character and value of natural resources through Polk's Nature Discovery Center Programming. Conservation classes are taught, guided tours are given explaining the importance of natural resources, and youth are reached through special environmental education projects. Initiatives have been undertaken to explain the public's role in assisting with providing good stewardship to natural resources. Special emphasis has been on informing the public on the effect of actions on natural resources and environmental space and encouraging citizens to take positive action for the protection of the environment. Partnerships with organizations both public and private have been used to reach this objective. Coordination with volunteers has increased the environmental education programs available to the public and youth.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1 Develop and update natural resource/recreation management plans on acquired sites
2 Coordinate management activities on all sites
3 Provide direct management activities on sites designated as lead managing agency (security, habitat enhancement, etc.)
4 Provide and manage for appropriate nature-based recreation opportunities
5 Coordinate and conduct community outreach programs, educational tours, presentations, and volunteer workdays on acquired sites
6 Control invasive, exotic species on acquired sites, as needed
7 Perform prescribed burns (fires) on acquired sites, as needed if weather conditions allow

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of different site inspections and/or trailhead maintenance	2	232	400	400	400
# of monitoring surveys completed	2	28	28	28	28
# of acres directly managed by the County	3	17,949	19,000	19,000	19,000
# of acres where nature-based recreation opportunities are provided	4	10,515	10,515	10,515	11,115
# of presentations regarding community outreach programs, volunteer workdays, educational tours, & special events	5	334	200	200	200
# of surveys for invasive species	6	17	80	80	80
# of acres managed with prescribed burns	7	299	1,900	1,900	1,900
Effectiveness Indicators:					
% of sites maintained and inspected for site security every 30 days	3	85%	85%	85%	85%
% of sites with nature based recreation open a minimum of 330 days/year	4	75%	90%	90%	90%
% of implemented prescribed burns that met fire management objectives	7	100%	80%	80%	80%
Efficiency Indicators:					
Natural resource management cost/acre	2	$30	$31	$41	$41
Nature-based recreation management cost/acre	4	$45	$45	$45	$45

Environmental Lands Management

Significant Changes

There are no significant changes to this program.

Personnel:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents	8.30	9.40	7.60	7.60

Funding Sources:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Land Management Nonexpendable Trust Funds	2,094,255	2,672,562	3,108,392	2,824,828
Interest	(5,711)	0	0	0
Interfund Transfer	61,244	7,000	0	0
Intergovernmental	79,373	78,520	0	0
Miscellaneous	34,019	4,650	49,400	49,400
Others (Centrl I/D Inkind/Othr)	105,484	72,730	0	0
Total Program	2,368,664	2,835,462	3,157,792	2,874,228

Revenue by Fund:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants	145,312	162,900	0	0
Land Management Nonexpendable Trust Funds	2,223,352	2,672,562	3,157,792	2,874,228
Total Program	2,368,664	2,835,462	3,157,792	2,874,228

Appropriations:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses	581,982	655,282	599,131	622,685
Operating Expenses	1,469,175	1,629,450	2,070,661	2,086,543
Capital Expenses	156,125	471,000	488,000	165,000
Debt Service	100,137	0	0	0
Interfund Transfers	61,244	7,000	0	0
InKind Expense	0	72,730	0	0
Total Program	2,368,663	2,835,462	3,157,792	2,874,228

Invasive Plant Management

Program Number:	71
Result Area:	Natural Resources and Environment
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

This program safeguards water, reduces pollution, helps the environmental health of lakes and creeks, conserves/promotes native vegetation for wildlife/fish habitats, and provides recreational opportunities for residents. Unwanted invasive weeds grow extremely fast and have no natural enemies to keep them under control without intervention. Without this program, every public access lake would ultimately be covered with undesirable invasive weeds, choking the lake's life and ruining opportunities for recreation. Polk's lakes are a prime attractor for residents, new residents, and tourists to engage in outdoor activities, which keep millions of dollars flowing through the local economy. Water quality is enhanced with long-term invasive plant control. This program also provides a clean and balanced environment by assisting in managing natural lands under the Environmental Lands Program.

II. Contribution to Result:

IPM Program contributes to Natural Resources and Environment results area by:
STRATEGY 1: Maintain and/or Improve Clean Natural Resources of the County.
IPM is crucial for maintaining and keeping natural resources clean by improving the quality of lakes and creeks and promoting healthy native plant communities through managing invasive plants. IPM's rapid response to new invasive plant infestations prevents spreading. Healthy and diverse native plant communities are allowed to thrive following invasive plant control, creating valuable habitat for fish, birds, and other wildlife. IPM also increases environmental health by controlling invasive plant infestations that add to lake bottom muck layers improving water quantity and quality. IPM also prevents the erosion and contamination of soils by using responsible herbicide application methods on shorelines and canals to preserve and enhance native plant populations that help to hold soils in place. IPM has increased effectiveness and efficiency because normal operations are in routine maintenance mode. IPM focuses on prevention rather than dealing with severe problems after they occur. IPM creates swimming opportunities by managing invasive plants that create stagnant conditions that cause growth of slimy green algae and associated potential disease-causing microbes. IPM assists with maintaining lakes and creeks to prevent blockages that may cause home flooding, unsanitary conditions, and stagnant pools that can breed disease-causing microorganisms, as well as reducing mosquito breeding areas therefore reducing threat of mosquito-transmitted diseases to humans. IPM complies with all local regulations and State and Federal guidelines. IPM seeks out and is actively involved in research with UF, the Army Corps of Engineers, FFWCC, and chemical corporations to find new herbicides, innovative application methods, and best management practices including bio-control.

STRATEGY 2: Provide, Maintain, and Restore Plentiful Natural Resources and Environmental Space
IPM's practice of maintaining and restoring natural plant diversity around lakes and on environmental lands through reduction of invasive species allows native plant communities to increase and provides habitat for abundant wildlife. IPM is involved in management of natural areas for protection of plentiful resources, assists in design, setup, and maintenance of re-vegetation along lakeshores, restores native vegetation on natural lands through invasive plant treatment, assists with prescribed fires, and performs a wide range of environmental land management. As the population of the County grows, stress on the ecology of lakes and natural areas grow as well. IPM strives to meet resident expectations of a clean, healthy environment containing plentiful natural resources. Priorities include reducing invasive plant numbers in the short term, encouraging environmental conditions supporting the recruitment of native plant communities which increase an array of wildlife abundance in the midterm, and promote success of diverse native plant communities and wildlife in the long term.

STRATEGY 3 - Provide Programs That Educate the Public
IPM encourages sense of individual responsibility of one's own effect on the environment by educating the public on understanding the negative role of invasive plants and how they personally can reduce the introduction of new invasive plant species. Resident contact is maximized by participation in special events and daily contact with the public. Resident input is obtained through public presentations and from lakeshore neighbors and user groups.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1	Keep exotic vegetation at desired maintenance control levels; hydrilla control at 90% and floating plants (water lettuce, water hyacinth) at 90% of the County's 84 public access lakes and provide habitat for native vegetation and associated wildlife
2	Continue to support the Environmental Lands program by providing assistance with invasive plant management, prescribed fires, property maintenance, and other related duties
3	Conduct community outreach program, educational tours, presentations, respond to resident inquiries regarding aquatic ecosystem management, and solicit resident opinion concerning their satisfaction with management of the environment with emphasis on the aquatic ecosystem
4	Allow for opportunities for recreation on lakes and streams and reduce potential home flooding adjacent to lakes and streams

Invasive Plant Management

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of public access lakes under maintenance control for water hyacinth, water lettuce, and hydrilla	1	84	83	83	83
Miles of lake shore surveyed/treated for invasive aquatic weeds	1	1,500	1,600	1,500	1,500
Acres of upland invasive plants treated on Polk County Environmental Lands	2	85	110	100	100
# of responses to resident inquiries on invasive aquatic plant program	3	158	125	125	125
Effectiveness Indicators:					
% of public access lakes under maintenance control for water hyacinth and water lettuce	1	98%	95%	95%	95%
% of public access lakes under maintenance control for hydrilla	1	99%	90%	90%	90%
% of resident inquiries responded to within 48 business hours	3	95%	90%	90%	90%
% of lakeshore miles treated/surveyed	1	21%	40%	40%	40%
# special events conducted on public access lakes due to lakes under maintenance control	4	140	150	150	150
Efficiency Indicators:					
Total cost per acre of water hyacinths/water lettuce treated	1	$135.69	$300.00	$300.00	$300.00
Total cost per acre of hydrilla treated	1	$136.11	$1,000.00	$1,000.00	$1,000.00

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		7.00	6.90	7.30	7.30
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		733,145	895,411	1,086,360	1,098,197
Intergovernmental		209,117	526,200	526,200	526,200
Miscellaneous		119,809	154,412	154,412	154,412
	County Total	1,062,071	1,576,023	1,766,972	1,778,809
FFWCC Herbicide		1,843,630	1,400,000	1,400,000	1,400,000
	Total Program	2,905,701	2,976,023	3,166,972	3,178,809
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		1,062,071	1,576,023	1,766,972	1,778,809
	County Total	1,062,071	1,576,023	1,766,972	1,778,809
FFWCC Herbicide		1,843,630	1,400,000	1,400,000	1,400,000
	Total Program	2,905,701	2,976,023	3,166,972	3,178,809
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		424,369	530,636	563,313	586,318
Operating Expenses		497,091	861,387	1,006,659	1,008,491
Capital Expenses		139,572	184,000	197,000	184,000
Debt Service		1,039	0	0	0
	County Total	1,062,071	1,576,023	1,766,972	1,778,809
FFWCC Herbicide		1,843,630	1,400,000	1,400,000	1,400,000
	Total Program	2,905,701	2,976,023	3,166,972	3,178,809

Mosquito Control

Program Number:	69
Result Area:	Natural Resources and Environment
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

Since 1958, the mission of Mosquito Control has been to achieve and maintain effective Countywide mosquito control levels in order to protect human health and safety, foster environmental health and quality of life, and facilitate the enjoyment of natural resources and attractions by reducing the number of disease-carrying and nuisance mosquitos. The program accomplishes this by conducting comprehensive and integrated mosquito management program using scientifically-sound practices to reduce the numbers of nuisance and mosquito-borne disease-carrying species. Program services meet local, state, and federal regulations.

II. Contribution to Result:

Strategy #1: The program has maintained and improved the environmental health and safety of the County by:
A) Integrated Mosquito Management measures are undertaken year-round to ensure that mosquito populations are reduced and mosquito-borne diseases do not become a major public health threat in the County. Polk County has over 45 species of mosquitos, and many are capable of transmitting mosquito-borne diseases such as Zika, Chikungunya, West Nile Virus, Dengue fever, Eastern Equine Encephalitis, St. Louis Encephalitis, etc. These mosquitos require intervention to keep them at a manageable, low level.
B) Integrated Mosquito Management efforts include the Countywide reduction of mosquito breeding sources and biological or chemical control efforts. All residents and visitors in Polk County receive benefit.
C) The program educates the public about littering and illegal dumping of materials such as tires, buckets, and containers which can hold water and form breeding habitats for mosquitos.

Strategy #2: The program provides and maintains the natural resources of the County by:
A) Maintaining and/or improving native wildlife species by reducing mosquito-borne diseases which affect them. Various species of birds and horses are very susceptible to West Nile Virus (WNV) and Eastern Equine Encephalitis (EEE), respectively.
B) Preserving environmentally-sensitive lands and ecosystems by using environmentally-sustainable pesticides and/or environmental management techniques including breeding source reduction when controlling mosquitos in sensitive areas.
Strategy # 3: The program continues to educate the public on mosquito control and promote partnerships with private and public organizations by:
A) Public educational tools, such as Mosquito Awareness Week, press releases, Town Hall meetings, Homeowners Association Outreach, printed materials, media interviews, and others. These outreach programs educate residents and homeowners on how to protect themselves from mosquitos and how to reduce or eliminate mosquito breeding habitats in their community. The program will continue to reduce potential community risks of mosquito-borne diseases and raise mosquito awareness through speaking engagements, pamphlets, and direct contact with residents.
B) Offsetting costs and increasing effectiveness by partnering with agencies such as the State of Florida Departments of Health and of Agriculture and Consumer Services (FDACS), from whom the County receives $41,646 in mosquito control annual grant money. This money is only available to state-approved mosquito control programs. The Polk County Mosquito Control Program collaborates with state and county health departments, the Florida Mosquito Control Association, Florida Department of Agriculture and Consumer Services, the American Mosquito Control Association, and Tampa Virology Laboratory. Mosquitos are submitted to Tampa Virology to be tested for West Nile Virus, Eastern Equine Encephalitis, St. Louis Encephalitis, Highlands J. Virus, and others.
C) Partnering with the Code Enforcement Division and others so that Polk County will continue to have reduced levels of mosquito breeding sources and diseases. In this way, the program helps to eliminate illegal tire and trash dumping which create poor environmental health conditions. This also reduces the risks of diseases, such as Dengue Fever and Zika Virus, which affects 50,000,000 people per year worldwide.
D) Mosquito Control ranked in the top ten of property tax-based services in Polk County that residents regard as absolutely critical in an independent study conducted by Dr. Susan MacManus of the University of South Florida's Institute of Government in 2008. This program also implements the Board's Mosquito Control Policy adopted in 2009.

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State ( ) Local (X)**

Mosquito Control

III. Performance Objectives:

1	Conduct Countywide control measures by source reduction, biological and chemical controls to reduce mosquito numbers, and protecting public health
2	Quick response time (within seven days) to resident service requests while continuing to answer inspection requests within three days
3	Evaluate effectiveness of control strategies and monitor mosquitos for resistance to pesticides
4	Track mosquito numbers by using mosquito traps and larval mosquito inspections as required by state law (Chapter 5E-13036 FAC)
5	Educate the County's residents and visitors by outreach, public education, public events, press releases, and speaking engagements
6	Partner with agencies to optimize collaborative mosquito reduction efforts, thereby leveraging costs and reducing disease outbreaks (Code Enforcement, State Virology Lab, FDACS, and Health Department)

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# acres treated for adult mosquitos	1	231,425	7,000,000	400,000	400,000
# acres treated for mosquito larvae	1	97,531	15,000	70,000	70,000
# of citizen service requests	2	1,909	1,600	1,600	1,600
# traps set and counted	4	3,600	3,500	3,700	3,700
# public educational events/# of people contacted	5	16/4235	10/1000	15/2000	15/2000
Effectiveness Indicators:					
% acres treated: mosquito adults	1	70%	90%	90%	90%
% acres treated: mosquito larvae	1	30%	90%	90%	90%
% requests responded to in timely manner	2	100%	100%	100%	100%
% public educational events	5	100%	100%	100%	100%
Efficiency Indicators:					
Aerial adulticide direct cost/acre	1	$1.33/91256	$1.80	$1.80	$1.90
Aerial larvicide direct cost/acre	1	$19.85/12532	$28.00	$28.00	$30.00
Ground adulticide direct cost/acre	1	$0.39/159364	$0.50	$1.05	$1.25
Ground larvicide direct cost/acre	1	$8.13/462	$30.00	$30.00	$30.00

Significant Changes

The budget increased by 41.7% due to the purchase of a new helicopter.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		16.00	16.00	16.00	16.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		2,077,418	2,528,159	2,802,476	2,735,527
Special Revenue Grants		1	0	0	0
General Capital Improvement Funds		0	0	800,000	0
Intergovernmental		78,579	50,688	63,588	50,688
Miscellaneous		0	9,500	9,500	9,500
Others (Centrl I/D Inkind/Othr)		78,579	50,688	63,588	50,688
	Total Program	2,234,577	2,639,035	3,739,152	2,846,403

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		2,077,418	2,537,659	2,811,976	2,745,027
Special Revenue Grants		157,159	101,376	127,176	101,376
General Capital Improvement Funds		0	0	800,000	0
	Total Program	2,234,577	2,639,035	3,739,152	2,846,403

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		908,342	1,357,496	1,335,642	1,388,429
Operating Expenses		1,229,376	1,058,851	1,459,922	1,407,286
Capital Expenses		17,241	172,000	880,000	0
Debt Service		1,039	0	0	0
InKind Expense		78,579	50,688	63,588	50,688
	Total Program	2,234,577	2,639,035	3,739,152	2,846,403

Water Resources

Program Number:	1162
Result Area:	Natural Resources and Environment
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

The Water Resources Program enhances quality of life and protects human health and safety by protecting, restoring, and monitoring the water quality of lakes and streams. Water quality conditions are assessed through chemical analysis of lake and stream samples on a quarterly basis. Results are used to identify trends which can be used to assist in prioritizing projects to improve water quality through restoration and the completion of stormwater treatment projects. The continuing monitoring program is essential to tracking lake and stream conditions.
Good water quality supports a diversity of wildlife, plants, and fish. The Water Resources Program protects and improves water quality through pollution abatement by responding to reports of illicit discharges of potentially toxic chemicals. Pollution prevention is emphasized by inspecting point source facilities and stormwater treatment systems to confirm that they are operating properly. Public education on the value of water resources is accomplished through public events and multi-media presentations. The Water Resources Program also operates and maintains several water quality treatment facilities across the County and conducts scientific studies to better understand surface water resources.

II. Contribution to Result:

The Program tracks annual activities through the development of an annual report for the County's NPDES Stormwater permit.
Strategy #1: MAINTAIN / IMPROVE NATURAL RESOURCES
Protecting water quality is accomplished by inspecting wastewater treatment and industrial facilities for discharge of pollutants in stormwater runoff. Maintaining stormwater treatment best management practices (BMPs) ensures pollutant removal occurs prior to discharging to lakes or streams. Reports of poor water quality are investigated, and any illicit discharges that are discovered are eliminated through enforcement of County and State regulations. Brochures distributed at public events and stormwater public presentations are used to educate the public on the problems associated with illegal discharge and dumping. Water quality is monitored at over 145 sites quarterly by analyzing water samples from lakes and streams to identify pollution sources. Results are evaluated annually for the DEP NPDES MS4 permit annual report. This is used to prioritize those with declining water quality for restoration. Water quality is improved through implementation of stormwater BMPs and completion of lake restoration and stormwater treatment projects. Native vegetation that is planted to provide habitat for fish and wildlife helps filter nutrients to improve water quality and limits the growth of invasive exotic plants. Completed projects sites are accessible to the public and provide an opportunity for educational signage to encourage personal responsibility to reduce the pollution.
Strategy #2: PROVIDE / MAINTAIN / RESTORE NATURAL RESOURCES
Purchasing land for stormwater treatment projects protects the quality of natural areas that may otherwise be lost to development and provides buffers to adjacent surface waterbodies. This promotes native vegetation and provides habitat to improve wildlife diversity.
Restoration activities are conducted to comply with state and federally-mandated Total Maximum Daily Loads (TMDLs) which require monitoring to show improvement in water quality. The Water Resources Laboratory is staffed with competent, cross-trained staff for sampling, analysis, and reporting which is vital to project success.
Strategy #3: PUBLIC EDUCATION
Public education encourages citizens to be good stewards of water resources. This is accomplished through multi-media presentations, such as the Polk Water Atlas and participation at public events. Kiosks constructed at the stormwater treatment and restoration project sites provide signage with educational information on water quality and the impact of pollutants from stormwater runoff. Erosion and sediment control certification and illicit discharge training is provided to contractors and construction site inspectors to educate them on how to reduce contamination of soil, groundwater, and surface waters during construction. Cooperative partnerships with state and local governments provide funding for projects and public education. Non-profit organizations that have public education programs with similar goals, such as the Lakes Education Action Drive, IFAS, and Keep Polk County Beautiful, allow Water Resources to partner and reach more people in raising public awareness.

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State (X) Local (X)**

III. Performance Objectives:

1	Collect water quality samples from lakes and streams or project sites as needed
2	Analyze samples to measure pollutant levels and report water quality data to federal and state databases
3	Educate the public about water quality and safety of lakes, streams, and stormwater through presentations and literature distributions at schools, public events, training sessions, and kiosks at stormwater management and restoration projects/sites
4	Inspect industrial sites for compliance with NPDES stormwater quality regulations and County ordinances with regard to illicit discharges
5	Inspect and maintain stormwater treatment facilities to improve water quality to the maximum extent practicable as required by the US Environmental Protection Agency and the County's NPDES MS4 permit issued by the Florida Department of Environmental Protection
6	Conduct stormwater sampling to assess representative surface water runoff quality
7	Update and submit an annual report to the Florida Department of Environmental Protection for the NPDES Program

Water Resources

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# water quality samples collected/received	1	1,076	1,020	1,020	1,020
# water quality analyses performed and reported	2	18,091	15,650	17,386	17,386
# education events and stormwater presentations conducted (County only)	3	4	2	2	2
# priority industrial facility inspections conducted	4	25	16	16	16
# structural controls and outfalls inspected and maintained	5	658	700	650	650
# training classes for illicit discharge and erosion control	3	14	8	8	8
# citizen water quality complaints	N/A	51	30	35	35
# storm event samples collected	6	1	0	0	0
Effectiveness Indicators:					
% analyses completed within holding time	2	99.9%	100%	95%	95%
% industrial facility inspections conducted	4	100%	100%	95%	95%
% stormwater facilities inspections completed	5	94%	100%	95%	95%
% lakes maintaining or improving water quality (from NPDES annual report)	6	85%	85%	60%	60%
NPDES annual report submitted	7	Yes	Yes	Yes	Yes
% storm event samples collected	6	100%	0%	N/A	N/A
Efficiency Indicators:					
average direct cost per sample collection	1	$150.63	$170.63	$173.63	$173.63
average direct cost per sample analysis	2	$11.48	$14.82	$14.23	$14.23
average direct cost of industrial inspection	4	$170.89	$200.00	$179.43	$188.40
average direct cost for inspection/maintenance of stormwater management facilities	5	$99.23	$101.00	$104.19	$109.40
average direct cost of storm event sampling	6	$837.90	N/A	$879.80	$923.78

Significant Changes

There are no significant changes to this program.

Personnel:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents	11.70	12.70	13.30	13.30

Funding Sources:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy	1,161,284	1,305,287	1,506,160	1,476,575
Stormwater MSTU	332,060	2,505,946	2,213,159	2,047,530
Charges For Services	0	669	669	669
Interest	276,405	317,723	330,752	89,210
Intergovernmental	0	300,000	300,000	0
Miscellaneous	28,497	13,786	13,786	13,786
Others (Centrl I/D Inkind/Othr)	0	355,000	0	0
Total Program	1,798,246	4,798,411	4,364,526	3,627,770

Revenue by Fund:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund	1,179,781	1,310,242	1,511,115	1,481,530
Special Revenue Grants	0	655,000	300,000	0
Stormwater MSTU	618,465	2,833,169	2,553,411	2,146,240
Total Program	1,798,246	4,798,411	4,364,526	3,627,770

Appropriations:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses	924,075	1,235,419	1,320,812	1,340,430
Operating Expenses	736,994	2,609,386	2,485,609	2,178,026
Capital Expenses	87,733	545,000	470,001	20,001
Debt Service	2,138	0	0	0
Grants And Aids	15,020	21,023	21,027	21,031
Interfund Transfers	32,286	32,583	67,077	68,282
InKind Expense	0	355,000	0	0
Total Program	1,798,246	4,798,411	4,364,526	3,627,770

Landfill Operations

Program Number:	1187
Result Area:	Natural Resources and Environment
Division:	Solid Waste
Section:	N/A

I. Program Offer Description:

Manage County-owned landfill operations while maintaining compliance with State-regulated operating permits.

II. Contribution to Result:

Provides County residents a facility which provides for solid waste disposal in a safe, efficient, and environmentally-responsible manner.

This Program is: **Not Mandated ( )** **Mandated:** **Federal (X)** **State (X)** **Local (X)**

III. Performance Objectives:

1 Provide landfill operations that meet state mandated waste disposal capacity for all solid waste generated in Polk County.
2 Maintain 100% compliance with operating permits and all state agencies.
3 Divert 100% of household hazardous waste from entering landfills.

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Tons of solid waste processed (gross)	1	799,424	751,551	801,832	825,886
Lbs of hazardous waste sent for proper disposal	3	549,339	614,889	539,700	539,700
Total # of active facility permits	2	1	1	1	1
Effectiveness Indicators:					
Tons of waste processed per employee	1	13,549	13,790	11,293	11,293
# of citizens using Haz Waste Fac./Mobile Collection Events	3	4,697	4,940	5,497	5,497
Notice of violations or consent orders from State	2				
Efficiency Indicators:					
Compaction efficiency (lbs/cubic yd)	1	1,510	1,500	1,600	1,600
Operating cost per ton processed	1	$22.23	$17.98	$22.89	$22.89
Outside cost per lb for hazardous waste disposal	3	$0.60	$0.00	$0.61	$0.61

Significant Changes

Solid Waste increased FTEs by four to provide proper staffing for the new transfer station.

Landfill Operations

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		44.00	44.00	48.00	48.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Solid Waste Funds		27,504,180	6,115,796	10,419,439	11,217,736
Landfill Closure Funds		226,045	247,201	348,693	364,328
Enterprise Funds		9,056	0	32,741	32,741
Fines And Forfeitures		505	0	0	0
Interfund Transfer		3,251,986	0	0	0
Miscellaneous		109,661	38,000	109,706	99,830
Others (Centrl I/D Inkind/Othr)		10	0	0	0
Special Assessment/Impact Fees		16,239	0	15,673	15,673
	Total Program	31,117,682	6,400,997	10,926,252	11,730,308
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Solid Waste Funds		30,891,637	6,153,796	10,577,559	11,365,980
Landfill Closure Funds		226,045	247,201	348,693	364,328
	Total Program	31,117,682	6,400,997	10,926,252	11,730,308
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		840,294	1,865,254	2,359,827	2,543,502
Operating Expenses		27,680,712	1,979,238	5,802,160	6,422,541
Capital Expenses		1,869,150	1,841,068	2,010,000	2,010,000
Debt Service		19,000	0	0	0
Interfund Transfers		170,793	170,793	170,793	170,793
Indirect Expense		537,733	544,644	583,472	583,472
	Total Program	31,117,682	6,400,997	10,926,252	11,730,308

Residential Waste Management Collection

Program Number:	1188
Result Area:	Natural Resources and Environment
Division:	Solid Waste
Section:	N/A

I. Program Offer Description:

Monitor the performance of contracted trash vendors while maintaining the solid waste assessment data base for the County's taxing authority. This program is mandated by Florida Statue 403.7049 & 403.706 and Local Statue- Polk Ordinances: 82-20 & 13-069.

II. Contribution to Result:

Provides the residents of unincorporated Polk County safe and efficient waste collection and disposal. Processes solid waste assessments on the tax bills for the residents of unincorporated Polk County.

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1 Monitor performance of contracted haulers
2 Maintain the data base for solid waste assessment for taxing authority of Polk County
3 Provide weekly collection services (garbage (1), yard waste (1) for residential customers

IV. Measures:

	Key Obj.	Actual FY 22/23	Adopted FY 23/24	Budget FY 24/25	Plan FY 25/26
Workload Indicators:					
Number of Residential Units Receiving Curbside Collection Services	1,2,3	156,063	156,056	166,208	169,853
Number of Tons of Waste Transported by Contracted Haulers	1,2,3	172,246.73	280,900.80	168,548.56	173,604.44
Generation of Solid Waste per Household Unit (lb./day)	1,2,3	9.86	9.86	10.95	10.95
Collection Cost per Scheduled Residential Pick-up *	1,2,3	$0.97	$0.93	$1.92	$2.01
Effectiveness Indicators:					
Annual Garbage Disposal Cost	1,2,3	$62.00	$62.00	$73.00	$73.00
Weekly Garbage Disposal Cost	1,2,3	$1.19	$1.19	$1.40	$1.40
Annual Yard waste Disposal Cost	1,2,3	$9.86	$9.86	N/A	N/A
Weekly Yard waste Disposal Cost	1,2,3	$0.19	$0.19	N/A	N/A
Percentage of Diverted Dry Waste	1,2,3	9%	9%	N/A	N/A
Percentage of Diverted Dry Waste and Organics	1,2,3	30%	30%	N/A	N/A
Efficiency Indicators:					
Number of Inbound Calls	1,2,3	154,476	240,000	180,000	180,000
Average Number of Agents	1,2,3	9	9	9	9
Average Number of Calls by Agent	1,2,3	17,164	26,667	20,000	20,000
Average Call Duration	1,2,3	2:54:00	2:50:00	2:50:00	2:50:00
Calls Answered (%)	1,2,3	87%	90%	95%	95%
Calls Abandoned (%)	1,2,3	13%	10%	5%	5%
Calls Associated to Missed Collections (%)	1,2,3	25%	25%	25%	25%

Significant Changes

Solid Waste increased the number of residental collections by 11,000.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		15.00	27.00	27.00	27.00

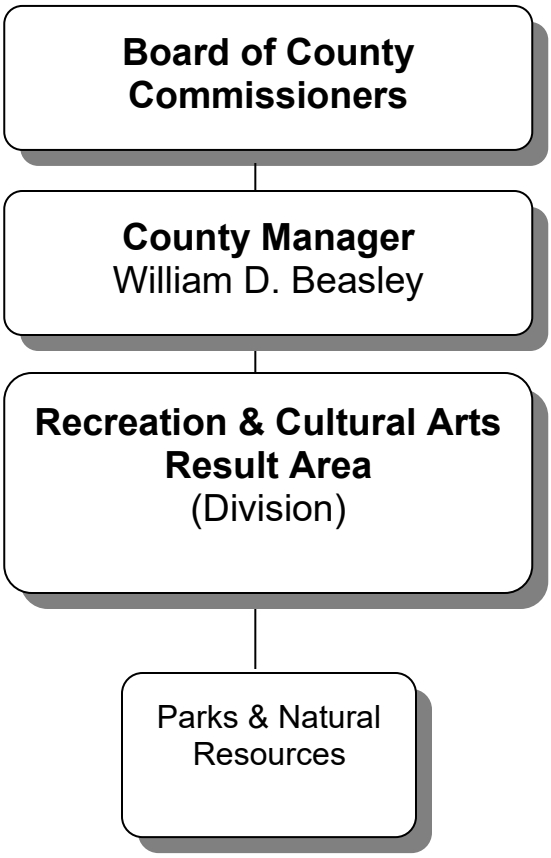
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Solid Waste Funds		26,930	33,087	10,369	10,611
Universal Solid Waste Collection Funds		25,750,262	26,014,821	38,961,381	40,253,634
Enterprise Funds		0	182,305	2,171,400	2,279,970
Interest		52,120	0	0	0
Miscellaneous		40,584	0	13,000	13,000
Special Assessment/Impact Fees		10,006,923	10,367,650	12,476,931	13,080,243
	Total Program	35,876,819	36,597,863	53,633,081	55,637,458

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Solid Waste Funds		26,930	33,087	10,369	10,611
Universal Solid Waste Collection Funds		35,849,889	36,564,776	53,622,712	55,626,847
	Total Program	35,876,819	36,597,863	53,633,081	55,637,458

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		3,375,981	4,815,545	4,621,028	4,715,137
Operating Expenses		32,411,237	31,692,717	48,831,716	50,741,984
Indirect Expense		89,601	89,601	180,337	180,337
	Total Program	35,876,819	36,597,863	53,633,081	55,637,458

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Board of County Commissioners
County Manager
William D. Beasley
Recreation & Cultural Arts Result Area
(Division)
Parks & Natural Resources

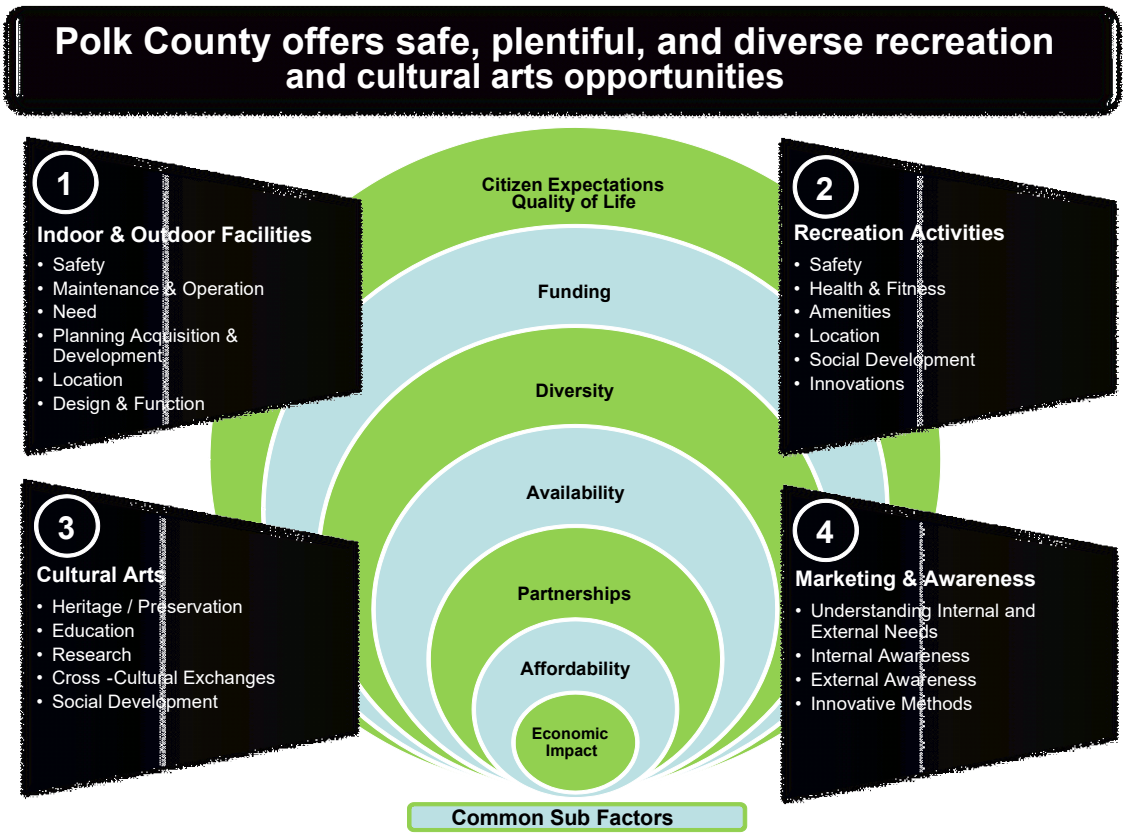
Recreation and Cultural Arts

"Polk County offers safe, plentiful, and diverse recreation and cultural arts opportunities."

Primary Factors for Achieving the Result

As shown on the Recreation and Cultural Arts causal map, the primary factors affecting the Polk County Board of County Commissioners' (BoCC) ability to meet resident expectations are:

1. Adequate indoor and outdoor recreation and cultural arts facilities
2. Resident satisfaction with the quantity/quality of recreational programs and activities
3. Resident satisfaction with the quantity/quality of cultural programs and activities
4. Awareness of recreational and cultural arts opportunities



Strategies for Achieving the Result

The primary purpose of the programs included in the Recreation and Cultural Arts Result Area is to maintain and operate the County recreational facilities, History Center, and libraries. The programs are all in the Parks and Natural Resources Division and were submitted to the Recreation and Cultural Arts Result Area because they help the County achieve the result through one or more of the following strategies:

1. Maintain and/or improve the quality/quantity of facilities for recreation and cultural arts

2. Enhance resident satisfaction with the quantity and quality of recreational activities

3. Enhance resident satisfaction with the quantity and quality of cultural arts activities

4. Provide marketing strategies to capitalize on the recreational and cultural arts opportunities that exist in the County

RECREATION AND CULTURAL ARTS

DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 24/25			Plan FY 25/26		
		General Fund	Other Funds/ Sources	Total	General Fund	Other Funds/ Sources	Total
Parks and Natural Resources							
Countywide Library Grants - 367	0.00	189,172	550,000	739,172	149,603	550,000	699,603
Countywide Library System - 364	0.00	-	6,970,855	6,970,855	-	7,910,580	7,910,580
History Center - 102	6.00	1,118,314	10,000	1,128,314	1,092,733	10,000	1,102,733
Lake and River Enhancement - 95	0.00	-	2,805,768	2,805,768	-	477,659	477,659
Lake and River Enhancement Reserves - 370	0.00	-	1,095,155	1,095,155	-	1,182,840	1,182,840
Library Impact Fee Reserves and Other - 1322	0.00	-	4,664,260	4,664,260	-	3,978,861	3,978,861
Parks & Rec. Impact Fees Operating Admin. - 369	0.00	-	-	-	-	1,952,460	1,952,460
Parks & Recreation CIP - 368	0.00	-	45,231,454	45,231,454	-	3,745,000	3,745,000
Parks and Recreation Admin - 1624	0.00	-	379,705	379,705	-	390,757	390,757
Parks Maintenance - 35	83.00	-	12,765,811	12,765,811	-	12,290,150	12,290,150
Parks Reserves & Others - 453	0.00	-	8,043,789	8,043,789	-	5,882,963	5,882,963
Recreation Activities - 36	25.50	-	3,219,193	3,219,193	-	3,290,988	3,290,988
Reserves Library Fund - 481	0.00	-	2,829,285	2,829,285	-	3,199,778	3,199,778
Subtotal	**114.50**	**1,307,486**	**88,565,275**	**89,872,761**	**1,242,336**	**44,862,036**	**46,104,372**
TOTAL BoCC	**114.50**	**1,307,486**	**88,565,275**	**89,872,761**	**1,242,336**	**44,862,036**	**46,104,372**

Programs highlighted in gray are not printed

Recreation and Cultural Arts

Appropriations:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	6,086,536	8,353,199	9,037,930	9,392,493
Operating Expenses	7,614,512	9,406,331	10,964,770	11,173,559
Capital Expenses	5,681,722	22,189,355	49,590,987	4,594,150
Debt Service	193,997	0	0	0
Grants And Aids	3,910,150	4,381,176	5,181,211	5,681,240
Interfund Transfers	3,690,771	4,157,570	3,056,809	399,282
Indirect Expense	1,584,679	1,585,868	1,681,434	1,681,434
InKind Expense	0	5,000	5,000	5,000
Reserves	0	17,150,606	10,354,620	13,177,214
Total Result Area	**28,762,367**	**67,229,105**	**89,872,761**	**46,104,372**

Revenue by Fund:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund	649,924	1,161,172	1,307,486	1,242,336
Special Revenue Grants	1,931,966	1,172,254	991,000	560,000
Lake And River Enhancement Trust Funds	568,326	3,818,832	2,900,923	1,660,499
Impact Fees	3,326,594	12,696,547	14,874,905	5,931,321
Leisure Services MSTU Funds	20,177,579	39,821,126	43,377,307	26,580,622
Libraries MSTU Funds	6,084,080	8,559,174	9,800,140	11,110,358
General Capital Improvement Funds	0	0	16,621,000	0
Total Result Area	**28,762,367**	**67,229,105**	**89,872,761**	**46,104,372**

Personnel:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents	106.50	106.50	114.50	114.50

TRENDS AND ISSUES

The programs in this Result Area are from the Parks and Natural Resources Division. For FY 24/25, this division has maintained a status quo budget with some minor increases. Residents expect Polk County to have safe, plentiful, and diverse recreation and cultural arts opportunities. To address these expectations these programs focus on operations and maintenance of the County's facilities, providing recreational and/or cultural arts related activities, and program and activity marketing.

Like other Polk County funds, the economy and prior property tax reform reduced funding in the Parks MSTU, one of the primary funding sources for recreation and cultural arts programs. The Parks MSTU Fund continues to fund operations and maintenance programs. However, the tremendous growth and cost increases for repairs and construction is reducing the same level of service with the designated funding. Future appropriations have been allocated both in operating programs and in the Community Investment Program in maintaining and repurposing existing facilities.

As was stated previously, with the population increase, higher construction costs, and increased use of facilities comes an overall significant increase in the demand for services in the areas of parks and recreation and natural areas. To provide for additional facilities, the Board approved a funding plan to design the Phase I of Daughtery Road Park which includes multipurpose fields and associated amenities. The Hunt Fountain Park located nearby is no longer able to accommodate the increased number of users. Additionally, the planned improvements at the Simmers-Young Park consisting of resurfacing existing fields with artificial turf in phases is ongoing to address the additional increase in users. Tourism Taxes may assist with completing this project. The Parks and Natural Resources Division will always be faced with the need for additional facilities and resources. However, attempting to address the need for resources without a significant increase in revenue will be a challenge.

Inclusive playgrounds are being incorporated into County parks. This change is to move towards allowing youth with all abilities to have an enjoyable experience while using the playground equipment.

Community Resource Centers are incorporating cultural arts to reflect a person's unique characteristics as part of the programing.

As a special note, supply chain and workforce related issues continue to impact the way the Division does business for the foreseeable future. Workload and service methods continue to be examined and adjusted as new information becomes available, based on the available resources at the time.

Overall staff recruitment and retention continues to be an issue in today's environment.

History Center

Program Number:	102
Result Area:	Recreation and Cultural Arts
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

The mission of the History Center is to (1) collect, preserve, research, interpret, and exhibit the material record of human culture, (2) collect and provide access to historical and genealogical materials, and (3) promote and encourage the knowledge and appreciation of the region's rich and diverse history.

II. Contribution to Result:

To meet Florida Statute 96-462 and to contribute to the Recreation and Cultural Arts Result Area, the History Center will:
* Ensure a well-maintained and secure repository for artifacts, genealogical materials, and donations of historical significance for citizens
* Provide a venue for residents to immerse themselves into the footsteps and mindsets of ancestors and create a sense of community by bringing history to life
* Discover the County's heritage and define who the County is as a community
* Provide a destination venue for visitors seeking heritage tourism
* Offer Countywide outreach programming
* Coordinate activities of Polk County Historical Commission

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local (X)

III. Performance Objectives:

1 Acquire, manage, and preserve items for the historical museum inventory and the genealogical library collection
2 Create and produce historical and genealogical educational programs relevant to regional history
3 Provide learning opportunities through exhibits and programs
4 Provide community involvement through the volunteer program
5 Develop and maintain collaborative relationships with other regional historical and genealogical organizations
6 Assure State covenants are satisfied regarding preservation of historic 1908 Courthouse

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# Artifacts, documents, and photographs accepted, accessioned	1	155	30	50	50
# Events and exhibits held or produced at the History Center	2,3,5	37	40	40	40
# Tours scheduled and conducted	2,3	40	55	55	55
# Outreach programs developed, scheduled, and presented	2,3,5	85	24	24	24
# of volunteers recruited and trained	4	11	12	12	12
Effectiveness Indicators:					
Visitor attendance - on site (Museum)	3	34,315	40,000	40,000	40,000
Visitor (Library) - Actual	3	2,049	1,500	1,500	1,500
% of artifacts, photos, and documents entered into collection	1	100%	100%	100%	100%
# of dedicated volunteers hours	4	1637	1,600	1,600	1,600
Efficiency Indicators:					
Cost per visitor ($)	N/A	$16.94	$22.55	$26.95	$26.33

Significant Changes

There are no significant changes to this program.

History Center

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		6.00	6.00	6.00	6.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		603,952	926,819	1,025,944	1,050,363
Cash/Fund Balance Forward		0	0	50,000	0
Charges For Services		589	0	0	0
Interest		(34)	0	0	0
Intergovernmental		0	5,000	5,000	5,000
Miscellaneous		11,442	60,668	42,370	42,370
Others (Centrl I/D Inkind/Othr)		31	5,000	5,000	5,000
	Total Program	615,980	997,487	1,128,314	1,102,733

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		615,980	987,487	1,118,314	1,092,733
Special Revenue Grants		0	10,000	10,000	10,000
	Total Program	615,980	997,487	1,128,314	1,102,733

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		444,016	501,173	513,309	534,600
Operating Expenses		169,438	491,314	610,005	563,133
Debt Service		2,526	0	0	0
InKind Expense		0	5,000	5,000	5,000
	Total Program	615,980	997,487	1,128,314	1,102,733

Lake & River Enhancement

Program Number:	95
Result Area:	Recreation and Cultural Arts
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

Provide safe and accessible boating facilities to enhance the boating experiences of Polk County residents

II. Contribution to Result:

This program services 44 boat ramp sites with 54 ramps and 21 docks/piers. This program also supports the BoCC-appointed Lakes Access Advisory Committee's (LAAC) mission to expand public access to Polk County lakes. The program provides and maintains access to Polk County's lake and river resources for recreational activities such as fishing, hunting, skiing, boating, and bird watching.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1 Maintain 44 boat ramp sites with 54 total ramps
2 Improve existing facilities
3 Construct new boat ramps
4 Inspect boating facility inventory

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of boating facilities annual inspections	4	914	750	750	750
# of boat ramp repairs	1	6	25	25	25
# of facilities improved annually	2	4	2	2	2
# of ramps constructed/replaced annually	3	-	1	1	1
Effectiveness Indicators:					
% of completed inspections	4	122%	100%	100%	100%
% of boat ramp repairs completed	1	24%	100%	100%	100%
Efficiency Indicators:					
Cost per inspection ($)	4	$21.07	$21.07	$21.12	$21.17

Significant Changes

This program budget was decreased by 13.2% due to the removal of Personal Services Expenses. The program maintenance is being handled by regular Park staff.

Personnel:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents	0.00	0.00	0.00	0.00

Funding Sources:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Lake And River Enhancement Trust Funds	107,699	2,873,343	1,449,245	110,797
Impact Fees	0	0	1,000,000	0
Charges For Services	340,596	347,492	344,648	354,987
Licenses and Permits	12,471	11,883	11,875	11,875
Miscellaneous	6	0	0	0
Others (Centrl I/D Inkind/Othr)	6,194	0	0	0
Total Program	466,966	3,232,718	2,805,768	477,659

Revenue by Fund:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Lake And River Enhancement Trust Funds	466,966	3,232,718	1,805,768	477,659
Impact Fees	0	0	1,000,000	0
Total Program	466,966	3,232,718	2,805,768	477,659

Appropriations:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	0	99,922	0	0
Operating Expenses	102,994	136,188	177,134	177,408
Capital Expenses	339,578	2,975,493	2,608,383	280,000
Debt Service	3,279	0	0	0
Grants And Aids	10,000	10,000	10,000	10,000
Indirect Expense	11,115	11,115	10,251	10,251
Total Program	466,966	3,232,718	2,805,768	477,659

Parks Maintenance

Program Number:	35
Result Area:	Recreation and Cultural Arts
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

The Parks Maintenance program provides maintenance, operations, and management services for 3,025 park acres with diverse amenities for routine patron use, scheduled activities, and special events while targeting guidelines of the National Recreation Parks Association (NRPA). It includes personal services and operating expense for Parks Administration.

II. Contribution to Result:

The program services 16 community parks, 28 neighborhood parks, six regional parks, and 47 specialty parks including one ATV park, five campgrounds, four arenas, two shooting ranges, three dog parks, one historical venue, 51 boat launches, trails, and other properties. The amenities include 88 softball/baseball fields, 50 multi-purpose fields, 29 league support facilities, 32 basketball courts, 42 playgrounds, 21 docks, two boardwalks, seven tennis courts, 67 restroom facilities, and 165 picnic shelters/pavilions. Basic grounds maintenance services include mowing, trash removal, and restroom cleaning. This program also provides many specialized services such as pest control, athletic field turf maintenance, limited park construction services, irrigation maintenance, playground equipment service, and maintenance.

1. Maintaining/improving quality/quantity of facilities for recreation and cultural arts:

A. Attending/hosting various types of meetings (League Board, Community, etc.) to solicit input on existing services and improve resident satisfaction by facilitating requests

B. Providing a wide range of facilities/amenities that fulfill recreational needs for all ages

C. Maintaining facilities throughout the County that are near or easily accessible for residents

D. Recording maintenance activities on a CMMS database utilizing data to improve services and efficiencies

E. Maintaining a very diverse system of facilities for active (athletic fields), passive (trails), and cultural (Homeland Historical Park) recreational enjoyment

F. Utilizing school facilities to mitigate facility deficits and minimize land purchase and construction costs

G. Maintaining 43 sites that have public access to County lakes/rivers

H. Partnering with public and private organizations such as the School Board, SWFWMD, Mosaic, etc., to provide, develop, and acquire additional facilities

I. Working with various committees to identify needs, funding sources, and operational rules (e.g. Friends of the Parks, L.A.A.C.)

J. Constructing/installing standard amenities for functional efficiency and maintenance ease, as well as upgrading picnic shelters, scoreboards, and boat ramps

K. Performing periodic reviews to ensure services are competitive with private market, standardizing amenities to reduce maintenance costs, and automating functions where possible in order to be effective stewards of taxpayer dollars

2. Enhancing resident satisfaction with quantity and quality of recreational activities:

A. Providing a diverse inventory of facilities that accommodate a wide range of recreational opportunities including athletic fields, mountain bike trails, nature trails, horse trails, livestock arenas, and dog parks

B. Providing maintenance services for patrons to safely enjoy recreational activities at all facilities

C. Providing safe facilities for patrons to participate in activities that promote health and fitness

D. Providing facilities that attract and accommodate special events and athletic tournaments resulting in a positive economic impact

3. Enhancing resident satisfaction with the quantity and quality of cultural arts activities:

A. Providing facility and grounds maintenance services to Homeland Historical Park, which hosts special events and educational programs relating to Polk County's history

B. Preserving the historically-significant collection of buildings located in Homeland Historical Park

4. Providing marketing strategies to capitalize on recreational and cultural opportunities that exist in the County:

A. Attending Town Hall meetings, expos, civic events, community meetings, etc., to provide information and to promote recreational activities

B. Operating a website to provide information and educate residents about recreational facilities and opportunities

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1	Mow/trim high-use parks twice weekly during growing season and weekly in remaining parks
2	Perform twice daily restroom cleanings in high-use parks and twice weekly cleanings in remaining parks
3	Perform playground inspections every 45 days
4	Remove trash from high-use parks twice weekly and once per week in remaining parks
5	Upgrade/improve facilities for user safety and comfort

Parks Maintenance

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# park acreage mowed	1	26,218	40,000	40,000	40,000
# of restroom cleanings	2	11,192	21,770	21,770	21,770
# of playground inspections	3	461	524	524	524
# of trash removals	4	8,861	12,760	12,760	12,760
# of clay area groomings	5	600	600	600	600
# of athletic turf areas serviced	5	4,100	3,120	3,120	3,120
# of turf field renovations	5	8	8	8	8
# of MSTU park improvement projects	5	9	2	2	2
Effectiveness Indicators:					
% of mowings completed as scheduled	1	66%	100%	100%	100%
% restrooms cleaned as scheduled	2	51%	100%	100%	100%
% playground inspections completed as scheduled	3	88%	100%	100%	100%
% trash removals completed as scheduled	4	69%	100%	100%	100%
% of athletic turf fields serviced	5	131%	100%	100%	100%
% of turf field renovations completed	5	100%	100%	100%	100%
% of MSTU park improvement projects completed	5	450%	100%	100%	100%
Efficiency Indicators:					
Cost per acre mowed	1	$10.18	$16.88	$17.72	$18.61
Cost per restroom cleaned	2	$12.31	$16.88	$17.72	$18.61
Cost per playground inspection	3	$13.15	$13.80	$14.49	$15.21
Cost per trash removal	4	$27.29	$30.79	$32.32	$33.94

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		83.00	83.00	83.00	83.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Leisure Services MSTU Funds		9,427,059	10,569,876	11,566,814	11,500,847
Charges For Services		94,460	572,982	710,181	731,487
Interest		30,908	0	0	0
Interfund Transfer		0	0	60,000	0
Intergovernmental		0	251,000	371,000	0
Miscellaneous		165,183	21,434	57,816	57,816
Others (Centrl I/D Inkind/Othr)		160,006	0	0	0
	Total Program	9,877,616	11,415,292	12,765,811	12,290,150
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		0	251,000	431,000	0
Leisure Services MSTU Funds		9,877,616	11,164,292	12,334,811	12,290,150
	Total Program	9,877,616	11,415,292	12,765,811	12,290,150
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		4,562,445	5,941,400	6,053,771	6,295,771
Operating Expenses		4,747,004	4,685,192	5,467,340	5,331,679
Capital Expenses		503,980	617,700	1,073,700	491,700
Debt Service		64,187	0	0	0
Grants And Aids		0	171,000	171,000	171,000
	Total Program	9,877,616	11,415,292	12,765,811	12,290,150

Recreation Activities

Program Number:	36
Result Area:	Recreation and Cultural Arts
Division:	Parks and Natural Resources
Section:	N/A

I. Program Offer Description:

Provide safe, affordable, and enjoyable leisure, athletic, and educational experiences that enhance the quality of life for the residents and visitors of Polk County

II. Contribution to Result:

Recreation Activities Program contributes to the Recreation and Cultural Arts result by:
1. Purchasing Strategy #1: Maintain/enhance quality/quantity of recreation/cultural arts facilities
A. Provides environmental education program to 250 children through the Summer Recreation Program. The program imparts strategies to children in order to promote positive habits and foster respect for parks and natural lands.
B. Has successfully received grant awards which provided renovation work to Homeland Heritage Park and generated park beautification projects
C. Provides athletic facility checks during high-use times to assure park function, safety, and the welfare of the public
D. Monitors and programs electrical field lighting system. This automated system allows electronic scheduling of field lighting, thus reducing utility costs.
E. Recreation staff oversees the maintenance, scheduling, and staffing of five resource centers.
F. Recreation staff creates public/private partnerships to assist with the maintenance, programming, and appearance of facilities.
G. Maintains wireless internet service at each center to provide the public greater access opportunities to services and information
H. Staff is onsite to assure use is appropriate, safe, and healthy and maintenance issues are reported in a timely manner.
2. Purchasing Strategy #2: Enhance resident satisfaction with the quality/quantity of recreational activities
A. Summer Recreation Program allows parents to maintain employment during summer months by supplying safe alternative childcare. 550 children participate annually.
B. Homeland Heritage Park provides a glimpse at Polk County's past and teaches respect for heritage through educational tours and historically themed special events.
C. Provides more than 45 special events annually throughout the County allowing families to have diverse, wholesome, and affordable recreational experiences
D. Monitors BoCC mandated youth coach training for over 700+ adults annually, allowing for more prepared sports coaches. Programing provides a first line of defense for the health and welfare of our children.
E. Monitors 27 youth athletic leagues of 12,000 children, ensuring leagues operate efficiently and adults working with youth meet established criteria ensuring a safe environment for the County's youth
F. Solicits input from participants in all phases of programming, allowing for direct comment in relation to program decisions through the use of program response cards and focus groups
G. Serves as the first contact with County government for many of residents through youth leagues, special events, or resource center activities
H. Enhances funding by aggressively seeking sponsorships and volunteers for programming
I. Hosts educational programs targeted to improve the health and quality of life of residents
J. Hosts neighborhood association meetings in the centers. Each meeting is attended by a Parks & Recreation employee allowing communities direct access to County government.
3. Purchasing Strategy #3: Enhance quality/quantity of cultural arts activities
A. Homeland Heritage Park, a historical, cultural, and educational venue, contributes to a diverse parks system. 6,000 to 10,000 school children annually experience a living history of Polk County through themed educational programs and special events.
B. Provides cultural arts and educational programming (black heritage festival, Hispanic heritage festival, arts and poetry festival, storytelling festival, and back to school program)
C. Summer Recreation supports cultural arts through daily activities and field trips to cultural arts venues.
D. Strive to provide qualified and screened staff
E. Conduct surveys to ascertain needs and acceptance of programs and facilities
4. Purchasing Strategy #4: Provide marketing strategies to capitalize on recreational and cultural opportunities in Polk County
A. Parks & Recreation possesses the ability to contact many people through our large youth athletic leagues, Resource Centers, special events, and relationship with the School Board.
B. Utilizes internet-based promotional methods (Facebook, Twitter, and Instagram)
C. Obtains sponsorship with media to assist with large scale marketing
D. Enhances scope of events to attract additional patrons from outside the County
E. Hosts non-profit, service oriented, and civic group meetings to assist with exposure of facilities and program opportunities
5. Economic Development Group: The campgrounds, numerous special events, cultural/historic programs, and athletic events of Parks and Recreation draw visitors to the County and provide substantial economic impact.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

Recreation Activities

III. Performance Objectives:

1 Implement new programs/events and improve the quality of existing programs/events
2 Increase program awareness and participation
3 Provide affordable and safe summer recreation programs
4 Provide programming for children, adults, and seniors
5 Increase resident/tour/special event patronage and school tours at Homeland Heritage and Mosaic Peace River Parks
6 Produce cultural special events and programs
7 Develop public/private partnerships to enhance programming and volunteerism

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Recreation programs/events	1,2,3,5,6	34	25	25	25
Program/event patronage	1,2,6,7	13,052	18,000	18,000	18,000
# of summer recreation registrations	1,2,3	74	400	250	250
# of coaches certifications provided	4	Eliminated	Eliminated	Eliminated	Eliminated
Homeland Heritage Park patronage	1,5,6	6,872	6,500	6,500	7,000
Effectiveness Indicators:					
Growth in attendance of programs/events	1,2,3,5	-3.5%	-5%	5%	5%
Satisfaction per program response cards	1,2,3,5	93%	85%	85%	85%
Produce cultural/historic special events	1,2,3,5	10	10	10	10
% of youth leagues performing background checks	1,3,4,5	100%	100%	100%	100%
% of programs offered at attendance capacity	1,2,3,5,6	38%	50%	50%	50%
Efficiency Indicators:					
% increase in event/program sponsorship	1,2,7	2%	5%	5%	10%
% increase of partnered programming to total programming	1,2,7	10%	5%	5%	5%
% increase in volunteer hours	2,7	5%	5%	5%	5%
% of rental agreements processed in five business days	1	96%	95%	95%	95%

Significant Changes

Several new staff were approved to improve services at the County's five resource centers in expanding hours to meet demand.

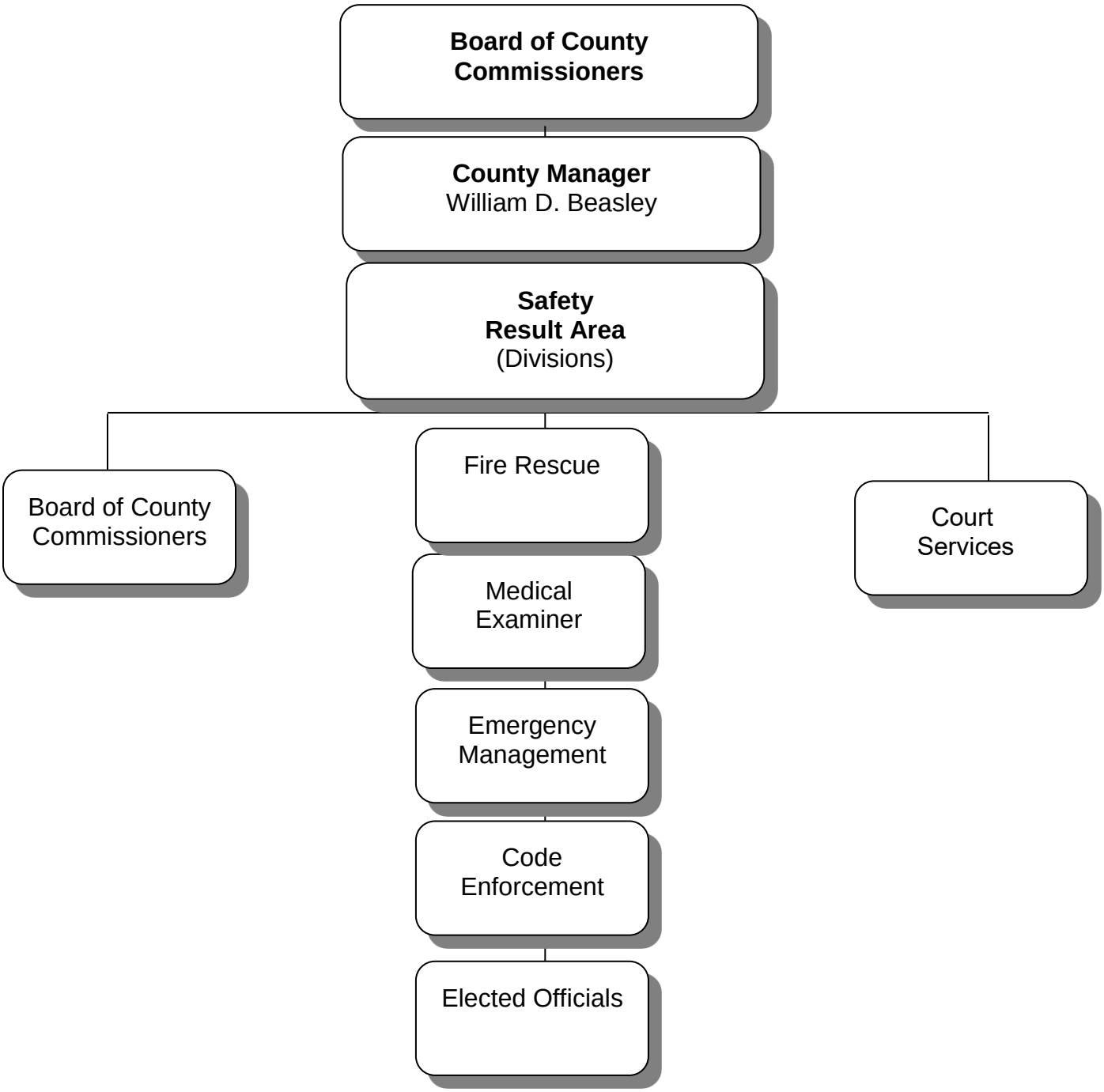
Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		17.50	17.50	25.50	25.50

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		3,871	0	0	0
Leisure Services MSTU Funds		537,214	2,235,225	3,005,024	3,070,505
Charges For Services		1,070,395	192,238	210,456	216,770
Intergovernmental		11,867	53,375	0	0
Miscellaneous		6,228	3,311	3,713	3,713
Others (Centrl I/D Inkind/Othr)		200	0	0	0
	Total Program	1,629,775	2,484,149	3,219,193	3,290,988

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		15,738	53,375	0	0
Leisure Services MSTU Funds		1,614,037	2,430,774	3,219,193	3,290,988
	Total Program	1,629,775	2,484,149	3,219,193	3,290,988

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		819,749	1,482,997	2,126,661	2,206,619
Operating Expenses		801,439	991,152	1,077,532	1,069,369
Capital Expenses		5,885	10,000	15,000	15,000
Debt Service		2,702	0	0	0
	Total Program	1,629,775	2,484,149	3,219,193	3,290,988

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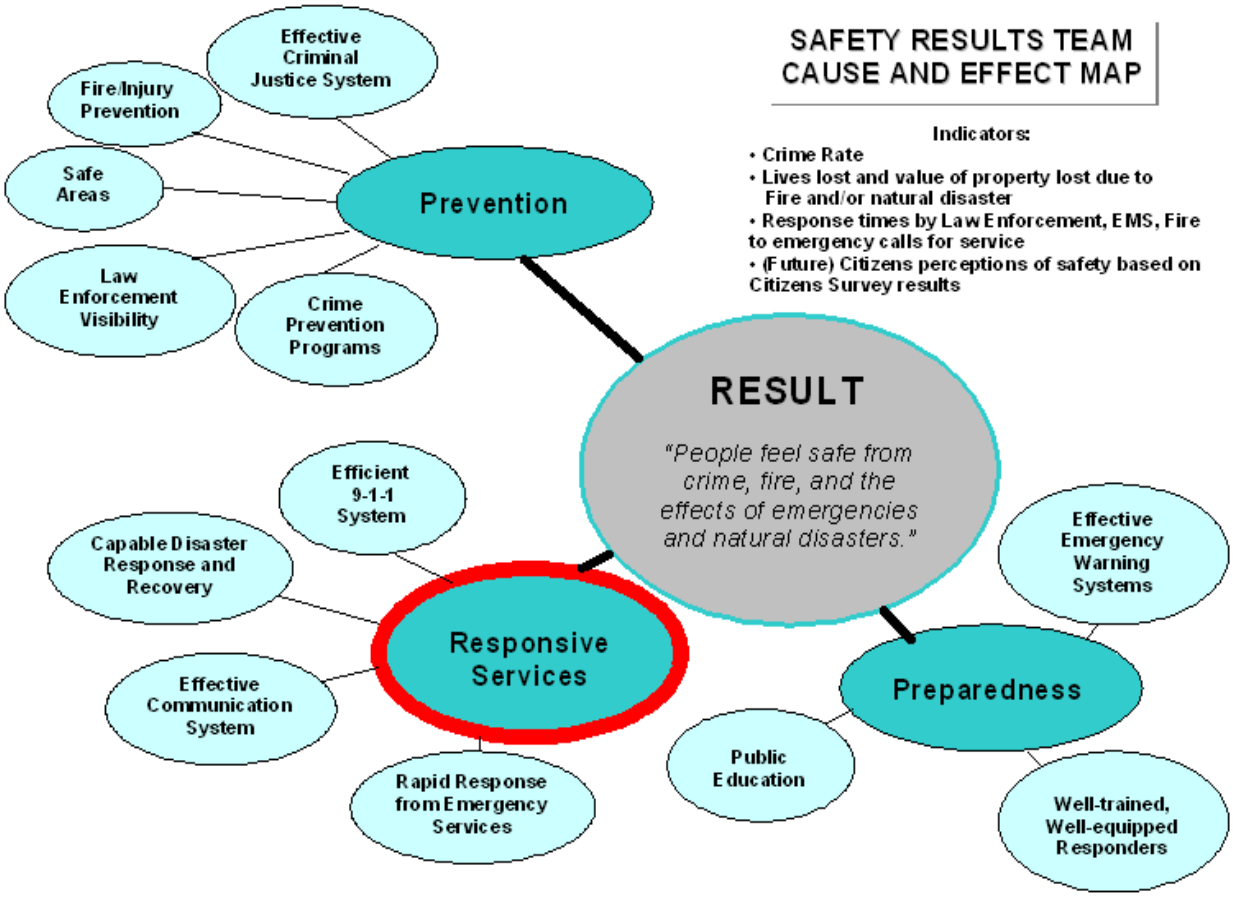

Board of County Commissioners
County Manager
William D. Beasley
Safety
Result Area
(Divisions)
Board of County Commissioners
Fire Rescue
Medical Examiner
Emergency Management
Code Enforcement
Elected Officials
Court Services

Safety

"People feel safe from crime, fire, and the effects of emergencies and natural disasters."

Primary Factors for Achieving the Result

As shown below in the Safety causal map, the primary factor affecting the Polk County Board of County Commissioners' (BoCC) ability to meet the residents' expectations are (1) Prevention, (2) Responsive Services, and (3) Preparedness.



Strategies for Achieving the Result

The Divisions that have programs in the Safety Result Area submitted programs to this area because these programs would help the County achieve the result through one or more of the following strategies:

1. Respond to emergency situations and unsafe incidents as quickly as possible to save lives and property

2. Respond to unlawful conduct as efficiently as possible to protect the community, punish the offender, compensate the victims, and save tax dollars, in accordance with federal, state, and local laws and regulations

3. Prevent the incidence of crime, loss of life, fire damage, and improve resident perception of safety

4. Prepare residents to withstand the impacts of man-made and natural disasters

SAFETY
DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 24/25 General Fund	Adopted FY 24/25 Other Funds/ Sources	Adopted FY 24/25 Total	Plan FY 25/26 General Fund	Plan FY 25/26 Other Funds/ Sources	Plan FY 25/26 Total
Fire Rescue							
Medical Examiner - 47	0.00	3,385,881	-	3,385,881	2,789,185	-	2,789,185
Emergency Medical Services - 1243	316.50	49,098,934	15,361,553	64,460,487	49,696,682	16,996,092	66,692,774
EMS Administration - 39	6.33	1,126,405	-	1,126,405	1,179,407	-	1,179,407
EMS Impact Fee Fund Reserves - 359	0.00	-	1,271,583	1,271,583	-	4,406,621	4,406,621
EMS Impact Fees - 180	0.00	-	2,588,589	2,588,589	-	80,000	80,000
Emergency Medical Millage CIP - 1708	0.00	-	21,553,122	21,553,122	-	14,331,886	14,331,886
Fire Prevention - 161	13.00	-	1,742,247	1,742,247	-	1,801,412	1,801,412
Fire Rescue Operations - 158	393.50	5,299,588	65,216,056	70,515,644	5,342,837	64,688,832	70,031,669
Fire Support Services - 1244	13.50	307,113	2,086,259	2,393,372	319,873	2,137,704	2,457,577
Fire Rescue Fund Reserves - 229	0.00	-	2,295,446	2,295,446	-	1,192,726	1,192,726
Fire Rescue Impact Fees - 482	0.00	-	4,809,510	4,809,510	-	4,179,470	4,179,470
Fire Services Administration - 224	9.84	-	6,193,614	6,193,614	-	4,118,779	4,118,779
Fire Services CIP - 230	0.00	-	33,133,219	33,133,219	-	300,000	300,000
Subtotal	**752.67**	**59,217,921**	**156,251,198**	**215,469,119**	**59,327,984**	**114,233,522**	**173,561,506**
Emergency Management							
911 Systems - 1491	12.98	-	5,330,856	5,330,856	-	3,074,052	3,074,052
Emergency Management & Operations - 185	7.35	746,885	2,131,636	2,878,521	570,800	606,001	1,176,801
ARP Funding - 1716	0.00	-	89,063,272	89,063,272	-	39,082,187	39,082,187
Emergency 911 Fund Reserves - 231	0.00	-	1,900,646	1,900,646	-	2,477,269	2,477,269
Hurricane Irma 2017 - 1709	0.00	-	-	-	-	-	-
Radio Services - 1242	8.00	4,191,144	7,016,565	11,207,709	2,500,000	7,291,919	9,791,919
Hurricane Ian 2022 - 1723	0.00	254,343	33,272,100	33,526,443	-	100,000	100,000
Subtotal	**28.33**	**5,192,372**	**138,715,075**	**143,907,447**	**3,070,800**	**52,631,428**	**55,702,228**
Code Enforcement							
Code Enforcement & Demolition - 34	45.00	6,446,557	701,387	7,147,944	6,229,798	722,495	6,952,293
Subtotal	**45.00**	**6,446,557**	**701,387**	**7,147,944**	**6,229,798**	**722,495**	**6,952,293**
Court Services							
Pretrial Services - 1717	24.00	1,889,207	-	1,889,207	1,954,747	-	1,954,747
County Probation - 43	42.00	4,608,363	-	4,608,363	4,750,551	-	4,750,551
Subtotal	**66.00**	**6,497,570**	**-**	**6,497,570**	**6,705,298**	**-**	**6,705,298**
TOTAL BoCC	**892.00**	**77,354,420**	**295,667,660**	**373,022,080**	**75,333,880**	**167,587,445**	**242,921,325**
Elected Officials							
Sheriff - 17	2,084.99	262,465,386	1,354,812	263,820,198	283,051,216	1,469,938	284,521,154
Sheriff Impact Fees & CIP - 457	0.00	-	20,992,996	20,992,996	-	24,700,008	24,700,008
DCF Juvenile Substance Abuse - 274	3.00	-	126,203	126,203	-	127,693	127,693
Justice Assistance Grant JAG - 273	0.00	-	-	-	-	-	-
Pretrial Services - 269	0.00	-	-	-	-	-	-
Teen Court - 267	4.00	289,941	-	289,941	296,205	-	296,205
Drug Court - 270	14.00	2,236,558	-	2,236,558	2,253,204	-	2,253,204
DUI Court - 1060	2.00	328,385	-	328,385	329,832	-	329,832
Inmate Medical - 1720	0.00	10,934,092	-	10,934,092	11,480,138	-	11,480,138
Post-Adjudication Drug Court - 1451	0.00	55,926	-	55,926	55,926	-	55,926
Subtotal	**2,107.99**	**276,310,288**	**22,474,011**	**298,784,299**	**297,466,521**	**26,297,639**	**323,764,160**
TOTAL BoCC & ELECTED OFFICIALS	**2,999.99**	**353,664,708**	**318,141,671**	**671,806,379**	**372,800,401**	**193,885,084**	**566,685,485**

Programs highlighted in gray are not printed

Safety

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	89,637,612	100,095,162	115,468,929	122,610,347
Operating Expenses	41,484,223	87,982,960	69,111,596	59,801,081
Capital Expenses	22,463,991	143,209,498	143,493,477	22,238,427
Debt Service	146,238	3,267	3,267	3,267
Grants And Aids	4,529,510	5,818,341	1,668,729	1,056,128
Interfund Transfers	2,930,224	5,216,125	28,542,293	2,841,143
Indirect Expense	195,490	2,925,256	4,403,664	4,403,664
InKind Expense	5,231	8,900	4,400	4,400
Constitutional Office-Budget Transfer	204,082,463	237,401,350	253,684,287	274,189,064
Reserves	0	61,786,403	55,225,737	79,337,964
Refunds	134,430	200,000	200,000	200,000
Total Result Area	**365,609,412**	**644,647,262**	**671,806,379**	**566,685,485**

Revenue by Fund		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
00100	General Fund	265,133,248	322,698,865	353,664,708	372,800,401
10150	Special Revenue Grants	1,120,721	2,530,224	4,622,468	3,999,212
12190	Fire Rescue Funds	58,147,839	69,408,034	76,312,339	73,448,368
12240	Impact Fees	6,915,994	22,903,785	29,662,678	33,366,099
14350	Emergency 911 Funds	3,947,704	5,920,890	7,231,502	5,551,321
14370	Hazardous Waste Funds	105,463	111,480	112,621	110,195
14390	Radio Communications Funds	4,385,187	5,004,265	5,457,565	5,732,919
14490	Indigent Health Care Funds	110,207	576,605	713,215	740,159
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	12,861,033	110,855,767	89,063,272	39,082,187
14980	Emergency Medical Millage Fund	7,511,716	41,669,995	35,180,292	29,462,191
14990	Law Enforcement Trust Funds	617,370	946,077	1,354,812	1,469,938
15310	Building Funds	353,273	409,524	501,387	522,495
15550	Hurricane Irma Fund	0	2,000,000	0	0
15650	Hurricane Ian Fund	0	32,250,000	33,272,100	100,000
30800	General Capital Improvement Funds	8,716,020	27,361,751	34,657,420	300,000
Total Result Area		**369,925,775**	**644,647,262**	**671,806,379**	**566,685,485**

Personnel				
Full Time Equivalents	**2,767**	**2,889**	**3,000**	**3,000**

TRENDS AND ISSUES

The programs in this Result Area are from the Fire Rescue Division, Emergency Management Division, Court Services Division, Code Enforcement Division, the Polk County Sheriff, and the Polk County Court Administrator. Residents have informed Polk County that they expect to "feel safe from crime, fire, and the effects of emergencies and natural disasters." In order to address this expectation, these programs focus on (1) response to emergency situations, (2) prevention of crime, loss of life, fire damage, and improved perception of safety, and (3) preparation for man-made and natural disasters. The narrative below presents the trends and issues affecting the safety-related divisions and programs.

Code Enforcement

The Code Enforcement Division provides a means for residents to report unsafe property conditions, allowing for a primarily reactive response to neighborhood concerns of blight, dilapidated structures, and unpermitted building and site development. This process allows for the elimination of unsafe conditions, resulting in cleaner neighborhoods and decreased crime, which help promote the County as an attractive place to live, work, and play. To fulfill community expectation, the focus of this program is on (1) nuisance abatement and demolition, where vendors are utilized to remove blight and excessive bulk waste, revitalizing neglected properties within neighborhoods, (2) joint partnerships with the Polk County Sheriff's Office (PCSO), Keep Polk County Beautiful, Florida Department of Environmental Protection (FDEP), Southwest Florida Water Management District (SWFWMD), and Florida Department of Health (FDOH) to help in the fight against crime and blight, and (3) educating the public with on-line resources, attending community meetings, and partnering with other educational programs held around the County. A proactive approach on an as-needed basis is a goal the BoCC has for this division as Code Enforcement works to improve neighborhood aesthetics and build strong community relationships. This approach will enable staff to address neighborhood blight on a larger scale, resulting in significant improvements to area communities as development and population continues to increase.

Code Enforcement remains the receiving, tracking, and investigation hub for the Excessive Bulk Waste ordinance and most illegal dumping complaints. Residents have come to expect staff to address bulk waste, illegal dumping, vacant/abandoned homes, and construction projects, as well as occupied but unmaintained properties. Annual abatement averages around 500 properties, depending on a variety of reasons. This includes demand for services, absentee property owners, inclement weather, and carry-over from prior year. Effective and efficient streamlining of property abatement efforts have reduced the backlog of cases in need of cleaning throughout the County. Each year Code Enforcement sees a continuous demand for services as growth continues and homes are left unmaintained. The amount of funding for this program remains on firm footing. Unpaid nuisance abatement and excessive bulk waste costs are first billed to property owners then, if unpaid, levied as an assessment on the annual tax roll with interest to be collected the following tax year. Code Enforcement continues to see a positive annual return on investment from these clean-ups, which allows the division to utilize funds to abate additional nuisance properties.

Code Enforcement is a proud community partner, working with residents, absentee property owners, and business owners as Code Enforcement strives to educate the public on the importance of property maintenance as it relates to business growth and tourism. Code Enforcement is intricately involved with Keep Polk County Beautiful and the Polk County Sheriff's Office. Each day investigators respond to resident complaints in the unincorporated areas of Polk County, as well as within the city limits of Frostproof as part of an established inter-local agreement. The division currently has 21 field investigator positions. These investigators go through a rigorous 12-to-20-week field training program before taking certification coursework related to the field of Code Enforcement and being assigned their own area to work, all under the direct supervision of senior investigators and a designated Field Supervisor.

Division resources are continuously stretched in effort to serve the residents of Polk County. Based on the thousands of calls from residents throughout each year, and with the steady economic growth experienced today, there is an enormous need for Code Enforcement services throughout the almost 2,100 square miles in Polk County. Code Enforcement continues to take on additional enforcement activities as they arise, adding to an already taxed staff and workload. These additional responsibilities have shifted the function and response of what Code Enforcement does to focus on complaints of noxious odors, illegal dumping, excessive bulk, and hazardous waste. This task is performed in conjunction with Solid Waste, Roads & Drainage, the PCSO Environmental Unit, and Keep Polk County Beautiful. The recently-revised commercial vehicle parking ordinance restricting parking in the County's right of way is mostly investigated by law enforcement but continues to remain a large-scale problem that needs more teeth.

The residents of Polk County have come to rely on and expect Code Enforcement in their communities. This last year the division, like many others, has continued to feel the strain of high turn over, facing challenges in recruiting, hiring, and retaining experienced staff due to the job market and pending minimum wage increase. A higher demand is placed on remaining staff to respond to the continuous complaints that come in each day from around the County. The health and safety of staff is a continued concern for management as investigators respond to complaints in remote areas. On occasion, staff does encounter hostile situations during property abatements that have resulted in citizen arrests and police reports. Addressing those concerns, which also exist among office staff who deal with disgruntled customers, is always a priority.

90% of field staff have less than five years on the job in their current position and the remaining 10% have just over six years of experience. This presents obvious challenges to continuity and stability. Code Enforcement is currently at a 10% shortage in field staff, which is minimal. Strategic Plan processes and a salary study completed last year helped to stabilize the workforce within this division.

Two lien search clerks are on track to process over 12,000 lien search requests in FY 23/24, which aids in properties being brought into compliance, real estate transactions, and satisfying outstanding liens/assessments in official record for code violations. The positions are cross trained to fill in at the front customer service desk. Having full-time staff in these positions benefit both the internal and external customers at the County.

The County continues to experience unprecedented growth in land development projects, construction, and population. Strong trends in real estate and construction aid in expedited case

compliance. The division continues to monitor, adjust, and reassign staff and resources as the need arises. Trends show this pattern began to slow down at the beginning of FY 22/23 and interest rates continued to rise. These projects combined generate nuisance complaints throughout the construction phases of the project, due to noise and dirt/dust issues that would not normally exist in already developed neighborhoods. Keeping in line with Strategic Plan goals, staff continues to focus on professional community partnerships among government and private agencies by attending neighborhood meetings, educating the public while addressing top concerns, participating in community clean-ups, and working with the residents to meet their needs for voluntary compliance, as Code Enforcement adjusts available resources.

Each year, continuous revisions to improve the Damage Assessment program take place to ensure efficiency, user training, and the capture of required data. Responsibilities for various job assignments are evaluated and will continue to evolve as Code Enforcement comes out of another hurricane season and works to improve processes leading before the next. Mock emergency activation assessments are held annually to ensure staff are ready for any disaster.

Demolition projects are being processed at a 79% rate of referral, as nuisance money aids in projects not eligible for grant funding. Those projects not funded or meeting grant requirements are ranked by priority of project and processed through Code Enforcement. Subsequently, the property is liened at cost with no interest until the Code Enforcement invoice is paid in full and a satisfaction of lien is processed. Unqualified demolition projects can be processed as a Code Enforcement case under Polk County Structural Maintenance Ordinance 11-007 until the structure is rebuilt or torn down by the owner. Staff continues to collect on a back log of recorded demolition liens. There is a joint effort with Housing and Neighborhood Development to provide lien waivers on vacant lots for affordable and sustainable housing, which aids in revitalizing neighborhoods.

The continuous advancement in technology and resources will be key as population growth rises to higher levels across the County. The joint data software, Accela, utilized within the Building, Land Development, and Code Enforcement divisions, continues to automate processes for enhanced functionality. Land Development review for text amendment changes provide enhanced abilities for regulation and enforcement that eliminates overlapping codes/ordinances. Code Enforcement makes continuous adjustments to ensure proper record management, continued training to improve program efficiency, and a focus on additional automation and reporting of data.

The adjusted user fees adopted Countywide by the BoCC in FY 21/22 has aided in recouping costs for services associated with case investigation. Requests for lien searches, payoffs, partial releases and reduction requests remain high, as real estate market trends see a steady rise in property sale transactions and value. The division’s effort to recoup fees, collect outstanding liens, and overages from tax deed sales has paid off, generating a significant amount of revenue over the last few years. Some of this unbudgeted revenue will be split between the General Fund and future abatement and demolition costs. As there will likely be future budget requests, these will be made with a focus on balancing the need with overall service requests in line with the Strategic Plan.

Court Services

Court Services provides alternatives to incarceration through Misdemeanor Probation, Problem Solving Court Probation, Electronic Monitoring (EM), and the Pretrial Services programs. These programs supervise approximately 12,000 offenders each year, saving taxpayers millions of dollars in avoided incarceration costs. In FY 23/24, it cost approximately $2.00 per day for an offender to be supervised by Misdemeanor Probation and $13.00 per day for supervision in the Electronic Monitoring Program, as compared to $74.35 per day for incarceration in the County jail.

As Polk County continues to grow, the EM program is a valuable tool for decreasing the number of inmates in custody. The program currently supervises approximately 200 defendants per month. This program was established in 2005 through the collaborative efforts of the Public Safety Coordinating Council and Polk County. For the last 19 years, the program has used passive monitoring. While offenders were tracked 24 hours a day, seven days a week, violations were only responded to during regular business hours. In FY 23/24, Court Services increased the level to active monitoring, allowing for immediate response to violations and increased public safety. In addition to working with Pretrial staff, EM officers work closely with law enforcement and the courts to ensure those individuals granted pretrial release with GPS conditions are closely monitored. In FY 23/24, this program will save approximately $4 million when compared to daily costs of incarceration.

Reduced recidivism is another way to decrease jail populations. Court Services continues to maintain strong working relationships with the court system and partnering agencies. The division continues to join efforts with Court Administration, State Attorney's Office, Public Defender's Office, Department of Corrections, and Department of Juvenile Justice addressing special issues defendants face with the Problem-Solving Court Program. Each year more attention is focused on mental health issues and/or co-occurring substance abuse disorders that lead to multiple arrests and increased recidivism. Court Services partners with the Sheriff's office and other community organizations to find long term solutions to address treatment and other needs. Because Pretrial Services is one of the first programs to interact with defendants after arrest, the interviewers are often the initial referral source for these specialized programs. In addition to maintaining current resource directories, in the next year, Court Services will be working with providers to increase the understanding and accessibility of resources available for offenders.

Court Services is also involved in several other important criminal justice-focused task forces. Court Services staff takes part in and holds leadership roles in the Human Trafficking Task Force, the Domestic Violence Task Force, the Collaborative Justice Committee, and more.
The Pretrial Services program was established in 1981 and merged into Court Services in 2022. The overall goal of this program is to allow defendants who meet specific legal criteria to be released from the Polk County jail and to reside in their communities throughout the pretrial and trial process. The ability of a defendant to be granted pretrial release is determined by a judge. Population growth coupled with changes to the Uniform Statewide Bond Schedule have impacted Pretrial Services in several ways. The number of interviews conducted in FY 23/24 increased to over 20,000 defendants and first appearance hearing numbers increased over 14%. New software implemented in October of 2023 allowed Pretrial Services to increase efficiency

and minimize the need for staffing adjustments. Staff continues to supervise over 6,000 defendants a year with pretrial release conditions. If the defendants comply with all court-ordered conditions, they will be allowed to remain on pretrial release until the final disposition of their case. The program also provides a Defendant Tracker. The tracker researches and reschedules approximately 450 traffic, misdemeanor, and felony court dates each year for defendants who fail to appear at their arraignment hearing.

Some issues facing the Court Services division are staff retention and recruitment, technological improvements, cyber security, and population growth. In FY 24/25, Court Services will work with Equity and Human Resources to maximize recruitment efforts and expand job fair attendance. The division will provide more training opportunities for staff to gain additional skills and knowledge to excel in their roles and responsibilities. Efforts for technological improvements will include the Probation and EM programs moving to a new case management system in conjunction with the Clerk of Courts new software project. After the Clerk of Courts system is implemented, the Pretrial Services computer system interface will be finalized. In addition to the regular cyber security measures, Court Services Pretrial staff will continue to attend CJIS training. As Polk County's population continues to grow, Court Services is committed to delivering cost effective and appropriate alternatives to incarceration while maintaining a focus on public safety.

Emergency Management

The mission of the Emergency Management Division is to provide a comprehensive emergency management system Countywide, including radio communications, 9-1-1 addressing, and operations and emergency planning, to ensure Polk County is prepared for all hazards and emergencies. Florida Statute 252 requires each county to establish an Emergency Management Agency with a director responsible for coordinating emergency management activities, services, and programs Countywide. The Emergency Management Division has three programs: the Emergency 9-1-1 Addressing/Operations program, the Emergency Management program, and the Radio Services program.

<u>Emergency 9-1-1 Addressing/Operations Program</u>

The Emergency 9-1-1 Addressing/Operations program is responsible for the Countywide Emergency 9-1-1 system and administers the Polk County Uniform Roadway Addressing System ordinance. The Emergency 9-1-1 program is funded completely from the State Emergency 9-1-1 Trust Fund. Florida Statutes establish allowable expenditures including personnel and operating costs.

The Emergency 9-1-1 system connects residents and visitors to emergency services across Polk County. Emergency 9-1-1 network and telephone equipment is maintained at the Sheriff's Emergency Communications Center, Bartow Police Department, Lakeland Police Department, and Lake Alfred Police Department. To enhance the security and resiliency of the Emergency 9-1-1 network, 9-1-1 cybersecurity hardware and network monitoring services were established in FY 21/22. In FY 22/23, Polk County began the transition to Next Generation 9-1-1 (NG9-1-1), which includes a disaster recovery phone system.

Emergency Management Program

The Emergency Management program (EMP) coordinates preparedness efforts Countywide, including the efforts of government agencies, volunteer organizations, healthcare providers, and private sector entities in emergency planning, inter-agency training, and exercises. Emergency Management oversees the County's compliance with state and federal preparedness and emergency planning requirements. During potential or actual emergencies, Emergency Management is responsible for management of the County's Emergency Operations Center (EOC) and serves as the Countywide liaison to State and Federal Emergency Management agencies and programs.

The EMP is funded primarily with state and federal grants with specific programmatic requirements, deliverables, and spending restrictions. State and Federal grantors mandate programmatic deliverables and administrative/financial approval and reporting requirements often duplicating local approval/administrative processes. Over the last several years, these mandates have greatly increased the amount of administrative staff time necessary to maintain grant compliance. These revenues decreased in FY 20/21, and further retention of funds at the state level (decreasing the passthroughs to fund county operations) seem likely. The grant funds Emergency Management receives are maxed out at current staff and operations levels. Assessment of growing operational needs and comparisons to other Florida EM programs of similar size and scope show that the EM program remains understaffed.

EMP plans for, exercises, and manages hurricane-related transport and sheltering of special medical needs and electrically-dependent residents. A single EMP staff member coordinates protecting these vulnerable community members both day-to-day and during EOC activations. The same staff member also manages Healthcare Facility emergency management plan reviews of almost 90 licensed long-term care facilities as mandated by Florida Law.

The EOC serves as the BoCC leadership and operations nexus when Polk County is threatened by a hurricane and is the primary coordination point for other types of disasters. The Operations Floor, Executive Library, and Multipurpose Room are frequently used by County and partner agencies for meetings and training sessions. Originally designed and constructed in 2008, the 15-year-old facility does not meet current or future needs. To provide more effective service to the community during a natural or man-made disaster, the division has requested funding to expand the existing EOC.

Radio Services Program

The primary responsibility of the Radio Services program is to maintain the Countywide emergency 700/800 MHz two-way radio system, which connects every first responding agency and other key agencies in the County on a common radio system. Radio Services provides and services equipment for Polk County Sheriff's Office (PCSO), and all the BoCC divisions, to include Polk County Fire Rescue and all Public Works, as well as Citrus Connection. Radio Services also maintains a network of microwave backhaul that provides network and internet connectivity to some agencies and Constitutional offices.

In addition to the 700/800 MHz radio system, Radio Services provides numerous other radio communication systems used by various agencies in Polk County. The PCSO Emergency Communications Center, Fire Rescue, and Public Works function across multiple agencies making use of Very High Frequency (VHF) systems. The Sheriff's Detention operation and the Courthouse are served by Ultra High Frequency (UHF) systems. These agencies are required to have communications capability on the statewide medical channels, which are UHF. High Frequency Radio and satellite systems predominantly serve EM.

Revenue for the division comes primarily from a portion of moving traffic violation penalties and system access and subscriber maintenance fees for users of the 700/800 MHz radio system. The BoCC first established user fees for the use of public safety radios and radio communication services in 2013. Starting in FY 21/22, the BoCC approved a fee increase on an indexed five-year schedule reaching maximum revenue in FY 25/26. As the cost of public safety agency staffing and system maintenance and equipment repair increases, and as these funding sources are insufficient to meet the rising costs of providing said services, an extension of the user fees is required as well as additional budget to provide and maintain radios and the radio system infrastructure.

The County received the final shipment (five out of five) of replacement portable and mobile radios (subscriber equipment) for the PCSO in the first quarter of FY 23/24. This was the final delivery of the FY 19/20 bulk purchase replacement of all subscriber equipment approved and funded by the BoCC. This bulk purchase addressed the "end of life" of the previous model radios which were no longer manufactured nor supported due to technology obsolescence. The Countywide subscriber fleet consists of approximately 5,000 radios (BoCC, PCSO, cities, and other agencies).

Following the 2019 expansion of the channel capacity of the system (from 13 to 18) to accommodate the added School BoCC traffic to the system, three additional channels are currently being added to keep pace with the ongoing population and development growth in Polk County. Projected completion of the channel expansion project is end of calendar year 2024.

System Upgrade Assurance (SUA) is a biannual service contracted with Motorola through FY 25/26. The next round is projected to be mid calendar year 2025. This service covers software, hardware, and labor to ensure the infrastructure system components maintain the latest operating system and firmware. A ten-year SUA agreement was signed between Polk County and Motorola in 2016, which covers this service. To ensure continuity of this service, the County would need to budget for and extend this for another term when it expires at the end of FY 25/26.

Beyond ongoing and routine system management, below is a list of additional major projects completed or planned since last year:

- Replaced 15-year-old uninterruptible power supply for the Bartow site where the system core equipment resides
- Replaced the 25-year-old, dilapidated deployable site on wheels (Aluma tower/trailer) and the outdated base stations in it with a new, modern unit that houses current model base stations, utilizes an auto-crank tower, has a lower profile, and is lighter for safer and easier

transport and faster set up. Technicians take along the Aluma tower/trailer to provide radio communications support to PCSO personnel when they deploy in the aftermath of disasters.

- Replacing the 15-year-old backup generator at the Bartow Radio Frequency shelter (ship date August 2024)
- Replacing 30-year-old backup generator at the Bartow Conventional shelter (ship date November 2024)
- Replaced 20-year-old radio site antennas
- Replaced 15-year-old aircraft site antennas to ensure they have a balanced gain pattern, which the previous ones did not
- Relocated separated equipment from core and prime buildings at the Bartow location to eliminate a single point of failure
- Implemented DiagnostX hardware to allow remote “health” monitoring of field radios, proactively preparing for preventive maintenance and reducing down-time.

Radio Services continues to address the two major ongoing factors, borne out of growth and technology dependence, that impact any Public Safety Radio System: expansions and upgrades.

According to recent statistics, Polk County is the fastest growing county in Florida and is experiencing the fifth highest rate of population growth in the nation. Public Safety and Public Works services have a corresponding and proportional requirement for growth and capability. The following bullets list radio system initiatives are on the radar for five year budget planning:

- Replacement of 272 20-plus-year-old hardware units at all radio tower sites for Fire Rescue. Latest product support: end of 2029. Projected cost: $28 million
- Replacement of 26 20-plus-year-old dispatch consoles. Latest product support: end of 2028. Projected cost: $5 million
- Replacement of 28 20-plus-year-old Network Fault Alarm Monitoring for Fire Rescue. Latest product support: end of 2029. Projected cost: $190,000.

Fire Rescue

Polk County Fire Rescue (PCFR) continues to provide Polk County residents with the most up-to-date safety services and equipment. The Fire Chief and team will continue to lead these initiatives as reflected in the FY 24/25 Fire Rescue enhancements.

For the fourth consecutive year, the BoCC has approved a 5% index to the Fire Assessment Fee to provide crucial additional funding to PCFR. This funding has enabled PCFR to make substantial improvements and investments in several key areas.

Personnel and Equipment

With the continued growth in the County, PCFR obtained approval to add 44 additional positions. These positions include three additional tender drivers, nine positions for the new Eaton Park station, 18 positions for three new rescue units placed throughout the County, and two administration positions.

PCFR received funding to enhance the firefighter safety with the purchase of second sets of gloves and upgrades to the Scott regulator hoses to assemble universal buddy breathing techniques in the field.

Training Advancements

PCFR training programs have been revolutionized with purchases of advanced simulation manikins and mobile ambulance simulation, to ensure firefighters are better prepared to serve the residents of Polk County.

Station Maintenance and Expansion

PCFR is actively addressing much-needed improvements to older fire stations, ensuring they remain functional and safe for personnel. PCFR is proud to have nine new stations under construction in FY 24/25, which incorporates innovative safeguards to protect the health of operational personnel.

The BoCC continues to prioritize the replacement of old stations in strategic locations to better serve the citizens of Polk County.

Employee Well-being and Scholarships

PCFR is dedicated to the mental health wellness of field employees and is proud to sustain a mental health wellness program. The scholarship program and support for paramedic programs continues to grow the PCFR family.

Future Commitment

As Polk County continues to grow, PCFR remains committed to delivering exceptional customer service through additional staffing, ongoing training, and providing employees with an improved work environment that prioritizes mental well-being.

In addition to the improvements in equipment mentioned earlier, PCFR is also expanding programs in special operations, particularly in water rescue, by establishing a marine unit and continuing training/education. PCFR also expanded the drone program by adding a Fotokite drone that requires no pilot and allows quick viewing access on any scene.

Furthermore, PCFR recognizes the growing importance for public education in fire safety and emergency preparedness. PCFR is actively developing community outreach programs to address this need and improve overall public safety. These programs aim to raise awareness and educate the community on crucial safety measures.

In commitment to serving the needs of Polk County, PCFR also collaborates with the Community Health Care's Helping HANDS program. Through this partnership, the division will continue to address a wide range of community needs, ensuring that comprehensive support and assistance is provided to residents.

In FY 24/25, PCFR remains dedicated to achieving the objectives outlined in the updated Strategic Plan. This plan encompasses several key areas, including:

- Community Risk Reduction and Fire Prevention: PCFR is committed to enhancing community safety by reducing fire risks and educating the public about fire prevention measures.
- Professional Development: Focus on the professional growth of employees remains unwavering, ensuring that personnel continue to excel in their roles.
- Asset Readiness: Persist in improving the readiness of assets, including equipment and facilities, to ensure the highest level of service to the community.

Trends

Technological Advancements: The advent of new technologies like drones, advanced communication systems, and data analytics tools are revolutionizing the way fire rescue services operate. Polk County can leverage these technologies to improve response times, situational awareness, and overall efficiency.

Population Growth and Urbanization: Polk County has seen significant population growth and urban development in recent years. While this growth brings economic benefits, it also increases the complexity and frequency of emergency situations, requiring more resources and planning.

Aging Infrastructure: Much of the County's infrastructure, including roads and buildings, is aging and in need of repair. This poses a risk not only for the general public, but it also complicates the tasks of fire rescue services.

Issues

Workforce Development: Recruitment and retention of skilled personnel is becoming increasingly difficult. Polk County must continue focusing on workforce development initiatives, including training programs and partnerships with educational institutions.

Public Awareness and Education: There is a growing need for public education on fire safety and emergency preparedness. Polk County can benefit from community outreach programs to raise awareness and improve public safety. Through collaboration with the CHC division, Fire Rescue will continue to address the community's needs.

Medical Examiner

Program Number:	47
Result Area:	Safety
Division:	Fire Rescue Division
Section:	Medical Examiner

I. Program Offer Description:

The Medical Examiner provides forensic pathology services for the Tenth Judicial Circuit pursuant to Florida Statute, Chapter 406 et seq. Services include investigation and determination of causes of death, performance of autopsies when required, transportation of decedents to the morgue, physical examination and review of medical records (views), and transcription of dictated autopsy and visual examination reports.

II. Contribution to Result:

The District Medical Examiner (DME), independently appointed by the Governor and responsible to Florida's Medical Examiners Commission, serves the three counties comprising the Tenth Judicial Circuit, with Polk County generating about 82% of the office workload. The functions of this office are specifically designated by Florida law and Administrative Rule, and primarily provide for the safety of residents through identification of any extraneous health issues associated with a deceased person, medical supporting evidence for US, state, and local judiciary attorneys in criminal, civil, and administrative cases, and proper care of human bodies under their direction and control.

- These procedures assure residents receive a responsive service by providing reasons for unexplained deaths without great alarm or that unknown reasons will be investigated and promptly evaluated for proper communication to prevent an outbreak of a major epidemic in the community.
- Provides for a well-trained staff and properly equipped facility to investigate and make determinations of death quickly and accurately.
- The Medical Examiner has instituted procedures to save the County monies through using law enforcement homicide and traffic investigations, thereby eliminating the need to hire additional Medical Examiner staff to provide this investigative service. Transport is provided on an as needed basis, rather than maintaining a designated transport staff and related transport equipment, including multiple transport vehicles. Likewise, laboratory testing is contracted with the University of Florida saving the County monies to maintain qualified medical staff and equipment to meet state requirements for toxicology, histology, and microscopic certified testing to be recognized by courts and professional pathology organizations. These procedures result in a more effective criminal justice system.
- Provides oversight and prevention of doctor shopping that aids in the prevention of drug abuse of prescription medicines.
- While providing primary Public Safety services, this function also contributes to other strategies in Natural Resources (preventive health of the County), provides responsive medical statistics for Economic Growth, expand services as the County grows, certainly a Basic Need for tracking, identifying, and investigating deaths, and proper handling of cadavers through burial or cremation which provides a Good Government that people can trust.

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State (X) Local ( )**

III. Performance Objectives:

1 Provide high quality professional pathology services for the Tenth Judicial Circuit
2 Hold operational costs to a minimum while providing statutory services

IV. Measures:

	Key Obj.	Actual FY 22/23	Actual FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of autopsies	1	855	750	850	850
# of inspections	1	326	150	250	250
# of cremation approvals	2	7,671	6,000	7,000	7,000
Effectiveness Indicators:					
% of required reports completed within statutory limits	1,2	100%	100%	100%	100%
% of cremations approvals issued within established guidelines	1,2	100%	100%	100%	100%
Efficiency Indicators:					
Judicial declined	2	967	920	950	950

Significant Changes

Medical Examiner increases were due to a 32% increase in autopsies and rising support costs, as well as a 5% increase for personnel cost and the purchase of a new Xray machine.

Medical Examiner

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		0.00	0.00	0.00	0.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		2,367,327	2,408,247	3,225,881	2,629,185
Charges For Services		23,750	28,000	28,000	28,000
Miscellaneous		164,559	132,000	132,000	132,000
Others (Centrl I/D Inkind/Othr)		15,353	0	0	0
	Total Program	2,570,989	2,568,247	3,385,881	2,789,185

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		2,570,989	2,568,247	3,385,881	2,789,185
	Total Program	2,570,989	2,568,247	3,385,881	2,789,185

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Operating Expenses		2,531,717	2,568,247	2,784,178	2,787,482
Capital Expenses		23,523	0	601,703	1,703
Debt Service		15,749	0	0	0
	Total Program	2,570,989	2,568,247	3,385,881	2,789,185

Emergency Medical Services

Program Number:	1243
Result Area:	Safety
Division:	Fire Rescue Division
Section:	Emergency Medical Svcs

I. Program Offer Description:

Paramedic transport ambulance response to 911 medical emergencies in all municipalities and unincorporated areas, including accidents, sudden illnesses, fires, and natural disasters. Emergency medical care and ambulance transport of critically ill and injured patients to appropriate medical facilities. Comprehensive continuing education, quality assurance, medical oversight, and direction for all program entities including Polk County Fire Services and several municipal Fire Departments. Provides licensure required in order to provide Paramedics on fire apparatus. Provide records management that complies with laws, rules, regulations regarding billing, and revenue recovery. Provides standby services to citizens for sporting and special events. This program consistently ranks highest in the Residents Opinion Survey of Absolutely Critical Property Tax-Based Services.

II. Contribution to Result:

The EMS program satisfies the Safety strategy of response to emergency situations and unsafe incidents, by focusing on rapid response by efficiently operating a fleet of reliable EMS transport ambulances staffed with highly trained and dedicated staff strategically located throughout Polk County. The EMS program also addresses preparedness strategy by staffing ambulances with equipment and technology which exceed current medical standards of care. Comprehensive training, quality assurance, and medical control prepare team members to provide exceptional service to residents. Medical records and billing also meet the above strategies through innovation including expedient electronic reporting, data, and information management which improves continuity of care through hospital/physician access to patient information. The EMS program also assists in satisfying the following other results areas: 1) Basic needs in the strategy of care and Public Safety; 2) Good government in the strategies of citizen accountability and competent staff; and 3) Growth management in the strategy of providing adequate public services. This program meets the special consideration noted in the Safety Request for Offers by promoting inter-agency partnerships and collaboration as well as leveraging existing resources to promote paramedic personnel and equipment on existing fire engines in Polk County and its municipalities in order to provide prompt response of advanced level pre-hospital care. EMS also provides medical direction, quality assurance, record management, and training to fire agencies allowing an effective continuity in patient care through cost-efficient use of resources and a one-system approach. Records management also meets this special consideration through electronic patient care reporting which includes partnerships with the County and municipal fire agencies. The electronic reporting system interacts with state and federal electronic systems.

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1 Provide prompt Paramedic response to all 911 emergency medical/traumatic events
2 Provide quick and efficient triage, treatment, and transportation of patients to an appropriate medical/trauma center
3 Provide medical direction and containing training for EMTs and Paramedics employed by Polk County and municipalities (State mandate)
4 Provide Quality Assurance/Medical Oversight regarding patient care delivery by EMS and Fire Department personnel
5 Audit patient care reports for accurate and lawful documentation, HIPAA compliance, charges, codes, claim submissions, and compliance to federal and state laws, rules, and regulations

IV. Measures:

	Key Obj.	Actual FY 22/23	Actuals FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of Emergency Responses - delta and echo only	1	33,464	31,652	31,652	31,652
# of paramedic transport ambulances	1,2	45	38	38	38
Population served by transport ambulances	1	787,404	659,767	659,767	659,767
# of EMS paramedics and EMTs under medical direction	3	793	862	862	862
# of billable events	5	110,904	145,737	145,737	145,737
# of paramedic engines (Fire, municipalities, and County)	1	50	41	41	41
Effectiveness Indicators:					
% true emergency runs responded to within 12.0 minutes or less (dispatch to on-scene)	1,2	70%	77%	77%	77%
% true emergency runs responded to within 8.0 minutes or less (dispatch to on-scene)	1,2	52%	52%	52%	52%
Protocol Compliance % for treatment of critical patients	4	92%	99%	99%	99%
% cardiac arrest patients that arrive at a hospital with pulse, breathing, or blood pressure	4	36%	45%	45%	45%
% of confirmed heart attacks that arrive at a cardiac center within 60 minutes of dispatch	2,4	95%	96%	96%	96%
% of Confirmed Stroke Patients that are transported in less than 15 minutes of EMS arrival	2,4	64%	71%	71%	71%
Efficiency Indicators:					
Paramedic ambulances per capita	1,2	17,498	17,362	17,362	17,362
Average revenue received per patient	5	$336	$300	$300	$300

Emergency Medical Services

Significant Changes

Emergency Medical Services is investing in the new training equipment for up coming training center and continued support of the paramedic school and incentive program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		205.50	252.00	316.50	316.50
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		0	13,714,732	16,828,889	16,090,383
Special Revenue Grants		1	0	0	0
Fire Rescue Funds		0	0	243,985	254,193
Indigent Health Care Funds		110,207	576,605	574,608	595,804
Emergency Medical Millage Fund		6,034,421	9,987,128	13,627,170	15,130,305
General Capital Improvement Funds		4,820,382	0	0	0
Charges For Services		44,459,733	24,976,727	26,725,098	28,061,352
Interest		29,456	0	0	0
Interfund Transfer		56,250	0	0	0
Intergovernmental		152,953	580,000	915,790	1,015,790
Miscellaneous		(13,605)	5,544,947	5,544,947	5,544,947
Others (Centrl I/D Inkind/Othr)		6,248	0	0	0
	Total Program	55,656,046	55,380,139	64,460,487	66,692,774
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		44,452,376	44,236,406	49,098,934	49,696,682
Special Revenue Grants		238,660	580,000	915,790	1,015,790
Fire Rescue Funds		0	0	243,985	254,193
Indigent Health Care Funds		110,207	576,605	574,608	595,804
Emergency Medical Millage Fund		6,034,421	9,987,128	13,627,170	15,130,305
General Capital Improvement Funds		4,820,382	0	0	0
	Total Program	55,656,046	55,380,139	64,460,487	66,692,774
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		30,456,909	35,619,266	44,275,615	48,070,124
Operating Expenses		14,936,326	15,056,015	14,744,039	14,836,817
Capital Expenses		6,175,650	4,034,815	4,770,790	3,115,790
Debt Service		1,440	0	0	0
Interfund Transfers		470,043	470,043	470,043	470,043
Refunds		134,430	200,000	200,000	200,000
	Total Program	52,174,798	55,380,139	64,460,487	66,692,774

Fire Prevention

Program Number:	161
Result Area:	Safety
Division:	Fire Rescue Division
Section:	Fire Rescue

I. Program Offer Description:

Provide required building fire code enforcement for the citizens of Polk County in order to lessen the loss of life and property. This program is mandated; please see the Significant Changes area for mandate referrals.

II. Contribution to Result:

Fire Prevention contributes to the result of feeling safe from fire by working to reduce the number and severity of fires. By actively enforcing adopted fire and life safety codes to new and existing buildings, Fire Prevention will contribute to ensuring safe neighborhoods and communities and directly impact the threat of the loss of life and property to fire.

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State (X) Local ( )**

III. Performance Objectives:

1 Complete all new construction inspections within 24 hours of notice of readiness for inspection
2 Complete annual fire safety inspections on all commercial buildings
3 Complete all school inspections annually. (Public, Private, Charter, and Colleges)
4 Ensure fire hydrant testing compliance on public and private water systems

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of new construction inspections requested	1	2,702	4,000	4,000	4,000
Est #Commercial properties requiring annual fire inspections	3	11,980	3,060	3,060	3,060
# of schools requiring annual fire inspections	4	96	72	72	72
# of water systems	5	200	203	203	203
Effectiveness Indicators:					
# New Construction inspections completed within 24 hours	1	2,204	4,500	4,500	4,500
# of commercial fire safety inspections	3	10,780	9,747	9,747	9,747
# of schools inspected	4	94	72	72	72
# of water systems with fire hydrants in compliance	5	194	202	202	202
Efficiency Indicators:					
% of new construction inspections completed within 24 hours	1	100%	100%	100%	100%
% of commercial buildings inspected annually	3	92%	95%	95%	95%
% of schools inspected	4	98%	100%	100%	100%
% of water systems with fire hydrant compliance	5	97%	100%	100%	100%

Significant Changes

There are no significant changes to this program.

Personnel:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents	13.00	13.00	13.00	13.00

Funding Sources:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Fire Rescue Funds	1,446,662	1,589,992	1,742,247	1,801,412
Charges For Services	14,965	0	0	0
Total Program	1,461,627	1,589,992	1,742,247	1,801,412

Revenue by Fund:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Fire Rescue Funds	1,461,627	1,589,992	1,742,247	1,801,412
Total Program	1,461,627	1,589,992	1,742,247	1,801,412

Appropriations:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	1,310,194	1,426,893	1,577,335	1,640,753
Operating Expenses	151,433	158,099	159,912	155,659
Capital Expenses	0	5,000	5,000	5,000
Total Program	1,461,627	1,589,992	1,742,247	1,801,412

Fire Rescue Operations

Program Number:	158
Result Area:	Safety
Division:	Fire Rescue Division
Section:	Fire Rescue

I. Program Offer Description:

The Operations Section provides services to protect the lives and property of the residents and visitors of Polk County through Fire Suppression, Rescue, Basic and Advanced Life Support, and Hazardous Materials response. These services are provided by a highly trained staff of professional personnel operating throughout Polk County.

II. Contribution to Result:

This program directly relates to the Safety result of feeling safe from the effects of fire and natural disasters by directly addressing the indicator of response time and by reducing the amount of lives and property lost to fire. By building and maintaining properly staffed fire rescue stations that are strategically placed throughout the County based on call volume, along with extensive cooperative interlocal agreements, Fire Rescue can meet the expectations of the residents in regards to rapid response of trained and effective emergency services personnel.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1 Provide emergency response to building fires and rescue calls within five minutes 90% of the time (NFPA 1710)
2 Provide Basic and Advanced Life Support (Paramedic) level care as part of Polk's overall pre-hospital emergency care system
3 Upgrade Fire Engines at 24 hour stations to Advanced Life Support (Paramedic Engines)

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Number of building fire responses (PCFR jurisdiction)	1	285	311	250	250
Number of EMS / rescue call responses	2	93,428	94,881	83,000	83,000
Number of fires suppressed by fire personnel	1	852	838	540	540
Number of county fire and EMS stations	3	44	44	34	34
Effectiveness Indicators:					
# of building fires with response time of five minutes or less	1	87	118	68	68
# of rescue calls with a response time of five minutes or less	2	14,624	13,335	5,600	5,600
# of paramedic level stations	2,3	42	42	34	34
Estimated dollar property loss for all fires	1	$23,770,825	$13,498,798.00	$7,000,000.00	$7,000,000.00
Estimated dollar property saved for all fires	1	$74,365,947	$32,129,478.00	$32,000,000.00	$32,000,000.00
# of building fires contained to room of origin	1	83	75	88	88
Efficiency Indicators:					
% of building fires with response time of five minutes or less	1	31%	38%	27%	27%
% of rescue calls with a response time of five minutes or less	2	14%	13%	7%	7%
% of building fires contained to room of origin	1	29%	24%	35%	35%
% saved of property at risk	1	70%	71%	78%	78%
% of county fire stations that provide paramedic service	3	94%	94%	94%	94%

Significant Changes

Fire Rescue added an additional $2.8 million in FY 24/25 to cover any additional apparatus and/or staffing vehicles needed and also continuing to provide additional funding to cover vehicle replacement fund. Fire Rescue continues adding staffing for Tender Drivers (three drivers per year) and with continued expansion of duties adding a position in Assets/Infrastructure (Warehouse) and a Division Fiscal Analyst in Finance.

Fire Rescue Operations

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		414.00	413.00	393.50	393.50
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		3,700,770	5,354,934	5,299,588	5,342,837
Fire Rescue Funds		51,104,718	56,529,818	63,750,788	63,943,554
Indigent Health Care Funds		0	0	138,607	144,355
General Capital Improvement Funds		700,000	4,600,000	420,000	0
Charges For Services		6,770	0	0	0
Intergovernmental		0	592,435	906,661	600,923
Miscellaneous		2,500	0	0	0
Others (Centrl I/D Inkind/Othr)		3,007	0	0	0
	Total Program	55,517,765	67,077,187	70,515,644	70,031,669
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		3,700,770	5,354,934	5,299,588	5,342,837
Special Revenue Grants		0	592,435	906,661	600,923
Fire Rescue Funds		51,116,995	56,529,818	63,750,788	63,943,554
Indigent Health Care Funds		0	0	138,607	144,355
General Capital Improvement Funds		700,000	4,600,000	420,000	0
	Total Program	55,517,765	67,077,187	70,515,644	70,031,669
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		45,159,030	47,862,890	53,124,404	55,796,394
Operating Expenses		8,768,260	7,219,963	7,859,696	8,229,469
Capital Expenses		1,107,403	8,867,435	5,026,661	1,500,923
Debt Service		35,346	0	0	0
Grants And Aids		19,726	0	0	0
Interfund Transfers		428,000	428,000	428,000	428,000
Indirect Expense		0	2,698,899	4,076,883	4,076,883
	Total Program	55,517,765	67,077,187	70,515,644	70,031,669

Fire - Support Services

Program Number:	1244
Result Area:	Safety
Division:	Fire Rescue Division
Section:	Fire Rescue

I. Program Offer Description:

Provides for the logistical, personnel, apparatus, and facility support for the Fire Rescue Division as well as other related functions to include developing and delivering safety and training programs for employees and volunteers, providing specialized medical training for all of Polk's emergency responders who operate under the license of the Medical Director, coordinating the purchase, construction, maintenance, and repair of the Division's facilities, vehicles and apparatus, firefighting and emergency equipment, personal protective equipment, and operating the Division's warehouse and supply delivery system to County and municipal fire and ambulance stations.

II. Contribution to Result:

Fire Rescue Support Services Program contributes to the result of feeling safe from the effects of fire by providing critical support functions to the emergency responders. This support targets recognized indicators such as response time and property loss due to fire by addressing the three causal factors of Prevention, Responsive Services, and Preparedness. Although the program touches all three in various ways, the majority of the focus is on providing for well-trained and well-equipped emergency responders.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1 Conduct new employee and volunteer training
2 Train and coordinate Community Emergency Response Teams (CERT)
3 Operate division level safety program to reduce injuries
4 Provide fire and medical training to meet national standards
5 Conduct 9-1-1 and Fire Safety Education for Polk County students
6 Conduct Fire and Life Safety Education for Polk County residents

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of employees	1,4,5	622	630	630	630
# of non-presumptive worker compensation claims	4	63	65	65	65
# of students trained in 9-1-1 and fire safety	3,6	33,411	40,000	40,000	40,000
# of Community Emergency Response Teams (CERT)	2	42	20	20	20
# of residents trained in Life and Fire Safety Education	2	42,525	2,500	2,500	2,500
Effectiveness Indicators:					
# of fire/rescue training hours	1	142,552	130,000	130,000	130,000
# of CERT Team members	2	785	460	460	460
# of zero loss time (non-presumptive) worker comp injuries	4	42	48	48	48
Efficiency Indicators:					
% growth of CERT Teams	2	38%	0%	0%	0%
% of zero loss time worker comp injuries	4	21%	80%	80%	80%
Average training hours per member	1	229	206	206	206

Significant Changes

There are no significant changes to this program.

Fire - Support Services

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		16.00	16.00	13.50	13.50

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		0	0	307,113	319,873
Fire Rescue Funds		2,281,204	2,351,259	2,086,259	2,137,704
Others (Centrl I/D Inkind/Othr)		9,598	0	0	0
	Total Program	2,290,802	2,351,259	2,393,372	2,457,577

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		0	0	307,113	319,873
Fire Rescue Funds		2,290,802	2,351,259	2,086,259	2,137,704
	Total Program	2,290,802	2,351,259	2,393,372	2,457,577

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		1,738,760	1,802,060	1,976,219	2,056,059
Operating Expenses		526,411	339,174	397,153	401,518
Capital Expenses		9,598	210,025	20,000	0
Debt Service		16,033	0	0	0
	Total Program	2,290,802	2,351,259	2,393,372	2,457,577

Emergency Management & Operations

Program Number:	185
Result Area:	Safety
Division:	Emergency Management
Section:	N/A

I. Program Offer Description:

To enhance the quality of life in Polk County, Emergency Management is charged with creating the framework for capable disaster response and recovery systems as required by Federal, State, and Local laws. Emergency Management supports the response agencies in their efforts to assist residents recovering from the impacts of a major disaster, ensures all emergency responders are well trained, roles and responsibilities of responders are well defined and understood, and promotes readiness for all types of natural and man-made disasters.

II. Contribution to Result:

The Emergency Management Program contributes to the Safety Result area by:
RESPONSIVE SERVICES
- Capable Disaster Response and Recovery - the Emergency Operations Center (EOC) is the hub of all planning and operations before, during, and after any major disaster. It is the responsibility of the Emergency Management Program to properly staff and train all EOC-assigned personnel and to generally oversee all operations within the center as County personnel are responding to and recovering from disasters. Its role in the coordination of materials and resources for the County from outside sources, such as regional, state, federal, and other partnering agencies, is the critical link in ensuring the safety and comfort of our residents in a post-disaster environment. This includes the operation of shelters in the County, especially the Emergency Management Program's integral role in the registration and housing of the more than 2,200 clients in the Special Needs population at these most vulnerable times. Much of the pre-disaster planning and exercising the Emergency Management Program supervises ensures the County has the ability to handle these functions efficiently and effectively.

PREVENTION
- Safe Areas - through the Countywide Local Mitigation Strategy (LMS), the Emergency Management Program helps the community prepare to withstand disasters by coordinating and integrating all activities necessary to build, sustain, and improve properties and areas across the County from natural disasters, acts of terrorism, or other man-made events. Coordination with all municipalities, as well as County-based and private non-profit agencies, through the Municipal Liaison Program is vital to ensuring relationships exist between these agencies to facilitate cooperation when required.

PEREPAREDNESS
- Public Education - the Emergency Management Program has a very forward thinking public education program that ensures the public is made aware of all possible threats and how they should respond to them. This includes 9-1-1 Training to school-aged children, group presentations on preparations for hurricane and other threats, and annual hurricane expos which provide a centralized venue for residents to come meet with and talk to experts in preparing for all potential hazards to the County. Public education annually reaches out to more than 25,000 residents in direct presentations and countless others through media, website, and brochures helping them to be ready for any possible occurrence.
- Effective Emergency Warning Systems - the Emergency Management Program works with the National Weather Service and the Florida Division of Emergency Management to ensure emergency notification systems are a priority to our residents. The division coordinates the countywide AlertPolk system that has the capability to contact residents to alert them of potential emergency situations or to issues warnings, such as boil water notices.

One of the specific purchasing strategies mentions promoting inter-agency partnerships and collaborations. The single most critical aspect of a successful Emergency Management Program is its interaction with multiple agencies to form these relationships to ensure efficient operations before, during, and after any disaster. The program's Municipal Liaison Program is a prime example of forging and utilizing these partnerships.

The Emergency Management Program also interacts with other results areas -
Basic Needs - part of the "foundation" of the Basic Needs causal map refers to the close relationship with the Emergency Management Program in the area of care and sheltering of Special Needs clients.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State (X) Local ( )

III. Performance Objectives:

1. Develop and maintain the Comprehensive Emergency Management Plan, Local Mitigation Strategy, and Continuity of Operations Plans and other mandated planning initiatives
2. Ensure 24/7 availability of emergency operations including the Emergency Operations Center (EOC) and field response as required
3. Maintain Countywide readiness for disaster preparedness, response, recovery, and mitigation
4. Ensure communications regarding the EM program and educational opportunities are made available to citizens Countywide, as well as other County agencies, municipalities, volunteer, and faith-based organizations
5. Ensure prompt activation of the Emergency Operations Center (EOC) as required
6. Ensure the Special Needs program registers eligible patients, coordinates Special Needs Shelter operations, and reviews Emergency Management plans for hospitals, nursing homes, adult living facilities, and ambulatory surgical centers

Emergency Management & Operations

IV. Measures:

	Key Obj.	Actual FY 22/23	Actuals FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of hours for planning, preparedness, exercises, and training per year	1,3,5	4,319	5,002	5,002	5,002
# of hours for coordination with agencies	3,5	2,304	2,811	2,811	2,811
# of training days offered to all agencies per year	3,4,5	95	95	95	95
# of hours for Hazardous Materials planning	1,3	520	520	520	520
# of hours to maintain EOC	1,2,5	1,560	1,560	1,560	1,560
# of hours to maintain Special Needs program	1,6	3,120	4,160	4,160	4,160
# of approved public shelter spaces	3,6	69,315	69,315	69,315	69,315
Effectiveness Indicators:					
% of state mandated plan reviews completed within 60 days	1,6	100%	100%	100%	100%
% of required plans meet or exceed criteria	1,6	100%	100%	100%	100%
% of Special Needs residents' data validated annually	6	100%	100%	100%	100%
# of agency staff that participate in training and exercises	1,3		2,515	2,515	2,515
% of required information provided to outside agencies	4	100%	100%	100%	100%
% of required plans updated as required	1,3	100%	100%	100%	100%
% of Hazardous Materials site visits completed	1,3	100%	100%	100%	100%
Efficiency Indicators:					
Cost of Special Needs program per registrant	6	$22.00	$22.00	$22.00	$22.00

Significant Changes

Emergency Management added an additional position and added funding for the local mitigation strategy.

Personnel:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents	6.35	6.35	6.35	6.35

Funding Sources:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy	493,732	457,753	746,885	570,800
General Capital Improvement Funds	3,311	957,618	1,104,201	0
Cash/Fund Balance Forward	0	6,353	7,381	7,529
Interest	850	127	240	226
Interfund Transfer	177,205	238,000	166,000	166,000
Intergovernmental	252,687	766,338	748,814	329,806
Others (Centrl I/D Inkind/Othr)	3,720	0	0	0
Taxes	102,753	105,000	105,000	102,440
Total Program	1,034,258	2,531,189	2,878,521	1,176,801

Revenue by Fund:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund	495,592	457,753	746,885	570,800
Special Revenue Grants	429,892	1,004,338	914,814	495,806
Hazardous Waste Funds	105,463	111,480	112,621	110,195
General Capital Improvement Funds	3,311	957,618	1,104,201	0
Total Program	1,034,258	2,531,189	2,878,521	1,176,801

Appropriations:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses	301,306	741,178	836,269	867,751
Operating Expenses	312,972	228,714	269,491	229,334
Capital Expenses	7,031	1,552,971	1,768,756	69,811
Debt Service	508	0	0	0
Interfund Transfers	16,769	0	0	0
Indirect Expense	2,922	3,178	2,150	2,150
Reserves	0	5,148	1,855	7,755
Total Program	641,508	2,531,189	2,878,521	1,176,801

9-1-1 Systems

Program Number:	1491
Result Area:	Safety
Division:	Emergency Management
Section:	911 System

I. Program Offer Description:

The 9-1-1 Systems Management program provides and maintains the enhanced 9-1-1 system network to facilitate the accurate and efficient process of emergency calls from the residents of Polk County. It is also responsible for the maintenance of the 9-1-1 database to ensure the accurate display of location information, providing Polk County residents with uniform road naming and consistent structure numbering in an effort to assist emergency service units in their response activities, and for providing standardized training and certification to all newly hired operators as Basic Telecommunicators across the County. The program is operated in accordance with F.S. 365.171.

II. Contribution to Result:

The 9-1-1 Program satisfies the safety strategy of response to emergency situations and unsafe incidents by focusing on rapid response by efficiently operating a 9-1-1 telephone system. The highly trained and dedicated staff of the public safety answering points are available 24/7 and equipped with the latest technology to locate a 9-1-1 caller thereby enhancing the delivery of emergency services.

This Program is: Not Mandated ( ) Mandated: Federal (X) State (X) Local (X)

III. Performance Objectives:

1 Maintain E 9-1-1 network, location data, and equipment
2 Ensure 90% of all 9-1-1 calls are answered within ten seconds as per state mandate
3 Ensure addresses and roadway names within Polk County 9-1-1 Addressing jurisdiction comply with County Ordinance 04-89
4 Maintain updated addresses in the Automatic Location Information System (ALI) and the Geographic Information System (GIS) databases in support of E 9-1-1 operations
5 Ensure all 9-1-1 Operators are certified as per Florida State Statute 365.171

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of 9-1-1 calls answered annually	1,2	448,270	550,000	550,000	550,000
# of ALI System database records updated annually	1,2,3,4	1,332	1,300	1,300	1,300
# of GIS System records updated annually	1,2,3,4	139,201	200,000	200,000	200,000
# of discrepancies reported in the ALI System	4	10	20	20	20
# of discrepancies reported in the GIS System	4	-	10	10	10
# of 9-1-1 Operators trained	5	71	240	240	240
Effectiveness Indicators:					
% of GIS System database records updated vs. total number of records annually	1,2,3,4	90%	90%	90%	90%
% of ALI System database records updated vs. total number of records annually	1,2,3,4	1%	1%	1%	1%
% of 9-1-1 Operators certified vs. total number of 9-1-1 Operators Countywide	5	100%	100%	100%	100%

Significant Changes

Emergency Management increased Aids to Government to help funding for other surrounding agencies and spending for PSAP to other locat agencies.

9-1-1 Systems

Personnel:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents	12.98	12.98	12.98	12.98

Funding Sources:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Special Revenue Grants	312,026	0	0	0
Emergency 911 Funds	0	1,514,361	1,807,674	0
Charges For Services	3,687,606	2,458,974	3,402,662	3,402,662
Interest	160,928	51,162	120,520	62,582
Intergovernmental	53,698	0	0	0
Miscellaneous	161,314	0	0	0
Others (Centrl I/D Inkind/Othr)	3,007	0	0	0
Total Program	4,378,579	4,024,497	5,330,856	3,465,244

Revenue by Fund:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund	7,085	0	0	0
Special Revenue Grants	365,724	0	0	0
Emergency 911 Funds	3,947,704	4,024,497	5,330,856	3,465,244
Radio Communications Funds	58,066	0	0	0
Total Program	4,378,579	4,024,497	5,330,856	3,465,244

Appropriations:	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	1,197,668	958,388	998,893	1,040,013
Operating Expenses	2,502,480	1,666,109	1,631,963	1,634,039
Capital Expenses	13,413	1,200,000	1,950,000	200,000
Debt Service	68,879	0	0	0
Grants And Aids	200,000	200,000	750,000	200,000
Total Program	3,982,440	4,024,497	5,330,856	3,074,052

Radio Services

Program Number:	1242
Result Area:	Safety
Division:	Emergency Management
Section:	N/A

I. Program Offer Description:

Radio Services is responsible for the County's Public Safety 800 MHz Radio System, as well as other radio and microwave systems. These systems serve Polk County BoCC, the Sheriff's Office including the Emergency Communications Center, and municipal police and fire rescue, public works, Countywide Fire Rescue Alerting System, Automatic Vehicle Location System, and the Public Safety Data Network. It provides support for the various systems by maintaining the towers, supporting equipment located at the sites, and the administrative requirements of the systems including licensing of frequencies. Radio Services provides first echelon service and repair, including preventative maintenance on all subscriber radio equipment not otherwise covered by contract services.

II. Contribution to Result:

Radio Services contributes to the Safety Results area by:
RESPONSIVE SERVICES
- Effective Communications System - the Public Safety Radio System is the emergency communication system for all first responders throughout Polk County. Every firefighter, EMT/Paramedic, and law enforcement officer communicates with their Public Safety Answering Point/Dispatch Center and any other agency representative across the County by means of this system. Radio Services is responsible not only for the upkeep of the radio system, which ensures optimal operation across the County through system design, licensing, maintenance, and engineering, but it is also responsible for the repair, replacement, installation, programming, and preventative maintenance of more than 12,000 radios operated by BoCC agencies and the Sheriff's Office deputies. These functions are performed both in the Radio Shop and in remote, deployed locations in mobile repair and programming capabilities. The radio system is also utilized by Public Works agencies for accurate communication and assignment of tasks. Radio Services also maintains ancillary communication systems, including satellite and long range HF equipment.
- Rapid Response from Emergency Services and Efficient 9-1-1 System - since the radio system is the primary means of communications from Emergency Communications Center (where the 9-1-1 calls are processed and from where units are dispatched) to the field, where it is used to alert and dispatch emergency service units. These prompt and accurate emergency communications are fundamentally impacted by effective radio services.

Radio Services requires significant interagency coordination and operations, not only with BoCC departments and divisions, but also with the Sheriff's Office, Division of Forestry, the State Attorney's Office, and all municipalities. This sole emergency radio system provides total coverage of the County and allows interoperability with all responding agencies. This all leads to a significant cost savings to the taxpayer by eliminating the need for duplicate radio systems for each agency.
Radio Services also impacts other results areas:
Both the Economic Development and Growth/Infrastructure results areas have purchasing strategies that refer to "maintaining adequate public safety" and "infrastructure to meet the demands of future business expansion," both of which will rely heavily on the County's radio system to be able to respond in a timely fashion for the safety of residents and our businesses.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1	Repair/replace non-functioning standardized radio equipment within 30 minutes
2	Respond to critical off-site requests and repair or replace within four hours
3	Acquire and maintain required Federal Communication Commission (FCC) licenses required for all systems
4	Provide radio communications management, engineering, and services for 71 agencies
5	Develop, implement, and manage maintenance contracts and services for all systems, sites, and subscribers' radios and network devices for the BoCC Departments and the Sheriff's Office in the most cost effective manner
6	Provide 24/7 field communications support for major emergency incidents and special events

Radio Services

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of work orders/technician transactions	1,2	1,510	3,387	3,387	3,387
# of FCC licenses	3	38	38	38	38
# of agencies served	4	86	86	86	86
# of subscriber devices supported	5	8,200	8,200	8,200	8,200
# of towers and sites managed	5	214	214	214	214
# of emergency incidents supported	6	2	3	3	3
Effectiveness Indicators:					
% of work orders completed on time	1,2,4	80%	85%	85%	85%
% of FCC licenses in compliance	3	100%	100%	100%	100%
% of remote site inspections completed	5	100%	100%	100%	100%
% of emergency incident requests supported	6	100%	100%	100%	100%
Efficiency Indicators:					
Cost per work order processed	1,2	$42	$42	$42	$42
Cost per radio transmission	3,4,5	$0.08	$0.08	$0.08	$0.08
% of system busy signals	1	0.010%	0.800%	0.800%	0.800%

Significant Changes

Radio Services continued the DSR Grant for $1.4 million and the $2.5 million work on the new dispatch console.

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		8.00	8.00	8.00	8.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		0	1,064,000	2,890,000	2,500,000
Cash/Fund Balance Forward		0	138,150	1,639,512	368,807
Charges For Services		3,756,708	4,127,352	4,372,200	4,617,048
Fines And Forfeitures		461,632	500,000	500,000	500,000
Interest		(6,195)	2,763	10,997	11,064
Intergovernmental		0	0	1,559,000	1,559,000
Miscellaneous		111,103	236,000	236,000	236,000
Others (Centrl I/D Inkind/Othr)		3,873	0	0	0
	Total Program	4,327,121	6,068,265	11,207,709	9,791,919
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		0	1,064,000	4,191,144	2,500,000
Special Revenue Grants		0	0	1,559,000	1,559,000
Radio Communications Funds		4,327,121	5,004,265	5,457,565	5,732,919
	Total Program	4,327,121	6,068,265	11,207,709	9,791,919
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		884,790	902,129	923,010	946,232
Operating Expenses		1,916,857	3,588,514	3,618,273	3,798,293
Capital Expenses		1,279,042	1,287,200	5,972,988	4,129,000
Indirect Expense		192,568	223,179	324,631	324,631
Reserves		0	67,243	368,807	593,763
	Total Program	4,273,257	6,068,265	11,207,709	9,791,919

Code Enforcement & Demolition

Program Number:	34
Result Area:	Safety
Division:	Code Enforcement
Section:	N/A

I. Program Offer Description:

Primarily provides enforcement of the Polk County Land Development Code, Structural Maintenance, Property Maintenance and Excessive Bulk Waste Ordinances, Florida Building Code, and illegal dumping complaints to ensure Polk County neighborhoods are an attractive place to live, work, and play. This is accomplished by using Certified Investigators to perform investigations, resulting in the enhancement of the quality of life for residents. This process allows for the elimination of unsafe conditions, resulting in cleaner neighborhoods and decreased crime. Demolition is utilized to provide a means to remove slum and blight structures from neighborhoods and otherwise revitalize communities by the use of vacant lots for rebuild projects through Housing & Neighborhood Services.

II. Contribution to Result:

The Code Enforcement Division contributes to several results areas as follows: Good Government, Growth, Economic Development, Natural Resources, and Safety by:

I.

1. Purchasing Strategy #3 (Growth): Provide clean and safe neighborhoods.
2. Purchasing Strategy #3 (Safety): Offer services that help attain and sustain low crime rates.
3. Purchasing Strategy #4 (Good Government): Enhance staff competency and performance to ensure our employees have the understanding, training, and tools to succeed.

The Code Enforcement division provides services that are essential for maintaining safe and clean neighborhoods and helping to create livable communities - places to live, learn, work, and play. Quickly responding to citizen complaints and proactively performing aggressive code sweeps throughout Polk County assures neighborhoods of the quality of life they deserve. Certified Investigators understand the Code Enforcement mission and job duties required to identify code violations which if left unaddressed, will negatively affect safe, clean neighborhoods. Violations such as outside storage of junk can house rodents, insects, and snakes, and if water is standing, it may become a breeding ground for mosquitoes. Investigators uncover drug areas, homeless camps, and prostitution areas while performing investigations. Outside storage becomes missiles in a high wind event. Overgrowth becomes a fire hazard and breeding ground for snakes and vermin. Substandard housing causes blight, unsafe, and unsanitary neighborhoods. Vacant houses open to the public invite crime (drug houses). Substandard housing can be provided to unsuspecting tenants by errant slumlords. Code Enforcement works with landlords to enforce safe housing for tenants. The Demolition programs affords a homeowner a 0% lien for the County to remove blight and slum and unsafe structures from neighborhoods for those owners in need of assistance with having a home torn down.

II.

1. Purchasing Strategy #6 (Good Government): Promote intragovernmental interaction to maximize employee efficiency across organizational lines.
2. Purchasing Strategy #4 (Growth): Identify citizen expectations through public involvement and public awareness communication.
3. Purchasing Strategy #5 (Growth): Provide leadership through intergovernmental coordination.

Code Enforcement Investigators are members of Florida Association of Code Enforcement (FACE) through which they achieve their certifications. Skills and CEUs are maintained and enhanced through yearly FACE conferences as well as the Polk Association of Code Enforcement (PACE) meetings each month. Investigators work closely with the Building Division, Land Development, Property Appraiser, Engineering, Sheriff's Office, and Health Department on potential code violations and remedies. Code Investigators speak at many community meetings each year, educating citizens on matters relative to code enforcement and demolition.

III.

1. Purchasing Strategy #2 (Growth): Preserve our environment.
2. Purchasing Strategy #3 (Natural Resources): Provide and maintain adequate recreation space for public use. Code Enforcement is critical in maintaining community partnerships. Public Services like Code Enforcement help to provide and maintain infrastructure. Code Investigators are called upon to work with Homeowners' Associations educating communities throughout the County regarding the environment and the role in helping to maintain it.

IV.

An effective Code Enforcement operation promotes economic growth through attracting new business and prospective homeowners to Polk County by providing for safe communities and preservation of natural resources. Code Enforcement helps to ensure Polk County stays a "County of Choice".

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State ( ) Local (X)**

Code Enforcement & Demolition

III. Performance Objectives:

1	Resolution of violation prior to going to Special Magistrate or having the nuisance abated by a County vendor
2	Prioritize complaints which are most critical and affect issues of safety or welfare
3	Work with communities to encourage participation in addressing code enforcement issues
4	Demolish and clear residential structures presenting health/safety hazards not feasible for rehabilitation

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of complaints cases opened annually	1	11,609	11,944	14,214	14,214
# of cases heard by Special Magistrate	1	1,764	2,269	2,132	2,132
# of minimum housing cases	2	268	358	355	355
# of community meetings	3	46	50	55	55
# of site inspections	1	23,705	26,277	29,076	29,076
# of demolition referrals	4	67	89	78	78
# of units demolished	4	53	74	66	66
# of units rebuilt	4	13	10	11	11
# of units not qualified	4	9	30	15	15
Effectiveness Indicators:					
% of cases resolved prior to hearing	1	85%	81%	85%	85%
% of minimum housing cases to hearing	2	14%	18%	16%	16%
% of community meetings attended	3	99%	99%	99%	99%
% of units demolished to units referred	4	79%	84%	85%	85%
Cost of service delivery per unit	4	$9,130.00	$9,000.00	$9,500.00	$9,500.00
Efficiency Indicators:					
Average # of days to initial site inspection	1	10	10	9	9
Average # of site inspections per investigator per day	1	8	11	11	11
Cost per case with out magistrate	1	$170.58	$169.98	$172.09	$172.77
Cost per Special Magistrate case	1	$340.55	$339.96	$343.45	$344.81
Cost per minimum housing case	2	$224.58	$223.98	$226.09	$226.77
# of demolition cases per FTE	4	67	59	78	78

Significant Changes

Position changes this fiscal year include the addition of one long-term temporary position that is being transitioned to a full-time BOCC employee (Special Magistrate Assistant), due to an increase in workload from program expansions over the last several years and efficiency needs involved in case litigation. Additionally, a second additional full-time BOCC employee (Codes Admin/Support Supervisor), due to an increase in workload and the need to address the growing span of control, oversight, efficiency, and program monitoring. The current support manager is stretched with supervising over 21 direct reports at any given time and oversees 10 specialty areas within the division (Customer Service, Finance, Office Support, Demolition, Public Records, Lien Search, I.T./Data Analyst, Special Magistrate, Vendor Coordination, and temporary labor). The total program budget includes minimal changes in overall funding to include eligible career ladder promotions for office and field staff, I.T. enhancements, and recurring I.T. and Fleet expense. Three temporary employees are working within the division; a part-time Code Investigator to assist in the field with demolition inspections and illegal dumping complaints, due to many long-term Investigator vacancies; a full-time Vendor/EBW Clerk who assists the Vendor Coordinator with processing abatements and entering excessive bulk waste and non-conforming tagged material around the county; and a Secretary II to support the Division Director and Support Manager.

Code Enforcement & Demolition

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		43.00	43.00	45.00	45.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		1,314,585	2,377,404	2,790,525	2,933,803
Building Funds		353,273	409,524	501,387	522,495
Cash/Fund Balance Forward		0	632,127	1,866,932	1,506,895
Charges For Services		1,051,212	807,500	840,000	840,000
Fines And Forfeitures		715,912	427,500	650,000	650,000
Interest		1,701	0	0	0
Interfund Transfer		332,000	332,000	282,000	282,000
Intergovernmental		11,481	125,000	125,000	125,000
Miscellaneous		169,065	92,100	92,100	92,100
Others (Centrl I/D Inkind/Othr)		14,004	0	0	0
	Total Program	3,963,233	5,203,155	7,147,944	6,952,293

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		3,439,038	4,593,631	6,446,557	6,229,798
Special Revenue Grants		170,922	200,000	200,000	200,000
Building Funds		353,273	409,524	501,387	522,495
	Total Program	3,963,233	5,203,155	7,147,944	6,952,293

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		2,386,792	2,959,812	3,331,729	3,468,991
Operating Expenses		1,542,116	2,243,343	3,816,215	3,483,302
Capital Expenses		14,004	0	0	0
Debt Service		2,173	0	0	0
	Total Program	3,945,085	5,203,155	7,147,944	6,952,293

POLK COUNTY SHERIFF

MISSION

Mission: Pride in Service

Vision: Members will protect the community by proactively preventing crime and safely detaining those arrested.

Quality of life will be improved through innovation, education, teamwork, community partnerships, and exceptional customer service.

Polk County Sheriff's Office will measure, benchmark, and create models to ensure professional, efficient, and quality service is provided to those served.

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses	109,346	119,984	126,478	131,794
Operating Expenses	3,058,017	4,321,275	5,039,479	5,230,342
Capital Expenses	0	0	0	0
Interfund Transfers	1,050,000	1,050,000	1,050,000	1,050,000
Constitutional Office-Budget Transfer	204,082,463	237,401,350	253,684,287	274,189,064
Total Operating Budget	208,299,826	242,892,609	259,900,244	280,601,200
Reserves	0	17,329,120	24,912,950	28,619,962
Total Department	208,299,826	260,221,729	284,813,194	309,221,162

Revenue Summary	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy	198,979,977	235,135,033	251,333,933	271,919,763
Cash/Fund Balance Forward	0	16,967,118	24,442,239	28,164,879
Charges for Services	728,852	657,000	657,000	657,000
Fines and Forfeitures	769,264	168,826	168,826	168,826
Interest	2,076,450	664,852	811,423	900,779
Miscellaneous	21,731	0	0	0
Others (Residuals)	5,550,002	3,625,000	3,625,000	3,625,000
Special Assessment/Impact Fees	3,880,535	3,003,900	3,774,773	3,784,915
Total Department	212,006,811	260,221,729	284,813,194	309,221,162

Revenue by Fund	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund	207,171,102	243,366,486	262,465,386	283,051,216
Impact Fees	4,218,339	15,909,166	20,992,996	24,700,008
Law Enforcement Trust Funds	617,370	946,077	1,354,812	1,469,938
Total Department	212,006,811	260,221,729	284,813,194	309,221,162

Personnel	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full-Time Equivalents	1,945.00	2,008.98	2,084.99	2,084.99

County Probation

Program Number:	43
Result Area:	Safety
Division:	Court Services
Section:	N/A

I. Program Offer Description:

County Probation programs enhance the quality of life for the citizens of Polk County by providing efficient and cost-effective alternatives to incarceration. Misdemeanor Probation and Electronic Monitoring not only help with jail overcrowding and collect fees to defray program costs, but they also save taxpayer money through the avoidance of jail days. Offenders are referred by County and Circuit Court Judges. At any given time, the two programs are supervising 2120 individuals who were released from, or could have been sentenced to, jail. In FY 23/24, Misdemeanor Probation cost $2.00 per day per offender, and Electronic Monitoring cost $13.00 per day per offender, as compared to $74.35 per day jail costs. Staff works closely with offenders to achieve successful completion of their Court orders and will notify the Judge promptly in cases of non-compliance.

II. Contribution to Result:

Request for Offer (RFO) #1 - "emergency responders are well trained...equipped"- Staff coordinates distribution of grant funds used by law enforcement for training and equipment
RFO #2 - to "ensure effective early warning systems..." and RFO #4 "promote readiness for...natural disasters..."- Responsibilities include close monitoring of EM defendants via phone/field, before and after power outages, to ensure compliance with the court's orders
RFO #3 - "... proposals that ensure that the criminal justice system effectively deals with those arrested and...convicted of crimes" by:
-Effective monitoring of 4,259 misdemeanor/criminal traffic offenders referred by the Court in lieu of jail and 589 felony/misdemeanor inmates referred for release from detention for monitoring via Global Positioning System (GPS) technology
-Encouraging offenders to comply with all Court-ordered conditions to continue the successful termination rate of 78% in probation cases and 67% in electronic monitoring cases.
-Expedient notification to authorities in cases of non-compliance
-Conducting FDLE checks of all new cases to identify those in sex offender status to comply with Florida Statutes
-Providing direct assistance with jail overcrowding through the release of select inmates subject to verification of minute-by-minute activities via electronic means (balances jail overcrowding issues with safety concerns)

RFO #4 - "raise awareness of programs that help prevent crime..." Staff participates in several advisory groups including the Human Trafficking Task Force, the Domestic Violence Task Force, and the Public Safety Coordinating Council to developed training and awareness opportunities to help prevent crime.
Purchasing Strategy #2 - "Respond to unlawful conduct as efficiently as possible to protect the community, punish the offender, compensate the victims, and save tax dollars..." by:
-Collecting $68,000 in victim restitution
-Completion of 22,000 work hours at non-profit/city/County sites to help pay back the community
-Collecting $1,322,000 annually in supervision fees to reduce taxpayer costs for these programs
-Saving General Fund over $4,400,000 in FY 23/24 in direct jail costs through electronic monitoring and avoiding millions of dollars in potential jail costs through community supervision of 4,259 probationers
Special Consideration "promoting interagency partnership and collaborations". Program success requires close collaboration with the Court, State Attorney, Public Defender, Clerk of Court, Pretrial Services, Juvenile Justice system, Department of Corrections, Sheriff's Office, other local law enforcement, treatment providers, non-profit and for-profit businesses, victims, and citizens
Additional contributions:
Basic Needs
RFO #1 - "unite the community in supplying services that meet basic needs and move vulnerable populations toward self-sufficiency" through County Probation partnering with DUI Drug Court, Post Adjudication Drug Court, and Behavioral Health Court - programs that address specific problems of offenders through intensive probation supervision and counseling and are instrumental in reducing recidivism
RFO #3 - "... intervention regarding risky behaviors that include substance abuse...and violence" by arranging referrals to drug treatment, domestic violence programs, individual/group counseling, etc.
RFO #5 - "facilitate access to sources of income and promote self-sufficiency" through the initial avoidance of jail, giving all the opportunity to work and support their families
Good Government RFO #7 - "Ensure sound fiscal management of public funds" as alternatives to the high cost of incarceration. Electronic Monitoring saved the General Fund over $4,400,000 in FY 23/24 and County Probation avoids millions in potential jail costs through community supervision of 4,259 offenders

This Program is: **Not Mandated ( )** **Mandated: Federal ( ) State (X) Local ( )**

County Probation

III. Performance Objectives:

1	Monitor offenders to judicial and agency standards
2	Avoid 60,000 jail days by program participants
3	Process accurate/thorough/timely notification in cases of non-compliance
4	Achieve a successful termination/no additional incarceration rate equal to or higher than the Statewide average (58.7%)

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
Workload Indicators:					
# of files reviewed/#> standards	1	7024/7006	5,000/4,850	5,000/4,850	5,000/4,850
# of jail days avoided -- EM Program	2	77,901	60,000	60,000	60,000
# of violation documents/court testimony reviewed/#> standards	1,3	1759/1759	1,500/1,470	1,500/1,470	1,500/1,470
% of cases terminated w/no additional jail -- Probation	1,4	78%	59%	59%	59%
Effectiveness Indicators:					
At least 97% of cases reviewed are monitored according to Judicial and agency standards.	1	100%	97%	97%	97%
% of goal to avoid 60,000 jail days achieved	2	100%	95%	85%	85%
At least 98% of all violation affidavits/hearings are properly executed	1,3	100%	98%	98%	98%
At least 59% of program terminations are successful and/or result in no additional incarceration	1,4	100%	59%	59%	59%
Efficiency Indicators:					
Daily probation cost per probationer	1,3,4	$1.80	$3.30	$3.30	$3.30
Daily electronic monitoring program cost per offender	1-4	$10.26	$10.00	$12.00	$12.00
Daily jail cost per inmate	1-4	$74.35	$60.52	$74.35	$74.35

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		42.00	42.00	42.00	42.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund Subsidy		2,061,004	3,615,418	3,653,363	3,795,551
Charges For Services		1,402,805	905,000	955,000	955,000
	Total Program	3,463,809	4,520,418	4,608,363	4,750,551
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		3,463,809	4,520,418	4,608,363	4,750,551
	Total Program	3,463,809	4,520,418	4,608,363	4,750,551
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		2,625,575	3,164,109	3,328,318	3,461,351
Operating Expenses		834,971	1,353,042	1,276,778	1,285,933
Debt Service		3,263	3,267	3,267	3,267
	Total Program	3,463,809	4,520,418	4,608,363	4,750,551

County Pre-Trial Services

Program Number: 1717
Result Area: Safety
Division: Court Services
Section: N/A

I. Program Offer Description:

The Pretrial Services program was established to help reduce the overcrowding of the Polk County Jail system. The overall goal of this program is to allow defendants who meet specific legal criteria to be released from the Polk County Jail and allowed to reside in their communities throughout the pretrial and trial process. The ability of a defendant to be granted Pretrial Release is determined by a judge. Pretrial services interviews approximately 17,000 defendants a year and monitors approximately 5,900 defendants monthly for compliance. As long as the defendants comply with all court-ordered conditions, they will be allowed to remain on Pretrial Release until the final disposition of their case. The program also provides a defendant tracker to track and reschedules traffic, misdemeanor, and felony court dates for released defendants who fail to appear at their arraignment hearing.

II. Contribution to Result:

The Pretrial Services program contributes to Safety purchasing strategy #3 of prevention of incidence of crime, loss of life, fire damage, and improved resident perception of safety. The Pretrial Services program supervises, from the interview process to final disposition, all released defendants as well as those that are released and are mandated by court order to undergo evaluations, random urinalysis, psychological evaluations, house arrest, anger management classes, etc..
The Pretrial Services program also contributes to the Good Government purchasing strategy #7 of ensuring sound fiscal management of public funds. By interviewing approximately 17,000 defendants and monitors over 5,900 defendants in the Pretrial Release program on an annual basis, residents are able to avoid the cost of housing these defendants in the Polk County Jail at $74.35 per day.

FS. 939.185 Assessment of additional court costs and surcharges. (1)(a)The Board of County Commissioners may adopt by ordinance an additional court cost, not to exceed $65, to be imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, or adjudicated delinquent for, any felony, misdemeanor, delinquent act, or criminal traffic offense under the laws of this state. Such additional assessment shall be accounted for separately by the county in which the offense occurred and be used only in the county imposing this cost, to be allocated as follows:
1. 25% of the amount collected shall be allocated to fund innovations, as determined by the chief judge of the circuit, to supplement state funding for the elements of the state courts system identified in s. 29.004 and county funding for local requirements under s. 29.008(2)(a)2.

As a result, in FY 22/23 $151,496.10 was collected and allocated to the general fund to help offset the expense of pretrial services.

This Program is: **Not Mandated (X)** **Mandated: Federal ( ) State ( ) Local ( )**

III. Performance Objectives:

1 Maintain the efficiency and productivity as needed for the system to work from interview process to final disposition

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of defendants interviewed as determined by arrest	1	17,384	16,000	16,000	16,000
# of defendants placed on supervised release	1	4,193	4,000	4,000	4,000
# of communications received/validated with defendants	1	123,475	105,000	105,000	105,000
# of bond reduction hearings investigated	1	722	1,269	600	600
Effectiveness Indicators:					
# of defendants placed on Pre-Trial release	1	4,193	4,000	4,000	4,000
average # of days defendants on PTR	1	63	63	63	63
cost avoidance based on new releases @ $74.35 per night in PCJ	1	19,640,221	15,000,000	15,000,000	15,000,000

Significant Changes

There are no significant changes to this program.

County Pre-Trial Services

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		24.00	24.00	24.00	24.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund Subsidy		1,531,647	1,982,162	1,745,284	1,810,824
Charges For Services		0	143,157	143,923	143,923
	Total Program	1,531,647	2,125,319	1,889,207	1,954,747

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		1,531,647	2,125,319	1,889,207	1,954,747
	Total Program	1,531,647	2,125,319	1,889,207	1,954,747

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		1,431,357	1,654,497	1,614,971	1,678,828
Operating Expenses		99,164	470,822	274,236	275,919
Debt Service		1,126	0	0	0
	Total Program	1,531,647	2,125,319	1,889,207	1,954,747

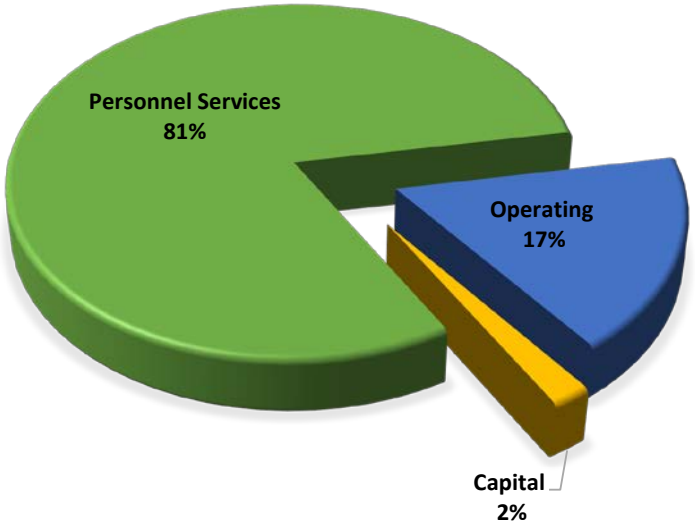
POLK COUNTY SHERIFF'S OFFICE
Summary of Adopted Budget
Fiscal Year 2024-2025

	FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	FY 2024-25 inc/(dec) over FY 2023-24	FY 2024-25 % inc/(dec) over FY 2023-24
LAW ENFORCEMENT				
Personnel Services before Indirect Costs	$129,125,298	$140,406,981	$11,281,683	8.74%
less Indirect Cost Allocation to other funds	(4,852,591)	(5,336,786)	(484,195)	9.98%
Personnel Services	124,272,707	135,070,195	10,797,488	8.69%
Operating	18,621,240	20,383,368	1,762,128	9.46%
Capital	5,467,220	4,524,556	(942,664)	(17.24%)
Total Law Enforcement Fund	**$148,361,167**	**$159,978,119**	**$11,616,952**	**7.83%**
DETENTION				
Personnel Services before Indirect Costs	$52,488,477	$54,879,912	$2,391,435	4.56%
plus Indirect Cost Allocation from Law Enforcement	4,532,585	4,968,382	435,797	9.61%
Personnel Services	57,021,062	59,848,294	2,827,232	4.96%
Operating	20,133,778	21,506,745	1,372,967	6.82%
Capital	479,340	524,869	45,529	9.50%
Total Detention Fund	**$77,634,180**	**$81,879,908**	**$4,245,728**	**5.47%**
COURT SECURITY				
Personnel Services before Indirect Costs	$7,217,994	$7,560,540	$342,546	4.75%
plus Indirect Cost Allocation from Law Enforcement	320,006	368,405	48,399	15.12%
Personnel Services	7,538,000	7,928,945	390,945	5.19%
Operating	2,068,998	2,167,912	98,914	4.78%
Capital	59,343	10,736	(48,607)	(81.91%)
Total Court Security Fund	**$9,666,341**	**$10,107,593**	**$441,252**	**4.56%**
SUBTOTAL				
Personnel Services	$188,831,768	$202,847,434	$14,015,666	7.42%
Operating	40,824,016	44,058,025	3,234,009	7.92%
Capital	6,005,903	5,060,161	(945,742)	(15.75%)
TOTAL GENERAL FUND ADOPTED BUDGET	**$235,661,687**	**$251,965,620**	**$16,303,933**	**6.92%**

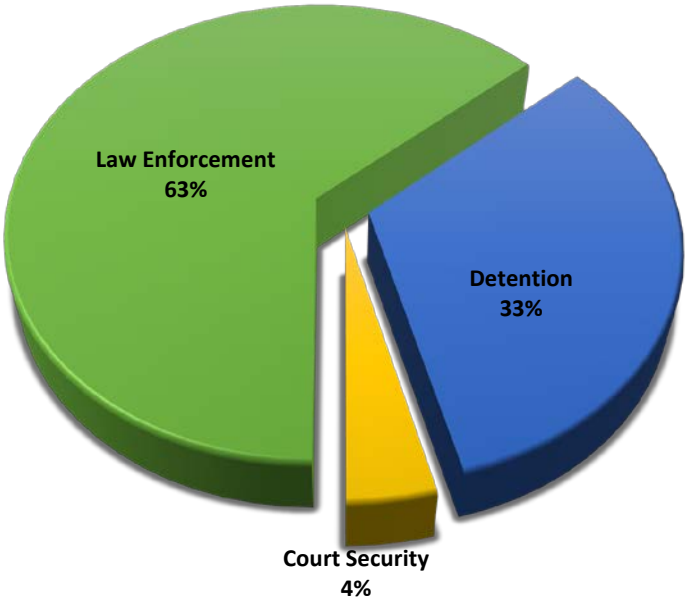
Notes:

This general fund budget request has been reduced by anticipated animal control revenues.

FY 2024-2025 ADOPTED BUDGET BY CATEGORY



FY2024-2025 ADOPTED BUDGET BY FUND



POLK COUNTY SHERIFF'S OFFICE
PROGRAM BUDGET SUMMARY
FISCAL YEAR 2024-2025

Page	Program	FT FTE'S	PT FTE'S	Funding Sources			
				General Fund BOCC	Other General Fund Revenue	Special (Restricted) Revenue Fund	FY25 Adopted Budget
1	Office of Legal Affairs	7.0	0.000	$1,070,904	$0	$0	$1,070,904
2	Strategic Planning Unit	1.1	0.000	111,027	0	0	111,027
3	Public Information Office	4.6	0.000	583,995	0	0	583,995
4	Crime Prevention	6.9	0.000	455,626	0	184,648	640,274
5	Office of Mental Health Services	2.0	0.000	134,869	0	118,423	253,292
6	Volunteer Services	3.4	0.625	374,632	0	5,850	380,482
7	Chaplaincy	0.0	0.000	17,680	0	0	17,680
8	Accreditation	6.7	0.625	620,063	0	0	620,063
9	Property & Evidence	11.2	2.500	1,052,682	0	0	1,052,682
10	Administrative Investigations	7.0	0.000	749,774	0	0	749,774
11	Decentralized Community Patrol	591.2	3.750	62,724,027	4,661,199	4,226	67,389,452
12	Canine	21.4	0.000	2,930,579	0	2,935	2,933,514
13	Forensic Investigations	19.8	0.000	2,334,440	0	0	2,334,440
14	Major Crimes/Special Victims	52.0	1.250	7,044,524	0	950	7,045,474
15	Sexual Offender/Predator Tracking	2.1	0.000	276,984	0	0	276,984
16	Identification	13.5	0.000	1,571,091	0	0	1,571,091
17	Strategic Investigation & Analysis Section	49.8	0.000	6,182,718	0	7,900	6,190,618
18	Internet Crimes	8.3	0.625	994,488	0	0	994,488
19	Narcotics Investigations	32.2	1.875	4,722,809	0	488,560	5,211,369
20	Technical Services	3.1	0.625	645,343	0	0	645,343
21	Safe Schools	111.8	0.000	3,100,601	10,878,994	205,100	14,184,695
22	Child Safety/School Crossing	3.7	49.736	2,271,884	0	0	2,271,884
23	Extra Duty Employment	1.1	0.000	11,453	62,622	0	74,075
24	Traffic	24.7	0.625	3,112,967	0	10,743	3,123,710
25	Agricultural Crimes	12.2	1.250	1,628,938	0	5,000	1,633,938
26	Aviation	10.0	0.000	2,406,673	0	0	2,406,673
27	Marine/Underwater Search/Recovery	2.2	0.000	336,843	0	0	336,843
28	Animal Control	56.7	6.250	4,953,443	500,000	60,000	5,513,443
29	Environmental	4.4	0.000	241,554	0	391,824	633,378
30	Emergency Communications Center	168.9	0.625	12,999,773	2,435,949	0	15,435,722
31	Emergency Operations Group	0.0	0.000	382,675	0	0	382,675
32	Honor Guard	0.0	0.000	63,260	0	0	63,260
33	Fiscal Services	16.3	0.500	1,908,084	0	0	1,908,084
34	Records	22.3	3.125	1,544,665	0	0	1,544,665
35	Warrants Administration	28.9	0.625	2,576,261	277,960	0	2,854,221
36	Information Technology	26.5	1.250	9,019,850	119,835	0	9,139,685
37	Facility Services	1.1	2.500	1,636,192	2,960	310	1,639,462
38	Purchasing	4.3	0.000	362,530	0	0	362,530
39	Document Services	0.0	0.000	220,410	58	0	220,468
40	Fleet	18.4	3.125	14,383,895	244,815	0	14,628,710
41	Central Supply	6.5	1.250	3,256,011	69,763	0	3,325,774
42	Benefits Administration/Member Records	4.7	0.000	2,108,488	0	0	2,108,488
43	Employment Services	17.5	2.500	2,426,967	30,567	12,000	2,469,534
44	Organizational Development	3.4	0.625	352,150	0	0	352,150
45	Academy and Member Development	20.2	2.375	2,613,103	748,085	236,300	3,597,488
46	Customer Service	10.5	0.000	840,350	0	0	840,350
47	Detention Security	353.2	0.000	39,189,992	90,800	589,393	39,870,185
48	Inmate Medical	0.0	0.000	13,693,556	0	0	13,693,556
49	Inmate Intake/Records & Classifications	88.2	0.000	8,815,796	0	0	8,815,796
50	Transportation	7.2	0.000	2,482,522	0	0	2,482,522
51	Food Service	26.8	0.000	5,260,509	0	4,200	5,264,709
52	Inmate Work Program	4.2	0.000	317,915	275,000	0	592,915
53	Service of Process	34.0	3.750	3,088,539	0	0	3,088,539
54	Court Security	59.8	0.000	9,759,516	0	0	9,759,516
55	Trusts	0.0	0.000	0	0	865,000	865,000
	TOTALS	**1993**	**91.986**	**$251,965,620**	**$20,398,607**	**$3,193,362**	**$275,557,589**

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Office of Legal Affairs (114000)

Core Services: Provide legal services and advice to Polk County Sheriff's Office members to support and enhance the Sheriff's Office mission to enforce the law and prevent, solve, displace and control crime.

II. Mission/Key Objectives:

Mission: To maximize citizen safety and protection by providing legal services and advice to the Sheriff and all Sheriff's Office members; deny criminals profits from their crimes, and enhance the ability of the Sheriff's Office to prevent, solve, and control crime through forfeiture of criminal assets.

Key Objectives:

1. Initiate and litigate required enforcement actions on forfeitures.
2. Defend Sheriff's Office civil claims and lawsuits.
3. Provide training to enhance members' knowledge, improve enforcement, and reduce liability.
4. Review, create and modify service contracts and other documents for legal sufficiency.
5. Work on special projects and propose new legislation as needed.
6. Process public records request for pending litigation.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of civil legal claims processed/ litigated/settled (liaison capacity)	2	34/14	39/30	59/22	65/17
# of assists with civil discovery/coordinating witnesses	2	18/14	30/25	57/71	52/36
# of requests from agency members for legal opinion/memo	1,2,3	1,383	1,320	1,345	1,300
# of legal bulletins provided to sworn/certified personnel	1,2,3	14	12	12	8
# of public records request processed	6	149	160	150	145
# of special projects/ordinances	5	2	2	4	3
# of contracts created or entered/closed *	4	52/41	53/40	114/30	80/56
# of contracts reviewed and modified for legal sufficiency	4	552	480	430	454
# of animal cruelty cases filed/closed	1	1/7	1/5	4/5	15/15
# of new forfeiture cases successfully closed (see notes 1 & 3)	1	14	28	33	20
# of forfeitures submitted/processed (see notes 1 & 2)	1	27/27	29/29	15/15	10/10
# of forfeiture pleadings filed.	1	457	460	275	200
# of miscellaneous pleadings filed	2	1246	950	1,794	2000
Outcome: Effectiveness Indicators:					
Forfeiture recoveries (local awarded) (see note 1)	1,3	$85,753	$553,188	$370,686	$80,000
Additional non-federal forfeiture currency recoveries for HIDTA Task Force (excluding PCSO's portion) (see notes 1 & 3)	1,3	$0	$12,000	$136,758	$15,000
E-filings	1,2,5	681	650	1,162	1,300
Closed animal cases currency collected	1	$0	$0	$0	$0
% of sworn/certified members receiving training	3	100%	100%	100%	100%

IV. Resources:	Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:				
Full-time	7.0	7.0	7.0	7.0
Part-time FTE's	0.000	0.000	0.000	0.000
Funding Source:				
General Fund BoCC	$830,248	$950,766	$1,058,151	$1,070,904
Other GF Revenue	$0	$0	$0	$0
Special Revenue Fund	$0	$0	$0	$0
Total Program costs	$830,248	$950,766	$1,058,151	$1,070,904

Notes:

1) Typically, cases often take over a year to litigate and overlap fiscal years.

2) Mulberry, Auburndale, Ft. Meade, Frostproof, Dundee, Eagle Lake, and Polk City cases are included.

3) Due to the COVID pandemic, there have been large court delays: backlog could be in excess of two years, with civil cases being less of a priority than criminal cases.

* Numerous five year contract renewals in FY2024.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Strategic Planning Unit (113000)

Core Services: Support the agency's mission by serving as its nexus for long-range planning and strategy development.

II. Mission/Key Objectives:

1. Enhance cost-effective allocation of taxpayer dollars through strategic and operation-specific planning and research.
2. Maximize public safety by analyzing, processing, and providing information for agency members.
3. Maximize taxpayer dollars through examination of funding sources and alternatives for operations/equipment.
4. Enhance public safety by researching and promoting multi-agency relationships, public/private partnerships, regional approaches, and other multi-jurisdictional activities.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Review/evaluate benchmarks, standards, and trends for the agency	1,2,3	Ongoing	Ongoing	Ongoing	Ongoing
# of development reviews completed	1,3	2	2	2	2
# of citizen contact surveys conducted	4	1,524	1,524	1,524	1,524
Explore funding options to augment traditional funding sources to meet strategic planning goals and objectives for operations and capital improvements.	1,3	Ongoing	Ongoing	Ongoing	Ongoing
Coordinate agency strategic plan and capital needs program with the BoCC's strategic plan and capital improvements program to maintain preferred level of services in a planned and predictable manner.	1,2,3	Ongoing	Ongoing	Ongoing	Ongoing
Promote multi-agency and regional approaches and relationships to maximize the protection and quality of life of Polk County citizens.	1,2,3,4	Ongoing	Ongoing	Ongoing	Ongoing
Outcome: Effectiveness Indicators:					
Special revenue funds spent for agency	3	**$1.5M**	**$2.9M**	**$3.7M**	**$3.2M**
# of meetings attended to support multi-agency partnerships.	1,2,3,4	11	10	10	10
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		1.1	1.1	1.1	1.1
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$109,042	$80,834	$132,342	$111,027
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$109,042	$80,834	$132,342	$111,027

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Public Information Office (110100)

Core Services: Provide public safety and critical incident information to the citizens of Polk County via the news media 24 hours per day/365 days per year.

II. Mission/Key Objectives:

1. Meet the ever growing demand for Sheriff's Office related information by the news media and the public.
2. Maintain a positive and productive communication link to ensure quality distribution of information to the public.
3. Enhance the Polk County Sheriff's Office mission to prevent, displace, solve crime, and enforce the law.
4. Provide information to the public through mediums that are professionally produced.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of Crime Stoppers bulletins	1,2,3,4	213	202	180	200
# of news releases*	1,2,3,4	283	300	278	275
# of contacts with the media**	1,2,3	3,450	3,210	2,506	3,200
# of Facebook posts	1,2,3,4	603	646	753	700
# of Facebook total likes	1,2,3,4	389,429	440,997	488,893	480,000
# of news articles published & clipped	3	3,836	3,302	3,203	3,200
# of photos taken & uploaded	3	12,859	11,369	12,887	12,000
# of internal newsletters sent	3	23,148	23,256	23,250	23,200
# of external newsletters sent	2,3,4	194,700	208,314	215,140	215,000
Outcome: Effectiveness Indicators:					
Total Social Media Engagements/Impressions***	1,2,3,4	27,047,828	56,362,960	61,999,256	62,000,000
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		4.6	4.6	4.6	4.6
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$481,552	$513,513	$594,726	$583,995
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$481,552	$513,513	$594,726	$583,995

* The number of formal news releases is declining as social media use increases.

** One PIO vacancy in FY23-24 reflects in fewer contacts.

*** Beginning FY 2023, this indicator is changing to "Total Social Media Engagements/Impressions" to better reflect the effectiveness indicator across social media platforms. These include Facebook, Instagram, TikTok, Twitter, YouTube, and NextDoor. The previous indicator reflected by FY 2022 data was "Total Facebook Reach."

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Crime Prevention (110700 & 816500)

Core Services: Educate children, senior citizens and all community members to prevent their victimization from crimes of violence, predators and theft. Empower all Polk County residents to reduce their fear of crime and be proactive in the prevention of crimes.

II. Mission/Key Objectives:

1. To educate children in safety techniques such as “Stranger Danger”, “Gun Safety”, “Deputies Are Your Friends”, “9-1-1 Emergency”, “Drug Awareness”, “McGruff the Crime Dog”, “PC the Patrol Car”, “Bicycle Safety”, and "Buckling up in the Vehicle".

2. To educate adults in safety techniques: such as “Neighborhood Watch”, “Home Security”, “Operation Identification”, “Reporting Suspicious Activity”, “Personal Safety”, “Internet Safety/Preventing Child Exploitation”, “Methamphetamine and Clandestine Labs", "Identity Theft", "Prevent Auto Theft", "Crime Prevention Static Displays", "Mail Theft", "Child Safety Seat Installations", and "Women's Self-Defense".

3. To educate senior residents in safety techniques such as “Citizen’s Assisted Patrol (CAP)”, “Senior vs. Crime Project”, “Neighborhood Watch”, “Home Security", "Operation Identification” ,“Reporting Suspicious Activity”, “Personal Safety”, “Homeland Security", "Identity Theft", "Vial of Life", "Frauds and Scams", "Telephone Notification System (First Call)", and "Project Safe and Sound".

4. To educate business professionals in safety techniques such as: “Robbery Prevention”, “Business Watch”, “Security Survey” and “Crime Prevention Through Environmental Design (CPTED)”.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Crime prevention program presentations	1,2,3,4	982	991	990	1,000
# of Citizens reached through presentations *	1,2,3,4	90,774	77,721	98,000	100,000
# of Alert Polk Messages**	1,2,3,4	720,240	1,083,417	1,100,000	1,000,000
Outcome: Effectiveness Indicators:					
Customer Surveys that indicate a satisfaction rating with services provided.	1,2,3,4	99%	98%	98%	98%
Outcome: Efficiency or unit-cost ratio:					
Cost per attendee	1,2,3,4	$5.78	$6.24	$6.17	$6.40
IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		6.9	6.9	6.9	6.9
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$335,453	$297,424	$420,038	$455,626
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$185,967	$187,395	$184,300	$184,648
Total Program costs		$521,420	$484,818	$604,338	$640,274

* Crime Prevention program attendance can fluctuate depending on the type. Some programs include large number of student attendees. Projected actual indicates a recovery from the lower FY 22-23 total.

** There is some volatility to these numbers based on crime trends and how large the area (neighborhood) is that receives the alert.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Office of Mental Health Services (115000)

Core Services: Assess, initiate, coordinate, and maintain agency mental health-related processes to ensure best practices. Foster and maintain productive collaborations with external behavioral health stakeholders.

II. Mission/Key Objectives:

Mission: To ensure Polk County citizens who have mental-health related needs receive the highest level of care in every interaction with the agency, including, but not limited to, law enforcement calls for service, while incarcerated in our jails, in our schools, and in our community. The initial performance outcomes are expected to be more qualitative, than quantitative, in nature.

Key Objectives:

1. Identify agency mental health-related processes.
2. Research and implement best practices.
3. Build strong partnerships with other stakeholders.
4. Identify inter-organizational collaborations and processes that could benefit mental health-related stakeholders in Polk County.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Active involvement with Polk Vision Behavioral Health Team	2,3,4	N/A	Active*	Active*	Active*
Coordination of new partnership with Heartland for Children	2,3,4	N/A	Completed**	Ongoing***	Ongoing***
Expansion of current Community Mobile Support Team partnership	1,3,4	N/A	Ongoing****	Ongoing****	Ongoing****
Facilitate expansion of behavioral health-related programming in Polk County Jails	1,2,3,4	N/A	Completed^	In Progress^^	In Progress^^
Enhancement of agency threat assessment and management processes	1,2,3,4	N/A	In Progress^^^	In Progress^^^	Ongoing^^^^
Facilitate offering of resources to community members with mental health needs who have intersected with the criminal justice system	1,3,4	N/A	Completed°	Ongoing***	Ongoing***
Outcome: Effectiveness Indicators:					
Bridged gaps between Polk County behavioral health processes (silo reduction)	1,2,3,4	N/A	Continual Assessment	Continual Assessment	Continual Assessment
Implemented and/or increased data exchange between key stakeholders, as necessary	1,2,3,4	N/A	Continual Assessment	Continual Assessment	Continual Assessment
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time*****		0.0	0.0	1.0	2.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$0	$90,620	$94,212	$134,869
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$78,631	$79,968	$118,423
Total Program costs		$0	$169,251	$174,180	$253,292

Notes:

* Attending regular meetings. Co-chairing subcommittee.

** MOU Completed

*** Continued coordination in accordance with current practice.

**** Continued coordination in accordance with the MOU. Expanding with additional police department & mental health professional responsibility. Ultimately, the goal of all police departments in Polk County.

***** (1) Mental Health Coordinator position added in FY2023.

^ The STARR Program began operations in October 2023, improving and expanding behavioral health services in the jail.

^^ Expansion of STARR Program expected in FY23-24 and FY24-25.

^^^ Researching and determining best practices.

^^^^ Continue best practices as implemented.

° Devised a system for the Mental Health Coordinator to determine if subjects are in jail and can be connected to services.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Volunteer Services (110250)

Core Services: Recruit, reward and retain quality volunteers to augment and supplement Law Enforcement, Detention, and support personnel in fulfilling the Polk County Sheriff's Office mission of fighting, reducing, displacing, suppressing and preventing crime.

II. Mission/Key Objectives:

1. To recruit Polk residents, 18 years and older, to become volunteers assisting with crime fighting efforts both internally and externally.
2. To train and retain adult volunteers to work in support of current positions, functions and missions to enhance agency productivity and effectiveness.
3. To train and retain adult volunteers to realize cost savings for the benefits of Polk County's taxpayers.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of volunteers trained	2	234	354	350	300
# of civilian hours donated in law enforcement and detention	1,2,3	126,945	145,920	147,300	137,500
Outcome: Efficiency or unit-cost ratio:					
Cost savings from civilian hours donated in excess of related general fund program costs*	1,2,3	$3,513,838	$4,291,507	$4,332,093	$4,043,875
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		2.3	2.3	3.4	3.4
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$257,312	$292,979	$378,825	$374,632
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$5,850	$5,850
Total Program costs		$257,312	$292,979	$384,675	$380,482

* Value of volunteer hour in Florida obtained from IndependentSector.org at the time of publication.
Latest rate published was $29.41 as of 2/01/2024. (FY 21-22 hrs were retroactively corrected and valued at original rate of $27.68.)

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Chaplaincy Program (110600)

Core Services: Provide on-call pastoral services to agency personnel, their families, and victimized citizens; provide grief counseling, spiritual guidance, and human crisis intervention to members and the public.

II. Mission/Key Objectives:

1. To assist agency members and their families in dealing with stressful situations; provide pastoral care, spiritual guidance and counseling to members and their families, as Requested.
2. To assist the public by providing pastoral care, spiritual guidance, counseling, consultation and other forms of human crisis intervention to crime victims and their families, victims of traumatic events and circumstances, and other members of the public with whom chaplains come into contact as a result of their Sheriff's Office related volunteer duties.
3. Decrease employee absenteeism resulting from stressful situations; improve member morale and job satisfaction.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of consultation/counseling sessions	1,2,3	234	344	357	300
# of ceremonies and events attended	1,2,3	308	204	197	200
# of donated hours	1,2	1,859	2,070	2,077	2,000
# of hospital visits	1,2,3	27	39	36	35
# of death notifications *	1,2,3	62	28	24	30
Outcome: Efficiency or unit-cost ratio:					
Value of hours donated **	1,2,3	$51,457	$60,879	$61,085	$58,820
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		0.0	0.0	0.0	0.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$16,292	$14,049	$16,180	$17,680
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$16,292	$14,049	$16,180	$17,680

* "Trauma/death notifications" have been changed to "death notifications" effective FY2023. Trauma notifications are now included in "consultation/counselling" as "crisis care responses."

** Value of volunteer hour in Florida obtained from IndependentSector.org at the time of publication. The most recent published rate of $29.41 was used.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Accreditation Unit (112300)

Core Services: Maximize citizen safety and protection by assuring nationally recognized professional accreditation standards are achieved through compliance with the written directives and the delivery of day-to-day law enforcement and detention services to the citizens. Accreditation is an effective tool by which the Polk County Sheriff's Office can achieve organizational excellence, thereby reducing potential liability.

II. Mission/Key Objectives:

1. Achieve and maintain law enforcement, jail, jail medical, purchasing, academy and telecommunications accreditation processes to ensure nationally accepted policies and practices are in place and that accountability to the citizens of Polk County is continued.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
# accreditation assessments conducted *	1	1	1	2	1
# accreditation files maintained	1	1,340	1,338	1,338	1,338
# written directives processed *	1	365	294	332	320
# forms/publiciations processed *	1	482	166	400	400
# of responses to policy and procedural information requests	1	452	367	260	300
# staff inspections completed *	1	5	2	3	3
# of internal audits conducted	1	32	32	32	32
# agency lesson plans reviewed	1	15	10	20	20
Outcome: Effectiveness Indicators:					
% policy and procedural requests processed	1	100%	100%	100%	100%
# of agency accreditation programs	1	10	10	10	10
# of agency accreditation programs successfully maintained	1	10	10	10	10
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		6.7	6.7	6.7	6.7
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$458,973	$495,475	$566,869	$620,063
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$458,973	$495,475	$566,869	$620,063

* Cyclical in nature.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Property & Evidence (112400)

Core Services: Enhance prosecution through accurate accountability, custody, and control of all property/evidence submitted by agency members and other local, state and federal law enforcement agencies.

II. Mission/Key Objectives:

1. Maximize citizen safety and protection by ensuring that evidence is properly stored and available for trial and/or laboratory analysis as necessary.

III. Measures:	Key Obj Num	Actual CY* 2022	Actual CY* 2023	Projected Actual CY* 2024	Adopted Budget CY* 2025
Public Service Levels:					
# of pieces of evidence received	1	53,085	52,431	52,333	52,431
# of pieces of evidence delivered to the State laboratory for analysis	1	2,224	1,810	2,280	1,688
# of pieces of evidence stored	1	436,966	456,419	426,518	437,083
Outcome: Effectiveness Indicators:					
Annual % of change in evidence inventory **	1	2.4%	4.45%	-6.55%	0.00%
Outcome: Efficiency or unit-cost ratio:					
Evidence accountability based on audit and inspection	1	100%	100%	100%	100%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		11.2	11.2	11.2	11.2
Part-time FTE's		2.500	2.500	2.500	2.500
Funding Sources:					
General Fund BoCC		$792,511	$841,082	$1,025,929	$1,052,682
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$792,511	$841,082	$1,025,929	$1,052,682

* Due to software conversion, measurement data only available on a calendar year basis.

** Requested budget is percentage change from prior year budget .

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Administrative Investigations (112100)

Core Services: Maintain and protect the integrity of the Polk County Sheriff's Office by providing a system to review and investigate all complaints and allegations against the agency and its members. Establish and maintain the confidence of the citizens of Polk County and protect the public from unprofessional conduct by Sheriff's Office members. Protect the integrity of the agency and rights of agency members, as a part of the agency's legal and ethical responsibility to its members and the citizens of Polk County.

II. Mission/Key Objectives:

1. Conduct fair and unbiased administrative investigations of alleged employee misconduct.
2. Review all protective action reports by detention deputies and law enforcement deputies, ensuring compliance with the agency General Orders and Florida State Statutes.
3. Conduct administrative investigations of all in-custody deaths, escapes and deputy involved use of deadly protective action.

III. Measures:	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:				
# of administrative investigations	**19**	26	21	**22**
# of administrative inquiries	**33**	30	33	**32**
# of law enforcement protective actions reviewed	**179**	179	176	**178**
# of detention protective actions reviewed	**399**	355	372	**375**
# of calls received from citizens	**754**	749	750	**751**
Outcome: Effectiveness Indicators:				
% of administrative investigations completed	**100%**	**100%**	**100%**	**100%**
% of complaint referrals completed	**100%**	**100%**	**100%**	**100%**
IV. Resources:	**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:				
Full-time	7.0	7.0	7.0	7.0
Part-time FTE's	0.000	0.000	0.000	0.000
Funding Sources:				
General Fund BoCC	$516,488	$563,026	$733,923	$749,774
Other GF Revenue	$0	$0	$0	$0
Special Revenue Fund	$0	$0	$0	$0
Total Program costs	$516,488	$563,026	$733,923	$749,774

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Decentralized Community Patrol (East and West Divisions) (216100 & 218100)

Core Services: Protect lives, property, and rights of all citizens, maintain public peace and order, resolve conflicts, promote community confidence through effective response to all calls for assistance through proactive and innovative policing strategies in order to prevent, control, and suppress crime in partnership with the community. Provide effective and timely follow-up of property and persons crimes (felony and misdemeanor) that do not fall within the responsibility of the Criminal Investigations Division.

II. Mission/Key Objectives:

1. Use Proactive Community Attack on Problems (PROCAP) as a tool to prevent, control, and suppress crime.
2. Investigate all incidents of reported crime with the goal of exceeding the average Federal UCR Crime Clearance Rate.
3. Enforce compliance with state law by arresting those responsible for committing felony and misdemeanor crimes.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of UCR Part I Crimes	1,2	5,006	5,380	5,000	4,800
# of UCR Part I Crimes cleared (property)	1,2	883	1,142	1,059	1,051
# of UCR Part I Crimes cleared (general felony violent)	1,2	1,019	1,175	1,121	1,088
# of self-initiated activities	1	117,460	95,121	119,216	119,216
# of calls for service	1	151,630	153,922	137,172	137,172
Total call activity for LE contracted cities	1	47,218	46,820	45,812	45,812
# of misdemeanor arrests made	3	7,487	7,782	8,000	8,000
# of felony arrests made	3	6,893	6,857	6,272	6,272
Outcome: Effectiveness Indicators:					
Inc/(Dec) of UCR Part 1 Number of Crimes (+/-)	1,2	-639	374	-380	-200
Crime Rate (% of unincorporated population)	1,2	1.02%	1.06%	1.05%	1.05%
% of Part 1 non-violent crimes cleared (nat'l avg 17.2%) *	1,2	24.00%	28.91%	29.00%	30.00%
% of Part 1 general felony violent crimes cleared (nat'l avg 45.5%) *	1,2	76.70%	82.17%	83.00%	84.00%
% change in misdemeanor arrests made	3	12.50%	3.94%	2.80%	0.00%
% change in felony arrests made	3	7.80%	-0.52%	-8.53%	0.00%
Outcome: Efficiency Indicators:					
$ saved utilizing reserve deputies vs. entry level Deputy Sheriffs	1	$429,066	$477,064	$531,272	$598,284
$ reimbursed for investigative costs	1,2	$764,537	$764,751	$659,844	$700,000
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time **		512.2	537.6	559.2	591.2
Part-time FTE's		3.750	3.750	3.750	3.750
Funding Sources:					
General Fund BoCC		$39,449,951	$42,085,776	$56,815,628	$62,724,027
Other GF Revenue (City Contracts)		$4,581,430	$4,354,368	$4,435,847	$4,661,199
Special Revenue Fund		$3,044	$3,986	$4,127	$4,226
Total Program Costs		$44,034,426	$46,444,130	$61,255,602	$67,389,452

* National average figures are 2019 clearance rates per www.fbi.gov., most recent year of available data based on Summary Reporting System.

** (25) new Deputy Sheriff positions, and (5) civilian positions for the new Ridge district are being added in FY2025. (1) Sergeant position and (1) Deputy Sheriff (Eagle Lake) positions were added during FY2024.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Canine Unit (216900)

Core Services: Maximize public safety by providing a canine unit (24 hours a day/365 days a year) to track, locate and apprehend law violators, to search for and locate missing/endangered children and adults, and support Homeland Security efforts by aiding in the detection of explosive devices and other hazardous materials. Canine teams also search and locate illegal narcotics.

II. Mission/ Key Objectives:

Mission: To maximize the public's safety by locating and apprehending law violators, locating missing/endangered children and adults, and locating evidence and contraband.

Key Objectives:

1. Respond to all requests for canine.
2. Respond to all requests for public education/demonstrations.
3. Respond to all requests for canine by outside agencies.
4. Maintain the highest level of performance for a canine team through training and proficiency testing.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of calls responded to for canine support, internal	1,2,4	2,605	2,724	3,112	3,200
# of calls responded to for canine support, external	1,2,4	242	226	238	250
# of canine demonstrations	2	99	106	106	115
# of narcotic finds	1,2,3,4	132	88	119	150
# of canine arrests without use of force	1,3,4	404	458	454	450
# of canine arrests with use of force	1,3,4	34	32	31	30
# of calls responded to for canine support- deployed, not used	1,2,3,4	10,028	11,300	12,650	14,000
Outcome: Effectiveness Indicators:					
Canine arrests without use of force at 80% or above	1,3,4	92%	93%	94%	94%
Outcome: Efficiency or unit-cost ratio:					
Cost per annual proficiency certifications	4	$100	$140	$140	$140
Operating & capital cost per K-9 team	1,2,3,4	$2,088	$1,233	$1,406	$1,626
Cost of canine program per deployment	1,2,3,4	$803	$798	$814	$823
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		21.5	21.5	21.4	21.4
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$2,346,922	$2,436,257	$2,809,030	$2,930,579
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$20,000	$1,840	$3,500	$2,935
Total Program costs		$2,366,922	$2,438,097	$2,812,530	$2,933,514

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Forensic Investigations (231100)

Core Services: Provide on scene evidence gathering for both Polk County Sheriff's Office and local police departments to include photographing crime scenes, collecting and preserving evidence, developing fingerprints and testifying in court.

II. Mission/Key Objectives:

1. Enhance public safety through the collection, preservation, and processing of evidence at Polk County Sheriff's Office crime scenes and other agencies' crime scenes.
2. Provide public service tours/demonstrations.
3. Provide ride-along opportunities to students, Polk County Sheriff's Office employees, and members of the public who are interested in becoming a Forensics Investigator.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of crime scene responses	1	1,732	1,511	1,356	1,400
# of public service tours/demonstrations*	2	17	39	52	55
# of ride-alongs	3	29	30	32	34
# of other evidence cases processed-not collected by FI**	1	188	179	140	150
Outcome: Efficiency or unit-cost ratio:					
Average cost per crime scene investigation	1	**$612**	**$815**	$1,115	$1,134
Percentage of time on crime scene investigations	1	**64%**	**69%**	**68%**	**68%**
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		19.8	19.8	19.8	19.8
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$1,656,361	$1,784,948	$2,224,220	$2,334,440
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,656,361	$1,784,948	$2,224,220	$2,334,440

* Increases due to expiration of COVID restrictions.

** Decline due to no backlog.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Major Crimes/Special Victims (231200 & 231400)

Core Services: To provide public safety services through the specialized investigation of criminal offenses relating to violent crimes including: homicide, robbery, sexual battery, kidnapping, child abuse and other crimes relating to missing persons, and elderly abuse. To provide support and comprehensive advocacy to victims of crime 24/7, including crisis counseling, 911 emergency cellular service and criminal justice assistance. In addition, members of the Child Protection Referral Unit work with the Department of Children and Family Services to ensure the safety of children through joint investigations related to reports of abuse and neglect.

II. Mission/Key Objectives:

1. Conduct specialized follow-up investigations.
2. Identify persons involved in criminal activity and make arrests when appropriate.
3. Provide public safety services through the investigation of criminal activity after it has occurred to prevent future similar events. Vigorous investigation of crimes is essential to our overall crime reduction strategy.
4. Provide criminal justice support and general advocacy to victims of crimes.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of specialized investigations conducted	1	3,696	4,120	4,400	4,400
# of services provided to victims of crime *	4	5,122	4,051	4,800	4,800
# of child abuse, neglect or abandonment cases jointly investigated by Child Protection Referral Unit and the Department of Children and Family Investigators	1	8,028	6,956	8,000	8,000
Outcome: Effectiveness Indicators:					
According to National Standards/UCR:					
% of cases cleared in homicide (national avg 61.4%) **	1,2,3	**100%**	100%	100%	100%
% of cases cleared in robbery (national avg 30.5%) **	1,2,3	**70%**	51%	50%	50%
% of cases cleared in adult sex crimes (rape) (national avg 32.9%) **	1,2,3	**59%**	60%	55%	55%
# of violent crime victims served to target number	4	**5122/3700**	2891/3700	3700/3700	3700/3700
# of violent crime victims served to target # = % achieved	4	**138%**	78%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Program cost per case/investigation	1,2,3	**$472**	**$507**	**$533**	**$568**

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		52.0	52.0	52.0	52.0
Part-time FTE's		1.250	1.250	1.250	1.250
Funding Sources:					
General Fund BoCC		$5,532,723	$5,618,033	$6,613,543	$7,044,524
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$950	$950
Total Program costs		$5,532,723	$5,618,033	$6,614,493	$7,045,474

* Includes mailed and phone contacts for service.

** National average figures are 2019 clearance rates per www.fbi.gov., most recent year of available data based on Summary Reporting System.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Sexual Offender/Predator Tracking (231500)

Core Services: Increase the safety of Polk County's citizens and reduce the number of sexual assaults by tracking sexual offenders/predators, to verify their addresses and to ensure they are complying with registration requirements, applicable laws, and court-ordered sanctions. To locate and arrest those individuals who have absconded, or otherwise failed to register or update their information with FDLE or the Sheriff's Office.

II. Mission/Key Objectives:

To reduce sexual assault by tracking the whereabouts of all sexual offenders and sexual predators living in Polk County by:

1. Verifying addresses of known sexual offenders/predators on a routine basis.
2. Partnering with Parole and Probation to ensure that offenders/predators are in compliance with laws and court ordered sanctions.
3. Accomplishing the sharing of intelligence with other agencies and members of the Sheriff's Office.
4. Providing community outreach and awareness programs.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Arrest sexual offenders/predators for violations that result in criminal prosecutions	1,2,3	180	161	216	216
Community outreach, education and awareness programs delivered	4	19	15	10	10
Sexual Predators/Offenders verified	1,2	1,353	1,389	1,389	1,410
Sexual Predators/Offenders monitored	1,2	1,374	1,410	1,410	1,410
Outcome: Effectiveness Indicators:					
% of goal achieved, i.e., actual numbers of arrests resulting in prosecution / target numbers = % of achievement	1,2,3	100%	100%	100%	100%
# of offenders verified compared to number of offenders absconded	1,2	1353/21	1410/21	1389/21	1410/10
Verification success rate	1,2	98%	99%	99%	99.0%
% of goal achieved, i.e., actual numbers of programs delivered / target numbers = % of achievement	4	190%	150%	100%	100%

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		2.1	2.1	2.1	2.1
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$229,379	$251,352	$271,047	$276,984
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$229,379	$251,352	$271,047	$276,984

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Identification Section (231300)

Core Services: Provide scientific examinations and fingerprint database technology to identify fingerprints found at crime scenes. Ensure that all fingerprints of individuals arrested are entered in the fingerprint database to identify arrestees and those with outstanding warrants or those providing false identity information at time of arrest. To increase AFIS/AFIX submissions and positive identifications. To provide expert testimony in court.

II. Mission/Key Objectives:

1. Provide quality examination and evaluation of fingerprints received.
2. Complete all of the requests for evidence processing.
3. Ensure that all fingerprints are entered into the fingerprint database.
4. Identify all arrestees with outstanding warrants and/or providing false information at time of arrest.
5. Increase the number of AFIS/AFIX submissions and identifications.
6. Testify in court 100% of the time.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of comparisons conducted *	1	122,623	174,032	165,612	182,173
Total cards processed **	3	16,928	51,128	69,976	76,974
Total AKAs X 10	4	27,040	20,340	23,360	25,696
New arrestee cards filed ***	4	33	0	0	0
CJ net e-mail transactions	4	50,702	48,428	52,848	58,133
# of AFIS/AFIX submissions/identifications from book-in prints	5	2,596	2852	2564	2820
# of requests for court testimony/complied with	6	345/345	369/369	308/308	339/339
Outcome: Effectiveness Indicators:					
% of fingerprints examined and identified w/FDLE	1	85%	84%	75%	83%
% of evidence submitted that is processed	2	100%	100%	100%	100%
% of applicable fingerprints entered in database(s)	3	100%	100%	100%	100%
% of false information/previous arrest identifications	4	10%	10%	12%	13%
% of AFIS/AFIX identifications from crime scene prints submitted	5	38%	25%	16%	18%
Outcome: Efficiency or unit-cost ratio:					
Cost per print examined	1-5	$5.68	$5.08	$6.04	$5.91

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		13.5	13.5	13.5	13.5
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$1,138,173	$1,234,160	$1,459,940	$1,571,091
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,138,173	$1,234,160	$1,459,940	$1,571,091

* The quantity of latent print examinations increased by 201 cases, directly impacting the # of comparisons

** Return to focusing on the reduction of the existing multi-year backlog and Soma transition for card processing backlog.

*** Update in technology eliminated incoming card processing.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Strategic Investigation and Analysis Section (232100)

Core Services: Collect, store, analyze, and disseminate intelligence information related to criminal violations, subversive groups, terrorism, and Homeland Security to maximize the public's safety and enhance the quality of life. Conduct proactive investigations as required. Collect, store, and analyze crime data. Efficiently disseminate crime data analysis and projections to organizational components in support of crime prevention efforts.

II. Mission/Key Objectives:

1. Utilize tactical and strategic intelligence to prevent crime and reduce the effects of crimes.
2. Provide crime data analyses to the agency's law enforcement components in support of their crime prevention efforts.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Intelligence investigations assigned or initiated	1	586	628	652	750
Intelligence reports/bulletins created	1	378	434	432	450
Inter-agency intelligence sharing meetings attended	1	61	166	140	165
Intelligence documents processed *	1	141	175	348	300
Surveillance hours *****	1	367	351	550	750
Requests for information processed *	1	790	422	268	800
Crimestopper tips received ***	1	1,755	1,470	1,192	1,750
Homeland security tips investigated	1	48	25	40	50
Crime reports entered into database	2	5,640	5,643	5,600	6,000
Crime analysis reports produced/disseminated	2	3,593	3,790	3,360	4,000
Crime bulletins produced/disseminated	2	313	247	232	275
# of vice investigations ****	2	263	412	400	425
Outcome: Effectiveness Indicators:					
% of intelligence reports/RFI's processed within 24 hrs.	1	100%	100%	100%	100%
% of daily Homeland Security threat assessment distributed by 5:00 p.m. deadline.	1	100%	100%	100%	100%
% of assigned intelligence cases closed	1	100%	99%	98%	100%
% of monthly crime analysis reports completed on time	2	100%	100%	100%	100%
# of analytical requests received	2	3,359	3,371	2,572	3,500
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time **		43.7	43.7	48.8	49.8
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$4,631,269	$4,753,731	$5,705,809	$6,182,718
Other GF Revenue		$32,390	$10,130	$0	$0
Special Revenue Fund		$0	$0	$7,900	$7,900
Total Program costs		$4,663,660	$4,763,861	$5,713,709	$6,190,618

* Depends on intel tips received which can vary year to year based primarily on population & calls for service.
** (1) Safe School Analyst position corrected to Safe Schools, (1) AI Sergeant and (1) AI Analyst positions added in FY2025.
*** When Crimestoppers is promoted, more tips are received.
**** FY2022 actuals reflects impact of COVID pandemic.
***** Surveillance hours are dependent on events and activities particular to a year.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Internet Crimes (232400)

Core Services: Increase the safety of Polk County's citizens by reducing crimes committed using a computer, especially crimes committed via the internet, through proactive law enforcement and strategic public awareness initiatives. Most importantly, protect Polk County's children from sexual predators who use the internet to stalk their victims.

II. Mission/Key Objectives:

Mission: To reduce computer crimes and to improve the ability to identify, apprehend and prosecute criminals who use computers to perpetrate crimes.

Key Objectives:

1. Conduct computer crime investigations.
2. Recover electronic forensic evidence.
3. Provide community outreach, education, and awareness.
4. Accomplish intelligence sharing.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Conduct computer crime investigations	1,2,4	801	984	888	1000
Deliver training and awareness programs **	3	10	18	20	20
Outcome: Effectiveness Indicators:					
% of goal achieved, i.e., actual numbers of criminal computer investigations / target numbers *	1,2,4	133%	104%	104%	100%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		8.3	8.3	8.3	8.3
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$790,022	$792,872	$906,788	$994,488
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$790,022	$792,872	$906,788	$994,488

* Percentages represent actual to budget.

** Computer Crimes did presentations to assist Crime Prevention.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Narcotics Investigations (232200)

Core Services: To conduct proactive law enforcement efforts, with an emphasis on quality of life offenses, relative to narcotics and organized crime. Accomplishing these efforts requires the talents and resources of federal, state and local law enforcement to identify and target the offenders and to successfully prosecute them.

II. Mission/Key Objectives:

1. Identify organizations/groups involved in the distribution of illegal narcotics and seize the drugs.
2. Maximize citizen safety and quality of life by proactively enforcing all vice-related crimes and successfully prosecuting the violators.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels/Workload Indicators					
# of narcotic investigations	1	1,663	1,897	1,644	2,000
# of organized crime cases assigned	1	170	170	175	190
# of methamphetamine lab investigations	1	0	0	0	2
Outcome: Effectiveness Indicators:					
Monetary value of assets seized *	1,2	$439,693	$467,177	$435,896	$450,000
% of cases cleared by arrest	1,2	100%	100%	100%	100%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		32.3	32.3	32.3	32.2
Part-time FTE's		1.875	1.875	1.875	1.875
Funding Sources:					
General Fund BoCC		$3,734,414	$3,587,569	$4,426,654	$4,722,809
Other GF Revenue		$15,896	$21,457	$0	$0
Special Revenue Fund		$0	$75,214	$38,560	$488,560
Total Program costs		$3,750,310	$3,684,239	$4,465,214	$5,211,369

* Dependent on size of forfeiture(s) seized.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Technical Services Section (232300)

Core Services: Provide court ordered electronic surveillance expertise to federal, state, and local agencies as well as the Sheriff's Office, to support the Sheriff's Office mission to prevent, control, displace and solve crime and enforce the law.

II. Mission/Key Objectives:

1. Use court-ordered surveillance for the safety of all citizens.
2. Train law enforcement personnel in the use and application of surveillance equipment.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of court-ordered electronic surveillances	1	84	31	36	75
# of hours training personnel *	2	90	114	68	200
Outcome: Effectiveness Indicators					
% of successful court ordered surveillances	1	100%	100%	100%	100%
Outcome: Efficiency or Unit-cost Ratio					
Labor dollars saved using electronic surveillance vs. physical tracking	1	$6.92M	$9.8M	$11.5M	$12.0M
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		3.1	3.1	3.1	3.1
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$589,454	$607,113	$624,894	$645,343
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$589,454	$607,113	$624,894	$645,343

* Specialized training was effected by the pandemic in FY2022.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Safe Schools (225130, 221000, 226100 & 226200)

Core Services: Maximize collaborative partnerships with primary, secondary and post-secondary institutions to provide safety services to students, staff and the related infrastructure by reducing levels of violence, crime, and disorder in and around those institutions and by providing crime prevention education.

II. Mission/Key Objectives:

Mission:

Enhance the safety of students, staff, and infrastructure.

Key Objectives:

1. To function as a liaison between primary, secondary and post-secondary institutions and the law enforcement community.
2. To educate 6th grade students about Substance Abuse and Violence Education (S.A.V.E.) and internet safety.
3. To provide safety leadership and ensure law enforcement services are provided to primary, secondary, and post-secondary institutions.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of calls for service (criminal unincorporated) K-12	1,3	389	497	600	600
# of calls for service (non-criminal unincorporated) K-12 ***	1,3	3,321	2,992	4,000	4,000
Total number of calls for Resource Officer service (cities) K-12 *	1,3	1,144	1,002	2,000	4,000
# of school requests for presentations (i.e. Gang violence, substance abuse, conflict resolution, internet safety) (unincorporated) K-12 ***^	1,3	31	108	100	100
# of school requests for presentations (i.e. gang violence, substance abuse, conflict resolution) (cities) K-12 *	1,3	12	8	15	50
# of 6th grade students participating & graduating from the S.A.V.E. program (unincorporated) ***	2	1,719	3,056	3,000	3,000
# of 6th grade students participating & graduating from the S.A.V.E. program (cities) *	2	589	1,279	600	1,500
# of presentations delivered (unincorporated) K-12 ***^	1,3	57	126	150	100
# of presentations delivered (cities) K-12 *	1,3	10	9	25	50
# of students enrolled in contracted post-secondary institutions	1,3	18,205	20,297	22,011	23,772
Outcome: Effectiveness Indicators:					
% of goal achieved, i.e., actual # of presentations delivered/Requested presentations (unincorporated K-12) ^^*****	1,3	184%	116%	150%	100%
% of goal achieved, i.e., actual # of student attending the S.A.V.E. program/# of students eligible to attend the S.A.V.E. program (unincorporated)	2	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Deputy/student ratio (unincorporated)	1,2,3	1:1,346	1:1,244	1:1,255	1:1,346
Deputy/student ratio (Frostproof)	1,2,3	1:1,125	1:1,125	1:1,071	1:1,125
Deputy/student ratio (Dundee)	1,2,3	1:410	1:410	1:411	1:410
Deputy/student ratio (Mulberry)	1,2,3	1:1,272	1:1,272	1:1,284	1:1,272
Deputy/student ratio (Ft. Meade)	1,2,3	1:800	1:800	1:767	1:800
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time **		48.0	52.1	83.3	111.8
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$848,246	$743,675	$2,058,425	$3,100,601
Other GF Revenue		$4,770,455	$5,996,810	$8,066,625	$10,878,994
Special Revenue Fund		$78,303	$262,535	$180,100	$205,100
Total Program costs		$5,697,003	$7,003,021	$10,305,150	$14,184,695

* PCSO assumed control of 14 schools in 4 municipalities in FY 23-24 and will assume control of 10 schools in 3 municipalities in FY2025; thus, population served is increasing resulting in an increase in calls for service and presentations.

** (23) sworn positions are being added in FY2025 in the second phase of SRD program expansion to the cities of Winter Haven, Lake Wales and Haines City. (1) DS position for bus passing traffic enforcement is also being added in FY2025. (3) SRD positions were added for private schools, and (1) correction to Safe School Analyst position in the Strategic Investigations & Analysis program.

*** Population growth.

**** Retroactive correction.

^ Promoting the GRIP unit for public awareness.

^^ Number of actual presentations often outnumber the presentations requested.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Child Safety/School Crossing (225110 & 225800)

Core Services: Ensure child safety and protection in school zones, while providing heightened awareness to motorists traveling in and near elementary school zones.

II. Mission/Key Objectives:

To safely cross elementary school age students to and from school at various locations throughout the county.

1. Provide standardized training as established by the Florida Department of Transportation to all part-time crossing guards.
2. Provide adult assistance to safely cross elementary students without incident or injury.
3. Provide adult assistance to children at locations throughout the county that have been identified by the School Crossing Committee as having possible hazards to children.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Adults designated as guards and substitutes	1	173	168	169	180
Designated crossing locations	3	132	131	133	134
Outcome: Effectiveness Indicators:					
% adults receiving standardized training	1	100%	100%	100%	100%
# of elementary student injury reports	2	0	0	0	0
% of designated crossing locations having an adult guard to protect the children	3	100%	100%	100%	100%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time*		3.2	3.2	4.1	3.7
Part-time FTE's		49.735	49.736	49.736	49.736
Funding Sources:					
General Fund BoCC		$1,405,897	$1,666,655	$1,909,762	$2,271,884
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,405,897	$1,666,655	$1,909,762	$2,271,884

* Adjustment to the supervisory cost of the Lieutenants between SRD and School Crossing Guards programs.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Extra Duty Employment (246120)

Core Services: Provide off-duty deputy sheriffs to citizens, businesses, and other governmental agencies in Polk County to enhance public safety, crime prevention, and enforcement of the law.

II. Mission/Key Objectives:

Mission: Contract with citizens, businesses, and other governmental agencies in Polk County to provide professional law enforcement officers to maximize the public's safety and enhance the agency's mission.

Key Objectives:

1. To fill 90% of requests for off-duty details.
2. To fill 95% of requests for funeral escorts.
3. To provide deputies for approved inmate funeral requests.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of businesses and individuals served	1	1,318	1,487	1,668	1,540
# of hours worked on extra duty	1,2,3	99,407	93,049	107,072	106,192
# of assignments	1,2,3	13,934	13,392	16,988	16,400
# of funeral assignments	2	1,179	1,167	976	1,160
# of hours worked on extra duty for inmate funerals ***	3	0	0	10	10
Outcome: Effectiveness Indicators:					
% of extra duty requests filled	1	99%	99%	100%	100%
% of funeral requests filled	2	100%	100%	100%	100%
% of eligible inmate funeral requests filled	3	NA	N/A	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Private compensation received by deputies *	1,2,3	$3,531,938	$3,917,708	$3,637,924	$3,913,440
Contracted funeral compensation received by deputies **	2	$117,900	$117,400	$97,600	$98,000
Contracted inmate funeral compensation received by deputies ***	3	**$0**	**$0**	**$500**	**$500**
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		1.1	1.1	1.1	1.1
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$0	$0	$0	$11,453
Other GF Revenue		$51,871	$68,706	$61,820	$62,622
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$51,871	$68,706	$61,820	$74,075

* Last Extra duty compensation rate revision was Oct 2022.

** Last funeral compensation rate revision was Nov 2021.

*** Last inmate funeral rate revision was Jun 2023.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Traffic Unit (246140)

Core Services: Maximize the safety of children and adults traveling on Polk County roadways by minimizing the occurrence of injuries and deaths caused by motor vehicle crashes, through proactive traffic law enforcement and crash investigation services.

II. Mission/Key Objectives:

Mission: Maximize citizen safety and protection by providing traffic safety through proactive law enforcement, engineering, and education, 24 hours a day/365 days a year.

Key Objectives:

1. Respond to all serious injury/fatal motor vehicle crashes on local and county roads upon notification, due to inadequate state staffing.
2. Respond to special requests for vehicle escorts, parades, other special events, traffic safety education at schools and civic groups and for traffic law enforcement complaints.
3. Increase Driving Under the Influence (DUI) enforcement.
4. Enforce State of Florida traffic laws to increase public safety.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of crashes investigated *	1	280	220	368	428
# of hours spent investigating crashes	1	12,926	11,545	11,916	12,280
# of traffic safety education requests fulfilled **	2	82	14	32	118
# of DUI's investigations	3	797	393	460	812
# of citations issued	4	10,381	10,395	9,128	8,596
Outcome: Effectiveness Indicators:					
# of fatal traffic crashes in unincorporated Polk County *	1	88	114	96	152
Outcome: Efficiency or unit-cost ratio:					
$ value of traffic fines issued	3,4	$1,985,645	$2,124,661	$1,855,716	$1,575,080
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		24.7	24.7	24.7	24.7
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$2,472,452	$2,327,028	$2,975,408	$3,112,967
Other GF Revenue		$6,961	$5,766	$0	$0
Special Revenue Fund		$0	$0	$10,000	$10,743
Total Program costs		$2,479,413	$2,332,794	$2,985,408	$3,123,710

* Significant population growth is projected to increase the number of crashes.

** Traffic safety education varies with number of crashes and availability of safety classes & instructors.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Agricultural Crimes (246210)

Core Services: Maximize public safety and protection by providing patrol services, call response, and specialized investigations (24 hours a day/365 days a year) to protect and preserve agricultural/mining lands and businesses within Polk County.

II. Mission/Key Objectives:

Provide the only full-time Agricultural Unit in Polk County to:

1. Enforce the laws, especially laws relating to animal abuse and agriculture related crimes.
2. Handle loose livestock and livestock impounds.
3. Educate the public on issues relating to animal abuse and agriculture related crimes.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of calls for agricultural crimes	1	1,369	1,110	1,124	1,124
# of animal abuse investigations	1	569	412	312	312
# of educational requests	3	12	14	9	9
# of calls for loose animals	1,2	681	624	604	604
# hours spent on impounds	2	322	206	236	236
# hours spent on animal abuse investigations *	1	963	917	968	968
# of acres of agricultural land **	1,2	487,128	487,128	559,699	559,699
Outcome: Effectiveness Indicators:					
% agricultural crimes call responded to	1	100%	100%	100%	100%
% animal abuse investigations cleared	1	100%	100%	100%	100%
% educational requests attended	3	100%	100%	100%	100%
% loose animals impounded *	2	19%	18%	59%	59%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		12.2	12.2	12.2	12.2
Part-time FTE's		1.250	1.250	1.250	1.250
Funding Sources:					
General Fund BoCC		$1,282,650	$1,301,490	$1,558,369	$1,628,938
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$2,141	$2,551	$5,000	$5,000
Total Program costs		$1,284,791	$1,304,041	$1,563,369	$1,633,938

* All animal cruelty investigations differ in nature and complexity and can involve varying number of hours and number of animals.

** Farm Bureau Source: www.nass.usda.gov. Census of agriculture land is revised every five years. The latest published census is 2022 vs 2017.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Aviation Unit (246220)

Core Services: Provide aviation patrol and response necessary to support the crime prevention, crime control, and law enforcement mission of the agency, and other county, state, and federal agencies within Polk County, 24 hours a day/365 days a year.

II. Mission/Key Objectives:

Mission: Maximize citizen safety and protection by providing the only advanced air support in unincorporated Polk County and all municipalities.

Key Objectives:

1. Respond to at least 80% of requests for airborne services within 15 minutes.
2. Target 100% equipment availability for airborne missions.
3. Respond to 80% of requests for public crime prevention education.
4. Respond to 100% of requests for airborne support during critical incidents and missing or endangered children or adults.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# calls for service	1,3,4	1,332	1,746	2,148	2,148
# requests for airborne support during missing and endangered children or adults incidents	4	191	265	360	360
Outcome: Effectiveness Indicators:					
% flights initiated within 15 minutes of request	1	100%	100%	100%	100%
% responses for air support requests (weather permitting)	1,3,4	100%	100%	100%	100%
% responses to critical incidents	4	100%	100%	100%	100%
% missing/endangered persons located	4	31%	51%	51%	51%
% educational requests flown/completed	3	100%	100%	100%	100%
% time aviation equipment is available for response	2	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Program costs per flight hour (excluding price of new aircraft)	1,2,3,4	$2,028	$1,472	$1,575	$1,604
# of flight hours	1,2,3,4	918	1,254	1,382	1,500

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		10.0	10.0	10.0	10.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$2,726,430	$1,846,039	$2,176,216	$2,406,673
Other GF Revenue *		$1,106,000	$1,898,373	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$3,832,430	$3,744,412	$2,176,216	$2,406,673

* Asset sale proceeds.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Marine Unit / Underwater Search and Recovery Team (246230)

Core Services: Maximize public safety on Polk County's lakes and waterways with a specialized Marine Investigative Unit to conduct boating safety education, emergency response for waterborne search and rescue boating accident investigations, evidence search/recovery, and timely response to aid in the recovery of drowning victims.

II. Mission/Key Objectives:

Mission: Enhance boating safety for children and adults through public education/awareness programs, conduct safety inspections, enforce boating laws, and provide emergency response to critical waterborne incidents.

Key Objectives:

1. Patrol lakes and waterways and enforce boating safety laws.
2. Perform boating safety inspections and educate the public on safe boating.
3. Respond to all critical waterborne incident calls.
4. Assist other agencies when requested.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of routine marine calls	1,3,4	278	363	308	308
# of education requests	1	10	5	12	12
# of hours safety patrol & inspections	1,2,4	509	751	750	750
# of critical waterborne calls	3	31	37	40	40
# of requests from other agencies	4	12	8	12	12
# of vessel inspections & safety contacts	2	418	332	325	325
# of registered boats in Polk County	1,2	29,469	29,298	29,298	29,298
Outcome: Effectiveness Indicators:					
% of marine calls responded	1,3,4	100%	100%	100%	100%
% of educational request attended	1	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Cost per marine response	1,3,4	$397	$476	$465	$483
Cost per number of registered boats	1,2,3,4	$10.08	$12.12	$11.05	$11.50
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		2.2	2.2	2.2	2.2
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$297,029	$354,984	$323,801	$336,843
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$297,029	$354,984	$323,801	$336,843

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Animal Control (246250)

Core Services: To maximize public safety by providing animal control services to include responding to nuisance, cruelty/neglect and stray animal complaints by Polk County citizens. Provide cat and dog adoption and sterilization services. Protect Polk County residents by ensuring that all cases of suspected exposure to rabies are investigated. Investigate all incidents which may lead to a declaration of a dog as dangerous. Enforce the running at large and licensing provision of the Animal Control Ordinance.

II. Mission/Key Objectives:

1. Respond to citizen complaints and cases of animal cruelty and neglect.
2. Provide adoption and sterilization services in order to reduce the number of animals euthanized and prevent pet overpopulation.
3. Investigate all cases of animal bites/exposure and monitor and enforce rabies quarantine.
4. Classify and confiscate abused animals and dangerous dogs.
5. Sell animal licenses.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of complaints responded to per year	1	34,513	28,062	31,708	35,000
# live animals impounded	1	12,938	12,994	13,185	14,000
# animal licenses sold **	5	26,914	27,318	28,792	30,000
# animals adopted *	2	8,084	7,277	5,317	6,500
# of animal bite/exposure cases	3,4	1,999	1,939	1,876	2,000
# of animals euthanized *	2	3,560	4,476	5,090	4,770
Outcome: Effectiveness Indicators					
% of complaints responded to within 2 hours after being dispatched ****	1	47%	33%	34%	50%
% of pets adopted or redeemed	2	62%	56%	49%	58%
% of animals euthanized	2	28%	34%	39%	30%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		53.7	53.7	56.7	56.7
Part-time FTE's		9.375	9.375	6.250	6.250
Funding Sources:					
General Fund BoCC ***		$2,803,055	$3,360,714	$4,641,686	$4,953,443
Other GF Revenue ***		$540,706	$563,789	$550,000	$500,000
Special Revenue Fund		$8,624	$10,797	$35,000	$60,000
Total Program costs		$3,352,386	$3,935,300	$5,226,686	$5,513,443

* In FY2022 & FY2023 rescues pulled more animals because they were able to adopt them out or transport them to out of state rescues.

** Cyclical with 3 yr licensing.

*** The BOCC general fund request has been reduced by anticipated animal control revenues.

**** In FY2023 and FY2024, staffing constraints and congestion due to construction & urbanization significantly increased drive times.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Environmental Unit (246240 & 818000)

Core Services: Provide 24 hours a day/365 days a year law enforcement and prevention relating to illegal dumping, animal abuse, and restricted water usage laws/ordinances to enhance the quality of life for the citizens of Polk County.

II. Mission/Key Objectives:

1. Educate the public on issues relating to illegal dumping, animal abuse, and restricted water usage law/ ordinances.
2. Enforce the laws relating to illegal dumping, animal abuse, and restricted water usage laws/ordinances.
3. Conduct investigations relating to illegal dumping, animal abuse, and restricted water usage laws/ordinances.
4. Assist other agencies when requested on issues relating to illegal dumping, animal abuse, and restricted water usage laws/ordinances.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of calls for illegal dumping investigations **	2,3,4	382	338	340	340
# of calls for animal cruelty investigations *	2,3,4	77	1	0	0
# of educational requests	1	3	7	8	8
# of requests from other agencies	4	22	64	84	84
Outcome: Effectiveness Indicators:					
% of calls for illegal dumping cleared	2,3,4	100%	100%	100%	100%
% of animal cruelty investigations cleared *	2,3,4	100%	100%	NA	NA
% of educational requests attended	1	100%	100%	100%	100%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		4.4	4.4	4.4	4.4
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$195,802	$214,169	$232,909	$241,554
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$294,537	$279,873	$342,069	$391,824
Total Program costs		$490,339	$494,041	$574,978	$633,378

* Agricultural Program has primary responsibility, but cross trained environmental deputies are used in exigent circumstances. Temporarily re-directing cases to another unit.

** Cases vary widely from year to year and are unpredictable.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Emergency Communications Center (247900)

Core Services: Provide rapid and efficient service call processing and dispatch of Law Enforcement, Fire, and EMS services to maximize citizen safety and protection 24 hours per day/365 days per year.

II. Mission/Key Objectives:

1. Process incoming 911 emergency and non-emergency calls for service.
2. Offer pre-arrival instruction and comfort to victims of crimes.
3. Dispatch law enforcement officers to crimes/incidents.
4. Coordinate response of primary and support units.
5. Coordinate response with outside agencies/entities.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of 911 emergency calls answered	1	276,375	329,960	312,072	327,676
# of non-emergency calls answered *	1	384,571	360,965	293,172	307,831
# of total calls received	1	660,946	690,655	605,244	635,506
Outcome: Effectiveness Indicators:					
Average service call to dispatch time (minutes)	1	1:45	1:48	1:44	1:38
Outcome: Efficiency or unit-cost ratio:					
Telecommunicator ratio/call	1-5	1 per 4,210 calls	1 per 4,399 calls	1 per 3,855 calls	1 per 4,048 calls
% of surveyed citizens satisfied	1-5	100%	100%	100%	100%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time **		159.0	159.0	158.9	168.9
Part-time FTE's		0.700	0.700	0.625	0.625
Funding Sources:					
General Fund BoCC		$8,644,193	$9,810,423	$12,961,331	$12,999,773
Other GF Revenue		$2,270,647	$2,324,163	$2,364,005	$2,435,949
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$10,914,840	$12,134,586	$15,325,336	$15,435,722

* Putting recorded messages on district lines and redirecting administrative calls account for FY2024 decrease.

** (10) telecommunicator positions are being added for the new Ridge district for the fourth quarter of FY2025.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Emergency Operations Group: (248000 & 248200)

Core Services: Provide specialized law enforcement services (24 hours a day/365 days a year) in unincorporated Polk County and all municipalities, in response to critical incidents or special events.

II. Mission/Key Objectives:

Mission: Maximize citizen safety and protection by providing 24 hour response to critical incidents or special events in the form of SWAT Team, Crisis Negotiation Team, Protective Service Team, Mounted Enforcement Team, Tactical Medic Team, Mobile Field Force and Critical Incident Stress Management Team to ensure the safety and protection of citizens regardless of cost.

Key Objectives:

1. Respond to 100% of requests for services during critical incidents, special events and public education.
2. Maintain/reduce liability judgments resulting from critical incidents or special events.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of calls for EOG services pertaining to critical incidents	1	7	10	10	12
# of calls for EOG services pertaining to special events	1	30	42	45	46
# of requests for public education	1	42	31	55	57
Outcome: Effectiveness Indicators:					
% of responses to requests for EOG services pertaining to critical incidents	1	100%	100%	100%	100%
% of EOG responses related to special events	1	100%	100%	100%	100%
% of operations completed without injuries to the public	1	100%	100%	100%	100%
% of responses for public education events	1	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
# of liability suits filed/# of judgements obtained	2	0/0	0/0	0/0	0/0

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		0.0	0.0	0.0	0.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$104,114	$729,410	$355,172	$382,675
Other GF Revenue		$603,616	$1,245,266	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$707,730	$1,974,676	$355,172	$382,675

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Honor Guard (248100)

Core Services: To represent the Polk County Sheriff's Office in a professional manner and to provide Honor Guard Services to the Law Enforcement community.

II. Mission/Key Objectives:

Mission:

Ensure the agency is represented professionally at funerals and ceremonies.

Key Objectives:

1. To honor and respect Sheriff's Office members and other members of the law enforcement community who have been killed in the line of duty.
2. To provide Honor Guard services for memorials, ceremonies, post/presentation of colors in community events.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# Law Enforcement funerals attended (in county)	1,2	14	11	18	18
# Law Enforcement funerals attended (out of county in FL)	1,2	11	4	15	15
# of graduations attended	2	5	14	20	20
# of ceremonies attended	2	25	28	25	25
Outcome: Effectiveness Indicators:					
% of Law Enforcement funerals attended-killed in the line of duty	1,2	100%	100%	100%	100%
% of scheduled graduations attended	2	100%	100%	100%	100%
% of scheduled ceremonies attended	2	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Avg. cost per Honor Guard service *	2	$2,303	$3,681	$831	$811

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		0.0	0.0	0.0	0.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$126,658	$209,790	$64,787	$63,260
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program Costs		$126,658	$209,790	$64,787	$63,260

* Cost is related to # of members involved & services rendered at each event.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Fiscal Services (320000)

Core Services: Financial policy setting, inmate banking, accounts receivable, accounts payable, budgeting, financial analysis, general accounting, payroll, cash management, grant accounting, and employee reimbursements in support of the law enforcement, detention, and court security missions of the agency.

II. Mission/Key Objectives:

To enhance the allocation and management of taxpayer dollars and to preserve the integrity of the financial records by:

1. Preparing a budget and acquiring funding consistent with the strategic plan.
2. Providing consistent, reliable, and timely oversight of spending.
3. Continuously improving an appropriate accounting system with suitable controls.
4. Complying with legal and professional requirements.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Develop budget consistent with strategic plan	1	FY 23 Budget	FY 24 Budget	FY 25 Budget	FY 26 Budget
# of monthly interim forecasts prepared	2,3,4	6	8	7	7
# of invoices paid	2	17,842	17,924	17,500	17,800
# of P-card transactions reconciled and uploaded to G/L	2	3,428	3,999	4,200	4,400
# active grants, contracts, & special revenue funds	1,2,4	71	75	80	81
# unautomated inmate services provided (phone, mail, ledgers)	3	8,618	8,047	8,000	7,850
# of payroll checks & notices of deposit	2	50,640	50,686	54,024	54,674
Outcome: Effectiveness Indicators:					
# of responses prepared / # of repeat items in external auditor's management letter	3,4	0/0	0/0	0/0	0/0
% invoices paid without interest or late charges	2	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Inmate copayments collected	2,3	$1,185,886	$1,019,935	$984,000	$1,032,000
Ratio of payroll staff to # of FT & PT budgeted headcount	2	1:410	1:419	1:428	1:447
IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		17.4	17.4	16.3	16.3
Part-time FTE's		0.000	0.000	0.500	0.500
Funding Sources:					
General Fund BoCC		$2,804,707	$4,899,512	$1,797,296	$1,908,084
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$2,804,707	$4,899,512	$1,797,296	$1,908,084

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Records Section (311100)

Core Services: Serve as official custodian of public records including offense reports, crime scene photographs, field interview reports, pawn transaction records, false alarm citations, criminal histories, traffic citations, inmate records, and booking photos. Maintain and provide accurate, official documents upon request by internal or external customers.

II. Mission/Key Objectives:

Mission: Maximize citizen safety and serve the public efficiently by providing requested information expeditiously.

1. Timely data entry of offense reports to ensure Uniform Crime Report (UCR) PART 1 crime reports are completed within 10 working days of receipt.
2. Data entry of offense reports to ensure UCR PART 2 crime reports are completed within 20 working days of receipt.
3. Data entry of offense/incident reports to ensure all other reports are completed within 30 working days of receipt.
4. Process all traffic citations to ensure they are delivered to the Clerk of Court within 24 hours of receipt.
5. Enhance customer service by increasing the percentage of transactions provided at district offices.
6. Timely processing of all agency digital images to ensure captured media is returned to districts within 24 hours.
7. Process requests from the public.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of offense/incident reports	1,2,3	94,728	95,596	97,508	99,458
# of traffic citations processed	4	25,803	25,182	25,686	26,199
# of transactions at district offices	5	11,194	11,033	11,254	11,479
# of digital images processed *	6	539,868	651,843	664,880	678,177
# of requests from the public	7	26,250	29,047	29,628	30,220
Outcome: Effectiveness Indicators:					
% of citations delivered within 24 hours	4	100%	100%	100%	100%
% of requests processed in district offices	5	43%	38%	38%	38%
% of media returned within 24 hours	6	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY23-24
Funded Positions:					
Full-time **		23.4	23.4	23.4	22.3
Part-time FTE's		3.125	3.125	3.125	3.125
Funding Sources:					
General Fund BoCC		$1,190,588	$1,248,257	$1,554,527	$1,544,665
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,190,588	$1,248,257	$1,554,527	$1,544,665

* Deputies are now provided a cell phone to take digital photos.

** (1) Records Specialist position was eliminated in FY2023.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Warrants Administrative Unit (311200)

Core Services: As required by F.S.S. 30.15, maintain accurate and actionable FCIC/NCIC* records. Provide accurate and actionable records to citizens, law enforcement, and courts as requested, 24 hours a day/365 days a year.

II. Mission/Key Objectives:

Mission: Maximize citizen safety by maintaining and providing accurate and actionable FCIC/NCIC* records.

1. Process felony warrants issued within 24 hours of receipt.
2. Process all other warrants issued within 7 business days of receipt.
3. Answer all telephone and teletype calls, whether internal or external, in a timely manner.
4. Maintain at least a 95% error free rating for FDLE's audit of validation procedures.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of felony warrants served	1	5,511	5,315	5,421	5,530
# of felony warrants processed	1	13,216	12,989	13,249	13,514
# of other warrants processed	2	12,822	14,810	15,106	15,408
# of CIC transactions	3	207,440	228,791	233,367	238,034
Outcome: Effectiveness Indicators:					
Average time to process felony warrant	1	30 min	30 min	30 min	30 min
Average # days to process other warrants	2	1 day	1 day	1 day	1 day
Tri-annual FDLE audit efficiency (error-free rate) **	1,2,4	TBA	TBA	TBA	TBA
Outcome: Efficiency or unit-cost ratio:					
# of warrants processed per day (365 days)	1,2	**71**	**76**	**78**	**79**
# of CIC transactions per day (365 days)	3	**568**	**627**	**639**	**652**

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time ***		28.9	27.9	27.8	28.9
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$2,056,598	$2,279,326	$2,449,561	$2,576,261
Other GF Revenue		$260,454	$270,230	$273,120	$277,960
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$2,317,052	$2,549,556	$2,722,681	$2,854,221

* FCIC - Florida Crime Information Center NCIC - National Crime Information Center.

** Audit dates may vary and not fall within the three year fiscal cycle; TBA-auditors have not announced schedule.

*** (1) Team Leader position was added in FY2023.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Information Technology (313400 & 313500)

Core Services: Enhance crime prevention and law enforcement efforts through design, development, and support of information technology solutions for frontline members; maximize the public's safety by providing and updating information on the agency's website; maximize agency security by maintaining restrictive access to buildings and systems; and provide support, including network design, installation and maintenance for all agency units, including communication systems.

II. Mission/Key Objectives:

Support the agency's efforts to maximize citizen safety and protection through computer hardware and software maintenance.

1. Install and service all computers and network components.
2. Complete all software projects and maintain existing software.
3. Maintain and enhance existing website (polksheriff.org).
4. Issue and track door I.D. cards for building security.
5. Coordinate, install and repair communication network.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of service calls	1	14,319	14,329	14,759	15,202
# of computers supported	1	2,165	2,215	2,281	2,349
# of hardware work orders received	1	2,628	3,115	3,208	3,304
# of I.D. cards issued	4	554	1,004	1,034	1,065
# of phone/cellphone work orders completed	5	627	556	573	590
Outcome: Efficiency or unit-cost ratio:					
Support staff ratio to service calls	1	1:2046	1:2047	1:2108	1:2172
Support staff ratio to hardware work orders	1	1:375	1:445	1:458	1:472
Support Staff ratio to cards issued	4	1:138	1:251	1:259	1:266
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time *		24.5	24.5	25.5	26.5
Part-time FTE's		1.250	1.250	1.250	1.250
Funding Sources:					
General Fund BoCC		$8,163,526	$7,746,128	$8,349,163	$9,019,850
Other GF Revenue		$66,710	$145,713	$101,576	$119,835
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$8,230,236	$7,891,841	$8,450,739	$9,139,685

* (1) Audio Visual Service Technician position is being added in FY2025.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Facility Services (314200)

Core Services: Provide support services through the planning, development, maintenance, and operation of county owned facilities and leased facilities occupied by the Polk County Sheriff's Office, and security at the Sheriff's Operation Center, at minimal cost to the taxpayers of Polk County.

II. Mission/Key Objectives:

1. Provide timely, efficient and effective facilities services.
2. Process requests for service/repair within 24 hours of receipt.
3. Complete all service/repair requests involving county, detention and other PCSO facilities within 30 days of request.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Service/Repair requests completed	1,3	1,114	1,237	1,328	1,350
Outcome: Effectiveness Indicators:					
% of requests processed in 24 hours	2	98%	98%	99%	98%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		1.1	1.1	1.1	1.1
Part-time FTE's		1.875	1.875	2.500	2.500
Funding Sources:					
General Fund BoCC		$1,417,812	$1,772,996	$1,523,432	$1,636,192
Other GF Revenue		$0	$0	$2,500	$2,960
Special Revenue Fund		$0	$0	$310	$310
Total Program costs		$1,417,812	$1,772,996	$1,526,242	$1,639,462

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Purchasing (314400)

Core Services: Obtain agency goods and services in the most efficient manner possible to ensure cost effectiveness for the taxpayers of Polk County in support of law enforcement and detention missions.

II. Mission/Key Objectives:

1. Utilize the buying power of the Sheriff's Office in a manner that will yield maximum cost savings. When possible, coordinate purchases with other governments to yield increased savings.
2. Procure goods and services at the lowest possible cost while meeting the quality, quantity, delivery, and safety requirements of the agency.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of requisitions processed	1,2	2,461	2,777	2,500	2,600
# of purchase orders issued	1,2	2,487	2,792	2,500	2,600
# of formal bids	1,2	11	22	15	18
# of quotations **	1,2	963	907	1,400	1,000
Outcome: Effectiveness Indicators:					
% of Purchase Orders issued within 3 days	1,2	100%	100%	100%	100%
% of Request for quotes issued within 30 days	1,2	100%	100%	100%	100%
% of Formal Bids issued within 45 days	1,2	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Savings achieved through competitive bidding *	1,2	$1,120,653	$2,658,839	$1,700,000	$1,900,000
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		4.4	4.4	4.3	4.3
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$260,493	$287,126	$335,362	$362,530
Other GF Revenue		$0	$10,761	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$260,493	$297,887	$335,362	$362,530

* Mix of bid items, number of items bid, number of vendors competing & type of items bid. Savings from purchases made directly from manufacturer or state contract excluded.

** Quote more often if/when the market for certain items starts to have rapid price changes and/or items become harder to obtain.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Document Services (314500)

Core Services: Maximize taxpayer dollars by assuring that document services, copier maintenance and repair services and document production equipment are professionally prepared, routinely maintained, and rapidly repaired, to ensure consistent operations with minimal down time.

II. Mission/Key Objectives:

1. Provide timely, efficient and cost effective copier services.
2. Complete in house copy center print requests within 24 hours of receipt.
3. Keep all convenience copiers at an operating level of 99% or higher.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of copies made	1,2	9,383,443	10,059,946	10,124,408	10,500,000
# of service/repair requests *	3	176	223	228	250
# in house copy center print requests **	1,2	291	300	357	400
Outcome: Effectiveness Indicators:					
% of copiers available	3	98%	98%	99%	99%
% of in house copy center job requests completed in 24 hours	1,2	98%	92%	96%	98%
Outcome: Efficiency or unit-cost ratio:					
Program Cost per copy made	1	$0.023	$0.019	$0.022	$0.021
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		0.0	0.0	0.0	0.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$213,762	$190,709	$217,916	$220,410
Other GF Revenue		$0	$0	$0	$58
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$213,762	$190,709	$217,916	$220,468

* Commensurate with increase in number of printers and usage.

** Primarily increase in crime prevention events post-Covid, but increases in other programs as well, such as at the jails.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Fleet Maintenance (314600)

Core Services: Provide for the responsive, effective, and efficient delivery of fleet services to agency vehicles at minimal cost to the taxpayers of Polk County, in support of the law enforcement mission.

II. Mission/Key Objectives:

1. Maximize vehicle readiness at the highest level possible.
2. Ensure that fleet vehicles and equipment remain safe, reliable, and function effectively.
3. Provide timely, responsive and efficient vehicle repairs.
4. Continually strive for improved fuel efficiency and economy through best fuel purchasing practices and improved vehicle technologies.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of labor hours spent	1,2,3	13,656	13,424	16,829	16,829
# of repair orders	1,2,3	7,897	9,197	8,968	8,968
# of vehicles converted & fueled with propane	4	280	310	330	380
Gallons of fuel pumped	4	1,176,365	1,136,130	1,200,000	1,200,000
Outcome: Effectiveness Indicators:					
% of service repairs made within 24 hours	3	64%	55%	70%	70%
% of Fleet availability	1	97%	95%	95%	95%
Outcome: Efficiency or unit-cost ratio:					
Savings per mile driven on propane vs gas *	4	$0.083	$0.096	$0.114	$0.114
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		17.4	17.4	18.5	18.4
Part-time FTE's		3.125	3.125	3.125	3.125
Funding Sources:					
General Fund BoCC		$12,462,272	$16,122,900	$14,858,212	$14,383,895
Other GF Revenue		$510,275	$861,029	$184,665	$244,815
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$12,972,547	$16,983,929	$15,042,877	$14,628,710

* Uses a fleet standard of 14mpg for unleaded fuel and 10.347 mpg for propane.
Based on IRS conversion factor of 1 gal unleaded = 1.353 gal propane, and includes federal excise rebate of $0.37 per gallon.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Central Supply (314700)

Core Services: Stock and distribute supplies necessary to support the law enforcement and detention mission of maximizing public safety.

II. Mission/Key Objectives:

1. Provide sound inventory and warehouse management program to minimize the inventory investment and operating costs while ensuring adequate supplies to meet the demands.
2. To maintain accurate accountability for all agency owned fixed asset equipment.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Projected Budget FY24-25
Public Service Levels:					
# of supply requisitions processed	1	4,602	5,671	6,000	6,250
# of deliveries received and processed	1	9,008	9,312	10,000	10,000
Outcome: Effectiveness Indicators:					
% of fixed assets & weapons physically inventoried	2	100%	100%	100%	100%
% requisitions processed within 24 hours of receipt	1	95%	95%	95%	95%
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Projected Budget FY24-25**
Funded Positions:					
Full-time *		5.4	5.4	5.4	6.5
Part-time FTE's		1.688	0.988	1.250	1.250
Funding Sources:					
General Fund BoCC		$2,492,710	$2,898,265	$2,884,655	$3,256,011
Other GF Revenue		$0	$72,366	$63,388	$69,763
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$2,492,710	$2,970,631	$2,948,043	$3,325,774

* (1) Senior Supply Clerk position is being added in FY2025.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Benefits Administration and Member Records (340100 & 340500)

Core Services: Administer member benefits, including health, dental, vision, prescription drug, and mental health plans and employee assistance program (EAP); coordinate other insurance benefit options available and long term disability; manage Family Medical Leave, and Workers' Compensation; provide information and coordinate retirement options, and ensure that all benefit information is accessible to members; work with supplemental vendors/financial institutions to provide supplemental policies and financial education.

II. Mission/Key Objectives:

1. Increase cost effectiveness for members through administration of benefits and wellness programs to minimize costs to taxpayers.
2. Communicate and coordinate benefits with agency members, retirees, and dependents.
3. Manage benefits under the Family Medical Leave Act, and provide education to supervisors and members.
4. Process public records requests and maintain personnel files.
4. Direct members through the resignation and retirement process.
5. Manage Worker's Compensation and safety programs to ensure good care for members, a safe environment, and controlled costs.
6. Provide each vendor with an identification badge and ensure they are escorted when entering the business area.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of contracts in Health	1,2	1,518	1,533	1,573	1,563
# of contracts in Dental	1,2	1,432	1,451	1,463	1,453
# of contracts in Vision	1,2	1,255	1,285	1,269	1,264
# of contracts in Flexible Spending	1,2	226	234	240	239
# of contracts in Sup. Life/Dep Life	1,2	2,015	1,822	2,579	2,455
# of contracts in Long-Term Disability	1,2	792	738	668	702
# of changes to all plans	1,2,5	76	92	136	135
# of FMLA applications	1,2,3	174	337	262	237
# of Worker's Comp Reports	1,5	167	228	374	364
# of fitness for duties scheduled	1,2	21	42	37	34
Termination payouts	4	$1,654,415	$1,457,689	$1,438,321	$1,614,557
# of Vendor applications processed	6	317	461	452	427
# of Vendor applicants fingerprinted	6	280	683	529	461
# of Vendors Registered for Online Security Training	6	166	256	246	231
Outcome: Effectiveness Indicators:					
% of PCSO Work Comp. returned to work	1,2	99%	99%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Ratio benefits staff to benefit plan contracts	1,2	1 to 1810	1 to 1533	1 to 1573	1 to 1553

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		4.6	4.6	4.5	4.7
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$1,982,478	$1,823,449	$1,846,007	$2,108,488
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,982,478	$1,823,449	$1,846,007	$2,108,488

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Employment Services (340300)

Core Services: Hire the most qualified applicants consistent with the agency's mission of preventing crime and providing outstanding public safety, through a fair and unbiased recruiting process.

II. Mission/Key Objectives:

1. Manage and coordinate recruitment programs.
2. Manage pre-employment, hiring, and employment functions.
3. Manage and maintain applicant investigational process.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of applications processed for background checks *	1,2	2,544	3,080	2,569	3,216
# of applications reviewed *	1,2	2,273	2,613	2,295	2,652
# of interviews	1,2	492	517	517	525
# of new hires	1,2	248	285	253	289
# of background investigations processed *	3	472	1,030	477	1,045
# of pre-employment testing conducted *	1,2	2,612	3,645	2,743	3,700
Outcome: Effectiveness Indicators:					
Avg # of days from application to hire **	2	33	41	33	42
% of applicants hired within 45 days **	1,2	57%	64%	58%	65%
% of background investigations completed in 15 working days **	3	83%	68%	84%	69%
# of minority pre-screenings *	1,2	1,217	1,415	1,229	1,436
# of minority applications *	1,2	1,341	1,740	1,354	1,766
# of minority applicants hired *	1,2	100	129	102	131
Outcome: Efficiency or unit-cost ratio:					
Average Cost of pre-employment per applicant ***	1,2,3	$122	$158	$123	$160
Ratio: FT Employment Services staff to applicants	1,2,3	1:189	1:218	1:191	1:221
Program cost per applicant processed	1,2,3	$647	$683	$819	$768
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time ****		10.4	14.8	16.9	17.5
Part-time FTE's		3.750	3.750	2.500	2.500
Funding Sources:					
General Fund BoCC		$1,631,435	$2,090,852	$2,061,352	$2,426,967
Other GF Revenue		$0	$0	$30,567	$30,567
Special Revenue Fund		$13,942	$11,493	$12,000	$12,000
Total Program costs		$1,645,376	$2,102,345	$2,103,919	$2,469,534

* Variances are dependent on the timing of advertising initiatives & targeted recruiting.
** Varies by size of applicant pool.
*** Cost is a function of the mix of applicants since preemployment tests vary by type of position.
**** (1) Recruiting and Background Manager position added, and supervisory reallocation in FY2023.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Organizational Development (360200)

Core Services: Manage and develop member talent to support and enhance the agency's ability to provide professional safety and crime prevention services.

II. Mission/Key Objectives:

1. Utilize needs assessment survey to determine organization and member training needs for the continued ability to provide quality service to the community.
2. Promote education goals of agency to ensure members are prepared to service the growing needs of a diverse community through onsite degree program(s).
3. Develop and coordinate in-house supervisor/leadership training.
4. Successfully track and maintain administrative documents on member development.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of members with degrees conferred	1	**91**	73	90	90
# of members graduating from CPM	1	**0**	0	52	0
# of new members on-boarded *	1	**237**	248	300	300
# of Supervisory course graduates	1,2	**12**	20	25	25
# of newly qualified promo candidates	1,2	**23**	23	25	25
# of Master Deputy designations awarded	2	**15**	14	25	25
# of salary incentives processed	3	**422****	313	300	300
# of Customer Care classes conducted	3	**43**	47	50	50
# of customer contacts - information sharing	1,2,3	**11,557**	12,736	13,000	13,000
Outcome: Effectiveness Indicators:					
% of supervisory knowledge before training	1,3	75%	74%	75%	75%
% of increased supervisory knowledge after training	1,3	**95%**	**93%**	**90%**	**90%**

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		3.4	3.4	3.4	3.4
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$275,360	$303,638	$327,870	$352,150
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$275,360	$303,638	$327,870	$352,150

* High attrition and addition of new allocated deputy and safe school positions.

** Completion of incentive classes coming out of pandemic year.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Academy and Member Development (360100, 360300, 360350 & 110500)

Core Services: To enhance the safety of the citizens of Polk County by providing progressive and professional training in crime prevention to the Polk County Sheriff's Office and other public safety agencies.

II. Mission/Key Objectives:

1. To maximize citizen safety and protection by developing, coordinating, and facilitating professional in-service training for agency members and other public safety agencies, for improved competencies.
2. To improve citizen's ability, as the viewer/listener, to understand and recall and implement educational materials prepared for crime prevention purposes.
3. To enhance the effectiveness and quality of internal communications.
4. To enhance the public's understanding, knowledge, and the image of the Polk County Sheriff's Office's professionalism, efficiency/effectiveness and mission.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of instructional hours delivered to Polk County Sheriff's Office personnel *	1	49,634	97,554	100,000	100,000
# of instructional hours delivered to federal, state, county, and municipal public safety agencies	1	13,639	40,698 ^	41,000	41,000
# of mandatory & in-service training courses received *	1	11,164	10,697	13,000	13,000
# of videos completed **	1,2	390	241	400	400
# of production hours created **	1,2,3,4	1,552	1,860	2,000	2,000
Outcome: Effectiveness Indicators:					
# of Police One Academy units completed by members	1,3	34,597	59,668 ***	60,000	60,000
Internal feedback of satisfaction regarding the quality and professionalism of AV productions	1,3	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
# of Instructors (in pool) per # of members	1	1:8	1:8	1:8	1:8
Multi-media program cost/ production hour **	1,2,3,4	$81.74	$67.98	$81.01	$86.54
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		19.2	19.2	20.1	20.2
Part-time FTE's		1.750	2.450	2.375	2.375
Funding Sources:					
General Fund BoCC ^^		$4,086,706	$4,643,479	$2,586,711	$2,613,103
Other GF Revenue		$641,070	$771,377	$684,332	$748,085
Special Revenue Fund		$340,718	$546,896	$235,300	$236,300
Total Program costs		$5,068,494	$5,961,752	$3,506,343	$3,597,488

* Increase in personnel, legislative requirements, active shooter training, & more Critical Incident Training classes.

** Increased productivity and lowered multi-media cost per production hour. There was a methodology change in how production hours are tracked and quantified.

*** Increase due to online legislative mandates for Dept. of Law Enforcement & Dept. of Detention.

^ Increases related to new statewide partnership; providing training to multiple agencies.

^^ Salaries or stipends for members sponsored at the academy are funded from attrition savings; no budget.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Customer Service Unit (340700)

Core Services: Provide exceptional customer service through personal contact or by telephone to citizens, law enforcement, and the courts. Process incoming telephone calls and all agency mail in an expeditious and courteous manner, while directing citizens to the correct department, division or section.

II. Mission/Key Objectives:

Maximize citizen safety and serve the public efficiently by providing expeditious and knowledgeable first contact service.

1. Act as a focal point for knowledge of all agency activities.
2. Maintain a security log of all visitors to the Sheriff's Operation Center.
3. Provide each visitor with an identification badge and ensure they are escorted when entering the business area.
4. To the best of our ability, ensure that each customer we assist is completely satisfied with the service provided.
5. Successfully track and maintain administrative documents on member development.
6. Process public records requests and maintain personnel files.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of phone calls received - switchboard	1	121,395	126,878	122,664	124,771
# of walk-up information requests *	1,2,3,4	12,016	5,207	7,000	9,000
# of fingerprints taken *	2,4	940	707	947	827
# of mail processed incoming	1,4	28,372	24,543	28,617	26,580
# of mail processed outgoing **	1	6,486	3,573	4,075	3,824
# of evaluations processed (annual/probationary)	1,5,6	1,853	1,810	1,871	1,841
# of transfers processed	1,5	644	822	652	737
# of surveys/reports completed	4	247	142	248	195
# of documents scanned ***	5,6	111,035	33,810	75,000	72,000
# of public records/subpoena requests	6	750	780	758	769
# of PARS and PO's ****	6	2,421	1,405	1,900	2,400
# of personnel actions processed (reclass jobs)	1	34	25	34	30
Outcome: Effectiveness Indicators:					
Average duration of each call (seconds)	4	25	33	25	25
Average time to answer each call (seconds)	4	5	7	5	5
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		10.5	10.2	10.2	10.5
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$648,826	$627,628	$755,379	$840,350
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$648,826	$627,628	$755,379	$840,350

* Varies with customer's choice as multiple options are now available for customer service. In FY2023 the criteria changed to documenting only walk-ups if they have PCSO business.

** Declining trend historically with migration to electronic forms of communication.

*** Electronic transfers replacing scanning. Despite that, scanning is high in following years as a volunteer scans a backlog of historical personnel records for archiving.

**** Changed from handcounting to system generated reporting in FY2023. Subsequent years increase is explained by increase in headcount.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Detention Security (500300, 511000, 516000, 519000 & 814000)

Core Services: To operate all county jail housing facilities in the most efficient and cost effective manner. To provide inmate support functions mandated by state standards applicable to jail operations, and to provide cost saving trusty labor force.

II. Mission/Key Objectives:

1. Provide service and protection for the citizens of Polk County and Detention staff.
2. Provide for the care, custody, and control of those incarcerated in Polk County Detention facilities.
3. Manage inmate work program, entitling inmates to gain time, pursuant to Florida Statutes, Chapter 951.
4. Provide commissary to inmates, pursuant to Florida Model Jail Standards, Chapter 10.
5. To provide U.S. Postal Services to inmates, pursuant to Florida Model Jail Standards, Chapter 9.
6. To provide due process procedures to inmates given disciplinary reports, pursuant to Florida Model Jail Standards Chapter 13.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Tons of laundry serviced	2	1,284	1,323	1,114	1,114
Inmate personal visits received	2	62,715	71,343	72,948	72,948
Inmate professional visits received	2	25,454	22,430	18,500	18,500
Inmate recreation hours	2	46,208	46,965	51,136	51,136
Rated capacity	1,2	2,576	2,576	2,576	2,576
Annual average daily inmates housed	1,2	3,009	2,641	2,605	2,605
Average # of trusty's working per day *(CCJ ^ & SCJ^^)*	3	226	212	222	222
# of pieces of mail processed *(CCJ)* ^	5	91,807	84,077	81,468	81,468
# of Disciplinary Review Board Hearings *(SCJ)^^*	6	1,763	659	484	484
# of trusty labor hours worked	3	459,968	440,336	462,112	462,112
Outcome: Effectiveness Indicators:					
Escapes	1	0	2	0	0
Inmate deaths (other than natural causes)	1	0	1	0	0
Inmate suicides	1	0	0	0	0
Inmate on inmate assaults	1	512	400	436	436
Inmate on staff assaults	1,2	80	50	24	24
Protective actions	1,2	487	420	392	392
% of eligible trusty's worked	3	34%	38%	35%	35%
Outcome: Efficiency or unit-cost ratio:					
General Fund cost per avg. daily inmate	2	$28.44	$33.03	$39.04	$41.22
Labor $ avoided per trusty hour worked (at min. wage plus FICA and retirement)	3	$11.87	$13.20	$14.55	$15.76
Total $ value of savings in Millions - trusty labor	3	$5.5	$5.8	$6.7	$7.3
Commissary commission earned	4	38%	38%	38%	38%

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		345.3	353.6	353.3	353.2
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$31,235,630	$31,841,685	$37,123,156	$39,189,992
Other GF Revenue		$53,606	$220,262	$50,000	$90,800
Special Revenue Fund		$551,079	$1,149,523	$503,695	$589,393
Total Program costs		$31,840,315	$33,211,469	$37,676,851	$39,870,185

^ CCJ - Central County Jail.
^^ SCJ - South County Jail.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Inmate Medical (517000)

Core Services: Contract with private medical service provider to ensure all inmate medical, dental, and pharmaceutical needs are met.

II. Mission/Key Objectives:

1. Provide medical care for inmate population.
2. Obtain discounted emergency services for outpatient medical needs.
3. Operate medical departments at three facilities in accordance with the accreditation mandates of the National Commission on Corrections Health Care, Florida Model Jail Standards, and Florida Corrections Accreditation Commission.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of inmates attending sick call	1,2,3	33,027	42,048	35,994	50,037
# of inmates receiving medication	1,2,3	22,598	24,090	25,702	27,244
# of inmates receiving off-site treatment	1,2,3	551	1,272	1,533	1,546
# of inmates receiving dental care	1,2,3	12,318	11,167	11,167	11,152
Average daily inmate population *	1,2,3	3,009	2,939	2,605	2,605
Outcome: Efficiency or unit-cost ratio:					
On-site medical contract per inmate per day	1,2,3	$8.80	$9.19	$12.25	$12.85
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		0.0	0.0	0.0	0.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$11,059,522	$11,858,586	$13,048,454	$13,693,556
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$11,059,522	$11,858,586	$13,048,454	$13,693,556

* Cyclical

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Inmate Intake/Inmate Records and Classification (552100, 552200 & 552210)

Core Services: Responsible for the processing of all individuals who are legally arrested within the geographic area of Polk County, regardless of which agency makes the arrest. Create and maintain an accurate electronic and hard copy record for each individual arrested within the geographic area of Polk County; process all arrest documentation to the courts, following all directions issued by the courts; assess each inmate's custody level so they may be assigned to an appropriate housing area.

II. Mission/Key Objectives:

1. To legally and safely receive inmates into the Polk County Jail.
2. To legally and safely release inmates from the Polk County Jail after they have complied with the court's incarceration instructions.
3. To accept cash and/or surety bonds to allow inmates to legally bond out of jail.
4. To operate all booking functions while maintaining custody and control of all persons in Booking.
5. To maintain a record of each inmate's court proceedings during incarceration.
6. To assess/re-assess inmates that are incarcerated in the Polk County Jail to determine their custody level.
7. To meet registration requirements for convicted felons and sex offenders.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of inmates received in Booking and booked in	1,4	22,621	23,872	24,244	24,244
# of pre-adjudicated youth inmates received in Booking and booked in	1,4	741	904	900	900
# of inmates released from Booking and booked out	2,3	21,509	23,972	25,028	25,028
# of pre-adjudicated youth inmates released in Booking and booked out	2,3	735	859	908	908
$ received for bonds	3	$55.1M	$51.9M	$56M	$56M
# of bonds posted to bond inmates out of jail	2,3	25,005	24,153	24,188	24,188
# of protective actions in Central Booking	1,2,4	17	23	60	60
# of assessments for custody level *	6	9,791	7,968	9,364	9,364
# of reassessments for custody level *	6	8,809	8,249	10,712	10,712
# of felony and sex offender registrations	4,7	8,218	8,428	8,532	8,532
# of first appearance files checked	5,6	16,199	16,711	13,900	13,900
# of court files posted	5,6	18,827	14,718	15,616	15,616
Outcome: Effectiveness Indicators:					
% of protective actions to Book Ins/Outs	1,2,4	0.04%	0.05%	0.12%	0.12%
Outcome: Efficiency or unit-cost ratio:					
Program cost per inmate processed	1,2	$149.39	$157.95	$160.05	$160.05
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		85.3	88.3	88.2	88.2
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$6,813,048	$7,835,614	$8,175,534	$8,815,796
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program Costs		$6,813,048	$7,835,614	$8,175,534	$8,815,796

* # of reassessments depend on the duration of incarcerated stays. They are mandated once, 30 days after the initial, and every 90 days thereafter. Change in Uniform Bond Schedule may result in longer stays.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Transportation (553100)

Core Services: Secure transport for all inmates for court, medical, and other purposes, within the county and statewide, 24 hours per day, 7 days per week, 365 days per year, as required by law.

II. Mission/Key Objectives:

1. To provide safe transportation for incarcerated inmates and pre-adjudicated youth for all court purposes 100% of the time.
2. To provide safe transportation for incarcerated inmates and pre-adjudicated youth for all medical reasons 100% of the time.
3. To provide safe transportation for incarcerated inmates and pre-adjudicated youth for all other purposes such as state prison transfers, other county transfers and state prison returns, and move lists 100% of the time.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of inmates transported for court purposes	1	14,696	26,158	26,064	27,367
# of inmates transported for medical purposes & psychological evaluations	2	2,004	1,087	744	782
# of inmates transported for other purposes	3	52,645	18,513	16,356	17,174
# of miles driven transporting out of county inmates	1,2,3	545,159	565,281	617,052	678,757
Outcome: Effectiveness Indicators:					
# of inmate escapes	1,2,3	0	0	0	0
# of vehicle accidents with inmates as passengers	1,2,3	8	3	4	4
Outcome: Efficiency or unit-cost ratio:					
Program costs per mile driven	1,2,3	$2.69	$2.76	$3.58	$3.66
Program costs per inmate driven	1,2,3	$21.13	$34.11	$51.18	$54.77
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		7.2	7.2	7.2	7.2
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$1,465,427	$1,537,434	$2,209,028	$2,482,522
Other GF Revenue		$0	$23,229	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,465,427	$1,560,663	$2,209,028	$2,482,522

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Food Service (553300)

Core Services: Provide nutritionally balanced meals, including medically ordered diet meals, to the inmate population as directed by Florida Model and Accreditation Jail Standards, in a cost effective manner.

II. Mission/Key Objectives:

1. To provide three nutritionally balanced meals to each inmate daily.
2. To ensure that each meal not only satisfies caloric and nutritional requirements, but is also provided in a cost effective manner.
3. To ensure that medical diets are served as prescribed.

III. Measures:	Key Obj Num	Actual FY 2021-22**	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of inmates that were served	1	1,059,192	1,056,653	1,052,508	1,065,793
# of meals served	2	3,177,575	3,169,959	3,157,524	3,197,379
# of special diet meals served	3	393,873	306,375	301,644	321,694
Annual average daily inmates served *	1,2	2,902	2,895	2,884	2,920
Outcome: Effectiveness Indicators:					
% of inmates fed	1,2,3	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Program cost per meal	1,2	$1.38	$1.62	$1.54	$1.65
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		26.8	26.8	26.8	26.8
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$3,638,480	$5,065,766	$4,848,092	$5,260,509
Other GF Revenue		$880,944	$71,822	$0	$0
Special Revenue Fund		$0	$0	$4,700	$4,200
Total Program costs		$4,519,424	$5,137,588	$4,852,792	$5,264,709

* Annual average daily inmates served includes intakes that are released and not housed.

** FY2022 actuals were retroactively corrected.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Inmate Work Program (552400)

Core Services: Administer a county-wide court ordered inmate work release program as an alternative to incarceration and to provide tangible benefits to the citizens of Polk County.

II. Mission/Key Objectives:

1. Provide a work program for inmates sentenced by the courts as an alternative to incarceration.
2. Complete projects within Polk County, such as trash pick-up and beautification along county and state roads.
3. Provide inmate labor for charitable, municipal, and county entities.

III. Measures:	Key Obj Num	Adopted Budget FY22-23	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Total inmates sentenced to the work program *	1-3	1,322	2,499	1,792	1,792
Total hours of labor worked by inmates in program *	1-3	114,506	125,256	106,748	106,748
Outcome: Effectiveness Indicators:					
# of projects completed for charitable, municipal, and county entities	1-3	281	286	280	280
# of bags of refuse collected	1-3	36,118	35,101	36,020	36,020
# of tires collected from roadside **	1-3	4,803	7,342	13,696	13,696
# of miles cleaned along roadside	1-3	959	643	520	520
Outcome: Efficiency or unit-cost ratio:					
Labor $ saved per inmate hour worked	3	$13.15	$13.20	$14.55	$15.76
Value of free services at minimum wage plus FICA and retirement	3	$1,505,754	$1,653,379	$1,553,183	$1,682,348
Value of free services as % of total program cost	3	298%	229%	271%	284%
IV. Resources:		**Adopted Budget FY22-23**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		4.2	4.2	4.2	4.2
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$235,389	$451,146	$297,978	$317,915
Other GF Revenue		$270,230	$270,230	$275,000	$275,000
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$505,619	$721,376	$572,978	$592,915

* Total hours of labor is dependent on the Judges sentencing inmates to the program, and there is not always a positive correlation between # of inmates sentenced and # who actually participate and work the program.

** Expansion of Tire Drive events in recent years as part of Keeping Polk County Beautiful.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Service of Process (553900)

Core Services: The timely and accurate service of all mandated legal process originating from the Supreme Court, Circuit Court, County Court, and other governmental agencies.

II. Mission/Key Objectives:

1. Maximize efficiency through electronic methods of tracking judicial process papers received and served.
2. Enhancing the consistency and accuracy in the service of process by implementing more accountability measures.

III. Measures:	Key Obj Num	Adopted Budget FY22-23	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
# of serviceable papers received	1,2	44,395	**49,335**	**46,404**	**47,595**
# of serviceable papers served	1,2	36,478	**37,694**	**36,624**	**36,782**
# of serviceable papers withdrawn & carried over	1,2	1,863	**1,807**	**1,674**	**1,741**
Fees collected *	1,2	$350,349	**$435,380**	**$433,585**	**$406,096**
Outcome: Effectiveness Indicators:					
Percentage of serviceable papers served	1,2	86.02%	79.31%	81.19%	80.51%
Outcome: Efficiency or unit-cost ratio:					
Average cost of each paper processed (net of fees)	1,2	$49.88	$42.26	$52.95	$56.36
# of pieces of process handled per clerk	1,2	4,440	**4,934**	**4,640**	**4,746**
IV. Resources:		**Adopted Budget FY22-23**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time **		33.0	33.0	33.0	34.0
Part-time FTE's		3.750	3.750	3.750	3.750
Funding Sources:					
General Fund BoCC		$2,564,871	$2,520,056	$2,890,815	$3,088,539
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$2,564,871	$2,520,056	$2,890,815	$3,088,539

* Not all papers carry a fee

** (1) Court Process Server position is being added in FY2025.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Court Security (700100)

Core Services: Staff bailiffs for all court hearings to maintain orderly courtroom operations and security for all judges and the public pursuant to Florida law.

II. Mission/Key Objectives:

1. To provide court security for judges and all citizens within all courtrooms located within Polk County.
2. To operate all court functions while maintaining the custody and control of all persons detained for trial in criminal courts.
3. To supervise security of all security stations for the Polk County Courthouses.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
Public Service Levels:					
Total inmates processed for court	1,2	26,554	28,505	34,000	35,000
Total court cases heard	1,2	197,962	209,079	265,000	270,000
DNA Samples Submitted to FDLE	2	537	640	554	571
Protective Actions	1	1	5	5	5
Remanded individuals to Polk County Jail	2	510	377	654	674
Outcome: Effectiveness Indicators:					
# of injuries to judges or civilians	1,2	0	0	0	0
# of escapes while in court custody	1,2	0	0	0	0
# of arrests resulting from the security stations	1,2,3	0	0	0	0
# of visitors to pass through security at courthouse *	1,3	818,000	1,243,696	900,000	927,000
Outcome: Efficiency or unit-cost ratio:					
Program cost per court case	1,2	$39.08	$37.75	$35.41	$36.15
Ratio of Bailiffs per judge/hearing officer	1	**0.84**	**0.88**	**0.88**	**0.88**

IV. Resources:		Actual FY 2021-22	Actual FY 2022-23	Adopted Budget FY23-24	Adopted Budget FY24-25
Funded Positions:					
Full-time		59.9	59.9	59.9	59.8
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$7,736,178	$7,893,052	$9,384,573	$9,759,516
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$7,736,178	$7,893,052	$9,384,573	$9,759,516

* Visitor traffic depends on various factors like murder trials and case backlog clearance.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Trusts (1130, 1160, & 1250)

Core Services: To provide for the protection of Polk County citizens by converting forfeited property used in the commission of crime, as well as other unclaimed property to law enforcement use in accordance with federal and state requirements governing these trust funds.

II. Mission/Key Objectives:

1. To meet eligible equipment or other non-recurring needs that could not be met by local funding, thereby putting forfeited and unclaimed funds to work in crime prevention, for the taxpayer.

III. Measures:	Key Obj Num	Actual FY 2021-22	Actual FY 2022-23	Projected Actual FY23-24	Adopted Budget FY24-25
# of projects funded	1	2	4	4	5
9/30 Cash Balance @ BoCC in LETF & Unclaimed Trust	1	$568,127	$838,912	$829,972	$298,870
9/30 Cash Balance @ BoCC in Domestic Violence Trust	1	$426,369	$94,419	$66,659	$124,899
9/30 Cash Balance Fund 1130,1160,1164,1261, 1264 at PCSO	1	$346,185	$477,086	$116,057	$120,000
IV. Resources:		**Actual FY 2021-22**	**Actual FY 2022-23**	**Adopted Budget FY23-24**	**Adopted Budget FY24-25**
Funded Positions:					
Full-time		0.0	0.0	0.0	0.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$0	$0	$0	$0
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$77,815	$281,068	$590,000	$865,000
Total Program costs		$77,815	$281,068	$590,000	$865,000

Justice Assistance Grant (JAG)

Program Number:	273
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

Video Remote Interpreting is a program that enhance the Court's court interpreting program. In FY 17/18, the Polk County Sheriff did not for file for the grant and it was awarded in its entirety to the 10th Judicial Courts Administration through completion in FY 22/23. These funds are awarded from the U.S. Department of Justice Office under the Edward Byrne Justice Assistance Grant Program.

II. Contribution to Result:

The Justice Assistance Grant program contributes to Safety purchasing strategy of prevention of incidence of crime, loss of life, fire damage, and improved resident perception of safety. This grant-funded program sponsored by the Department of Justice program funds drug testing for Problem Solving Court programs as well as Video Remote Interpreting equipment for Polk County.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Expand VRI by one courtroom

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
Completion of VRI expansion in one courtroom	1	1	-	-	-
Efficiency Indicators:					
Completion of VRI expansion in one courtroom	1	100%	0%	0%	0%

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Intergovernmental		93,059	0	0	0
	Total Program	93,059	0	0	0
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		93,059	0	0	0
	Total Program	93,059	0	0	0
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		77,989	0	0	0
Capital Expenses		15,070	0	0	0
	Total Program	93,059	0	0	0

DCF Juvenile Substance Abuse

Program Number:	274
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

The Juvenile program contributes to Safety purchasing strategy #3 of prevention of incidence of crime, loss of life, fire damage, and improved citizen perception of safety. This grant funded program sponsored by Central Florida Behavioral Health Network is a diversionary program for juveniles ages 11-17 wherein offenders participate in a four to six month drug treatment program with the goal of decreasing recidivism of juvenile offenders.

FS. 29.008 County funding of court-related functions. (1) Counties are required by state statue. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, the term "circuit and county courts" includes the offices and staffing of the guardian ad litem programs, and the term "public defenders' offices" includes the offices of criminal conflict and civil regional counsel. The county designated under s. 35.05(1) as the headquarters for each appellate district shall fund these costs for the appellate division of the public defender's office in that county.

FS. 939.185 Assessment of additional court costs and surcharges. (1)(a) The board of county commissioners may adopt by ordinance an additional court cost, not to exceed $65, to be imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, or adjudicated delinquent for, any felony, misdemeanor, delinquent act, or criminal traffic offense under the laws of this state. Such additional assessment shall be accounted for separately by the county in which the offense occurred and be used only in the county imposing this cost, to be allocated as follows:

1. 25% of the amount collected shall be allocated to fund innovations, as determined by the chief judge of the circuit, to supplement state funding for the elements of the state courts system identified in s. 29.004 and county funding for local requirements under s. 29.008(2)(a)2.

2. 25% of the amount collected shall be allocated to assist counties in providing legal aid programs required under s. 29.008(3)(a).

3. 25% of the amount collected shall be allocated to fund personnel and legal materials for the public as part of a law library.

4. 25% of the amount collected shall be used as determined by the board of county commissioners to support teen court programs, except as provided in s. 938.19(7), juvenile assessment centers, and other juvenile alternative programs.

This Program is: **Not Mandated ( )** **Mandated: Federal (X) State ( ) Local ( )**

II. Contribution to Result:

1 Provide services to 50 clients
2 Maintain program retention rate of Drug Court clients that is no less than 90%
3 Complete 90% assessments within 14 days of client referral
4 Complete admission process within 30 days of 90% of client referrals
5 Complete 100% of all treatment plans within 30 days of admission

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of client assessments conducted	1,3	41	50	50	50
# of days between referral and assessment	3	14	14	14	14
# of days between assessment and admission determination	4	0	0	0	0
# of treatment plans not completed within 30 days of admission	5	0	0	0	0
Effectiveness Indicators:					
average # of days between referral and assessment	3	14	14	14	14
average # of days between assessment and admission	4	0	0	0	0
% of treatment plans completed within 30 days of admission	5	100%	100%	100%	100%
Efficiency Indicators:					
average # of days per client from referral to admission	4	14	14	14	14

DCF Juvenile Substance Abuse

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		3.00	3.00	3.00	3.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		2	0	0	0
Intergovernmental		129,260	144,551	121,803	123,293
Others (Centrl I/D Inkind/Othr)		5,231	8,900	4,400	4,400
	Total Program	134,493	153,451	126,203	127,693
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Special Revenue Grants		134,493	153,451	126,203	127,693
	Total Program	134,493	153,451	126,203	127,693
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		44,887	78,750	58,874	60,364
Operating Expenses		84,375	65,801	62,929	62,929
InKind Expense		5,231	8,900	4,400	4,400
	Total Program	134,493	153,451	126,203	127,693

Teen Court

Program Number:	267
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

Teen Court is a juvenile prevention program for offenders who have committed misdemeanor or minor felony offenses. Each case is heard before a jury of high-school aged volunteers who assign sanctions to the defendant. Teen Court also acts as a provider of services to the larger juvenile justice community by sponsoring numerous appropriate courses free of charge to juvenile offenders throughout the juvenile court system.

FS. 29.008 County funding of court-related functions. (1) Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, the term "circuit and county courts" includes the offices and staffing of the guardian ad litem programs, and the term "public defenders' offices" includes the offices of criminal conflict and civil regional counsel. The county designated under s. 35.05(1) as the headquarters for each appellate district shall fund these costs for the appellate division of the public defender's office in that county.

II. Contribution to Result:

The Teen Court program contributes to Safety purchasing strategy #3 of prevention of incidence of crime, loss of life, fire damage, and improved resident perception of safety. This program is a juvenile prevention program for offenders who have committed misdemeanor or minor felony offenses. Recidivism of juvenile offenders is able to decrease because the defendants receive appropriate sanctions by a jury of high school-aged volunteers and are also offered appropriate preventative courses free of charge.

This Program is: Not Mandated ( ) Mandated: Federal ( ) State ( ) Local (X)

III. Performance Objectives:

1 Increase or maintain number of referrals from law enforcement
2 Increase or maintain number of volunteers recruited during each school year
3 Maintain or decrease recidivism rate of Teen Court defendants over the next two fiscal years
4 Maintain or decrease number of days from receiving of case to trial

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of referrals	1	1,179	1,100	1,200	1,200
Total # of volunteers	2	59	60	60	60
# of school and other community meetings/resentations	2	13	5	15	15
# of patrol briefings attended	1,2	20	1	20	20
Total # of Teen Court hearings	1	840	-	850	850
Total # of Teen Court sessions	2,4	39	40	40	40
# of Education Courses	3	731	510	750	750
average # of cases managed by one coordinator	4	390	525	525	525
# of jail tours	5	11	12	12	12
Effectiveness Indicators:					
average # of days from intake to trial	4	19	21	21	21
% of recidivism of Teen Court defendants	3	1%	2%	2%	2%
Total # of volunteers	2	59	50	60	60
# of referrals	1	1,179	1,100	1,200	1,200

Teen Court

Significant Changes

No significant changes for FY 22/23 or FY 23/24

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		4.00	4.00	4.00	4.00

Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Cash/Fund Balance Forward		0	64,215	114,977	121,241
Charges For Services		53,663	17,804	39,464	39,464
Fines And Forfeitures		238,996	182,552	135,500	135,500
	Total Program	292,659	264,571	289,941	296,205

Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		292,659	264,571	289,941	296,205
	Total Program	292,659	264,571	289,941	296,205

Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Personal Services Expenses		213,242	260,001	261,744	268,008
Operating Expenses		30	4,570	28,197	28,197
	Total Program	213,272	264,571	289,941	296,205

Drug Court

Program Number:	270
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

On-site Drug and Alcohol Testing Industry Association certified drug testing laboratory conducts observed analyzed urinalysis drug screens. In-house treatment is provided for all Problem Solving Court (PSC) clients.
FS. 29.008 County funding of court-related functions. (1) Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, the term "circuit and county courts" includes the offices and staffing of the guardian ad litem programs, and the term "public defenders' offices" includes the offices of criminal conflict and civil regional counsel. The county designated under s. 35.05(1) as the headquarters for each appellate district shall fund these costs for the appellate division of the public defender's office in that county.

II. Contribution to Result:

The Polk County PSC program is a process by which offending substance abusers entering the court system are placed into treatment and proactively monitored by the PSC judge and team of justice system and treatment professionals. The program employs effective drug testing, graduated sanctions, and incentives with the goal of decreasing recidivism of clients.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Maintain turn-around time of 24 hours or less on 95% of all specimens tested
2 Complete admission process within 30 days of 90% of client referrals

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of specimens tested	1	27,935	29,000	29,000	29,000
# of specimens tested that exceed 24 hour turn-around time	1	280	0	0	0
# of chain-of-custody forms completed	1	27,935	29,000	29,000	29,000
# of days between referral and assessment	2	14	14	14	14
Effectiveness Indicators:					
% of specimens with turn-around time that exceeds 24 hours	1	1%	0%	0%	0%
Efficiency Indicators:					
average # of days per client from referral to admission	2	14	14	14	14

Significant Changes

There are no significant changes to this program.

Drug Court

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		14.00	14.00	14.00	14.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Cash/Fund Balance Forward		0	1,279,799	1,762,848	1,779,494
Charges For Services		694,514	417,273	466,287	466,287
Fines And Forfeitures		26,111	11,238	5,855	5,855
Miscellaneous		3,059	1,049	1,568	1,568
	Total Program	723,684	1,709,359	2,236,558	2,253,204

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		723,684	1,709,359	2,236,558	2,253,204
	Total Program	723,684	1,709,359	2,236,558	2,253,204

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		435,058	756,307	1,109,363	1,126,009
Operating Expenses		128,160	951,052	1,125,195	1,125,195
Capital Expenses		0	2,000	2,000	2,000
	Total Program	563,218	1,709,359	2,236,558	2,253,204

DUI Court

Program Number:	1060
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

Driving Under the Influence (DUI) Court is a diversionary program that provides drug treatment services for DUI

FS. 29.008 County funding of court-related functions. (1) Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, the term "circuit and county courts" includes the offices and staffing of the guardian ad litem programs, and the term "public defenders' offices" includes the offices of criminal conflict and civil regional counsel. The county designated under s. 35.05(1) as the headquarters for each appellate district shall fund these costs for the appellate division of the public defender's office in that county.

II. Contribution to Result:

The DUI Court program contributes to Safety purchasing strategy #3 of prevention of incidence of crime, loss of life, fire damage, and improved resident perception of safety. The DUI Court program works in conjunction with the County Probation program to reduce DUI recidivism by using a coordinated approach including on-going judicial supervision, intensive community supervision, substance abuse treatment, alcohol screening, and community involvement. The assigned probation officer supervises all standard conditions of probation, as well as those specific to DUI Court offenders.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Complete 100% of all treatment plans within 30 days of admission
2 Complete 90% of assessments within 20 days of client referral
3 Complete admission process within 30 days of 90% of client referral

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of defendants referred	2	34	34	34	34
# of assessments conducted	2	34	34	34	34
# of days between the referral and assessment	2,3	14	14	14	14
# of treatment plans not completed within 30 days	1	0	0	0	0
Effectiveness Indicators:					
Average # of days between referral and assessment	2	14	14	14	14
Average # of days between assessment and admission	2,3	0	0	0	0
% of treatment plans completed within 30 days	1	100%	100%	100%	100%
Efficiency Indicators:					
average # of days per client from referral to admission	4	14	14	14	14

Significant Changes

There are no significant changes to this program.

DUI Court

Personnel:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Full Time Equivalents		2.00	2.00	2.00	2.00

Funding Sources:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Cash/Fund Balance Forward		0	199,010	283,690	285,137
Charges For Services		99,338	50,054	44,695	44,695
	Total Program	99,338	249,064	328,385	329,832

Revenue by Fund:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
General Fund		99,338	249,064	328,385	329,832
	Total Program	99,338	249,064	328,385	329,832

Appropriations:		Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Personal Services Expenses		14,020	77,343	76,246	77,693
Operating Expenses		0	171,721	252,139	252,139
	Total Program	14,020	249,064	328,385	329,832

Post Adjudication Drug Court

Program Number:	1451
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

Post Adjudication Drug Court is a drug treatment program for felony and misdemeanor offenders that have already pled guilty or have violated the terms of their probation, and it is primarily funded by the State for the felony program.

II. Contribution to Result:

The Post Adjudication Drug Court program contributes to safety purchasing strategy #3 of prevention of incidence of crime, loss of life, fire damage, and improved residnet perception of safety. The Post Adjudication Drug Court program is a process for felony and misdemeanor defendants that have already pled guilty or have violated terms of their probation. The offenders entering the program are placed into treatment and proactively monitored by the PSC judge and team of justice system and treatment professionals. The program employs effective drug-testing and graduated sanctions and incentives with the goal of decreasing recidivism of clients.

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

1 Maintain program retention rate of Drug Court clients that is no less than 90%
2 Complete 90% assessments within 14 days of client referral
3 Complete 100% of treatment plans within 30 days of admission

IV. Measures:

	Key Obj.	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Workload Indicators:					
# of clients assessments conducted	2	29	60	60	60
# of days between referral and assessment	2	14	14	14	14
% of clients remaining in program after 30 days	1	100%	95%	95%	95%
# of treatment plans not completed within 30 days of admission	3	0	0	0	0
Effectiveness Indicators:					
average # of days between referral and assessment	2	14	14	14	14
# of defendants referred vs. # of eligible referrals	1	100%	100%	100%	100%
# of assessment conducted relative to # of clients referred	2	100%	90%	90%	90%
average # of days between assessment and admission					
% of clients remaining in program at the end of the month	2	100%	98%	98%	98%
% of treatment plans completed within 30 days of admission	3	100%	100%	100%	100%
Efficiency Indicators:					
average # of days per client from referral to admission	2	14	14	14	14

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Cash/Fund Balance Forward		0	62,110	55,926	55,926
	Total Program	0	62,110	55,926	55,926
Revenue by Fund:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
General Fund		0	62,110	55,926	55,926
	Total Program	0	62,110	55,926	55,926
Appropriations:		**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Operating Expenses		0	62,110	55,926	55,926
	Total Program	0	62,110	55,926	55,926

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Debt Service Program

Program Number:	90
Result Area:	Growth/Infrastructure
Division:	Board of County Commissioners Division
Section:	N/A

I. Program Offer Description:

II. Contribution to Result:

Please see attached Debt Service Details - "Debt Service Schedule" and "Summary of Debt Service"

This Program is: Not Mandated (X) Mandated: Federal ( ) State ( ) Local ( )

III. Performance Objectives:

	Key Obj.	Actual FY 21/22	Budget FY 22/23	Adopted FY 23/24	Plan FY 24/25
Workload Indicators:					

Significant Changes

There are no significant changes to this program.

Debt Service Program

Personnel:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Full Time Equivalents	0.00	0.00	0.00	0.00

Funding Sources:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	1,873,544	0	0	0
Cash/Fund Balance Forward	0	13,004,648	13,859,457	11,070,406
Interest	219,342	48,623	51,169	52,533
Interfund Transfer	9,270,777	9,270,777	9,370,777	9,420,777
Intergovernmental	4,419,864	6,395,000	6,395,000	6,395,000
Total Program	15,783,527	28,719,048	29,676,403	26,938,716

Revenue by Fund:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,391,000	9,380,915	10,032,946	7,026,450
Public Facilities Rev Ref Note, Series 2015 (Ref CFT 2006)	2,075,100	3,749,566	3,832,864	3,973,992
Capital 2019	2,508,303	4,875,325	5,108,977	5,236,658
Promissory Revenue Note, Series 2020 C	5,809,124	10,713,242	10,701,616	10,701,616
Total Program	15,783,527	28,719,048	29,676,403	26,938,716

Appropriations:	**Actual FY 22/23**	**Budget FY 23/24**	**Adopted FY 24/25**	**Plan FY 25/26**
Debt Service	15,429,414	15,438,504	15,455,322	15,474,663
Reserves	0	13,280,544	14,221,081	11,464,053
Total Program	15,429,414	28,719,048	29,676,403	26,938,716

Debt Service Program

Appropriations	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
Debt Service	15,429,414	15,438,504	15,455,322	15,474,663
Reserves	0	13,280,544	14,221,081	11,464,053
Total Result Area	**15,429,414**	**28,719,048**	**29,676,403**	**26,938,716**

Revenue by Fund	Actual FY 22/23	Budget FY 23/24	Adopted FY 24/25	Plan FY 25/26
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,391,000	9,380,915	10,032,946	7,026,450
23700 Public Fac Rev Note, S2015 (Ref CFT 2006)	2,075,100	3,749,566	3,832,864	3,973,992
23800 Promissory Note 2020A	2,508,303	4,875,325	5,108,977	5,236,658
24000 Promissory Revenue Note, Series 2020 C	5,809,124	10,713,242	10,701,616	10,701,616
Total Result Area	**15,783,527**	**28,719,048**	**29,676,403**	**26,938,716**

Personnel				
Full Time Equivalents	**0**	**0**	**0**	**0**

SUMMARY OF SERVICES AND FACILITIES
FY 24/25

While there is no statutory limitation on the amount of debt that can be incurred by Florida counties, the relationship between debt and debt capacity is perhaps best demonstrated by bond ratings. Polk County's latest issuance rating assigned by Fitch and S&P Global are AA+ (stable outlook) and AA+ (stable outlook).

The following list provides information on the active long-term debt outstanding included in this program. The last section of this program details Polk County's Debt Service for the next ten years.

Public Facilities Revenue Refunding Bonds, Series 2014 (23500): In FY 13/14, the Board approved a resolution authorizing the partial refinancing of the Public Facilities Revenue Bonds, Series 2005 (23000). The original debt proceeds were for the purpose of financing the planning, engineering, acquisition, construction, and expansion of certain jails, public safety, and operational facilities of the County. The outstanding balance of this $71,510,000 bond issue as of September 30, 2024, is $50,160,000. Annual debt service payments are to be made through December 2036 with interest ranging between 3.00% and 5.00%. This issue is collateralized by a pledge of revenues from the State Revenue Sharing Trust Funds and 8% of the 10% public service tax.

Public Facilities Revenue Refunding Rev Note, Series 2015 (23700): On November 3, 2015, the Board adopted a resolution to refinance a portion of the 2006 Constitutional Fuel Tax Revenue Refunding debt to take advantage of lower interest rates and borrowed $18,157,000. The outstanding balance as of September 30, 2024 is $6,169,000. Annual debt service payments are to be made through December 2027. Coupon interest is approximately 2.14%. This issue is collateralized by a pledge of revenues from the State Revenue Sharing Trust Funds and 8% of the 10% public service tax.

Promissory Note 2020 A (23800): On April 21, 2020, the Board adopted a resolution to secure a bank loan of $27,062,000 to fund a financial system upgrade, four fire stations, the Northeast Government Center and Tax Collector facility project, Northeast Regional Park improvements, and defibrillators. Annual debt service payments are to be made through April 2035 with interest of approximately 2.20%. This debt is collateralized by a pledge of non-ad valorem revenue. The outstanding balance of this Promissory Note as of September 30, 2024 is $21,934,542.

Promissory Note 2020 C (24000): On May 19, 2020, the Board adopted a resolution authorizing the refunding of all the County's Series 2020 Capital Improvement Bonds and 2020 Transportation Bonds to Promissory Note B with the option to execute tax exempt Promissory Note C after September 2, 2020. This refunding resulted in savings on principal and interest payments. The outstanding balance as of September 30, 2024 is $26,750,000. Annual debt service payments are to be made through December 2030 with interest of approximately 1.95%. Local Government Half-Cent Sales Tax and Second Local Option Gas tax serve as collateral for this debt.

POLK COUNTY - ADOPTED FY 24/25

(in thousands)

Bond Issue	Prior Payments	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Future Payments	Total
Public Facilities Revenue Refunding Bonds, S2014 (23500)													
Series 2014 - $71,510,000													
Purpose: Construction and renovation of public safety facilities													
Principal	21,350.0	3,180.0	3,340.0	3,510.0	3,685.0	3,865.0	4,060.0	4,265.0	4,475.0	4,660.0	4,845.0	10,275.0	71,510.0
Interest	28,692.8	2,186.0	2,023.0	1,851.7	1,671.8	1,483.1	1,285.0	1,076.8	880.7	698.0	507.9	415.1	42,771.7
Total	**50,042.8**	**5,366.0**	**5,363.0**	**5,361.7**	**5,356.8**	**5,348.1**	**5,345.0**	**5,341.8**	**5,355.7**	**5,358.0**	**5,352.9**	**10,690.1**	**114,281.7**
Public Facilities Revenue Refunding Note S2015 (23700)													
Series 2015 - $18,157,000													
Purpose: Construction and renovation of public safety facilities													
Principal	11,988.0	1,987.0	2,053.0	2,129.0	-	-	-	-	-	-	-	-	18,157.0
Interest	2,461.6	110.8	67.5	22.8	-	-	-	-	-	-	-	-	2,662.7
Total	**14,449.6**	**2,097.8**	**2,120.5**	**2,151.8**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20,819.7**
Promissory Note A (23800)													
Series 2019 - $27,062,000													
Purpose: Capital related projects													
Principal	5,127.5	1,784.9	1,824.2	1,864.3	1,905.3	1,947.2	1,990.1	2,033.9	2,078.6	2,124.3	2,171.1	2,210.7	27,062.0
Interest	2,266.8	462.9	423.2	382.7	341.2	298.8	255.5	211.2	166.0	119.8	72.5	32.4	5,033.1
Total	**7,394.3**	**2,247.8**	**2,247.4**	**2,247.0**	**2,246.5**	**2,246.0**	**2,245.6**	**2,245.1**	**2,244.6**	**2,244.1**	**2,243.6**	**2,243.1**	**32,095.1**
Promissory Note C (24000)													
Series 2020 - $41,955,000													
Purpose: Capital and transportation improvement projects													
Principal	15,205.0	5,265.0	5,375.0	5,480.0	3,475.0	3,545.0	3,610.0	-	-	-	-	-	41,955.0
Interest	2,624.7	470.3	366.6	260.7	173.4	105.0	35.2	-	-	-	-	-	4,035.9
Total	**17,829.7**	**5,735.3**	**5,741.6**	**5,740.7**	**3,648.4**	**3,650.0**	**3,645.2**	**-**	**-**	**-**	**-**	**-**	**45,990.9**
Debt Service Program Total	**89,716.4**	**15,446.8**	**15,472.4**	**15,501.1**	**11,251.7**	**11,244.1**	**11,235.7**	**7,586.9**	**7,600.3**	**7,602.1**		**12,933.2**	**213,187.3**

POLK COUNTY - ADOPTED FY 24/25
(in thousands)

Bond Issue	Prior Payments	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Future Payments	Total
Utility System Revenue Refunding Bonds (42053)													
Series 2012 - 29,350,000 (Refunded 2024)													
Purpose: Funded water and wastewater capital improvement projects													
Principal	13,135.0	-	-	-	-	-	-	-	-	-	-	-	13,135.0
Interest	4,382.5	-	-	-	-	-	-	-	-	-	-	-	4,382.5
Total	**17,517.5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,517.5**
Utility System Revenue Refunding Bonds (42054)													
Series 2013 - $8,465,000 (Refunded 2024)													
Purpose: Funded water and wastewater capital improvement projects													
Principal	3,580.0	-	-	-	-	-	-	-	-	-	-	-	3,580.0
Interest	3,031.5	-	-	-	-	-	-	-	-	-	-	-	3,031.5
Total	**6,611.5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6,611.5**
Utility System Revenue Refunding Bonds (42055)													
Series 2014 A & C - $29,720,000 (Refunded 2024)													
Purpose: Funded water and wastewater capital improvement projects													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5,527.7	-	-	-	-	-	-	-	-	-	-	-	5,527.7
Total	**5,527.7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,527.7**
Utility System Revenue and Revenue Refunding Bonds (42056)													
Series 2020 - $87,550,000													
Purpose: Funded water and wastewater capital improvement projects													
Principal	-	-	-	4,055.0	4,265.0	-	5,915.0	-	-	-	-	73,315.0	87,550.0
Interest	17,393.9	3,820.5	3,820.5	3,820.5	3,617.8	3,404.5	3,404.5	3,108.8	3,108.8	3,108.8	3,108.8	16,827.0	68,544.1
Total	**17,393.9**	**3,820.5**	**3,820.5**	**7,875.5**	**7,882.8**	**3,404.5**	**9,319.5**	**3,108.8**	**3,108.8**	**3,108.8**	**3,108.8**	**90,142.0**	**156,094.1**
Utility System Revenue and Revenue Refunding Bonds (42057)													
Series 2024 - $92,635,000													
Purpose: Funded water and wastewater capital improvement projects													
Principal	-	4,580.0	4,725.0	960.0	1,010.0	5,500.0	-	5,695.0	5,985.0	6,280.0	6,590.0	51,310.0	92,635.0
Interest	-	4,677.2	4,297.3	4,061.0	4,013.0	3,962.5	3,687.5	3,687.5	3,402.8	3,103.5	2,789.5	38,279.0	75,960.9
Total	**-**	**9,257.2**	**9,022.3**	**5,021.0**	**5,023.0**	**9,462.5**	**3,687.5**	**9,382.5**	**9,387.8**	**9,383.5**	**9,379.5**	**89,589.0**	**168,595.9**
Utilities Fund Total	**47,050.6**	**13,077.7**	**12,842.8**	**12,896.5**	**12,905.8**	**12,867.0**	**13,007.0**	**12,491.3**	**12,496.5**	**12,492.3**	**12,488.3**	**179,731.0**	**354,346.7**

POLK COUNTY - ADOPTED FY 24/25

(in thousands)

Bond Issue	Prior Payments	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Future Payments	Total
Interlocal Agreements and Other Tourism Tax Debt													
City of Lakeland - $6,718,697 (County Portion)													
Purpose: Contribution towards Lakeland Center renovations 2017													
Principal	2,841.1	445.6	456.2	467.1	478.3	489.7	501.4	513.4	525.7	-	-	-	6,718.7
Interest	969.8	89.2	78.2	66.9	55.4	43.6	31.5	19.1	6.4	-	-	-	1,359.9
Total	**3,810.9**	**534.8**	**534.4**	**534.1**	**533.7**	**533.3**	**532.9**	**532.5**	**532.1**	**-**	**-**	**-**	**8,078.6**
City of Lakeland - $13,616,000													
Purpose: Contribution towards Joker Marchant Stadium renovations 2016													
Principal	4,295.3	630.5	653.9	678.2	703.4	729.6	756.7	784.8	814.0	844.2	875.6	1,849.9	13,616.0
Interest	4,061.2	414.1	390.6	366.3	341.1	315.0	287.9	259.8	230.6	200.4	169.0	239.2	7,275.2
Total	**8,356.5**	**1,044.6**	**1,044.6**	**1,044.6**	**1,044.6**	**1,044.6**	**1,044.6**	**1,044.6**	**1,044.6**	**1,044.6**	**1,044.6**	**2,089.1**	**20,891.2**
City of Winter Haven - $10,000,000													
Purpose: Contribution towards arena and conference center 2017													
Principal	2,565.0	475.0	490.0	505.0	520.0	535.0	550.0	570.0	585.0	605.0	620.0	1,980.0	10,000.0
Interest	1,650.6	227.9	213.3	198.3	182.8	166.9	150.5	133.6	116.2	98.2	79.7	122.6	3,340.7
Total	**4,215.6**	**702.9**	**703.3**	**703.3**	**702.8**	**701.9**	**700.5**	**703.6**	**701.2**	**703.2**	**699.7**	**2,102.6**	**13,340.7**
City of Winter Haven - $4,660,000													
Purpose: Contribution towards Chain of Lakes Complex renovations 2023													
Principal	-	115.0	150.0	160.0	165.0	175.0	180.0	190.0	200.0	210.0	220.0	2,895.0	4,660.0
Interest	-	214.1	207.5	199.7	191.6	183.1	174.2	165.0	155.2	145.0	134.2	654.0	2,423.4
Total	**-**	**329.1**	**357.5**	**359.7**	**356.6**	**358.1**	**354.2**	**355.0**	**355.2**	**355.0**	**354.2**	**3,903.2**	**7,083.4**
City of Auburndale													
Purpose: Contribution towards soccer and baseball combined													
Principal	10,935.0	-	-	-	-	-	-	-	-	-	-	-	10,935.0
Interest	2,798.8	-	-	-	-	-	-	-	-	-	-	-	2,798.8
Total	**13,733.8**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**13,733.8**
City of Auburndale - $4,500,000													
Purpose: Expansion of Lake Myrtle Sports Complex													
Principal	1,455.0	210.0	220.0	225.0	230.0	240.0	250.0	255.0	265.0	275.0	285.0	590.0	4,500.0
Interest	1,133.1	98.3	91.2	83.7	76.1	68.2	60.0	51.6	42.9	33.9	24.5	19.9	1,783.4
Total	**2,588.1**	**308.3**	**311.2**	**308.7**	**306.1**	**308.2**	**310.0**	**306.6**	**307.9**	**308.9**	**309.5**	**609.9**	**6,283.4**
City of Auburndale - $3,500,000													
Purpose: Lake Myrtle Sports Complex Stadium													
Principal	656.5	336.1	341.5	346.9	352.4	358.0	363.7	369.5	375.4	-	-	-	3,500.0
Interest	137.1	42.5	37.2	31.7	26.1	20.5	14.7	8.9	3.0	-	-	-	321.7
Total	**793.6**	**378.7**	**378.6**	**378.6**	**378.5**	**378.5**	**378.4**	**378.4**	**378.3**	**-**	**-**	**-**	**3,821.7**
City of Auburndale - $15,000,000*													
Purpose: Lake Myrtle Sports Park Design/Development/Construction													
Principal	-	150.2	308.0	473.8	497.8	523.0	549.5	577.3	606.6	637.3	669.5	10,006.8	15,000.0
Interest	-	248.1	488.7	721.2	697.2	672.0	645.6	617.7	588.5	557.8	525.5	3,139.2	8,901.7
Total	**-**	**398.4**	**796.7**	**1,195.1**	**1,195.1**	**1,195.1**	**1,195.1**	**1,195.1**	**1,195.1**	**1,195.1**	**1,195.1**	**13,146.0**	**23,901.7**
Tourism Tax Fund Total	**33,498.5**	**3,696.6**	**4,126.2**	**4,524.0**	**4,517.4**	**4,519.6**	**4,515.7**	**4,515.7**	**4,514.4**	**3,606.7**	**3,603.0**	**21,850.8**	**97,134.5**
Grand Total	**170,265.5**	**32,221.1**	**32,441.4**	**32,921.7**	**28,674.9**	**28,630.7**	**28,758.5**	**24,593.9**	**24,611.2**	**23,701.1**	**16,091.3**	**214,515.0**	**664,668.5**

This schedule excludes future debt obligations for transportation projects detailed in the Polk/Harden CRA Plan. Additionally, it excludes possible future debt obligations which may be requested as a part of the road and park infrastructure gap reduction
This schedule excludes debt service fund reserves and includes other types of liabilities from other funds - Notes Payable, Capitalized Lease Obligations, etc. However, it does not include loans between County funds.
*The interlocal agreement with the City of Auburndale was approved by the Board on October 1, 2024, so it is not reflected in the adopted budget.

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COMMUNITY INVESTMENT PROGRAM

Polk County's Capital Improvement Program, otherwise known as the Community Investment Program (CIP), is a five-year plan for capital infrastructure projects. The program identifies anticipated projects, schedules, costs, revenue sources, comprehensive plan information, and future operating impacts.

Community Investment Program Project Establishment

CIP is a planning, budgetary, and prioritizing tool that reflects Polk County's infrastructure needs through a list of capital projects for a five-year timeframe. While the first two years of the CIP are budgeted, the following three years are based on identified funding sources with projected revenues. Based on the Board's direction, divisions prioritize work to be completed. Cost estimates are generated to gain the true cost of a project, then allocated over the five-year CIP. This process is completed every year to update the CIP with new priorities or to adjust for revenue shortfalls or increases, depending on future analysis.

Community Investment Program Costs

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages. Divisions estimate project costs but consider operating impacts as well, including start-up and recurring costs. Start-up costs refer to one-time initial costs to be funded from the operating budget at the time the project becomes live. Recurring costs are annual costs borne from the operating budget that cover personnel and operating expenses related to the project. Start-up and recurring cost details are broken down by project and submitted with the proposed capital project list to the Board for review and consideration. In this manner, decision makers can readily recognize the true costs of a potential CIP project and the funding impact once a project is completed. Operating cost estimates provide information that is useful in preparing the County's operating budget.

Community Investment Program Process

The process begins during the second quarter of each fiscal year with a meeting between Budget and Management Services and other County divisions that maintain direct management responsibility for capital projects. Instructions for required data and proposed schedules are discussed and revised, and preliminary revenue estimates are disseminated.

Following the meeting, division managers, constitutional officers, and Polk County residents identify initial proposed revisions to the CIP. Typically, there are insufficient funds to provide for all the projects identified. Preliminary lists are reviewed to determine if projects meet the requirements of the Comprehensive Plan. (The Comprehensive Plan was originally established in response to the 1985 Florida Growth Management Act, which provides the basis of County planning and infrastructure requirements of the future.) Once the review is completed, the County Manager reviews revised project lists, and a "balanced CIP" is prepared.

In balancing the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all requested projects, the program is balanced. If the program is not balanced, projects must be revised to reduce costs, postponed to a future time, or eliminated from the program. Alternative financing, such as long-term debt, may be proposed to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the approved CIP is incorporated in the proposed budget prepared in August. After receiving direction from the Board and implementing any resulting changes, the CIP is adopted at Public Hearings held in September of each year.

Overall, the CIP, with its five-year time frame, gives a fair indication of the County's foreseeable infrastructure needs. There may be bona fide reasons why a project is needed or desired in the immediate future; however, a project may be deferred because resources are unavailable. The CIP helps to structure this decision-making by reviewing capital project requests as well as the operational impact from the implementation of the program. Polk County's CIP is a dynamic program, whereby the program changes as identified projects require funding adjustments during the fiscal year and occasionally from year to year. Any amendment to the program must follow the Board-adopted policy as shown at the end of the Process and Policies section of this book. Each division maintains daily control of its projects, and Budget and Management Services is responsible for the overall monitoring of the CIP process.

Sample Capital Project Detail Page

RECURRING PROGRAMS — PROJECT # 5400006 — PAGE # 6

FY 2025 Community Investment Budget (Funded) / FY 2025 - 2029 Project Detail

GENERAL PROJECT DATA:	COMPREHENSIVE PLAN INFORMATION:		PROJECT NEED CRITERIA		PROJECT SCHEDULE	FY 25	FY 26	FY 27	FY 28	FY 29
Project Title:	Project listed in CIE?	Yes				1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4	1 2 3 4
Sidewalk Renewal and Replacement	Comp. Plan reference:	Objective 3.202-E	Safety	X	Design/Arch					
Functional Area : Roads and Drainage			Mandate		Land/ROW					
Department:	LOS/Concurrency Related:	No	Replace	X	Construct					
Location: Polk County-Various Locations			Growth		Equipment					

PROJECT DESCRIPTION:
This program is an ongoing activity. Existing sidewalks adjacent to Polk County roadways are replaced as necessary.

PROJECT RATIONALE (Include Additional LOS Detail, if necessary):
Broken or cracked sidewalks are a hazard to pedestrians and a liability to the County.

OPERATING BUDGET IMPACT:
None

FUND / COST CENTER
14971.540152101

REPLACEMENT COUNTY PROPERTY NO.: N/A
N/A

	Prior Cumulative	FY 24 Budget	FY 24 Projected Expenses	FY 25	FY 26	FY 27	FY 28	FY 29	FUTURE YEARS	Proposed Project Total
EXPENDITURE PLAN										
Design/Arch/Eng										
Land (or ROW)										
Construction	Ongoing	220,000	220,000	220,000	220,000	220,000	220,000	220,000		1,320,000
Other										
Equipment										
Total Project Cost	Ongoing	220,000	220,000	220,000	220,000	220,000	220,000	220,000		1,320,000
FUNDING PLAN										
Trans Millage Fund-14971	Ongoing	220,000	220,000	220,000	220,000	220,000	220,000	220,000		1,320,000
Total Funding	Ongoing	220,000	220,000	220,000	220,000	220,000	220,000	220,000		1,320,000
OPERATING BUDGET IMPACT										
Personal Svc.										
Non-personal										
Capital										
Total Operating										



Summary of Community Investment Program

The following sections describe the County's CIP funding sources, a division summary table of the five-year program, and highlights of some of the projects.

Funding Sources

Each of the County's eight divisions that maintain a capital program is unique as it relates to its sources of funding CIP projects. The following is a list and description of revenue sources:

General Capital Improvement Fund (Non-Enterprise)

The General Capital Improvement Fund maintains accounts for the County's non-enterprise funded projects. Typical projects include parks, recreation centers, governmental offices, stormwater improvements, and Constitutional Officer facilities. The primary sources of revenue for the Capital Improvement Fund are debt proceeds, interfund transfers, State Revenue Sharing, and interest.

Ad Valorem Taxes

The Board of County Commissioners and the Constituents of Polk County adopted several millage rates over the years. A millage of 1.2000, known as the Transportation Millage, is used for Transportation infrastructure projects. In FY 22/23 and FY 23/24, the Board decided to reduce the Countywide millage rate and Unincorporated MSTU millage rate by 3.0%. A Stormwater MSTU millage of 0.0941 is used for stormwater projects to meet national water quality standards throughout the County. A Parks MSTU millage of 0.5286 mills is used to fund daily operations and projects associated with the County parks. An EMS millage of 0.2500 mills is used for operations and maintenance of Emergency Medical Services (ambulances), including construction of fire stations that house ambulances. An Environmental Lands millage of 0.2000 mills is used for the preservation of water, wildlife, and wilderness resources throughout the County.

Federal, State, and Local Source Grants

The County also receives grant funds for specific programs or activities.

Interest

Interest earned on the cash balances of General Capital Improvement funds is projected and budgeted as revenue.

Fund Balance

Fund balance represents unexpended monies from the prior fiscal year which may be allocated to projects. Fund balance may be uncommitted (prior year reserves) or committed to provide funding for specific projects.

Constitutional Gas Tax

The Constitutional Gas Tax is a two-cent tax on motor fuels (5th and 6th cents). The State's allocation to counties is based upon a formula composed of three factors: county area, population, and gas tax revenue collection. The formula is calculated annually. This fund pays for debt service associated with CIP projects.

Second Local Option Gas Tax

There is a County-imposed levy of five cents on every gallon of motor fuel sold at retail. The State allocates this money 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. This tax is usually associated with pavement management and debt service.

Coronavirus Local Fiscal Recovery– 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.

Impact Fees

Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities, infrastructure, and services 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 the School Board. All impact fees are collected at 100% of the latest study except the school board which are collected at 75% of the latest study.

Solid Waste Fund

This funding source is generated through tipping fees imposed on incoming garbage tonnage and recycling. The revenue is used to create and close landfill cells in the County.

Utilities Connection/Rate Fees

The Utilities Division charges for water and wastewater in addition to connection fees for first time hook-up for residential and commercial users of the utility.

Fire Assessments

Fire assessments are revenue generated from residential and commercial annual tax bills. This revenue is used to build and update fire stations throughout the County based on growth. Additionally, this revenue purchases major apparatus.

Revenue Bonds

Revenue bonds are sold to construct specific CIP projects determined by the Board. The bonds must be supported by a dedicated revenue source to pay debt service and associated interest.

Public Service Tax

On April 23, 1999, the Board of County Commissioners voted to impose a 2% Public Service Tax on public service providers of electricity, telecommunications, natural and propane gas, and water to customers in unincorporated areas of Polk County. On May 18, 2005, the Board of County Commissioners adopted an amendment which increased the tax to 10%.

Municipal Services Benefit Units

A (MSBU) may be established within a designated geographic area to provide a service to those property owners within the area. This assessment district is a legal entity which may use assessments from property owners to provide a service or infrastructure to meet the needs of those individuals within the prescribed area.

Commercial Paper

Commercial Paper is generally defined as short-term, unsecured promissory notes issued by organizations or recognized credit quality. Polk County participates in the Florida Association of Counties Tax Exempt Commercial Paper Program supported by a credit line. Access to the pooled Commercial Paper Program is quarterly. Monies are used for payment of construction expenses.

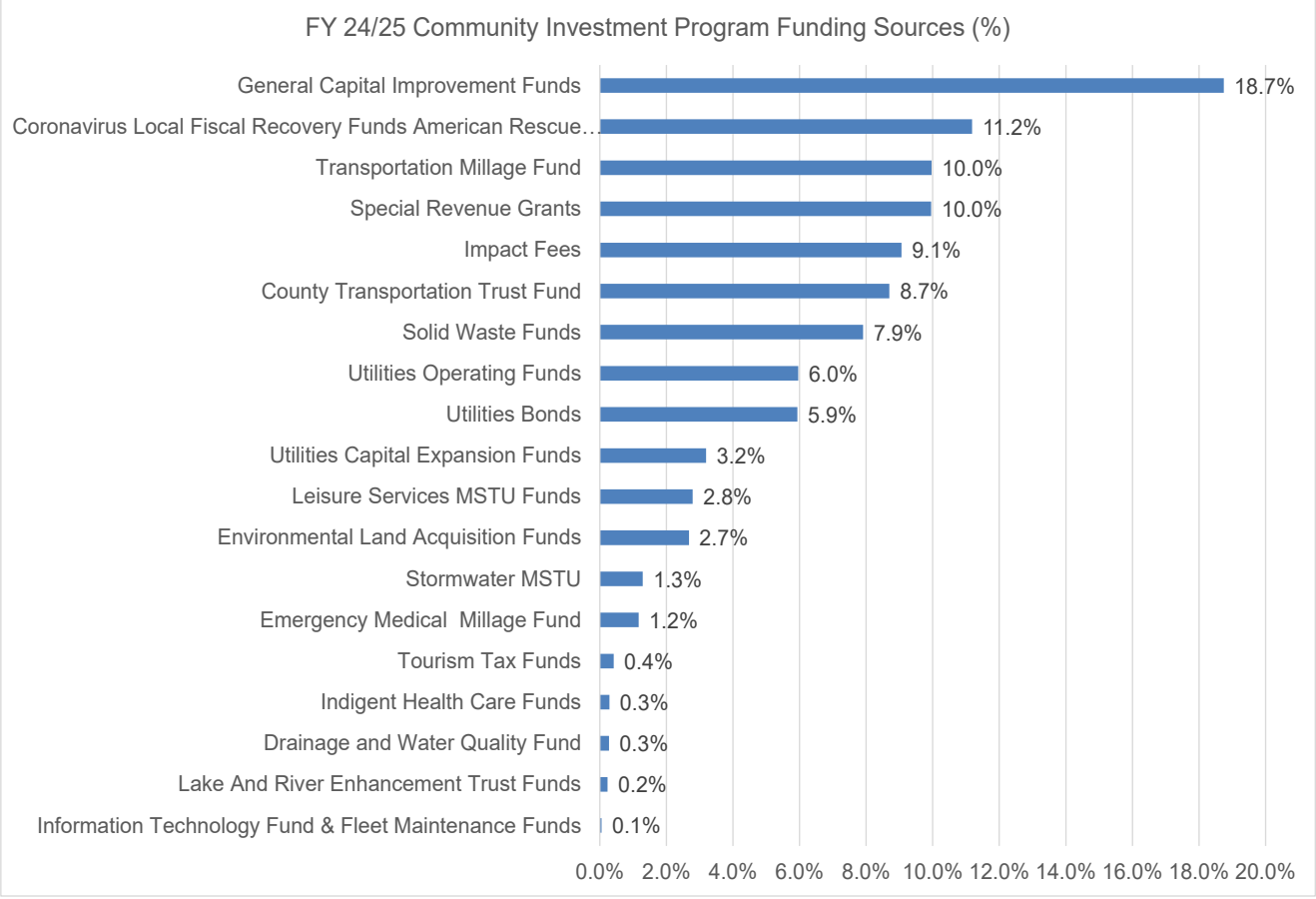
Developer Funding

This funding is pledged through development agreements throughout the County. If a future project benefits a developer or the developer requests modifications to projects, the developer contributes to the cost of the construction either through cash or right-of-way contributions.

Adopted Community Investment Program - Division Summary
FY 24/25 through FY 28/29

Divisions	Adopted FY 24/25	Planned FY 25/26	Planned FY 26/27	Planned FY 27/28	Planned FY 28/29	Total FY 25-29 CIP	Percent of 5-Year CIP
Facilities Management *	**$ 80,289,868**	**$ 3,346,624**	**$ 2,846,624**	**$ 2,846,624**	**$ 2,846,624**	**$ 92,176,364**	**5.14%**
Fire Rescue	**$ 53,345,156**	**$ 3,741,700**	**$ 6,095,616**	**$ -**	**$ -**	**$ 63,182,472**	**3.52%**
Natural Resources	**$ 69,410,006**	**$ 15,169,249**	**$ 9,370,000**	**$ 9,030,000**	**$ 3,625,000**	**$ 106,604,255**	**5.94%**
Environmental Lands	$ 20,570,000	$ 8,920,000	$ 7,425,000	$ 7,255,000	$ 2,075,000	$ 46,245,000	2.58%
Water Resources	$ 48,840,006	$ 6,249,249	$ 1,945,000	$ 1,775,000	$ 1,550,000	$ 60,359,255	3.36%
Parks	**$ 49,480,508**	**$ 4,025,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 68,280,508**	**3.81%**
Roads and Drainage	**$ 260,875,679**	**$ 180,260,000**	**$ 139,515,000**	**$ 128,240,000**	**$ 108,240,000**	**$ 817,130,679**	**45.55%**
Utilities	**$ 126,714,104**	**$ 117,786,384**	**$ 113,404,837**	**$ 77,705,975**	**$ 56,541,379**	**$ 492,152,679**	**27.43%**
Expansion	$ 86,684,323	$ 97,553,884	$ 84,984,837	$ 61,753,055	$ 41,366,379	$ 372,342,478	20.75%
Renewal & Replacement	$ 40,029,781	$ 20,232,500	$ 28,420,000	$ 15,952,920	$ 15,175,000	$ 119,810,201	6.68%
Solid Waste	**$ 54,973,867**	**$ 31,980,000**	**$ 25,874,071**	**$ 24,236,001**	**$ 17,400,000**	**$ 154,463,939**	**8.61%**
Total	**$ 695,089,188**	**$ 356,308,957**	**$ 302,031,148**	**$ 246,983,600**	**$ 193,578,003**	**$ 1,793,990,896**	**100.00%**

* Facilities Management includes Facilities, Fleet, and I.T. CIP projects



COMMUNITY INVESTMENT PROGRAM HIGHLIGHTS

Utilities

In FY 23/24, Utilities continued to focus on Alternate Water Supply (AWS) and supporting the Polk Regional Water Cooperative (PRWC); improving wastewater treatment capacity; augmentation of reclaimed water resources; and evaluating design and potential sites for Septage Receiving Stations. Some highlighted projects are:

NERWWTF Expansion from 6.0 to 9.0 million gallons per day (MGD)

Due to rapid growth within the Northeast Regional Utility Service Area (NERUSA), Polk County Utilities (PCU) plans to increase the permitted capacity of the remaining treatment processes at the facility to 9.0 MGD annual average daily flow (AADF). In July 2022, PCU completed construction of a Secondary Clarifier Addition Project at the Northeast Regional Wastewater Treatment Facility (NERWWTF) which will support expansion of the NERWWTF's flow capacity. Based on the draft NERUSA Utility Master Plan Update 2022 prepared by CHA Consulting, a capacity of 9.0 MGD AADF at the NERWWTF will meet projected wastewater demands beyond the 2040 planning horizon. The NERWWTF Expansion Project will modify various unit processes and support systems to the planned 9.0 MGD AADF design capacity, as detailed in Section 1.2. PCU also requested that WP consider the needed improvements to expand the wastewater treatment facility (WWTF) to a design capacity of 12.0 MGD AADF should the future growth exceed expectations. The Board authorized negotiations with Wharton-Smith, Inc in July 2023 as the Construction Manager at Risk (CMAR) for construction of the expansion. Preconstruction services are ongoing, and construction is anticipated to proceed in phases starting in early 2025.



Southeast Wellfield

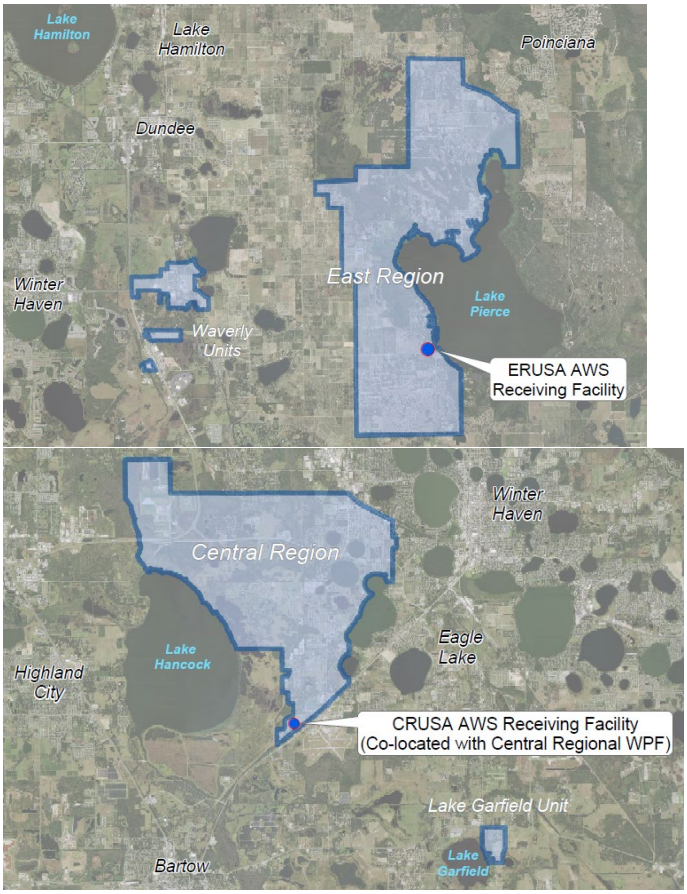
The PRWC Southeast Wellfield Project will provide long-term regional AWS to public suppliers in Polk County. Phase 1 of the project will have a finished water capacity of 7.5 MGD and is expected to be operational by mid-2027. The project will provide a base load AWS supply to the County's Northeast, East, Southeast, Central, and Southwest Utility Services Areas. Incremental capacity expansions will be based on future demands with the facility expected to reach 15.0 MGD in finished water capacity by 2045.



NERUSA, ERUSA, CRUSA Alternative Water Supply (AWS) Receiving Facilities

The PRWC has initiated Lower Floridan aquifer AWS projects identified in the Central Florida Water Initiative (CFI) 2020 Regional Water Supply Plan intended to reduce impacts from existing Upper Floridan aquifer withdrawals. A water transmission system will be constructed to deliver finished water to participating PRWC members. Polk County recently acquired land for construction of an AWS receiving facility in the NERUSA.

In addition to the NERUSA AWS project, PCU is designing receiving stations for the East Regional Utility Service Area (ERUSA) and the Central Regional Utility Service Area (CRUSA) facility. The ERUSA AWS site will be constructed near the intersection of Masterpiece Road and Timberland Road in the County's ERUSA. The CRUSA AWS facility will be co-located on the site of the existing Central Regional WPF. Various funding sources including Heartland grant funding and other federal funding sources are being considered.



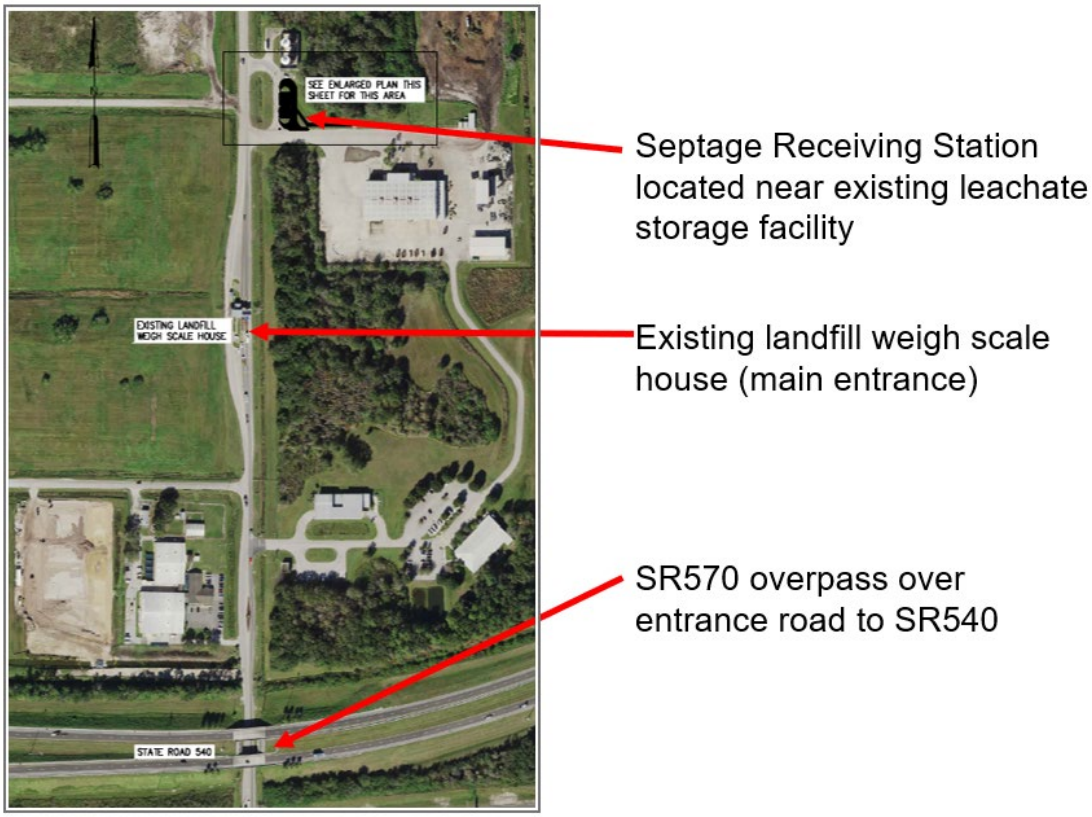
Jordon's Grove Ground Storage Reservoir (GSR) and High Service Pumping Station

PCU continues to seek effective stewardship of all utility resources. This is critical as population trends in Central Florida continue to indicate remarkable growth. The 2015 NERUSA Master Plan recommended this reclaimed water storage and re-pump facility, including a 1.0 MG GSR and high service pump station. This will accommodate future non-potable (irrigation) demands and increase reclaimed water system reliability in the eastern portion of the NERUSA, as defined by the NERUSA Master Plan Update of 2015. This facility will improve general system hydraulics and avoid low pressures while adding storage. Construction began in early 2024 and is scheduled to be complete in early 2025.



Septage Receiving Station and Leachate Treatment System

As the State has introduced stricter limits on the land application of septage, private septage haulers in Polk County have limited options for disposal. The Board of County Commissioners tasked PCU with creating a facility capable of accepting septage from private haulers for treatment and disposal. Based on discussions with Polk County Solid Waste staff, the North Central Landfill was determined to be the preferred location for receiving and treating septage. The facility will be designed and constructed to treat both septage and leachate from the landfill. This will have the added benefit of reducing hauling and treatment costs for the Solid Waste Division. Hazen and Sawyer have completed design of the station and construction is anticipated to begin in early 2025.

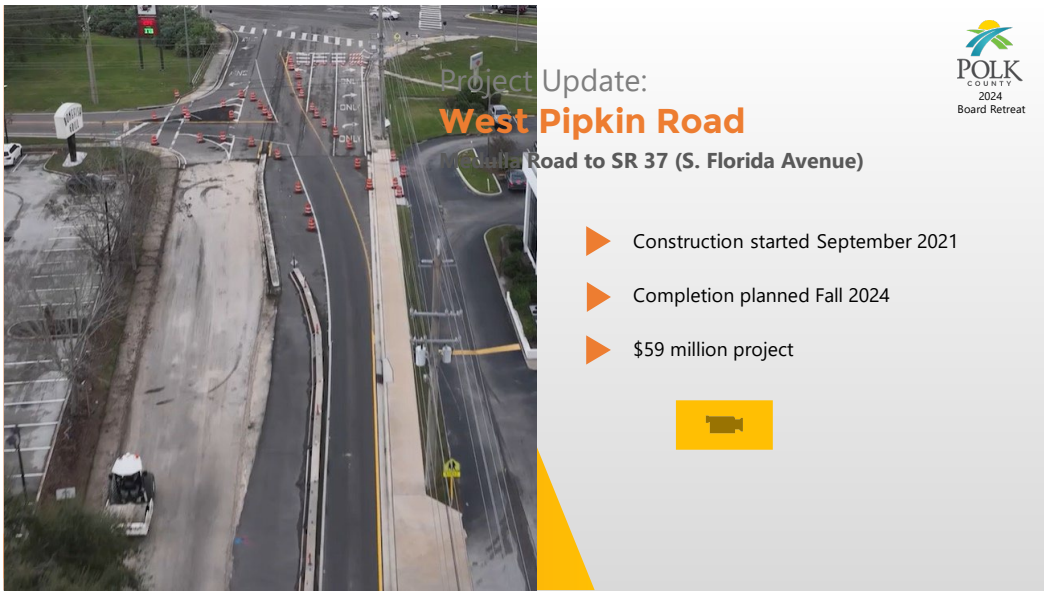


Roads and Drainage

The Roads and Drainage Division's five-year Community Investment Program (CIP) includes $817.1 million in road widening, alignment studies, intersection improvements, bridge replacement, drainage projects, and maintenance.

The Board approved numerous contracts for alignment studies and design of major collector roads and the purchase of millions of dollars of right of way along those corridors. The FY 24/25 budget includes:

Capacity Projects







POLK COUNTY
2024
Board Retreat

Project Update:
North Ridge Trail
Deen Still to Sand Mine Road

- Construction to start fall 2024 north of Four Corners Blvd.
- Estimated Construction Cost = $44 million - $25 million in FY 23/24
- $19 million Legislative Request

POLK COUNTY
2024
Board Retreat

Project Update:
Thompson Nursery Road
SR 540/US 17 to West Lake Ruby Drive – Phase 1

- Proposed FY22-23 Budget: $155.6 million
- **Four-segments**- 6.4-mile-long project
- **Segment 1** – design updated, permitted, and ROW acquisition, construction start date in 2024
- **Segment #2 and #4** – Construction start date of 2028
- **January 2031** – Phase 1 – open to traffic



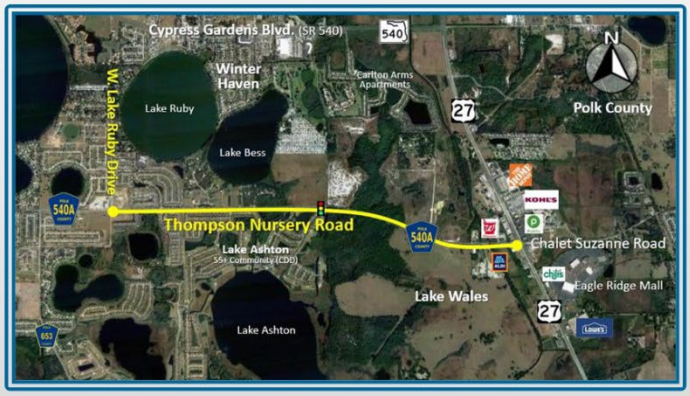
POLK COUNTY
2024
Board Retreat

Project Update:

Thompson Nursery Road

West Lake Ruby Drive to US Hwy. 27 – Phase 2

- Proposed FY 23-24 Budget: $99 million
- Widen existing two-lane roadway to a divided four-lane urban section
- Construction start date of July 2029
- Construction Complete in July 2031



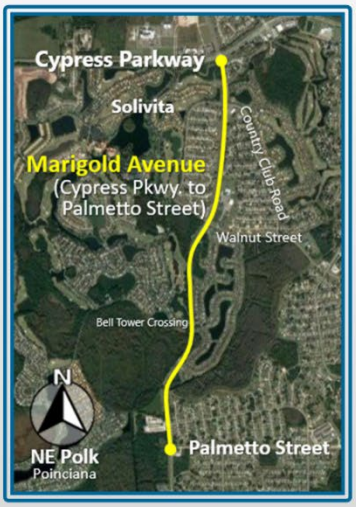
POLK COUNTY
2024
Board Retreat

Project Update:

Marigold Avenue

Palmetto Street to Cypress Parkway

- Proposed Budget: $56 million
- Utility coordination underway
- Right-of-Way acquisition and construction schedules TBD



Pavement Management Program

Pavement Management is utilized to resurface and maintain 2,530 centerline miles of paved County roads and over 240 lane miles of unpaved roads. In FY 24/25, the Division will continue to focus on efficiency and savings through the application of preventive alternative road treatment and traditional pavement methods such as overlay, leveling course resurfacing, mill, and resurface.

Pavement Management

FY 23-24 Spending Plan

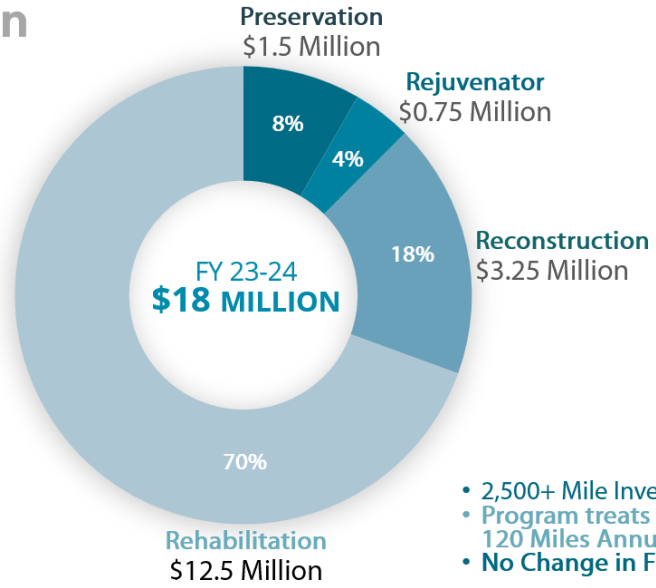
Treatment Types:

Rejuvenator
- Asphalt Emulsion

Preservation
- Microsurfacing
- HA5 (High-Density Mineral Bond)
- Chip Seals
- Scrub Seals
- Cape Seals
- Hot Thin Lift /Thin Overlay

Rehabilitation
- Overlay
- Leveling Course Resurfacing
- Mill/Resurface
- Mill/Crack Relief/Overlay
- Deep Mill/Overlay

Reconstruction
- Cold-in-Place
- Full-Depth Reclamation



- 2,500+ Mile Inventory
- Program treats about 120 Miles Annually
- **No Change in Funding**

Awards and Accomplishments

2022 Sorenson Award

In March 2023, Polk County's Roads & Drainage Division received the **2022 James B. Sorenson Award for Excellence in Pavement Preservation.**

"We realized that, through data, we could create an optimized approach using pavement preservation to keep good roads good while taking care of as many of the degraded roads as possible."

Austin Potts, P.E.
Pavement Manager
Polk County Roads and Drainage Division



New Sidewalk Projects

FY 23-24 Sidewalk Advisory Committee

FY 23-24 SAC Priority Sidewalk Projects

Roadway	Limits		Length (Linear Feet)	Locale	Estimated Expenditure
CR 547	Redgrave Road	Pete's Lane	2,305	Davenport	$ 326,734
Colbert Road	Dave Robbins Way	Joshua Lane	3,570	Lakeland	$ 289,170
Student Drive	Tank Road	US Hwy. 27	2,981	Davenport	$ 241,461
Tank Road	Student Drive	Teachers Lane (Private)	2,665	Davenport	$ 215,865
Pine Street	Mackerel Road	Halibut Road	3,333	Poinciana	$ 269,973
Tillery Road	Dead End North	Clubhouse Road (CR 540)	2,112	Lakeland	$ 213,840
Cooley Road	SR 655 (Recker Hwy.)	Normandy Heights Drive	1,426	Winter Haven	$ 202,136
Gerber Dairy Road	Thomas Road	Bomber Road	4,292	Eagle Lake	$ 521,478
			22,684	**= 4.30 Miles**	**$ 2,280,656**

NOTE - Polk County anticipates an $850K Federal Appropriation for funding New Sidewalk in Poinciana (APV) via Rep. Soto Request



Facilities Management

In FY 24/25, the Board continues the commitment to a robust Building Asset Management Plan. This plan funds many small and several large maintenance projects to ensure the upkeep of Polk County's facility infrastructure. Some of the major projects that will be completed this year and beyond are shown in the following images:

Polk County Administration Building HVAC Upgrades



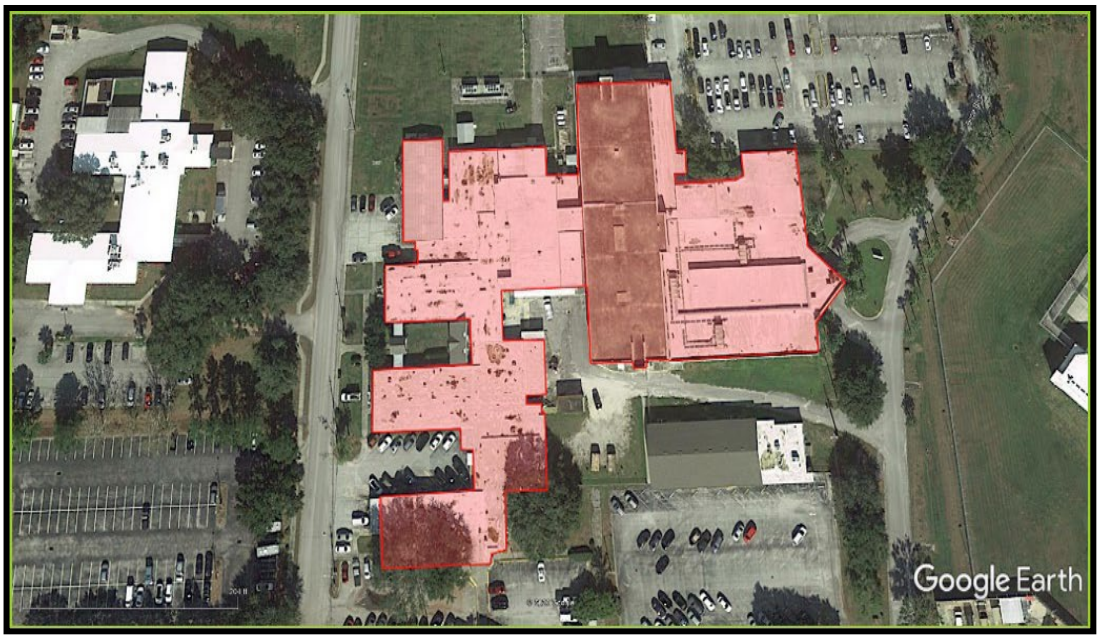
Polk County Sheriff's K-9 Facility



Polk County Sheriff's Ridge District Station at Poinciana



Polk County Specialty Care/Indigent Healthcare Roof Replacement



Fire Rescue

The Fire Rescue Division provides Fire and Emergency Medical Services (EMS) throughout Polk County. Due to the large coverage area of the County, successfully providing adequate coverage for both EMS and Fire is an ongoing mission. To help Fire Rescue achieve the ongoing mission, Phase 2 of PCFR CIP will include the completion of Watkins Road and Eaton Park in 2024, along with Moore Road and Masterpiece Road completion in 2025. In F Y24/25 budget, Phase 3 of station construction was approved. Phase 3 will include Caloosa Lake, Polk City, Smith Lane, Lakeland Hills, and Bradley with construction starting in 2025. Phase 4 was also funded which includes Eagle Lake, Tenoroc, and Willow Oak with construction starting in FY 25/26.





Project Name	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Cost FY 24/25 - FY 28/29
Facilities Management						
PCTSM Office Expansion	$ 2,593,892	$ -	$ -	$ -	$ -	$ 2,593,892
Building Asset Management Plan	$ 3,567,624	$ 2,746,624	$ 2,746,624	$ 2,746,624	$ 2,746,624	$ 14,554,120
ADA Survey of County Buildings	$ 233,341	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 633,341
PCSO Burnham-McCall Training Center	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
Indigent Healthcare Roof	$ 1,060,000	$ -	$ -	$ -	$ -	$ 1,060,000
Polk County Agricultural Center and Extension Services Grant	$ 191,936	$ -	$ -	$ -	$ -	$ 191,936
County Building HVAC Upgrades	$ 2,875,346	$ -	$ -	$ -	$ -	$ 2,875,346
EOC Warehouse	$ 1,506,934	$ -	$ -	$ -	$ -	$ 1,506,934
South Poinciana Station	$ 10,770,792	$ -	$ -	$ -	$ -	$ 10,770,792
K-9 Training Facility	$ 1,468,088	$ -	$ -	$ -	$ -	$ 1,468,088
Lawrence Crow Building Demo	$ 2,575,581	$ -	$ -	$ -	$ -	$ 2,575,581
History Center Grant-Exterior Window/Door Replacement	$ 1,162,088	$ -	$ -	$ -	$ -	$ 1,162,088
Agriculture/Equestrian Center	$ 11,274,246	$ -	$ -	$ -	$ -	$ 11,274,246
South County Jail Security System Replacement	$ 4,300,000	$ -	$ -	$ -	$ -	$ 4,300,000
PCSO Jail Expansion	$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
Sheriff Property & Evidence Storage	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
North Lakeland Government Center Property Acquisition	$ 3,200,000	$ -	$ -	$ -	$ -	$ 3,200,000
Polk County Utilities Admin Emer Gen Replacement	$ 220,000	$ -	$ -	$ -	$ -	$ 220,000
Event Operations Center Expansion at PCTSM Headquarters	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Indigent Healthcare Bldg Modifications	$ 2,000,000	$ 500,000	$ -	$ -	$ -	$ 2,500,000
Medical Examiner Expansion	$ 7,500,000	$ -	$ -	$ -	$ -	$ 7,500,000
Sheriff's Office CCJ Security System Replacement	$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000
Sheriff's Property Storage/Fac Mgmt Office/County Storage	$ 10,000,000	$ -	$ -	$ -	$ -	$ 10,000,000
Sheriff's Storage Facility/Evidence Bldg Mod & Bartow P&E Demo	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
Court/County Admin Annex	$ 2,500,000					$ 2,500,000
Facilities Management CIP Total	**$ 77,839,868**	**$ 3,346,624**	**$ 2,846,624**	**$ 2,846,624**	**$ 2,846,624**	**$ 89,726,364**
Fire Rescue						
Nalcrest Fire Rescue Station	$ -	$ -	$ 6,095,616	$ -	$ -	$ 6,095,616
Moore Road Fire Rescue Station	$ 3,288,573	$ -	$ -	$ -	$ -	$ 3,288,573
Lakeland Hills Fire Rescue Station	$ 1,548,589	$ -	$ -	$ -	$ -	$ 1,548,589
Masterpiece/Thompson Nursery Fire Rescue Station	$ 3,193,809					$ 3,193,809
PCFR Training Center	$ 10,000,000	$ 3,441,700	$ -	$ -	$ -	$ 13,441,700
Eaton Park Fire Rescue Station	$ 3,352,625	$ -	$ -	$ -	$ -	$ 3,352,625
Polk City Fire Rescue Station	$ 5,163,884	$ 100,000	$ -	$ -	$ -	$ 5,263,884
Caloosa Lake Fire Rescue Station	$ 4,668,654	$ 100,000	$ -	$ -	$ -	$ 4,768,654
Highlands City Fire Rescue Station	$ 4,629,022	$ 100,000	$ -	$ -	$ -	$ 4,729,022
Eagle Lake Fire Rescue Station	$ 6,000,000	$ -	$ -	$ -	$ -	$ 6,000,000
Bradley Fire Rescue Station	$ 5,500,000	$ -	$ -	$ -	$ -	$ 5,500,000
Tenoroc Fire Rescue Station	$ 6,000,000	$ -	$ -	$ -	$ -	$ 6,000,000
Fire Rescue CIP Totals	**$ 53,345,156**	**$ 3,741,700**	**$ 6,095,616**	**$ -**	**$ -**	**$ 63,182,472**
Fleet Management						
Fleet Fuel Tank Replacements	$ 1,750,000					$ 1,750,000
Fleet Management - Shop 1 Remodel	$ 350,000					$ 350,000
Fleet Management CIP Total	**$ 2,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,100,000**
Information Technology						
IT Office Renovations	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
Information Technology CIP Totals	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**
Environmental Lands						
Circle B Bar/Lake Hancock	$ 1,615,000	$ 1,000,000	$ 220,000	$ 520,000	$ 1,000,000	$ 4,355,000
Polk's Nature Discovery Center	$ 155,000	$ 300,000	$ -	$ -	$ -	$ 455,000
Green Swamp Corridor	$ 2,025,000	$ 1,025,000	$ 1,025,000	$ 1,025,000	$ 50,000	$ 5,150,000
Walk-in-Water Creek Corridor	$ 475,000	$ 115,000	$ 520,000	$ -	$ -	$ 1,110,000
Kissimmee Corridor Projects	$ 4,030,000	$ 1,025,000	$ 1,025,000	$ 1,025,000	$ 1,025,000	$ 8,130,000
Ridge to River Corridor Projects	$ 9,440,000	$ 3,635,000	$ 3,635,000	$ 3,635,000	$ -	$ 20,345,000
Crooked Lake West	$ 2,830,000	$ 1,820,000	$ 1,000,000	$ 1,050,000	$ -	$ 6,700,000
Environmental Lands CIP Total	**$ 20,570,000**	**$ 8,920,000**	**$ 7,425,000**	**$ 7,255,000**	**$ 2,075,000**	**$ 46,245,000**
Water Resources						
Upper Saddle Creek Water Quality Imprvt	$ 1,200,000	$ 1,100,000	$ -	$ -	$ 25,000	$ 2,325,000
Crooked Lake West Hydrologic Restoration	$ 100,000	$ 100,000	$ -	$ 50,000	$ 45,000	$ 295,000
Kissimmee Watershed Project	$ 2,400,000	$ 1,000,000	$ 550,000	$ -	$ 200,000	$ 4,150,000
Lake Annie Restoration and Water Storage	$ 2,293,527	$ 500,000	$ 100,000	$ -	$ -	$ 2,893,527
Peace River Corridor	$ 2,649,129	$ 1,324,249	$ 25,000	$ 575,000	$ 350,000	$ 4,923,378
Crystal Lake	$ 40,000	$ 20,000	$ 20,000	$ -	$ -	$ 80,000
Lake Gwyn Restoration (Eastern Half)	$ 100,000	$ 100,000	$ 100,000	$ 110,000	$ 100,000	$ 510,000
Lake Eva Stormwater Improvements	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000
Small Scale Surface Water Enhance/Treatment	$ 2,180,108	$ 100,000	$ 150,000	$ 120,000	$ -	$ 2,550,108
Watershed/Water Quality Management Plans	$ 1,600,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 3,600,000
Lake Lulu	$ 1,687,000	$ 345,000	$ 100,000	$ 50,000	$ -	$ 2,182,000
Peace Creek Canal	$ 21,612,156	$ 310,000	$ 50,000	$ 50,000	$ 50,000	$ 22,072,156
Lena Run	$ 2,108,086	$ 600,000	$ 100,000	$ 100,000	$ 50,000	$ 2,958,086
Stormwater Ridge to River Cooridor Projects	$ 370,000	$ 250,000	$ 250,000	$ 220,000	$ 210,000	$ 1,300,000
Chemical Storage Building and Pole Barn	$ 1,400,000	$ -	$ -	$ -	$ -	$ 1,400,000
Headwaters of Peace River - RES	$ 9,000,000	$ -	$ -	$ -	$ -	$ 9,000,000
Conservation Bank/Mitigation Project	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Water Resources CIP Total	**$ 48,840,006**	**$ 6,249,249**	**$ 1,945,000**	**$ 1,775,000**	**$ 1,550,000**	**$ 60,359,255**
Parks						
Artificial Turf Replacement for Multipurpose Fields	$ -	$ 1,375,000	$ 2,275,000	$ 2,275,000	$ 2,275,000	$ 8,200,000
Northeast Regional Park	$ 601,241	$ -	$ -	$ -	$ -	$ 601,241
Landscaping And Trees	$ 380,000	$ -	$ -	$ -	$ -	$ 380,000
County Light Enhancements	$ 3,515,000	$ 920,000	$ 920,000	$ 920,000	$ 920,000	$ 7,195,000
Boat Ramp/ADA Dock Construction Program	$ 2,608,383	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 3,128,383

Project Name	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Cost FY 24/25 - FY 28/29
Bone Valley Off-Highway Vehicle Park	$ 2,417,016	$ -	$ -	$ -	$ -	$ 2,417,016
Saddle Creek Septic Replacement Feasibility	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Fort Frasier - New Trail Head	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Simmers-Young Artificial Turf	$ 7,768,564	$ -	$ -	$ -	$ -	$ 7,768,564
Saddle Creek Park Office/Maint Area Renovation	$ 3,180,735	$ -	$ -	$ -	$ -	$ 3,180,735
Loyce E Harpe Park Improvements	$ 1,394,548	$ -	$ -	$ -	$ -	$ 1,394,548
Daughtery Road (Hunt Fountain) Improvements	$ 12,601,837	$ -	$ -	$ -	$ -	$ 12,601,837
Loughman SAP Projects	$ 219,084	$ -	$ -	$ -	$ -	$ 219,084
Boat Access Land Acquisition	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 600,000
Lake Hancock Recreation	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
Replacement/Repurpose	$ 3,402,939	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 7,402,939
Waverly Park Improvements	$ -	$ -	$ -	$ -	$ -	$ -
CDBG Park Renovation Projects	$ 1,594,269	$ -	$ -	$ -	$ -	$ 1,594,269
Lake Parker Dock Replacement	$ 480,892	$ -	$ -	$ -	$ -	$ 480,892
Walker Road Phased Improvements	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
All Inclusive Playgrounds	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
Athletic Field Artifical Turf	$ 4,500,000	$ -	$ -	$ -	$ -	$ 4,500,000
Athletic Field Fence Replacement	$ 2,681,000	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 4,481,000
Fort Fraser Trail kiosk	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Parks CIP Total	**$ 49,480,508**	**$ 4,025,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 68,280,508**
Roads and Drainage						
Lake Wilson CR 54 to CR 532	$ 4,750,000	$ -	$ -	$ -	$ -	$ 4,750,000
Pavement Management Project	$ 18,000,000	$ 18,000,000	$ 18,000,000	$ 18,000,000	$ 18,000,000	$ 90,000,000
Culvert Failure Contingency	$ 6,300,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 26,300,000
Railroad Grade Crossings	$ 320,000	$ 320,000	$ 320,000	$ 320,000	$ 320,000	$ 1,600,000
Maintenance Of Mitigation Areas	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
Bridge Rehabilitation	$ 740,000	$ 740,000	$ 740,000	$ 740,000	$ 740,000	$ 3,700,000
Sidewalk Renewal And Replacement	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 1,100,000
Right Of Way For Future Projects	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
Guardrail Program	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 525,000
Raised Pavement Marking Program	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 270,000	$ 1,350,000
Sidewalk Projects	$ 8,164,719	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 17,164,719
Americans with Disabilities Act Intersection Improvements	$ 530,000	$ 530,000	$ 530,000	$ 530,000	$ 530,000	$ 2,650,000
Roadway Improvements	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 10,000,000
Traffic Striping	$ 930,000	$ 930,000	$ 930,000	$ 930,000	$ 930,000	$ 4,650,000
Wabash Ave: Memorial Blvd to 10th Street	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Wahneta Infrastructure Master Plan	$ 1,489,848	$ -	$ -	$ -	$ -	$ 1,489,848
West Pipkin Road (Medulla to Harden)	$ 8,150,000	$ -	$ -	$ -	$ -	$ 8,150,000
CR557 Widening (US17/92 to I4)	$ 30,800,000	$ 44,200,000	$ 12,000,000	$ -	$ -	$ 87,000,000
Marigold Avenue CR 580-Palmetto Rd	$ 5,300,000	$ 24,050,000	$ 24,025,000	$ -	$ -	$ 53,375,000
Rolling Oaks Drainage Improvements	$ 607,000	$ 250,000	$ -	$ -	$ -	$ 857,000
Wabash Ave Bike Path	$ 791,066	$ -	$ -	$ -	$ -	$ 791,066
North Lake Reedy Blvd Bridge #164302	$ 919,000	$ 700,000	$ -	$ -	$ -	$ 1,619,000
North Lake Reedy Blvd Bridge #164303	$ 510,000	$ 400,000	$ -	$ -	$ -	$ 910,000
Roadway Maintenance Dundee Substation	$ 2,225,000	$ -	$ -	$ -	$ -	$ 2,225,000
US 17 @ Four Corners	$ 897,490	$ -	$ -	$ -	$ -	$ 897,490
Northridge Trail/Preserves Development	$ 885,979	$ -	$ -	$ -	$ -	$ 885,979
Winter Haven Quiet Zones	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Wilson Acres Drainage	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
Jan Phyl Drainage	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
Roadway Maintenance Unit Building Const.	$ 6,150,000	$ 2,100,000	$ -	$ -	$ -	$ 8,250,000
West Pipkin Road Utility JPA	$ 1,600,000	$ -	$ -	$ -	$ -	$ 1,600,000
Fort Fraser Trail Extension	$ 7,608,299	$ -	$ -	$ -	$ -	$ 7,608,299
Old Bartow/Lake Wales Rd @ SR 60	$ 993,000	$ -	$ -	$ -	$ -	$ 993,000
80 FT Road @ SR 60	$ 336,000	$ -	$ -	$ -	$ -	$ 336,000
CR630 @ CR630A	$ 1,800,000	$ 1,800,000	$ -	$ -	$ -	$ 3,600,000
CR54 @ Westside Blvd	$ 1,460,000	$ 50,000	$ -	$ -	$ -	$ 1,510,000
CR542A @ 10th Street	$ 3,530,000	$ 1,000,000	$ -	$ -	$ -	$ 4,530,000
CR54 @ Heritage Pass Signalization	$ 1,460,000	$ 50,000	$ -	$ -	$ -	$ 1,510,000
Spirit Lake Road @ Old Bartow Eagle Lake Road	$ 1,675,000	$ 5,600,000	$ -	$ -	$ -	$ 7,275,000
CR 540 @ Lake Ned Signal	$ 1,640,000	$ 1,800,000	$ -	$ -	$ -	$ 3,440,000
Buckeye Loop Road @ Country Club Road	$ 150,000	$ 1,650,000	$ 1,700,000	$ -	$ -	$ 3,500,000
Old 37 @ School House Signalization	$ 360,000	$ -	$ -	$ -	$ -	$ 360,000
CR547 @ 10th Street	$ 220,000	$ 1,000,000	$ -	$ -	$ -	$ 1,220,000
East Main Street @ Combee Road Turn Lane	$ 630,830	$ -	$ -	$ -	$ -	$ 630,830
Swindell @ Galloway Intersection	$ 1,180,000	$ 1,245,000	$ 7,500,000	$ 5,000,000	$ -	$ 14,925,000
Thompson Nursery Road PH I (US17 to W Lake Ruby Dr.)	$ 34,826,934	$ 42,250,000	$ 19,000,000	$ 49,000,000	$ 55,000,000	$ 200,076,934
Northridge Trail PH 1 Segment 1	$ 26,426,238	$ -	$ -	$ -	$ -	$ 26,426,238
Imperial Lakes Phase 1 Drainage	$ 4,360,000	$ 2,300,000	$ -	$ -	$ -	$ 6,660,000
South Lake Wales Drainage	$ 1,224,332	$ 1,300,000	$ -	$ -	$ -	$ 2,524,332
Carefree Cove Drainage Study	$ 695,000	$ 425,000	$ -	$ -	$ -	$ 1,120,000
Palmer Road Drainage Study	$ 2,040,000	$ 1,800,000	$ -	$ -	$ -	$ 3,840,000
Indian Woods Trl/N Campbell Drive Drainage	$ 610,000	$ -	$ -	$ -	$ -	$ 610,000
Stonewood Subdivision Drainage	$ 625,000	$ 600,000	$ -	$ -	$ -	$ 1,225,000
King Blvd Drainage Improvements	$ 325,000	$ -	$ -	$ -	$ -	$ 325,000
Lake Victoria Outfall Drainage Improvements	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Driftwood Drive Drainage Improvements	$ 155,000	$ -	$ -	$ -	$ -	$ 155,000
Fairway Avenue Drainage Improvements	$ 1,005,000	$ 1,000,000	$ -	$ -	$ -	$ 2,005,000
Armstrong/Pipkin/Old Medulla Drainage	$ 925,000	$ -	$ -	$ -	$ -	$ 925,000
NW Wahneta Drainage Improvements	$ 2,285,000	$ 250,000	$ -	$ -	$ -	$ 2,535,000
Creekwater Drive Drainage Improvements	$ 1,020,000	$ 500,000	$ -	$ -	$ -	$ 1,520,000
Marigold Avenue @ Lake Marion Creek Drive Signalization	$ 130,000	$ -	$ -	$ -	$ -	$ 130,000
Marigold Avenue @ Hemlock Ave Intersection	$ 305,000	$ -	$ -	$ -	$ -	$ 305,000
US 27 @ Tierra Del Sol Intersection	$ 1,008,000	$ -	$ -	$ -	$ -	$ 1,008,000
Developer Agreements for Road Improvements	$ 10,000,000	$ -	$ -	$ -	$ -	$ 10,000,000
Kathleen Road @ Deeson Road	$ 1,550,000	$ 1,000,000	$ -	$ -	$ -	$ 2,550,000
Thompson Nursery Road PH I Segment 3	$ 4,308,504	$ -	$ -	$ -	$ -	$ 4,308,504

Project Name	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Cost FY 24/25 - FY 28/29
Cypress PKWY @ Lake Marion Creek RD Intersection	$ 500,000	$ 2,000,000	$ 10,000,000	$ 10,000,000	$ -	$ 22,500,000
Ronald Reagan Parkway @ May Fair BLVD Intersection	$ 667,000	$ 600,000	$ -	$ -	$ -	$ 1,267,000
Thornhill Road @ Moonlite Pass Intersection	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Thompson Nursery Road Phase II	$ 6,620,000	$ -	$ -	$ -	$ -	$ 6,620,000
FDC Holly Hill Alignment Studies	$ 2,347,882	$ -	$ -	$ -	$ -	$ 2,347,882
inspection Testing Complex	$ 2,090,000	$ 2,100,000	$ -	$ -	$ -	$ 4,190,000
Intersection Equipment Upgrades	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 1,125,000
FDC Grove Road/Northridge Trail Flyover	$ 3,950,000	$ -	$ -	$ -	$ -	$ 3,950,000
Affordable Housing Road Construction	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Vaughn Road	$ 4,822,553	$ -	$ -	$ -	$ -	$ 4,822,553
SR37 @ Fitzgerald Road	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
CR 557 PHII (Old Lake Alfred to US 17/92)	$ 100,000	$ 2,100,000	$ 18,550,000	$ 33,050,000	$ 22,050,000	$ 75,850,000
Grandview Flyover (I4 @ Dunson/Buckingham)	$ 15,000,000	$ -	$ -	$ -	$ -	$ 15,000,000
Kathleen Road Extension (Duff Rd to US98)	$ 500,000	$ 4,500,000	$ 15,000,000	$ -	$ -	$ 20,000,000
Avon Park Cuttoff RD Bridge # 164312	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Mt Olive RD @ SR33 Intersection	$ 166,005	$ 450,000	$ 550,000	$ -	$ -	$ 1,166,005
Roads & Drainage CIP Total	**$ 260,875,679**	**$ 180,260,000**	**$ 139,515,000**	**$ 128,240,000**	**$ 108,240,000**	**$ 817,130,679**
Utilities-Expansion						
US HWY 98 and Duff RD Reclaimed Water main Loop	$ 1,514,940	$ -	$ -	$ -	$ -	$ 1,514,940
Reclaimed Water Main Looping	$ 5,250	$ 393,750	$ 341,250	$ 341,250	$ -	$ 1,081,500
WPF Decommissioning	$ 99,088	$ -	$ -	$ -	$ -	$ 99,088
Gibson Oaks WPF	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
ERUSA PRWC AWS Receiving Facility	$ 1,155,000	$ 2,157,500	$ 578,875	$ -	$ -	$ 3,891,375
NERUSA Southeast Water Main Looping	$ 700,000	$ 2,200,000	$ 1,100,000	$ -	$ -	$ 4,000,000
NERUSA Operations Support Facility	$ 570,000	$ 5,355,000	$ 5,100,000	$ -	$ -	$ 11,025,000
Cypress Lakes	$ 4,300,000	$ 6,037,500	$ 9,095,625	$ 12,770,625	$ 11,720,625	$ 43,924,375
New HHUFA #2 Well	$ 1,416,773	$ 112,499	$ -	$ -	$ -	$ 1,529,272
PRWC West Polk LFA Deep Wells	$ 32,110	$ 556,256	$ 781,180	$ 985,839	$ 2,198,784	$ 4,554,169
SE Well Field SFWMD	$ 873,771	$ 1,577,197	$ 920,782	$ 6,925,842	$ 6,941,970	$ 17,239,562
Babson Park 1 WPF GSR and HSP	$ 4,595,390	$ 266,682	$ -	$ -	$ -	$ 4,862,072
Misc Developers Agreement	$ 200,000	$ 525,000	$ 937,500	$ 937,500	$ 525,000	$ 3,125,000
Water Treatment Facility SCADA Upgrades	$ 131,250	$ 131,250	$ -	$ -	$ -	$ 262,500
Bartow's Capital Payback	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 190,000	$ 998,000
NERWWTF Expansion 6 to 9 MGD	$ 41,275,000	$ 42,275,000	$ 42,220,000	$ 21,099,999	$ -	$ 146,869,999
SCADA Cybersecurity Impr	$ 89,250	$ 89,250	$ 89,250	$ -	$ -	$ 267,750
Lakeland Bartow Water Int	$ 1,691,000	$ -	$ -	$ -	$ -	$ 1,691,000
Rolling Hills WM Upgrades	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
Sun Ray WM Upgrades	$ -	$ -	$ 787,500	$ 1,050,000	$ -	$ 1,837,500
Water Main Looping	$ 225,000	$ 262,500	$ 412,500	$ 465,000	$ -	$ 1,365,000
ECB FM and Master LS	$ 3,160,000	$ 3,160,000	$ -	$ -	$ -	$ 6,320,000
Upgrade LS No 253 Providence	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
Deeson Rd LS and FM	$ 1,600,000	$ -	$ -	$ -	$ -	$ 1,600,000
Lift Station Upgrades (CIP)	$ 157,500	$ 262,500	$ 262,500	$ 420,000	$ -	$ 1,102,500
Electrical Short Circuit Current Studies	$ 124,991	$ -	$ -	$ -	$ -	$ 124,991
CRUSA PRWC AWS Receiving Facility	$ 157,500	$ 372,500	$ 423,375	$ -	$ -	$ 953,375
Sup Water Suply Plan Cont Plning & Coord	$ 53,760	$ 105,000	$ 105,000	$ -	$ -	$ 263,760
Septage Receiving Station	$ 9,550,000	$ 4,370,000	$ -	$ -	$ -	$ 13,920,000
Standby Power Imp Phase 2	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
Vaughn Road Facility Upgrades	$ 11,000	$ -	$ -	$ -	$ -	$ 11,000
Pole Barn Improvements	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ -	$ 420,000
Utilities Miscellaneous Services	$ 262,500	$ 262,500	$ 262,500	$ 640,000	$ 640,000	$ 2,067,500
Jordons Grove GSR and HSPS	$ 2,915,000	$ -	$ -	$ -	$ -	$ 2,915,000
CRUSA Master Plan Update 2025	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
NERUSA PRWC AWS Rec Facility	$ 1,320,000	$ 3,850,000	$ 600,000	$ -	$ -	$ 5,770,000
NWRUSA Master Plan Update 2025	$ 315,000	$ -	$ -	$ -	$ -	$ 315,000
SWRUSA Master Plan Update 2025	$ 315,000	$ -	$ -	$ -	$ -	$ 315,000
WWTF SCADA Controls Upgrades	$ 603,750	$ 341,250	$ -	$ -	$ -	$ 945,000
FDC Grove Rd Reclaimed WM Loop	$ -	$ -	$ 1,250,000	$ 1,150,000	$ -	$ 2,400,000
Oakhills/Providence Well #4 Wellhead Installation	$ 875,000	$ 875,000	$ -	$ -	$ -	$ 1,750,000
Solar Power Facility Installations	$ 710,000	$ 1,210,000	$ 1,060,000	$ 510,000	$ -	$ 3,490,000
Southwest Regional WWTF Filter,Deewatering,Clarifier,MCC Improven	$ 2,900,000	$ 12,290,000	$ 8,650,000	$ -	$ -	$ 23,840,000
Northwest Regional WWTF Filter, Dewatering Improvements	$ 1,760,000	$ 5,808,750	$ 4,300,000	$ -	$ -	$ 11,868,750
Truck Wash Facility	$ 262,500	$ -	$ -	$ -	$ -	$ 262,500
East Regional Water Production Facility	$ -	$ 500,000	$ 2,600,000	$ 2,350,000	$ 2,350,000	$ 7,800,000
Water Quality Laboratory	$ -	$ 250,000	$ 250,000	$ -	$ -	$ 500,000
East Regional Utility Service Area Wastewater Treatment Facility	$ -	$ 1,250,000	$ 2,150,000	$ 11,400,000	$ 16,400,000	$ 31,200,000
Facility Security Updates	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000
Utilities Expansion CIP Total	**$ 86,684,323**	**$ 97,553,884**	**$ 84,984,837**	**$ 61,753,055**	**$ 41,366,379**	**$ 372,342,478**
Utilities-Repair and Replacement						
AMI Meter Change-out	$ 5,000,000	$ -	$ -	$ -	$ -	$ 5,000,000
R&R Reclaim Projects	$ 361,667	$ 781,667	$ 2,806,667	$ 1,381,667	$ 1,441,667	$ 6,773,335
R&R Potable Water Projects	$ 10,086,667	$ 8,489,167	$ 7,856,667	$ 4,031,667	$ 3,391,667	$ 33,855,835
R&R Wastewater Projects	$ 13,376,667	$ 10,106,666	$ 17,256,666	$ 10,181,666	$ 10,141,666	$ 61,063,331
NE Elect/Comm Network Conv	$ 7,014,780	$ -	$ -	$ -	$ -	$ 7,014,780
Crooked Lake Park Receivership	$ 3,540,000	$ 305,000	$ -	$ -	$ -	$ 3,845,000
R and R Bldgs and Non-Prod	$ 650,000	$ 550,000	$ 500,000	$ 357,920	$ 200,000	$ 2,257,920
Utilities Repair and Replacement CIP Total	**$ 40,029,781**	**$ 20,232,500**	**$ 28,420,000**	**$ 15,952,920**	**$ 15,175,000**	**$ 119,810,201**

Project Name	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Cost FY 24/25 - FY 28/29
Solid Waste						
Williams Property Reclamation	$ 1,755,000	$ 1,000,000	$ -	$ -	$ -	$ 2,755,000
NC-Site/Securitc/Buffer Improve.	$ 650,000	$ 1,000,000	$ 1,000,000	$ 300,001	$ -	$ 2,950,001
Wetland Mitigation Bank	$ 1,990,000	$ 2,000,000	$ -	$ -	$ -	$ 3,990,000
Phase IV, Class I Landfill Site Prep	$ 27,500,000	$ 22,500,000	$ 22,000,000	$ 22,000,000	$ 17,000,000	$ 111,000,000
PreTreatment Facility for Leachate	$ 3,719,788	$ -	$ -	$ -	$ -	$ 3,719,788
NE Quadrant Stormwater Project	$ 610,500	$ 500,000	$ 500,000	$ 436,000	$ 400,000	$ 2,446,500
CNG Beneficial Use	$ 684,051	$ 300,000	$ 300,000	$ 300,000	$ -	$ 1,584,051
Emergency Generators	$ 200,000	$ 165,000	$ 165,000	$ -	$ -	$ 530,000
Road Improvements	$ 900,000	$ 900,000	$ -	$ -	$ -	$ 1,800,000
Leachate Tank Addition	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Gas Collection System, Phase V	$ 650,000	$ 650,000	$ 692,249	$ -	$ -	$ 1,992,249
Outbound Scale Addition	$ 285,000	$ 365,000	$ -	$ -	$ -	$ 650,000
PH II South/East Temp Closure	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
PH II North Side Temp Final Closure	$ 250,000	$ 150,000	$ 36,822	$ -	$ -	$ 436,822
Phase VI Expansion	$ 322,632	$ -	$ -	$ -	$ -	$ 322,632
SCADA System Upgrade	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
LCRS & Gas Systems Upgrades	$ 1,446,896	$ 300,000	$ -	$ -	$ -	$ 1,746,896
Site-Wide Stormwater Management System Upgrades	$ 750,000	$ 650,000	$ 600,000	$ -	$ -	$ 2,000,000
CMMS and Systems Integration	$ 850,000	$ 300,000	$ -	$ -	$ -	$ 1,150,000
Gas Collection System Phase VI	$ -	$ 500,000	$ 540,000	$ 1,200,000	$ -	$ 2,240,000
Survey Drone Program	$ 100,000	$ 50,000	$ 40,000	$ -	$ -	$ 190,000
NCLF Transfer Station Outbound Scale Addition	$ 3,500,000	$ 150,000	$ -	$ -	$ -	$ 3,650,000
SELF Landfill Cover Restoration	$ 8,350,000	$ 500,000	$ -	$ -	$ -	$ 8,850,000
Waste & Recycling CIP Total	**$ 54,973,867**	**$ 31,980,000**	**$ 25,874,071**	**$ 24,236,001**	**$ 17,400,000**	**$ 154,463,939**
Total Five-Year CIP FY 24/25 - FY 28/29	**$ 695,089,188**	**$ 356,308,957**	**$ 302,031,148**	**$ 246,983,600**	**$ 193,578,003**	**$ 1,793,990,896**

Operating Impacts from Capital Projects

A detailed account of operating impacts to specific projects can be seen in the table below.

FY 24/25 - FY 28/29 CAPITAL INVESTMENT PROJECT OPERATING COSTS								
Division	**Project Name**	**Project Description**	**FY 24/25**	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**Five-Year Total**
Parks and Natural Resources	Circle B Bar/Lake Hancock	Design and construction of park and trail improvements	$72,429	$75,904	$79,563	$83,415	$87,472	**$398,782**
	Polk's Nature Discovery Center	Outdoor environmental education center	$336,108	$354,242	$373,411	$393,675	$415,099	**$1,872,535**
	Green Swamp Corridor	Land acquistion and fencing	$3,060	$7,000	$6,000	$6,000	$6,000	**$28,060**
	Walk-in-Water Creek Corridor	Land acquistion and fencing	$12,642	$13,093	$13,562	$14,050	$14,557	**$67,904**
	Crooked Lake West	Surface water storage and aquifer recharge	$70,199	$72,628	$75,149	$77,051	$79,010	**$374,037**
	Kissimmee Corridor Projects	Land acquistion	$3,000	$3,000	$3,000	$3,000	$3,000	**$15,000**
	Bone Valley Off-Highway Vehicle Park	Design and construction of park expansion and improvements	$285,309	$294,101	$303,000	$252,556	$0	**$1,134,966**
	Loyce E Harpe Park	Renovations	$10,899	$11,118	$11,340	$11,567	$0	**$44,924**
	Northeast Regional Park	Additions to park ammenities	$186,965	$190,210	$193,528	$196,922	$0	**$767,625**
Roads and Drainage	Lake Wilson (CR 54 to CR 532)	Roadway maintenance	$0	$11,000	$11,000	$11,000	$11,000	**$44,000**
	West Pipkin Road (S. Florida Ave. to Medulla Road)	Widening project	$0	$10,500	$10,500	$10,500	$10,500	**$42,000**
	CR 557 Widening (US 17/92 to I-4)	Widening project	$0	$0	$0	$22,000	$22,500	**$44,500**
	Marigold Avenue (CR 580 Palmetto Road)	Widening project	$0	$0	$0	$8,500	$8,500	**$17,000**
	Wabash Ave: Memorial Blvd. to 10th Street	Widening project	$0	$4,800	$4,800	$4,800	$4,800	**$19,200**
	Northridge Trail Phase 1 Segment 1	Infrastructure project	$0	$8,200	$9,000	$9,000	$9,100	**$35,300**
	Thompson Nursery Road Ph I Segment 3	Infrastructure project	$0	$7,100	$7,200	$7,200	$7,800	**$29,300**
	Spirit Lake Road @ Old Bartow Eagle Lake Road	Widening project	$0	$0	$880	$900	$900	**$2,680**
	Old Bartow/Lake Wales Rd @ SR 60	Widening project	$0	$600	$620	$620	$640	**$2,480**
	CR 54 @ Westside Blvd	Widening project	$0	$0	$520	$550	$550	**$1,620**
	CR 542 A @ 10th Street	Widening project	$0	$0	$480	$480	$525	**$1,485**
	CR 54 @ Heritage Pass Signalization	Widening project	$0	$0	$480	$500	$500	**$1,480**
	CR 540 at Lake Ned Signal	Widening project	$0	$0	$1,000	$1,100	$1,100	**$3,200**
	Buckeye Loop Road @ Country Club Road	Widening project	$0	$0	$0	$600	$600	**$1,200**
	Old 37 @ School House Signalization	Infrastructure project	$0	$400	$420	$440	$440	**$1,700**
	CR 547 @ 10th Street	Widening project	$0	$0	$600	$600	$620	**$1,820**
	East Main Street @ Combee Road Turn Lane	Widening project	$0	$600	$600	$620	$620	**$2,440**
	Swindell @ Galloway Intersection	Infrastructure project	$0	$0	$0	$0	$600	**$600**
	US 27 @ Tierra Del Sol Blvd	Building evaluation	$0	$620	$620	$650	$650	**$2,540**
	Kathleen Rd @ Deeson Road Signalization	Infrastructure project	$0	$0	$520	$520	$600	**$1,640**
	Cypress Pkwy @ Lake Marion Creek Rd Intersection	Infrastructure project	$0	$0	$0	$0	$625	**$625**
	Ronald Reagan Parkway @ May Fair Blvd Intersection	Infrastructure project	$0	$0	$525	$525	$550	**$1,600**
	Wabash Avenue Trail		$0	$1,100	$1,200	$1,200	$1,200	**$4,700**
	Roadway Maintenance Dundee Substation	Roadway maintenance	$0	$16,000	$16,000	$16,000	$16,000	**$64,000**
	Northridge Trail/Preserves Development	Infrastructure project	$0	$6,000	$6,000	$6,000	$6,000	**$24,000**
	Inspection Testing Building Construction	Building improvements	$0	$0	$11,500	$11,500	$12,000	**$35,000**
	Roadway Maintenance Unit Building Construction	Building evaluation	$0	$0	$13,000	$13,500	$13,500	**$40,000**
Utilities	PRWC West Polk LFA Deep Wells	Future water supply evaluation	$0	$0	$0	$0	$174,849	**$174,849**
	SE Well Field SFWMD	Water supply construction	$0	$0	$0	$139,769	$209,958	**$349,727**
		TOTAL:	**$ 980,611**	**$ 1,088,216**	**$ 1,156,018**	**$ 1,307,310**	**$ 1,122,364**	**$5,654,519**

GLOSSARY

Accrual – Refers to accounts on a balance sheet that represent liabilities and non-cash-based assets in accrual-based accounting. Includes accounts payable, accounts receivable, accumulation of interest, and different investments.

Actual – Financial activity for the fiscal year.

Ad Valorem – Major revenue category reflecting value of real estate or personal property. Property taxes are determined by multiplying rate of taxation, expressed in mills (0.0001), times non-exempt value of the property.

AHCA – Agency for Health Care Administration. State agency serving as chief health policy and planning entity. Services include permitting and inspection of hospital construction.

Aid to Private – Expense category for recording subsidies and contributions to private organizations.

ALF – Assisted Living Facility. Place for elderly individuals who need daily living assistance with two or more activities. ALF enhances the lives of these individuals and prevents premature hospitalization.

ALS – Advanced Life Support. Term used by Polk County Emergency Management Division that defines part of the services provided. Life-saving protocols and skills extend Basic Life Support.

Amortization – The deduction of capital expenses over a specific period of time.

Appropriation – Authorization granted by Board of County Commissioners to make expenditures and incur obligations for specific purposes. Appropriations are usually made for fixed amounts and set time periods.

ARP - American Rescue Plan – The American Rescue Plan Act of 2021 is a $1.9 trillion economic stimulus package proposed by President Joseph Biden to speed up the United States' recovery from the economic and health effects of the COVID pandemic and the ongoing recession.

Assessed Value – Market value minus any fractional assessment due to laws, such as "*Save Our Homes"* program.

Audit – An official inspection of the County's accounts, typically by an independent body.

Balanced Budget – Total estimated receipts (revenues), including balances brought forward, shall equal total of appropriations and reserves for each fiscal year. Sum of expenditures authorized plus amounts to be held aside for contingencies and reserves must equal receipts (revenue) available.

Basis of Accounting – Refers to when revenues and expenditures are recognized in financial statements.

Basis of Budgeting – Refers to a financial plan employed as a management control device that matches anticipated revenues with proposed expenditures for a specific period.

Biennial Budget – A budget covering a period of two years. The Polk County budget includes a plan for the second-year budget.

BLS – Basic Life Support. Term used by Polk County Emergency Management Division that defines part of the services provided. Refers to a level of medical care used for victims of life-threatening illnesses or injuries prior to victims receiving full medical care at a hospital.

Board – Board of County Commissioners.

BoCC – Board of County Commissioners. BoCC performs legislative functions of government by developing policy for the management of Polk County. Commissioners are elected by Countywide vote to a four-year term with a term limitation of 12 consecutive years.

Budget – Plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and proposed means of financing such expenditures. Term also denotes the officially approved expenditure ceiling under which County divisions and sections operate.

BMS – Budget and Management Services. A County division responsible for developing and monitoring the County's budget, coordinating, and conducting special projects and management studies, managing the County's impact fee schedule, and assisting in appropriation management.

CAC – Citizen Advisory Committee. Group created by State law or by Board of County Commissioners to serve as advisors in specific areas.

CAD – Computer Aided Drafting. Software or process used by engineers and planners to make various drawings for visual communication.

CAFR – Comprehensive Annual Financial Report. Detailed report comprising the financial report of a state, municipal, or other governmental entity that complies with accounting requirements promulgated by Governmental Accounting Standards Board. Report is submitted to the Board of County Commissioners and is available to residents, investors, and other interested parties.

Capital Expenditures – Expenditures for purchasing equipment, furniture, and vehicles with a value per item greater than $5,000 and less than $100,000.

Capital Outlay – Expenditures resulting in the acquisition or addition of fixed assets that include cost of land, buildings, and improvements (other than buildings), machinery, furniture, and equipment. Combined project cost of $100,000 or more qualifies the project as a Community Investment Project (CIP).

Cash Forward – Reflects balance of cash brought forward from previous fiscal year. In budget terms, this balance, together with current year budgeted revenues and other financing sources, equals total available financial resources for the budget year.

CDBG – Community Development Block Grant. Federal or State grants to aid community development in meeting and maintaining specific criteria.

CEB – Code Enforcement Board. A seven-member board appointed by the Board of County Commissioners to provide an equitable, expeditious, effective, and cost-effective method of enforcing specific County ordinances.

CEMP – Comprehensive Emergency Management Plan. Plan used by Polk County for preparedness, response, recovery, and mitigation activities related to major disasters.

CEU – Continuing Education Units. Required training to maintain a professional license, certification, knowledge, or skill.

CFDC – Central Florida Development Council. Polk County's lead Economic Development Agency.

Charges for Services – Major revenue category consisting of all revenues from charges for current services from governmental units, including revenues related to services performed by private entities, such as ambulance, hospital, utility, and landfill. Excludes revenues of intergovernmental service funds.

CHDO – Community Housing Development Organization. Private nonprofit, community-based service organization that has, or intends to obtain staff with capacity to develop affordable housing for the community. Organization may be a developer, sponsor, or owner of a Home Investment Partnership Program.

CIP – Community Investment Program or Capital Improvement Program. Polk County's community investment projects have a useful life of at least five years, are greater than $100,000 in cost, and typically involve physical assets, such as buildings and streets. Community investment plan and/or program itemizes planned outlays and needs for long-term capital improvement projects and explains financing plan options for a five-year time frame. The current year budget of the CIP is balanced and adopted by the Board of County Commissioners during the budget process.

CLASAC – Conservation Land Acquisition Selection Advisory Committee. A County-appointed committee that aids and advises the Environmental Lands section in conservation land acquisition.

CMMS – Computerized Maintenance Management System. Computer software system used to generate and track maintenance schedules.

CMS – Concurrency Management System. Computer data management system consisting of data for development projects, such as building permits, subdivisions, and commercial site plans that serves two primary functions: (1) provides tracking system for maintaining data files on development projects and (2) determines cumulative impacts resulting from urban development to public facilities that are required to implement concurrency requirements of Section 163.3180, Florida Statute.

Community Health (formerly Indigent Health Care) - A County program under the Health and Human Services Division offering health care services for low-income Polk County residents who are uninsured.

Comprehensive Planning – Process that determines community goals and aspirations in terms of community development. Expenditure includes cost of providing master planning and development for the local unit; and includes zoning, if applicable.

Contingency – Appropriation of funds set aside to cover unforeseen events, such as federal mandates, shortfalls in revenue, and unanticipated expenditures.

Contributions and Donations – Miscellaneous revenue subcategory for gifts, pledges, grants, or bequests from private, non-governmental sources.

COVID – Coronavirus called SARS-CoV-2. Worldwide virus pandemic beginning in the first months of 2019 but declared as a pandemic by the World Health Organization on March 11, 2020.

CRA – Community Redevelopment Area. A blighted area having one or more of the following conditions: shortage of affordable housing for low or moderate-income family units, deteriorating and economically distressed due to outdated building density patterns, inadequate transportation and parking facilities, and faulty lot layout and/or inadequate street layout. Governing body has designated an area as appropriate for community redevelopment pursuant to an approved community redevelopment plan and consistent with Part III, Chapter 173, Florida Statute. Funding for community redevelopment in a CRA is by tax increment revenue from properties within the area.

CRS – Community Rating System. A National Flood Insurance Program (NFIP) that recognizes and encourages community flood plain management activities, which exceed the minimum NFIP standards. Program under NFIP sets the rate schedule for flood insurance.

Culture and Recreation – Major expenditure category that includes costs of providing libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

Debt Service – Payment of principal and interest to holders of the County's debt instruments including charges paid to fiscal agents.

Deficit – Negative fund balance.

Depreciation – Expiration in service life of fixed assets, other than wasting of assets attributable to wear and tear, deterioration, inadequacy, and obsolescence.

Direct Costs – Cost item that can be identified with a single objective of producing a specific service or good.

Division – Separate organizational activity with line of authority under the County Manager's Office.

DOJ – Department of Justice. The federal agency responsible for upholding the rule of law, keep our country safe, and protect civil rights.

DRC – Development Review Committee. Ad hoc committee of County agencies with jurisdiction responsibility to review new development proposals, such as subdivision plans, zone change requests, and commercial site plans. Polk County Land Development Division has responsibility to conduct meetings and prepare reports for DRC.

DRI – Development of Regional Impact. Large-scale developments that meet a threshold established by Section 380.06, Florida Statute, and require review by Polk County and Central Florida Regional Planning Council.

EAR – Evaluation and Appraisal Report. State required report describing how well the County's Comprehensive Plan is followed.

Economic Environment – Major expenditure category to record cost of providing services that develop and improve economic conditions of the community.

EFNEP – Expanded Food and Nutrition Education Program. Federally funded program designed to educate impoverished families about food and nutrition.

Employment Center (EC) – Term used in land usage that provides area for research centers, colleges or trade schools, office parks, and some residential high.

EM – Emergency Management. A County division that serves as the only ambulance service and provides residents and visitors with pre-hospital medical care and transportation to medical facilities.

EMT – Emergency Medical Technician. A County position under the Emergency Management Division.

Enterprise Fund – Fund to account for operations similar to private enterprises. Revenues are received through user charges for services and products, such as water, sewer, hospitals, and refuse.

EOC – Emergency Operations Center. Polk County facility that coordinates responses to major disasters.

EPA – Environmental Protection Agency. Federal agency that monitors and oversees various entities to ensure compliance with Federal environmental laws and regulations.

ESG – Emergency Solutions Grant. Federal grant funding to assist with rapid rehousing of homeless persons, street outreach, homelessness prevention, and emergency shelter activities.

Executive – General government services expenditure that includes costs of providing executive management and administration of affairs of local government. This includes coordination, planning, evaluation, analysis, control, development, guidance, support, and overall supervision of programs.

Expenditures – Term indicating costs, whether paid or unpaid, of goods delivered or services rendered.

FASB – Financial Accounting Standards Board. A private standard-setting body whose primary purpose is to establish and improve Generally Accepted Accounting Principles (GAAP) within the United States.

FDEP – Florida Department of Environmental Protection. State agency that monitors and oversees various entities to ensure State environmental laws and regulations are followed.

FDOT – Florida Department of Transportation. State agency responsible for providing and regulating development, inspection, testing, surveying, mapping, and planning related to State and Federal roadways within Polk County.

FEMA – Federal Emergency Management Administration. Federal agency that provides financial relief to victims of disasters and provides regulation on flood plain management.

Financial and Administrative – General government services expenditure that includes cost of providing financial and administrative services to the local government as a whole. Includes budgeting, accounting, internal and external auditing, tax assessment and collecting, personnel, purchasing, communication, property control, grants development, and other support services.

Fines and Forfeitures – Major revenue category reflecting revenues received from fines and penalties imposed for commission of statutory offenses and violation of lawful rules and regulations. Forfeitures include those revenues resulting from confiscation of deposits or bonds held as performance guarantees.

Fire Control – Public Safety expenditure for providing general firefighting and prevention services.

Franchise Fees – Major revenue category reflecting fees levied on a corporation or individual by local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

FS – Florida Statute. Written as "Florida State law."

FTE – Full-time Equivalent. Unit of measure based on the hours for a budgeted employee position during the accounting year; for example, 1 FTE = 2,080 hours, 0.5 FTE = 1,040 hours.

Function – Any of several major purposes addressed by County government, including general government, fire rescue, physical environment, transportation, economic environment, social services, culture and recreation, internal services, and non-expenditure disbursement.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of tracking and monitoring specific activities or attaining certain objectives.

Fund Balance – Excess of fund assets over liabilities. Unspent funds may be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit.

Fund Equity – Excess of assets over liabilities.

GAAP – Generally Accepted Accounting Practices. A set of standard rules governing the accounting profession as set by the U.S. Securities and Exchange Commission.

Garbage/Solid Waste – Physical environment expenditure to account for costs relative to providing for the collection and disposal of garbage, refuse, and solid waste by local government.

GASB – Governmental Accounting Standards Board. The independent, private-sector organization that establishes accounting and finance reporting standards for federal, state, and local governments.

General Government Services – Major expenditure category representing costs of services provided by legislative, judicial, and administrative branches of local government for the benefit of the public and governmental body as a whole.

General Purpose Funds – Accounts for all funding sources, including Ad Valorem taxes, when no specific source is designated for funding. For activities generating revenue from service fees or other identifiable sources, general purpose funds are the difference between total budgetary requirement and other identifiable sources of funds.

GFOA – Government Finance Officers Association. Organization that enhances and promotes the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting its use through education, training, facilitation of member networking, and leadership.

GIS – Geographic Information System. Map and database system designed to capture, store, manipulate, analyze, manage, and present various types of data. Primary use relates to property data, roadways, and utilities.

Goal – Single, broad statement that describes principal purpose for existence of an organization, organizational unit, or program.

Governmental Funds – Type of fund that includes General, Special Revenue, Debt Service, and Capital Projects.

GPS – Global Positioning System. Electronic system that allows the user to communicate with various satellites in determining the user's position.

Grants – An actual grant is a contribution of cash or other assets from another governmental agency used for a specific purpose. Grants are usually from Federal or State agencies.

Grants and Aid – Includes all grants, subsidies, and contributions made by Polk County to other governmental units and private organizations.

Green Belt – Agriculture classification that describes an area where farming is the major task or job opportunity.

Green Card – Identification that grants an individual authorization to live and work in the United States on a permanent basis. Green Card holders in medical indigent programs do not have Medicaid.

HCRA – Health Care Responsibility Act. A measure enacted to assure adequate and affordable health care to all Floridians and provides Polk County residents with emergency out-of-County services.

Health – Health and Human Services expenditure that reflects cost of providing nursing, dental, diagnostic, rehabilitation, and other services for care and treatment of the sick and for control and prevention of diseases. Includes expenditures for health unit or department, tubular care, homes for the infirmed, mosquito control, animal control (including pound), and indigent health care.

Health and Human Services – A County division that ensures that immediate and basic needs of its residents are being met and invests in community assets that will enhance the quality of life in Polk County today and for future generations.

Health and Human Services Expenditure Major expenditure category used to account for cost of providing services for the care, treatment, and control of human illness, injury, handicap, and the welfare of the community as a whole and its individuals.

HEARTH – Homeless Emergency Assistance Rapid Transition Housing Act. A homelessness assistance act signed into law in 2009 that provides HUD grants to state and local governments to provide housing assistance.

HFP – Healthy Families Polk. A County program that provides family support and strengthening through intensive home visitation.

HND – Housing and Neighborhood Development. A County program under the Health and Human Services Division that coordinates and implements neighborhood revitalization activities, affordable housing programs, homeowner rehabilitation programs, and programs to combat the causes and result of low income.

HOME – Home Investment Partnership Program. Federal program that provides formula grants to State and local governments and dedicated to expanding affordable housing opportunities to individuals with low income.

Housing/Urban Development – Economic environment expenditure to account for cost of providing public housing and other urban development projects.

Incorporated Area – Area of Polk County that is within municipalities.

Infrastructure Gap – Difference between existing infrastructure and current infrastructure needs.

Interfund Transfer – Fund transfer from one fund to another for work or services provided that represents a double counting of expenditures; amounts are deducted from the total County budget to calculate the operating budget.

Intergovernmental Revenue – Major revenue category that includes all revenues received from Federal, State, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges – Internal service fund revenue generated from charges for providing goods and services to other County divisions.

ISO – Insurance Services Office. Insurer supported organization that provides advisory insurance underwriting and rating information to insurers.

IT – Information Technology. A County division that manages and operates the County's computer center, provides data processing, systems analysis, programming, personal computer support, telephone communications, and data communications support to the Board of County Commissioners' divisions, some Constitutional Officers, and the public.

Judicial – General government services expenditure to account for cost of providing a court system by local government. Includes costs associated with judicial function whether directly incurred or paid to another government.

Lakewatch – Volunteer group that helps monitor Polk County lakes.

LAMTD – Lakeland Area Mass Transit District. Public transportation system in the Lakeland area.

Law Enforcement – Public Safety expenditure that accounts for cost of providing police services for local government's jurisdiction, which includes the Sheriff's Office.

LDC – Land Development Code. Purpose of Polk County LDC is to establish regulations, standards, and review procedures for the use and development of land.

Legal Counsel – General government service expenditure used to account for cost of providing legal services for benefit of the local unit; includes expenditures for County Attorney and special counsel, as needed.

Legislative – General government service expenditure that includes cost of providing resident representation in the governing body; includes expenditures for the Board of County Commissioners.

Libraries – Recreation and culture expenditure used to account for cost of providing and maintaining library facilities and services to the community.

Licenses and Permits – Major revenue category receiving revenue from building permits, occupational and other licenses, and reflects revenue derived from issuance of local licenses and permits.

LIP – Lower Income Pool. Government provided support for safety-net providers for the costs of uncompensated charity care for low-income individuals who are uninsured.

Local Provider Participation Fund - a health-care related tax that is implemented on a local level, administered by an existing unit of local government, and that is designed specifically to meet federal requirements associated with eligible local funds.

Major Revenue – Category that includes Ad Valorem, Charges for Services, Fines and Forfeitures, Franchise Fees, Intergovernmental Revenue, Licenses and Permits, Miscellaneous Revenue, and Other Taxes.

Mandated Services – Services required by law to be performed at various levels of government.

Market Value/Just Value – Price at which a property is sold on the open market. Determined by marketplace and reported through real estate transactions.

Mental Health – Health and Human Services expenditure that reflects cost of services related to mental illnesses, which includes diagnosis and treatment.

Millage Rate – As used with ad valorem taxes, the rate expresses the dollars of tax per one thousand dollars of taxable property value.

Miscellaneous Revenue – Major revenue category that includes sources such as interest earnings, rents and royalties, special assessments, compensation for loss of fixed assets, contributions and donations, and other miscellaneous revenue.

Modified Accrual Basis of Accounting – Revenues recognized in the accounting period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due.

MOU – Memorandum of Understanding. Document used between governmental entities to specify responsibilities.

MSTU – Municipal Services Taxing Unit. By statute, counties are allowed to create this type of special taxing unit to provide municipal services to unincorporated areas.

NASS – National Agricultural Statistics Service. The statistical branch of the U.S. Department of Agriculture (USDA), surveying and reporting on agricultural production, economics, demographics, etc..

NFIP – National Flood Insurance Programs. Federal program that enables property owners in participating communities to purchase flood insurance from the government.

Non-Expendable Trust – Fund used to account for assets held by the Board of County Commissioners in the capacity of a trustee. Non-expendable trust funds are those whose income, not principal, may be expended in the course of their designated operations.

Non-Operating Expenses – Represents transfers and payments from one fund into another and into reserves and contingencies.

Non-Revenues – Revenue category to account for revenue that is either carried forward from another year or transferred in from another fund or account without regard to the conduct of any operations.

NPDES – National Pollutant Discharge Elimination System. Federally mandated stormwater permit that addresses the quality of discharge to surface water.

NRCS – Natural Resource Conservation Service. Federal agency responsible for technical development of conservation plans.

Objectives – Descriptive list of items accomplished in order to fulfill an organization's goal or mission.

Office Center (OC) – Term used in land usage that provides area for small offices and some commercial.

Operating Expenses – Expenditures for goods and services that primarily reflect the current period such as professional fees, travel, utility and communication services, maintenance of equipment, office supplies, and motor fuels.

Opioid Abatement Fund– The purpose of the fund is to abate and remediate the opioid epidemic in the County through financial support from the fund.

Other General Government – Subcategory of Charges for Service that reflects charges for recording legal instruments, zoning fees, sale of maps, certification, copying, record searches, and County officer fees.

Other Public Safety Charges – Subcategory of Charges for Service that reflects revenue derived from charges for police services, fire protection services, room and board for prisoners, emergency service fees, protective inspection fees, ambulance fees, motor vehicle inspection fees, and other public safety charges.

Other Health and Human Services Charges – Subcategory of Charges for Service that reflects revenue received as charges for services rendered for the care, treatment, and control of human illness, injury, or handicap.

Other State Grants – Subcategory of Intergovernmental Revenue that reflects revenues received from the State for specific purposes.

Other Taxes – Major revenue category reflecting those revenues derived from tax sources not otherwise specified.

OUD – Opioid Use Disorder. A disorder involving the abuse of opioids.

Outfall – Ditch or canal that takes road water to a regional system.

Overhead – All costs that cannot be identified specifically with a single cost objective.

PAFR – Popular Annual Financial Report, also known as the Resident's Guide, provides a condensed summary of Polk County's financial information from the Comprehensive Annual Financial Report.

Parks and Recreation – Recreation and culture expenditure that reflects cost of providing recreational facilities and activities for participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use that are not defined as special recreational facilities.

Parks and Recreation Fees – Charges for Service subcategory that includes charges collected from libraries, parks and recreational facilities, cultural services, special events, and special recreational facilities.

PCIP – Polk County Incentive Program. A program in collaboration with the Central Florida Development Council (CFDC) designed to bring businesses to Polk County.

PCTSM – Polk County Tourism and Sports Marketing. A County division that markets Polk County as a tourism destination.

Performance Measures – Specific quantitative and qualitative measures of work performed.

Personal Services – Expenditures for salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, worker's compensation, and unemployment compensation.

Physical Environment – Major expenditure category used to account for those expenditures whose primary purpose is to achieve a satisfactory living environment.

PLSA – Polk Leisure Services Association. Professional organization comprised of Parks and Recreation Leisure Services departments from all cities, the County, and other entities with parks and recreation mutual interests to address parks and recreation needs of the community.

PM – Preventative Maintenance. Scheduled maintenance of fleet vehicles and facilities building equipment.

Polk Vision – A broad, community-led partnership of organizations, businesses, government, and individuals acting collectivity to ensure implementation of Polk County's community vision.

Professional Institutional (PI) – Term used in land usage that includes land with mixed uses purposes such as medical offices, restaurant and other service retail, and high density residential (apartments).

Professional/Occupational Licenses – A subcategory of Licenses and Permits that reflects revenue derived from fees collected for occupational or professional licenses.

Program Budget – Allocation of money to major services or activities rather than to specific line items. Programs are related to an organization's goals and often cross organizational lines, such as traffic studies.

Property Tax – Tax based on the value of the property. Property Tax = Taxable Value x Millage Rate / 1,000.

Proprietary Funds – Type of fund that includes Enterprise and Internal Service.

PSWCD – Polk Soil Water Conservation District. State agency run by a five-member elected board that works in conjunction with Natural Resource Conservation Service and Polk County government divisions on technical and educational conservation issues.

PTS – Pre-Trial Services. Program responsible for gathering information about and supervision of inmates released on their own recognizance or bond before a trial occurs.

Public Safety – Major expenditure category used to account for cost of providing services for security of persons and property within the local government jurisdiction. Includes functions of law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief, ambulance and rescue services, medical examiner, and consumer affairs.

Public Service Tax (PST) – Tax on the purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water service. By statute, cities and counties are allowed to charge up to a 10% PST. City residents will not pay this tax to the County; however, they will be assessed by their municipality.

Rents and Royalties – Subcategory of Miscellaneous Revenue that reflects revenues collected from rents and proceeds for use of public property or other assets.

Reserves – Account used to indicate that a portion of fund equity is restricted for a specific purpose. Includes budgeted cash forward for subsequent year (cannot exceed 20% of total receipts of budget). Reserve for contingency may be provided in a sum not to exceed 10% of total budget.

Residual Equity Transfer or Returned from Constitutional Officers – Financing sources resulting from return of excess fees from Clerk of the Circuit Court, Property Appraiser, Tax Collector, or Sheriff's Office; for example, unexpended budget may be remitted by the Sheriff's Office.

Revenues – Receipts that increase a fund's financial resources other than from interfund transfers and debt issue proceeds or an increase in a fund's assets without a corresponding increase in liabilities.

Road and Street Facilities – Transportation expenditure used to account for the cost of providing and maintaining road and street facilities and ancillary facilities such as bridges, viaducts, sidewalks, traffic control devices, streetlights, right-of-way, shoulders, and other facilities incidental to proper movement of traffic along roads and streets.

Rollback Tax Rate – Tax rate for a new fiscal year that would generate the same amount of tax dollars as in the previous fiscal year. Rate is first adjusted for new construction, per capita personal income, and payment to tax increment districts. Calculation provides a consistent method for measuring increases or decreases in property taxes from year to year.

Save Our Homes – Amendment to Florida Constitution that limits increase in taxable value on homestead property to CPI up to 3%. "Recapture" occurs when CPI increase causes capped taxable values to increase regardless of whether market values are increasing or declining.

SFR – Single Family Residential. Construction term used in describing a single-family structure.

SFWMD – South Florida Water Management District. A State created agency/district that regulates stormwater management, ground water withdrawals, and environmental land issues in South Florida.

Shared Revenue – Revenues levied by Federal or State governments but shared with local governments on a pre-determined basis, often in proportion to the amount collected at the local level.

SHIP – State Housing Initiatives Partnership Program. A State program distributing documentary stamp funds back to eligible local communities to conduct various affordable housing activities.

SMBDC – Small and Minority Business Development Center. A County program that operates to create jobs in small and minority enterprises and prevent or reverse the decline of those enterprises.

SOP – Standard Operating Procedure. Set of guidelines to perform a job or task.

Special Assessments – Compulsory fees levied against certain properties to defray part, or all of the costs associated with specific improvements of services that provide a general benefit to the public and special benefit to assessed properties.

Special Revenue Funds – Funds used to account for proceeds from specific revenue sources that are legally restricted to expenditures for specified purposes. Includes Reserve for Cash Balance Forward, Contingency, Future Capital Expansion, or other reserves as necessary for ensuing fiscal years.

STORET – State Department of Environmental Protection database.

Stormwater Assessment – Fee used to pay for stormwater management infrastructure and operations such as upgrading storm drains, street sweeping and cleaning for storm sewer system components, and public education and programs for improving water quality as mandated by State and Federal law.

Stormwater Runoff – Identified as a major source of pollutants to lakes and streams. Precipitation in an urban or suburban area that does not evaporate or soak into the ground, but instead runs across land and into nearest waterway.

Strategic Plan – A County development blueprint that outlines a shared vision of the County's future. It serves as a guide for investment choices and decisions made between and across all development areas in the County.

SUD – Substance Abuse Disorder. A disorder characterized by the abusive use of illegal or mind-altering substances.

SWFWMD – Southwest Florida Water Management District. A State created agency/district that regulates stormwater management, ground water withdrawals, and environmental land issues in southwest Florida.

Taxable Value – Assessed value less any applicable exemptions. Taxable Value x Millage Rate = Property Tax.

Taxes – Charges levied by the Board of County Commissioners or other entities for financing services performed for the common benefit. Excludes charges for services rendered only to those paying user fees such as utility charges, as well as specific charges made against a particular person or property for current or permanent benefits such as special assessments.

TIP – Transportation Improvement Program. A five-year transportation work program combining plans from State, County, and city levels of government.

Total Operating Revenues – All revenues except for other financing sources and cash balance forward.

TPO – Transportation Planning Organization. A 17-member board consisting of city and County Commissioners who oversee the metropolitan transportation planning process in Polk County. Board adopts long-range transportation plan, Transportation Improvement Program, and determines annual task list for Transportation Planning Organization staff.

Transfers – Monies shifted from one fund into another listed as an expenditure in the former and as revenue in the latter.

Transfers to Constitutional Officers – Reflects transfers to Polk County Sheriff's Office, Clerk of the Circuit Court, Tax Collector, and Property Appraiser for operations of their respective offices.

Transportation – Major expenditure category used to account for cost of services to address availability and safety of infrastructure that aids the flow of vehicles, travelers, and pedestrians.

TRIM – Truth in Millage. Term used in State law to describe the procedure for levying ad valorem tax.

ULV – Ultra Low Volume. Term used by Mosquito Control program to describe type of spraying for mosquitoes and for the program's truck bed sprayers.

Unincorporated Area – Area of the County that is not within a municipality.

University of Florida (UF) / IFAS – UF's Institute of Food and Agriculture Sciences, which includes College of Agriculture, Resident Instruction, Cooperative Extension, and Agriculture Experiment Station.

USDA – U.S. Department of Agriculture. A government entity that provides leadership on food, agriculture, natural resources, rural development, nutrition, etc.

W/MBE – Women/Minority Business Enterprises. Program designed to increase women and minority participation in the procurement process.

Water/Sewer Combination Services – Physical environment expenditure used to account for provision of water and sewer services as a combined unit operation.

ZAB – Zoning Advisory Board. A ten-member board (plus five alternate members) appointed by the Board of County Commissioners (BoCC) to hold public hearings on zoning actions, such as zone change requests and conditional use permits. A decision made by the ZAB is a recommendation to the BoCC.

ZBA – Zoning Board of Adjustment. A seven-member board (plus one alternate) appointed by the Board of County Commissioners (BoCC) to hold public hearings on variances and temporary special exceptions to the Zoning Ordinances. Decisions by the ZBA are final unless they are appealed to the BoCC.

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Appendix A

Polk County

Budget Resolutions

Fiscal Year 24/25

RESOLUTION NO. 2024-176
Fiscal Year 2024-2025

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the final ad valorem millage rate to be levied by the County for the 2024-2025 fiscal year.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 11, 2024 that:

SECTION 1: The Board does hereby determine and state the final rate of millage to be levied for the Polk County Stormwater MSTU of the County budget for the 2024-2025 fiscal year as 0.0941.

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

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

RESOLUTION NO. 2024-177
Fiscal Year 2024-2025

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the final ad valorem millage rate to be levied by the County for the 2024-2025 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 11, 2024 that:

SECTION 1: This Board does hereby determine and state the final rate of millage to be levied for the Board of County Commissioners for each fund of the County budget for the 2024-2025 fiscal year as follows:

	Mills
General Fund	4.9848
Transportation	1.2000
Emergency Medical	0.2500
Environmental Lands	0.2000
	6.6348

SECTION 2: The millage to be levied pursuant to this Resolution, Section 1, is a 5.7% increase over the rolled-back rate of 6.2763 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 3: The Board does hereby determine and state the final rate of millage to be levied for the Polk County Parks MSTU of the County budget for the 2024-2025 fiscal year as 0.5286.

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

SECTION 5: The Board does hereby determine and state the final rate of millage to be levied for the Polk County Library MSTU of the County budget for the 2024-2025 fiscal year as 0.1985.

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

SECTION 7: The Board does hereby determine and state the final rate of millage to be levied for the Polk County Rancho Bonito MSTU of the County budget for the 2024-2025 fiscal year as 9.1272.

SECTION 8: The tentative millage to be levied pursuant to this Resolution, Section 7 is a 1.6% increase over the rolled-back rate of 8.9803 mills, computed pursuant to Section 200.065(1), Florida Statutes.

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

RESOLUTION NO. 2024-178
Fiscal Year 2024-2025

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the final budget for the 2024-2025 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 11, 2024 that:

SECTION 1: The Board does hereby adopt the final budget for the Polk County Stormwater MSTU for fiscal year 2024-2025 totaling $12,881,579, which is hereby filed with the Clerk.

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

RESOLUTION NO. 2024-179
Fiscal Year 2024-2025

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the final budget for the 2024-2025 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 11, 2024 that:

SECTION 1: The Board does hereby adopt the final budget for the Polk County Parks MSTU for fiscal year 2024-2025 totaling $44,425,096, which is hereby filed with the Clerk.

SECTION 2: The Board does hereby adopt the final budget for the Polk County Library MSTU for fiscal year 2024-2025 totaling $10,177,281, which is hereby filed with the Clerk.

SECTION 3: The Board does hereby adopt the final budget for the Polk County Rancho Bonito MSTU for fiscal year 2024-2025 totaling $55,387, which is hereby filed with the Clerk.

SECTION 4: This Board does hereby adopt the final budget of Polk County for the 2024-2025 fiscal year totaling $2,984,670,147, which includes the Community Investment Program (CIP), the Polk County Parks MSTU budget of $44,425,096, the Polk County Library MSTU budget of $10,177,281, the Polk County Stormwater MSTU budget of $12,881,579, and the Polk County Rancho Bonito MSTU budget of $55,387, the summary of which is attached hereto, and the full text of which is hereby filed with the Clerk.

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

FY 24/25 ADOPTED TENTATIVE BUDGET

FUND GROUP | FUND DESCRIPTION		ADOPTED TENTATIVE FY 24/25
General Fund		
00100	General Fund	653,431,818
Special Revenue Funds		
10100	County Transportation Trust Fund	185,225,014
10150	Special Revenue Grants	104,962,666
12160	Tourism Tax Funds	38,236,298
12180	Lake And River Enhancement Trust Funds	2,900,923
12190	Fire Rescue Funds	77,872,763
12240	Impact Fees	217,734,515
14350	Emergency 911 Funds	7,231,502
14370	Hazardous Waste Funds	112,621
14390	Radio Communications Funds	5,457,565
14460	Local Provider Participation (Ord. No. 22-029)	74,468,127
14480	Polk County Florida Opioid Abatement Trust Fund	8,999,839
14490	Indigent Health Care Funds	154,433,213
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	89,063,272
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	15,000
14930	Leisure Services MSTU Funds	44,425,096
14950	Libraries MSTU Funds	10,177,281
14960	Rancho Bonito MSTU Fund	55,387
14970	Transportation Millage Fund	137,462,570
14980	Emergency Medical Millage Fund	35,996,702
14990	Law Enforcement Trust Funds	1,354,812
15010	Land Management Nonexpendable Trust Funds	41,774,031
15250	Eloise CRA Trust-Agency Funds	909,603
15290	Harden Parkway CRA Funds	1,876,476
15310	Building Funds	18,574,680
15350	Affordable Housing Assistance Trust Funds	16,331,711
15550	Hurricane Irma Fund	-
15650	Hurricane Ian Fund	33,272,100
16000	Street Lighting Districts	3,939,757
18000	Stormwater MSTU	12,881,579
Debt Service Funds		
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	10,032,946
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	3,832,864
23800	Promissory Note 2020A	5,108,977
24000	Promissory Revenue Note, Series 2020 C	10,701,616
Capital Funds		
30200	Drainage and Water Quality Fund	2,205,623
30800	General Capital Improvement Funds	173,746,572
31200	Environmental Land Acquisition Funds	20,534,092
31900	Northeast Polk Roadway Fund	-
Enterprise Funds		
41000	Solid Waste	259,553,546
42000	Utilities	326,542,016
43110	Rohr Home Fund	350,170
Internal Service Funds		
50100	Fleet Maintenance Funds	15,275,947
50300	Employee Health Insurance Fund	115,569,670
51500	Fleet Replacement Funds	41,316,855
52000	Information Technology Fund	20,722,332
Grand Total		**2,984,670,147**

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Appendix B

Polk County

Strategic Plan

Fiscal Year24/25

BUDGET & MANAGEMENT SERVICES
STRATEGIC PLAN

Vision

Provide quality budgets, prudent financial management, effective strategic planning, and consistent monitoring/regulatory services that support the priorities and policies of the leadership in addressing the needs of the County.

Mission

Promote the productive delivery of public services through budget planning and management.

Values

- Consistency in application of restrictions, policies, and controls
- Timely communication of restrictions, policies and controls
- Fiscally responsible
    - Accurate
    - Realistic
- Informed decision making
- Transparency
- Integrity and ethics (pass the newspaper test)

Goals

1. Continue to provide a work product that:
    - Meets the priorities and needs of stakeholders
    - Is recognized as exceeding the expected professional standards
    - Assists divisions in providing accurate, realistic, and timely budget and financial information

    Strategy:

    Work with Human Resources to review job descriptions and pay classifications for budget and financial staff.

Objective:

- Ensure consistency of minimum skill requirements
- Ensure consistency of job titles for essentially similar responsibilities
- Ensure consistency of compensation levels for essentially similar levels of responsibility

Strategy:

Create needed training and operational documents.

Objective:

Update operational and budget policies, procedures, account definitions, and financial tasks

2. Maintain professional working relationships with all stakeholders.

Strategy:

Maintain communication practices.

Objective:

- Continue regular meetings with various financial staff
- Provide training on changes and updates

3. Improve provision of long term economic and financial planning

Strategy:

Strengthen long term financial planning

Objective:

- Incorporate long-term financial plans into the budget process (work sessions and documents)
- Develop standard format for five-year projections with simplified process for out-years (three to five)
- Develop five-year financial projections simultaneously with budget development
- Redesign long term financial analysis for:
    - Greater ease of use by management and policy makers
    - Incorporation of best and worst case scenarios

4. Link the budget to the strategic plan

Strategy:

Improve the linkage of the budget and CIP to the strategic plan

Objective:

- The budget review process should include a discussion of how the requested budget is linked to the strategic plan
- Use the strategic plan as a guide to program description
- Provide an analysis of the resources committed to each goal of the strategic plan
- Develop five-year financial projections simultaneously with budget development
- Use the budget review process to foster a culture of strategic thinking and disciplined planning

5. Use technology for continuous improvement in quality and efficiency in the budget process

Strategy:

Complete a financial dashboard

Objective:

- Develop criteria for the dashboard (desired information, project status, automated capacity, timeliness, etc.)
- Review existing options
- Determine if an existing system meets criteria or can be adapted (ensure coordination with finance to ensure it meets the divisions needs)
- Implement dashboard with consultant or IT

6. Enhance the capacity for management analysis

Strategy:

Improve financial, capital planning, and budget skills training

Objective:

- Provide regular training opportunities on the financial system, coordinated with OED
- Conduct mini-training sessions at various meetings Provide training to managers via OED on the budget and
- financial management process from both the County and Clerk's perspective

CODE ENFORCEMENT DIVISION
STRATEGIC PLAN

Vision

Code Enforcement Division is known as a community resource, recognized as a fair and consistent unit that is highly professional, proficient, technically-advanced, and a valued partner for community improvement.

Mission

Promote the health, safety, and welfare of the public and maintain property values by removing dangerous conditions, decreasing crime, and maintaining aesthetics in the community.

Values

- Community improvement
- Safety of staff
- Getting it right
- Open and direct communication
- Work closely together

Key Trends

- Polk County is becoming increasingly urbanized
- Increased technology and skill requirements to manage various types of violations
- More proactive code enforcement will be expected in the future
- Staff compensation will become a more significant issue

Outcomes

- Enhanced public health, safety, and general welfare
- Improved community aesthetics
- Improved property values
- Appropriate balance of compliance and enforcement

Goals

1. Improve the community and the division's relationship with the community
2. Improve quality of services and efficiency of operations
3. Maintain and enhance the organizational culture and values

Outcome Metrics

1. Response time from first complaint to inspection
2. Number of days from complaint verification to compliance
3. Percentage of verified complaints brought into compliance
4. Number of acres mowed
5. Tonnage of junk and debris removed
6. Number of cars towed
7. Number of structures secured
8. Number of pools secured

Strategies and Objectives

1. Improve the community and the division's relationship with the community

Strategy:

Educate the community on the role of Code Enforcement in decreasing crime, maintaining property values, and aesthetics

Objectives:

- Increase awareness of and involvement in community events
- Improve outreach to communities
- Strengthen relationship with Keep Polk County Beautiful
- Develop public information material, such as flyers, annual reports, etc.

Strategy:

Increase proactive neighborhood cleanup/volunteer work

Objectives:

- Support efforts of Keep Polk County Beautiful
- Determine additional resources needed to achieve objective
- Maintain professional working relationships with all stakeholders.

Strategy:

Strengthen partnerships

Objectives:

- Initiate task force of Sheriff, State Attorney, and Code Enforcement to identify issues and joint solutions
- Develop training material for Sheriff on the role of deputies in code enforcement actions
- Develop a modified process with the Land Development Division so that Code Enforcement is engaged early in land regulation revisions

Strategy:

Develop a prioritization of resources criteria in the context of urbanizing the County

Objectives:

- Obtain process approval from the County Manager
- Develop draft criteria
- Review with stakeholders
- Seek approval of recommendations from County Manager

2. Improve the quality of services and efficiency of operations

Strategy:

Improve fines and liens collection process

Objective:

Develop a dedicated function to manage fines and liens collection

Strategy:

Identify additional revenue/cost recovery options

Objective:

Review fee structure to identify revenue/recovery for all services and costs

Strategy:

Strengthen training system

Objective:

Establish training coordinator position to develop and manage training

Strategy:

Review need and options for satellite offices

Objectives:

- Coordinate with Facilities and operating divisions to identify potential spaces for satellite offices
- Identify resources needed in satellite offices to make them more functional
- Work with Property Appraiser, IT, and other offices to enhance data access from satellite offices

Strategy:

Increase FTEs commensurate with County growth and broader practice of proactive code enforcement

Objective:

Develop staffing standards for a variety of levels of code enforcement

Strategy:

Enhance Safety

Objective:

Review current safety procedures and identify potential improvements

Strategy:

Decrease cost of nuisance abatement

Objective:

Review alternative methods of providing supervision during nuisance abatement actions

Strategy:

Determine need for, and role in, specialized expertise

Objectives:

- Review certification requirements for specialized nuisance, e.g., noise, odor, vibration
- Review technology and equipment requirements for specialized nuisances
- Identify level of need for specialized services
- Identify partners who could provide these services that would meet the County's need
- Conduct cost/benefit analysis of developing internal capacity
- Prepare budget recommendation, if warranted

3. Maintain and enhance the organizational culture and values

Strategy:

Ensure staff is in appropriate pay grades

Objectives:

- Review functions of office staff with HR
- Provide to HR salary information on positions with comparable education and experience requirements

Strategy:

Promote teamwork

Objectives:

- Continue team building efforts with office staff
- Initiate a team building effort with investigators

Strategy:

Promote employee safety

Objectives:

- Continue to provide safety using in-County resources
- Maintain capacity for communication from and to field staff
- Continue "back-up" practices of field staff

COMMUNICATIONS DIVISION
STRATEGIC PLAN

Vision

The source for news and information in and about Polk County:

Strengthening brand identity and proactively informing County residents about services, amenities and needs

Mission

Promote, educate, and communicate County services and amenities to all residents and visitors of Polk County and enhance the credibility of the County

Values

- Proactively transparent
    - Easily understood information
    - Easily accessible information
    - Accurate and timely information
- Partnerships with customers and users
- Fun

Goals

1. Enhance the capacity of the office to provide communication support to County units

Strategy:

Continue to develop and execute a strategic, coordinated communication plan consistent with the County's mission and branding

Objectives:

- Continue annual review meetings with divisions
- Develop budget based on review meetings
- Continue to provide accurate and timely information
- Develop familiarity with each division's strategic plan and determine if Communications could assist with that plan

Strategy:

Increase County branding and marketing resources

Objectives:

- Develop fiscal scenarios for increased resources
- Explore costs and benefits of the county becoming an original television content provider

2. Broaden the impact of county messages

Strategy:

Continue to translate public policies, procedures, and practices in a user-friendly form to the public

Objective:

- Develop more visual presentations format
- In concert with OED, assist staff to develop more visual PowerPoint presentations
- In concert with OED, provide training on preparing written documents at a level appropriate for public consumption

Strategy:

Encourage more consistent practice of the County's communication policy and branding

Objective:

- Conduct periodic reviews with directors
- Incorporate policy training into employee orientation
- Encourage consistent use of County branding materials

3. Stay current with proven communication practices and technologies

Strategy:

Provide analysis of communication tools that could be better utilized with greater bandwidth capacity

Objective:

- Explore feasibility, need, and value of a text messaging system
- Examine digital signage system for County facilities
- Examine geofencing options
- Examine other improved technologies like live streaming and high definition
- Study costs and benefits of adding a dedicated TV channel for hotels on local sporting events

Strategy:

Prepare a Level of Service matrix describing added value services and costs for management and policy review

Objective:

Develop a matrix presenting options, costs, benefits, and accountability approach

4. Strengthen the market research capacity

Strategy:

Explore reviving the County's biannual citizen's survey

Objective:

Measure the value of County services to the residents and how they perceive we are doing

Strategy:

Conduct a communications audit to improve outreach

Objective:

Determine the new outreach methods the County needs and ways to analyze them for effectiveness

Strategy:

Analyze the ways County outreach connects with internal and external audiences

Objective:

Research, and invest in software that will measure and analyze the Communication division's PR/marketing effectiveness and engagement

5. Leverage every chance we have to tell the County's story

Strategy:

Establish an administrative position charged with developing sponsorships, obtaining grants, and fostering other forms of entrepreneurial activity to support the communication function

Objective:

Conduct a position analysis of skill and education requirements to compensation level

Strategy:

Increase communication of “good news”

Objectives:

- Improve communication flow from divisions to the Communications office
- Design a process for the transmission of good news items

6. Proactively manage bad news

Strategy:

Develop a proactive strategy for working with the media before, during, and after a crisis

Objectives:

- Audit the County’s information systems; plan for them to fail and establish backup systems
- Create and teach internal procedures for handling County crises and emergencies
- Train cross-divisional staff who may be called on to help in emergency and crisis situations

Strategy:

Develop a proactive strategy for using social media during and after a crisis

Objectives:

- Determine critical social media outlets to monitor as well as post, and assign specific people to these actions
- Technology audit for equipment and broadband in crisis situations

COOPERATIVE EXTENSION STRATEGIC PLAN

Vision

UF/IFAS Extension Polk County will be known as a leading source of information in the areas of agriculture and life sciences by providing quality science-based education.

Mission

Cooperative Extension translates research to help the people, businesses, and neighborhoods of Polk County solve problems, develop solutions, and build a better future through youth development, nutrition and healthy living, and agriculture and natural resources education.

Values

- Excellence in impartial, science-based programs
- Responsiveness to local needs
- Draw upon diverse knowledge bases
- Innovation
- Volunteers
- Diversity
- Collaboration and Partnership
- Lifelong Learning

Key Trends

- Impact of urbanization on programming and clientele outreach
- Public access to both accurate and inaccurate information via the Internet
- Rising average age of principal farmers, impacting the economic sustainability of farms
- Increasing demand on natural resources—especially water—and space for production agriculture
- Public interest in accessing and consuming local, sustainably-grown food
- School-aged youth engagement in science for workforce preparation

Outcomes

- Public awareness and appreciation of food systems and the environment
- Resource sustainability and conservation in Polk's communities
- Adult residents at all income levels develop healthier lifestyles.
- STEM and general workforce development opportunities available to Polk's diverse youth ages 5-18
- Public more informed about agriculture and natural resource topics
- Broader use of best practices

Goals

1. Effectively partner with county divisions to reach mutual goals in education, outreach or service to residents and county staff
2. Sustain current efforts and continue to advance innovations in educational outreach to agricultural producers.
3. Enhance public understanding of agriculture and natural resources
4. Foster youth development and workforce readiness
5. Provide family and consumer sciences programming for targeted audiences.

Outcome Metrics

1. Number of individual educational contacts in person, by phone, email, and online teaching
2. Number of educational group learning events
3. Number of residents and clientele attending learning events Number of active, registered volunteers
4. Number of volunteer hours contributed
5. Percentage of clientele adopting best practices

Strategies and Objectives

1. Effectively partner with County divisions to reach mutual goals in education, outreach, or service to residents and County staff

Strategy:

Form and strengthen collaborative relationships where there is mission compatibility

Objectives:

- Advise Parks & Natural Resources division on cattle grazing agreements.
- Provide resources to assist in the determination by the Property Appraiser as to whether the farms are really farmland or not.
- Advise multiple County divisions on water quantity and quality issues as they relate to agricultural, conservation, and urban areas.
    - Nitrogen runoff
- Continue to assist the Utilities and Parks & Natural Resources divisions with public education of Florida-Friendly Landscaping™ principles
- Provide education to adults and youth in landscaping, water conservation, and water quality in partnership with Parks & Natural Resources
- Provide outreach data to Parks & Natural Resources for annual NPDES permit reporting.
- Support public education and outreach on natural resources and the environment by Parks & Natural Resources
- Promote licensure of County employees through teaching of the Green Industries Best Management Practices training and certification program
- Conduct training for Polk County Sheriff's Office Agricultural Unit deputies to obtain agriculture certification
- Develop training so agriculture deputies don't have to go out of state for training
- Administrate training with County division staff on using herbicides and pesticides
- Partner with Parks & Recreation summer youth day camping programs
- Work with Tourism & Sports Marketing in development and promotion of agri-tourism in Polk County

Objectives (contd)

- Develop working relationship with Planning & Development Comprehensive Planning staff on land use analysis.
- Provide training for County staff on natural resources topics including invasive species management, lake ecology and restoration, low-impact development, and wildlife conflicts
- Continue to provide nutrition education in partnership with Health & Human Services

2. Sustain current efforts and continue to advance innovations in educational outreach to agricultural producers

Strategy:

Continue to provide one-on-one technical assistance

Objectives:

Develop a dedicated function to manage fines and liens collection

Strategy:

Identify additional revenue/cost recovery options

Objective:

- Field visits
- Office visits
- Phone consultation
- Email or other electronic communication

Strategy:

Continue to provide group-learning experiences for agricultural producers and industry employees

Objectives:

- Group learning events
- Explore feasibility of providing education on the use of herbicides and pesticides in Spanish
- Explore feasibility of providing guidance on Green Industries best management practices in Spanish

3. Enhance public understanding of agriculture and natural resources

Strategy:

Active education and outreach to the general public

Objectives:

- Continue to provide public education on reducing water use
- Continue to provide public education on Florida-Friendly Landscaping™
- Continue to provide public education on the value of and strategies for protecting and enhancing natural areas, green space, and conservation areas
- Continue to provide public education on co-existing with wildlife
- Continue to provide public education on the value of the Green Industries Best Management Practices course and how to obtain services using such practices
- Continue to inform the public on the use of agricultural best practices in the County
- Continue to provide public education on protecting and enhancing lake ecosystems

4. Foster youth development and workforce readiness

Strategy:

Incorporate youth development (4-H) in all extension programs

Objective:

Active collaboration with other extension agents

Strategy:

Expand 4-H programs into non-traditional settings or communities including Spanish-speaking communities

Objective:

Active collaboration with grass-roots organizations

Strategy:

Continue multiple delivery methods for 4-H programming

Objective:

- Support volunteer-led community clubs
- Support residential camping for ages 8 - 18
- Support in-school 4-H programs for fourth and fifth grades

5. Provide family and consumer sciences programming for targeted audiences

Strategy:

Continue community-centered public education and to offer and expand classes in Spanish

Objective:

- Teach group learning sessions on nutrition and chronic disease management
- Continue nutrition and chronic disease management education for families at or below the poverty level
- Partner with Organizational and Employee Development and Communications Division for Vitality Health Program to provide County employees with nutrition, wellness, and chronic disease management education
- Explore feasibility of offering classes in languages other than English and Spanish

COURT SERVICES
STRATEGIC PLAN

Vision

The Court Services will provide and communicate relevant and recognized value to the criminal justice system and the County through strong and collaborative working relationships, consistent quality work, exercising good judgment, and providing exceptional customer service.

Mission

Provide efficient and effective alternatives to incarceration

Values

- Respect
- Fairness
- Collaboration and willingness to help
- Transparency
- Focus on the big picture

Key Trends

- Urbanizing County with a growing population
- Growth in jail population
- Significant and declining changes in communicative, cognitive, and life skills of probationers

Outcomes

- Cost savings to the County
- Delay in need for additional jail beds
- Positive impact on victims, defendants, and the criminal justice system

Outcome Metrics

1. Number of persons diverted from jail
2. Percentage of persons successfully completing probation
3. Number and value of community service hours completed
4. Value of cost of supervision fees collected

Strategies and Objectives

1. Maintain and strengthen relationships

Strategy

Identify areas of need that could be addressed by additional referral capacity

Objectives

- Practice continual reminders to staff about identifying referral sources
- Research pre-arrest diversion program and existing pilot projects
- Maintain awareness of changes in the field

Strategy

Enhanced marketing of program to the agencies in the criminal justice system

Objectives

- Practice regular involvement with court system
- Schedule regular meetings with new judges
- Engage in program updates with attorneys

Strategy

Identify potential additional services

Objective

Consistent review of change opportunities

Strategy

Obtain appointments to technical working groups on water resources and other relevant topics

Objectives

- Identify desired working groups and who has appointment authority
- Prioritize preferences for appointment

2. Better communicate role and services

Strategy

Create documentation procedure and improve communication of "good news" stories

Objectives

- Establish a procedure for collecting good news stories
- Continue use of PGTV
- Provide refresher training and materials for review once a year
- Establish employee recognition program

Strategy

Develop solid referral sources for probationer needs/rehabilitation in addition to being an alternative to incarceration

Objectives

- Establish an on-going function or FTE to liaise with United Way and keep information up to date
- Consistent staff practice of sharing resources they identify
- Explore information page/internet/newsletter

3. Maintain positive Return on Investment (ROI)

Strategy

Continue to document and communicate ROI

Objectives

- Maintain statistical report
- Continue budget preparation that includes ROI analysis
- Maintain manager briefings

4. Maintain stable and qualified staff

Strategy

Maintain and strengthen organizational culture through leadership transition

Objectives

- Identify staff interested in advancement
- Provide mentoring
- Provide additional work opportunities
- Stress skill development in, and significance of, continuity of relationships

Strategy

Develop competitive salaries

Objectives

- Participate in any HR studies
- Conduct comparative analysis of similar positions in other agencies
- Provide HR with salary status of the field

Strategy

Enhance policy training

Objectives

- Update policy manual
- Assign responsibility for policy manual updates and training to a single person
- Provide regular training on updates
- Participate in training with other agencies

Strategy

Develop systems to transmit institutional knowledge

Objectives

- Consistent practice of involving more than one person in agency roles
- Consistent practice of maintaining notebooks
- Make a photo map of key working relationships

5. Ensure successful transition to a new leader

Strategy

Continue transition planning

Objectives:

- Clarify expectations of County Manager's office
- Enact other relevant action steps described earlier

EMERGENCY MANAGEMENT DIVISION
STRATEGIC PLAN

Vision

The Division is a professional and trusted emergency management program dedicated to the safety and protection of residents, visitors, and mission-critical first responders in Polk County. It will achieve this vision via continuous preparation for known and emerging risks by using current technology, training, and policy and process adaptation to changing requirements.

Mission

Provide a comprehensive emergency management system, including radio communications, 911 addressing and operations, and emergency planning to ensure Polk County is prepared for all hazards and emergencies.

Values

- Accuracy
- Accountability
- Reliability
- Public confidence/trustworthy
- Forward thinking
- Customer service

Comprehensive Emergency Management Plan

The Emergency Management Division Strategic Plan works in concert with the Polk County Comprehensive Emergency Management Plan (CEMP). The CEMP is the County's all-hazards operations-oriented document, as required under Chapter 252, Florida Statutes. The CEMP establishes the framework for an effective system to ensure that Polk County will be adequately prepared to deal with the occurrence of emergencies and disasters. The plan outlines the roles and responsibilities of State and County agencies, municipal governments, and volunteer organizations. The CEMP unites the efforts of these groups for a comprehensive approach to reduce the vulnerability to a host of identified hazards.

Key Trends

- Population growth and growth of the system
- Continuous changes in technology and broader interoperability
- Staff skill development to utilize more complex technology and competitive compensation
- Historic funding sources inadequate for future needs and service levels

Outcomes

- Emergency preparedness and response
- Ability to communicate in both emergency situations and regular public safety operations
- Ability to identify location where emergency response is required
- Remain current with state of the art technology

Goals

1. Increased investment in people
2. Continuously focus on core mission and the use of best management practices to achieve that mission
3. Create and implement a capital improvement technology and infrastructure master plan that will meet the needs generated by growth and changing technology and requirements

Outcome Metrics

1. Percentage of downtime of the radio system
2. Number of push-to-talk actions
3. Percentage of landline telephones that have an address match in the 911 system
4. Percentage of healthcare facilities that have an up-to-date emergency management plan
5. Percentage of hazardous materials facilities that are in compliance with regulations and standards

Strategies and Objectives

1. Increased investment in people

Strategy:

Develop a more competitive salary for the market

Objectives:

- Provide salary data about the field to HR and County Manager's Office
- Participate in salary survey if and as conducted.

Strategy:

Continue and expand staff training

Objectives:

- Identify current or future skills that need to be strengthened
- Provide training on new system releases
- Identify future systems for which skill development will be needed
- Develop Individual Development Plans
- Develop training plan and budget
- Plan for participation in industry events such as conferences and trade shows

Strategy:

Develop technical professional development pathway

Objective:

Develop technical progression model for each technical area including certifications, examinations, training, and skills

2. Continuously focus on core mission and the use of best management practices to achieve that mission

Strategy:

Achieve accreditation

Objective:

Continue steps in process

Strategy:

Review and update job descriptions

Objectives:

- Clarify process for job description and approval process
- Conduct reviews

Strategy:

Identify organizational efficiencies

Objectives:

- Conduct internal discussions with staff on mission creep, mission gaps, and alternative forms of work
- Identify priorities based on feasibility and impact
- Assess skill development needs to implement changes
- Support operational effectiveness of customers
- Initiate customer feedback process

Strategy:

Continue and expand training and exercises

Objectives:

- Continue current training and exercise plan
- Review options for expansion

Strategy:

Assess staffing level and skill needs

Objectives:

- Examine if a staffing formula would be of value for radio staffing or staffing of other functions
- If so, develop a formula or standard
- Develop comparative data on staffing of other units
- Assess changing skill requirements due to technology, regulation, or other factors

Strategy:

Identify alternative funding sources

Objectives:

- Research available revenue sources
- Review fee levels

3. Create and implement a capital improvement technology and infrastructure master plan

Strategy:

Identify equipment changes and funding sources

Objectives:

Create master list of equipment, status as to needed change, and potential funding sources

Strategy:

Continue implementation of Next Generation 911 and next phases

Objectives:

- Complete system replacement
- Continue to convene dispatch agencies to discuss trends and topics where joint planning would be beneficial

Strategy:

Identify and plan for a physical facility that would meet current and future operational needs

Objectives:

- Initiate a discussion with Facilities Management
- Create a construction estimate
- Update comprehensive preventive maintenance review of radio sites
- Complete review of equipment capacity at equipment shelters
- Complete identification of non-supported equipment and plans for upgrade or replacement

Strategy:

Enhance interoperability

Objectives:

- Continue interoperability planning with Orlando region
- Implement interoperability planning process with Tampa Bay region
- Continue or expand participation in regional forums and training

EQUITY AND HUMAN RESOURCES
STRATEGIC PLAN

Vision

The Equity and Human Resources Division provides professional and proactive concierge-type services by recruiting, developing, and supporting the diverse talent needed to achieve the County's mission and fulfill the vision of Polk County Government.

Mission

Recruit, develop, retain, and ensure equal opportunity for the talent and culture that drives success providing Polk County a competitive advantage in the job marketplace.

Values

- Listening and understanding
- Flexibility
- Quality customer service
- Growth and development
- Professionalism

Key Trends

- Increasing competition for talent, particularly technical talent
- Increased tendency of workforce to move jobs
- Significant number of retirements
- Ever changing motivations to work
- County jobs are increasingly technical in nature

Outcomes

- A qualified workforce
- A meaningful, safe, productive and rewarding work environment
- Provide a broad range of quality services
- A strategic partner with divisions and the community

Goals

1. Improve performance of the division and the County
2. Develop relationships and trust with all divisions
3. Formulate and communicate a new brand identity
4. Strengthen training, talent and organizational development
5. Strengthen employee retention efforts

Outcome Metrics

1. Turnover rates of key positions
2. Cost of turnover for key positions
3. Workforce diversity

Strategies and Objectives

1. Improve the performance of the division and the County

Strategy:

Streamline various HR processes

Objectives:

- Develop comparative benchmarks on completion of Personnel Action File (PAF) process by divisions
- Analysts provide training in PAF application to divisions
- Initiate Learning Management System for enterprise-wide training, if approved

Strategy:

Develop key divisional performance metrics

Objectives:

- Review current measures
- Test validity and consistency of current measures
- Develop Level 2, 3, or 4 (impact) program measures
- Identify trend measures
- Develop trend tracking and analysis procedures

Strategy:

Develop workforce plan

Objectives:

- Determine unmet needs through staff meetings, interviews, and other techniques
- Work with each division to prioritize its HR needs

Strategy:

Clarify joint role definition and processes with the sourcing company

Objectives:

- Promote consistent practice of the current role statement
- Clarify roles for the divisions and the sourcing company

Strategy:

Enhance proactive practices of the division

Objectives:

- Maintain role of HR analyst as a proactive position with responsibility for trend and barrier analysis and division outreach
- Identify future workforce trends
- Continue the professional development of HR staff

2. Develop relationships and trust with all divisions

Strategy:

Increase knowledge and understanding of each division's job and its role

Objectives:

- Continue field visits
- Continue regular meetings with Deputy County Managers
- Continue to attend divisions' special events
- Continue to attend selected training events

Strategy:

Develop fuller understanding of a division's HR goals and find legitimate means to achieve those goals

Objectives:

- Continue participation in division staff meetings
- Review divisional strategic plans
- Review divisional and program budget submittals

Strategy:

Increase each division's understanding of and skill in HR processes

Objectives:

- Continue regular meetings with divisions
- Provide coaching
- Provide training on developing interview questions and how to interview

3. Formulate and communicate a new brand identity for the division and the county as a workplace

Strategy:

Provide concierge-level services

Objectives:

- Complete an existing and preferred brand analysis
- Define what concierge services means
- Communicate the meaning of concierge services
- Improve assistance in making better hires and placements
- Better track and analyze the data given in exit interviews
- Expand recognition of HR's capacity for competent consultation and counsel through meetings with staff and coaching
- Expand recognition and use of HR as a partner for competent consultation and counsel on discipline, evaluation, and diversity

4. Strengthen training, talent and organizational development

Strategy:

Improve alignment of talent development and assistance for divisions and employees

Objectives:

- Conduct field visits to assess current alignment
- Conduct talent and gap analysis
- Communicate HR resources and talent development alternatives to the divisions

Strategy:

Develop desired organizational culture

Objectives:

- Initiate conversation with directors about culture
- Identify critical skill requirements for culture development effort
- Develop talent development plan 1.0
- Conduct employee survey

Strategy:

Continue and enhance succession talent development and training

Objectives:

- Review current status
- Develop plan to address improvements
- Implement plan

5. Improve employee retention efforts

Strategy:

Establish periodic outreach to different employees to get a “pulse” of the organization

Objective:

Conduct focus groups annually

Strategy:

Communicate message that HR is a safe place to talk about things that employees many not be comfortable discussing in the division

Objective:

Consistent use of safe place message

Strategy:

Market the multiple benefits of County employment

Objective:

Prepare and keep updated a list of benefits

Strategy:

Establish schedule to contact new employees after a few months to determine their work experience

Objective:

Develop program

Strategy:

Continue to monitor critical salary issues

Objective:

Maintain monitoring procedures

FACILITIES MANAGEMENT DIVISION
STRATEGIC PLAN

Vision

Facilities that enable productivity and efficiency

Mission

Plan, build, and maintain facilities that enable efficient and quality delivery of public services, addressing the needs and priorities of Polk County employees and residents

Values

- Customer service: Maintaining a safe, healthy, and comfortable working environment
- Protection of public facilities and financial assets
- Good stewardship of public funds
- Compliant with standards
- Transparency of workload, resources, priority, and user need
- Efficiency

Goals

1. Increase communication and quality services for users

Strategy:

Increase communication with users

Objective:

- Implement a dashboard that includes a work order system
- Hold regular meetings with end users

Strategy:

Improve quality of services to end users

Objectives:

- Develop a cost/benefit analysis of reinstituting in-house custodial services
- Conduct and submit an analysis of staffing requirements for improved facility maintenance
- Keep master space plans up to date
- Continue ongoing staff training

Objectives (contd)

- Conduct a cost/benefit analysis of extended hours for maintenance services
- Plan for the impact of video and other technologies in the court system
- Improve the capacity to resolve repeated issues
- Continue to work with end users to have contingency plans in place for various space needs
- Build a new Facilities Management office complex

2. Enact best practices

Strategy:

Enact best practices in pre-planning, planning, design, construction, and maintenance

Objectives:

- Increase consistent practice of collaborative design of new facilities, repurposed facilities, or modifications with architect and end user
- Increase consistent use of comprehensive financial impact analysis for construction, operations, and maintenance
- Institute broader practice of using CM at-risk processes
- Include superintendents in plans review

Strategy:

Enhance preventive maintenance practices

Objectives:

- Develop maintenance plans with end-users
- Continue to conduct life cycle analyses
- Place proximity scan devices on all major pieces of equipment
- Assist each end-user to develop an asset management plan
- Expand the use of preventative work orders

Strategy:

Improve work order system

Objectives:

- Simplify work order process for addition of minimal on-site tasks
- Pilot a work order system that uses smartphones

Strategy:

Improve process and procurement efficiency

Objectives:

- Hold regular meetings with Procurement
- Schedule and host site visits with Procurement staff
- Regularly involve Procurement in the process of construction planning
- Review Procurement practice of automatic rejections when a requisition is unclear

Strategy:

Energy efficiency

Objective:

Continue to regularly review status of older equipment to determine energy efficiency options

3. Update master plans

Strategy:

Update existing master plans using best practice models

Objective:

- Develop and propose an active demolition strategy
- Examine ways to meet future growth needs through expansion or repurposing of existing facilities
- Continue to consider co-location opportunities
- Monitor partnering opportunities

FLEET MANAGEMENT
STRATEGIC PLAN

Vision

Providing cost-effective services for the maintenance, fueling, and procurement of the fleet needs of the County

Mission

Provide maintenance, fuel, and procurement of vehicles and equipment to support the service delivery needs of County units in a quality and effective manner

Values

Customer service

- Timely response and repair
- Do the job right the first time
- Transparency of operations and financial status
- Being a valued partner with customers

Goals

1. Improve equipment availability (i.e., increase the percentage of time equipment is ready and available for use)

Strategy:

Improve the internal process

Objective:

- Establish a contract for short term rental equipment
- Review internal workflow procedures
- Reduce customer travel time utilizing porter or mobile technicians

2. Meet changing state and federal environmental regulations

Strategy:

Update knowledge of new and existing regulations through training

Objectives:

- Increase training on regulations
- Request voluntary inspections
- Increase training for spill response

3. Maintain constant level of service for the expanding fleet while using the most economic means

Strategy:

Improve divisional performance

Objective:

- Increase analytic and planning capacity to identify areas of efficiency and cost savings
- Increase the capacity for contract management
- Plan for additional facilities in the County's growth areas
- Develop a plan for placing existing Bartow facilities under one roof
- Develop long term projections of cumulative impacts of equipment additions on fleet staffing needs
- Retain spare vehicles for identified divisions
- Upgrade management and diagnostic systems
- Streamline fuel and fleet data handling processes

4. Maintain transparency for all user divisions

Strategy:

Increase the understanding of divisions regarding fleet policies and practices

Objective:

- Hold annual pre-budget meeting with customers to evaluate replacement vehicle list
- Maintain existing transparency practices
- Provide formulas to assist divisions in estimating maintenance costs
- Create inflation index for vehicle replacement costs

HEALTH AND HUMAN SERVICES DIVISION
STRATEGIC PLAN

Vision

Polk County will have a comprehensive health and human services network for residents utilizing a combination of public and private funding delivered through a network of community providers.

Mission

Facilitate delivery of comprehensive health and human services to residents.

Values

- People and Community
    - Providing an array of services that enhance the lives of citizens of Polk County
    - Recognition of the diverse assets and needs of individuals
- Education
    - To bring awareness to the community
    - Technology and mobile services to provide outreach to the community
- Collaboration and Partnership
    - Working with local agencies and non-profits to enhance services
    - Creating relationships to connect citizens to resources

Goals and Strategies

1. Revisit, refresh, and restructure the service delivery models

    Strategies:

    - Facilitate partnerships with stakeholders to implement changes that would improve services
    - Adopt innovative technologies and best practice changes that would improve service delivery
    - Implement a business model in which the County is a prime facilitator of service delivery rather than a primary service deliverer itself

2. Expand and align the capacity of community-based providers to provide services

    Strategies:

    - Partner with United Way and the Health Department to provide technical assistance and resources

Strategies (contd)

- Examine feasibility of different ways of providing administrative support to smaller non-profit entities as appropriate
- Align multiple non-profits through the development of networks or other forms of collaboration and alignment
- Design more effective systems through systems analysis using GIS-based gap analysis and process redesign where appropriate to avoid duplication and enhance access
- Continue to look for outsourcing where appropriate

3. Promote, adapt, and align the services associated with the brand identity of Indigent Health Care

   Strategies:

   - Maintain a presence in the community
   - Provide public education and information regarding the purpose of Indigent Health Care
   - Align this strategic plan with the strategies and long-term funding objectives of the Citizen Oversight Committee and Board of County Commissioners community partners

4. Maintain the performance and credibility of Health and Human Services programs

   Strategies:

   Provide performance and impact data to the community

5. Improve access to services

   Strategies:

   - Enhance mobile services where feasible
   - Enhance connectivity using technological venues and tools, including social media
   - Expand technology that results in easier access to services (e.g. CareScope dental)
   - Collaborate with transportation entities to improve transportation options
   - Enhance partnerships or collaborations that result in improved access

6. Obtain and leverage federal, state, and private funding where eligible

    Strategies:

    - Maintain existing efforts
    - Expand the use of leverage

Community Outcomes

1. Teen pregnancy rates
2. Obesity
3. Child abuse rates
4. Percent of households at or under the poverty line
5. Increased access to health care services

INFORMATION TECHNOLOGY
STRATEGIC PLAN

Vision

The Information Technology (IT) division will be a valued business partner in developing, modifying, and training on the core technical work processes of each County division so that they may fulfill their mission in ways that optimize the effectiveness and efficiency of themselves and County government.

Mission

The six-fold mission of IT is to:

- Maintain and keep current the IT infrastructure of the County
- Promote the development of an IT infrastructure that meets the needs of each division while at the same time maintains an enterprise focus
- Provide expert consultation on technology solutions to operational challenges
- Partner with divisions on process reengineering projects to incorporate appropriate levels of technology
- Information is available anytime, anywhere
- Information about the County's policies and operations is transparent, easily accessible, and easily understandable

Values

- Meet the needs of the organization
- Help our users do their job better and more effectively
- Provide a systems perspective

Key Trends

- Continual changes in technology
- Competition for skilled staff
- Need to ensure capacity of various technologies to function in a compatible manner
- Growth of Internet of Things

Outcomes

- More integrated and effective use of technology
- Appropriate solutions using proper level of technology
- Enhanced organizational effectiveness
- Positive customer experience in working with IT

Outcome Metrics

1. Unplanned down time
2. Percentage of projects on time, on scope, on budget
3. Number of active engagements
4. Percentage of replacement schedule that is current
5. Percentage of software that is supported by manufacturer
6. Penetration test ranking
7. Current status of security protocols
8. Percent of time SLA standards are met

Strategies and Objectives

1. Change the image of the division from back-office image to a business partner in effective and efficient operations

    Strategy

    Better understand the needs of the divisions

        Objective

        Hold quarterly meetings with each division

    Strategy

    Strengthen capacity for providing Enterprise Architecture services

        Objective

        Fill Enterprise Architect position

    Strategy

    Enhance role of IT in needs assessment, planning and procurement process from the perspective of the organization

        Objective

        Develop Master and Professional Service Agreements

Strategy

Develop training program on managing a technology-driven organization

Objective

Conduct current status analysis and develop concept paper with OED

2. Develop the capacity to engage in process reengineering, particularly in using technology

Strategy

Develop business plan demonstrating ROI of process reengineering

Objective

Assign development of business plan to Enterprise Architect once on board

3. Maintain an effective IT infrastructure

Strategy

Develop plan for addressing the challenges of a more wireless infrastructure

Objective

Develop a plan in collaboration with vendors

Strategy

Develop multiple paths of redundancy to avoid any single point of failure

Objective

Conduct analysis of redundancy strengths and gaps

Strategy

Continue planned replacement schedule

Objective

Update replacement schedules

Strategy

Continue to adopt proven technological advances

Objective

Explain rationale and continue proof of concepts tests

Strategy

Review Service Level Agreements (SLAs) with users to determine acceptability

Objective

Conduct annual reviews

MINORITY, WOMEN, AND SMALL BUSINESS ASSISTANCE OFFICE STRATEGIC PLAN

Vision

Creating and supporting business opportunities and success with the County for minority, women, and small business vendors

Mission

Identify, recruit, and assist minority, women, and small business owners to obtain and grow the amount of business they provide to Polk County Government in furthering the County's mission to enhance the quality of life in the County.

Document the use and impact of minority, women and small businesses as vendors to the county.

Values

- Opportunity
- Client success
- Diverse participation
- Document the value added

Key Trends

- Low percentage of dollars awarded to African-American business owners
- Gaps in technical assistance provision
- Growth in Hispanic businesses
- Service trends are toward greater simplicity and ease of access
- Lack of a broad understanding of procurement process

Outcomes

- A more integrated and coordinated approach to engaging minority, women, and small businesses
- Greater successful participation by minority, women, and small businesses
- An increase in the dollar volume of awards to minority, women, and small businesses

Outcome Metrics

1. Number of eligible businesses registered with Procurement by category
2. Number of eligible businesses that have submitted a solicitation by category
3. Number of eligible businesses that were awarded the solicitation by category
4. Dollar value of solicitations awarded to eligible business by category
5. Number of eligible businesses used as a sub-consultant by category
6. Proposed dollar value awarded to eligible businesses used as a sub-consultant by category
7. Actual dollar value awarded to eligible businesses used as a sub-consultant by category
8. Percentage of small purchases that were given to eligible businesses by category
9. Measure outreach by number of meetings and number of eligible businesses at meetings by category
10. Percentage of registered businesses that obtain work with the County
11. Percentage of businesses that register after meetings
12. Portion of procurement expenditures on minority, small, and women owned businesses
13. Multi-year trend for the number of eligible businesses
14. Multi-year trend for the amount awarded to minority, small, and women owned businesses

Strategies and Objectives

1. Increase the financial amount of business that minority, women, and small businesses do with Polk County government

Strategy:

Continue and enhance the identification of minority, women, and small businesses that could benefit by providing services to the County

Objectives:

- Continue participation in community events
- Actively participate with relevant Chambers of Commerce
- Identify and utilize non-traditional forums

Strategy:

Continue to recruit eligible businesses to the County

Objectives:

- Expand use of success stories through various media (newspaper, TV, radio, website and non-traditional means such as movie theaters or gas stations)
- Host booths at conventions occurring in the County
- Work with Tourism and Sports Marketing to attract conventions that draw minority, women, or small businesses

Strategy:

Identify and target those County units with significant purchasing capacity to impact the use of minority, women, or small businesses

Objectives:

- Analyze purchasing records
- Develop targeted outreach to those divisions

2. Assist minority, women, and small businesses to be successful businesses and effective in their service provision

Strategy:

Assist minority, women, and small businesses to be successful as businesses and effective in their service provision

Objectives:

- Provide information where marketing classes are available
- Offer classes to teach how to bid
- Provide information where assistance is available on insurance, bonding and capital acquisition
- Offer seminars and informational materials on “how to navigate” the county

Strategy:

Examine the feasibility of a small business incubator

Objective:

Review successful models of other communities

3. Enhance the confidence and trust in Polk County Government as a fair procurer

Strategy:

Enhance the awareness and use of eligible minority, women, and small businesses by county divisions

Objectives:

- Develop performance measures on purchases involving minority, women, and small businesses
- Actively monitor and report to management the status of purchases

Strategy:

Enhance ease of access to the services provided by the County

Objective:
Consider a one-stop center with an accessible location

3. Enhance public understanding of agriculture and natural resources

Strategy:

Active education and outreach to the general public

Objectives:

- Continue to provide public education on reducing water use
- Continue to provide public education on Florida-Friendly Landscaping™
- Continue to provide public education on the value of and strategies for protecting and enhancing natural areas, green space, and conservation areas
- Continue to provide public education on co-existing with wildlife
- Continue to provide public education on the value of the Green Industries Best Management Practices course and how to obtain services using such practices
- Continue to inform the public on the use of agricultural best practices in the County
- Continue to provide public education on protecting and enhancing lake ecosystems

4. Foster youth development and workforce readiness

Strategy:

Incorporate youth development (4-H) in all extension programs

Objective:

Active collaboration with other extension agents

Strategy:

Expand 4-H programs into non-traditional settings or communities including Spanish-speaking communities

Objective:

Active collaboration with grass-roots organizations

Strategy:

Continue multiple delivery methods for 4-H programming

Objective:

- Support volunteer-led community clubs
- Support residential camping for ages 8 - 18
- Support in-school 4-H programs for fourth and fifth grades

5. Provide family and consumer sciences programming for targeted audiences

Strategy:

Continue community-centered public education and to offer and expand classes in Spanish

Objective:

- Teach group learning sessions on nutrition and chronic disease management
- Continue nutrition and chronic disease management education for families at or below the poverty level
- Partner with Organizational and Employee Development and Communications Division for Vitality Health Program to provide County employees with nutrition, wellness, and chronic disease management education
- Explore feasibility of offering classes in languages other than English and Spanish

PARKS AND NATURAL RESOURCES
STRATEGIC PLAN

Vision

Natural Resources is highly trusted by the public and is successful in meeting the natural resource challenges of an urbanizing County with a growing population via proactive practices with a professional, skilled, and equipped staff.

Mission

Improve public health and quality of life through an integrated approach to natural resource management.

Values

- Professionalism
- Responsiveness
- Integrity
- Proactive
- Trust
- Transparency

Key Trends

- Urbanizing and growing County population creates a variety of challenges
- Increasing technical nature of work, requiring both advanced tools and higher technical skills
- More competition for qualified employees, creating salary pressures

Outcomes

- Cleaner lakes and waterways that draw visitors and promote the quality of life for residents
- Natural spaces that draw visitors, provide recreational features desired by residents and sustains the resource
- A safer and healthier environment
- Water storage, flood protection, and aquifer recharge

Outcome Metrics

1. Acres conserved that allow high recharge of the aquifer
2. Gallons of water stored on natural areas that provide flood protection
3. Lake health; percentage of the lakes with water quality remaining the same or improving
4. Number of acres treated for mosquitoes
5. Miles of roads in residential areas treated for mosquitoes
6. Number of people contacted through natural resource outreach programs
7. Number of houses inspected and treated for mosquitoes
8. Average response time for service requests
9. Assisting in the recovery of rare plants and animals
10. Outside of County funds leveraged into Polk County for protection of water and natural resources
11. Assisting in meeting of objectives in the Polk County Comprehensive Plan
12. Annual number of visitors to land and waters managed by the division
13. Number of lakes and streams prevented from becoming recreationally-unusable through aquatic weed management
14. Number of lakes meeting nitrogen and phosphate state water quality standards

Strategies and Objectives

1. Develop holistic management operations

Strategy

Educate the community on the role of Code Enforcement in decreasing crime, maintaining property values, and aesthetics

Objectives

- Develop an example flow chart of holistic operations
- Establish regular meeting of section managers for the purpose of identifying strategies for joint work and holistic practices
- Implement prioritized practices

Strategy

Improve support and better communication internally and with other divisions

Objectives

- Identify point person to be the division's liaison with IT Division
- Identify point person to be the division's liaison with Procurement Division
- Engage with Water Cooperative future water planning
- Reestablish seat on DRC review

Strategy

Enhance capacity for valuation of ecosystem services to identify ROI

Objectives

- Define scope of service
- Review with HR and Procurement options for obtaining service
- Engage consultant

Strategy

Enhance capacity for better specialized data coordination with GIS and IT

Objectives

- Pursue additional GIS support
- Coordinate GIS training to division staff
- On-going review and improvement of data collection process

Strategy

Enhance ability to access and ability to manipulate historic database

Objectives

- Engage consultant to transition data
- Complete data transition

Strategy

Obtain appointments to technical working groups on water resources and other relevant topics

Objectives

- Identify desired working groups and who has appointment authority
- Prioritize preferences for appointment
- Develop and implement appointment strategy with appropriate deputy/assistant County manager

2. Improve public communications and engagement

Strategy

Increase use of social media to communicate stories and project status

Objectives

- Review Parks and Recreation experience
- Obtain permission from Communications to replicate parks and recreation practice
- Establish dedicated function
- Utilize Cooperative Extension Division outreach

Strategy

Increase capacity to translate technical concepts and data into public messages

Objectives

- Convene meeting with Communications Division to discuss need
- Establish dedicated function
- Utilize Cooperative Extension Division resources

Strategy

Update the website in a more timely manner

Objective

Review options for more timely response with IT, including outsourcing

Strategy

Develop proactive public information strategies

Objectives

- Define scope of service that is needed for work plan
- Review options for obtaining service with HR and Communications
- Establish function
- Develop a schedule of divisional work that the public should be informed about beforehand
- Review and evaluate current publications
- Develop messages explaining the “what and why” of certain work
- Develop pre-work messaging schedule
- Develop talking points for support staff to respond to public inquiry
- Collaborate with Extension Division on support from Natural Resources Educator
- Coordinate with Communications Division on press releases and other information channels

Strategy

Achieve better distribution of visitors to other lesser-utilized local venues

Objectives

- Modify website to include other local venues
- Establish touchscreen at Circle B to show other sites
- Explore other options with Visit Polk
- Review signage options

3. Enhance and utilize improved tools and technology

Strategy

Upgrade field and laboratory equipment

Objectives

- Identify needs for all Natural Resources
- Prioritize from a holistic perspective
- Prepare funding proposals

Strategy

Upgrade facilities

Objectives

- Conduct life cycle analysis of existing facilities
- Develop asset management schedule

4. Strengthen staff capacity

Strategy

Enhance asset management capacity

Objective

Adopt current parks assessment management system

Strategy

Enhance training

Objectives

- Complete section training needs assessment with HR
- Involve Cooperative Extension Division in training design

Strategy:

Develop dedicated capacity for integration and interpretation of water data with other data

Objectives

- Define scope or service/job description
- Prepare funding proposal

Strategy

Develop dedicated capacity for enforcement and regulatory review

Objectives

- Research scope of need and role of various entities
- Convene meetings with Sheriff and Code Enforcement to discuss issues
- Determine needed ordinance changes

Strategy

Develop career ladders

Objectives

- Review requirements with HR
- Develop internal models
- Discuss model with other divisions possessing similar positions; modify as needed
- Revise job descriptions as needed
- Analyze fiscal impact
- Develop budget proposal

5. Strengthen financial capacity

Strategy

Review options for dedicated funding sources

Objective

Conduct review and issue findings

Strategy

Identify funding options for special projects

Objectives

- Identify options
- Prioritize options
- Develop submission schedule

PARKS AND RECREATION DIVISION
STRATEGIC PLAN

Vision

Provide one of the most diverse and safe recreational and cultural facilities and services in Florida using best practices to help build a spirit of community, contribute to public health, and support economic growth.

Mission

To enhance the quality of life for residents of Polk County through stewardship of park lands and facilities utilizing available resources as well as to promote community involvement through programs

Values

Diversity

Of programing and experiences

Of staff

Pride

In the County's culture, history, and heritage

In the division's work and in their facilities

Innovation and responsiveness

To a changing community

To a changing field

Strategic Map



Key Strategic Challenges



Goals, Strategies, and Objectives

1. Develop recreation master plan

Strategy

Constrained analysis

Objective

Obtain public perspective on levels of service in the context of funding

Strategy

Adaptive re-sue

Objective:

Determine how existing facilities can be modified to future programs

Strategy

Policy guidance regarding a balance of recreational and competitive programs that continue to respond to the diversity of Polk County

Objectives

- Explore non-traditional programs
- Obtain Board policy guidance as to balance of recreational and competitive sports
- Explore opportunities to contribute to wellness focus of social services and health

2. Enhance marketing, public awareness, and community outreach

Strategy

Adequate resource allocation

Objective

Establish a dedication function that will include responsibility for strategic partnerships

Strategy:

Proactive outreach

Objectives:

- Develop public awareness materials and approach
- Develop community outreach plan consistent with strategic partnership goal

3. Develop a strategic partnership plan that will increase the number and effectiveness of partnerships

Strategy

Adequate resource allocation

Objectives

Examine the establishment of a position focused on building and maintaining relationships/partnerships as identified in goal #2.

Strategy

Provider and professional partnerships

Objectives

- Improve the working relationship with Tourism and Sports Marketing
- Improve the working relationship with schools to be able to use school fields/facilities for recreation and cultural arts activities
- Improve relationships with cities since the city and County parks sometimes have the same customers

Strategy

Supportive and volunteer partnerships

Objectives

- Continue the partnership with Keep Polk County Beautiful and others to work on cleaning up parks
- Assess and improve the business model for relationships with the leagues
- Develop partnerships with corporations
- Market the process for private company sponsorships

4. Develop alternative funding sources

Strategy

New forms of public funding

Objective

Examine the feasibility of creating assessments for those neighborhoods interested in paying for additional parks service

Strategy

Entrepreneurial approaches

Objectives

- Establish competitive user fees
- Develop distinctive approach for facilities which are attractions (Bone Valley ATV Park, History Center, Homeland Heritage Park)

5. Stabilize staffing

Strategy

Retaining staff and professional development

Objective

Examine options and methods for retaining employees

Strategy

Core competencies and outsourcing

Objective

Explore the possibility of outsourcing certain non-core functions

OFFICE OF PLANNING AND DEVELOPMEMT
STRATEGIC PLAN

Vision

An organization that provides services to meet today's development-related needs and challenges while helping plan the long-term future of the County.

Mission

Provide planning and development services that contribute to the quality of life of County residents, sustainable communities, and a positive economic development climate.

Values

- Public safety and health
- Fairness
- Consistency
- A facilitator of economic opportunity
- Protection and enhancement of livable communities

Key Trends

- Technology, such as autonomous vehicles, may change various standards and traditional planning assumptions
- Changes in economic drivers create new development needs and forms
- Reduction in regulations
- Some staff positions are difficult to fill

Outcomes

- Good quality development
- Local economic vitality
- Effective and efficient multi-modal transportation systems
- The interest of Polk County in regional issues is present

Outcome Metrics

Communication with Customers

1. Contacts (phone calls or emails) responded to on the same business day
2. Customer inquiries answered on same business day

Timely Development Review

3. Plans reviewed in established turnaround time
4. Average time for staff project review
5. Applications approved after one round of review

Use of Technology

6. Use of automated transactions, e.g., Electronic Plans Review
7. Information and services available online
8. Increased web traffic and reduced Planner on Call inquiries (increased ability for simple, fast customer self-service)

Quality Service

9. Satisfactory or higher customer service ratings
10. Reduced turnaround time and predictable schedule of building inspections
11. Minimal lobby wait time for customers

Fair, Predictable Development Review Process

12. Fair, Predictable Development

Public Outreach

13. Opportunities for citizen engagement

Strategies and Objectives

1. Innovate to promote efficiency and quality

    Strategy

    Continue to use technologies to make services more efficient and effective for both the division and customers

    Objectives

    - Regularly explore technologies and tools that make services more efficient and effective
    - Regularly explore best practices

Strategy

Provide staff with the tools and skills they need for effective and efficient work

Objective

Regular survey of staff to determine their perspective on how to do their jobs better

Strategy

Empower customers by providing easy access to information within a geographic information system (GIS) environment

Objectives

- Expand the division's GIS capabilities
- Develop guides and user materials for customers on how to access information

2. Ensure financial sustainability

Strategy

Regular review of fee structures to ensure they are competitive and adequate

Objectives

- Participate in fee schedule reviews as needed
- Evaluate processes and requirements to ensure the most efficient operations

3. Promote employee development and retention

Strategy

Continue to provide a work environment that attracts talent and encourages employee retention

Objective

Enhance the division's orientation to discuss mission, values, goals, and culture

Strategy

Develop training and career paths to help employees realize their potential and support succession management

Objectives

- Develop specialized credentials for promotional opportunities
- Prioritize individual training and development opportunities balanced with customer needs

4. Develop quality plans that promote sustainable, resilient communities and are consistent with community values and best development practices

Strategy

Provide needed demographic, economic and other planning data

Objectives

- Identify existing data sources
- Develop protocols for sharing data

Strategy

Provide a regional perspective on trends, development patterns, and other issues that will help Polk County remain competitive

Objectives

- Actively participate in regional forums
- Regularly share information with regional entities

Strategy

Develop plans that are implementable

Objectives

- Engage key stakeholders in planning process
- Develop plans with staged components
- Develop incremental steps

Strategy

Update existing plans as needed

Objectives

- Evaluate relevance of existing plans
- Retire non-relevant plans
- Update remaining plans

POLK COUNTY FIRE RESCUE
STRATEGIC PLAN

Vision

A united and professional team committed to excellence and innovation in public service.

Mission

The mission of Polk County Fire Rescue is to work in partnership with our community to protect lives and property.

Values

Integrity…ownership in doing the right thing

Commitment…to the community, fellow teammates, and profession

Respect…for those Fire Rescue serves and protects as well as their fellow teammates

Excellence…in all Fire Rescue does

Pride…in service, dedication, and the community

Goals, Strategies, and Objectives

1. To provide exceptional customer service and maintain the highest ethical standards through training, education, partnerships and continuous systems improvements

Strategy:

Ensure the integrity of the division and maximize accountability of equipment and resources

Objectives

- Fully implement the Professional Standards function to include staff inspections
- Implement a modern administrative complaint intake system to ensure the timely investigation and resolution of customer complaints or concerns
- Explore, develop, and maintain an automated equipment accountability system
- Reinforce customer-service concepts and ethical standards through member training and recognition to ensure the public's trust and confidence in Polk County Fire Rescue

Strategy:

Enhance Fire Rescue's commitment to create a culture of customer service

Objectives:

- Explore organizational structure and decentralization options to enhance leadership involvement with mission critical operations
- Seek community outreach and partnerships that will improve Fire Rescue services, including community paramedicine and station-based community outreach programs focused on prevention
- Implement a system of customer survey and feedback
- Provide ongoing customer service training

2. Enhance performance by maintaining a comprehensive professional personnel program that enhances recruitment, selection, and retention of a diverse work team and encourages professional development, formal education, and leadership training of Fire Rescue team members

Strategies:

Enhance recruitment, selection, and retention of a diverse work team

Objectives:

- Enhance and update the recruitment process
- Enhance and update the selection process
- Conduct a pay compression and market study
- Develop a plan to implement the pay study

Strategies:

Ensure effective performance evaluation of personnel

Objectives:

- Update and enhance performance indicator
- Enhance and update the performance evaluation system
- Regularly monitor the evaluation system to ensure adequacy and consistency of evaluation
- Provide training to all supervisory members on effective use of the performance evaluation system

Strategies:

Ensure effective promotion of qualified personnel

Objectives:

- Review and improve the qualifications and standards for promotion
- Enhance and update the promotional process for leadership positions
- Explore the opportunities to partner with local colleges to develop and administer promotional assessments

Strategies:

Develop strong leadership in the division

Objectives:

- Clearly define the roles and expectations of leaders
- Review and enhance the educational requirements for each leadership position
- Develop a leadership educational track for current and future leaders
- Develop a mentorship program

Strategies:

Ensure effective professional development and quality training of Fire Rescue members

Objectives:

- Enhance the professional development and continuing education of members
- Encourage members' professional and educational growth by updating and improving the tuition reimbursement program
- Develop and implement a comprehensive training and education plan/program that addresses Fire Rescue's organizational and customer service needs
- Review and update the new members' training programs for all disciplines
- Strengthen the in-service training programs to include mission critical "hands on" training

- Implement a high quality daily training curriculum and program

Objectives (contd)

- Enhance the selection, training, and retention of field training members
- Develop a career path for each category of division positions

3. Ensure management systems and processes fully support the operational needs and meet or exceed customer expectations and the industry standards

Strategies:

Develop a culture of continuous improvement

Objectives:

- Thoroughly review and update the division's Standard Operating Procedures and policies
- Update accountability systems to reinforce quality, consistency, and professionalism in Fire Rescue's service delivery
- Explore seeking national accreditation for fire and emergency medical services
- Institute a strategic planning process for future County fire rescue needs and costs
- Institute a comprehensive facility and equipment management system.
- Establish a strategic plan management system to ensure the timely implementation, accountability and status reports of the plan.

4. Develop and implement a communications plan that will enhance the timely and accurate dissemination of information to external and internal customers to maximize division effectiveness, improve teamwork, and reduce misinformation

Strategies:

Focus on improvements to our internal communications system

Objectives:

- Explore new methods and tools to disseminate real time information to division members
- Enhance the "Daily Briefing Reports" to share more timely and detailed information with members and stakeholders
- Identify and develop specific approaches to pursue mutually-beneficial opportunities with external partners

Strategies:

Enhance the recognition of agency members

Objectives:

- Enhance the awards and recognition programs to timely recognize and reinforce outstanding performance
- Revitalize and enhance Fire Rescue's promotional and oath of office ceremonies to timely celebrate and recognize division members accomplishments

Strategies:

Increase the involvement of members in agency decision-making

Objectives:

- Seek opportunities to utilize work groups and special project teams to provide valuable input
- Strengthen the formal and informal engagement of the command staff with division members including station and field interactions

5. Enhance the division's program of citizen education and involvement.

Strategies:

Increase community relationships and partnerships through public education and community involvement

Objectives:

- Promote safety by providing contemporary fire prevention and community education programs
- Provide or facilitate emergency medical education programs to include blood pressure checks and wellness information
- Partner with the Communications Division to promulgate regular safety and prevention articles for use by area news agencies, neighborhood newsletters, and County social media sites

Strategies:

Develop and maintain effective partnerships with business and community leaders

Objectives:

- Explore the creation of a citizens' "Fire Rescue Academy" to educate community leaders on the mission of Polk County Fire Rescue
- Explore the use of non-firefighter citizen volunteers to assist in public education and support functions

PROCUREMENT DIVISION
STRATEGIC PLAN

Vision

A collaborative and professional partner in assisting the units of Polk County Government to procure goods and services through standard and innovative practices.

Mission

Support Polk County Government productivity, innovation, quality service provision, and efficiency through the procurement of services and products.

Values

Customer Service

- Finding the most effective way to meet customer needs while protecting the integrity of the procurement process
- Creating collaborative partnerships with divisions to better define their needs and the way to meet those needs from a best value perspective
    - Best value: obtaining services and products that are a best value (equitable and fair) to the citizens from both a financial and quality perspective

Professionalism

- A thorough understanding of the intricacies of procurement using sound judgment to best operate within the procurement system of the state
- Make procurement as easy as possible
- Integrity of the procurement process
- Treating vendors and internal customers in a respectful, equitable, and fair manner
- Transparency of the process to all involved

One Organization

- Mutual understanding
- Open honest communication
- A trusted partnership between procurement and its customers
- A shared responsibility for the quality and efficiency of the procurement process

Strategies and Objectives

1. Continue the professionalization of procurement services

   Strategy

   Continue to improve the professionalism of procurement staff

   Objectives

   - Examine the need for, and use of a procurement analyst position
   - Reconsider implementation of career ladder
   - Work with HR to conduct a salary and compensation analysis
   - Review and update job descriptions

2. Better understand the goals and work processes of end users and help them better understand the procurement process

   Strategy

   Improve the internal perception of the procurement process

   Objectives

   - Develop process flow charts as part of the procurement manual
   - Provide process flow chart training as an aspect of P-card and requisition training
   - Provide special training or consultation to project managers
   - Through training and consultation, assist divisions to better prepare procurement requests
   - Through training and consultation, assist divisions to improve internal quality control processes for managing their internal procurement practices
   - Support increased skill in use of the Novatus system
   - Include information in orientation programs, particularly for those staff who will be engaging in procurement
   - Provide training on vendor management and addressing vendor failures

3. Increase communication with users as to status of work products

   Strategy

   Increase communications between procurement and divisions

   Objectives

   - Periodic meetings to discuss goals and issues
   - Increase status updates

4. Reduce the down time of customers that may be due to gaps in materials or services

Strategy

Improve the internal perception of the procurement process

Objectives

- Increase exposure of procurement analysts to vendors by attending industry-specific trade shows
- Increase visits of procurement analysts to divisions
- Include procurement analysts in division meetings where their presence would help them better understand the needs and goals of the division
- Consult with divisions on their internal procurement processes to simplify or use best practices

5. Add value to procurement requests by determining alternative methods, more precise requests, or other tools that result in better outcomes for the customer

Strategy

Enhance the institutional knowledge and skill of the division

Objectives

- Continue the practice of rotating procurement analysts through division
- Provide training or consultation on importance of relationship building
- Early in employment have procurement analysts visit divisions to build relationships and understand mission and goals

RISK MANAGEMENT DIVISION
STRATEGIC PLAN

Vision

- Proactive management of risk
- Safeguard County assets

Mission

Support the improved productivity of Polk County Government by:

- Ensuring that the county's human, fiscal and capital assets are preserved and protected in an efficient and effective manner, allowing other divisions to effectively fulfill their mission.
- Promoting the awareness and practice of safety by employees
- Proper and fair claims handling practices

Values

- Employee health, wellness and safety
- Protection of public assets
- Claims mitigation
- Exhibit personal and professional integrity

Outcomes

1. Maintain a favorable experience modification rating
2. Maintain competitive insurance rates
3. Reduce preventable injury rates
4. Anticipate and respond to risks and financial demands of the county in a changing environment
5. Empower and equip individual directors, managers, and employees to recognize and manage risk

Strategies and Objectives

1. Employee health and wellness

Strategy

Improve communications and educational programs for employees and families

Objectives

- Create a more linked and integrated presentation of various programs
- Regularly update materials
- Create a website

Strategy

Improve health and wellness services

Objectives

- Broaden occupational health services
- Improve customer service and internal management of the clinic
- Communicate available services
- Set benchmarks for programs and regularly evaluate
- Establish a database on program effectiveness and impact
- Expand preventive services that have been proven effective
- Examine options for decentralization of primary care to other locations in the County
- Consider mobile

2. Safety culture

Strategy

Increase consistency and proactive nature of safety practices

Objectives

- Provide regular training opportunities
- Regularly review with management their responsibilities for promoting safety
- Clarify with all responsible persons the procedures for reporting safety issues
- Increase communication and coordination among safety coordinators
- Empower managers and leaders to take ownership in safety

Strategy

Reduce accidents and improve accident investigations

Objectives

- Provide additional training
- Develop a CDL refresher training class

Strategy

Increase the number of safety audits

Strategy

Conduct an ROI analysis of the cost/benefits of adding additional safety staff

Strategy

Improve and standardize safety communication and reports

3. Consistency of practice

Strategy

Develop a system for privacy management that covers all the privacy topics of concern to the County

Objectives

- Engage a consultant to assess the status of privacy management
- Develop a privacy management system that will address all needed practices

4. Develop strategies and maintain favorable risk metrics that result in financial savings

Strategy

Develop an overall benefits strategy both from an organizational and employee perspective

Strategy

Maintain a balance of occupational and health services in the Clinic that facilitates efficiency of government operations while also promoting employee health

Objective

Conduct an analysis of occupational medical practices that could be provided internally at no cost and organizational efficiency benefit

Strategy

Control increases or reduce where possible the cost of insurance to the organization and employees

Objectives

- Maintain or improve experience modification factor for Workers' Compensation
- Manage liability, automobile, and property losses to maintain favorable rates

ROADS AND DRAINAGE DIVISION
STRATEGIC PLAN

Vision

To be one of the most efficient organizations in maintaining public assets, particularly road and drainage systems.

Mission

The mission of Polk County Roads and Drainage is to maintain the roadway and drainage system of the county at a level of service acceptable to the community.

Values

- Efficient use of resources
- Do it right the first time
- A workplace that offers a career, not just a job

Strategic Map



The pathway to reaching the vision and fulfilling the mission consists of three major steps, each of which is a goal of the plan.

Step one is the enhancement of a robust asset management system. Achieving a high level of maintenance performance begins with a solid and complete knowledge base of what assets exist, their maintenance status, and their life cycle. This forms the basis for maintenance planning.

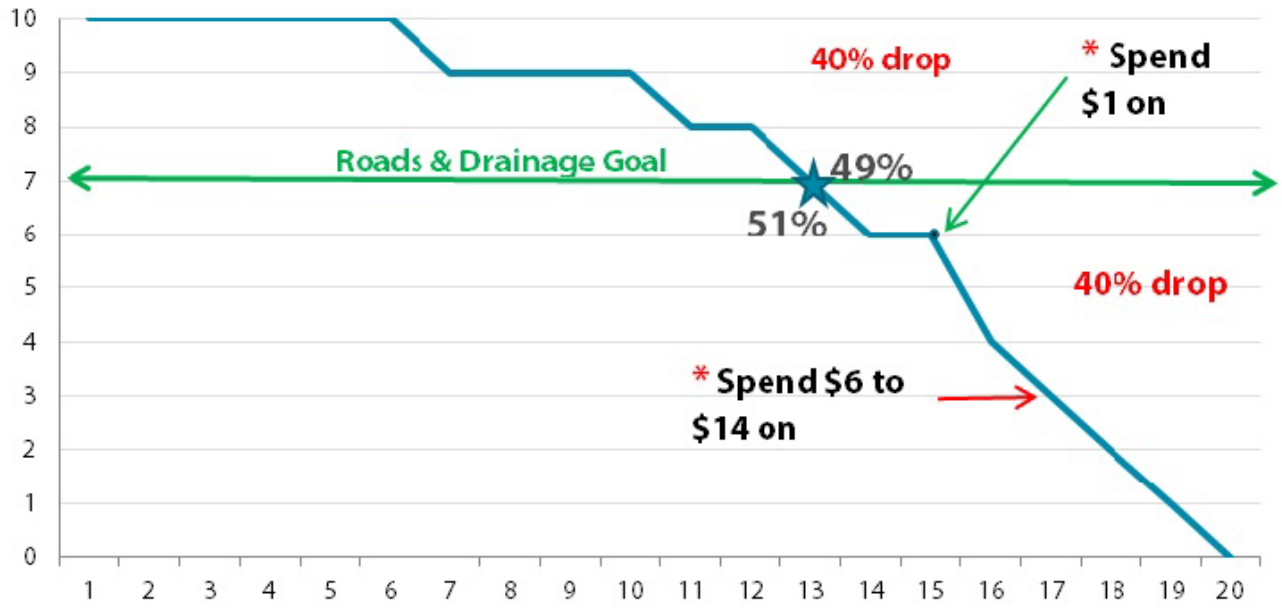
Step two is the refinement of organizational processes, procedures, and practices that translate this knowledge into action. These processes, procedures, and practices address four key areas that are mission and vision critical: staffing, costing analysis, project management, and resource allocation.

Step three is developing a sustainable funding source that will provide the financial capability to repair, replace, and otherwise maintain the road and drainage system.

Key Strategic Challenges

The key strategic challenge is continuing to provide the division's current level of services as newer assets age and the cost of maintenance increase. This process is shown in the following graph.

Polk County Roads Current PCI Rating



Goals, Strategies, and Objectives

1. To enhance the asset management system

Strategy

Better data; a more detailed inventory

Objective

Create a more complete and efficient inventory of assets

Strategy

More useful; increased user-friendliness and analytic capacity

Objectives

- Address naming consistency issues in the Asset Management Program
- Update and develop consistency and quality of data used to project life span of assets
- Develop standard reports that project foreseeable maintenance needs
- Develop common codes used by all units

2. Improve the efficiency and effectiveness of current processes, procedures, and practices

Strategy

Stabilize staffing; reduce turnover and increase the proportion of long-term employees

Objectives

- Continue to enhance career ladder opportunities
- Continue and strengthen relationships with technical schools and specific certifications

Strategy:

Improve costing tools for a better understanding of costs

Objective

Develop cost schedule

Strategy

Effective management tools

Objectives

- Develop a pavement management system
- Expand the range of the dust control program options or techniques

Strategy

Efficient resource allocation

Objectives

- Review organizational structure and assignments for increased efficiencies
- Review which processes could be streamlined using electronic tools
- Examine potential for partnerships with municipalities, state, etc.
- Maintain and/or establish working relationships with the TOP and Polk Expressway Authority for roadway planning

3. Sustainable funding

Strategy

Maintaining existing assets

Objectives

Develop long-term maintenance cost model.

Strategy

Building and maintaining new assets

Objectives

- Develop options for long term cost savings plans
- Research alternative funding mechanisms that could be used to fund additional road capacity and to maximize the sue of outside funding sources

Context Analysis

Assumptions

- The population of Polk County will increase to 1 million by 2040
- Growth will be particularly strong in the northeast, southwest, and western boundary areas of the County
- Public revenues will continue to be constrained
- The push to do more with less will continue
- The economy will be relatively stable
- There will be a movement to LED lighting for energy savings
- Limited new revenue sources

- ADA requirements will continue to change

Assumptions (contd)

- Gas tax is not a growth revenue source
- More infrastructure will be inherited
- More assets will be added

Key Trends

- Level of service is slowly decreasing in some key support areas and will continue due to a lack of resources
- Heavy vehicle weight loads will increase, shifting from citrus to warehousing
- Construction growth will outpace population growth in the northeast section of the County
- High number of retirements among senior staff
- Limited long term capacity (funding) for additional

Current Conditions

- Fiscally stable currently (when recurring and non-recurring combined)
- Recurring expenses exceed recurring revenues; operating expenses are growing faster than revenue growth
- Gas tax will remain inadequate
- No perceived effort to fix salary issues

SOLID WASTE
STRATEGIC PLAN

Vision

An effective waste management organization capable of regenerating core strategies to successfully align itself with the industry's constantly changing practices.

Mission

To provide excellent service to Polk County residents, add value to employees, protect the environment, and reduce operating costs through the effective use of resources.

Values

- **People**. To develop a workforce of independently thinking and acting individuals united in the enthusiastic attainment of Solid Waste's public service goals.
- **Customers**. To quickly and effectively respond to customer's needs and wants.
- **Health, Safety, and the Environment**. Site safety and environmental protection are the top priorities while complying with all regulations in an ethical and transparent manner.
- **Fiscal Responsibility**. To ensure each dollar is allocated to value-added practices and eliminate operational waste.

Key Trends

- Continued interest by the private sector in the privatization of solid waste activities
- On-going changes in regulatory requirements
- Technology changes that will impact both operations and management
- Shortage of qualified drivers for waste collection

Outcomes

- Cost-effective operations
- Generate a yearly dividend for the General Fund without adversely impacting North Central Landfill's competitive tipping fee structure
- Regulatory compliance

Outcome Metrics

Solid Waste Collection Metrics

1. Missed Collections: Garbage, Recycling and Horticultural Trash monthly totals not to exceed 280
2. Litter cleaned within four hours
3. Spillage cleaned within four hours
4. Property damage to be investigated and repaired within two days
5. Roll Cart Repair/Replace resolved within two days
6. Accurate reports submitted within seven days

Landfill Services Metrics

1. 48% operating margin
2. Landfill density of 1,440 lbs/bcy or greater
3. Asset utilization
4. Tons processed per employee

Strategies and Objectives

1. Maintain a cost-effective operation that can contribute 30% annual dividend from commercial (third party) revenues to the County

    Strategy

    Utilize a dual-pronged strategic focus which combines supply-side economic development with aggressive demand-driven strategies

        Objective

        Prepare background material for Board discussion

    Strategy

    Invest in new revenue-generating business models, such as out of County waste and waste solidification

        Objective

        Update business model for Board review

2. Provide a superior level of customer service

Strategy

Continue to improve communications with internal and external customers

Objectives

- Continue to improve communication tools
- Continue to update and adopt tools that provide quicker and more accurate information to customers

3. Continuously adapt to changing industry conditions and developments

Strategy

Investigate an organizational structure that streamlines processes and quickly responds to market changes while maintaining the integrity of County governance

Objectives

Develop a structure for review with the County Manager

Strategy

Maintain our competitive advantages when compared to the private sector waste disposal sites

Objectives

Conduct analysis and present findings to the Board

4. Ensure continuing compliance with all applicable environmental laws, regulations, and County policies through meaningful self-audits

Strategy

Continue to monitor for changes to policies and regulations

Objectives

Conduct weekly site inspections

5. Develop strategies for a long-term solution for dealing with the treatment and disposal of the landfill leachate by-product

Strategy

Research viable long-term alternative ways to manage leachate. Options may include pre-treatment prior to public wastewater plant treatment, on-site deep well injection, or off-site private disposal.

Objectives

Conduct analysis and present findings to the Board

TOURISM AND SPORTS MARKETING STRATEGIC PLAN

Vision

Polk County Tourism and Sports Marketing's (PCTSM) vision is to be recognized nationally as one of the most successful and productive destination marketing organizations in the Country.

Mission

Putting heads in beds and making cash registers ring. PCTSM's primary objective is to generate new revenue, taxes, and jobs for the County, ultimately generating the highest return on investment from tourism tax dollars.

Values

- Benefit the county as a whole
- Diversifying Polk County's economic portfolio through the tourism and sports industries
- Human resources, relationships with clients and tourism stakeholders are the division's most valuable assets
- Adapt and succeed in a competitive and changing industry
- Remain an aggressive, effective leader in this hyper-competitive

Key Trends

- Growing competition for sporting events leads to:
    - Higher costs
    - Need for additional, newer, and better facilities
- Niche sporting events increasing and traditional events declining
- Challenging location between two big markets for attracting events
- Increasing ways to purchase and plan travel
- Multiple ways to advertise and communicate
- Rapidly changing global markets

Outcomes

- A destination for leisure, sports, and business travelers
- Increased overnight stays
- World class facilities for sporting events and tourism
- Tourism and sports are major economic drivers

Outcome Metrics

1. Total bed tax revenue
2. Tourism and Sports Marketing prepares a very detailed marketing plan that includes a number of metrics. The Marketing Plan is the best place to view other metrics

Strategies and Objectives

1. Develop and execute the annual TDC Strategic Marketing Plan

   Strategy

   Utilize a dual-pronged strategic focus, which combines supply-side economic development with aggressive demand-driving strategies

   Objectives

   - Balance an effective combination of supply and demand strategies that complement one another, create a balanced portfolio, and create a sustainable tourism destination
   - Drive demand through five primary departments, strategic initiatives, and related brands: Visit Central Florida, Central Florida Sports Marketing, Visitor Services, Business Development, and Economic Development
   - Capitalize on tourism and sports industry stakeholder's expertise and research to develop the annual strategic marketing plan

2. Generate tourism industry revenue by annually increasing the amount of bed tax and state sales tax collected through creating and implementing effective demand-driving strategies

   Strategy

   Generate measurable demand from three primary market segments and related sub-segments: Leisure Travelers, Sports and Special Events, and Group, Business, Meetings, and Conventions

Objectives

- Keep Polk County as a top of mind destination with visitors throughout all stages of the vacation planning process, both domestically and internationally. Continue emphasis on the following markets: Leisure Travel, Travel/Trade, Meetings and Conventions, Public Relations, Digital Marketing, Social Media, Recreational Sports, and non-traditional special events
- Continue the mission critical emphasis on personal sales and building relationships, which are PCTSM's most important and productive sales strategies
- Focus heavily on Michigan, which remains the number one out of state market for Polk County and will be a major target year-round. Emerging domestic markets like Texas and Pennsylvania must continue to be an important part of the marketing mix as staff works to grow volume from these markets. Continue to develop presence in key international markets of Canada, Latin America, and the UK

Strategy

Invest heavily in the recession-resistant sports market, which also capitalizes on Polk County's abundant sports venues and infrastructure, while also producing one of the highest ROIs of any target market

Objectives

- Target, recruit, and host more than 250 sporting events annually
- Diversify PCTSM's portfolio of sporting events, creating a balance between indoor and outdoor sports, in addition to targeting sports disciplines with high yield and volume

Strategy

Measure results and remain flexible and ready to activate new strategies and tactics as the demographics and psychographics of the customer change rapidly

Objectives

- Conduct consistent and ongoing research, utilizing internal and external sources and methodologies
- Utilize multiple analytical tools to accurately measure economic impact and performance metrics, including the use of the IMPLAN modeling system
- Based on solid research, stay in tune with the most effective and efficient marketing mix, marketing processes, and messaging delivery systems, particularly when it involves technology

3. Create jobs and enhance the overall economic climate of Polk County

Strategy

Utilize the economic development strategies and tactics established in PCTSM's marketing plan

Objectives

- Continue to balance the ratio of accommodations supply with generating sustainable long-term demand
- Aggressively recruit tourism and sports-related businesses and governing bodies
- Actively retain and assist Polk County's tourism and sports business expansions and retention

4. Develop Polk County's tourism/sports supply-side infrastructure

Strategy

Focus on organically developing primary tourism attractors in partnership with local municipalities and tourism industry stakeholders

Objectives

- Aggressively manage all "big five" infrastructure projects and pursue additional projects as outlined in PCTSM's facility development guidelines
- Partner with municipal and state economic development agencies or staff to target tourism and sports industry businesses for development or relocation
- Implement the PCTSM mini-capital investment program to improve the tourism and sports facility inventory

5. Develop and activate effective stakeholder and community awareness initiatives that generate support of the benefits of Polk's tourism and sports industries

Strategy

Focus on organically developing primary tourism attractors in partnership with local municipalities and tourism industry stakeholders

Objectives

- Continue to work with the three standing sub-committees of the Tourist Development Council to engage local stakeholders: Marketing, Sports & Special Events, and Art, Culture, and Heritage

Objectives (contd)

- Continue to strengthen community partnerships, public visibility, and awareness of the economic and societal benefits of the tourism and sports industries in Florida and Polk County
- Inform, inspire, and influence local citizens and businesses about the impact of Polk County's tourism and sports industries and PCTSM's impact on the economy, taxes, jobs, and quality of life for Polk County's citizens and businesses
- Manage the CATS (Certified Ambassador of Tourism and Sports) training program to increase the County's local brand ambassador base, which aides in creating a more positive experience for visitors and acts as an extension of the Visitor Services team

6. Attain the highest ROI possible from PCTSM's strategic, tactical, and operational investments

Strategy

Continue to track the metrics, conduct research, and analyze information to ensure the best outcomes

Objectives

- Utilize PCTSM's performance measures and metrics system of analysis
- Invest heavily in pre and post strategic/tactical marketing initiatives measurement and analysis. Measure attendance, participation, economic impact and multiple metrics of all PCTSM special events
- To achieve the maximum return on investment, an aggressive focus on increasing the volume and yield of Polk's visitors, as well as tracking ongoing annual visitor data
- Ensure and make a concerted effort on preventing Polk County customers from "leaking" into surrounding destinations
- Reduce PCTSM's operational costs, enhance Polk County's image as a destination utilizing multiple media platforms. Generate non-bed tax revenue and in-kind services to create a competitive advantage when recruiting sports, special events, and leisure travelers

Department Performance Indicators

Visit Central Florida

- Digital Engagement, including website visitation, social media, and other key website visitation statistics, e.g., time on site, bounce rate, and pages viewed per session
- Public Relations: Earned Media - the amount of coverage PCTSM's public relations efforts generate in dollars, i.e. the cost of that coverage if PCTSM had to pay for the same amount of space through traditional advertising
- Leads generated from trade shows and conferences
- Paid print and digital advertising impressions
- Economic impact of recruited meetings, conventions, and non-traditional events

Central Florida Sports Marketing

- Sports events hosted
- Sports events attendees (athletes and spectators)
- Economic benefits generated from events
- Return on investment from special events

Visitor Services

- Visitors assisted at primary interaction points:
    - CFVIC, LEGOLAND, RP Funding, Sun n Fun
- Visitors assisted at local events
- Attendees at local community presentations
- Total economic impact of conversion efforts
- Total collateral distributed from Rack Program, UPS, Florida Welcome Centers, fulfillment operations
- Gross Sales
    - Attraction tickets
    - Purely Polk Marketplace (Gift Shop)
- Total certifications (CATS Training Program)
- Total volunteer assistance (hours/labor cost savings)
- Research projects
- Special events hosted

Business Development

- Revenue generated per month/annually
- In-kind benefits generated per month/annually
- Non-paid media generated per month/annually
- Extensive productivity measures that track monthly partner engagement, retention efforts, and community presence
- Florida Sports Foundation grant revenue
- Special events hosted/managed

Economic Development

- Total Tourism/Sports business capital investment
    - Direct, indirect, and induced economic impact
    - Jobs created
- Accommodations – new rooms generated
- Sports organization recruitment

UTILITES DIVISION
STRATEGIC PLAN

Vision

The Polk County Utilities Division will provide leadership in regional water supply and environmental stewardship as it meets or exceeds public health standards, provides superior customer service, and maintains strong financial capacity and responsibility.

Mission

Provide safe drinking water and beneficial treatment of wastewater through the best practices of environmental stewardship and customer service.

Values

- Responsibility/Accountability
- Flexible and responsive safety – water supply, employees
- Stewardship – financial, environmental
- Innovation

Key Trends

- Increasing environmental and regulatory challenges
- Competition for experienced and qualified personnel
- Increasing complexity of technology
- Meeting the challenges of a growing utility

Outcomes

- Satisfied customers
- Provision of water and sewer services needed for economic growth and quality of life
- Compliance with regulations
- Financial and environmental stewardship
- Quality of career life for employees

Outcome Metrics

1. Number of complaints per service area Frequency of boil water notices
2. Hours of downtime
3. Number of system failures
4. Number of water quality violations
5. Number of water quality complaints Competitive costs
6. Number of bills cancelled due to error and rebilled

Goals, Strategies, and Objectives

1. Excel in service delivery, customer service, and system reliability

Strategy

Develop and define an acceptable level of service for all services

Objectives

- Identify industry standards or standards established by other utilities
- Establish service indicators
- Select standards
- Identify data collection tools
- Monitor and response

Strategy

Improve customer awareness and knowledge

Objectives

- Explore the use of social media and texting
- Coordinate with Communications Division
- Develop information and educational materials
- Update phone database for alerts and customer information
- Review options for Alert Polk

Strategy

Customer-focused services

Objectives

- Continue comprehensive customer service training
- Provide stress management training to customer service staff
- Expand procedures and databases to improve customer service
- Review and revise policies, processes, and ordinances to improve customer service, ease of use, clarity, and consistency with the practices of other utilities while adopting best management practices
- Clarify and expand quality assurance procedures
- Upgrade technology to provide better customer service

Strategy

Review overall office configuration

Objectives

- Review other utility facilities
- Determine overall utility space needs
- Engage consultant
- Review new work practices and impact on space needs
- Review ergonomic options

Strategy

Enhance community outreach

Objectives

- Review practices of other utilities
- Identify existing opportunities
- Develop and implement plan of action

Strategy

Enhance communication internally, and with other divisions

Objectives

- Hold regular internal meetings, as well as meeting with partner divisions with a priority on Land Development
- Review IT's GO-Live format
- Develop a daily message update system for employees

Strategy

Improve asset management program and practices

Objectives

- Design an asset management program
- Implement a comprehensive asset management program
- Improve GIS capacity

Strategy

Expand and optimize SCADA system

Objective

Accelerate implementation

Strategy

Enhance CIP program management

Objectives

- Replace existing software program
- Review needs with other directors
- Align needs of CIP while maintaining balance of cost to homeowners

Strategy

Expand and optimize SCADA system

Objective

Continue Utilities Codes Committee

2. Excel in environmental and financial stewardship

Strategy

Continue participation in various collaborative environments and partnerships

Objectives

- Maintain membership and participation in water supply organizations
- Maintain networking practices

Strategy:

Be a leader in best management practices

Objectives:

- Continue to participate in professional organizations and conferences
- Network with other utilities
- Continue to adopt BMPS
- Expand lessons-learned process
- Consistent use of pilots and practices tests

Strategy:

Develop an enhanced, industry-specific risk management approach

Objectives:

- Consistent practice of appropriate planning tools such as “what-if” analysis and ISO standards
- Tie risk management approach to asset management practices
- Conduct fiscal and cost impact analysis

Strategy

Regularly inform policy-makers

Objective

Make regular presentations on new projects and status updates

Strategy:

Maintain regulatory compliance

Objectives:

- Complete technology integration to have access to needed databases
- Consistent practice of regulatory status review
- Ensure access to all data along with the ability to synthesize data

Strategy

Consistent practice of financial procedures

Objective

Review current procedures and revise as needed

Strategy:

Maintain competitive water and sewer rates

Objectives:

- Prepare report on comparative rates of other comparable utilities
- Based on findings, develop actions if needed

3. Invest in and retain a skilled, professional, and committed workforce

Strategy

Participate in review of County promotion procedures

Objective

Participate as invested

Strategy

Expand career ladder options

Objectives

- Continue development of models in coordination with HR
- Review practices of other utilities
- Review financial impact

Strategy

Promote value and rewards of public service

Objectives

- Coordinate with HR on recruitment practices
- Provide guidance to leaders on what messages to be sending, both verbal and non-verbal

Strategy

Provide continued training and cross-training opportunities

Objectives

- Continue to budget for training
- Continue current practice of decentralized training
- Coordinate with HR on training needs
- Identify those areas where cross-training is particularly important
- Develop internal training program for critical positions

Strategy

Update job descriptions and establish appropriate pay grades

Objectives

- Discuss with HR job description approach
- Prioritize descriptions for updating or revision
- Update job descriptions

Strategy

Develop a proactive recruitment program

Objectives

- Visit schools and technical programs
- Develop a recommended curriculum
- Provide student intern program
- Explore school academy
- Examine internal recruitment options

Strategy

Expand Safety Program

Objectives

- Review current procedures
- Review practices of other utilities and divisions
- Develop utility-specific safety plan
- Develop rewards for safety practices
- Review safety of facilities

Strategy

Foster a climate of making the extra effort to solve problems

Objectives

- Work with HR to determine interview questions that will inform about attitudes toward extra effort
- Provide modeling by supervisors
- Continue use of E3 and Kudos
- Review safety of facilities

Strategy

Review work schedule approaches

Objectives

- Review current models
- Identify viable models for various sections
- Develop staffing and cost projections
- Develop implementation plan