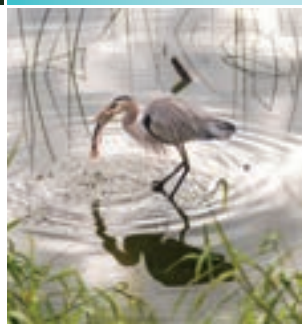










FY 2025/2026 & FY 2026/2027 Biennial Budget

for Polk County Government

POLK COUNTY

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Polk County
Florida

For the Biennium Beginning

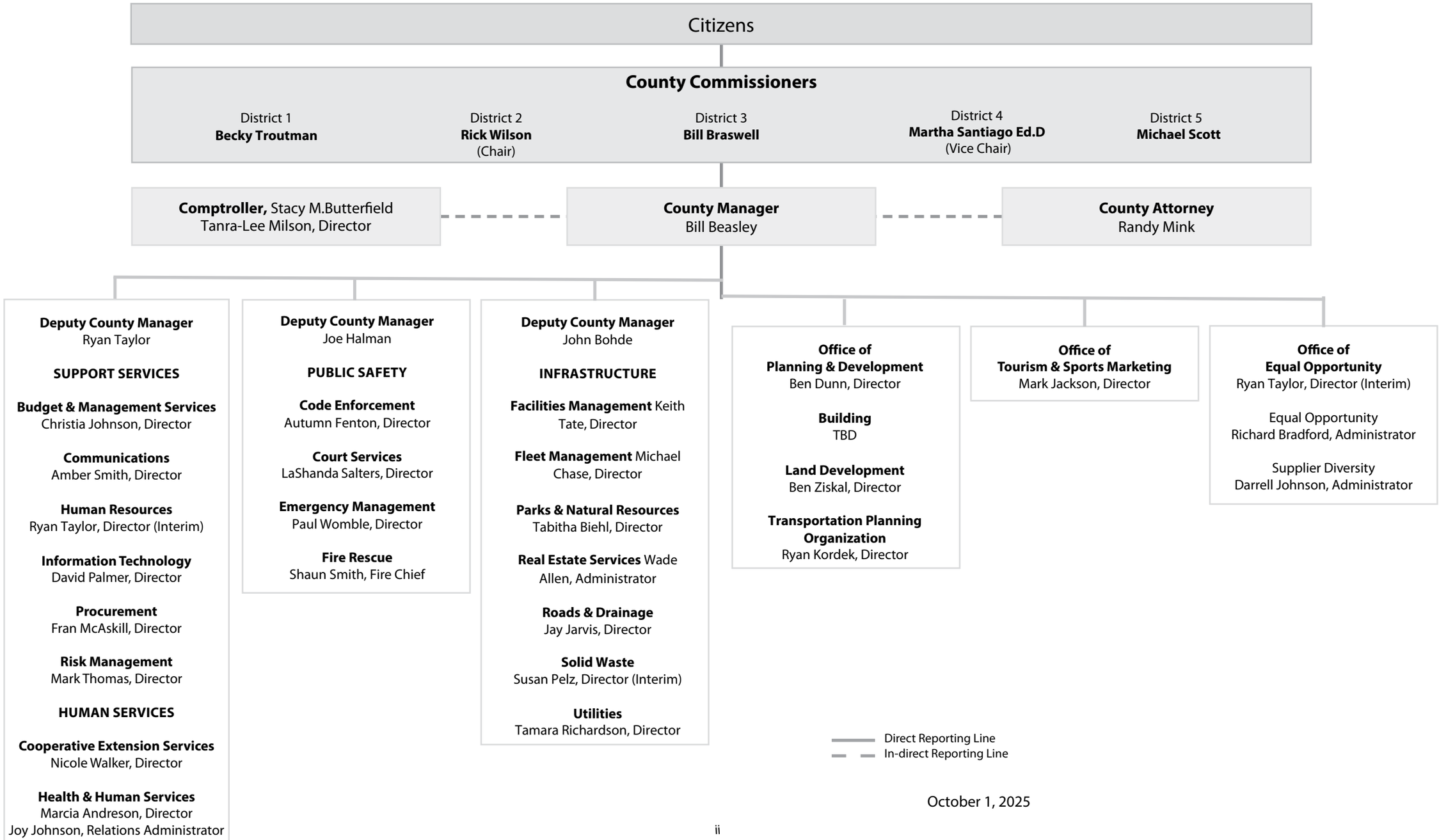
October 01, 2024



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, 2024. 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



October 1, 2025



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, 2025)

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
* To be determined *	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
LaShanda Salters	Court Services Director
Paul Womble	Emergency Management Director
Ryan Taylor	Human Resources Director (Interim)
Keith Tate	Facilities Management Director
Shawn Smith	Fire Chief
Michael Chase	Fleet Management Director
Marcia Andresen	Health and Human Services Director
David Palmer	Information Technology Director
Ben Ziskal	Land Development Director
Tabitha Biehl	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
Susan Pelz	Solid Waste Director (Interim)
Mark Jackson	Tourism / Sports Marketing Director
Ryan Kordek	Transportation Planning & Development Director
Tamara Richardson	Utilities Director

BUDGET AND MANAGEMENT SERVICES

Christia Johnson	Budget and Management Services Director
Glenda Rogers	Lead Management and Budget Analyst
Tabitha Alpers	Senior Management and Budget Analyst
Jennifer Holland	Senior Management and Budget Analyst
Jennifer Mathers	Senior Management and Budget Analyst
Alex Christofides	Senior Management and Budget Analyst
Deramus Griffin	Senior Management and Budget Analyst
Kristen Cheston	Management and Budget Analyst II
Lisa Urban	Management & Budget Analyst I
Laura Boyd	Secretary II

POLK COUNTY BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

FY 25/26 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	Board of County Commissioners
14970 Transportation Millage Fund	Roads & Drainage	Roads & Drainage
14980 Emergency Medical Millage Fund	Fire Rescue	Multiple Divisions
14990 Law Enforcement Trust Funds	Sheriff	Sheriff
15010 Land Management Nonexpendable Trust Funds	Parks & Natural Resources	Natural Resources & Environment
15250 Eloise CRA Trust-Agency Funds	Board of County Commissioners	Board of County Commissioners
15290 Harden Parkway CRA Funds	Board of County Commissioners	Board of County Commissioners
15310 Building Funds	Building Division	Building Division
15350 Affordable Housing Assistance Trust Funds	Health & Human Services	Multiple Divisions
15550 Hurricane Irma Fund	Multiple Divisions	Multiple Divisions
15650 Hurricane Ian Fund	Multiple Divisions	Multiple Divisions
15750 Hurricane Milton Fund	Multiple Divisions	Multiple Divisions
16000 Street Lighting Districts	Roads & Drainage	Growth & Infrastructure
18000 Stormwater MSTU	Parks & Natural Resources	Multiple Divisions
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	Roads & Drainage
30800 General Capital Improvement Funds	Multiple Divisions	Multiple Divisions
30900 2019 Capital Improvement Project Fund	Multiple Divisions	Multiple Divisions
31200 Environmental Land Acquisition Funds	Parks & Natural Resources	Parks & Natural Resources
31900 Northeast Polk Roadway Fund	Roads & Drainage	Roads & Drainage
Enterprise Funds		
41000 Solid Waste	Solid Waste	Multiple Divisions
42000 Utilities	Utilities	Multiple Divisions
43110 Rohr Home Fund (CLOSED)	Health & Human Services	Health & Human Services
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 2025/2026
ADOPTED BUDGET

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FY 2025/2026 Adopted Budget for Polk County Government



FY 25/26 Polk County Adopted Budget Message

October 1, 2025

Honorable Commissioners,

I am once again pleased to present to you the FY 25/26 Adopted balanced budget.

This year's budget reflects a similar conservative philosophy as in prior years but also has some cautious optimism about Polk's future.

Keeping in mind the direction you gave staff at our annual planning session retreat in March, you expressed a desire to ease back on the large-scale road capacity projects and to concentrate more on smaller roadway improvements along with more focused attention to a sustainable roadway maintenance program.

That direction inspired me to look at the budget in a different light this year.

There were four aspects I kept in mind while drafting this year's budget. The affordability of living a quality life and raising a family in Polk County; the ability for both adults and children to get a high-quality education in Polk County; the ability to keep our residents and visitors safe in Polk County; and, finally, does the general public believe the cost of Polk County Government is fair and reasonable.

I believe the answer to all those questions is yes.

In my tenure here as the County Manager, I have tried to uphold a philosophy of doing the right things, for the right reasons, in the right way.

I believe that approach also aligns with Board priorities.

Several additional takeaways from our annual Board Retreat were to provide a 2% COLA increase to staff members on October 1 and to continue with our practice of a 2% increase on the staff member's hire anniversary date with the County. The Board has also continued

with its commitment to not increase health insurance costs to employees for the fourth consecutive year.

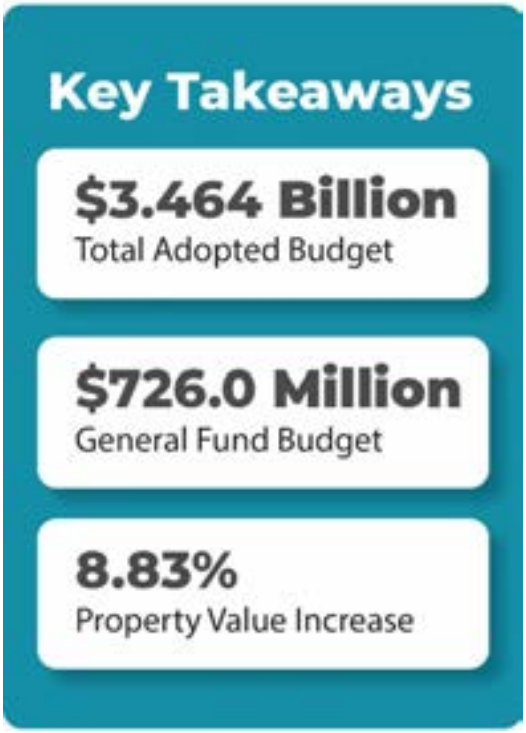
Board members also looked at the potential future budget challenges and kept the millage rate the same after three consecutive years of modest reductions.

For the past several years we have seen unprecedented growth in Polk County, I think that trend is coming to an end. While growth continues, its progress is at a slower rate than over the past four to five years.

We are planning for that possibility with this budget.

Polk's Property Appraiser valuations show the County has moved from the double-digit ad valorem growth we have seen for the past three years and back to the single-digit ad valorem numbers we saw before the population and development explosion.

This budget reflects the addition of employees and continued support of facilities and infrastructure expansion, but it is also tempered with some caution and keeping an eye to the anticipated growth slowdown and potentially sluggish future revenues.



The main messages reflected in this budget:

- A property value increase of 8.83% Countywide
- The addition of 191 new positions, most of which are in Fire and Emergency Services, Utilities, and Parks and Natural Resources
- The increase in Fire Rescue personnel resulted in a $112 increase to the single-family residential fire assessment fee
- An increase in the solid waste disposal fees to help offset costs at the North Central Landfill
- Both the single-family residential fire assessment and landfill disposal fees will be indexed at 5% in future years. The Board has been clear in its direction that indexing fees are preferable to larger, periodic one-time increases

Economic Outlook and Growth

While Polk is still seeing some increased growth and more people moving to Polk County, we are also starting to see a slowdown in the rate of that growth. For the past several years as many as 90 people moved to Polk County daily, while I think we will continue to see double-digit numbers, those numbers are expected to decline.

Polk County has earned its title as the Heart of Florida, being centrally located between Tampa and Orlando. We have access to those metropolitan areas, but we have retained our small-town, rural, agricultural feel.

Polk's areas of strongest job growth are education and health services, leisure and hospitality, construction, and state and local government.

We have seen an increase in the hospitality/travel industry with expansion and new programs at the Bartow, Winter Haven, and Lake Wales airports as well as the international airport in Lakeland with the addition of Avelo Airlines. LEGOLAND Florida Resorts continues to add new attractions to its theme park in Winter Haven and continues to attract larger crowds year-round.

Florida continues to be the best state for business start-ups, and we have seen some of that with the number of new, higher paying businesses moving into Polk County. We have seen a more than 65% increase in earned wages in the County.

Education is another draw to Polk County with seven colleges/universities in the Lakeland, Winter Haven, and Lake Wales areas and more than 23 high school career academies.

Health services continue to expand as well with Orlando Health building a new, 302-bed hospital in Lakeland and AdventHealth, Lakeland Regional Health, and BayCare Winter Haven Hospital all adding new urgent care and standalone emergency room facilities throughout Polk.

Population Growth

Polk County continues to experience population growth, with an estimated mid-year 2025 population of approximately 878,000 which represents a 3.5% increase from the previous year, according to Central Florida Economic Development Council numbers.

The labor force and employment growth have remained steady, with the labor force growing by just 0.74% and employment by 0.10% between April 2024 and April 2025, according to U.S. Bureau of Labor Statistics data. This suggests that the County's recent population growth is being led by younger individuals and retirees.

On the housing front, single-family building permit activity has fluctuated in recent years with 7,032- Countywide single-family permits issued in FY 24/25. This is down from the nearly 10,000 Countywide single-family permits issued the previous fiscal year. While the average value of permitted homes has continued to rise, the pace of increase has steadily slowed, dropping from a 16.8% annual jump in 2022 to 5.9% in 2025.

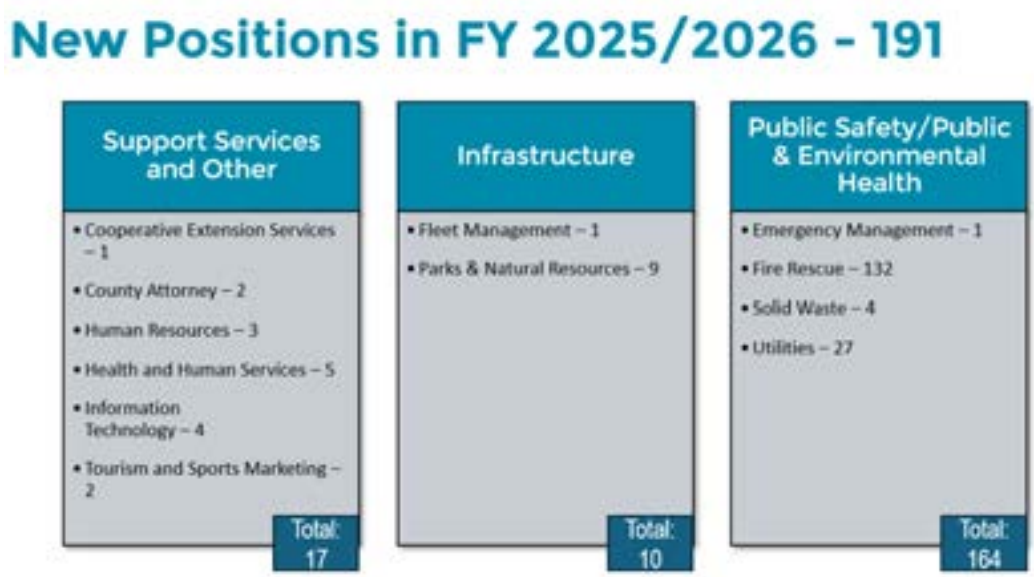
Service Level Changes

We are continuing to grow and expand our workforce and added an additional 191 positions in FY 25/26. With public safety remaining the number one priority for the Board, we added 132 new personnel just to the Fire Rescue division. Included in the 132 positions are the 108 positions needed to help ensure a better work-life balance for first responder personnel through the implementation of a Kelly Day in FY 26/27.

The Utilities Division field and office staffing requirements continue to grow as we expand three of our six service regions and react to increasing regulatory requirements. We added 27 new personnel to the division.

The Parks and Natural Resources Division received nine new personnel to help with field operations in environmental lands, stormwater, and aquatic weeds programs as well as support for the History Center and outreach services. Health and Human Services added five new employees to help with grants, veteran services, medical contracts, and healthcare provider services.

Cost of Service Adjustments



Again, with our goal of public safety being the top priority, the addition of 132 Fire and EMS personnel resulted in an increase in the single-family residential fire assessment fee. The increase will help offset salary and benefit costs and the costs of new equipment and safety gear. There is also a slight increase in the disposal fees applicable to residential and commercial customers at the North Central Landfill. This will help offset growing costs and help address future operating and capital needs of the divisions.

Fire Fee

For FY 25/26, the Single-Family Residential Rate increased by $112 from $281 to $393. The increase will help cover the cost of new personnel and help resolve some of the issues with mandatory overtime requirements. Fire Rescue continues with the Paramedic Incentive Program and providing funds to promote the growth of staff. As always, we continue to focus on higher education and career advancement opportunities for all staff members.

Solid Waste

Operations in the Solid Waste Division focus on four main areas: employees, customers, the environment, and earning and keeping the public's trust.

As the adopted budget illustrates, the Solid Waste Division continues to control the cost of service through relying less on outside service providers and through responsible financial decisions. The Solid Waste Division will continue to offer competitive collection/disposal

fees and assessment rates, as well as being good stewards of the taxpayers' money without sacrificing world-class service.

Water and Wastewater

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 we provide water and wastewater service. Our 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 Florida 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 come from alternative sources in lieu of traditional groundwater sources 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.

Average Single Family Residential Property			
2024		**2025**	
BoCC Ad Valorem:			
2024 Just Value	$276,404	2025 Just Value (2.9% Cap)	$284,419
Homestead Exemption	($50,000)	Homestead Exemption	($50,722)
2024 Taxable Value	$226,404	2025 Taxable Value	$233,697
Countywide Millage Rate	6.6348	Countywide Millage Rate	6.6348
Unincorporated Millage Rate	0.8212	Unincorporated Millage Rate	0.8212
2024 BoCC Property Taxes	**$1,688.07**	**2025 BoCC Property Taxes**	**$1,742.45**
BoCC Non-Ad Valorem:			
Fire Assessment	$281.00	Fire Assessment	$393.00
Waste Collection Assessment	$264.21	Waste Collection Assessment	$281.65
Waste Disposal Assessment	$73.00	Waste Disposal Assessment	$64.40
Total Non-Ad Valorem Assessments	**$618.21**	**Total Non-Ad Valorem Assessments**	**$739.05**
Total 2024 BoCC TRIM Payment	**$2,306.28**	**Total 2025 BoCC TRIM Payment**	**$2,481.50**
		Increase to Homeowner - 2025	**$175.22**

Infrastructure

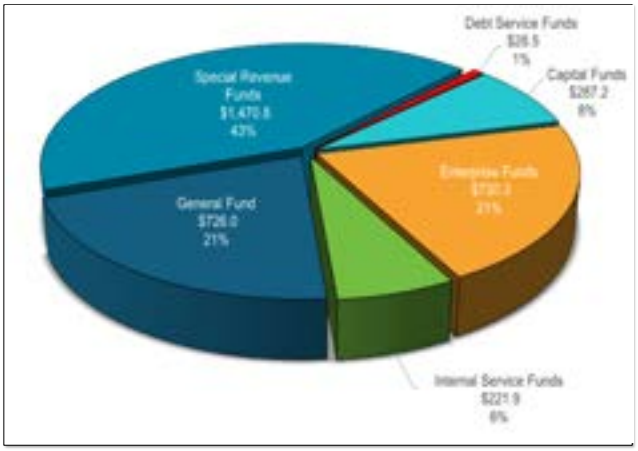
Polk County's Community Investment Program (CIP) is a continuous five-year plan that funds major capital improvements for various divisions. The Utilities, Facilities, Solid Waste, Roads and Drainage and Parks and Natural Resources Divisions continue to address facility needs and improve services. The total CIP costs for FY 25/26 are $793,133,552. The five-year CIP (FY 25/26 – FY 29/30) totals $1,909,872,486.

Overall County Budget

The adopted FY 25/26 budget totals $3.464 billion, representing a 16.1% increase over the previous year. The increase represents a concerted effort to keep expenses low, while still providing high-quality services.

With the Board in agreement on keeping the millage rates the same again this year, the adopted budget includes initiatives that:

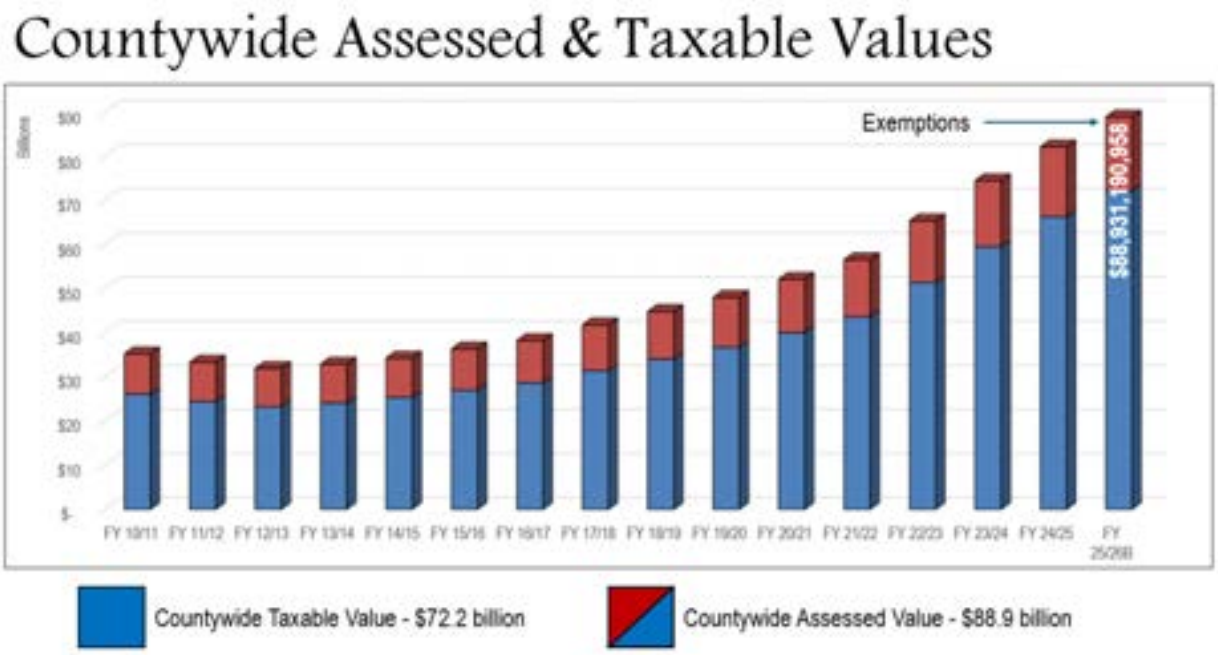
- Ensures public safety is the number one priority with the continuation of funding and building new fire and EMS stations, continuing construction or programming towards the new Polk County Fire Rescue Training Facility, the Polk County Sheriff's Office K-9 training facility, Polk County Sheriff's Office multi-purpose warehouse, the Polk County Sheriff's Office Jail expansion, the County Courthouse Annex building, and the County Medical Examiner's Office expansion, as well as increasing the number of Fire Rescue and EMS personnel and law enforcement personnel requested by the PCSO



- Continues investments in securing identified alternative water source options and expanding water and wastewater facilities in the Northeast and East Central areas of the County
- Continues the preservation of sensitive lands with Environmental Lands ad valorem tax funding
- Continues to seek and execute State and Federal appropriations to supplement local initiatives that will ensure the best possible quality of life for residents

Operating Millage and Assessed Valuations

The proposed FY 25/26 Countywide millage rate remains at 6.6348; property values increased 8.83% over FY 24/25. While growth in property value remains healthy, the rate of that growth has slowed from the past three consecutive years' double-digit growth. Even with the projected slowing growth, additional revenue of $36.9 million Countywide is budgeted in FY 25/26.

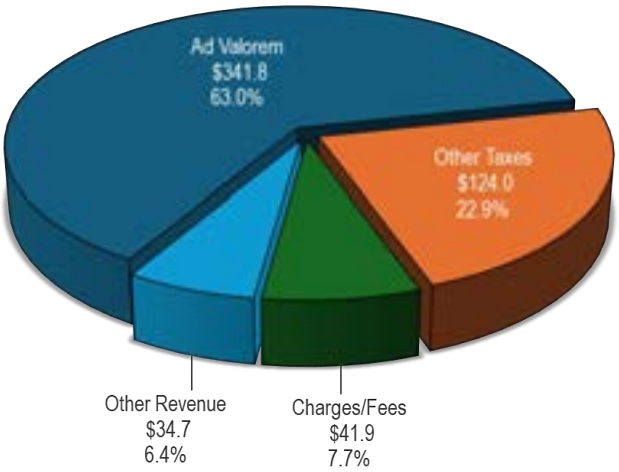


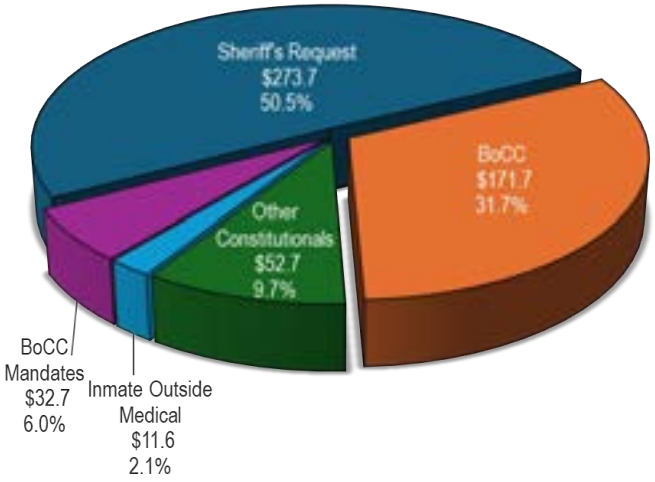
General Fund

The General Fund provides operational funding for County divisions that have no specific dedicated funding source, such as enterprise funds. The General Fund also includes funding for the County's Constitutional Officers and other boards and agencies as required by state law. In addition to ad valorem revenues, the County's General Fund includes a host of other revenue sources, including the state sales tax, revenue sharing, public service taxes, and communications taxes.

The General Fund FY 25/26 adopted budget totals $726.0 million, which is an 11.1% increase over FY 24/25's budget. Within the FY 25/26 General Fund budget, the Polk County Sheriff's Office makes up $273.7 million; the Supervisor of Elections budget is $7.4 million; the Property Appraiser's budget is $15.3 million, and the Tax Collector's budget is $27.5 million.

Based on the Board's direction, the County continues to maintain an emergency fund equal to 45 days of General Fund operating budget, which comes to $66.8 million. The emergency reserve fund set and maintained at this level is another example of the Board's commitment to fiscal responsibility and ensuring that the County is prepared for any contingency.

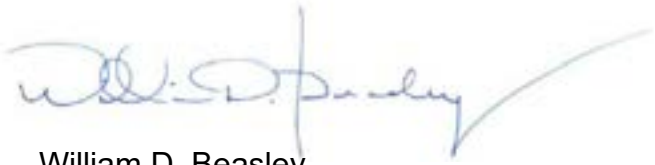




Conclusion

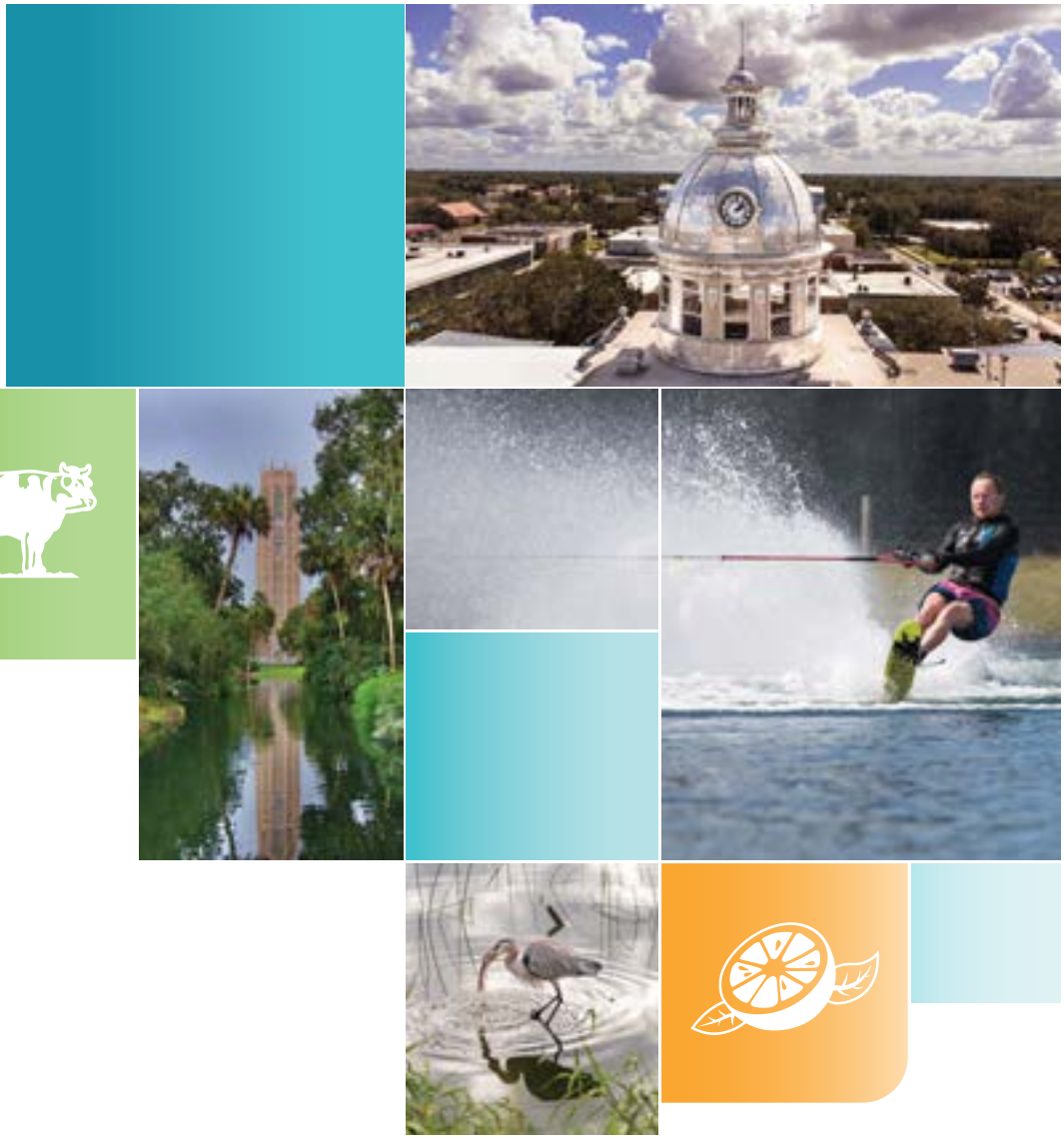
With the Board's direction and staff's dedication to keeping costs low while still providing first-class services, I am proud to say that Polk County's financial status is in solid standing. Throughout my tenure as County Manager, I have endeavored to run a fiscally-responsible organization, encouraged projects and programs that help keep our residents safe, expanded our environmental land preservation efforts, optimally utilized our community health funds, and looked for ways to keep housing costs affordable, while also looking to the future regarding anticipated revenue fluctuations. With the Board's continued support and direction, we will stay the course and strive to make Polk County a place where residents feel safe, where they can earn a decent living, and where they can raise their families and see those children want to stay or return here to raise their own families. We will continue to make Polk County a place that offers all the aspects of a metropolitan life, but with the small town feel that showcases what makes Polk County so special.

Respectfully,



William D. Beasley

County Manager



2025 Profile

POLK COUNTY

Florida's Crossroads of Opportunity



330 W. Church St.
PO Box 9005
Bartow, FL 33831-9005

Contents

About Polk County
Our Structure
Charter Government
Constitutional Officers
Annual Review
Trends and Issues



Mission

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

About POLK

Population - 852,870 (2024 U.S. Census Pop. Est.)

Employed Population Estimate 16+- 352,000

Median Age in Polk - 39.5

Median Household Income in Polk - $66,909

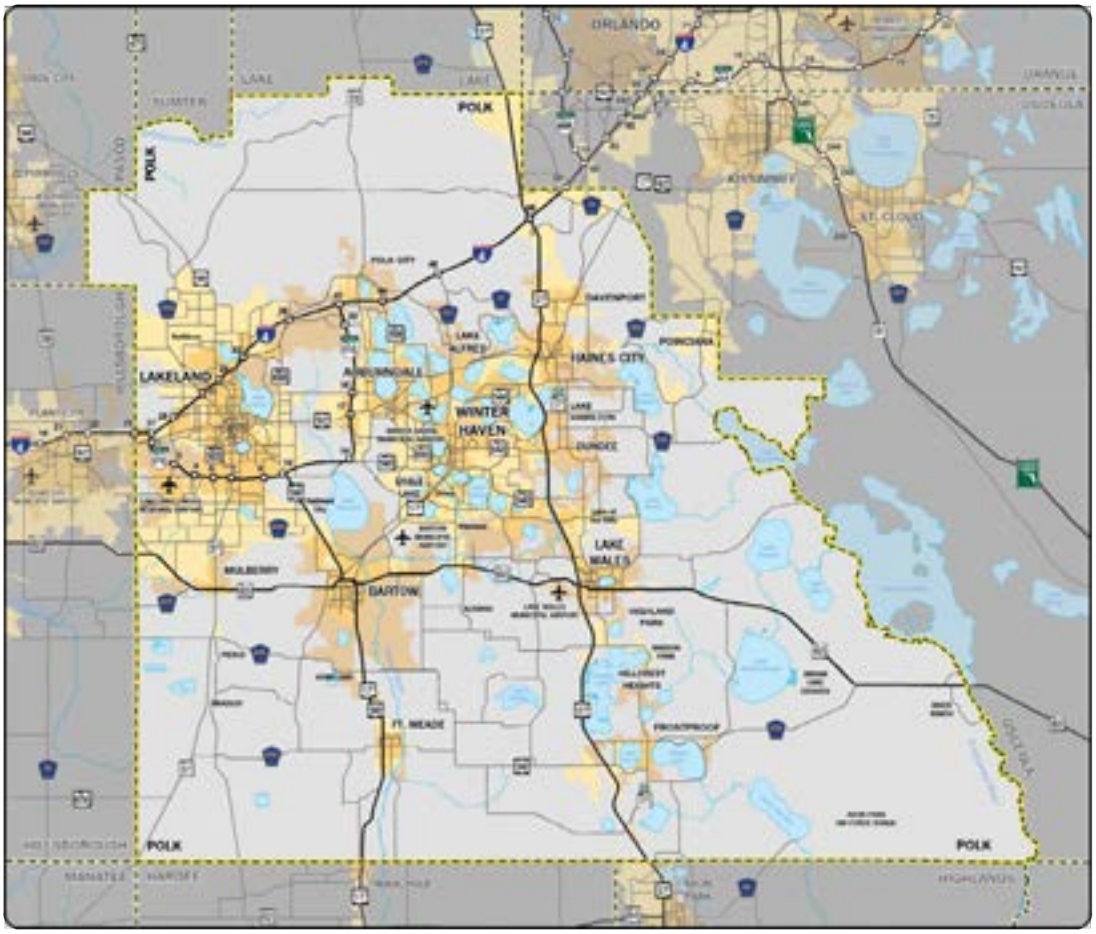
- Polk County represents about 3.62% of the total population of Florida
- Ten million people and a workforce of 3.5 million are within a 100-mile radius of Polk County
- Polk County has six traditional colleges/universities, including state university, Florida Polytechnic University. Combined, these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

Total Square Miles - 2,011

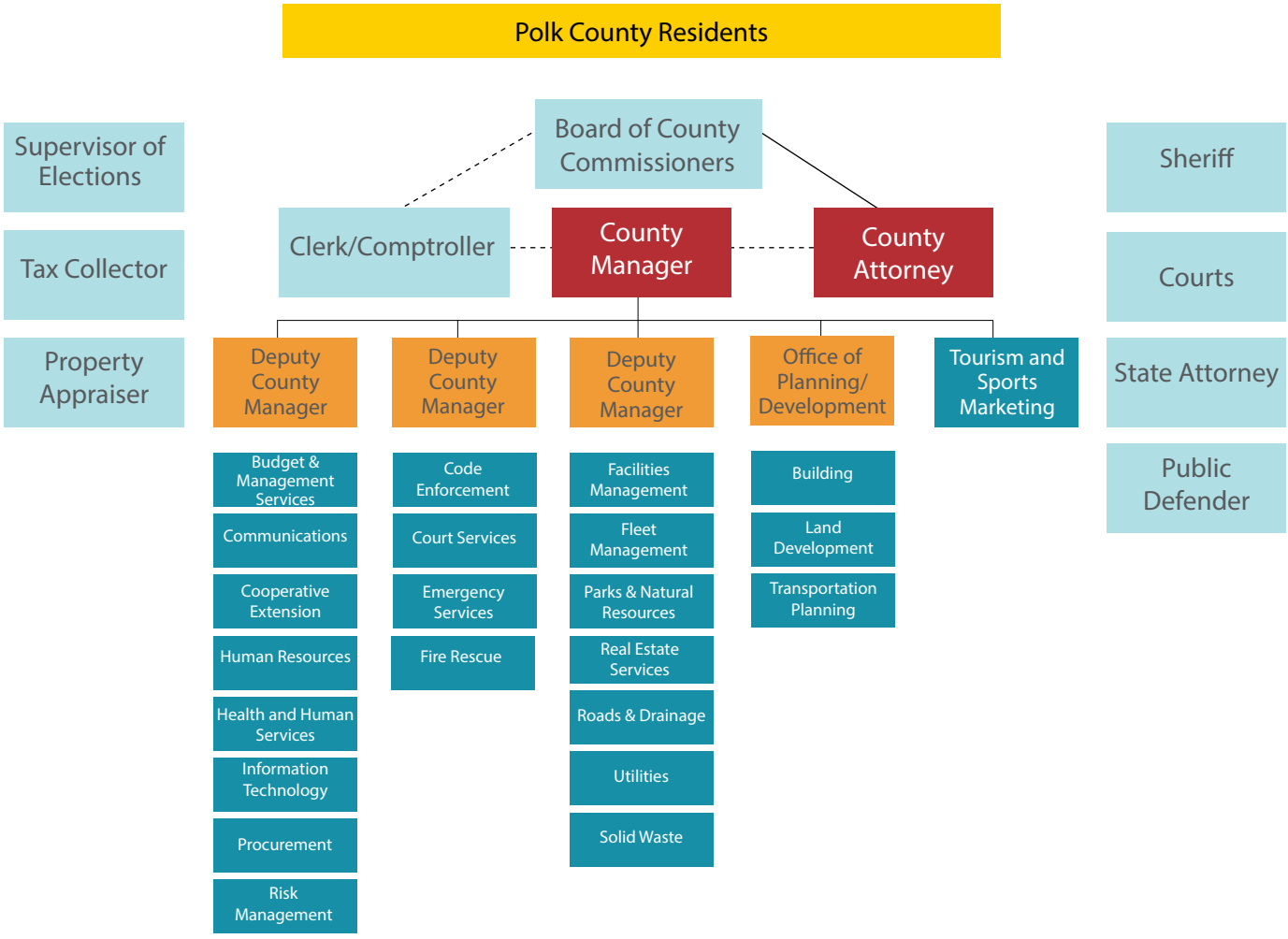
Square Land Miles - 1,798

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 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 programming (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 12,500 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 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 Polk County 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) Martha Santiago, Ed.D., District 4; Mike Scott, District 5; Bill Braswell, District 3; Becky Troutman, District 1; Rick Wilson, District 2.

Constitutional Officers

Clerk of the Courts
Stacy Butterfield



Property Appraiser
Neil Combee



Tax Collector
Joe Tedder



Supervisor of Elections
Melony Bell



Sheriff
Grady Judd



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 chair and vice chair 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 authorizes 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, circuit and county court.

The board meets the first and third Tuesday of the month in the boardroom of the Polk County 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.polkfl.gov. 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 county government, 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 FY25/26, the county will employ about 2,617 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 seeking to be appointed to a committee or lay board.

Annual Review FY 2024/25

September 2025

Fire Rescue Services

Stations	44
Employees (Full-Time)	768
Assist Outside Agencies	1,578
Citizen Assist/Service Call	5,612
Fire Alarm	2,779
Fire Call	1,339
Hazardous Conditions	1,228
Medical Calls	95,534
Other	14,899
Rescue Call - Special Detail	8,319
Special Detail	5
Technical Rescue	253
Traffic/Transportation Incidents	7,891
Total	**139,436**

Source: Polk County Fire Rescue

Law Enforcement-Sheriff

Employees (Total)**	1,961
Sworn	840
Certified	374
Civilian	747
Total Crimes in Polk County**	4,371
Marine/Agricultural Calls for Service	1,979
Calls for Police Service (911)**	330,005
Traffic Crashes Investigated**	8,266
Calls for Animal Control**	17,139
Daily Average Jail Population**	2,766
Jail Bookings	27,619

*Source: Polk County Sheriff's FY 25/26 Strategic Plan and Budget***

Public Works

Solid Waste	
Tons of Solid Waste disposed at Landfill*	874,443.66
Annual Collections per Household*	52
Households Serviced*	163,218
Annual Curbside Garbage Pickups*	8,487,336
Disposal Cost per Pick-Up*	$1.40
Roads and Drainage	
Street Miles-Center Lane**	2,690.46
Lighting Systems**	27
Traffic Signs**	53,190
Sidewalk Miles**	547.72

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

Water/Wastewater Utilities

Water	
Plants	28
Connections	89,657
Average Daily Flow Pumped (mgd)	19.691
Average Daily Flow Permitted (mgd)	31.448
Wastewater	
Wastewater Facilities	6
Pumping Stations	390
Connections	71,937
Average Daily Treatment (mgd)	9.277
Averaged Permitted Daily Capacity (mgd)	14.19
Public Access Reclaimed Water	
Facilities	3
Connections	14,962
Average Daily Reuse Flow (mgd)	9.33
Average Daily Rescue Flow Permitted (mgd)	13

Source: Polk County Utilities Division

Parks & Natural Resources

Regional Parks	6
Specialty Parks	53
Neighborhood Parks	28
Community Parks	16
Park Acres	3,862.77
Lighted Ballfields	87
Lighted Multi-purpose Fields	45
Boat Ramps	52
Boat Ramp Lanes	60
Docks	
Acres Acquired	28,182.35
Land Acquisition Cost	$16,986,536
Acquisition Partners	$86,413,108
18 of 32 properties	
County's Land Acquisition Cost	$40,225,453
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	751,171
Annual Circulation	2,302,197
Registered Borrowers	523,558

Source: Polk County Library Cooperative

Top Employers

Employer	Employees
Publix Super Markets	16,537
Polk County Public Schools	13,500
Lakeland Regional Health	8,279
Walmart	5,523*
Amazon	5,500
BayCare	3,402
Geico	2,941
Polk County Board of County Commissioners	2,617
City of Lakeland	2,297
Winter Haven Hospital	2,130
Watson Clinic	2,108
Polk County Sheriff's Office	1,988
Advent Health	1,712*
Mosaic	1,580
Legoland	1,500+*

Source: CFDC January 2026
*Previously reported numbers

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	2.98
FY 23/24	2,258	787,404	2.86
FY 24/25	2,426	826,090	2.94
FY 25/26	2,617	832,384	3.14

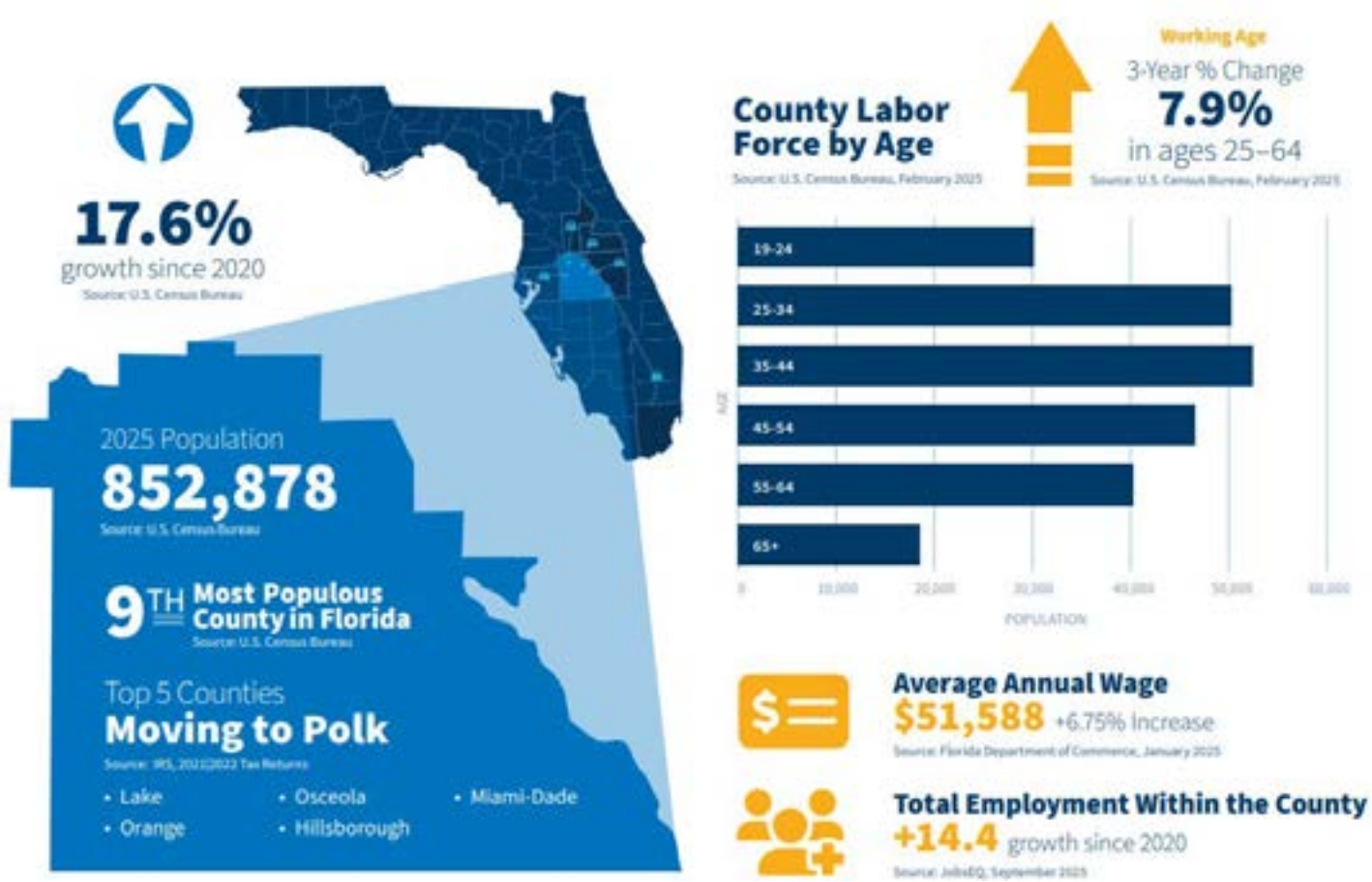
Polk County **At a Glance**

Polk County is known for many things. Polk's strong history, scenic parks and highways, and a sense of community. A recent population and housing boom in Polk County has brought with it some advantages as well as some challenges, but county leaders have taken steps to ensure several things:

- Keeping residents, business owners and visitors safe is the highest priority
- Ensuring an affordable and high standard of quality of life for residents
- Ensuring that both children and adults can receive a high-quality education, from kindergarten through high school and on to higher education
- Providing necessary county services at fair and reasonable costs to taxpayers

The Board of County Commissioners as well as county leaders work hard to make sure that Polk County remains a great place to live, work and play.

Polk County By the Numbers

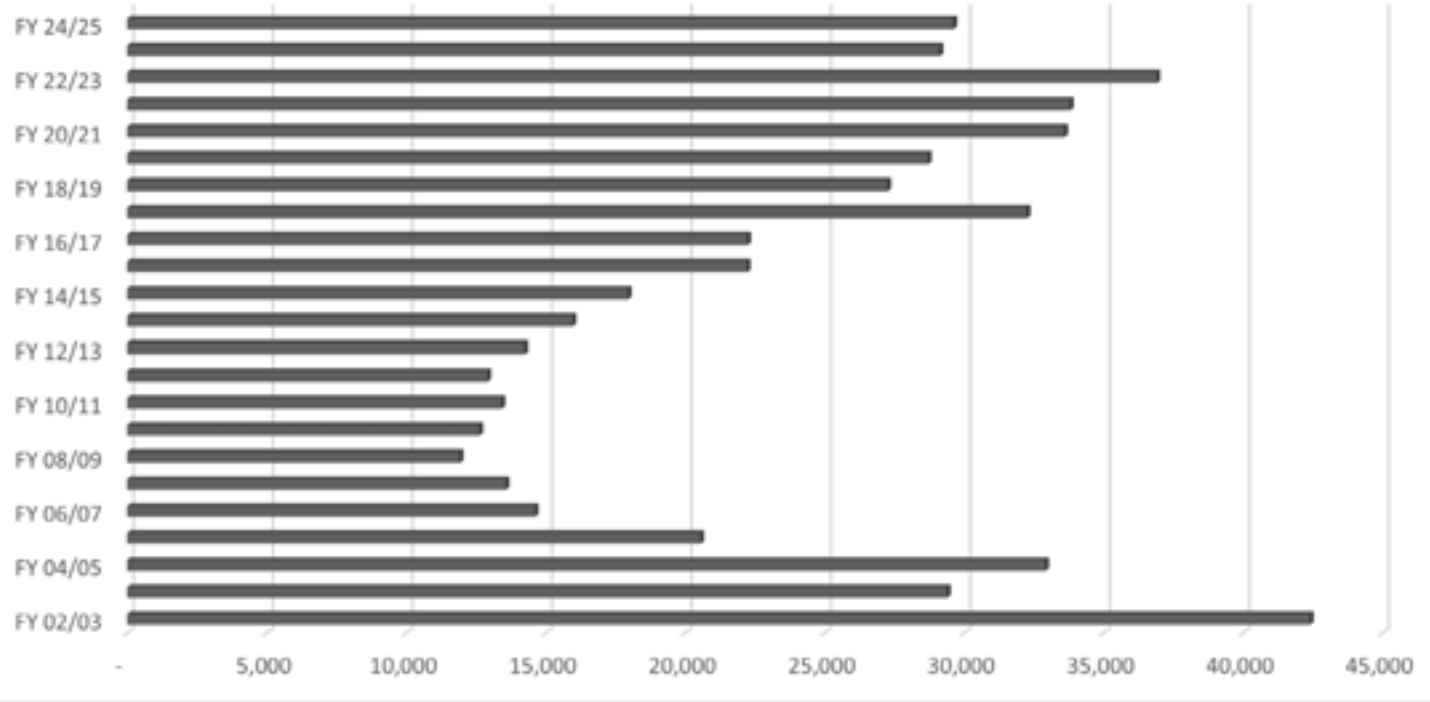


Source: Central Florida Development Council Annual Report 2024/2025

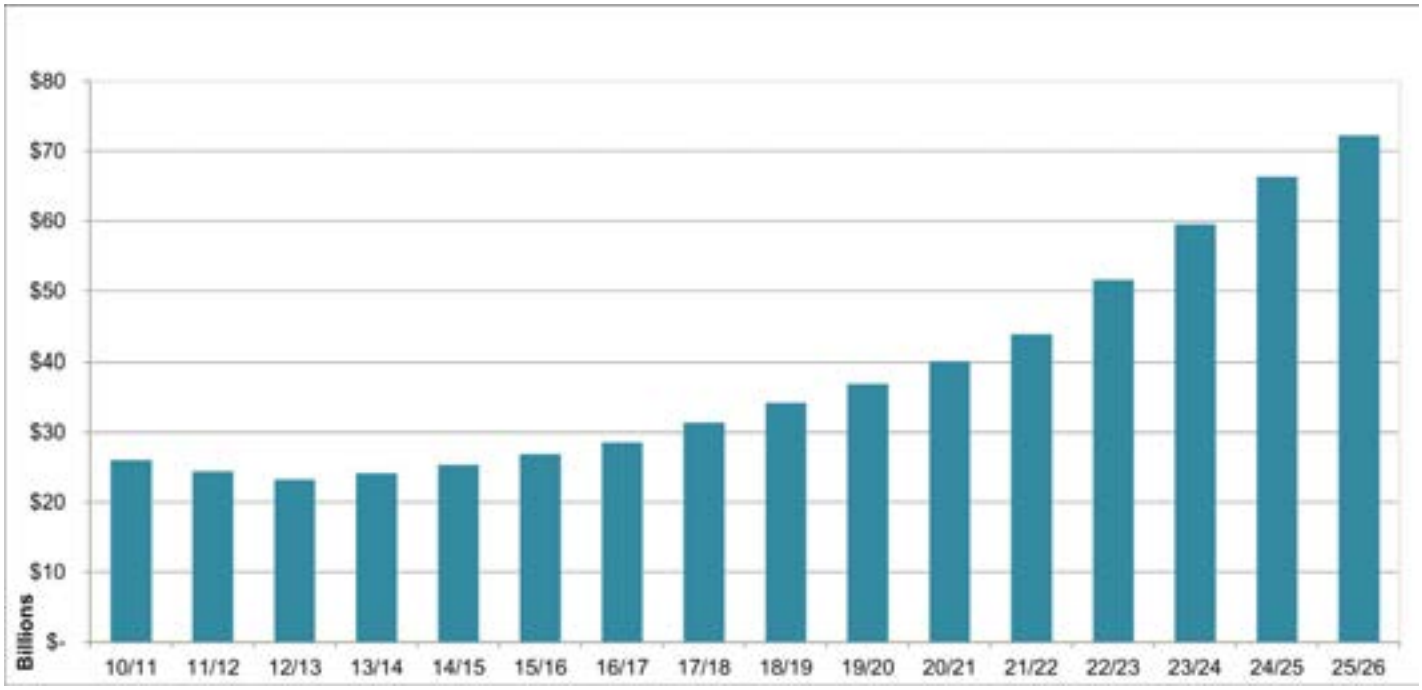
While Polk County has enjoyed several years of intensive growth in population numbers, new businesses industries, and new housing developments, signs are pointing to a slow down in the previous areas of growth.

Through good fiscal management, the county is well-positioned to weather any downturns, while creating a positive atmosphere for economic development and continuing to provide services to residents that ensures a comfortable quality of life in Polk.

Total Unincorporated Polk County Building Permits



Countywide Assessed and Taxable Values



City/Town	Population*	Square Miles**	Taxable Values***	% of Change
Auburndale	20,186	25.8	$2,883,110,138	10.84%
Bartow	20,354	52.5	$1,554,008,711	15.23%
Davenport	13,630	8.3	$1,419,306,024	14.98%
Dundee	5,762	12.2	$423,776,398	11.17%
Eagle Lake	4,902	4.4	$460,607,743	27.09%
Fort Meade	5,219	8.5	$220,504,935	8.87%
Frostproof	3,032	19.6	$254,430,449	12.35%
Haines City	39,514	24.5	$3,992,925,858	17.79%
Highland Park	245	1.1	$19,373,772	2.58%
Hilcrest Heights	234	8.7	$22,068,850	6.10%
Lake Alfred	8,037	24.5	$714,022,798	25.63%
Lake Hamilton	1,702	5.6	$297,002,175	62.10%
Lake Wales	17,558	21.4	$1,381,903,452	11.85%
Lakeland	123,760	75.1	$12,004,566,791	6.66%
Mulberry	4,483	7.5	$416,689,889	5.15%
Polk City	3,049	5.1	$296,958,772	5.83%
Winter Haven	57,923	41.2	$5,345,311,221	12.63%
Unincorporated Polk	493,179	1665.0	$41,168,288,504	6.69%

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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 identify 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 work 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 with 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 coordinate 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 with 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 with 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, 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

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Planning Phase												
Publish and submit adopted CIP books, including unfunded CIP	■											
Schedule budget public hearings for September	■											
Submit final fund adjustments for prior year budgets	■	■										
Finalize TRIM documents and submit compliance packet to Department of Revenue	■											
Begin planning for next budget process	■											
Complete budget book for submittal to GFOA	■	■	■									
Conduct budget training for managers and supervisors		■										
Prepare draft of budget and CIP calendars		■										
Finalize and schedule budget and CIP meetings			■									
Begin creating/updating budget and CIP forms and instructions for kickoff meetings			■	■								
Begin identifying challenges/objectives/assumptions for upcoming budget process			■	■								
Preparation Phase												
Begin new cost allocation study process				■								
Begin budget form set up in Hyperion, the budget software application				■								
Establish goals for the budget process at Board Retreat					■							
Finalize budget process assumptions based on Board and management guidance					■	■						
Conduct budget kickoff					■	■						
Conduct CIP kickoff						■	■					
Presenting division budgets to Deputy and Assistant County Managers							■	■				
Present division budgets to County Manager								■				
Review and prepare CIP documents for CIP Committee meetings								■	■			
Receive budgets from constitutional officers and Elected Officials								■				
Receive budget from Property Appraiser									■			
Receive preliminary property valuations from Property Appraiser									■			
Conduct CIP Committee meetings									■	■		
Conduct budget work sessions with Board, if necessary									■	■	■	
Receive certified taxable property valuations from Property Appraiser										■		
Present County Manager's recommended budget to Board										■		
Conduct CIP workshops										■	■	
Review and Adoption Phase												
Conduct budget work sessions with Board, as necessary									■	■		
Certify DR-420s to Property Appraiser, Florida Department of Revenue, and Tax Collector, which includes proposed millage rate and computed rolled-back rate and date, time, and location of first public hearing per statute										■		
Present CIP to Board											■	
Conduct two public hearings to adopt the budget and millage rate per statute												■
Adopt budget (including the CIP) and millage rate												■

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 planned 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 changes 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 of 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 cost 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 December 17, 2019

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/brokers 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.

   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.

2. Written documentation and/or confirmation of telephone transactions and wire transfers will be maintained.

3. There will be adequate separation of duties with clear delegation of authority among investment personnel.
4. Investment review and performance reporting, interim and annual, shall be performed by the Investment Manager and reviewed by the Clerk.
5. 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.
6. 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.
7. There will be prohibition of collusion.
8. Custodial/Safekeeping shall be utilized. Monthly custodial/safekeeping account statements shall be maintained.
9. Transaction confirmations will be received from the financial institution or securities dealer awarded the investment and maintained as investment documentation.
10. 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.
11. 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.
12. Additional controls will be established in written policies and procedures by the Clerk, as needed.
13. The internal controls for investments will be reviewed by the County's independent auditors as part of the County's annual financial audit.
14. 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-2" by Moody's and "A-2" 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 “BBB- 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 particular 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	35%
Israel Bonds	5%
SEC Registered Money Market Funds	50%
Municipal Bonds General Obligation (GO) and W&S Revenue	25%
Corporate Bonds	35%
Asset-Backed Securities (ABS)	35%
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 a two-year average of the Two Year Constant Maturity Treasury (CMT) yield.

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 (5) years should not be more than 25% of the total portfolio and maturities exceeding ten (10) 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.

Generally, Commercial Paper securities purchased with a rating of "A-2" or "Prime-2" should have maturities not exceeding 90 days and corporates with BBB ratings should have maturities not exceeding 2 years. In times when interest rates are forecasted to increase, shorter maturities and lower rated commercial paper and/or corporate bonds can be very advantageous against rising rates with less price volatility while offering higher relative income to higher rated securities.

Generally, non-amortizing, adjustable rate securities purchased with maturities exceeding five (5) years should not be more than 25% of the total portfolio. These securities purchased with maturities greater than ten (10) years should not be more than 10% of the total portfolio. This security type, depending on the structure, has the potential for less interest rate sensitivity in a rising interest rate environment.

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.

B. 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.

C. 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.

   1. 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 does 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 prepare for CIP kickoff. CIP Committee meets to discuss status of projects.				■	■	■						
Budget and Management Services hold 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)

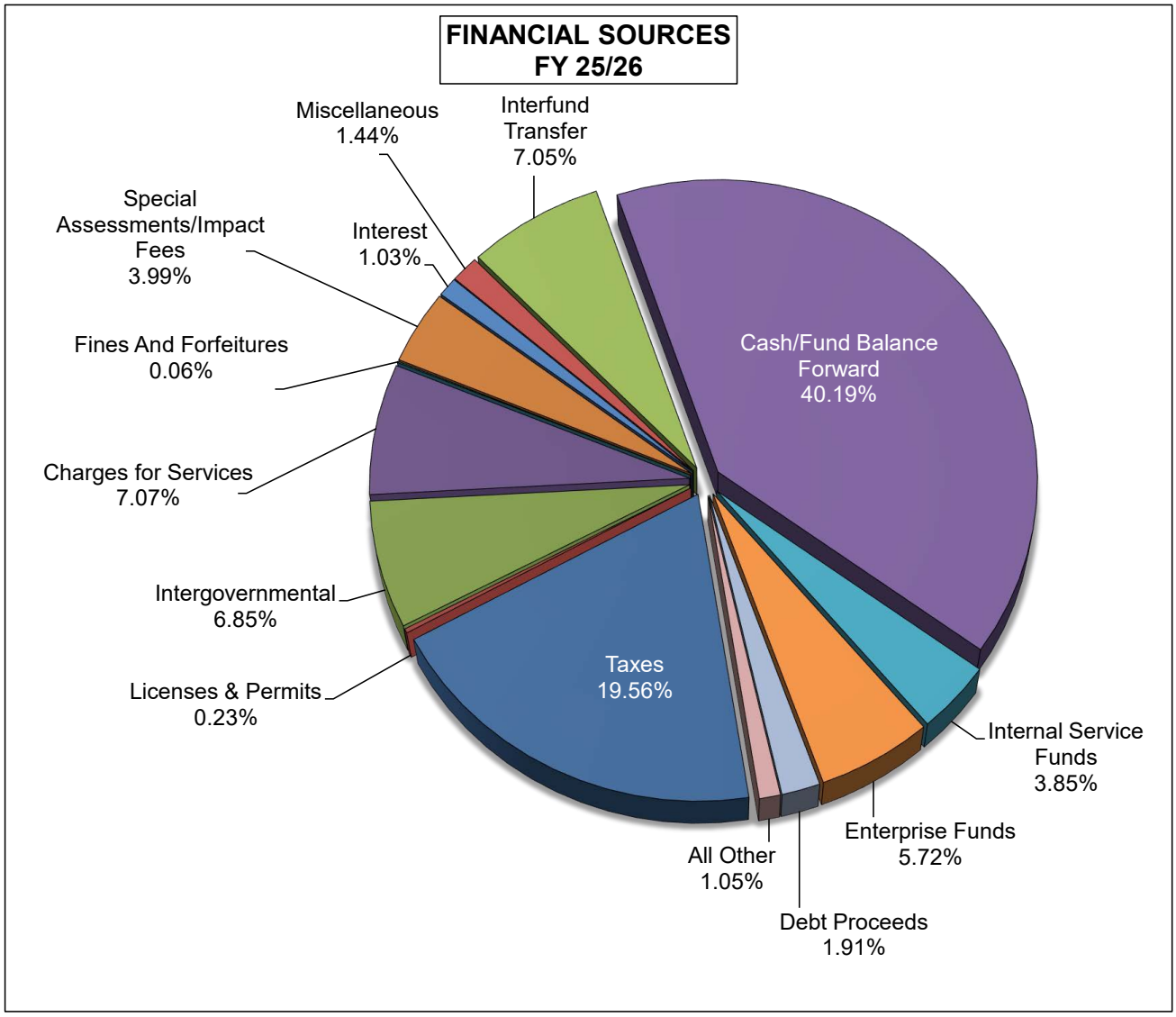
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EXECUTIVE AND FINANCIAL SUMMARIES

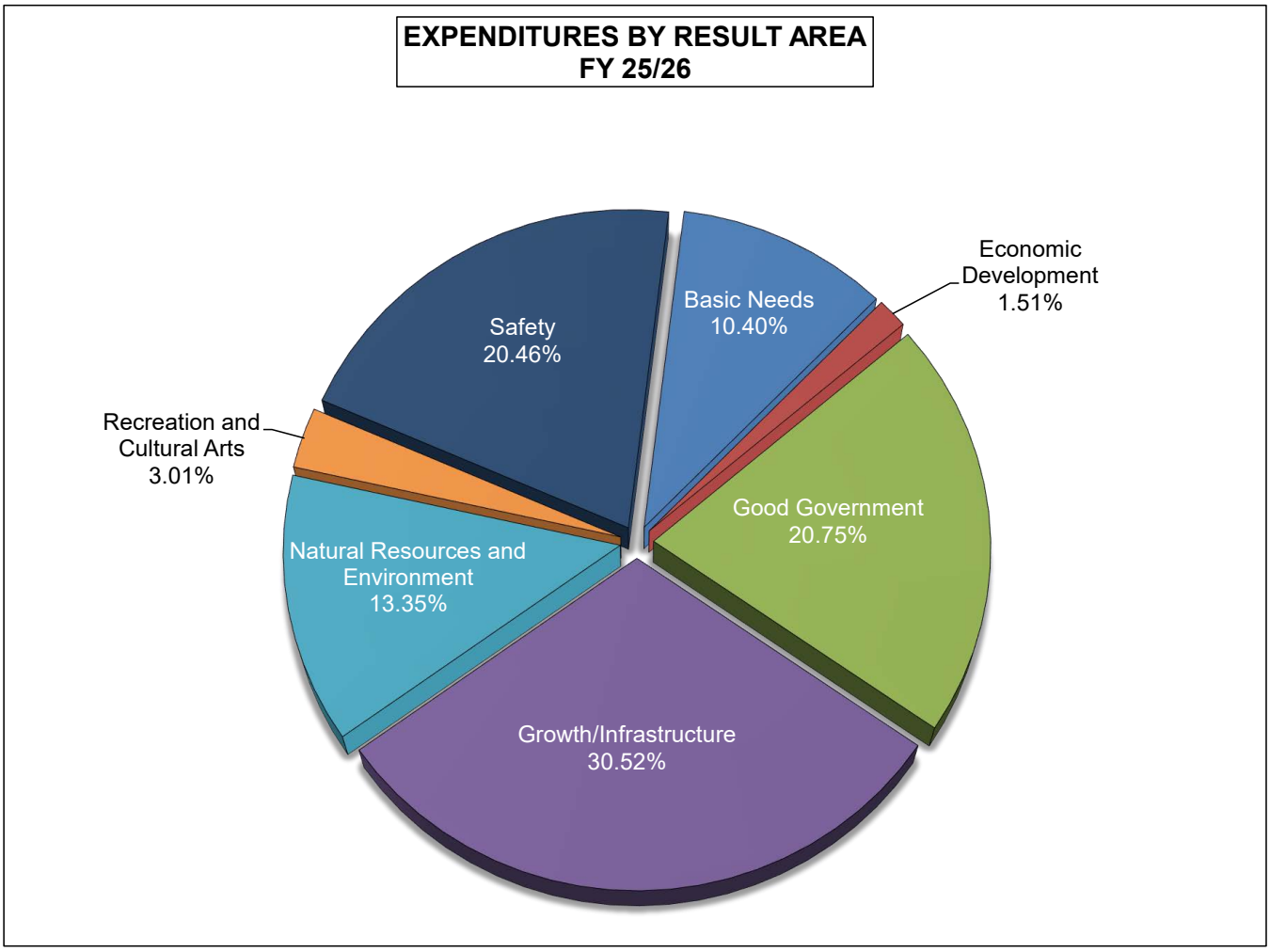
FY 25/26 ADOPTED BUDGET
FINANCIAL SOURCES

	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Taxes	603,408,507	632,079,913	677,571,049	712,738,756
Licenses & Permits	8,789,271	7,038,971	7,979,447	8,205,045
Intergovernmental	149,271,524	200,845,638	237,157,324	119,069,461
Charges for Services	103,552,078	116,959,672	244,919,634	246,662,045
Fines And Forfeitures	2,486,301	2,080,181	2,112,166	2,112,166
Special Assessments/Impact Fees	112,599,449	110,837,961	138,244,027	144,266,305
Interest	106,193,815	27,998,899	35,794,437	24,544,704
Miscellaneous	23,358,264	23,986,670	50,060,850	60,625,854
Interfund Transfer	186,124,037	226,556,730	244,243,710	92,256,143
Cash/Fund Balance Forward	0	1,247,668,937	1,392,489,069	933,590,621
Internal Service Funds	114,903,891	119,344,576	133,333,391	136,895,989
Enterprise Funds	159,532,286	175,744,037	198,057,443	211,596,711
Debt Proceeds	0	55,000,000	66,275,000	62,738,378
All Other	33,404,482	38,527,962	36,393,786	34,115,381
Total:	**1,603,623,905**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**



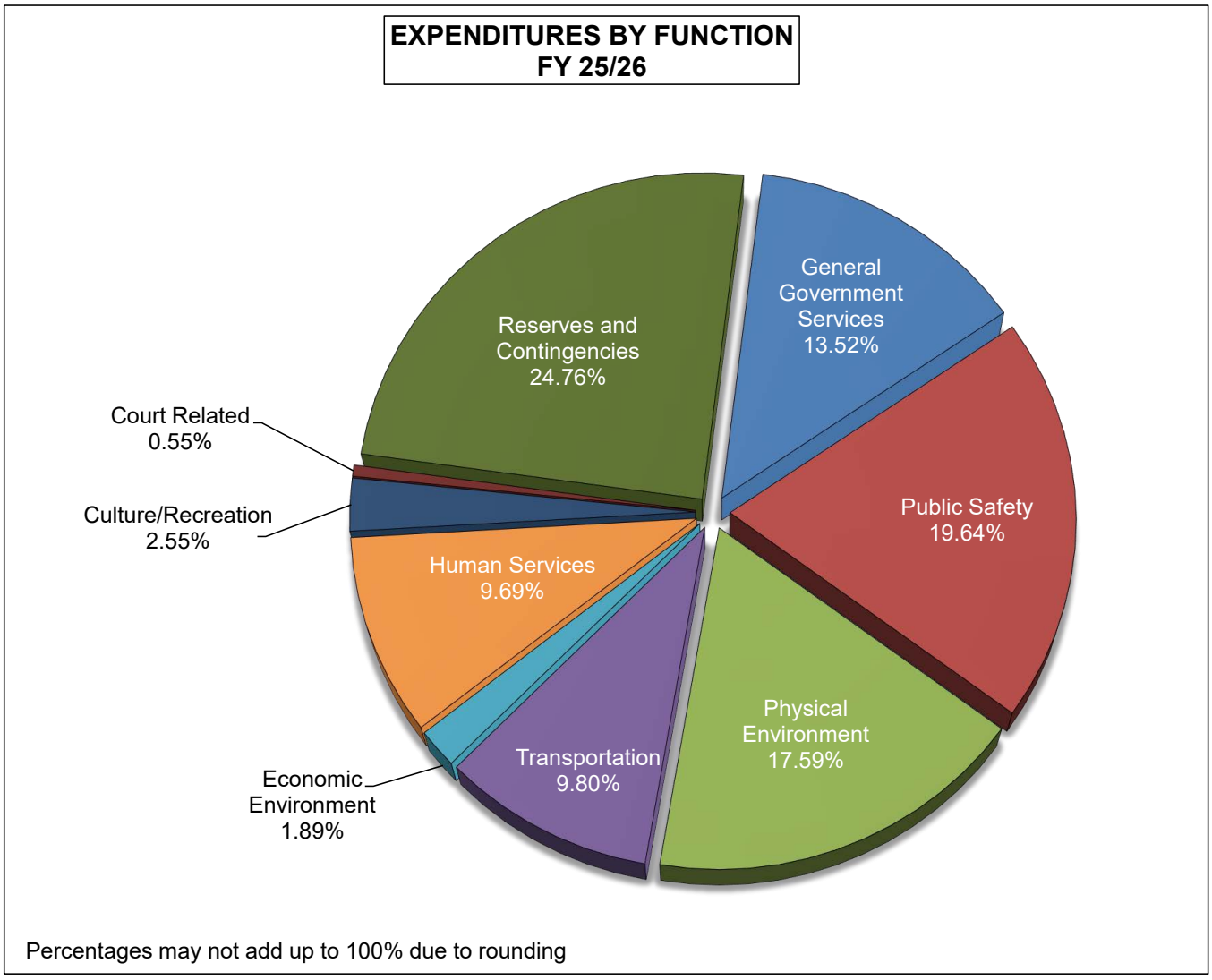
FY 25/26 ADOPTED BUDGET
EXPENDITURES BY RESULT AREA

	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Basic Needs	136,862,946	244,448,451	360,472,985	322,650,821
Economic Development	25,393,574	45,680,624	52,257,385	47,535,199
Good Government	293,397,034	576,419,514	718,922,725	577,510,406
Growth/Infrastructure	423,276,997	979,971,274	1,057,371,365	877,899,218
Natural Resources and Environment	71,940,799	376,471,144	462,465,368	332,028,948
Recreation and Cultural Arts	31,217,308	89,872,761	104,351,463	53,035,957
Safety	443,273,412	671,806,379	708,790,042	578,757,010
Total:	**1,425,362,070**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**



FY 25/26 ADOPTED BUDGET
EXPENDITURES BY FUNCTION

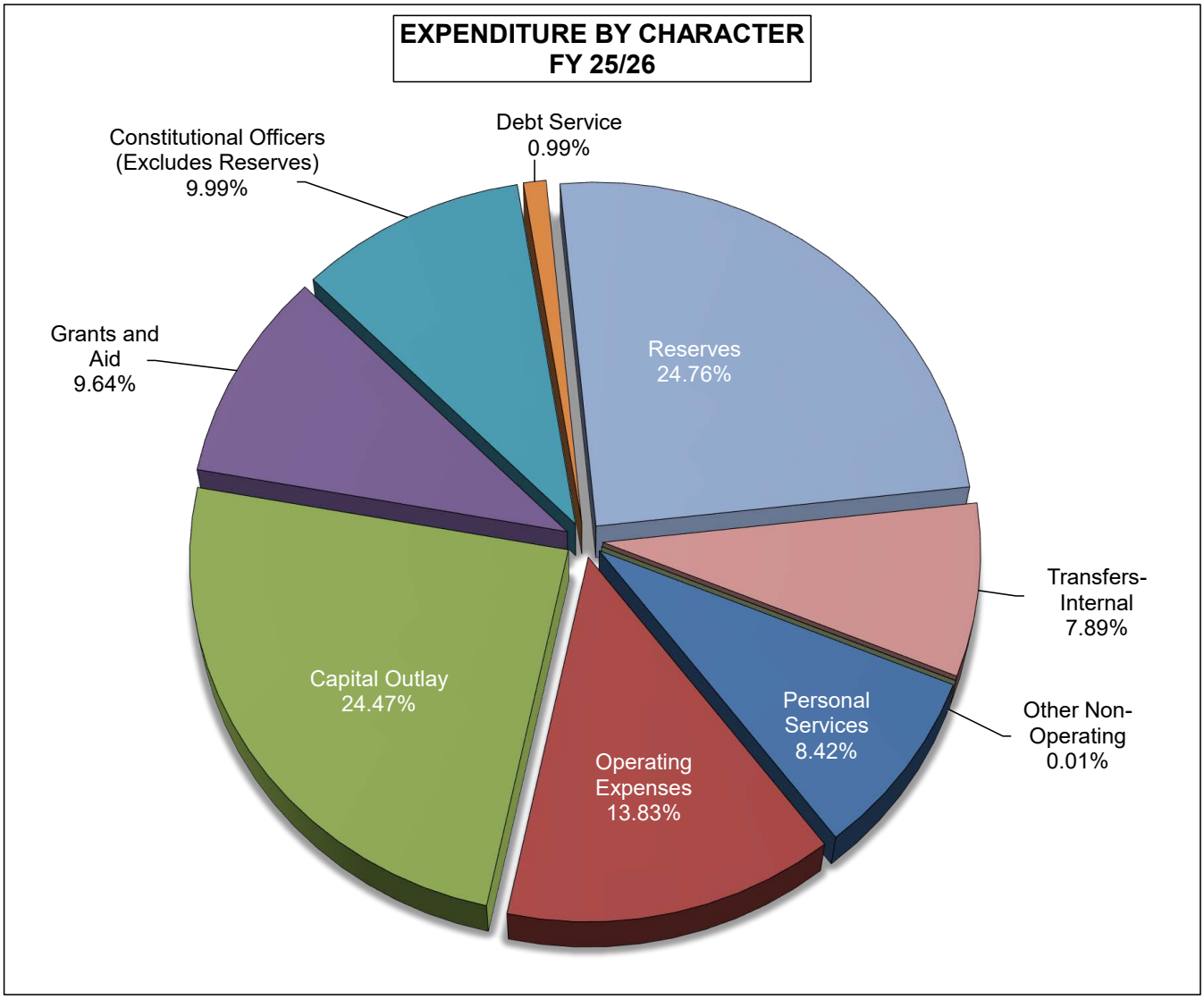
	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Government Services	284,463,138	375,400,095	468,556,292	330,852,528
Public Safety	446,592,276	606,769,624	680,359,495	544,737,333
Physical Environment	314,228,492	490,887,057	609,501,493	508,941,704
Transportation	154,335,934	384,806,537	339,607,191	286,183,371
Economic Environment	41,491,838	65,299,192	65,427,074	55,923,654
Human Services	138,220,889	211,282,347	335,888,988	314,037,315
Culture/Recreation	31,146,210	79,449,267	88,423,801	35,911,648
Court Related	14,883,293	17,780,808	18,900,755	19,110,317
Reserves and Contingencies	0	752,995,220	857,966,244	693,719,689
Total:	**1,425,362,070**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**



Percentages may not add up to 100% due to rounding

FY 25/26 ADOPTED BUDGET
EXPENDITURES BY CHARACTER

	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services	215,230,990	251,869,369	291,766,329	305,505,896
Operating Expenses	355,717,507	418,890,170	479,006,698	449,714,756
Capital Outlay	195,396,824	741,340,689	847,808,788	500,489,411
Grants and Aid	135,019,269	207,908,145	334,160,063	313,119,585
Constitutional Officers (Excludes Reserves)	293,076,811	319,998,063	346,020,302	371,788,601
Debt Service	29,404,194	33,723,214	34,406,684	35,849,368
Reserves		752,995,220	857,966,244	693,719,689
Transfers-Internal	200,634,840	257,732,277	273,283,225	119,017,253
Other Non-Operating	881,635	213,000	213,000	213,000
Total:	**1,425,362,070**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**



EXPENDITURES BY FUND GROUP

		Actuals FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund					
00100	General Fund	480,913,918	653,431,818	725,953,746	708,258,284
Special Revenue Funds					
10100	County Transportation Trust Fund	40,236,437	185,225,014	179,718,902	147,986,738
10150	Special Revenue Grants	24,570,744	104,962,666	102,615,339	22,819,534
12160	Tourism Tax Funds	23,827,245	38,236,298	44,856,605	40,493,387
12180	Lake And River Enhancement Trust Funds	1,841,998	2,900,923	2,207,475	1,473,785
12190	Fire Rescue Funds	65,901,565	77,872,763	102,456,830	104,380,813
12240	Impact Fees	28,076,868	217,734,515	205,774,463	138,696,312
14350	Emergency 911 Funds	3,177,720	7,231,502	5,551,321	4,496,386
14370	Hazardous Waste Funds	77,231	112,621	131,470	114,083
14390	Radio Communications Funds	4,550,253	5,457,565	7,525,792	6,702,773
14460	Local Provider Participation (Ord. No. 22-029)	41,893,508	74,468,127	193,379,371	193,379,371
14480	Polk County Florida Opioid Trust Fund	128,904	8,999,839	10,985,291	1,875,557
14490	Indigent Health Care Funds	82,652,367	154,433,213	151,713,666	122,717,538
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	28,709,950	89,063,272	41,483,050	0
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	8,074,601	15,000	10,000	0
14930	Leisure Services MSTU Funds	21,078,314	44,425,096	46,013,519	29,702,259
14950	Libraries MSTU Funds	5,892,625	10,177,281	12,074,224	13,486,131
14960	Rancho Bonito MSTU Fund	1,196	55,387	67,564	68,111
14970	Transportation Millage Fund	74,440,320	137,462,570	171,995,782	173,626,576
14980	Emergency Medical Millage Fund	24,840,564	35,996,702	34,213,119	29,825,725
14990	Law Enforcement Trust Funds	249,298	1,354,812	1,762,101	1,906,436
15010	Land Management Nonexpendable Trust Funds	2,465,102	41,774,031	45,333,249	46,454,868
15250	Eloise CRA Trust-Agency Funds	182,449	909,603	743,014	578,078
15290	Harden Parkway CRA Funds	1,450,000	1,876,476	2,035,770	2,268,988
15310	Building Funds	10,144,825	18,574,680	21,236,625	17,247,305
15350	Affordable Housing Assistance Trust Funds	5,732,732	16,331,711	15,348,791	13,699,684
15650	Hurricane Ian Fund	722,531	33,272,100	35,171,704	500,000
15750	Hurricane Milton Fund	0	0	18,207,256	0
15850	Hurricane Idalia Fund	0	0	300,000	0
16000	Street Lighting Districts	3,249,278	3,939,757	3,487,419	3,487,419
18000	Stormwater MSTU	2,054,342	12,881,579	14,370,652	6,385,041
Debt Service Funds					
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,372,025	10,032,946	9,178,589	9,262,639
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	2,073,572	3,832,864	4,240,469	4,375,842
23800	Promissory Note 2020A	2,248,251	5,108,977	4,390,496	4,628,142
24000	Promissory Revenue Note, Series 2020 C	5,736,984	10,701,616	10,648,156	11,101,531
Capital Funds					
30200	Drainage and Water Quality Fund	116,736	2,205,623	957,071	49,849
30800	General Capital Improvement Funds	18,719,551	173,746,572	262,461,943	83,792,841
30900	2019 Capital Improvement Project Fund	234,418	0	0	0
31200	Environmental Land Acquisition Funds	278,955	20,534,092	23,828,013	11,820,349
31900	Northeast Polk Roadway Fund	800	0	0	0
Enterprise Funds					
41010	Solid Waste Funds	23,524,140	124,872,821	203,378,093	103,177,438
41110	Landfill Closure Funds	246,419	78,628,404	82,940,703	84,968,010
41210	Universal Solid Waste Collection Funds	37,769,156	56,052,321	59,610,602	72,164,923
42010	Utilities Operating Funds	202,267,075	180,500,672	212,100,579	214,424,106
42110	Utilities Capital Expansion Funds	16,451,478	91,041,344	91,784,632	58,699,648
42432	Utilities Bonds	7,029,808	55,000,000	80,446,063	77,370,000
43110	Rohr Home Fund	2,484,968	350,170	0	0
Internal Service Funds					
50100	Fleet Maintenance Funds	10,884,269	15,275,947	16,574,660	18,660,530
50300	Employee Health Insurance Fund	78,657,539	115,569,670	132,817,305	136,015,401
51500	Fleet Replacement Funds	8,834,862	41,316,855	44,894,170	40,533,687
52000	Information Technology Fund	15,294,179	20,722,332	27,655,679	25,741,441
Total Funds		**1,425,362,070**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**

FY 25/26 ADOPTED BUDGET
OPERATING EXPENDITURES

	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund	448,575,229	508,936,228	545,039,908	569,982,359
Gas Tax Fund	24,647,620	83,404,372	73,075,325	48,475,141
Fire Rescue Funds	64,796,565	73,852,317	100,567,567	102,666,195
Indigent Health Care Funds	80,686,570	112,322,097	118,213,645	105,714,400
Other Special Revenue Funds	304,759,683	583,430,697	720,294,908	544,122,449
Debt Service Funds	15,430,832	15,455,322	15,481,004	15,509,680
Capital Funds	19,337,243	153,519,788	207,725,976	32,566,777
Landfill Funds	56,905,470	119,886,574	142,738,571	112,018,504
Utilities Fund	102,821,231	203,063,111	269,677,840	299,444,085
Rohr Home Fund	2,484,968	350,170	-	-
Total :	**1,120,445,411**	**1,854,220,676**	**2,192,814,744**	**1,830,499,590**

Excludes Reserves, Indirects, In-Kinds, Transfers, CRAs, and Internal Service Funds

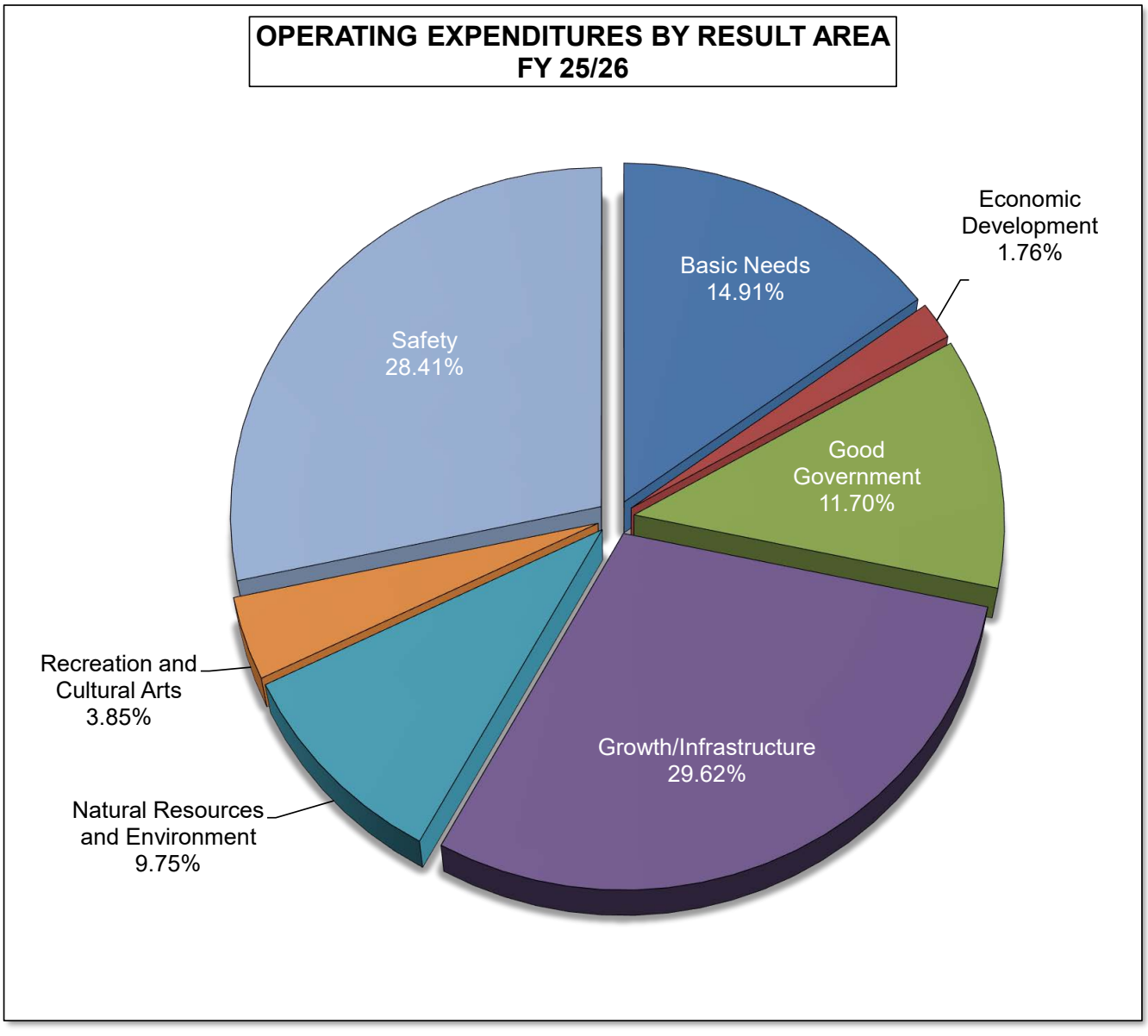
FY 25/26 ADOPTED BUDGET
OPERATING REVENUES

	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund	523,357,086	499,820,116	539,491,199	565,228,168
Gas Tax Fund	49,227,078	41,822,573	43,456,520	43,378,686
Fire Rescue Funds	61,906,003	64,720,748	91,708,967	96,307,602
Indigent Health Care Funds	87,871,178	83,586,294	83,694,470	86,014,432
Other Special Revenue Funds	332,274,665	394,232,269	568,993,721	453,948,960
Debt Service Funds	7,112,697	6,446,169	6,448,124	6,448,316
Capital Funds	20,465,794	14,751,670	16,910,530	15,362,252
Landfill Funds	66,211,620	79,377,491	89,972,203	92,338,102
Utilities Fund	130,192,684	118,604,228	155,370,798	175,142,102
Rohr Home Fund	1,335,836	-	-	-
Total :	**1,279,954,641**	**1,303,361,558**	**1,596,046,532**	**1,534,168,620**

Excludes Cash/Fund Balance Forward, Indirects, In-Kinds, Transfers, CRAs, and Internal Service Funds
Commercial Paper, Interfund Loans, and Bond Proceeds: FY 23/24 - $0; FY 24/25 - $55,000,00; FY 25/26 - $66,275,000; FY 26/27 - $62,738,378

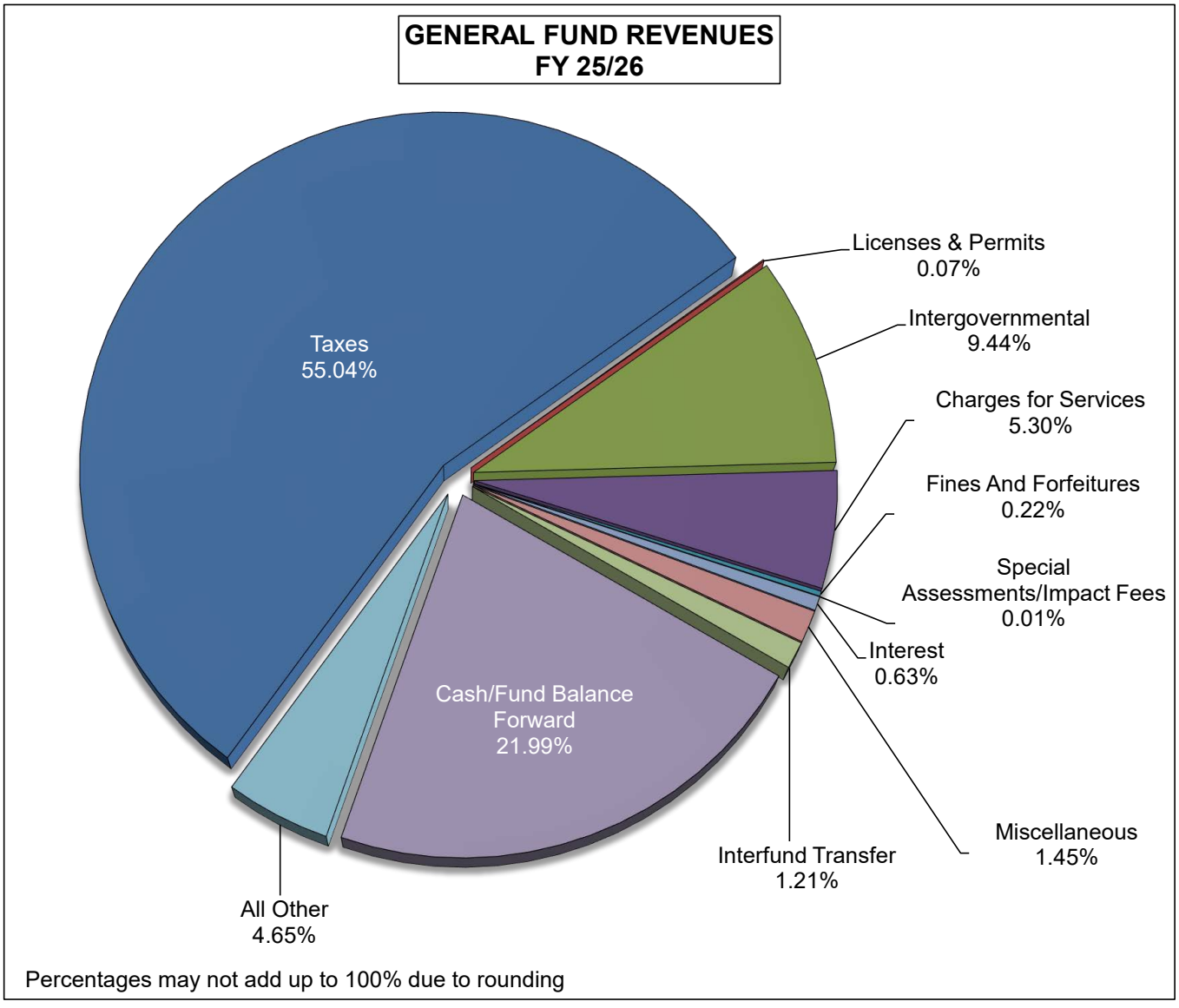
FY 25/26 ADOPTED BUDGET
OPERATING EXPENDITURES BY RESULT AREA

	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Basic Needs	134,021,698	201,736,947	326,972,964	305,647,683
Economic Development	24,854,124	36,103,240	38,589,598	31,011,899
Good Government	148,181,061	208,700,360	256,541,755	168,718,011
Growth/Infrastructure	280,740,706	561,906,336	649,481,051	630,065,497
Natural Resources and Environment	67,153,188	187,308,074	213,735,383	140,460,635
Recreation and Cultural Arts	25,752,329	74,795,672	84,516,841	32,202,997
Safety	439,742,305	583,670,047	622,977,152	522,392,868
Total:	**1,120,445,411**	**1,854,220,676**	**2,192,814,744**	**1,830,499,590**



FY 25/26 ADOPTED BUDGET
GENERAL FUND REVENUES

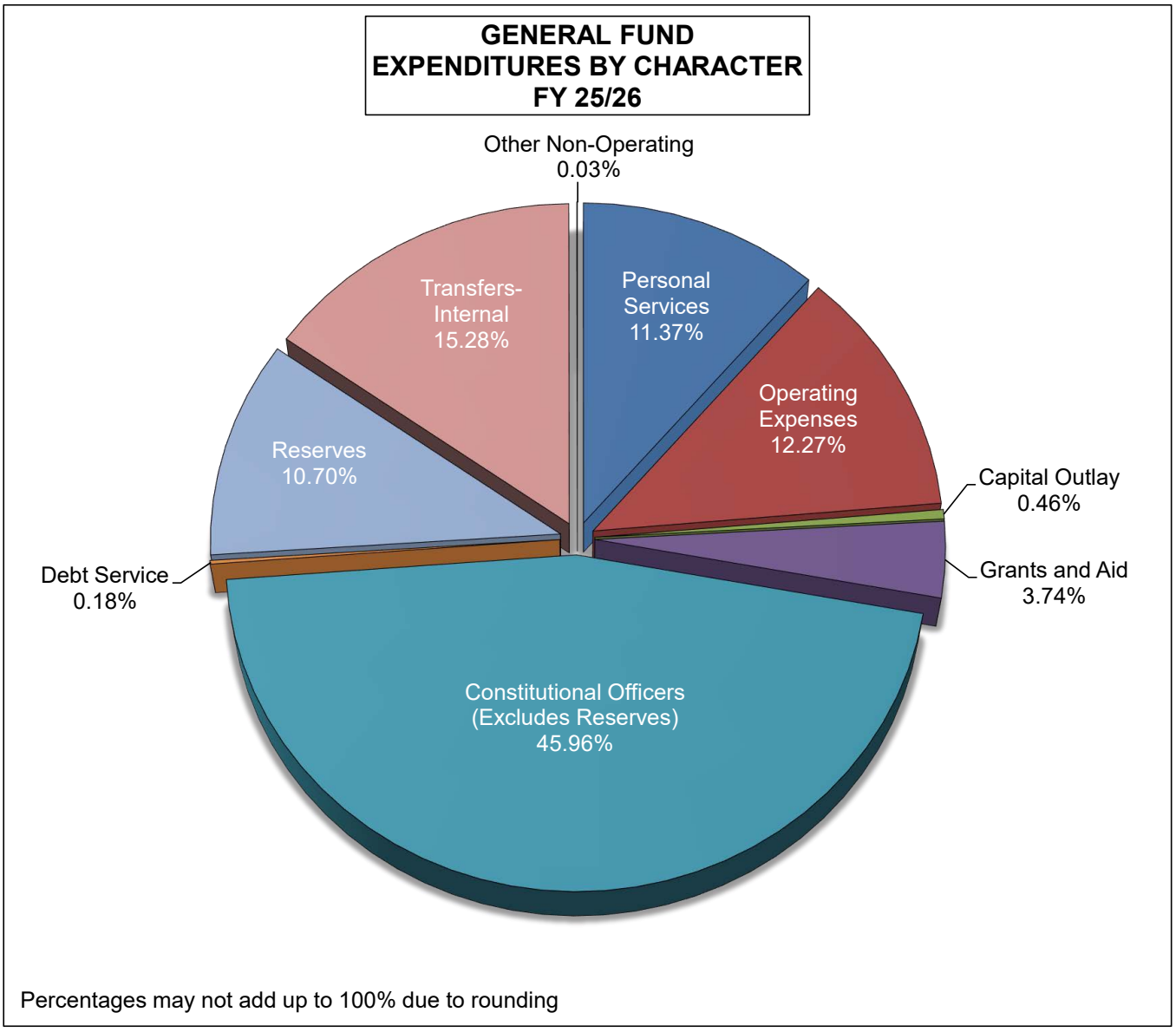
	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Taxes	348,000,722	368,850,445	399,585,229	421,897,867
Licenses & Permits	452,588	467,128	472,480	472,480
Intergovernmental	70,320,901	67,998,589	68,527,215	71,502,083
Charges for Services	53,656,301	36,247,966	38,461,296	39,904,549
Fines And Forfeitures	1,596,055	1,580,181	1,612,166	1,612,166
Special Assessments/Impact Fees	28,917	88,298	61,703	61,703
Interest	22,654,127	2,193,412	4,547,595	3,062,273
Miscellaneous	1,732,822	7,563,923	10,530,136	10,492,636
Interfund Transfer	6,616,944	8,530,127	8,818,674	6,809,894
Cash/Fund Balance Forward	0	130,513,313	159,613,536	118,331,652
All Other	31,612,398	29,398,436	33,723,716	34,110,981
Total:	**536,671,775**	**653,431,818**	**725,953,746**	**708,258,284**



Percentages may not add up to 100% due to rounding

FY 25/26 ADOPTED BUDGET
GENERAL FUND EXPENDITURES BY CHARACTER

	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services	67,620,637	82,029,485	82,574,655	85,385,600
Operating Expenses	66,773,600	78,103,452	89,071,848	86,197,976
Capital Outlay	2,673,408	6,664,848	3,363,845	1,705,664
Grants and Aid	19,614,060	25,788,475	27,167,654	28,259,424
Constitutional Officers (Excludes Reserves)	283,754,859	308,737,694	333,632,080	358,759,860
Debt Service	1,473,332	481,667	1,309,867	1,309,867
Reserves	0	73,738,135	77,708,430	125,200,377
Transfers-Internal	38,975,278	77,675,062	110,912,367	21,226,516
Other Non-Operating	28,744	213,000	213,000	213,000
Total:	**480,913,918**	**653,431,818**	**725,953,746**	**708,258,284**



Percentages may not add up to 100% due to rounding

GENERAL FUND REVENUE SUMMARY

		ADOPTED FY 25/26	PLAN FY 26/27
Ad Valorem Taxes		**341,816,706**	**362,325,708**
General Revenues			
Interest		4,297,595	2,812,273
Delinquent Ad Valorem Taxes		750,000	750,000
Public Service Tax		46,156,547	47,864,339
Communications Service Tax		9,584,393	9,680,237
Solid Waste Franchise Fee		250,000	250,000
State Revenue Sharing		16,378,770	17,458,563
Sales Tax Non-County Wide		50,640,980	52,536,055
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		245,000	245,000
Indirect Reimburse-Cost Plan		20,563,918	20,563,918
GENERAL REVENUES TOTAL		**150,910,968**	**154,204,150**
	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			
Community and Small Business Assistance			
County Manager Administration			
Economic Development			
1714	Economic Development and Business Incentives	4,649,336	4,287,743
1081	Economic Development Reserves/Transfers	2,591,444	2,594,069
Equity Office			
Office of Equal Opportunity			
0056	Equal Opportunity	4,600	4,600
Office of Supplier Diversity			
0184	Supplier Diversity	5,000	5,000
Planning & Development			
Building			
0031	Building Division	1,175,000	1,175,000
Land Development			
0440	Land Development	1,851,475	1,851,475

GENERAL FUND REVENUE SUMMARY

		ADOPTED FY 25/26	PLAN FY 26/27
Planning & Development Admin			
0109	Planning & Development Admin	5,000	5,000
County Manager Total		**10,281,855**	**9,922,887**
County Attorney			
County Attorney			
0020	County Attorney	300	300
County Attorney Total		**300**	**300**
Infrastructure Group			
Facilities Management			
0299	Building Maintenance	2,340,000	2,340,000
Parks and Natural Resources			
0067	Parks and Natural Resources Administration	7,444	7,444
0069	Mosquito Control	9,500	9,500
0071	Invasive Plant Management	684,261	684,261
0102	History Center	82,850	42,850
0367	County Wide Library Grants	149,603	149,603
1162	Water Resources	4,955	4,955
Real Estate Services			
0193	Real Estate Services	175,546	175,546
Roads and Drainage			
0065	Street Lighting	61,703	61,703
Infrastructure Group Total		**3,515,862**	**3,475,862**
Public Safety Group			
Code Enforcement & Demolition			
0034	Code Enforcement & Demolition	3,875,377	3,440,753
County Probation			
0043	County Probation	1,155,000	1,155,000
1717	County Pre-trial Services	143,923	143,923
Emergency Management			
Fire Rescue Div			
Emergency Medical Svcs			
1243	Emergency Medical Services	37,363,106	38,806,261
Fire Rescue			
0047	Medical Examiner	160,000	160,000
Public Safety Group Total		**42,697,406**	**43,705,937**
Support/Human Services Group			
Cooperative Extension Svcs			
1363	Cooperative Extension Service	199,995	199,995

GENERAL FUND REVENUE SUMMARY

		ADOPTED FY 25/26	PLAN FY 26/27
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	4,351	4,351
Budget & Management Services			
0004	Budget and Management Services	84,306	85,640
Communications			
0005	Communications	23,800	23,800
0313	PGTV	64,000	64,000
Procurement			
0131	Procurement	172,500	152,500
Risk Management			
0133	Claims Management	300,000	300,000
Support/Human Services Group Total		**873,852**	**855,186**
BoCC Program Total		**550,771,672**	**575,164,753**
Constitutional Officers Other			
Constitutional Officers			
	Clerk of the Circuit Court	982,118	982,118
	Courts	4,163,883	4,171,090
	Property Appraiser	1,200,000	1,700,000
	Sheriff	11,131,453	11,131,453
	State Attorney	150,000	200,000
	Supervisor of Elections	7,423,705	7,810,970
	Tax Collector	6,005,445	5,441,393
Constitutional Officers Total		**31,056,604**	**31,437,024**
Available Revenue Total		**581,828,276**	**606,601,777**
	Interfund Transfer	8,201,330	6,393,348
	Cash/Fund Balance Forward (Excludes Program Amounts)	135,924,140	95,263,159
Total General Fund Budget		**725,953,746**	**708,258,284**

GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED FY 25/26	PLAN FY 26/27
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	892,670	906,462
0385	County Audit	345,000	345,000
0386	General County Administration	129,904,862	46,402,013
1623	Rancho Bonito	30,000	30,000
1720	Inmate Medical	11,480,357	11,484,062
1724	Transit Services Support to LAMTD	4,200,000	4,200,000
Polk County Commissioners Total		**147,352,889**	**63,867,537**
County Attorney			
County Attorney Division			
0020	County Attorney	2,725,084	2,745,753
County Attorney Total		**2,725,084**	**2,745,753**
County Manager			
County Manager Division			
0279	County Manager Administration	1,884,701	1,948,508
Economic Development			
1714	Economic Development and Business Incentives	4,836,360	4,478,359
1081	Economic Development Reserves/Transfers	2,404,420	2,403,453
Equity Office			
Office of Equal Opportunity			
0056	Equal Opportunity	354,892	360,990
Office of Supplier Diversity			
0184	Supplier Diversity	272,082	277,007
Planning & Development			
Building			
0031	Building Division	627,570	616,879
Land Development			
0440	Land Development	5,181,369	5,218,299
Long-Range Planning			
Planning & Development Admin			
0103	Transportation Planning Org.	14,809	15,426
0109	Planning & Development Admin	1,403,162	1,417,849
County Manager Total		**16,979,365**	**16,736,770**

GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED FY 25/26	PLAN FY 26/27
PROGRAM EXPENDITURES BY UNIT			
Infrastructure Group			
Facilities Management			
0092	Leases	425,000	425,000
0112	Architectural Services	839,932	861,983
0114	Facilities Administration	601,003	599,537
0299	Building Maintenance	26,095,633	26,165,133
Parks and Natural Resources			
0035	Parks Maintenance	37,778	39,368
0067	Parks and Natural Resources Administration	831,045	828,401
0069	Mosquito Control	3,476,630	3,435,537
0071	Invasive Plant Management	1,877,073	1,714,053
0072	Environmental Land Acquisition (CIP)	155,752	162,330
0102	History Center	1,265,333	1,273,977
0367	County Wide Library Grants	149,603	149,603
1162	Water Resources	1,723,133	1,727,967
Real Estate Services			
0193	Real Estate Services	676,068	695,195
Roads and Drainage			
0064	Roads and Drainage Projects/In-Kind	133	133
0065	Street Lighting	61,703	61,703
1163	Drainage	1,302,945	1,309,364
Waste and Recycling			
0098	Community Clean-Up	195,000	195,000
Infrastructure Group Total		**39,713,764**	**39,644,284**
Public Safety Group			
Code Enforcement & Demolition			
0034	Code Enforcement & Demolition	7,119,014	6,748,057
County Probation			
0043	County Probation	4,725,819	4,818,685
1717	County Pre-trial Services	2,068,091	2,157,471
Emergency Management			
0185	Emergency Management & Operations	1,265,623	916,010
1242	Radio Services	1,202,165	0
1723	Hurricane Ian 2022	6,500,000	0
Fire Rescue Div			
Emergency Medical Svcs			
0039	EMS Administration	1,171,607	1,198,756
1243	Emergency Medical Services	49,556,989	50,707,328

GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED FY 25/26	PLAN FY 26/27
PROGRAM EXPENDITURES BY UNIT			
Fire Rescue			
0047	Medical Examiner	3,139,475	3,124,371
0158	Fire Rescue Operations	6,464,346	6,485,247
0224	Fire Rescue Administration	295,111	307,181
1244	Fire - Support Services	81,467	84,848
Public Safety Group Total		**83,589,707**	**76,547,954**
Support/Human Services Group			
Cooperative Extension Svcs			
1363	Cooperative Extension Service	1,228,306	1,268,536
Health and Human Services			
Health and Human Services Admin			
0130	Volunteer Polk	395,850	405,329
0136	Health and Human Services Administration	922,586	940,056
Healthy Families			
0046	Healthy Families Polk	1,325,173	1,352,740
Indigent Health Care			
0053	Indigent Health Care	6,468	6,738
0143	County Alcohol and Other Drug Abuse Trust Fund	22,400	22,400
1411	Burials and Cremations	435,365	337,216
1707	Contributions - Holiday Baskets	4,351	4,351
Veterans Services			
0041	Veterans Services	884,361	904,123
Budget & Management Services			
0004	Budget and Management Services	1,593,130	1,732,121
Communications			
0005	Communications	1,785,255	1,768,959
0313	PGTV	1,117,948	1,067,856
Equity and Human Resources Admin			
1664	Equity and Human Resources	476,858	487,175
Human Resources			
0128	Benefits and Retirement	558,768	573,938
0129	Employment and Compensation	872,240	889,074
0408	Organization & Talent Development	694,749	700,561
1552	Employee Relations	280,574	284,408
Information Technology			
Procurement			
0131	Procurement	1,760,043	1,757,175

GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED FY 25/26	PLAN FY 26/27
PROGRAM EXPENDITURES BY UNIT			
Risk Management			
0133	Claims Management	7,273,609	7,443,631
0134	Safety	408,621	416,750
0135	General Insurance	3,977,780	4,159,780
0138	Occupational/Employee Health Services	426,916	433,393
0301	Risk Management Admin	205,629	203,025
Support/Human Services Group Total		**26,656,980**	**27,159,335**
BoCC Program Total		**317,017,789**	**226,701,633**
Constitutional Officers Other			
Constitutional Officers			
Clerk of the Circuit Court		8,516,095	8,803,113
Courts		7,448,507	7,412,069
Property Appraiser		11,512,368	12,519,764
Public Defender		1,130,565	1,155,973
Sheriff		284,535,461	307,487,337
State Attorney		2,170,436	2,256,894
Supervisor of Elections		7,423,705	7,810,970
Tax Collector		22,052,342	22,457,087
Constitutional Officers Total		**344,789,479**	**369,903,207**
Reserves (Excludes Program Reserves)		64,146,478	111,653,444
Total General Fund Budget		**725,953,746**	**708,258,284**

BUDGET SUMMARY
POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 25/26
THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY COMMISSIONERS ARE 17.3% 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		159,613,536	650,719,193	12,588,809	186,447,196	306,082,165	77,038,170	1,392,489,069
Estimated Revenues								
Ad Valorem Taxes GF	4.9848	341,816,706	-	-	-	-	-	341,816,706
Ad Valorem Taxes EM	0.2500	-	17,142,950	-	-	-	-	17,142,950
Ad Valorem Taxes ELM	0.0500	-	3,428,590	-	-	-	-	3,428,590
Ad Valorem Taxes ELA	0.1500	-	-	-	10,285,770	-	-	10,285,770
Ad Valorem Taxes PK MSTU	0.5286	-	20,673,480	-	-	-	-	20,673,480
Ad Valorem Taxes LIB MSTU	0.1985	-	7,763,311	-	-	-	-	7,763,311
Ad Valorem Taxes SW MSTU	0.0941	-	3,680,240	-	-	-	-	3,680,240
Ad Valorem Taxes RB MSTU	9.1272	-	9,114	-	-	-	-	9,114
Ad Valorem Taxes TRANS	1.2000	-	82,286,160	-	-	-	-	82,286,160
Delinquent Ad Val Tax		750,000	-	-	-	-	-	750,000
Tourism Tax		-	24,790,369	-	-	-	-	24,790,369
9th Cent Gas Tax		-	2,735,587	-	-	-	-	2,735,587
Local Opt Gas Tax Fuel		-	15,202,842	-	-	-	-	15,202,842
2nd Local Option Gas Tax		-	9,733,286	-	-	-	-	9,733,286
1/2 Cent Sales Surtax		-	80,151,681	-	-	-	-	80,151,681
Local Business Tax		1,277,583	-	-	-	-	-	1,277,583
Haz. Waste-Gross Receipts Tax		-	102,440	-	-	-	-	102,440
Public Service Tax		46,156,547	-	-	-	-	-	46,156,547
Communications Service Tax		9,584,393	-	-	-	-	-	9,584,393
Licenses and Permits		472,480	7,506,967	-	-	-	-	7,979,447
Intergovernmental Revenues		68,527,215	159,535,109	6,395,000	2,700,000	-	-	237,157,324
Charges for Services		38,461,296	239,289,534	-	-	-	-	277,750,830
Fines and Forfeitures		1,612,166	500,000	-	-	-	-	2,112,166
Miscellaneous Revenue		15,139,434	114,019,989	53,124	3,924,760	47,285,558	10,845,253	191,268,118
Transfers		8,818,674	28,829,452	9,420,777	83,889,301	112,560,506	725,000	244,243,710

BUDGET SUMMARY
POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 25/26
THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY COMMISSIONERS ARE 17.3% 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
Debt Proceeds	-	-	-	-	66,275,000	-	66,275,000
Indirects/Inkind	20,563,918	2,670,070	-	-	-	-	23,233,988
Other Non Revenues	13,159,798	-	-	-	-	-	13,159,798
Enterprise Revenues	-	-	-	-	198,057,443	-	198,057,443
Internal Service Funds	-	-	-	-	-	133,333,391	133,333,391
Total Revenues/Other Financing Sources	566,340,210	820,051,171	15,868,901	100,799,831	424,178,507	144,903,644	2,072,142,264
Total Estimated Revenues	725,953,746	1,470,770,364	28,457,710	287,247,027	730,260,672	221,941,814	3,464,631,333
Expenditures/Expenses							
General Government Services	235,746,322	14,800,109	7,993,026	60,063,566	1,101,135	148,852,134	468,556,292
Public Safety	373,248,556	231,281,426	5,365,950	68,169,630	-	2,293,933	680,359,495
Physical Environment	7,031,498	66,512,271	-	25,728,910	510,228,814	-	609,501,493
Transportation	61,703	309,119,320	2,122,028	28,304,140	-	-	339,607,191
Economic Environment	2,348,968	63,078,106	-	-	-	-	65,427,074
Court Related	18,900,755	-	-	-	-	-	18,900,755
Human Services	9,368,044	326,520,944	-	-	-	-	335,888,988
Culture/Recreation	1,539,470	61,173,483	-	25,710,848	-	-	88,423,801
Total Expenditures/Expenses	648,245,316	1,072,485,659	15,481,004	207,977,094	511,329,949	151,146,067	2,606,665,089
Reserves	77,708,430	398,284,705	12,976,706	79,269,933	218,930,723	70,795,747	857,966,244
Total Appropriated Expenditures and Reserves	725,953,746	1,470,770,364	28,457,710	287,247,027	730,260,672	221,941,814	3,464,631,333

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	**892,670**	**0**	**0**	**0**	**0**	**0**	**892,670**
0385	County Audit	**345,000**	**0**	**0**	**0**	**0**	**0**	**345,000**
0386	General County Administration	**129,904,862**	**0**	**0**	**0**	**0**	**0**	**129,904,862**
0389	Eloise CRA	**0**	**710,214**	**0**	**0**	**0**	**0**	**710,214**
0422	Polk Harden Parkway	**0**	**2,035,770**	**0**	**0**	**0**	**0**	**2,035,770**
1623	Rancho Bonito	**30,000**	**67,117**	**0**	**0**	**0**	**0**	**97,117**
1720	Inmate Medical	**11,480,357**	**0**	**0**	**0**	**0**	**0**	**11,480,357**
1724	Transit Services Support to LAMTD	**4,200,000**	**0**	**0**	**0**	**0**	**0**	**4,200,000**
Subtotal Board of County Commissioners Division		**147,352,889**	**2,813,101**	**0**	**0**	**0**	**0**	**150,165,990**
Subtotal Polk County Commissioners		**147,352,889**	**2,813,101**	**0**	**0**	**0**	**0**	**150,165,990**
County Attorney								
County Attorney Division								
0020	County Attorney	**2,725,084**	**0**	**0**	**0**	**183,195**	**0**	**2,908,279**
Subtotal County Attorney Division		**2,725,084**	**0**	**0**	**0**	**183,195**	**0**	**2,908,279**
Subtotal County Attorney		**2,725,084**	**0**	**0**	**0**	**183,195**	**0**	**2,908,279**
County Manager								
County Manager Division								
County Manager Division								
0279	County Manager Administration	**1,884,701**	**0**	**0**	**0**	**0**	**0**	**1,884,701**
Subtotal County Manager Division		**1,884,701**	**0**	**0**	**0**	**0**	**0**	**1,884,701**

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	**4,836,360**	**0**	**0**	**0**	**0**	**0**	**4,836,360**
1081	Economic Development Reserves/Transfers	**2,404,420**	**0**	**0**	**0**	**0**	**0**	**2,404,420**
Subtotal Economic Development		**7,240,780**	**0**	**0**	**0**	**0**	**0**	**7,240,780**
Office of Equal Opportunity								
0056	Equal Opportunity	**354,892**	**0**	**0**	**0**	**0**	**0**	**354,892**
Subtotal Office of Equal Opportunity		**354,892**	**0**	**0**	**0**	**0**	**0**	**354,892**
Office of Supplier Diversity								
0184	Supplier Diversity	**272,082**	**60,556**	**0**	**0**	**0**	**0**	**332,638**
Subtotal Office of Supplier Diversity		**272,082**	**60,556**	**0**	**0**	**0**	**0**	**332,638**
Tourism/Sports Marketing								
0310	Tourism Prof. Sports Facilities	**0**	**8,062,299**	**0**	**0**	**0**	**0**	**8,062,299**
0311	Tourism Reserves/Transfers	**0**	**11,209,367**	**0**	**0**	**0**	**0**	**11,209,367**
0312	Tourism CIP Projects	**0**	**707,732**	**0**	**0**	**0**	**0**	**707,732**
0399	Tourism Development	**0**	**17,424,808**	**0**	**0**	**0**	**0**	**17,424,808**
0405	Tourism 5th Penny Activities/Commitments	**0**	**5,672,611**	**0**	**0**	**0**	**0**	**5,672,611**
0406	Visitor Services/Outpost 27	**0**	**1,939,788**	**0**	**0**	**0**	**0**	**1,939,788**
Subtotal Tourism/Sports Marketing		**0**	**45,016,605**	**0**	**0**	**0**	**0**	**45,016,605**
Subtotal County Manager Division		**9,752,455**	**45,077,161**	**0**	**0**	**0**	**0**	**54,829,616**
Planning and Development								
Building								
0031	Building Division	**627,570**	**20,469,261**	**0**	**0**	**0**	**0**	**21,096,831**
Subtotal Building		**627,570**	**20,469,261**	**0**	**0**	**0**	**0**	**21,096,831**

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
Land Development								
0440	Land Development	**5,181,369**	**236,292**	**0**	**0**	**1,592,440**	**0**	**7,010,101**
Subtotal Land Development		**5,181,369**	**236,292**	**0**	**0**	**1,592,440**	**0**	**7,010,101**
Planning & Development Admin								
0103	Transportation Planning Org.	**14,809**	**4,486,251**	**0**	**0**	**0**	**0**	**4,501,060**
0109	Planning & Development Admin	**1,403,162**	**227,134**	**0**	**0**	**0**	**0**	**1,630,296**
Subtotal Planning & Development Admin		**1,417,971**	**4,713,385**	**0**	**0**	**0**	**0**	**6,131,356**
Subtotal Planning and Development		**7,226,910**	**25,418,938**	**0**	**0**	**1,592,440**	**0**	**34,238,288**
Subtotal County Manager		**16,979,365**	**70,496,099**	**0**	**0**	**1,592,440**	**0**	**89,067,904**
Infrastructure Group								
Facilities Management								
0092	Leases	**425,000**	**0**	**0**	**0**	**0**	**0**	**425,000**
0112	Architectural Services	**839,932**	**0**	**0**	**0**	**0**	**0**	**839,932**
0114	Facilities Administration	**601,003**	**0**	**0**	**0**	**0**	**0**	**601,003**
0299	Building Maintenance	**26,095,633**	**0**	**0**	**0**	**0**	**0**	**26,095,633**
0349	Facilities Management CIP Projects	**0**	**6,950,322**	**0**	**101,803,655**	**0**	**0**	**108,753,977**
Subtotal Facilities Management		**27,961,568**	**6,950,322**	**0**	**101,803,655**	**0**	**0**	**136,715,545**
Fleet Management								
0111	Fleet Maintenance Reserves & Indirects	**0**	**0**	**0**	**0**	**0**	**2,558,217**	**2,558,217**
0152	Vehicle Renewal/Replacement	**0**	**0**	**0**	**0**	**0**	**20,225,001**	**20,225,001**
0153	Vehicle Availability	**0**	**0**	**0**	**0**	**0**	**9,693,950**	**9,693,950**
0154	Fuel Management	**0**	**0**	**0**	**0**	**0**	**358,153**	**358,153**

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
0156	Stand-By Generator Availability	0	0	0	0	0	2,823,712	2,823,712
0361	Fleet Replacement Reserves/Transfers	0	0	0	0	0	24,669,169	24,669,169
1553	City of Auburndale Fleet Maintenance	0	0	0	0	0	747,700	747,700
1554	City of Lake Wales Fleet Maintenance	0	0	0	0	0	392,928	392,928
Subtotal Fleet Management		0	0	0	0	0	61,468,830	61,468,830
Parks and Natural Resources								
0035	Parks Maintenance	37,778	13,982,280	0	545,769	0	0	14,565,827
0036	Recreation Activities	0	3,506,249	0	0	0	0	3,506,249
0067	Parks and Natural Resources Administration	831,045	297,644	0	0	0	0	1,128,689
0069	Mosquito Control	3,476,630	111,340	0	0	0	0	3,587,970
0071	Invasive Plant Management	1,877,073	284,086	0	42,607	0	0	2,203,766
0072	Environmental Land Acquisition (CIP)	155,752	2,664,784	0	23,004,283	0	0	25,824,819
0078	Environmental Lands Mgmt.	0	3,638,990	0	0	0	0	3,638,990
0095	Lake & River Enhancement	0	2,251,132	0	0	0	0	2,251,132
0102	History Center	1,265,333	10,000	0	0	0	0	1,275,333
0211	Natural Resources CIP	0	32,894,001	0	1,381,747	0	0	34,275,748
0226	Natural Resources Reserves/Oth	0	1,150,350	0	0	0	0	1,150,350
0334	Environmental Lands Mgnt Reserves/Other	0	41,162,540	0	0	0	0	41,162,540
0335	Environmental Lands Acqu. Reserves/Transfers	0	0	0	781,123	0	0	781,123
0364	County Wide Library System	0	7,907,455	0	0	0	0	7,907,455
0367	County Wide Library Grants	149,603	750,000	0	0	0	0	899,603
0368	Parks & Recreation CIP	0	27,920,366	0	25,165,079	0	0	53,085,445
0369	Parks & Rec. Impact Fees Operating Admin. and Reserves	0	2,324,503	0	0	0	0	2,324,503
0370	Lake & River Enhancement Reserves	0	949,035	0	0	0	0	949,035
0453	Parks Reserves & Others	0	9,393,823	0	0	0	0	9,393,823
0481	Reserves- Library Fund (151)	0	3,787,006	0	0	0	0	3,787,006
1162	Water Resources	1,723,133	2,274,164	0	0	0	0	3,997,297
1322	Library Impact Fee Reserves and Other	0	4,356,310	0	0	0	0	4,356,310
1624	Parks & Recreation Admin	0	49,742	0	0	0	0	49,742
Subtotal Parks and Natural Resources		9,516,347	161,665,800	0	50,920,608	0	0	222,102,755

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
Real Estate Services								
0193	Real Estate Services	**676,068**	**484,635**	**0**	**0**	**0**	**0**	**1,160,703**
Subtotal Real Estate Services		**676,068**	**484,635**	**0**	**0**	**0**	**0**	**1,160,703**
Roads and Drainage								
0064	Roads and Drainage Projects/In-Kind	**133**	**237,335,474**	**0**	**29,159,640**	**0**	**0**	**266,495,247**
0065	Street Lighting	**61,703**	**3,487,419**	**0**	**0**	**0**	**0**	**3,549,122**
0202	Traffic	**0**	**6,117,400**	**0**	**0**	**0**	**0**	**6,117,400**
0281	Roads and Drainage Trust Reserves/Indirects/Debt Service	**0**	**39,552,937**	**0**	**0**	**0**	**0**	**39,552,937**
0328	Roads and Drainage CIP Reserves	**0**	**206,761,911**	**0**	**47,071**	**0**	**0**	**206,808,982**
0329	Impact Fee Transfers/City Admin	**0**	**6,759,552**	**0**	**0**	**0**	**0**	**6,759,552**
0462	CRA Contribution (1-Mill)	**0**	**5,314,752**	**0**	**0**	**0**	**0**	**5,314,752**
1163	Drainage	**1,302,945**	**0**	**0**	**0**	**0**	**0**	**1,302,945**
1557	Roads and Drainage Administration	**0**	**1,915,341**	**0**	**0**	**0**	**0**	**1,915,341**
1558	Roads and Drainage Engineering	**0**	**1,633,783**	**0**	**0**	**0**	**0**	**1,633,783**
1559	Survey and Mapping	**0**	**2,002,022**	**0**	**0**	**0**	**0**	**2,002,022**
1560	Inspection and Testing	**0**	**2,148,927**	**0**	**0**	**0**	**0**	**2,148,927**
1561	Roadway Maintenance	**0**	**30,494,478**	**0**	**54,500**	**0**	**0**	**30,548,978**
1710	GIS Asset Management	**0**	**1,761,289**	**0**	**0**	**0**	**0**	**1,761,289**
Subtotal Roads and Drainage		**1,364,781**	**545,285,285**	**0**	**29,261,211**	**0**	**0**	**575,911,277**
Utilities								
0076	Electrical & Mechanical Maintenance	**0**	**0**	**0**	**0**	**17,337,294**	**0**	**17,337,294**
0077	Utilities Capital Expansion	**0**	**1,309,063**	**0**	**155,000**	**155,351,471**	**0**	**156,815,534**
0213	Customer Service	**0**	**0**	**0**	**0**	**3,418,971**	**0**	**3,418,971**
0214	Infrastructure Information Section	**0**	**0**	**0**	**0**	**1,892,539**	**0**	**1,892,539**
0216	SCADA	**0**	**0**	**0**	**0**	**2,327,075**	**0**	**2,327,075**
0280	Utilities Finance	**0**	**0**	**0**	**0**	**3,834,226**	**0**	**3,834,226**
0320	Utilities Renewal & Replacement CIP	**0**	**0**	**0**	**0**	**38,255,434**	**0**	**38,255,434**
0326	Utilities Debt Service	**0**	**0**	**0**	**0**	**25,820,414**	**0**	**25,820,414**
0327	Utilities Reserves/Indirects (Operating Fund)	**0**	**0**	**0**	**0**	**26,555,864**	**0**	**26,555,864**
0332	Utilities Expansion Reserves/Transfers	**0**	**0**	**0**	**0**	**40,236,318**	**0**	**40,236,318**

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
0401	Water Plant Operations	0	0	0	0	9,453,373	0	9,453,373
0402	Wastewater Plant Operations	0	0	0	0	16,458,846	0	16,458,846
0403	Regulatory Affairs	0	0	0	0	2,709,102	0	2,709,102
0412	Utilities - Back Flow/Large Meters	0	0	0	0	1,360,392	0	1,360,392
0434	Utilities Operations Admin	0	0	0	0	1,465,775	0	1,465,775
0436	Utilities Department Admin	0	0	0	0	7,627,796	0	7,627,796
0437	Utilities Metering	0	0	0	0	8,374,742	0	8,374,742
0480	Warehouse-Stock and Supply	0	0	0	0	494,096	0	494,096
1222	Underground Maintenance	0	0	0	0	10,421,545	0	10,421,545
1511	Water Resources Enforcement	0	0	0	0	2,217,206	0	2,217,206
1644	Utilities CIP Inspection	0	0	0	0	542,220	0	542,220
1715	Crooked Lake Park Receivership	0	0	0	0	298,373	0	298,373
1719	Capacity and Planning	0	0	0	0	1,053,356	0	1,053,356
1722	Utilities Asset Management	0	0	0	0	1,567,421	0	1,567,421
1727	Utilities Ops Project Management and Safety	0	0	0	0	3,205,786	0	3,205,786
Subtotal Utilities		0	1,309,063	0	155,000	382,279,635	0	383,743,698
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	202,018,510	0	202,018,510
0288	Waste Resource Management Operations CIP	0	0	0	0	69,497,939	0	69,497,939
1187	Landfill Operations	0	0	0	0	25,282,141	0	25,282,141
1188	Residential Waste Management Collection	0	0	0	0	47,720,486	0	47,720,486
Subtotal Waste & Recycling		195,000	0	0	0	344,519,076	0	344,714,076
Subtotal Infrastructure Group		39,713,764	715,695,105	0	182,140,474	726,798,711	61,468,830	1,725,816,884
Public Safety Group								
Code Enforcement & Demolition								
0034	Code Enforcement & Demolition	7,119,014	764,810	0	0	0	0	7,883,824
Subtotal Code Enforcement		7,119,014	764,810	0	0	0	0	7,883,824

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
County Probation								
0043	County Probation	**4,725,819**	**0**	**0**	**0**	**0**	**0**	**4,725,819**
1717	County Pre-trial Services	**2,068,091**	**0**	**0**	**0**	**0**	**0**	**2,068,091**
Subtotal County Probation		**6,793,910**	**0**	**0**	**0**	**0**	**0**	**6,793,910**
Emergency Management								
0185	Emergency Management & Operations	**1,265,623**	**1,908,515**	**0**	**125,000**	**0**	**0**	**3,299,138**
0231	Emergency 911 Fund Reserves	**0**	**879,487**	**0**	**0**	**0**	**0**	**879,487**
1242	Radio Services	**1,202,165**	**7,525,792**	**0**	**5,000,000**	**0**	**0**	**13,727,957**
1491	9-1-1 Systems	**0**	**4,671,834**	**0**	**0**	**0**	**0**	**4,671,834**
1716	ARP Funding	**0**	**41,483,050**	**0**	**0**	**0**	**0**	**41,483,050**
1723	Hurricane Ian 2022	**6,500,000**	**35,371,704**	**0**	**0**	**0**	**0**	**41,871,704**
1725	Hurricane Milton 2024	**0**	**18,307,256**	**0**	**0**	**0**	**0**	**18,307,256**
Subtotal Emergency Management		**8,967,788**	**110,147,638**	**0**	**5,125,000**	**0**	**0**	**124,240,426**
Fire Rescue Division								
Emergency Medical Services								
0039	EMS Administration	**1,171,607**	**0**	**0**	**0**	**0**	**0**	**1,171,607**
0180	EMS - Impact Fees	**0**	**3,958,589**	**0**	**0**	**0**	**0**	**3,958,589**
0359	EMS - Impact Fee Fund Reserves	**0**	**528,032**	**0**	**0**	**0**	**0**	**528,032**
1243	Emergency Medical Services	**49,556,989**	**19,552,471**	**0**	**0**	**0**	**0**	**69,109,460**
1708	Emergency Medical Millage CIP	**0**	**16,287,058**	**0**	**0**	**0**	**0**	**16,287,058**
Subtotal Emergency Medical Services		**50,728,596**	**40,326,150**	**0**	**0**	**0**	**0**	**91,054,746**
Fire Rescue								
0047	Medical Examiner	**3,139,475**	**0**	**0**	**0**	**0**	**0**	**3,139,475**
0158	Fire Rescue Operations	**6,464,346**	**93,442,067**	**0**	**300,000**	**0**	**0**	**100,206,413**
0161	Fire Prevention	**0**	**1,502,983**	**0**	**0**	**0**	**0**	**1,502,983**

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
0224	Fire Rescue Administration	295,111	3,879,968	0	0	0	0	4,175,079
0229	Fire Rescue Fund Reserves	0	1,164,263	0	0	0	0	1,164,263
0230	Fire Rescue CIP	0	0	0	35,528,905	0	0	35,528,905
0482	Fire Rescue Impact Fees	0	5,788,260	0	0	0	0	5,788,260
1244	Fire - Support Services	81,467	728,288	0	0	0	0	809,755
Subtotal Fire Rescue		9,980,399	106,505,829	0	35,828,905	0	0	152,315,133
Subtotal Fire Rescue Division		60,708,995	146,831,979	0	35,828,905	0	0	243,369,879
Subtotal Public Safety Group		83,589,707	257,744,427	0	40,953,905	0	0	382,288,039
Support/Human Services Group								
Human Services								
Cooperative Extension Services								
1363	Cooperative Extension Service	1,228,306	0	0	0	0	0	1,228,306
Subtotal Cooperative Extension Services		1,228,306	0	0	0	0	0	1,228,306
Health and Human Services								
Health and Human Services Admin								
0130	Volunteer Polk	395,850	0	0	0	0	0	395,850
0136	Health and Human Services Administration	922,586	0	0	0	0	0	922,586
1721	Polk County Florida Opioid Abatement Program	0	10,985,291	0	0	0	0	10,985,291
Subtotal Health and Human Services Admin		1,318,436	10,985,291	0	0	0	0	12,303,727
Healthy Families								
0046	Healthy Families Polk	1,325,173	2,236,194	0	0	0	0	3,561,367
Subtotal Healthy Families		1,325,173	2,236,194	0	0	0	0	3,561,367

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
Housing & Neighborhood Dev								
0050	Affordable Housing Program	**0**	**19,762,212**	**0**	**0**	**0**	**0**	**19,762,212**
0051	Community Improvement Program	**0**	**8,520,295**	**0**	**0**	**0**	**0**	**8,520,295**
Subtotal Housing & Neighborhood Dev		**0**	**28,282,507**	**0**	**0**	**0**	**0**	**28,282,507**
Indigent Health Care								
0053	Indigent Health Care	**6,468**	**92,867,128**	**0**	**0**	**0**	**0**	**92,873,596**
0143	County Alcohol and Other Drug Abuse Trust Fund	**22,400**	**0**	**0**	**0**	**0**	**0**	**22,400**
0146	Indigent Health Care Mandates	**0**	**24,851,922**	**0**	**0**	**0**	**0**	**24,851,922**
1411	Burials and Cremations	**435,365**	**0**	**0**	**0**	**0**	**0**	**435,365**
1583	Indigent Healthcare Reserves	**0**	**32,552,375**	**0**	**0**	**0**	**0**	**32,552,375**
1707	Contributions - Holiday Baskets	**4,351**	**0**	**0**	**0**	**0**	**0**	**4,351**
1718	Hospital Local Provider	**0**	**193,379,371**	**0**	**0**	**0**	**0**	**193,379,371**
Subtotal Indigent Health Care		**468,584**	**343,650,796**	**0**	**0**	**0**	**0**	**344,119,380**
Veterans Services								
0041	Veterans Services	**884,361**	**0**	**0**	**0**	**0**	**0**	**884,361**
Subtotal Veterans Services		**884,361**	**0**	**0**	**0**	**0**	**0**	**884,361**
Sub Total Health and Human Services		**3,996,554**	**385,154,788**	**0**	**0**	**0**	**0**	**389,151,342**
Subtotal Human Services		**5,224,860**	**385,154,788**	**0**	**0**	**0**	**0**	**390,379,648**
Support Services								
Budget & Management Services								
0004	Budget and Management Services	**1,593,130**	**32,800**	**0**	**0**	**0**	**0**	**1,625,930**
Subtotal Budget & Management Services		**1,593,130**	**32,800**	**0**	**0**	**0**	**0**	**1,625,930**

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
Communications								
0005	Communications	**1,785,255**	**379,064**	**0**	**0**	**64,978**	**43,731**	**2,273,028**
0313	PGTV	**1,117,948**	**0**	**0**	**0**	**0**	**0**	**1,117,948**
Subtotal Communications		**2,903,203**	**379,064**	**0**	**0**	**64,978**	**43,731**	**3,390,976**
Equity and Human Resources Admin								
1664	Equity and Human Resources	**476,858**	**0**	**0**	**0**	**0**	**0**	**476,858**
Subtotal Equity and Human Resources Admin		**476,858**	**0**	**0**	**0**	**0**	**0**	**476,858**
Human Resources								
0128	Benefits and Retirement	**558,768**	**0**	**0**	**0**	**0**	**247,798**	**806,566**
0129	Employment and Compensation	**872,240**	**0**	**0**	**0**	**0**	**0**	**872,240**
0408	Organization & Talent Development	**694,749**	**0**	**0**	**0**	**0**	**0**	**694,749**
1552	Employee Relations	**280,574**	**0**	**0**	**0**	**0**	**0**	**280,574**
Subtotal Human Resources		**2,406,331**	**0**	**0**	**0**	**0**	**247,798**	**2,654,129**
Information Technology								
0087	Records Management	**0**	**0**	**0**	**0**	**0**	**1,547,022**	**1,547,022**
0113	IT Administration	**0**	**0**	**0**	**0**	**0**	**2,835,295**	**2,835,295**
0120	Telecommunications Services	**0**	**0**	**0**	**0**	**43,768**	**3,528,150**	**3,571,918**
0121	Enterprise Resource Planning	**0**	**0**	**0**	**0**	**0**	**2,453,405**	**2,453,405**
0122	Geographic Information System	**0**	**0**	**0**	**0**	**0**	**1,602,892**	**1,602,892**
0123	Technical Services	**0**	**0**	**0**	**0**	**136,641**	**12,665,834**	**12,802,475**
0124	Applications Development/Operations	**0**	**0**	**0**	**0**	**5,000**	**2,823,081**	**2,828,081**
0372	IT CIP	**0**	**0**	**0**	**0**	**0**	**200,000**	**200,000**
Subtotal Information Technology		**0**	**0**	**0**	**0**	**185,409**	**27,655,679**	**27,841,088**

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
Procurement								
0131	Procurement	**1,760,043**	**184,752**	**0**	**0**	**134,006**	**0**	**2,078,801**
Subtotal Procurement		**1,760,043**	**184,752**	**0**	**0**	**134,006**	**0**	**2,078,801**
Risk Management								
0132	Employee Health Insurance Reserves	**0**	**0**	**0**	**0**	**0**	**36,745,036**	**36,745,036**
0133	Claims Management	**7,273,609**	**0**	**0**	**0**	**0**	**0**	**7,273,609**
0134	Safety	**408,621**	**0**	**0**	**0**	**0**	**0**	**408,621**
0135	General Insurance	**3,977,780**	**0**	**0**	**0**	**0**	**0**	**3,977,780**
0138	Occupational/Employee Health Services	**426,916**	**0**	**0**	**0**	**0**	**0**	**426,916**
0140	Employee Health Insurance	**0**	**0**	**0**	**0**	**0**	**95,780,740**	**95,780,740**
0301	Risk Management Admin	**205,629**	**0**	**0**	**0**	**0**	**0**	**205,629**
Subtotal Risk Management		**12,292,555**	**0**	**0**	**0**	**0**	**132,525,776**	**144,818,331**
Subtotal Support Services		**21,432,120**	**596,616**	**0**	**0**	**384,393**	**160,472,984**	**182,886,113**
Subtotal Support/Human Services Group		**26,656,980**	**385,751,404**	**0**	**0**	**384,393**	**160,472,984**	**573,265,761**
Constitutional Officers								
Clerk of the Circuit Court								
0012	Accountant, Auditor and Clerk to the BoCC	**6,311,005**	**0**	**0**	**0**	**0**	**0**	**6,311,005**
0445	Clerk of Court Information Technology	**2,205,090**	**0**	**0**	**0**	**0**	**0**	**2,205,090**
Subtotal Clerk of the Circuit Court		**8,516,095**	**0**	**0**	**0**	**0**	**0**	**8,516,095**
Courts								
0261	Court Administration	**3,960,529**	**0**	**0**	**0**	**0**	**0**	**3,960,529**
0263	Law Library	**416,577**	**0**	**0**	**0**	**0**	**0**	**416,577**

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
0267	Teen Court	411,293	0	0	0	0	0	411,293
0270	Drug Court	1,881,262	0	0	0	0	0	1,881,262
0274	DCF Juvenile Substance Abuse	0	144,457	0	0	0	0	144,457
0428	Legal Aid	358,415	0	0	0	0	0	358,415
1060	DUI Court	364,505	0	0	0	0	0	364,505
1451	Post Adjudication Drug Court	55,926	0	0	0	0	0	55,926
Subtotal Courts		7,448,507	144,457	0	0	0	0	7,592,964
Property Appraiser								
0014	Property Appraiser	11,512,368	3,804,253	0	0	0	0	15,316,621
Subtotal Property Appraiser		11,512,368	3,804,253	0	0	0	0	15,316,621
Public Defender								
0015	Public Defender	1,130,565	0	0	0	0	0	1,130,565
Subtotal Public Defender		1,130,565	0	0	0	0	0	1,130,565
Sheriff								
0017	Sheriff	284,535,461	1,762,101	0	0	0	0	286,297,562
0457	Sheriff - Impact Fees & CIP	0	25,866,641	0	0	0	0	25,866,641
Subtotal Sheriff		284,535,461	27,628,742	0	0	0	0	312,164,203
State Attorney								
0016	State Attorney	2,170,436	0	0	0	0	0	2,170,436
Subtotal State Attorney		2,170,436	0	0	0	0	0	2,170,436

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
Supervisor of Elections								
0018	Supervisor of Elections	**7,423,705**	**67,974**	**0**	**0**	**0**	**0**	**7,491,679**
Subtotal Supervisor of Elections		**7,423,705**	**67,974**	**0**	**0**	**0**	**0**	**7,491,679**
Tax Collector								
0019	Tax Collector	**22,052,342**	**4,424,802**	**0**	**0**	**1,301,933**	**0**	**27,779,077**
Subtotal Tax Collector		**22,052,342**	**4,424,802**	**0**	**0**	**1,301,933**	**0**	**27,779,077**
Subtotal Constitutional Officers		**344,789,479**	**36,070,228**	**0**	**0**	**1,301,933**	**0**	**382,161,640**
0090	Debt Service Program	**0**	**0**	**28,457,710**	**0**	**0**	**0**	**28,457,710**
0375	Non-Departmental Reserves/Transfers/Indirects	**64,146,478**	**2,200,000**	**0**	**64,152,648**	**0**	**0**	**130,499,126**
GRAND TOTAL		**725,953,746**	**1,470,770,364**	**28,457,710**	**287,247,027**	**730,260,672**	**221,941,814**	**3,464,631,333**

REVENUES BY CHARACTER AND OBJECT

	FY 23/24 Actual	FY 24/25 Budget	FY 25/26 Adopted	FY 26/27 Plan
TAXES				
Ad Valorem Taxes	412,145,775	448,916,695	487,836,321	517,061,499
9th Cent Gas Tax	2,767,749	2,659,862	2,735,587	2,762,943
Local Option Gas Tax	25,229,293	24,227,974	24,936,128	25,185,489
1/2 Cent Sales Surtax	80,498,722	80,026,115	80,151,681	83,518,051
Communications Service Taxes	9,988,946	9,562,099	9,584,393	9,680,237
Other Taxes	72,778,022	66,687,168	72,326,939	74,530,537
TOTAL TAXES	**603,408,507**	**632,079,913**	**677,571,049**	**712,738,756**
LICENSES & PERMITS				
Building Permits	8,148,488	6,413,792	7,362,868	7,583,754
Franchise Fees (formerly 3130000)	244,739	250,000	250,000	250,000
Other Licenses, Fees, And Permits	396,044	375,179	366,579	371,291
TOTAL LICENSES & PERMITS	**8,789,271**	**7,038,971**	**7,979,447**	**8,205,045**
INTERGOVERNMENTAL REVENUE				
Fed Grant-Gen Gov	(198,406)	0	0	0
Oth Pub Safety Grants	1,157,835	32,446,695	46,207,168	500,000
Oth Phy Env Fed Gt	146,467	9,172,500	5,096,749	0
Oth Trans Fed Gt	3,691,139	2,426,690	4,954,174	2,658,585
CD Grant Entit Funds	9,144,265	14,626,724	12,833,716	12,174,371
Oth Econ Env Fed Gt	28,709,926	0	0	0
Oth Hum Ser Gt	2,051,304	1,257,431	140,057	140,057
Fed Grant - Cul/Rec	192,945	131,000	0	0
Oth Pub Safety State Gt	227,634	691,062	971,792	0
Landfill Grant	61,117	63,588	55,670	0
Aquatic Weed State	165,907	526,200	526,200	526,200
Oth Phys Env State Gt	318,101	15,045,000	16,393,807	206,250
Transportation State Grant	2,995,785	21,830,838	42,387,849	2,044,520
Oth Econ Env State Gt	5,540,770	4,865,942	5,093,365	5,243,365
Oth Hum Ser State Gt	1,737,826	2,013,285	1,571,553	1,571,553
Oth Cul/Rec State Gt	253,673	245,000	65,000	0
Oth State Grants	856,161	6,795,204	10,930,016	477,609
State Rev Share Pro	25,053,858	22,849,575	23,473,770	24,553,563
Ins Agent County Lic	216,078	94,590	94,590	94,590
Mobile Home Licenses	208,347	305,000	305,000	305,000
Alcholic Bev Lic	227,324	157,500	157,500	157,500
Racing Tax	446,500	424,175	424,175	424,175
Sales Tax Non-Co Wide	53,030,615	52,736,549	52,640,980	54,536,055
Firefighter Sup Comp	106,376	59,000	59,000	59,000
Motor Fuel Tax Rebate	277,359	542,502	268,787	271,475
Constitution Gas Tax	8,345,503	7,558,200	8,248,527	8,789,716
County Gas Tax	3,611,259	3,313,980	3,569,295	3,604,988
Motor Fuel Use Tax	19,202	0	18,241	18,241
Municipality/LAMTD Tax Increment (CRA)	676,654	667,408	670,343	712,648
TOTAL INTERGOVERNMENTAL REVENUE	**149,271,524**	**200,845,638**	**237,157,324**	**119,069,461**
CHARGES FOR SERVICES				
School Impact Admin Fees	949,625	750,000	750,000	750,000
Art V Recording Fee-I.T.	1,494,606	950,000	950,000	950,000
Earned Fees Sheriff	568,450	450,000	450,000	450,000
Super Of Elec Fees	32,920	0	0	0
Zoning/Land Use Fees	1,838,905	1,660,000	1,660,000	1,660,000
911 Fees	3,901,768	3,402,662	3,402,662	3,402,662
BOCC Emer Radio Fees	3,495,154	4,020,744	4,240,488	4,460,232
Municipal Emer Radio Fees	533,444	351,456	376,560	401,664
Ambulance Fees	41,793,267	26,725,098	28,863,106	30,306,261
Water Resources Div. Fees	0	669	669	669
Lake/River Boating Fees	328,319	344,648	330,897	337,515
Ag Agent Fees	11,204	0	0	0
Sidewalk Construction	36,375	0	0	0
Reim Welfare Serv	295,948	899,770	927,082	924,950
Fees,Outside Agencies-Drug Ct(Adult $30)	14,225	2,233	0	0
Other Human Srvs Fees	46,676	28,000	28,000	28,000
Program Fees($1500 Adult)	7,735	4,009	2,759	2,759

REVENUES BY CHARACTER AND OBJECT

	FY 23/24 Actual	FY 24/25 Budget	FY 25/26 Adopted	FY 26/27 Plan
Drug Ct Testing Fees(Adult $30/Juv $10)	587,853	459,872	414,285	414,285
Drug Ct Assessment Fees(Adult/Juv $85)	264	173	48	48
Sassi Drug Test Fees	191	0	0	0
DUI Court Fees, established 10/2006	29,545	19,912	11,628	11,628
DUI Surcharge Fees	47,258	24,783	27,940	27,940
Camping Fees	302,903	190,257	306,023	315,203
Other Parks/Rec Fees	886,230	641,470	948,368	976,682
Summer Rec General	0	20,199	0	0
ATV Park Fees	127,807	73,511	129,123	132,997
Parks-Gun Range Fees	45,492	0	45,471	46,835
Fire Review And Inspection	666,105	292,910	292,910	304,659
Ct Costs, $50 Felony, F.S. 775.083	52,465	57,000	57,000	57,000
Co. Alcohol & Drug Abuse Assess (F.S. 938.23)	18,525	22,400	22,400	22,400
Fees-Education Classes	7,683	4,765	4,860	4,958
Cost Of Supervision Probation	1,354,416	955,000	1,155,000	1,155,000
Court Innovations/Local Requirements	158,082	143,923	143,923	143,923
Legal Aid	158,082	143,923	150,413	150,413
Law Library	158,082	100,319	97,589	97,589
Juvenile Alternative Programs	158,082	143,923	143,923	143,923
$15 Ord-Ct Facilities	2,204,662	2,100,000	2,100,000	2,100,000
Sub Reg & Insp	1,029,760	775,000	775,000	775,000
Other Eng Review Fees	33,015	20,000	20,000	20,000
False Secur Alarm Charges:Ord97-36,98-01	121,662	150,000	150,000	150,000
Fees Other	39,186,119	71,031,043	194,114,991	194,122,577
Opioid Settlement Revenue	869,174	0	1,826,516	1,814,273
TOTAL CHARGES FOR SERVICES	**103,552,078**	**116,959,672**	**244,919,634**	**246,662,045**
FINES & FORFEITURES				
DSlosberg $5 Traffic Fine (FS 318.1215)Count Amend Ord 07-014	362,279	500,000	500,000	500,000
Ct Costs-$20 Crim Traf/Mm,F.S.775.083	176,196	168,826	168,826	168,826
Teen Ct $3/Case	242,185	135,500	143,622	143,622
Dom. Violence Surcharge FS 988.08, 07/01	80,582	0	0	0
Code Enforce Fines	624,324	650,000	650,000	650,000
Bad Check Service Fee	126,866	0	0	0
Court Fines	742,587	625,855	649,718	649,718
Confiscated Property, est 05/10/10(formerly 3590001)	131,282	0	0	0
TOTAL FINES & FORFEITURES	**2,486,301**	**2,080,181**	**2,112,166**	**2,112,166**
MISCELLANEOUS REVENUES				
Interest Other	638	0	0	0
Interest-Grants Only	(71)	108,470	108,470	58,470
Interest Tax Collect	1,362,571	19,131	19,000	19,000
Interest Sheriff	22,680	277,473	283,987	285,177
Pooled Investment Earnings	48,936,789	27,581,170	34,904,904	23,688,823
Treas. Fund-Bond and Agency Earning	650,356	10,374	478,076	493,234
Net Increase(Decrease) in Fair Value of Investments	55,177,950	2,281	0	0
Interest Revenue - GASB 87	42,902	0	0	0
Rents	552,924	368,887	341,556	341,556
Parking Garage Fees	235,751	250,000	240,000	240,000
Concessions	0	950	950	950
Lease Revenue - GASB 87	158,816	0	0	0
Lease Revenue Clearing - GASB 87	(215,541)	0	0	0
Scrap Sales	164,267	46,830	34,200	35,775
Surplus Land Sales	47,775	75,000	75,000	75,000
Surplus Furn/Equip/Mach Sale	763,309	262,006	700,000	721,000
Insurance/Legal Proceeds	547,339	303,492	303,492	303,492
Sales-Historical Museum, Outpost 27, & OHV Park	29,277	52,375	52,500	52,500
Refunds	15,814	0	0	0
Grants Program Income	849,760	400,000	400,000	300,000
Reimb Loc Gov Agency	3,443,652	2,295,711	26,377,555	36,797,242
Reimb Other	1,491,846	869,356	831,217	831,217
Rev From Other Co. Dept.	1,058,570	0	0	0
Returned Checks	(27,697)	(2,000)	(2,000)	(2,000)
Signs Individ/Other	44,968	0	0	0
Signal Maintenance	2,372,119	1,184,025	1,184,025	1,184,025

REVENUES BY CHARACTER AND OBJECT

	FY 23/24 Actual	FY 24/25 Budget	FY 25/26 Adopted	FY 26/27 Plan
$2.50 For CJ Educ/Trng-FS 318.18(11)C	41,178	0	0	0
Rebates,Pcard Annual, Drug,Etc.	8,726,424	8,391,271	8,827,160	9,049,732
Other Miscellaneous Revenues	2,570,877	9,427,443	10,584,572	10,624,742
Flex Premiums only	63	0	0	0
Sales/Fees - subject to Sales	303	0	0	0
Other Cont/Donation	461,822	19,797	28,400	28,400
Donations	24,648	41,527	82,223	42,223
Assess Collections Capital(Road/Sew)	0	19,679	0	0
Assess Collections, Other (E.G., Lazy S Utilities)	134,554	139,650	139,650	139,650
Assess Collections Operating	13,794,501	15,933,459	13,708,861	14,221,848
Assessment Collections-Bldg. D	390,137	492,521	379,662	405,245
Polk Co Fire Srv Assess	57,699,938	62,909,176	89,684,658	94,337,067
Polk Co Fire Srv Bldg Dept	1,832,708	1,146,235	1,500,000	1,522,500
Correctional Impact Fees	1,973,794	1,870,746	1,989,297	2,029,083
Law Enforcement Impact Fees	1,374,886	1,288,770	1,224,332	1,163,115
Fire Rescue Impact Fees	1,388,803	803,494	819,564	835,955
Municipality Impact Fee Receipts - EMS	269,570	0	0	0
Municipality Impact Fee Receipts - Correctional	718,214	615,257	723,856	738,333
Co Rd Trans Impact Fees	29,513,520	22,343,863	24,703,800	25,433,287
Libraries-Impact Fees	741,125	724,925	746,672	769,073
Parks-Impact Fees	1,834,910	1,788,634	1,851,892	1,888,930
School Impact Fees	250,000	250,000	250,000	250,000
EMS Impact Fees	682,789	511,552	521,783	532,219
TOTAL MISCELLANEOUS REVENUES	**242,151,528**	**162,823,530**	**224,099,314**	**229,436,863**
OTHER SOURCES				
Interfund Transfers-PILOT	2,473,908	2,447,602	2,533,581	2,675,348
Interfund Transfers-Budgeted	181,975,522	223,021,995	240,598,782	88,394,379
Interfund Transfers-Unbudgeted	195,328	0	0	0
Tf-In, Grt Carry-Fwd	440,725	8,963	0	0
Interfund Transfers-CRA	1,038,554	1,078,170	1,111,347	1,186,416
Debt Proceeds	0	55,000,000	66,275,000	62,738,378
Beg.Fund Balance	0	594,508,369	711,505,568	446,665,313
Budgeted Cash Balance Forward	0	653,160,568	680,983,501	486,925,308
I/D Reimburse-Cost Plan	9,171,653	17,015,864	20,563,918	20,563,918
InKind Rev(Cash Outlay Req'D)	552,680	9,049,526	815,070	4,400
InKind Rev(No Cash Outlay Req'D	0	80,000	1,855,000	0
Overage & Shortage	670	0	0	0
Grt Carry-Fwd, adj to/from deferred funds acct.	16,835	0	0	0
Transfer From The Constitutional Fee Officers	23,662,644	12,382,572	13,159,798	13,547,063
TOTAL OTHER SOURCES	**219,528,519**	**1,567,753,629**	**1,739,401,565**	**1,122,700,523**
INTERNAL SERVICE FUNDS				
Fleet Funds Revenues	23,336,292	23,551,045	26,059,279	26,967,015
I.T. Revenues	16,736,504	18,046,926	21,755,895	19,966,609
Health Insurance Funds Revenues	74,831,095	77,746,605	85,518,217	89,962,365
TOTAL INTERNAL SERVICE FUNDS	**114,903,891**	**119,344,576**	**133,333,391**	**136,895,989**
ENTERPRISE FUNDS				
Solid Waste Funds Revenues	43,837,061	62,230,783	73,900,267	77,595,280
Utilities Revenues	114,343,133	113,513,254	124,157,176	134,001,431
Rohr Home/Hospital Revenues	1,352,092	0	0	0
TOTAL ENTERPRISE FUNDS	**159,532,286**	**175,744,037**	**198,057,443**	**211,596,711**
GRAND TOTAL	**1,603,623,905**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**

EXPENDITURES BY CHARACTER AND OBJECT

		FY 23/24 Actual	FY 24/25 Budget	FY 25/26 Adopted	FY 26/27 Plan
Personal Services					
5111000	Executive Salaries	242,595	252,296	265,808	276,546
5112000	Regular Salaries And Wages	117,555,090	140,395,063	162,636,327	169,189,389
5113000	Other Salaries And Wages	436,227	1,524,758	1,564,273	1,555,072
5114000	Overtime	21,443,229	13,645,276	15,043,114	14,982,463
5115000	Special Pay	2,460,979	2,902,200	2,933,630	3,032,630
5116000	Payroll Tuition Reimb	118,120	107,833	126,017	135,683
5121000	Fica Taxes	10,281,148	11,837,972	13,519,177	14,033,351
5122000	Retirement Contributions	30,814,094	32,195,423	40,415,050	41,974,686
5123000	Life And Health Insurance	28,171,578	41,318,081	48,878,247	51,320,812
5124000	Workers' Compensation	3,874,719	3,567,039	4,200,539	4,051,289
5125000	Unemployment Compensation	23,858	19,980	20,980	20,980
5129000	Payroll Adjustments	(193,853)	4,103,448	2,163,167	4,932,995
5334993	Contracted BoCC Position personnel costs	3,206	0	0	0
Total : Personal Services		**215,230,990**	**251,869,369**	**291,766,329**	**305,505,896**
Operating Expense					
5331000	Professional Services	35,563,562	50,254,311	53,797,008	52,743,611
5334000	Other Contractual Services	94,262,687	125,700,096	140,745,739	133,452,129
5340000	Travel And Per Diem	1,403,388	903,106	1,907,815	1,890,582
5341000	Communications And Freight Services	3,756,017	4,785,249	4,791,588	4,816,706
5343000	Utility Services	19,006,772	20,506,290	22,514,186	22,631,999
5344000	Rentals And Leases	4,252,358	3,012,884	5,638,700	5,281,649
5345000	Insurance	81,013,156	87,779,136	97,604,091	105,272,048
5346000	Repair And Maintenance Services	48,137,332	46,674,772	49,777,049	51,215,974
5347000	Printing And Binding	881,792	985,034	1,293,923	1,293,959
5348000	Promotional Activities	7,455,705	12,741,687	12,471,786	8,999,612
5349000	Other Current Charges And Obligations	13,837,406	25,426,692	42,776,998	17,843,923
5351000	Office Supplies	5,304,004	5,765,945	6,503,078	6,165,064
5352000	Operating Supplies	24,659,569	29,447,500	34,872,913	33,810,265
5353000	Road Materials And Supplies	14,079,324	592,000	606,159	606,867
5354000	Books, Publications, Subscriptions And Memberships	1,639,859	3,677,614	2,940,178	2,917,180
5355000	Training	464,576	637,854	765,487	773,188
Total : Operating Expenses		**355,717,507**	**418,890,170**	**479,006,698**	**449,714,756**
Capital Expenses					
5661000	Land	12,121,535	80,662,192	62,601,009	68,600,775
5662000	Buildings	81,304,911	320,305,601	381,958,181	194,102,236
5663000	Infrastructure	78,128,677	274,480,937	325,725,114	203,334,995
5664000	Machinery And Equipment	21,670,623	44,259,783	50,366,993	33,944,156
5665000	Construction In Progress	0	20,648,021	27,113,302	500,000
5666000	Capital Expense-Program Budget	0	891,655	0	0
5668000	Intangible Assets	2,286,467	92,500	44,189	7,249
5666050	For Finance Dept Only-Capital Assets Contra Acct	(115,389)	0	0	0
Total : Capital Expenses		**195,396,824**	**741,340,689**	**847,808,788**	**500,489,411**
Debt Service					
5771010	Principal	14,061,438	20,301,939	20,064,447	20,840,483
5772010	Interest	9,760,705	12,817,876	12,463,206	13,129,854
5773010	Other Debt Service	3,031,976	10,900	10,900	10,900
5771020	Debt Service Principal Retirement - GASB 87	885,819	504,673	756,503	756,503
5772020	Interest Cap Leases - GASB 87	341,415	826	245,901	245,901
5771021	SBITA Principal Retirement-GASB 96	1,184,151	87,000	794,251	794,251
5772021	SBITA Interest Charges-GASB 96	138,690	0	71,476	71,476
Total : Debt Service		**29,404,194**	**33,723,214**	**34,406,684**	**35,849,368**
Grants and Aids					
5881000	Aids To Government Agencies	78,429,225	114,092,323	233,201,119	235,101,489
5882001	Aids To Private Organizations	56,195,033	89,995,388	97,197,231	74,604,416
5883000	Other Grants And Aids	395,011	3,820,434	3,761,713	3,413,680
Total : Grants and Aids		**135,019,269**	**207,908,145**	**334,160,063**	**313,119,585**

EXPENDITURES BY CHARACTER AND OBJECT

	FY 23/24 Actual	FY 24/25 Budget	FY 25/26 Adopted	FY 26/27 Plan
Other Uses				
Transfers	190,914,965	231,591,287	250,053,363	98,453,061
5991030 Indirect Expense	9,171,655	17,015,864	20,564,192	20,564,192
5991040 InKind Expense	548,220	9,125,126	2,665,670	0
Reserves	0	752,995,220	857,966,244	693,719,689
5999020 Refunds	28,744	213,000	213,000	213,000
Other Uses - All Other	852,891	0	0	0
Total : Other Uses	**201,516,475**	**1,010,940,497**	**1,131,462,469**	**812,949,942**
Contitutional Officers				
Constitutional Officers (Excludes Reserves)	293,076,811	319,998,063	346,020,302	371,788,601
GRAND TOTAL	**1,425,362,070**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**

EXPENDITURES BY FUNCTION AND PROGRAM

Program Name/Function Name	Actuals FY 23/24	Budget FY 24/25	Budget FY 25/26	Plan FY 26/27
General Government Services				
Legislative	772,345	791,260	892,670	906,462
Executive	5,761,767	6,886,172	7,401,123	7,422,724
Financial And Administrative	142,128,715	158,940,098	178,442,541	183,404,637
Legal Counsel	1,994,102	2,432,424	2,725,084	2,745,753
Comprehensive Planning	5,236,871	5,927,223	6,599,340	6,651,574
Other General Government Services	128,569,338	200,422,918	272,495,534	129,721,378
Total Function :	**284,463,138**	**375,400,095**	**468,556,292**	**330,852,528**
Public Safety				
Law Enforcement	244,596,074	273,607,868	283,437,016	304,442,468
Fire Control	73,634,373	121,918,843	154,226,257	107,955,545
Detention And/Or Correction	7,578,765	21,420,000	16,948,725	1,083,000
Protective Inspections	14,606,403	20,113,623	20,398,197	19,856,145
Emergency And Disaster Relief Services	20,016,880	51,414,142	78,984,102	8,089,359
Ambulance And Rescue Services	64,477,498	76,533,796	77,749,342	72,290,352
Medical Examiners	2,503,426	3,385,881	3,139,475	3,124,371
Other Public Safety	19,178,857	38,375,471	45,476,381	27,896,093
Total Function :	**446,592,276**	**606,769,624**	**680,359,495**	**544,737,333**
Physical Environment				
Garbage/Solid Waste Control Services	55,470,003	118,180,061	212,257,978	148,304,550
Water/Sewer Combination Services	239,512,457	257,569,693	306,009,658	326,170,862
Conservation And Resource Management	7,317,892	54,865,182	49,680,691	21,377,557
Flood Control/Stormwater Management	7,850,909	56,161,355	37,433,000	8,977,542
Other Physical Environment	4,077,231	4,110,766	4,120,166	4,111,193
Total Function :	**314,228,492**	**490,887,057**	**609,501,493**	**508,941,704**
Transportation				
Road And Street Facilities	147,395,275	379,911,964	332,940,492	281,289,334
Transit Systems	3,710,413	0	0	0
Other Transportation Services	3,230,246	4,894,573	6,666,699	4,894,037
Total Function :	**154,335,934**	**384,806,537**	**339,607,191**	**286,183,371**
Economic Environment				
Industry Development	25,285,882	33,200,765	35,943,100	28,725,660
Veterans Services	669,995	715,486	884,361	904,123
Housing And Urban Development	15,433,579	31,258,435	28,482,507	26,174,055
Other Economic Environment	102,382	124,506	117,106	119,816
Total Function :	**41,491,838**	**65,299,192**	**65,427,074**	**55,923,654**
Human Services				
Hospitals	91,207,731	136,159,298	257,167,139	255,698,532
Health	6,790,885	17,651,555	19,610,195	10,440,659
Mental Health	3,304,869	3,136,852	1,760,491	1,562,557
Public Assistance	32,335,781	47,784,348	50,416,404	39,249,516
Other Human Services	4,581,623	6,550,294	6,934,759	7,086,051
Total Function :	**138,220,889**	**211,282,347**	**335,888,988**	**314,037,315**
Culture/Recreation				
Libraries	6,925,597	9,276,027	9,773,058	8,962,280
Parks And Recreation	23,477,947	68,969,890	77,249,882	25,546,872
Other Culture/Recreation	742,666	1,203,350	1,400,861	1,402,496
Total Function :	**31,146,210**	**79,449,267**	**88,423,801**	**35,911,648**

EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals FY 23/24	Budget FY 24/25	Budget FY 25/26	Plan FY 26/27
Court Related				
General Administration-Court Related	6,831,539	7,858,547	8,584,248	8,611,564
Circuit Court-Criminal	1,828,263	1,889,207	2,068,091	2,157,471
Circuit Court-Juvenile	223,453	290,691	428,597	428,597
General Operations-Courts	2,326,405	3,134,000	3,094,000	3,094,000
County Court-Criminal	3,673,633	4,608,363	4,725,819	4,818,685
Total Function :	**14,883,293**	**17,780,808**	**18,900,755**	**19,110,317**
Reserves and Contingencies	0	752,995,220	857,966,244	693,719,689
Grand Total :	**1,425,362,070**	**2,984,670,147**	**3,464,631,333**	**2,789,417,559**

RESERVES BY FUND

			Budget FY 24/25	Budget FY 25/26	Plan FY 26/27
00100	**General Fund**				
5998010	Reserves - Mitigation Match		1,878,236	1,778,236	1,778,236
5998010	Reserves - State Attorney Computer Project		50,000	150,000	200,000
5998020	Reserves - Contingencies		8,288,700	8,788,700	9,288,700
5998020	Reserves - Tax Collector Contingency		3,121,963	3,469,156	3,469,156
5998020	Reserves - Tax Collector Debt Service		2,100,341	1,536,289	972,237
5998140	Reserves - Future Capital Expansion		0	0	5,700,000
5998140	Reserves - Road MSBU & Assessment		99,841	133	133
5998170	Reserves - Economic Development		2,398,621	2,404,420	2,403,453
5998210	Reserves - Aircraft for Sheriff		5,001,954	5,001,954	5,001,954
5998250	Reserves - Self-Insurance Claims		7,860,000	8,270,000	8,270,000
5998300	Reserves - Budget Stabilization		42,938,479	46,309,542	88,116,508
		Total Funds :	73,738,135	77,708,430	125,200,377
10100	**County Transportation Trust Fund**				
5998020	Reserves - Contingencies		2,446,823	3,742,633	4,547,468
5998300	Reserves - Budget Stabilization		72,512,392	89,579,341	79,622,526
		Total Funds:	74,959,215	93,321,974	84,169,994
10150	**Special Revenue Grants**				
5998020	Reserves - Contingencies		2,000,000	2,000,000	2,000,000
5998290	Reserves - Matching Funds		200,000	200,000	200,000
		Total Funds:	2,200,000	2,200,000	2,200,000
12160	**Tourism Tax Funds**				
5998010	Reserves - Cash Balance Forward		830,000	830,000	830,000
5998020	Reserves - Contingencies		1,270,000	1,270,000	1,270,000
5998080	Reserves - Debt Service		4,455,922	8,353,806	11,210,286
		Total Funds:	6,555,922	10,453,806	13,310,286
12180	**Lake And River Enhancement Trust Funds**				
5998010	Reserves - Cash Balance Forward		50,000	50,000	50,000
5998140	Reserves - Future Capital Expansion		1,045,155	899,035	921,150
		Total Funds:	1,095,155	949,035	971,150
12190	**Fire Rescue Funds**				
5998020	Reserves - Contingencies		2,295,446	1,164,263	989,618
		Total Funds:	2,295,446	1,164,263	989,618
12240	**Impact Fees**				
5998140	Reserves - Future Capital Expansion		86,717,859	102,634,671	74,384,243
		Total Funds:	86,717,859	102,634,671	74,384,243
14350	**Emergency 911 Funds**				
5998010	Reserves - Cash Balance Forward		1,445,577	879,487	782,477
5998020	Reserves - Contingencies		455,069	0	0
		Total Funds:	1,900,646	879,487	782,477
14370	**Hazardous Waste Funds**				
5998140	Reserves - Future Capital Expansion		1,855	11,304	2,890
		Total Funds:	1,855	11,304	2,890
14390	**Radio Communications Funds**				
5998020	Reserves - Contingencies		368,807	752,579	670,277
5998140	Reserves - Future Capital Expansion		0	309,803	101,832
		Total Funds:	368,807	1,062,382	772,109
14490	**Indigent Health Care Funds**				
5998020	Reserves - Contingencies		15,443,321	15,171,367	10,662,194
5998200	Health Care Fluctuation Margin 3% (Actuary)		2,435,000	2,971,000	2,971,000
5998320	Reserves - Future Plan Changes		20,497,679	11,672,856	0
5998330	Reserves - Health Plans Statutory Reserves		2,682,103	2,737,152	2,422,298
		Total Funds:	41,058,103	32,552,375	16,055,492
14500	**Coronavirus Local Fiscal Recovery Funds American Rescue Plan**				
5998140	Reserves - Future Capital Expansion		8,595,876	0	0
		Total Funds:	8,595,876	0	0
14930	**Leisure Services MSTU Funds**				
5998010	Reserves - Cash Balance Forward		1,225,718	162,549	1,124,742
5998020	Reserves - Contingencies		2,000,000	3,727,846	2,607,884
5998140	Reserves - Future Capital Expansion		106,202	2,446,019	136,766
		Total Funds:	3,331,920	6,336,414	3,869,392

RESERVES BY FUND

			Budget FY 24/25	Budget FY 25/26	Plan FY 26/27
14950	**Libraries MSTU Funds**				
5998010	Reserves - Cash Balance Forward		1,831,911	2,414,000	2,697,000
5998020	Reserves - Contingencies		997,374	1,207,000	1,348,000
5998170	Reserves - Service Improvements		0	166,006	1,131,700
		Total Funds:	2,829,285	3,787,006	5,176,700
14960	**Rancho Bonito MSTU Fund**				
5998010	Reserves - Cash Balance Forward		11,077	13,483	13,591
5998020	Reserves - Contingencies		5,539	6,742	6,795
5998170	Reserves - Service Improvements		17,562	26,243	26,605
		Total Funds:	34,178	46,468	46,991
14970	**Transportation Millage Fund**				
5998140	Reserves - Future Capital Expansion		43,800,962	81,004,502	34,535,476
		Total Funds:	43,800,962	81,004,502	34,535,476
14980	**Emergency Medical Millage Fund**				
5998140	Reserves - Future Capital Expansion		12,626,837	10,902,204	10,352,385
		Total Funds:	12,626,837	10,902,204	10,352,385
15010	**Land Management Nonexpendable Trust Funds**				
5998010	Reserves - Cash Balance Forward		369,570	0	0
5998150	Reserves - Nonexpendable Trust Fund		38,246,669	41,162,540	42,426,232
		Total Funds:	38,616,239	41,162,540	42,426,232
15250	**Eloise CRA Trust-Agency Funds**				
5998020	Reserves - Contingencies		38,956	44,080	29,218
5998140	Reserves - Future Capital Expansion		381,090	163,134	181,684
		Total Funds:	420,046	207,214	210,902
15290	**Harden Parkway CRA Funds**				
5998140	Reserves - Future Capital Expansion		376,476	435,770	668,988
		Total Funds:	376,476	435,770	668,988
15310	**Building Funds**				
5998020	Reserves - Contingencies		1,857,468	2,123,662	1,724,730
5998300	Reserves - Budget Stabilization		3,635,680	6,461,350	3,031,366
		Total Funds:	5,493,148	8,585,012	4,756,096
18000	**Stormwater MSTU**				
5998140	Reserves - Future Capital Expansion		860,469	588,278	27,673
		Total Funds:	860,469	588,278	27,673
23500	**Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)**				
5998080	Reserves - Debt Service		4,663,996	3,812,639	3,897,939
		Total Funds:	4,663,996	3,812,639	3,897,939
23700	**Public Fac Rev Note, S2015(Ref CFT 2006)**				
5998080	Reserves - Debt Service		1,733,608	2,118,441	2,222,562
		Total Funds:	1,733,608	2,118,441	2,222,562
23800	**Promissory Note 2020A**				
5998080	Reserves - Debt Service		2,859,151	2,141,070	2,379,142
		Total Funds:	2,859,151	2,141,070	2,379,142
24000	**Promissory Revenue Note, Series 2020 C**				
5998080	Reserves - Debt Service		4,964,326	4,904,556	5,358,831
		Total Funds:	4,964,326	4,904,556	5,358,831
30200	**Drainage and Water Quality Fund**				
5998140	Reserves - Future Capital Expansion		298,623	47,071	49,849
		Total Funds:	298,623	47,071	49,849
30800	**General Capital Improvement Funds**				
5998140	Reserves - Future Capital Expansion		41,346,830	78,677,012	62,410,372
		Total Funds:	41,346,830	78,677,012	62,410,372
31200	**Environmental Land Acquisition Funds**				
5998140	Reserves - Future Capital Expansion		274,241	545,850	584,923
		Total Funds:	274,241	545,850	584,923
41010	**Solid Waste Funds**				
5998010	Reserves - Cash Balance Forward		12,240,663	18,056,287	1,261,057
5998020	Reserves - Contingencies		6,120,332	5,676,751	0
5998090	Reserves - Renewal & Replacement		13,902,266	0	0
5998140	Reserves - Future Capital Expansion		18,930,106	9,704,075	19,456,921
5998170	Reserves - Service Improvements		500,000	500,000	0
5998230	Reserves - Carryforward Adjustment		3,575,792	0	0
		Total Funds:	55,269,159	33,937,113	20,717,978

RESERVES BY FUND

			Budget FY 24/25	Budget FY 25/26	Plan FY 26/27
41110	**Landfill Closure Funds**				
5998010	Reserves - Cash Balance Forward		3,043,236	0	0
5998020	Reserves - Contingencies		58,115	0	0
5998110	Reserves - Landfill Closure		75,178,360	82,493,214	84,501,257
		Total Funds:	78,279,711	82,493,214	84,501,257
41210	**Universal Solid Waste Collection Funds**				
5998010	Reserves - Cash Balance Forward		1,354,293	0	0
5998140	Reserves - Future Capital Expansion		0	10,588,183	101,113
		Total Funds:	1,354,293	10,588,183	101,113
42010	**Utilities Operating Funds**				
5998080	Reserves - Debt Service		199,511	0	0
5998090	Reserves - Renewal & Replacement		1,000,000	1,000,000	1,000,000
5998120	Reserves - Salary Adjustments		89,773	89,773	89,773
5998140	Reserves - Future Capital Expansion		17,921,612	35,223,392	11,974,288
		Total Funds:	19,210,896	36,313,165	13,064,061
42110	**Utilities Capital Expansion Funds**				
5998140	Reserves - Future Capital Expansion		57,837,458	41,427,985	14,103,831
		Total Funds:	57,837,458	41,427,985	14,103,831
42432	**Utilities Bonds**				
5998140	Reserves - Future Capital Expansion		13,725,000	14,171,063	0
		Total Funds:	13,725,000	14,171,063	0
50100	**Fleet Maintenance Funds**				
5998020	Reserves - Contingencies		1,161,600	1,277,800	1,326,800
5998170	Reserves - Service Improvements		1,810,523	2,523,213	4,805,713
		Total Funds:	2,972,123	3,801,013	6,132,513
50300	**Employee Health Insurance Fund**				
5998020	Reserves - Contingencies		11,556,967	13,281,731	13,601,540
5998200	Health Care Fluctuation Margin 3% (Actuary)		2,282,018	2,499,840	2,694,000
5998300	Reserves - Budget Stabilization		850,230	6,236,265	597,117
5998330	Reserves - Health Plans Statutory Reserves		13,223,532	14,727,200	15,610,832
		Total Funds:	27,912,747	36,745,036	32,503,489
51500	**Fleet Replacement Funds**				
5998020	Reserves - Contingencies		500,000	500,000	500,000
5998140	Reserves - Future Capital Expansion		29,951,073	24,144,880	19,176,642
		Total Funds:	30,451,073	24,644,880	19,676,642
52000	**Information Technology Fund**				
5998020	Reserves - Contingencies		1,346,480	2,718,494	2,527,588
5998170	Reserves - Service Improvements		618,926	2,886,324	2,578,128
		Total Funds:	1,965,406	5,604,818	5,105,716
		Grand Total :	**752,995,220**	**857,966,244**	**693,719,689**

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 25/26 PROPOSED BUDGET VERSUS ADOPTED BUDGET

FUND GROUP | FUND DESCRIPTION		PROPOSED FY 25/26	ADOPTED FY 25/26	VARIANCE FY 25/26
General Fund				
00100	General Fund	724,162,373	725,953,746	1,791,373
Special Revenue Funds				
10100	County Transportation Trust Fund	179,218,902	179,718,902	500,000
10150	Special Revenue Grants	91,190,339	102,615,339	11,425,000
12160	Tourism Tax Funds	44,856,605	44,856,605	0
12180	Lake And River Enhancement Trust Funds	2,207,475	2,207,475	0
12190	Fire Rescue Funds	102,456,830	102,456,830	0
12240	Impact Fees	205,774,463	205,774,463	0
14350	Emergency 911 Funds	5,551,321	5,551,321	0
14370	Hazardous Waste Funds	131,470	131,470	0
14390	Radio Communications Funds	7,525,792	7,525,792	0
14460	Local Provider Participation (Ord. No. 22-029)	193,379,371	193,379,371	0
14480	Polk County Florida Opioid Abatement Trust Fund	10,985,291	10,985,291	0
14490	Indigent Health Care Funds	151,713,666	151,713,666	0
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	40,539,670	41,483,050	943,380
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	10,000	10,000	0
14930	Leisure Services MSTU Funds	46,013,519	46,013,519	0
14950	Libraries MSTU Funds	12,074,224	12,074,224	0
14960	Rancho Bonito MSTU Fund	67,564	67,564	0
14970	Transportation Millage Fund	171,995,782	171,995,782	0
14980	Emergency Medical Millage Fund	34,213,067	34,213,119	52
14990	Law Enforcement Trust Funds	1,762,101	1,762,101	0
15010	Land Management Nonexpendable Trust Funds	45,333,249	45,333,249	0
15250	Eloise CRA Trust-Agency Funds	743,014	743,014	0
15290	Harden Parkway CRA Funds	2,035,770	2,035,770	0
15310	Building Funds	21,236,625	21,236,625	0
15350	Affordable Housing Assistance Trust Funds	15,348,791	15,348,791	0
15650	Hurricane Ian Fund	10,721,955	35,171,704	24,449,749
15750	Hurricane Milton Fund	18,207,256	18,207,256	0
15850	Hurricane Idalia Fund	300,000	300,000	0
16000	Street Lighting Districts	3,487,419	3,487,419	0
18000	Stormwater MSTU	15,353,357	14,370,652	(982,705)
Debt Service Funds				
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,178,589	9,178,589	0
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	4,240,469	4,240,469	0
23800	Promissory Note 2020A	4,390,496	4,390,496	0
24000	Promissory Revenue Note, Series 2020 C	10,648,156	10,648,156	0
Capital Funds				
30200	Drainage and Water Quality Fund	957,071	957,071	0
30800	General Capital Improvement Funds	261,460,460	262,461,943	1,001,483
31200	Environmental Land Acquisition Funds	24,884,935	23,828,013	(1,056,922)
Enterprise Funds				
41000	Solid Waste	340,929,399	345,929,398	4,999,999
42000	Utilities	384,231,274	384,331,274	100,000
Internal Service Funds				
50100	Fleet Maintenance Funds	16,574,660	16,574,660	0
50300	Employee Health Insurance Fund	117,512,727	132,817,305	15,304,578
51500	Fleet Replacement Funds	44,894,170	44,894,170	0
52000	Information Technology Fund	27,655,679	27,655,679	0
Grand Total		**3,406,155,346**	**3,464,631,333**	58,475,987

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
15650 Hurricane Ian Fund	Emergency Management	Safety
15750 Hurricane Milton Fund	Emergency Management	Safety
15850 Hurricane Idalia Fund	Emergency Management	Safety
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
31200 Environmental Land Acquisition Funds	Parks & Natural Resources	Natural Resources & Environment
Enterprise Funds		
41000 Solid Waste	Solid Waste	Natural Resources & Environment
42000 Utilities	Utilities	Growth & Infrastructure
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

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

(For budgetary purposes only)	GENERAL FUND				SPECIAL REVENUE FUNDS			
	Actuals FY 23/24	Adopted FY 24/25	Adopted FY 25/26	Plan FY 26/27	Actuals FY 23/24	Adopted FY 24/25	Adopted FY 25/26	Plan FY 26/27
Financial Sources								
Taxes	348,000,719	368,850,445	399,585,229	421,897,867	247,555,337	254,445,494	268,370,393	280,650,621
Licenses & Permits	452,586	467,128	472,480	472,480	8,336,679	6,571,843	7,506,967	7,732,565
Intergovernmental	70,320,898	67,998,589	68,527,215	71,502,083	72,156,125	123,084,641	158,864,766	37,759,730
Charges for Service	52,706,666	36,247,966	38,461,296	39,904,549	56,429,015	80,711,706	206,458,338	206,757,496
Fines & Forfeitures	1,596,049	1,580,181	1,612,166	1,612,166	7,228,522	500,000	500,000	500,000
Special Assessment/Impact Fees	978,542	88,298	61,703	61,703	104,169,586	98,117,409	127,403,273	132,886,981
Miscellaneous	24,311,743	9,757,335	15,077,731	13,554,909	56,752,246	21,629,363	19,447,912	14,101,204
All Other Revenues	(2,987,722)	37,928,563	42,542,390	40,920,875	12,048,872	108,417,643	31,499,522	16,083,810
Total Est. Financial Sources	495,379,481	522,918,505	566,340,210	589,926,632	564,676,382	693,478,099	820,051,171	696,472,407
Expenditures								
General Government	107,575,119	199,101,006	235,746,322	154,768,911	28,952,612	12,726,812	14,800,109	8,880,182
Court-Related	13,564,789	17,780,808	18,900,755	19,110,317	-	-	-	-
Public Safety	302,455,798	344,723,191	373,248,556	388,970,189	128,574,075	189,899,771	231,281,426	147,762,820
Physical Environment	5,181,806	6,303,117	7,031,498	6,921,519	21,844,960	101,673,360	66,512,271	10,780,065
Transportation	3,611,155	68,619	61,703	61,703	137,560,939	360,764,022	309,119,320	268,593,388
Economic Environment	2,064,418	2,153,824	2,348,968	2,372,322	39,430,211	63,145,368	63,078,106	53,551,332
Human Services	5,155,240	8,170,596	9,368,044	9,300,866	129,813,658	201,961,581	326,520,944	304,736,449
Culture/Recreation	801,781	1,392,522	1,539,470	1,552,080	29,593,932	61,435,745	61,173,483	34,359,568
Total Budget	440,410,106	579,693,683	648,245,316	583,057,907	515,770,387	991,606,659	1,072,485,659	828,663,804
Reserves & Contingencies	-	73,738,135	77,708,430	125,200,377	-	334,138,444	398,284,705	295,709,094
Total Use of Resources	440,410,106	653,431,818	725,953,746	708,258,284	515,770,387	1,325,745,103	1,470,770,364	1,124,372,898
Net Inc (Dec) in Fund Balance	54,969,375	(130,513,313)	(159,613,536)	(118,331,652)	48,905,995	(632,267,004)	(650,719,193)	(427,900,491)
Fund Balance - Oct. 1	142,607,312	130,513,313	159,613,536	118,331,652	537,120,695	632,267,004	650,719,193	427,900,491
Other Financing Sources (Uses)	602,917	-	-	-	(6,587)	-	-	-
Ending Fund Balance - Sept. 30	198,179,604				586,020,103			

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 23/24	Adopted FY 24/25	Adopted FY 25/26	Plan FY 26/27	Actuals FY 23/24	Adopted FY 24/25	Adopted FY 25/26	Plan FY 26/27	Actuals FY 23/24	Adopted FY 24/25	Adopted FY 25/26	Plan FY 26/27
Financial Sources												
Taxes	-	-	-	-	8,627,278	9,451,382	10,285,770	10,902,916	604,183,334	632,747,321	678,241,392	713,451,404
Licenses & Permits	-	-	-	-	-	-	-	-	8,789,265	7,038,971	7,979,447	8,205,045
Intergovernmental	6,395,000	6,395,000	6,395,000	6,395,000	2,700,000	2,700,000	2,700,000	2,700,000	151,572,023	200,178,230	236,486,981	118,356,813
Charges for Service	-	-	-	-	-	-	-	-	109,135,681	116,959,672	244,919,634	246,662,045
Fines & Forfeitures	-	-	-	-	-	-	-	-	8,824,571	2,080,181	2,112,166	2,112,166
Special Assessment/Impact Fees	-	-	-	-	-	-	-	-	105,148,128	98,205,707	127,464,976	132,948,684
Miscellaneous	8,986,902	51,169	53,124	53,316	34,548,088	2,600,288	3,924,760	1,759,336	124,598,979	34,038,155	38,503,527	29,468,765
All Other Revenues	-	-	-	-	-	-	-	-	9,061,150	146,346,206	74,041,912	57,004,685
Total Est. Financial Sources	15,381,902	6,446,169	6,448,124	6,448,316	45,875,366	14,751,670	16,910,530	15,362,252	1,121,313,131	1,237,594,443	1,409,750,035	1,308,209,607
Expenditures												
General Government	7,985,233	7,987,116	7,993,026	7,991,700	5,388,415	26,706,682	60,063,566	2,862,469	149,901,379	246,521,616	318,603,023	174,503,262
Court-Related	-	-	-	-	426,579	-	-	-	13,991,368	17,780,808	18,900,755	19,110,317
Public Safety	5,372,025	5,368,950	5,365,950	5,364,700	11,494,836	64,997,420	68,169,630	300,000	447,896,734	604,989,332	678,065,562	542,397,709
Physical Environment	-	-	-	-	605,464	23,566,851	25,728,910	14,080,426	27,632,230	131,543,328	99,272,679	31,782,010
Transportation	2,073,571	2,099,256	2,122,028	2,153,280	400,120	21,874,640	28,304,140	15,375,000	143,645,785	384,806,537	339,607,191	286,183,371
Economic Environment	-	-	-	-	-	-	-	-	41,494,629	65,299,192	65,427,074	55,923,654
Human Services	-	-	-	-	800,800	800,000	-	-	135,769,698	210,932,177	335,888,988	314,037,315
Culture/Recreation	-	-	-	-	-	16,621,000	25,710,848	-	30,395,713	79,449,267	88,423,801	35,911,648
Total Budget	15,430,829	15,455,322	15,481,004	15,509,680	19,116,214	154,566,593	207,977,094	32,617,895	990,727,536	1,741,322,257	1,944,189,073	1,459,849,286
Reserves & Contingencies	-	14,221,081	12,976,706	13,858,474	-	41,919,694	79,269,933	63,045,144	-	464,017,354	568,239,774	497,813,089
										-	-	-
Total Use of Resources	15,430,829	29,676,403	28,457,710	29,368,154	19,116,214	196,486,287	287,247,027	95,663,039	990,727,536	2,205,339,611	2,512,428,847	1,957,662,375
Net Inc (Dec) in Fund Balance	(48,927)	(23,230,234)	(22,009,586)	(22,919,838)	26,759,152	(181,734,617)	(270,336,497)	(80,300,787)	130,585,595	(967,745,168)	(1,102,678,812)	(649,452,768)
Fund Balance - Oct. 1	12,094,839	23,230,234	22,009,586	22,919,838	101,386,646	181,734,617	270,336,497	80,300,787	793,209,492	967,745,168	1,102,678,812	649,452,768
Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	596,330	-	-	-
Ending Fund Balance - Sept. 30	12,045,912				128,145,798				924,391,417			

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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 23/24	Adopted FY 24/25	Adopted FY 25/26	Plan FY 26/27	Actuals FY 23/24	Adopted FY 24/25	Adopted FY 25/26	Plan FY 26/27
Financial Sources								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	125,410	-	-	-	333	-	-	-
Special Assessment/Impact Fees	-	12,632,254	10,779,051	11,317,621	-	-	-	-
Miscellaneous	$27,781,399	9,605,428	36,506,507	44,565,872	6,047,861	8,341,986	10,845,253	11,135,921
Internal Service Funds	-	-	-	-	114,903,873	119,344,576	133,333,391	136,895,989
Enterprise Funds	169,825,793	175,744,037	198,057,443	211,596,711	-	-	-	-
All Other Revenues	(78,751)	47,548,145	112,560,506	58,701,062	8,544,427	1,854,192	725,000	725,000
Non-Revenues	(6,152,809)	340,915,868	372,357,165	284,622,859	-	63,344,050	77,038,170	72,194,149
Total Est. Financial Sources	191,501,042	586,445,732	730,260,672	610,804,125	129,496,494	192,884,804	221,941,814	220,951,059
Expenditures								
General Government	609,903	1,075,316	1,101,135	1,156,191	112,097,190	127,803,163	148,852,134	155,193,075
Public Safety	-	-	-	-	1,558,741	1,780,292	2,293,933	2,339,624
Physical Environment	134,094,331	359,343,729	510,228,814	477,159,694	(269,533)	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-
Human Services	1,037,247	350,170	-	-	-	-	-	-
Culture/Recreation	-	-	-	-	-	-	-	-
Total Budget	135,741,481	360,769,215	511,329,949	478,315,885	113,386,398	129,583,455	151,146,067	157,532,699
Reserves & Contingencies	-	225,676,517	218,930,723	132,488,240	-	63,301,349	70,795,747	63,418,360
Total Use of Resources	135,741,481	586,445,732	730,260,672	610,804,125	113,386,398	192,884,804	221,941,814	220,951,059
Income (Loss) Before Contrib/Trans	55,759,561	-	-	-	16,110,096	-	-	-
Capital Contributions	20,233,514	-	-	-	2,102,801	-	-	-
Transfer of Capital Assets	-	-	-	-	-	-	-	-
Transfer In (Out) & Adjustments	($5,923,982)	-	-	-	1,129,000	-	-	-
Change in Net Assets	70,069,093	-	-	-	19,341,897	-	-	-
Net Assets, Beginning of Year					87,701,543			
Net Assets, End of Year					107,043,440			

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.

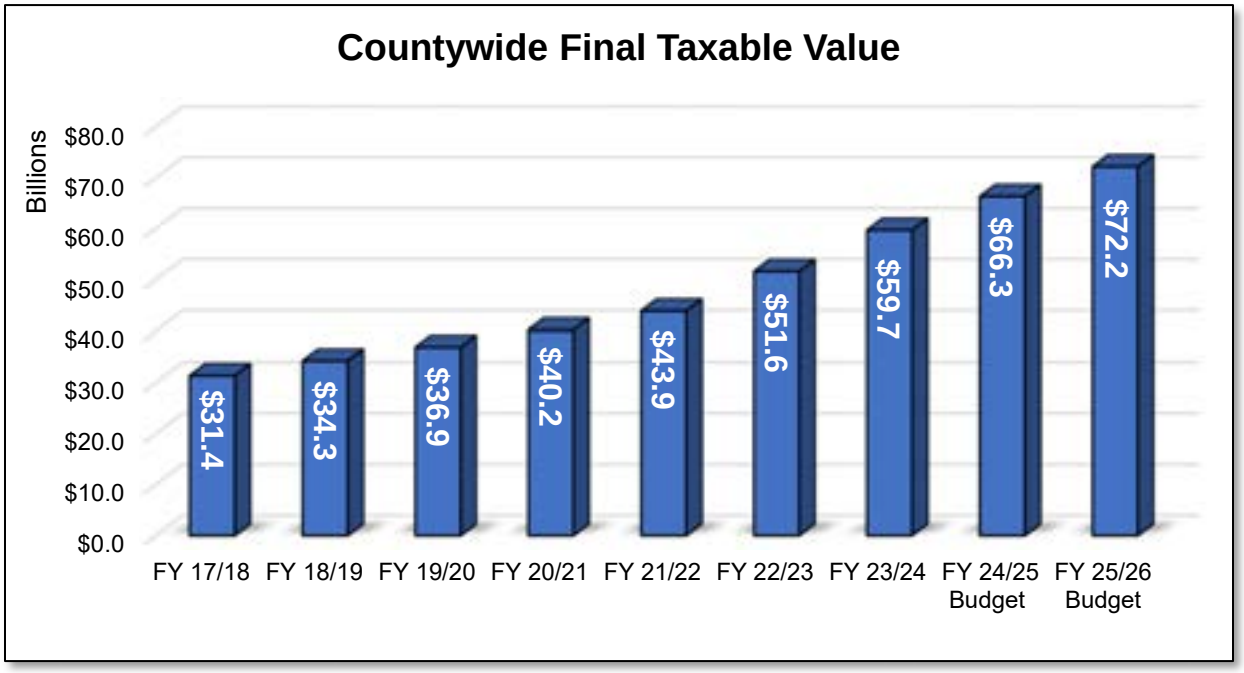
Sources of revenue estimates vary. The Polk County Property Appraiser's Office determines the taxable value of all non-exempt real and personal property located within the County. The Board of County Commissioners then sets the millage rate. Depending on County needs, this rate can change each year but 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 25/26 Revenue Projections

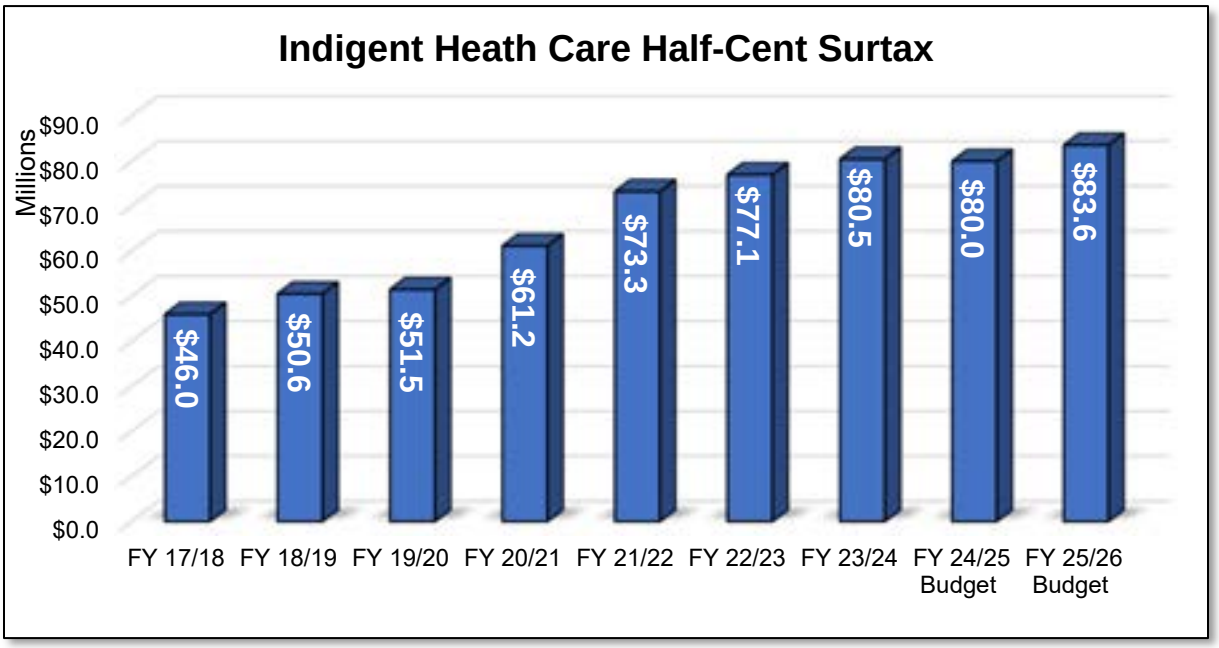
Ad Valorem



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.

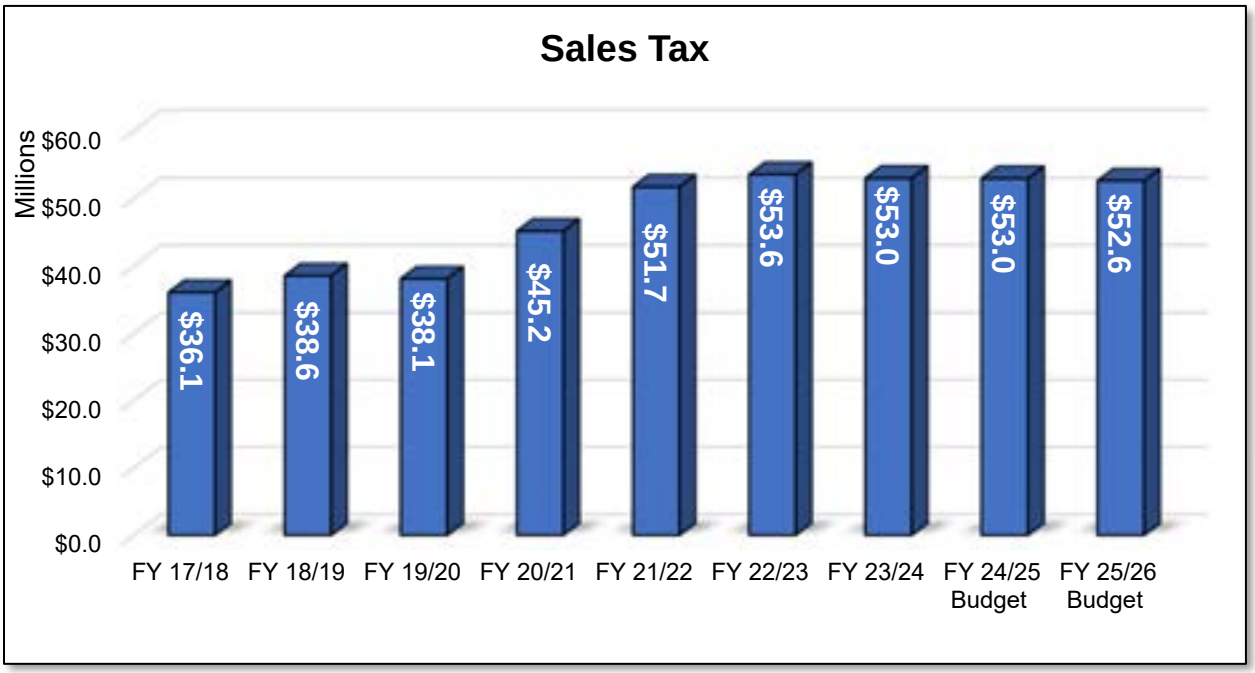
Polk County property values increased from FY 24/25 to FY 25/26 by 8.83% Countywide and 6.69% in the unincorporated area. The Board adopted to keep the General Fund millage rate the same as the previous fiscal year.

Indigent Health Care Half-Cent Surtax



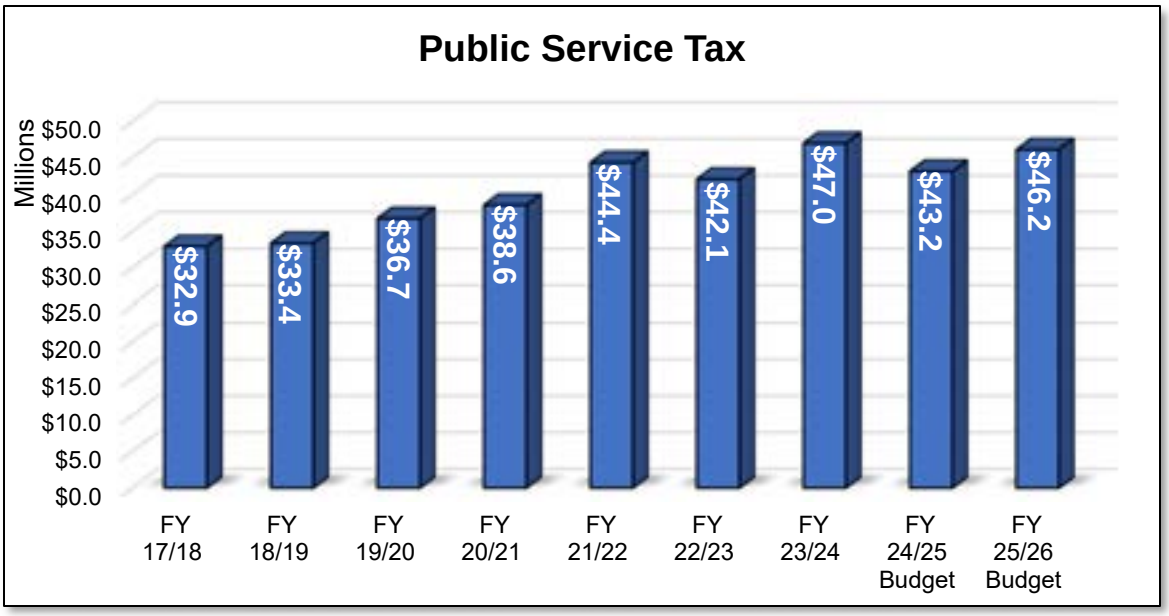
Polk County voters approved a referendum in March 2004 to impose a discretionary half-cent sales surtax to be used to provide access to health care services to qualified indigent residents of Polk County. In November 2016, residents voted on a referendum to extend the sales surtax through December 2044.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

Sales Tax



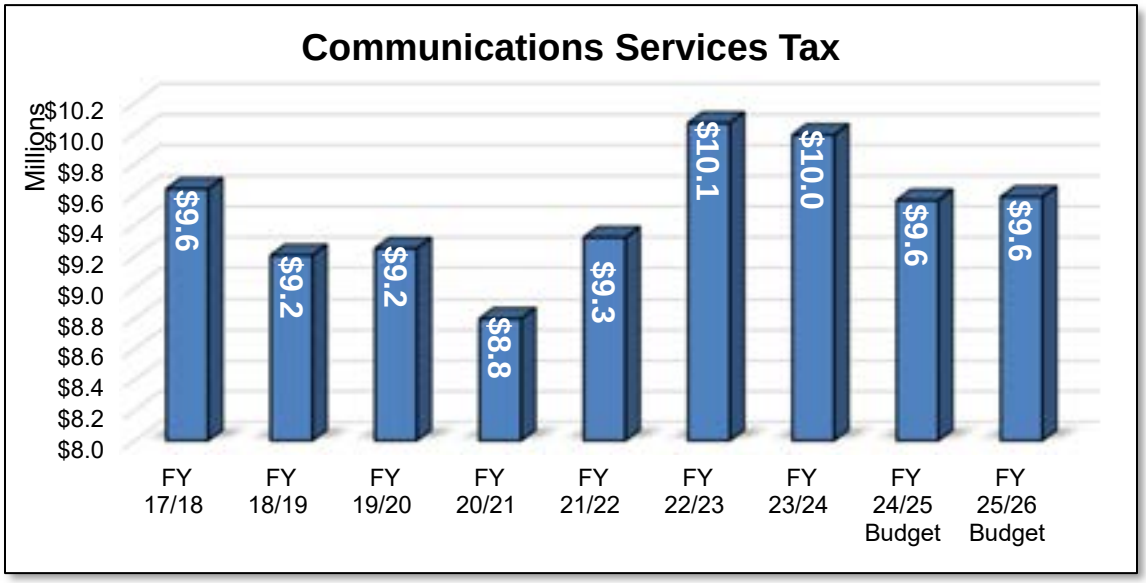
Since FY 17/18, Sales Tax revenue has increased an average of 6.9% annually. Given ongoing downward inflationary pressure on consumer spending, revenue estimates for FY 25/26 projections remain conservative in light of economic slowdown concerns.

Public Service Tax



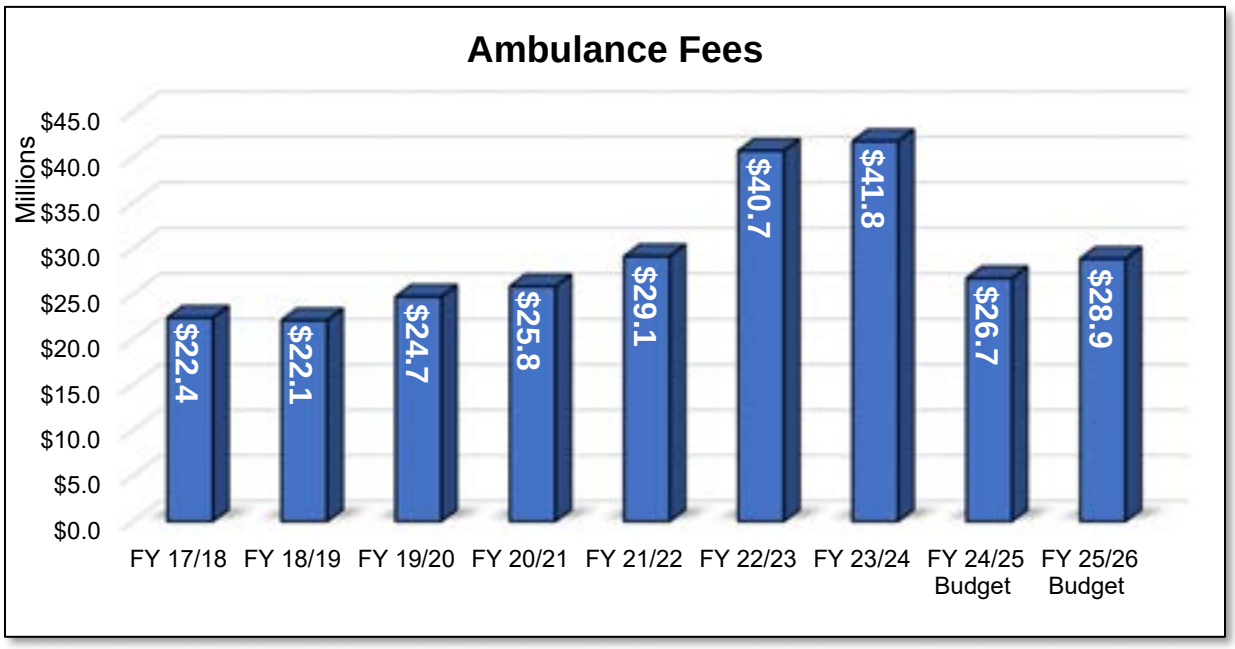
As a Charter County, Polk County is authorized by ordinance to levy a Public Service Tax on the purchase of electricity, metered natural gas, metered or bottled liquefied petroleum gas, metered or bottled manufactured gas, and water service. This tax is levied on purchases within the County's unincorporated 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 24/25 were conservative, and FY 25/26 projections remain conservative in light of continued economic slowdown concerns.

Communications Services Tax



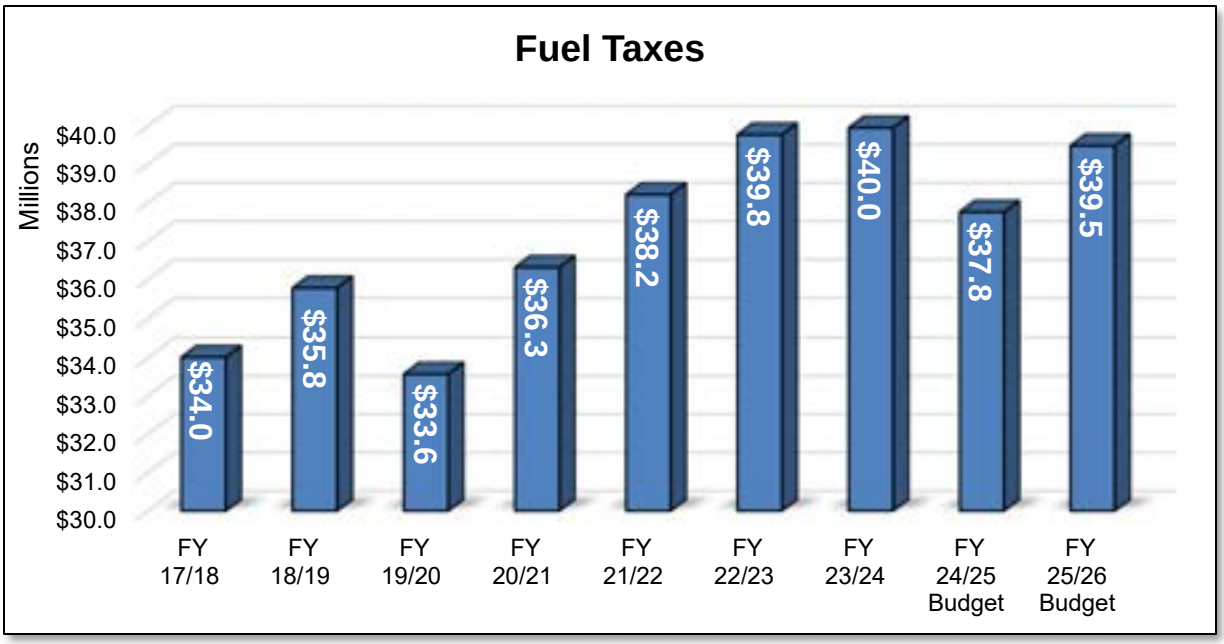
Polk County's Communications Service Tax revenue has shown a consistent yearly decrease prior to FY 21/22, but has remained the same for FY 25/26. This revenue is derived from taxes charged on any voice, data, audio, video, or signals transmitted on any medium, with the exception of prepaid cell phone plans.

Ambulance Service Fees



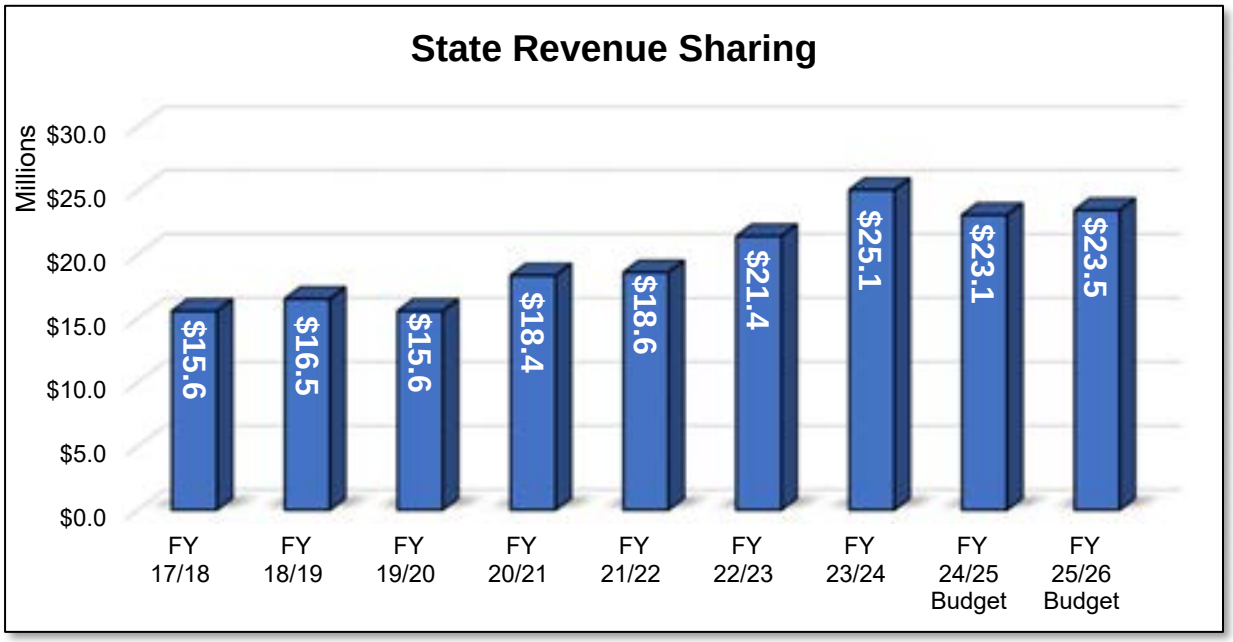
A major revenue source in Polk County's General Fund is the fee charged for ambulance services. The County charges the customer based on the type of ambulance service provided. To project this revenue, the County reviews historical receipts and number of customers to identify revenue trends. This revenue 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



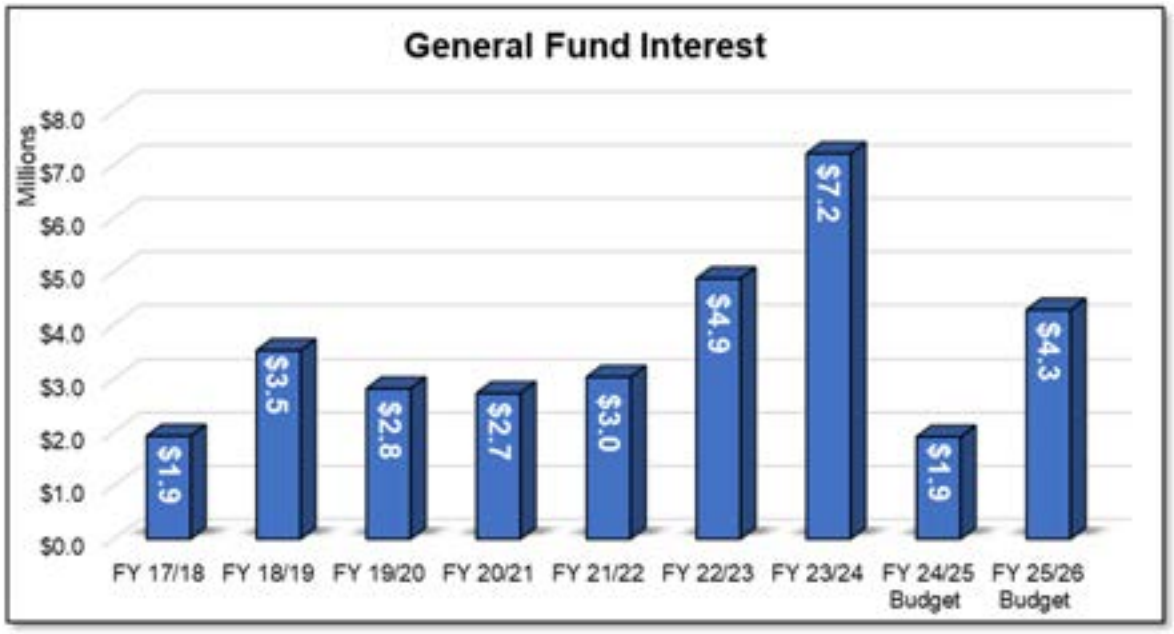
Polk County receives a share of the revenue collected by the State from cigarette sales and use tax receipts. This revenue source was established through the Florida Revenue Sharing Act of 1972 and enacted to ensure a minimum level of revenue parity across units of local government.

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

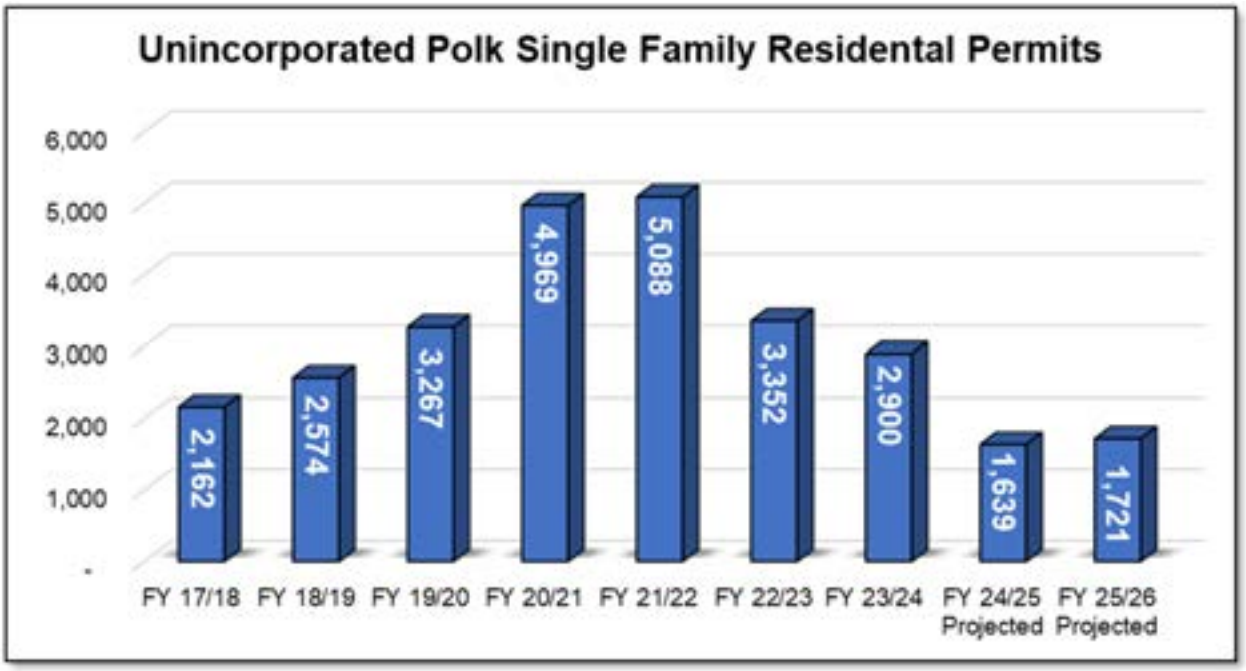
Polk County collects seven different types of Impact Fees, namely, Correctional, Emergency Medical Services, Fire, Law Enforcement, Library, Parks, and Transportation as a result of Ordinance No. 89-40 adopted by the Board in October 1989. The motivation to levy impact fees relates directly to the rate 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% as 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 24/25, the Building Division permitted approximately 1,639 new residential dwelling units (single-family detached, single-family attached, townhouse, and duplex units), which represents a 1.0% increase as compared to FY 23/24. The FY 24/25 monthly average for new residential permits issued was approximately 244 per month compared to 242 in FY 23/24. In FY 24/25, the Building Division issued approximately 29,588 total permits as compared to 29,600 total permits issued in FY 23/24, which represents almost a .04% 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	0.00	0.00	0.00	0.00	0.00	849.80
Rates 3/1/1994	49.00	155.00	103.00	0.00	0.00	0.00	0.00	0.00	307.00
Rates 10/1/1999[1]	49.00	155.00	645.00	0.00	0.00	0.00	0.00	0.00	849.00
Rates 10/1/2000[1]	49.00	155.00	967.00	0.00	0.00	0.00	0.00	0.00	1,171.00
Rates 9/1/2003[1]	49.00	152.00	967.00	1,607.00	0.00	0.00	0.00	0.00	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	0.00	443.84	0.00	0.00	4,984.45
Rates 12/1/2005	96.77	131.84	2,922.00	8,596.00	197.00	443.84	0.00	0.00	12,387.45
Rates 3/1/2006	96.77	131.84	4,383.00	8,596.00	197.00	443.84	0.00	0.00	13,848.45
Rates 6/1/2006	96.77	131.84	5,844.00	8,596.00	197.00	443.84	0.00	0.00	15,309.45
Rates 7/1/2006	96.77	131.84	5,844.00	6,006.00	197.00	443.84	0.00	0.00	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]	0.00	0.00	0.00	4,160.00	0.00	0.00	0.00	0.00	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[8]	153.00	368.00	3,170.33	10,061.00	188.00	899.00	377.00	431.00	15,647.33
Rates 1/1/2026[9]	153.00	516.00	3,467.33	11,124.00	188.00	1,381.00	377.00	578.00	17,784.33

[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 March 2009 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 based on the 2015 study: Phase 1 - January 1, 2016 (50% of recommendation for Transportation; 42% of recommendation for School; 25% of recommendation for all others); Phase 2 - March 17, 2017 (100% of recommendation for Transportation; 50% of recommendation for all others)*

[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, which was 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 provided for increases in July 2024, 2025, and 2026; on July 1, 2024, Transportation impact fee phase 2 became effective.*

[8] *On September 17, 2024, Ordinance 2024-062 was passed, effective January 1, 2025, based on the 2024 study recommendation; Transportation, Correctional, Parks and Recreation, and School are phased in over three years, Law Enforcement is phased in over two years, and all others are set at 100%.*

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 25/26 proposed budgeted ad valorem revenue is based on a Countywide increase in property values of 8.83%.

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 plan development, and road construction within 1,000 feet of the hazardous waste facility.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Hurricane Irma 15550 Fund – The fund was established in FY 17/18 to track Countywide expenditures resulting from Hurricane Irma damages. This fund collected revenue from State and Federal agencies for recovery costs, and it is anticipated to be closed out in FY 25/26.

Hurricane Ian 15650 Fund – The fund was established in FY 23/24 to track Countywide expenditures resulting from Hurricane Ian damages. This fund collected revenue from State and Federal agencies for recovery costs, and it is anticipated to be closed out in FY 25/26.

Hurricane Idalia 15850 Fund – The fund was established in FY 24/25 to track Countywide expenditures resulting from Hurricane Idalia damages. This fund collected revenue from State and Federal agencies for recovery costs, and it is anticipated to be closed out in FY 25/26.

Hurricane Milton 15750 Fund – The fund was established in FY 24/25 to track Countywide expenditures resulting from Hurricane Milton damages. This fund collected revenue from State and Federal agencies for recovery costs, and it is anticipated to be closed out in FY 26/27.

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 (CIP), 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. The General Fund ending fund balance currently funds projects in this fund.

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

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.

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.

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 25/26, 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:	- ($50,722)
Taxable value:	$99,278

Countywide	Unincorporated
99,278 / 1,000 = 99.278 x 6.6348 = $658.69 (Countywide millage)	99,278 / 1,000 = 99.278 x 7.4560 = $740.22 (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.

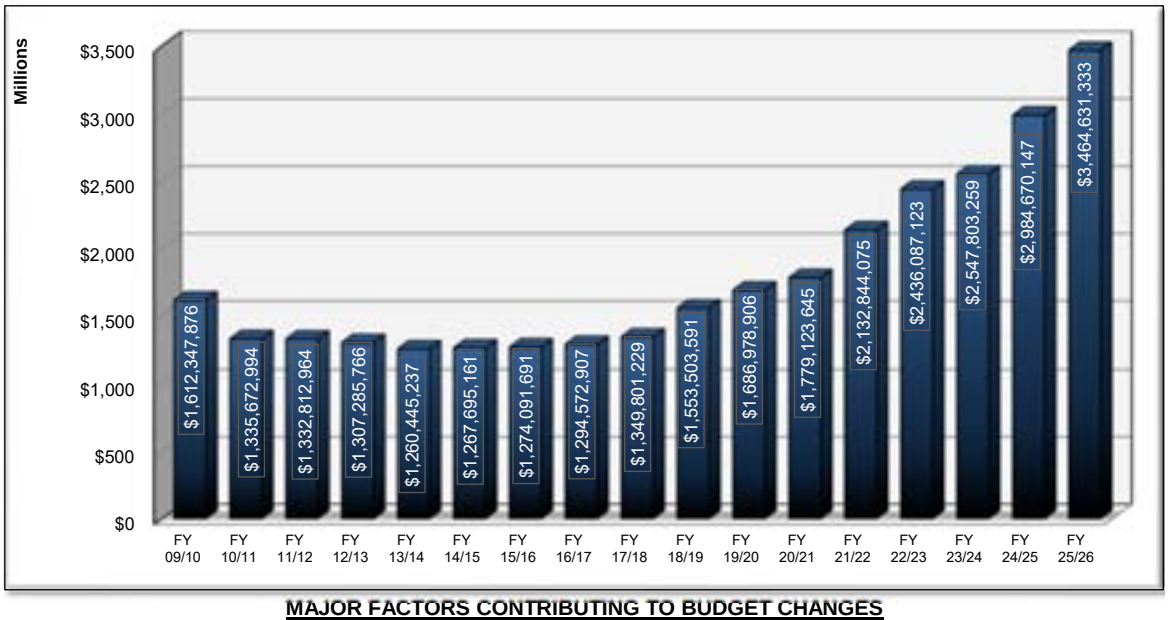
***Roll Back Rate**: The millage that, if levied, would bring in the same amount of tax dollars as the previous year's millage. The value of new construction is excluded from this calculation.

***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, other disability and military service exemptions, and additional Homestead Exemption that is adjusted annually for inflation as approved by the citizens of Florida on November 5, 2024.

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HISTORICAL SUMMARIES

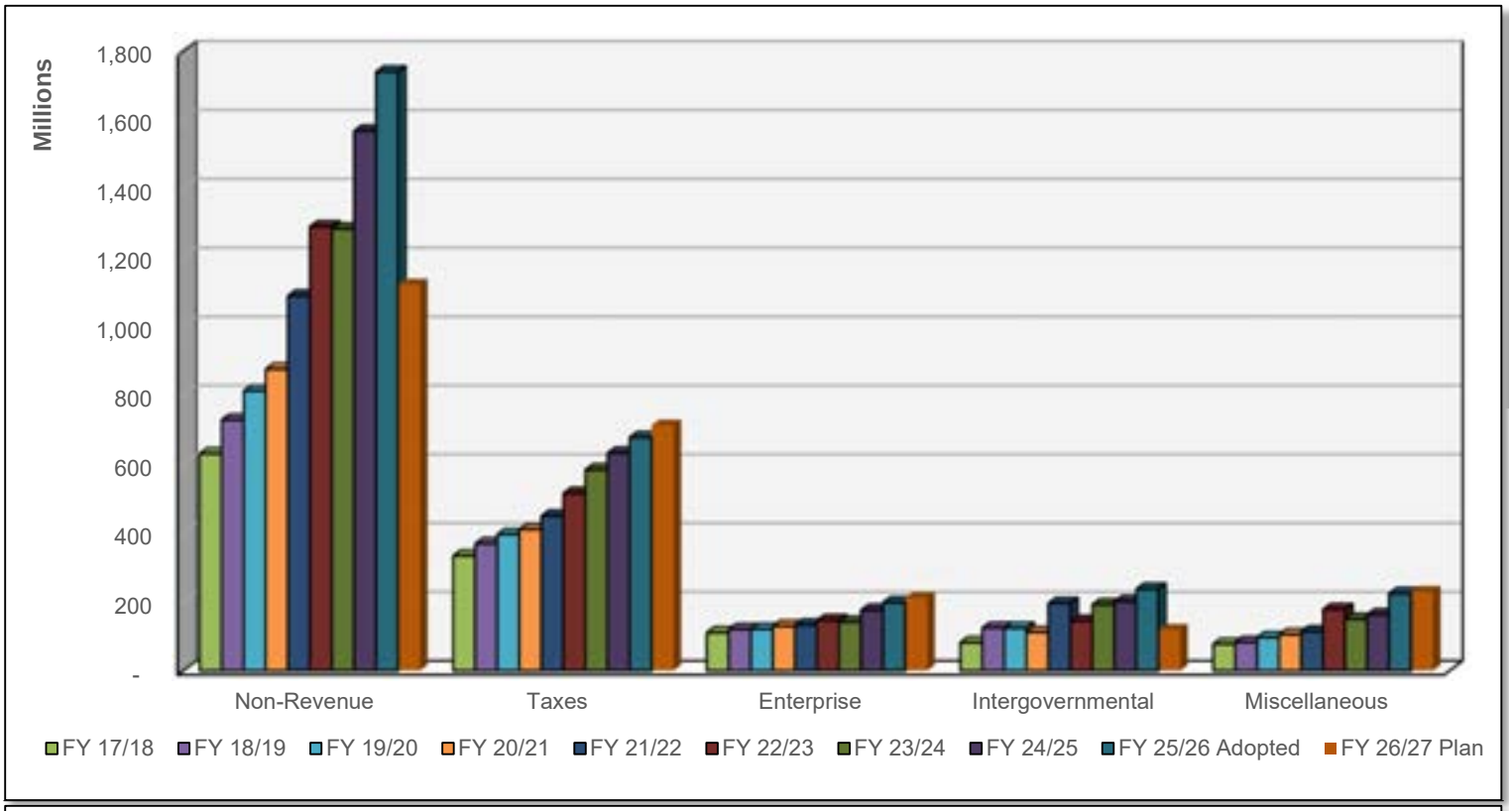
TOTAL ADOPTED BUDGET

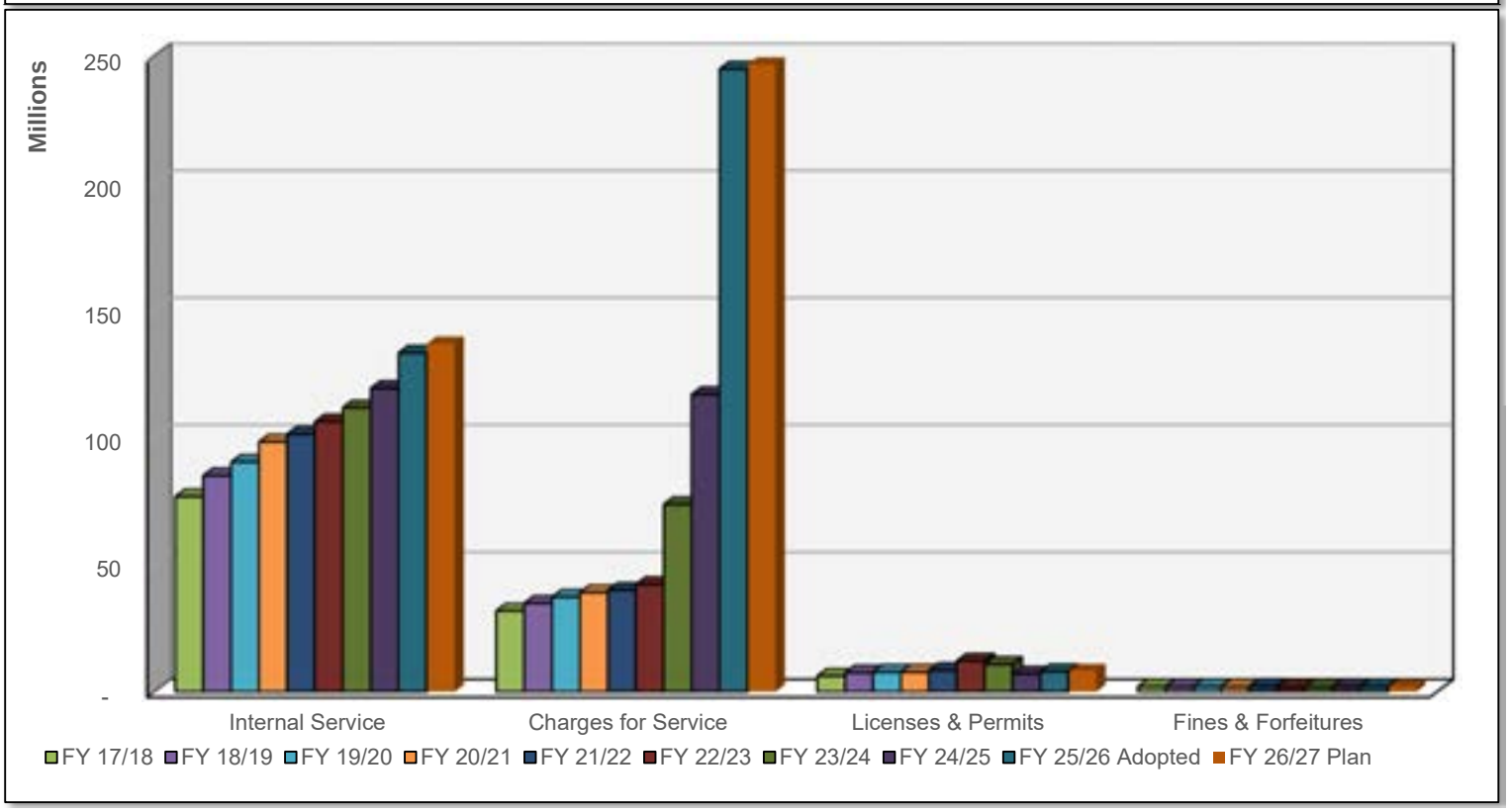


MAJOR FACTORS CONTRIBUTING TO BUDGET CHANGES

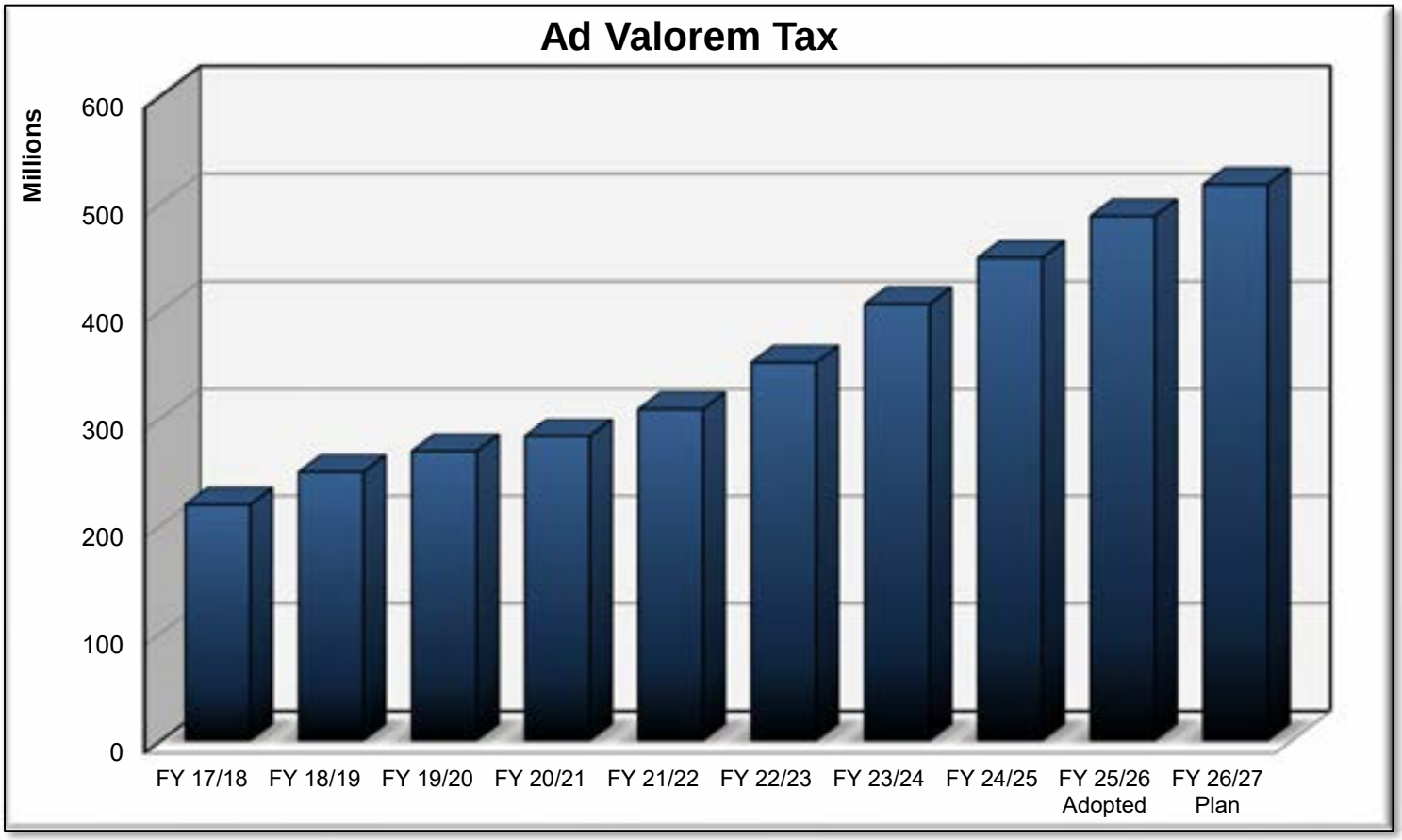
FY 25/26 - $72.6 million increase to General Fund due to increases in property value and other taxes, increased carryforward from prior years' unanticipated revenue, and unspent appropriations; $29.1 million net increase between the County Transportation Trust Fund and the Transportation Millage Fund due to gas tax revenue increase, investment earnings increase, and property value increase, which will be used to address project cost escalation; $2.4 million decrease in Special Revenue Grant funding is a result of the spending down of existing project budgets. $24.6 million increase in Fire Rescue Funds due to the fire assessment rate increase of $112 this fiscal year to accomadate an increase of 132 additional Fire and EMS Personnal and in increase in Countywide parcels. $12.0 million decrease to Impact Fee Funds due to spending down on construction for CIP projects; also, a new fee schedule went into effect on January 1, 2025. This budget includes phase three and the final phase implementations on June 30, 2025 and June 30, 2026. $47.6 million decrease in COVID funding is the result of increased spending of budgeted CIP projects. All funds were obligated by December 31, 2024 and must be expended by December 31, 2026. $119.0 million increase reflects the latest hospital direct contribution based on state and federal guidance, and a $2.0 million increase to the Florida Opioid Abatement Trust Fund. $2.8 million decrease in the Indigent Health Care fund as a result of an ongoing spending plan that has been put into place to expand utilization within the community. $6.7 million increase in the Tourism Tax Fund as a result of higher revenue and carryforward from two CIP projects in FY 24/25. $2.6 million increase to the Building Fund due to a moderate growth trend in new residential construction. The growth is anticipated to continue over the next couple of years with single-family permit trends over the past two years have suggested a leveling off, however, total building permit activity has remained steady. $3.6 million increase in the Land Management Non-Expendable Trust fund due to an increase in property values. $1.9 million increase in the Hurricane Ian Fund which reflects the anticipated FEMA reimbursement of debris revenue in FY 25/26. $2.1 million increase in the Radio Communications Fund due to an increase in radio user fees in order to maintain the equipment and infrastructure of the communication system. $18.3 increase in the Hurricane Miltion Fund which is related to the establishment of the fund based upon the estimated costs from FEMA project worksheets. This amount represents the estimated local cost share of 12.5%; $88.8 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 25/26 transfer is made up of the FY 23/24 General Fund ending fund balance and revenues in excess of projected expenditures. The increase is offset by a reduction in carryforward as projects progress and funds are expended. Much of the increased revenue is allocated to one-time Board priority investments in public safety and transportation, as well as various facility needs. $3.3 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; $86.4 million net increase to the Solid Waste Funds, Landfill Closure Funds, and Universal Solid Waste Funds are primarily driven by an increase of $14.50 per ton for yard waste and an increase of $9.50 per ton for municipal solid waste tipping fees, a build up of reserves and therefore carryforward as the liability to maintain the fund for closure was less than expected, and an additional increase of $8.84 for collection and disposal annual fees per unincorporated household with an additional increase of 3% in the number of households served. $32.4 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; $26.0 million increase to Utilities Bonds due to the refinancing of Utility bonds to secure more favorable interest rates; $17.3 million increase to Employee Health Insurance Fund is primarily driven by an increase in membership; $1.3 million increase in the Fleet Maintenance Fund which is a result of additional fleet maintenance fees due to the expansion of the fleet inventory and the rising cost of parts. $3.6 million increase in the Fleet Replacement Fund which includes additional fleet replacement fees due to the expansion and rising costs of fleet inventory. $7.0 million increase to the Information Technology Fund as a result of technology improvements to ensure network availability and security; $5.0 million increase cumulatively in the MSTU funds due to increased property values; $1.8 million decrease in the Emergency Medical Fund is due to spending down on construction for CIP projects; $6 million net decrease across other funds due to other fluctuations.

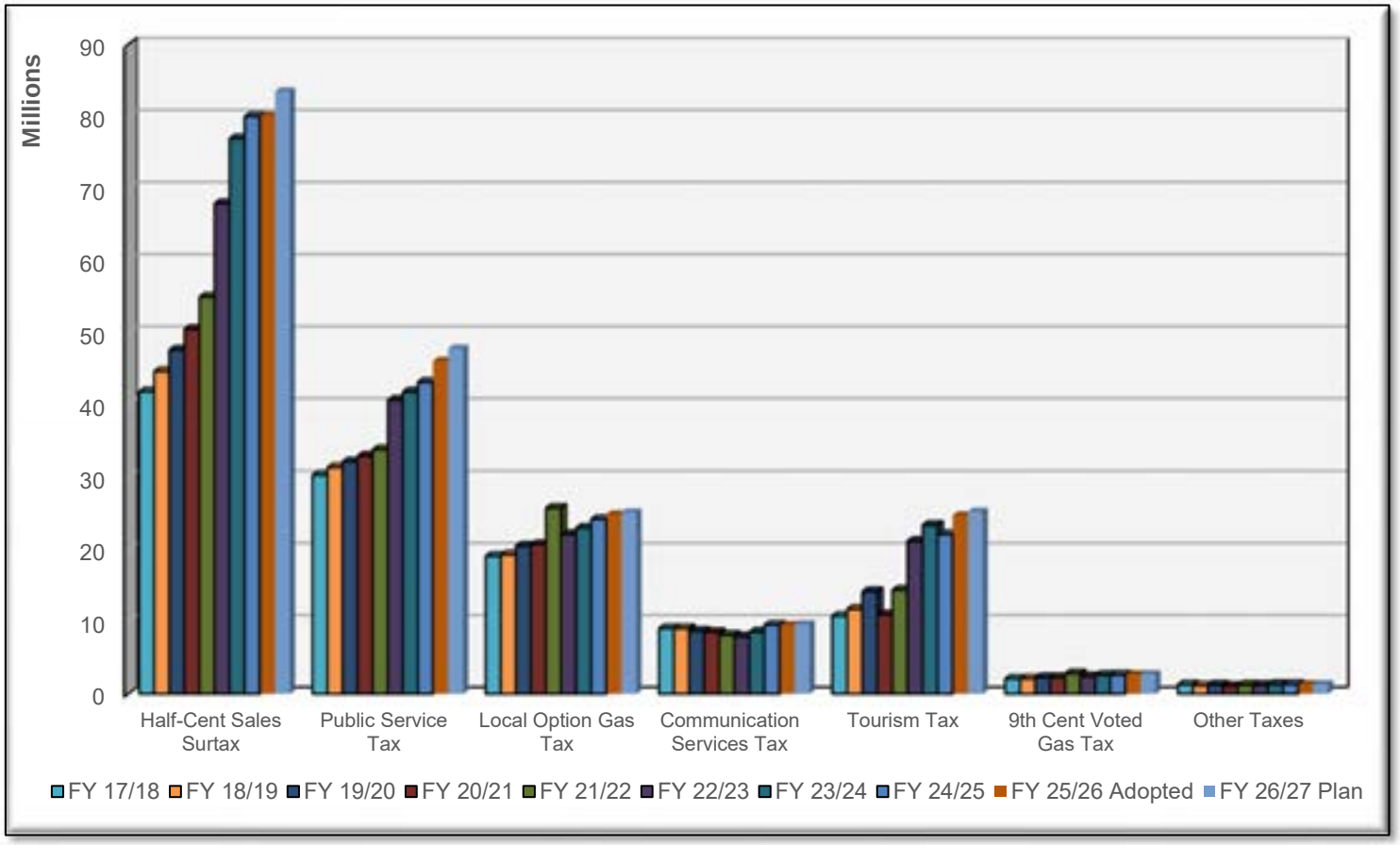
REVENUES BY CHARACTER (BUDGETED)

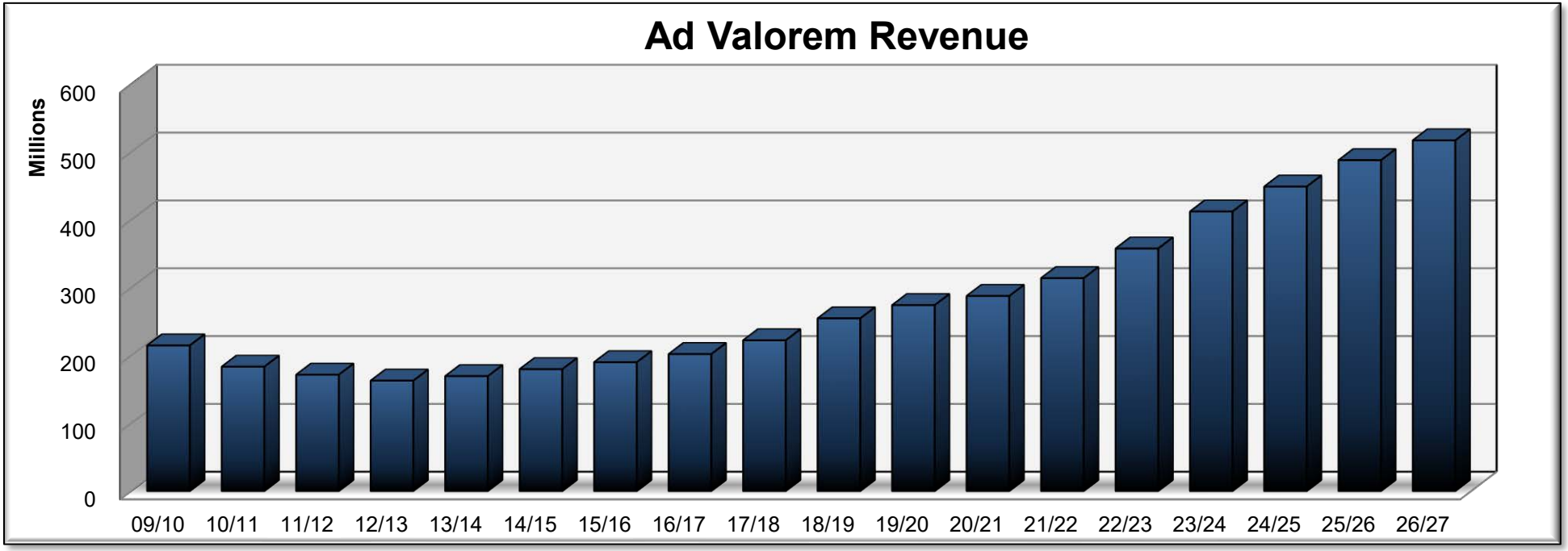


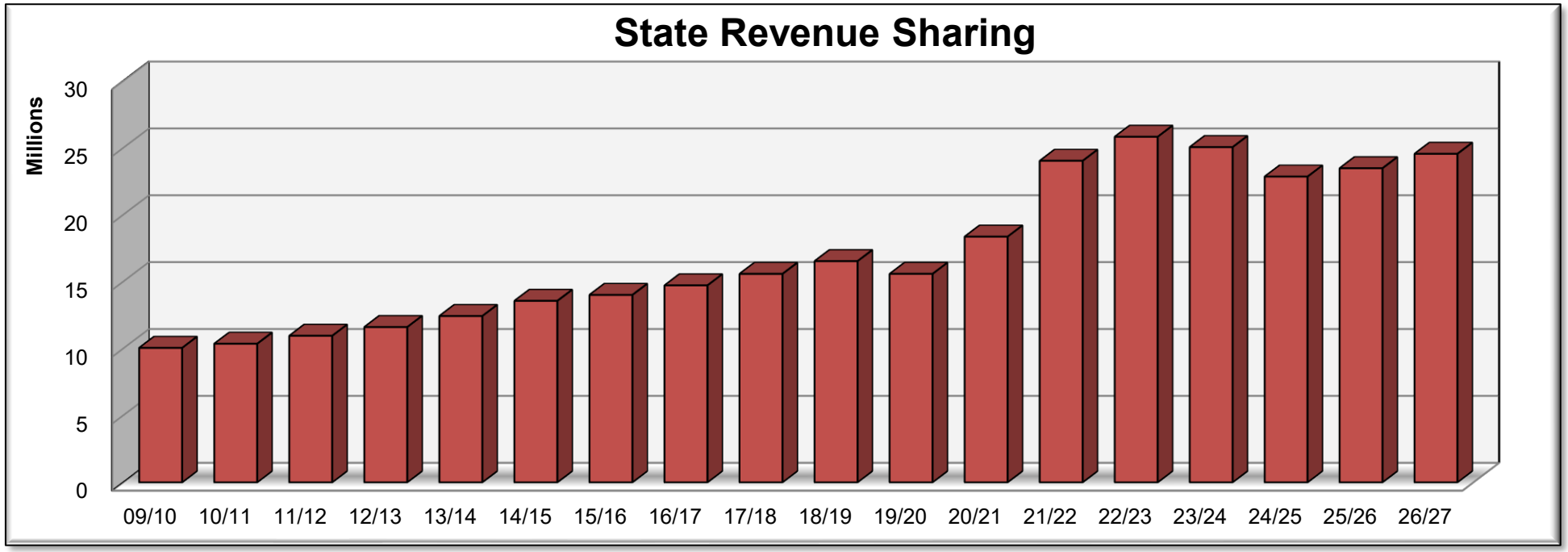


TAXES BY OBJECT (BUDGETED)

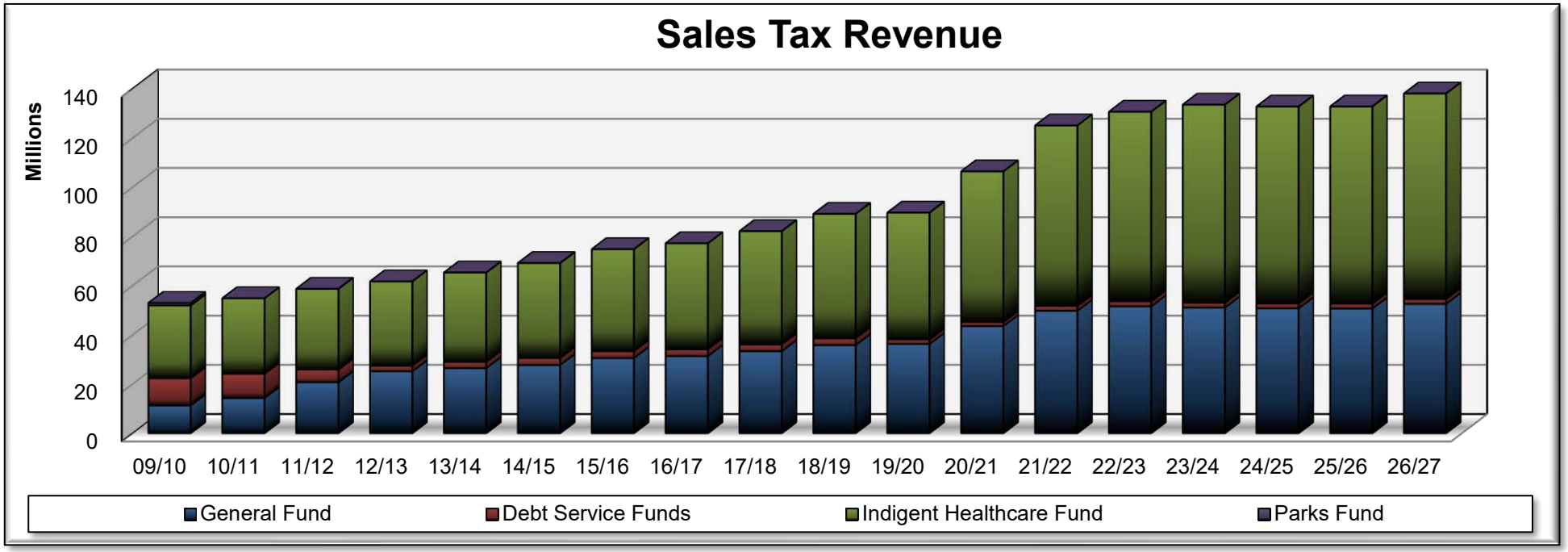


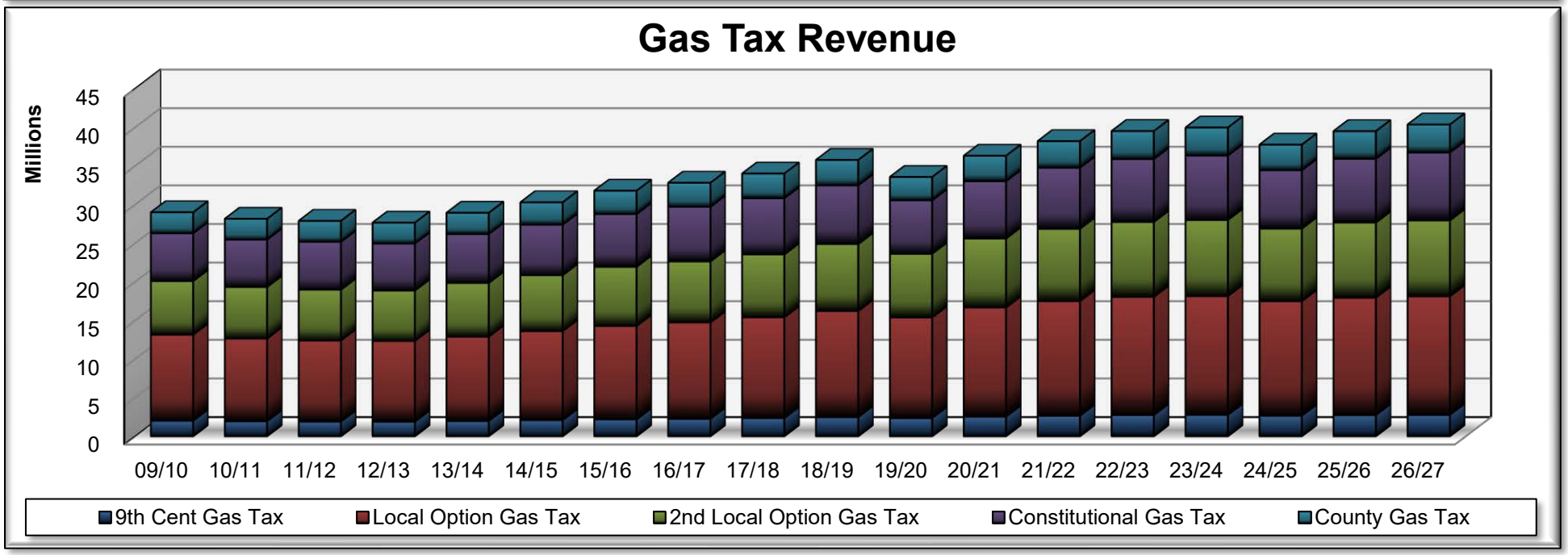






FY 09/10 through FY 23/24 reflect actual revenue received; FY 24/25 and forward reflect budgeted figures.





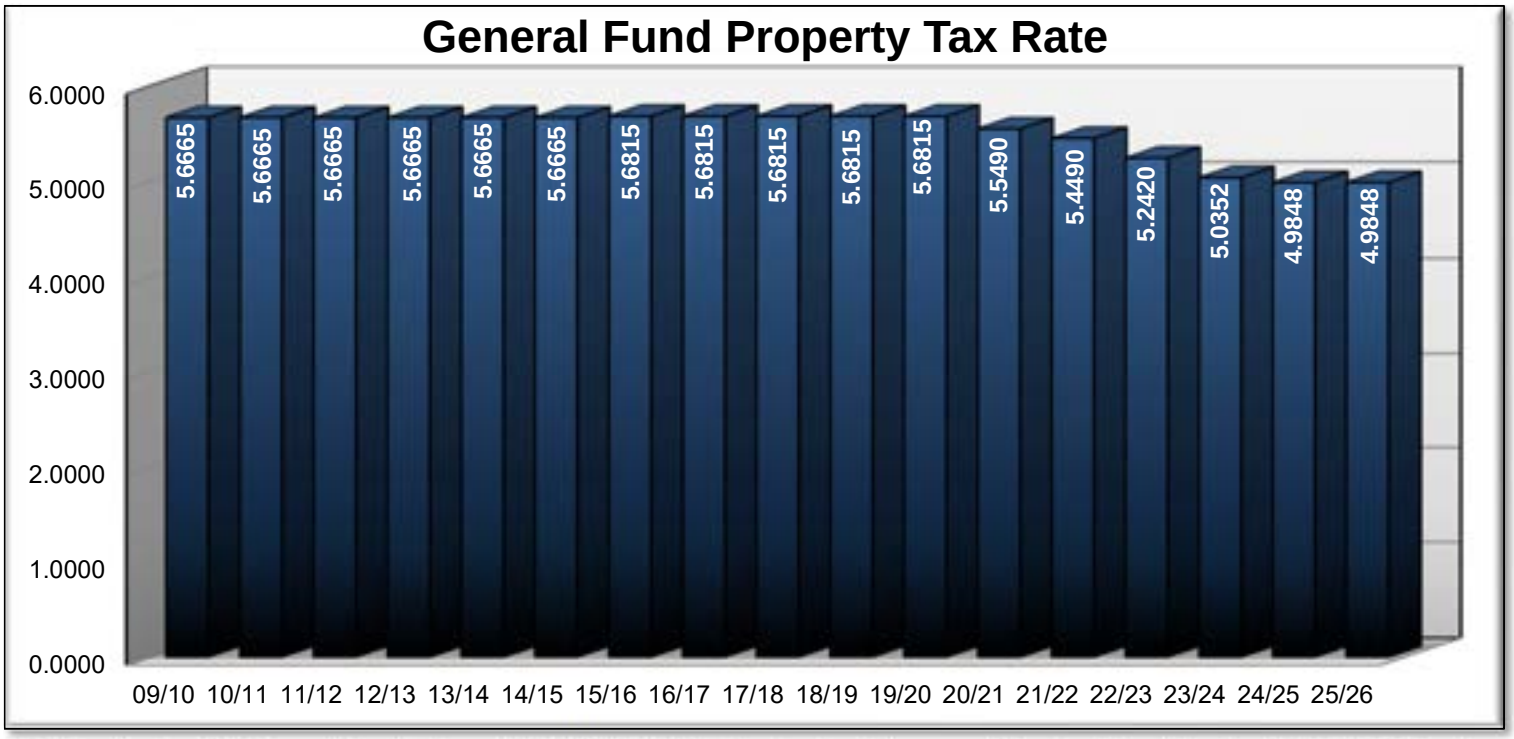
FY 09/10 through FY 23/24 reflect actual revenue received; FY 24/25 and forward reflect budgeted figures.

Polk County Board of County Commissioners
Adopted Budgets and Millage

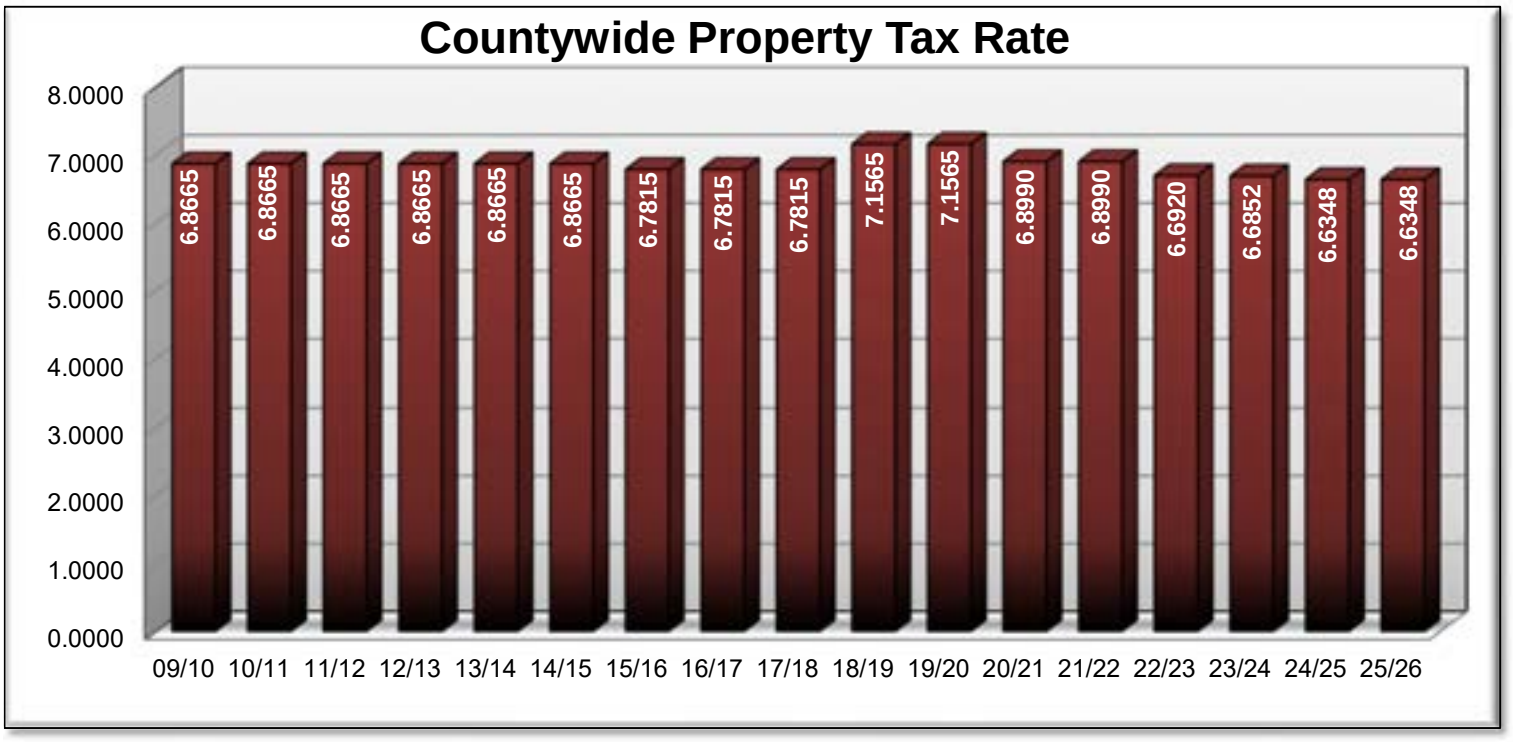
Fiscal Year	Total Budget	General Fund Millage	Comm Health Care	Roads & Bridges	Public Health	NE Gov't Center	Emergency Medical	Env Land Purchase	Env Land Mgmt	Env Land Debt Service	Roads	County-Wide Total	Unincorporated Polk County			Grand Total	Rancho Bonito MSTU
													Parks MSTU	Libraries MSTU	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	$3,464,631,333	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
26/27**	$2,789,417,559	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 25/26 adopted budget is a part of a biennial budget; FY 26/27 is a proposed plan

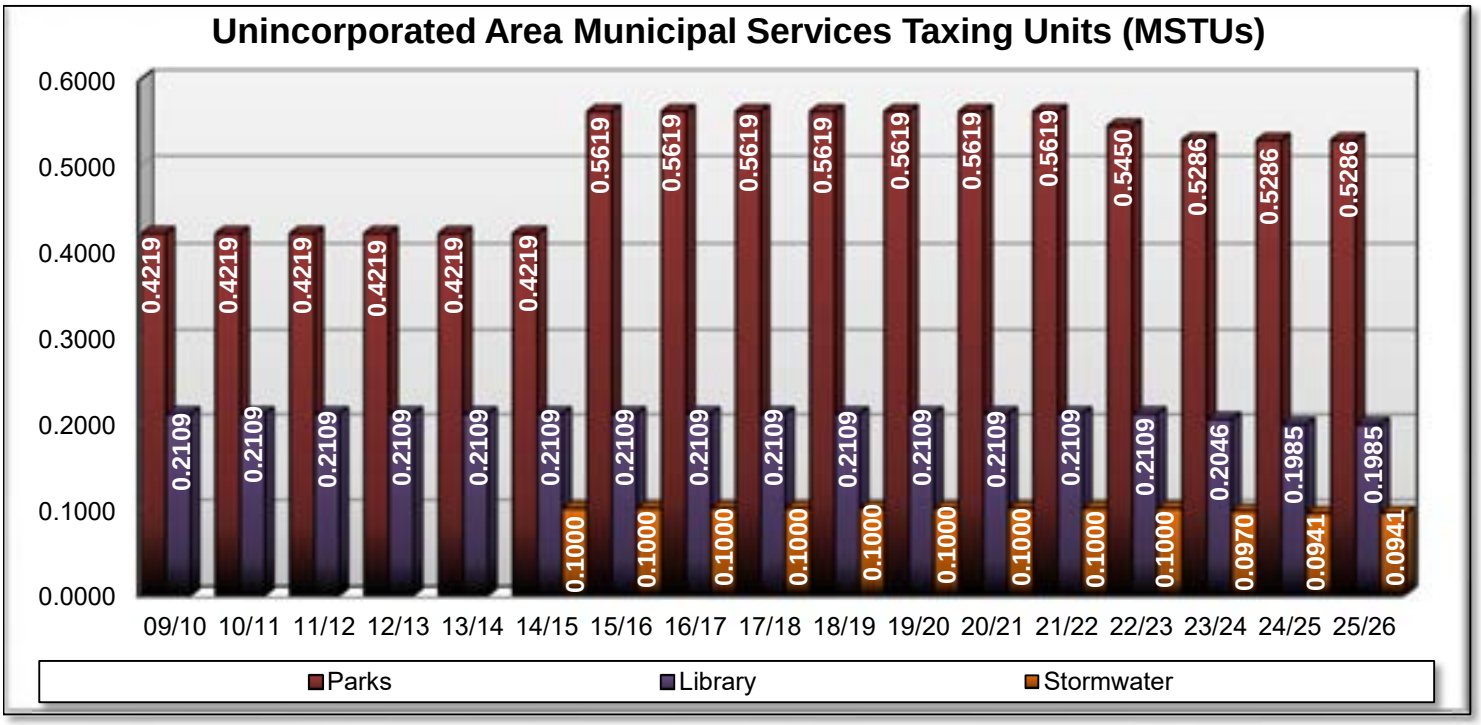


The Board raised the General Fund millage by 0.0150 in FY 15/16 but reduced the overall Countywide millage by 0.0850. The Board reduced the General Fund millage by 0.1325 mills in FY 20/21 and transferred 0.1000 mill from the General Fund millage to the Transportation millage in FY 21/22. The Board reduced 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. All Millage rates remained the same in FY 25/26.

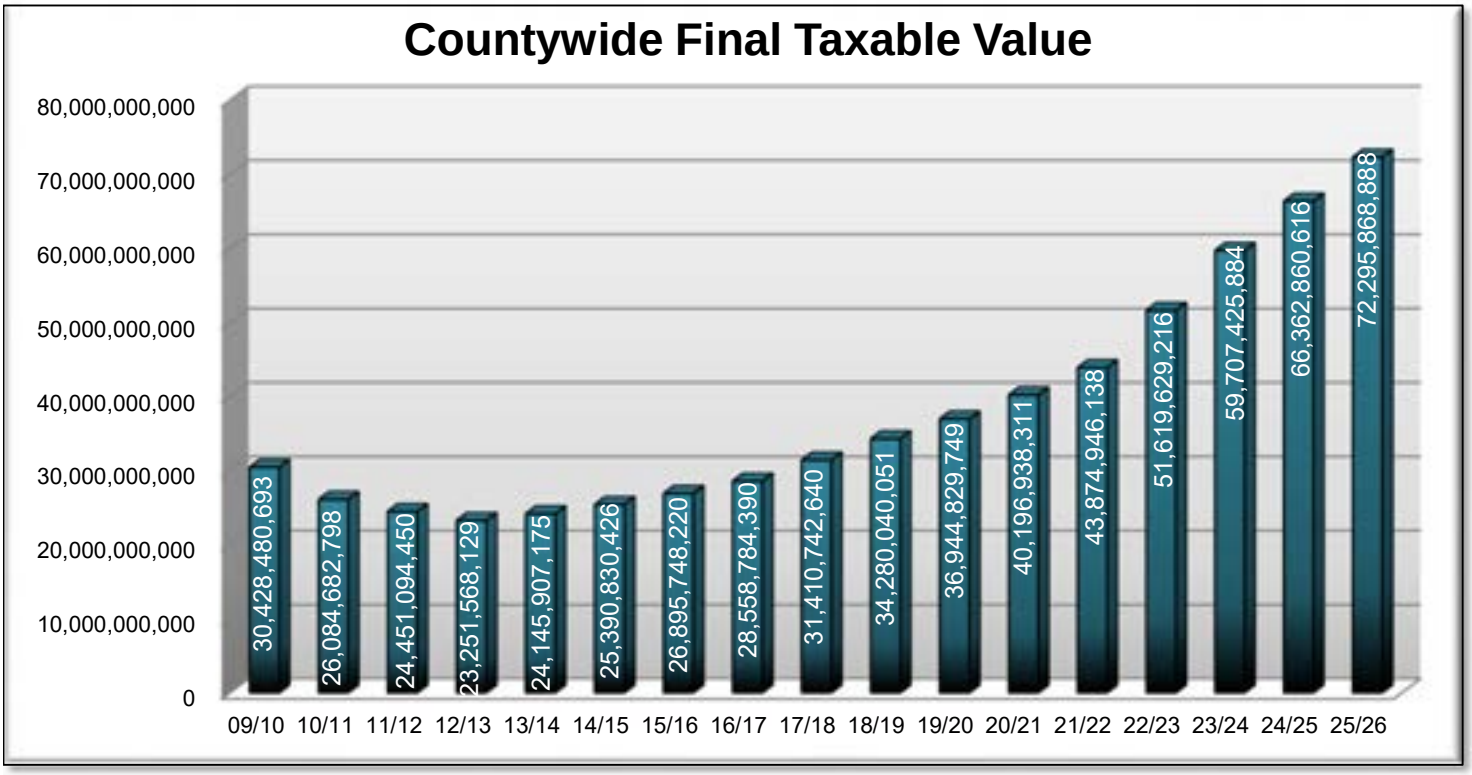


The 1.0000 mill Transportation assessment increased to 1.1000 mill in FY 15/16 and 1.2000 mill in FY 21/22. A 0.2000 mill environmental lands levy was approved by voters in 1994 and sunset in 2015. The Board added 0.2500 mill for Emergency Medical and 0.1250 mill for the Northeast Government Center in 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.



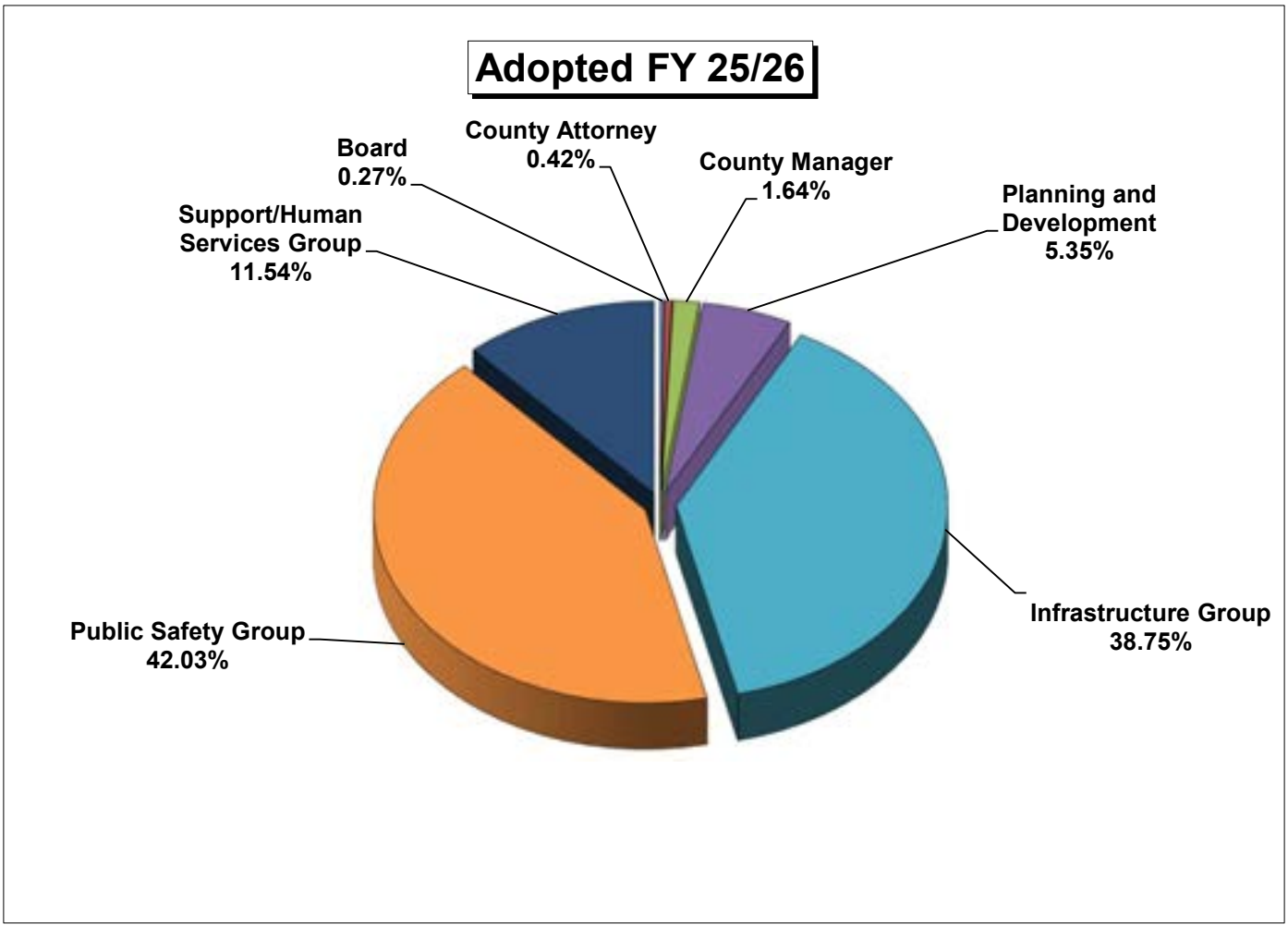
The Countywide taxable value is used in conjunction with the millage rate to calculate property taxes. Information provided by the Property Appraiser.

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SCHEDULE OF EMPLOYEES

ALLOCATED POSITIONS
BY BOARD FUNCTIONAL UNITS

	Ending FY 22/23	Ending FY 23/24	Ending FY 24/25	Adopted FY 25/26	Plan FY 26/27
Board	7	7	7	7	7
County Attorney	9	9	9	11	11
County Manager	39	39	39	41	41
Planning and Development	136	136	140	140	140
Infrastructure Group	894	919	973	1,014	1,014
Public Safety Group	840	857	968	1,101	1,101
Support/Human Services Group	326	303	290	303	303
Total Allocated Positions	**2,251**	**2,270**	**2,426**	**2,617**	**2,617**



ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS

	Ending FY 22/23	Adopted FY 23/24	Ending FY 23/24	Adopted FY 24/25	Ending FY 24/25	Adopted FY 25/26	Plan FY 26/27
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 (a)	9	9	9	9	9	11	11
TOTAL COUNTY ATTORNEY	**9**	**9**	**9**	**9**	**9**	**11**	**11**
COUNTY MANAGER							
County Manager Administration	7	7	7	7	7	7	7
Equal Opportunity Office^	4	4	4	4	2	2	2
Tourism/Sports Marketing (b)	28	28	28	30	30	32	32
TOTAL COUNTY MANAGER	**39**	**39**	**39**	**41**	**39**	**41**	**41**
PLANNING AND DEVELOPMENT							
Planning and Development Administration*	15	15	15	15	16	16	16
Building*	78	78	78	78	77	77	77
Land Development	43	43	43	47	47	47	47
TOTAL PLANNING AND DEVELOPMENT	**136**	**136**	**136**	**140**	**140**	**140**	**140**
INFRASTRUCTURE GROUP							
Utilities (c)	275	282	282	307	307	334	334
Roads and Drainage	264	264	264	274	274	274	274
Real Estate Services	7	7	7	7	7	7	7
Fleet Management (d)	44	46	46	46	46	47	47
Facilities Management	86	86	86	91	91	91	91
Parks and Natural Resources (e)	159	163	163	173	173	182	182
Solid Waste (f)	59	71	71	75	75	79	79
TOTAL INFRASTRUCTURE GROUP	**894**	**919**	**919**	**973**	**973**	**1,014**	**1,014**
PUBLIC SAFETY GROUP							
Fire Rescue (g)	704	709	721	753	829	961	961
Emergency Management (h)	27	27	27	28	28	29	29
Code Enforcement	43	43	43	45	45	45	45
Court Services (previously County Probation)	66	66	66	66	66	66	66
TOTAL PUBLIC SAFETY GROUP	**840**	**845**	**857**	**892**	**968**	**1,101**	**1,101**
SUPPORT/HUMAN SERVICES GROUP							
Human Resources Administration^	2	2	2	2	2	2	2
Human Resources (i)	16	16	16	16	17	20	20
Health and Human Services Administration (j)	10	10	11	12	12	13	13
Veterans Services (k)	9	9	9	9	9	10	10
Healthy Families	44	44	44	44	44	44	44
Housing and Neighborhood Development	21	21	21	21	21	21	21
Cooperative Extension Services (l)**	13	13	13	13	13	14	14
Rohr Home (closed in 2024)	48	24	23	0	0	0	0
Community Health Care (previously Indigent Health Care) (m)	44	44	44	50	50	53	53
Budget and Management Services	10	10	10	10	10	10	10
Procurement	13	13	13	13	13	13	13
Information Technology (n)	68	69	69	71	71	75	75
Communications	19	19	19	19	19	19	19
Risk Management	9	9	9	9	9	9	9
TOTAL SUPPORT/HUMAN SERVICES GROUP	**326**	**303**	**303**	**289**	**290**	**303**	**303**

TOTAL BOARD POSITIONS	**2,251**	**2,258**	**2,270**	**2,351**	**2,426**	**2,617**	**2,617**

**Cooperative Extension Services: One position filled contractually through an agreement with the University of Florida

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS

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

In mid-year FY 24/25 the following changes occurred:

*One position reclassed from Building to Planning and Development

(g) Fire Rescue added 75 Firefighter 56 positions, one position moved out of Supplier Diversity and under Fire Rescue

^The Equity and Human Resources Division restructured by:
Equal Opportunity Office moving out of Human Resources and reporting directly to County Management
Equity removed from Equity and Human Resources division name
Supplier Diversity Office, formerly under the Equal Opportunity Office, embedded one position into Fire Rescue and the second position into Human Resources

In FY 25/26 the following divisions will add new positions:

(a) County Attorney, two positions - one Assistant County Attorney I, II, III (Career Ladder), one Paralegal
(b) Tourism/Sports Marketing, two positions - one Client Services Coordinator, one Visitor Services Marketing Coordinator
(c) Utilities, 27 positions - four Water Plant Operator I, II, III (Career Ladder), one Water Conservation Program Supervisor, three Water Pollution Control (WPC) Operator III, two Utilities Maintenance Mechanics, one Utilities Outreach Professional, two Lift Station Technicians, one Administrative Specialist, two Distribution & Collection System Operator III, one Utilities Data Architect, one Utilities Construction Services Manager, three Utilities Dispatchers, one Utilities Dispatcher Supervisor, one Warehouse Asset Technician, three Regional Water Plant Operator Supervisors, one Renewal and Replacement Project Manager
(d) Fleet Management - one Administrative Assistant & Receptionist
(e) Parks and Natural Resources, nine positions - three Environmental Technician I, II, III (Career Ladder), one Visitor Engagement Specialist, one Environmental Specialist (Outreach and Education), four Parks Caretaker & Maintenance I, II (Career Ladder)
(f) Solid Waste, four positions - one Landfill Heavy Equipment Operator, three Landfill Operators
(g) Fire Rescue, 132 positions - one Asset Compliance Specialist, three Battalion Chief 56, 17 Fire Company Captain 56, 19 Driver Engineer 56, 72 Firefighter 56, nine Emergency Medical Technicians, nine Paramedic 56, two Paramedic 40
(h) Emergency Management - one Emergency Management Logistics Coordinator
(i) Human Resources, three positions - one Background Investigator, two Talent Acquistion & Marketing Recruiters
(j) Health and Human Services Administration - one Grants Analyst
(k) Veterans Services - one Assistant Veterans Services Officer
(l) Cooperative Extension Services - one Educational Program Specialist, 4-H Youth Development
(m) Community Health Care, three positions - one Health Plan Financial Analyst, one Senior Contracts Analyst, one Provider Services Supervisor
(n) Information Technology, four positions - one Telecommunications Technician, one Service Desk Operator Tier 1, one Senior Network Analyst (Operational Cyber Security), one Mobile Device Support Specialist

ALLOCATED POSITIONS BY BOARD DIVISIONS

POSITION FUNDING ALLOCATIONS BY FUNDS FOR ALL GROUPS

General Fund

- Cooperative Extension Services - one Educational Program Specialist, 4-H Youth Development
- Veterans Services - one Assistant Veterans Services Officer
- Human Resources, three positions - one Background Investigator, two Talent Acquisition & Marketing Recruiters
- Health and Human Services Administration - one Grants Analyst
- Parks and Natural Resources, three positions - one Environmental Technician I, II, III (Career Ladder), one Environmental Specialist (Outreach and Education), one Visitor Engagement Specialist
- Emergency Management - one Emergency Management Logistics Coordinator
- Fire Rescue - one Asset Compliance Specialist
- County Attorney, two positions - one Assistant County Attorney I, II, III (Career Ladder), one Paralegal

EMS Millage Fund

- Fire Rescue, 20 positions - nine Emergency Medical Technicians, nine Paramedic 56, two Paramedic 40

Information Technology Fund

- Information Technology, four positions - one Telecommunications Technician, one Service Desk Operator Tier 1, one Senior Network Analyst (Operational Cyber Security), one Mobile Device Support Specialist

Fire Fund

- Fire Rescue, 111 positions - three Battalion Chief 56, 17 Fire Company Captain 56, 19 Driver Engineer 56, 72 Firefighter 56

Leisure Services MSTU Fund

- Parks and Natural Resources - four Parks Caretaker & Maintenance I, II (Career Ladder)

Tourism Tax Fund

- Tourism & Sports Marketing, two positions - one Client Services Coordinator, one Visitor Services Marketing Coordinator

Solid Waste Operations Fund

- Solid Waste, four positions - one Landfill Heavy Equipment Operator, three Landfill Operators

Stormwater MSTU Fund/Land Management Nonexpendable Trust Fund/General Fund

- Parks and Natural Resources - two Environmental Technician I, II, III (Career Ladder)

Fleet Maintenance Fund

- Fleet Management - one Administrative Assistant & Receptionist

Indigent Health Care Fund

- Community Health Care, three positions - one Health Plan Financial Analyst, one Senior Contracts Analyst, one Provider Services Supervisor

Utilities Operating Fund

- Utilities, 27 positions - four Water Plant Operator I, II, III (Career Ladder), one Water Conservation Program Supervisor, three Water Pollution Control (WPC) Operator III, two Utilities Maintenance Mechanics, one Utilities Outreach Professional, two Lift Station Technicians, one Administrative Specialist, two Distribution & Collection System Operator III, one Utilities Data Architect, one Utilities Construction Services Manager, three Utilities Dispatchers, one Utilities Dispatcher Supervisor, one Warehouse Asset Technician, three Regional Water Plant Operator Supervisors, one Renewal and Replacement Project Manager

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS
BY FUNCTIONAL UNIT/DIVISION

	Ending FY 22/23	Adopted FY 23/24	Ending FY 23/24	Adopted FY 24/25	Ending FY 24/25	Adopted FY 25/26	Plan FY 26/27
CONSTITUTIONAL OFFICERS							
Courts	42	43	43	45	45	50	50
Property Appraiser	122	125	125	126	126	124	124
Supervisor of Elections	29	32	32	33	33	36	36
Sheriff	1945.12	2008.98	2008.98	2084.99	2084.99	2131.61	2131.61
Clerk of Courts	46	47	47	50	50	50	50
Public Defender	6	6	6	6	6	6	6
State Attorney	8	8	8	9	9	11	11
Tax Collector	275	272	272	292	292	292	292
TOTAL CONSTITUTIONAL OFFICERS	**2,473.12**	**2,541.98**	**2,541.98**	**2,645.99**	**2,645.99**	**2,700.61**	**2,700.61**

GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	**4,724.12**	**4,799.98**	**4,811.98**	**4,996.99**	**5,071.99**	**5,317.61**	**5,317.61**

In FY 25/26 the following Constitutional Offices will add new positions:

- Courts Administration adding five positions: two Accountants, one Teen Court Coordinator, one Administrative Assistant, one Behavioral Health Court Magistrate

- Property Appraiser eliminating two vacant positions: one Commercial Appraiser and one GIS Mapping Supervisor

- Supervisor of Elections adding three positions: one Human Resources Director, one Chief of Staff, one Public Information & Communications Assistant

- Sheriff's Office adding 46.625 FTEs, which includes part-time employees

- State Attorney adding two positions: two Assistant State Attorneys

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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

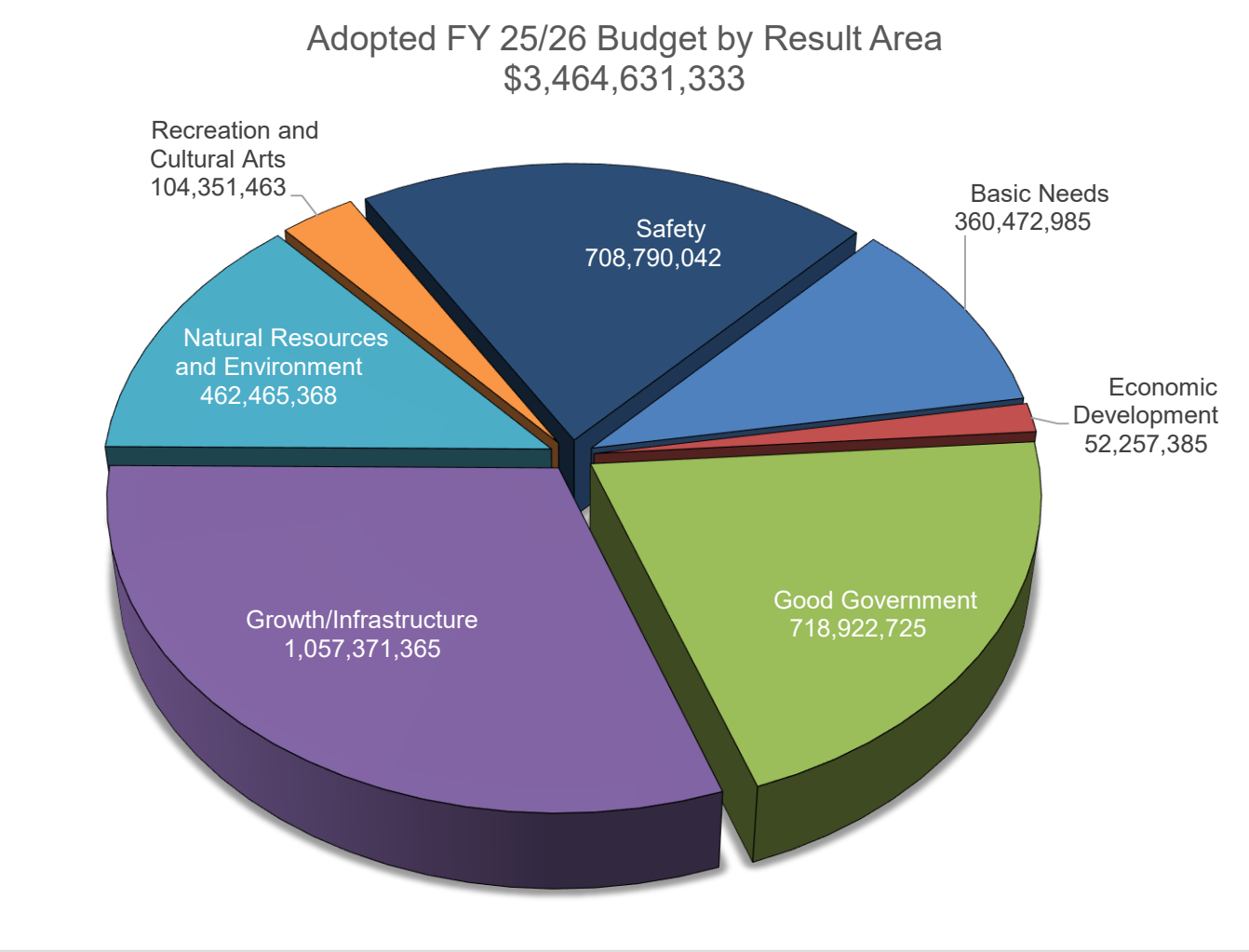
  - Respond to emergency situations and unsafe incidents as quickly as possible to save lives and property
  - Respond to unlawful conduct as efficiently as possible to protect the community, punish the offender, compensate the victims, and save tax dollars in accordance with federal, state, and local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

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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, 2025, as well as a 2.00% anniversary date increase for FY 25/26; a 2.00% salary increase is budgeted as of October 1, 2026, with a 2.00% anniversary date increase for FY 26/27. 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 25/26 and a 5.00% annual increase is projected thereafter.

Interest Revenue: Interest revenue is budgeted at 3.25% for FY 25/26, 3.00% for FY 26/27, and 2.75% thereafter.

Fuel Cost: Unleaded fuel is estimated at $3.95 per gallon and diesel fuel is estimated at $4.90 for FY 25/26 and unleaded fuel is estimated at $3.95 per gallon and diesel fuel is estimated at $4.90 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	Projected FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30
BEGINNING FUND BALANCE	$68,019,197	$36,957,348	$20,821,275	$ 21,339,243	$ 19,679,771
Sales Surtax	84,370,190	87,025,809	91,606,115	95,453,572	99,462,622
Other Revenue	3,729,252	3,515,699	2,220,331	2,225,965	2,236,552
TOTAL REVENUE	$88,099,442	$90,541,508	$93,826,446	$ 97,679,537	$ 101,699,174
Indigent Health Care (53)	93,392,475	77,341,813	58,589,789	55,864,884	50,016,365
Indigent Health Care Mandates (146)	24,851,922	28,386,783	33,736,490	42,457,549	48,753,610
Other Programs Expense	916,894	948,985	982,199	1,016,576	1,052,156
TOTAL EXPENSE	$119,161,291	$106,677,581	$93,308,478	$ 99,339,009	$ 99,822,131
ENDING FUND BALANCE	$36,957,348	$20,821,275	$21,339,243	$ 19,679,771	$ 21,556,814

Major Revenue Impacts

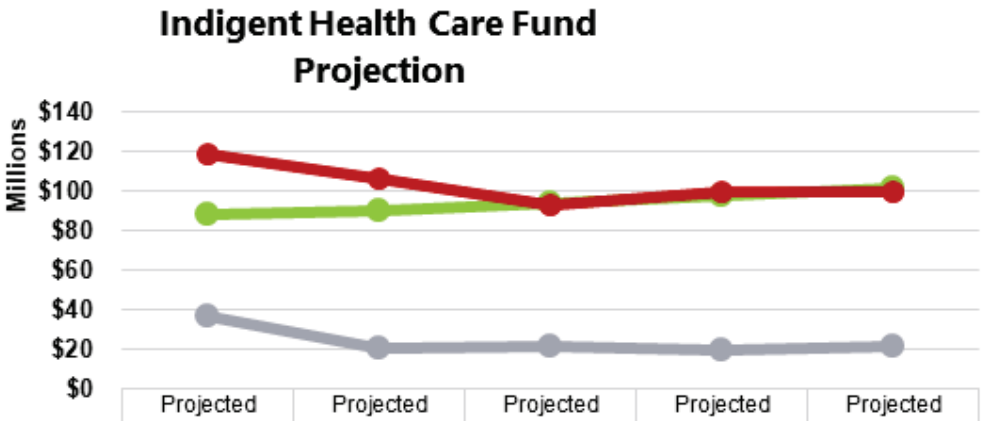
Sales Surtax: Is projected to grow to 4.2% annually.

Other Revenues: Interest income is projected at 3% for FY 25/26, with a slight adjustment to 2.5% annually in the years that follow. Pharmacy Rebates and Claims Refunds are estimated at 9% of the Polk HealthCare Plan's projected claims expenses, contributing a consistent revenue stream aligned with overall claims activity.

Major Expense Impacts

Indigent Health Care-Discretionary: Personnel Costs are projected to increase by 4% annually, beginning in FY 25/26 and continuing in subsequent years. Polk HealthCare Plan – Claims Expense is based on an estimated 5,500 members, claims expenses are projected at $28.7 million for FY 25/26, with an anticipated 3.4% annual increase thereafter. Grants and Aids funding is set at $64.3 million for FY 25/26, with funding levels expected to be reduced gradually in subsequent years.

Indigent Health Care – Mandated Funding Commitments: The County's required contribution to the Medicaid program is projected at $21.1 million for FY 25/26, with an anticipated average annual increase of $3.4 million in subsequent years. The statutory requirement to contribute local matching funds for Community Alcohol and Mental Health Services is budgeted at $2.8 million for FY 25/26, with a projected 5% annual increase thereafter to support ongoing programs. Health Care Responsibility Act (HCRA) is a Florida law that outlines the County's financial obligation to pay for qualified indigent residents receiving out-of-county emergency care, the expense is estimated at $3.2 million in FY 25/26. This includes $2.7 million in reserve liability and $509,509 in claims expenses, with a projected 3% annual increase moving forward. Health Department Core Services: The County will continue its annual contribution of $380,000 to support essential public health services.



	Projected FY25/26	Projected FY26/27	Projected FY27/28	Projected FY28/29	Projected FY29/30
TOTAL REVENUE	$88,099,442	$90,541,508	$93,826,446	$97,679,537	$101,699,174
TOTAL EXPENSE	$119,161,291	$106,677,581	$93,308,478	$99,339,009	$99,822,131
ENDING FUND BALANCE	$36,957,348	$20,821,275	$21,339,243	$19,679,771	$21,556,814

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 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29	Projection FY 29/30
BEGINNING FUND BALANCE	**159,613,536**	**94,922,562**	**119,491,216**	**138,509,905**	**151,583,752**
Property Tax	347,213,812	368,046,640	390,129,439	413,537,205	438,349,437
Other Taxes	130,566,603	135,596,607	139,664,506	143,854,441	148,170,074
Other Revenue	105,773,927	103,983,313	105,023,146	106,073,377	107,134,111
TOTAL REVENUE	**$743,167,878**	**$702,549,123**	**$754,308,306**	**$801,974,928**	**$845,237,374**
Board of County Commissioners	314,613,236	224,298,047	235,512,949	247,288,597	259,653,027
Other Elected Officials	333,632,080	358,759,860	380,285,452	403,102,579	427,288,733
TOTAL EXPENSE	**$648,245,316**	**$583,057,907**	**$615,798,401**	**$650,391,176**	**$686,941,760**
ENDING FUND BALANCE	**$ 94,922,562**	**$119,491,216**	**$138,509,905**	**$151,583,752**	**$158,295,614**

Property Tax and Other Tax Revenue Projections are based on an 8.83% property value 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 6.00% 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 generated 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 FY25/26	Projection FY26/27	Projection FY27/28	Projection FY28/29	Projection FY29/30
BEGINNING FUND BALANCE	19,288,022	14,598,756	17,473,160	16,917,696	18,570,107
Tourism Tax (1st ,2nd ,3rd Penny)	15,657,074	15,970,216	16,289,620	16,615,413	16,947,721
Tourism Tax 4th & 5th Penny	10,438,050	10,646,811	10,859,747	11,076,942	11,298,481
Other Revenue	819,170	640,478	691,036	667,687	713,089
TOTAL REVENUE	$ 46,202,316	$ 41,856,260	$ 45,313,563	$ 45,277,737	$ 47,529,397
Tourism Development (399)	16,668,043	13,224,273	13,511,376	13,800,759	14,102,673
Visitor Services/Outpost 27 (406)	1,937,313	1,979,109	2,005,593	2,034,444	2,064,509
Debt Service, Partnerships, Infrastructure (4th & 5th Penny)	11,534,911	8,424,157	12,123,338	10,116,866	10,121,126
Other Expense Includes CIP	$ 1,463,293	$ 755,561	$ 755,561	$ 755,561	$ 755,561
TOTAL EXPENSE	$ 31,603,560	$ 24,383,100	$ 28,395,868	$ 26,707,631	$ 27,043,869
ENDING FUND BALANCE	$ 14,598,756	$ 17,473,160	$ 16,917,696	$ 18,570,107	$ 20,485,528

Major Revenue Impacts

Polk County has achieved another milestone, setting a new record for tourism tax revenue in FY 25/26. With revenue reaching $ 24,871,836, this marks the highest level in the County's history. This impressive achievement exceeds last year's record (FY 23/24) by 2%, a testament to the strength and resilience of PCTSM's strategies and our local tourism industry, even amid uncertain economic times. Excluding FY 19/20 (Covid Pandemic) PCTSM has set new revenue records for 14 consecutive years. That's a 315% increase since FY 09/10.

While demand slowed during the last few months of FY 24/25, Polk County wasn't alone. Nationally, including in the state of Florida, the tourism industry has had, and is currently experiencing, a slowdown. Macroeconomic factors, including inflation, elevated interest rates, and financial uncertainty continue to weigh on consumer's minds, discretionary income, and travel spending.

There is cause for optimism, especially over the next five years. Industry forecasts indicate a national rebound in tourism, with expectations for increased travel (demand) and higher average daily hotel rates in 2026. PCTSM is forecasting a slight decline in revenue for the remainder of 2025, and then a moderate increase in 2026 and beyond. Although PCTSM is experiencing a temporary slowdown, PCTSM's history has demonstrated success through economic troughs.

Proactive Strategies for Sustaining Growth

In response to these current 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 in the sporting events sector. The sports market is hyper-competitive, yet Visit Central Florida Sports (VCFS) has proven its effectiveness by hosting more than 330 sporting events in 37 different sports disciplines, which generated more than $200 million in economic impact for Polk County. The nation recognized the effectiveness of Polk Counties sports strategy as well. Sports ETA, the gold standard of the sports industry, recently named VCFS as the top large market sports tourism organization in the country. This results-oriented strategy has produced tremendous results in the past and will continue to grow and provide a recession-resistant hedge over the next five years.

In the leisure travel segment, PCTSM's culinary campaign is continuing to produce excellent results, particularly within the drive market. In the general tourism market, VCF's new culinary/farm-to-fork initiative will continue to be a long-term focus. It has produced results well beyond initial expectations, growing from a simple campaign to an all-encompassing destination development initiative that has drawn in partners from across the restaurant sector and agricultural industry. Arguably these results were also a function of a totally reengineered digital and social media strategy that witnessed unprecedented growth. For FY 24/25, the VisitCentralFlorida.org website saw a 75% increase in visitation year over year (2,214,079 sessions--up from 1,265,325 in 2024) and a massive 207% increase over 2023. Virtually every month in FY 24/25, the website hit a record for both sessions and pageviews. PCTSM's emphasis and long-term commitment to staying at the forefront of this critical strategy is paramount.

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 25/26 is the expansion of air service to multiple destinations, coupled with expanding efforts in existing Avelo destinations. Ticket sales have exceeded expectations, paving the way for further expansion of air service is anticipated in the years to come.

Innovative Supply-Side Strategies Yielding Results

A key focus remains on balancing supply and demand within PCTSM's destination management philosophy. PCTSM's commitment to enhancing supply-side development, focusing on new 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 private sector endorsement of PCTSM's overall strategies. There are also several exciting new developments, including the recent opening of LEGOLAND Resorts' Sea Life Aquarium and marking the largest investment to date, a new indoor rollercoaster. New sports facility investments are also on the horizon, including the official opening of the Chain of Lakes Baseball Park in November and the new development of the South Lakeland Sports Cluster. The ongoing economic development initiatives are a testament to PCTSM's effective demand and 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 24/25 has resulted in unobligated carryforward funds, which will be strategically reinvested into the projects in alignment with the strategic plan to develop Polk County's tourism/sports supply-side infrastructure.

Summary

Overall, PCTSM's prudent fiscal management and successful revenue generating strategies have laid the foundation for five more years of growth and prosperity for Polk County.

Growth/Infrastructure

Building Fund (Building Division): The primary source of revenue is the issuance of building permits, contractor licenses, plan reviews, 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 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29	Projection FY 29/30
BEGINNING FUND BALANCE	13,194,473	8,966,892	5,150,517	1,712,636	420,627
Building Permits	7,750,387	7,982,899	8,222,386	8,469,058	8,723,129
Other Revenue	673,645	691,935	710,670	729,896	749,622
TOTAL REVENUE	$21,618,505	$17,641,726	$14,083,573	$10,911,590	$ 9,893,378
Building Division (31)	10,488,607	10,328,203	10,681,331	10,490,963	9,459,062
Other Expense	2,163,006	2,163,006	1,689,606	-	-
TOTAL EXPENSE	$12,651,613	$12,491,209	$12,370,937	$10,490,963	$ 9,459,062
ENDING FUND BALANCE	$ 8,966,892	$ 5,150,516	$ 1,712,636	$ 420,627	$ 434,315

Major Revenue Impacts:

Material shortages and supply costs have improved but will linger 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 have declined in FY 23/24 and FY 24/25. Polk County is projecting a moderate increase in new residential permitting over the next couple of fiscal years. Many factors, including land and material prices, inflation, unemployment rates, and overall affordability can impact the housing industry. However, if mortgage rates and inflation decrease, that will aid in the contribution of new residential and commercial development demand.

Major Expense Impacts:

In FY 25/26, the Building Division will remain invested to innovative technology, such as enhancements of the Accela permitting system, implementation of the use of drones, and anything further that could help to enhance the operation. New legislation may increase the demand for permit delivery turnaround, resulting in the need for 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 the customers. Accela has successfully migrated to the cloud, which has provided greater productivity to the customer and staff. The virtual inspections program has received great feedback that may allow for future expansion. Develop Polk is a virtual assistant for customers obtaining permitting, land use, and fee information. To assist in the building inspections customer experience, has implemented 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. These have all received good feedback from customers. The current area of focus is enhancements to the Accela permitting system to allow a more secure correct data and information from the customer and help 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 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29	Projection FY 29/30
BEGINNING FUND BALANCE	214,125,465	178,451,338	122,485,514	98,675,191	114,810,358
Gas Tax	41,567,934	42,466,459	42,891,124	43,320,035	43,320,036
Ad Valorem Tax-0064	83,585,414	88,600,539	93,916,572	99,551,566	103,533,628
Other Revenue	16,160,733	15,875,022	4,674,349	6,009,695	13,441,641
TOTAL REVENUE	$ 355,439,546	$ 325,393,358	$ 263,967,559	$ 247,556,487	$ 275,105,663
Survey and Mapping - 1559	2,002,022	2,053,624	2,115,233	2,178,690	2,244,050
Inspection and Testing - 1560	2,148,927	2,122,451	2,186,125	2,251,708	2,319,260
Roads and Drainage Engineering - 1558	1,633,783	1,394,626	1,436,465	1,479,559	1,523,945
Roadway Maintenance - 1561	22,994,478	23,340,141	24,040,345	24,761,556	25,504,402
GIS Asset Management - 1710	1,761,289	1,765,722	1,818,694	1,873,254	1,929,452
Traffic - 202	6,117,400	6,034,811	6,215,855	6,402,331	6,594,401
Administration - 1557	1,915,341	1,869,366	1,925,447	1,983,210	2,042,707
Procurement (Analyst) - 131	133,494	139,167	143,342	147,642	152,072
Land Development Inspectors - 440	236,292	142,025	146,286	150,674	155,195
Transportation Planning - 0103	36,216	37,652	38,782	39,945	41,143
Real Estate Services - 193	484,635	482,579	497,056	511,968	527,327
Other Expense-Millage	9,844,989	10,209,077	10,348,175	10,486,322	10,628,661
Other Expense-TTF	13,326,603	15,346,603	6,392,251	8,439,269	15,487,697
Community Investment Program (CIP)	114,352,739	137,970,000	107,988,312	72,040,000	66,040,000
TOTAL EXPENSE	$ 176,988,208	$ 202,907,844	$ 165,292,368	$ 132,746,128	$ 135,190,312

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 is projected to increase 9.5% for FY 25/26, 6.0% for FY 26/27, and 6% 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: No new positions were added during this fiscal year.

Community Investment Program (CIP):

Major Funded Capacity Projects:

- Within the CIP, Roads and Drainage continues to perform recurring contracted maintenance activities.
- Within the Roads and Drainage CIP the following major capacity projects continue to be under construction and are scheduled to be completed in FY 25/26 or soon thereafter:

    - CR557 Widening PH 1 (I4 to Old Lake Alfred Road)
    - CR557 Widening PH 2 (Old Lake Alfred Road to US 17/92)
    - Marigold Avenue (Cypress Pkwy south to Palmetto St)
    - Thompson Nursery Road Phase 1 (US 17 to West Lake Ruby)
    - Thompson Nursery Road Phase 1 Segment 3
    - Thompson Nursery Road PH 2
    - Kathleen Road Extension (Duff Road to US 98)
    - Design of FDC Grove Road/Northridge Trail Flyover
    - Powerline Road Extension PH 2 Developer Agreement
    - Powerline Road Extension PH 3A (Hinson Avenue to CR542)
    - Powerline Road Extension PH 3B (CR542 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 through adopted rate resolutions that reflect both environmental responsibility and sound financial management. Resolution 2024-134 sets forth the approved rates beginning in FY 24/25 and continuing through FY 28/29. These rate adjustments will apply to most utility funds. As part of its long-term capital investment strategy, the Utilities Division will also utilize debt financing to support major infrastructure projects.

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

FISCAL YEAR	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29	Projection FY 29/30
BEGINNING FUND BALANCE	146,386,496	101,579,741	45,348,363	10,766,802	5,709,728
Alternative Water Supply (AWS) Surcharge	6,717,884	8,932,115	11,201,057	13,524,710	13,524,712
Water & Wastewater Rates	104,159,041	112,070,702	118,515,263	125,335,092	127,811,431
Water & Wastewater Connection Fees	16,700,232	16,867,234	17,183,863	17,183,863	17,183,863
Other Revenue	55,294,890	66,996,034	42,255,140	37,450,738	28,102,138
Bond Proceed	66,275,000	62,738,378	54,500,000	16,400,000	16,400,000
TOTAL REVENUE	395,533,543	369,184,204	289,003,686	220,661,205	208,731,872
Customer Service - 213	3,418,971	3,365,237	3,530,349	3,706,866	3,892,210
SCADA (Plant Monitoring) - 216	2,327,075	2,327,075	2,422,958	2,544,106	2,671,311
Utilities Metering - 437	8,374,742	9,764,915	9,852,817	10,345,458	10,862,730
Utilities Back Flow/Large Meters - 412	1,360,392	1,574,462	1,487,778	1,562,166	1,640,275
Water Resource Enforcement - 1511	2,217,206	2,193,713	2,303,399	2,418,569	2,539,497
Infrastructure Information Section - 214	1,892,539	1,944,705	2,041,940	2,144,037	2,251,239
Regulatory Affairs - 403	2,709,102	2,704,581	2,833,825	2,975,516	3,124,292
Electrical and Mechanical Maintenance - 76	17,337,294	17,720,473	17,684,072	18,568,275	19,496,689
Water and Wastewater Plant Operations - (401 & 402)	25,912,219	26,459,838	27,728,755	29,115,193	30,570,952
Underground Maintenance - 1222	10,421,545	10,667,596	11,200,976	11,761,025	12,349,076
Utilities CIP Inspection - 1644	542,220	576,454	605,277	635,541	667,318
Utilities Asset Management - 1722	1,567,421	1,630,809	1,620,991	1,702,041	1,787,143
Capacity and Planning - 1719	1,053,356	1,098,509	1,145,536	1,202,813	1,262,954
Utilities Ops Project Management and Safety-1727	3,205,786	3,343,572	3,510,751	3,686,288	3,870,603
Other Expense	53,614,083	57,373,607	61,754,337	66,742,983	49,017,078
Community Investment Program (CIP)-Expansion/Renewal & Replacement (320 & 77)	157,999,850	181,090,295	128,513,125	55,840,600	55,840,600
TOTAL EXPENSE	$293,953,801	$323,835,841	$278,236,886	$214,951,477	$201,843,967
ENDING FUND BALANCE	101,579,742	45,348,363	10,766,800	5,709,728	6,887,905

Major Revenue Impacts

Polk Water Resource Initiatives/Alternative Water Supply (PRWI/AWS): Funds generated from this surcharge are restricted to the development and implementation of Alternative Water Supply (AWS) projects. To support the increasing costs of these initiatives, the surcharge will increase by $0.25 per 1,000 gallons annually over the next four years. Effective October 1, 2024, this surcharge—previously applied only to potable water is being assessed on all reclaimed water usage.

Service fees: A projected annual customer growth rate of 3%, combined with the proposed rate increases, is expected to generate sufficient revenue to meet operational

and capital expenditure needs. Overall revenue is anticipated to grow by 6% to 8% annually over the next four years.

Fees for special services and customer deposits have been adjusted to better reflect the delivered cost of service. Deposits are now set at 2.5 times the new average monthly bill to ensure adequate coverage.

Water and wastewater rates are scheduled to increase by 6% annually over a four-year period. Reclaimed water rates will now include a base facility charge.

These revenue projections are based on the newly adopted rate structure and historical revenue trends. The resulting funds will support operations, capital investments, and debt service, enabling continued excellence in service delivery, customer support, and long-term system reliability.

Connection Fees: Connection fees are restricted for use in expanding utility system capacity. While rapid growth in prior years drove strong connection activity, a recent slowdown has led to the need for connection fee increases. These adjustments, effective October 1, 2025, are intended to stabilize connection fee revenue over the next four years and ensure it meets the utility's expansion requirements.

The significant growth experienced over the past five years has accelerated the need for plant and infrastructure expansion. As a result, Utilities is expediting key elements of its master planning efforts to proactively stay ahead of future demand. Connection fee revenue will remain a critical funding source for these capacity-related projects.

Major Expense Impacts

Personnel Changes: To support increased maintenance and operational demands resulting from system growth, 27 new positions have been added in FY 25/26. This reflects a continued investment in building a professional, skilled workforce to ensure reliable service delivery and system performance.

Operating Expenses: Operating expenses are expected to increase in the upcoming fiscal year due to several necessary maintenance and safety improvements, as well as ongoing maintenance requirements driven by continued system expansion to support growth.

Alternative Water Resources: The Utilities Division actively participates in several regional cooperatives that are collaboratively planning and implementing projects to develop future water supplies from nontraditional sources. These initiatives are expected to significantly impact future water supply infrastructure and associated operating costs, positioning the County to meet long-term water demands sustainably.

Community Investment Program (Major Projects): The Community Investment Plan includes significant investments over the next five years in key areas such as information technology, alternative water supply projects, reclaimed water system expansion, enhanced emergency response capabilities, water quality improvements, regionalization efforts, and wastewater treatment plant reliability.

Polk County Utilities (PCU) is also increasing funding for its repair and replacement program and launching a robust asset management initiative. This initiative will help guide strategic future investments, ensuring the long-term sustainability of infrastructure as the system continues to age and maintenance needs grow.

Natural Resources and Environment

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 the cost of landfill operations.

Solid Waste Division

(All Solid Waste Division Funds)

Five Year Projection Summary

FISCAL YEAR	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29	Projection FY 29/30
BEGINNING FUND BALANCE	162,957,196	129,972,269	108,377,210	111,593,525	112,517,306
Collections & Disposal Assessment Revenue	58,336,372	61,253,191	64,315,850	67,524,713	67,540,568
Landfill Tipping Fees	29,103,314	30,558,480	32,086,404	33,690,724	35,375,260
Other Revenue	98,449,335	41,582,492	31,918,399	25,294,209	18,826,908
TOTAL REVENUE	**348,846,217**	**263,366,431**	**236,697,863**	**238,103,171**	**234,260,041**
Landfill Operations	100,390,530	43,970,143	34,024,927	37,733,134	41,096,198
Residential Waste Management Collection	49,022,419	72,063,010	64,488,895	66,489,704	59,706,514
RESERVES					
TOTAL EXPENSE	**149,412,949**	**116,033,154**	**98,513,822**	**104,222,838**	**100,802,712**
Community Investment Program (CIP)-Operations	69,460,999	38,956,068	26,590,516	21,363,027	8,628,841
ENDING FUND BALANCE	**129,972,269**	**108,377,210**	**111,593,525**	**112,517,306**	**124,828,489**

Major Revenue Impacts

Collections & Disposal Assessment Revenue: The FY 25/26 annual non-ad valorem assessment is $281.65 and $64.40 per dwelling unit for collection and disposal.

Landfill Tipping Fees: Landfill tipping fees increased to $46.00 per ton for garbage and $36.50 per ton for yard trash with an anticipated 5% increase each subsequent year.

New Renewable Natural Gas: Maximize landfill gas collection to generate revenues.

Major Expense Impacts

Landfill Operations Program: The FY 25/26 budget includes approximately $3 million for leachate disposal. The new Constructed Wetlands Leachate Treatment System has been completed and will bring estimated savings of approximately $700,000 annually.

Landfill Closure/Post Closure Reserve requirement is approximately $50 million to close and maintain the landfill after closure.

Annual Dividend to General Fund: The 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 operating costs, without sacrificing service to customers.

Community Investment Program (Operations): The FY 25/26 budget includes projects such as design, permitting, and construction for the Phase IV landfill expansion. Initial construction of Phase IV is expected to be complete in 2028. Also planned are improvements to the Transfer Station in order to better serve customers.

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

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

- Minimizing the expense of third-party operators for the transfer station by attracting and hiring qualified staff to perform these tasks 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 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29	Projection FY 29/30
BEGINNING FUND BALANCE	**22,893,550**	**5,803,115**	**5,325,371**	**4,291,853**	**4,120,208**
Property Tax	21,108,711	22,375,233	23,717,747	25,140,812	26,649,261
Fees (Camping/Parks/Summer Rec)	1,495,071	1,549,176	1,591,801	1,635,599	1,680,603
Other Revenue	1,083,981	553,491	518,808	509,311	524,657
TOTAL REVENUE	**$ 46,581,313**	**$ 30,281,015**	**$ 31,153,726**	**$ 31,577,575**	**$ 32,974,729**
Parks Maintenance (35)	12,977,686	12,936,746	13,623,593	14,036,680	14,479,020
Recreation Activities (36)	3,303,153	3,198,619	3,530,853	3,651,383	3,776,608
Other Program Expense*	6,650,941	4,725,279	5,062,427	5,124,303	5,188,767
Community Investment Program (CIP)	17,846,418	4,095,000	4,645,000	4,645,000	4,645,000
TOTAL EXPENSE	**$ 40,778,198**	**$ 24,955,644**	**$ 26,861,873**	**$ 27,457,366**	**$ 28,089,395**
RESERVES	-	-	-	-	-
ENDING FUND BALANCE	**$ 5,803,115**	**$ 5,325,371**	**$ 4,291,853**	**$ 4,120,208**	**$ 4,885,334**

Major Revenue Impacts

Property Tax: The Leisure Services MSTU projections were a 6.69% increase in FY 25/26, and a 6% increase is included for FY 26/27 and beyond.

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 exceeds 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 north of the property.

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 additional 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 allows work orders to be generated to instruct staff to prepare the requested facility for use along with campground reservations coming soon.
- 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 Fund Five-Year Projection

Fiscal Year-Projected Actual	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Beginning Fund Balance	**5,746,625**	**2,812,532**	**2,717,360**	**2,679,451**	**3,658,237**
Fire Assessments	96,290,779	101,285,883	106,537,776	112,008,874	115,430,256
Fire Inspections	1,824,115	1,859,220	1,902,818	1,921,847	1,941,065
Other Revenue	243,579	150,922	147,916	146,719	177,628
TOTAL REVENUE	**$ 104,105,098**	**$ 106,108,557**	**$ 111,305,870**	**$ 116,756,891**	**$ 121,207,186**
Fire Operations (158)	91,762,742	93,580,300	98,724,906	103,061,846	106,802,881
Fire Prevention (161)	1,666,663	1,727,548	1,765,247	1,804,266	1,844,651
Fire Support Services (1244)	1,390,698	1,424,074	1,452,781	1,489,824	1,528,243
Other Expense	6,472,463	6,659,275	6,683,485	6,742,718	6,804,292
TOTAL EXPENSE	**$ 101,292,566**	**$ 103,391,197**	**$ 108,626,419**	**$ 113,098,654**	**$ 116,980,067**
ENDING FUND BALANCE	**$ 2,812,532**	**$ 2,717,360**	**$ 2,679,451**	**$ 3,658,237**	**$ 4,227,119**
GENERAL FUND SUBSIDY EXPENSE	**$ 6,251,091**	**$ 6,122,399**	**$ 6,123,940**	**$ 6,125,559**	**$ 6,127,258**

Major Revenue Impacts

Fire Assessment Revenue: This revenue is generated from fees charged to residents in the unincorporated areas of Polk County to support fire operations services. However, the fire assessment revenue alone is insufficient to sustain current service levels and fully fund Fire Rescue operations. As a result, the General Fund provides a subsidy to cover the shortfall. This revenue source only increases through population and structural growth or through rate adjustments approved by the Board. In FY 25/26, the Board approved a 40% increase to the Single-Family Residential (SFR) Fire Assessment to help fund fire operations and related improvements. On average, the General Fund contributes approximately $6.1 million annually to support these services.

Major Expense Impacts

Fire Rescue Operations Program: The FY 25/26 budget includes 111 additional positions: 108 positions across all levels to implement the Kelly Day schedule, three Driver Engineers to provide staffing for water tenders, and one additional position in the warehouse. The Division did not add any new equipment or operating costs. It continues to support a scholarship program and has approved funding for critical improvements to several aging stations.

General Fund Subsidy: The FY 25/26 budget includes debt service payments for a portion of fire station construction costs, as well as recurring capital for gear and equipment. The General Fund subsidy also continues to support the employee mental health and wellness program. In FY 25/26, the General Fund subsidy helped cover projected costs exceeding the revenue generated by the approved Fire Assessment rate increase, allowing more expenses to be absorbed within the Fire Fund. With the continued increase in the Fire Assessment, the Division

maintains a General Fund subsidy of approximately $6.1 million annually, based on 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
Radio Communications Fund
Five Year Projection Summary

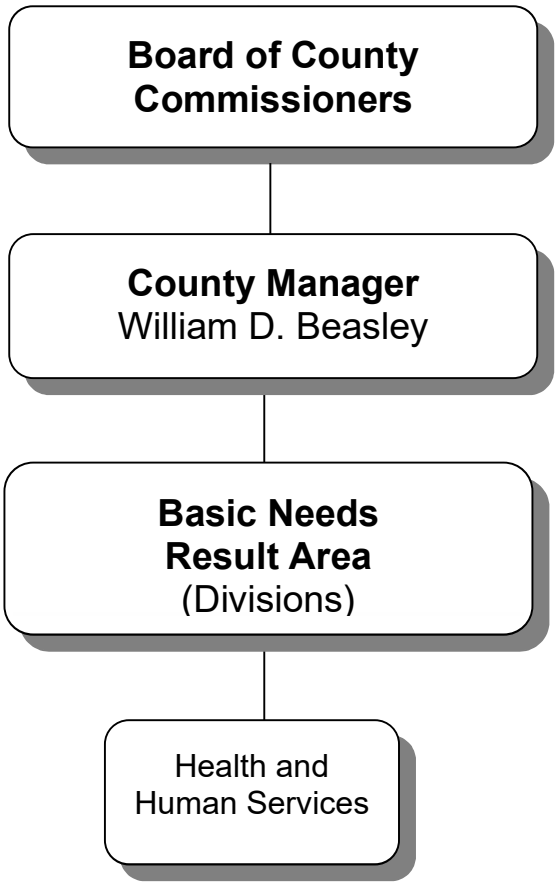
Fiscal Year	Projection FY 25/26	Projection FY 26/27	Projection FY 27/28	Projection FY 28/29	Projection FY 29/30
BEGINNING FUND BALANCE	**2,089,177**	**1,062,382**	**772,109**	**582,422**	**340,325**
Court Fines	500,000	500,000	500,000	500,000	500,000
Radio User Fees	4,617,048	4,861,896	5,106,744	5,351,602	5,596,440
Rents	200,000	200,000	200,000	200,000	200,000
Other Revenue	119,567	78,495	66,884	59,297	49,613
TOTAL REVENUE	**$ 7,525,792**	**$ 6,702,773**	**$ 6,645,737**	**$ 6,693,321**	**$ 6,686,378**
Radio Systems Management	-	-	-	-	-
Radio Communications	5,132,802	4,530,024	4,592,643	4,812,292	5,048,387
Radio Replacement	1,330,608	1,400,640	1,470,672	1,540,704	1,610,736
Radio Maintenance & Ops	-	-	-	-	-
TOTAL EXPENSE	**$ 6,463,410**	**$ 5,930,664**	**$ 6,063,315**	**$ 6,352,996**	**$ 6,659,123**
ENDING FUND BALANCE	**$ 1,062,382**	**$ 772,109**	**$ 582,422**	**$ 340,325**	**$ 27,255**

Major Revenue Impacts

Radio User Fees: These user fees are collected from Board divisions, the Sheriff's Office, and other external agencies to support system access, maintenance, and the replacement of over 4,000 radios. The Board has approved a five-year indexed schedule of user fees, with new rates set to take effect in FY 26/27, pending approval of the new agreement.

Major Expense Impacts

Radio Communications Program: The radio capital replacement program was established with annual funding increases to support bulk equipment replacements and ensure the sustainability of the radio system infrastructure. The budget increase for FY 25/26 is primarily due to higher contractual service costs.


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

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 25/26			Plan FY 26/27		
		General Fund	Other Funds/ Sources	Total	General Fund	Other Funds/ Sources	Total
Health and Human Services							
Burials and Cremations - 1411	0.50	435,365	-	435,365	337,216	-	337,216
Contributions/Holiday Baskets - 1707	0.00	4,351	-	4,351	4,351	-	4,351
Substance Abuse & Mental Health Grant - 1706	0.50	-	-	-	-	-	-
Elderly Services - 38	0.00	-	-	-	-	-	-
Polk County Florida Opioid Abatement - 1721	1.50	-	10,985,291	10,985,291	-	1,875,557	1,875,557
Health and Human Services Administration - 136	8.00	922,586	-	922,586	940,056	-	940,056
Healthy Families Polk - 46	44.00	1,325,173	2,236,194	3,561,367	1,352,740	2,342,018	3,694,758
Hospital Local Provider - 1718	0.00	-	193,379,371	193,379,371	-	193,379,371	193,379,371
Indigent Health Care - 53	51.50	6,468	92,867,128	92,873,596	6,738	77,043,976	77,050,714
Indigent Health Care Mandates - 146	0.00	-	24,851,922	24,851,922	-	28,386,783	28,386,783
Indigent Healthcare Reserves - 1583	0.00	-	32,552,375	32,552,375	-	16,055,492	16,055,492
Jail Mental Health-Substance Abuse - 143	0.00	22,400	-	22,400	22,400	-	22,400
Veterans Services - 41	10.00	884,361	-	884,361	904,123	-	904,123
Subtotal	**116.00**	**3,600,704**	**356,872,281**	**360,472,985**	**3,567,624**	**319,083,197**	**322,650,821**
TOTAL BoCC	**116.00**	**3,600,704**	**356,872,281**	**360,472,985**	**3,567,624**	**319,083,197**	**322,650,821**

Programs highlighted in gray are not printed

Basic Needs

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	7,988,440	8,368,932	9,547,020	9,886,914
Operating Expenses	28,069,262	34,384,939	34,190,573	34,798,052
Capital Expenses	39,169	2,000,000	2,526,032	26,032
Debt Service	33,983	0	34,408	34,408
Grants And Aids	97,889,344	156,975,076	280,666,931	260,894,277
Interfund Transfers	1,705,902	0	0	0
Indirect Expense	699,782	1,053,401	947,646	947,646
InKind Expense	435,564	600,000	0	0
Reserves	0	41,058,103	32,552,375	16,055,492
Refunds	1,500	8,000	8,000	8,000
Total Result Area	**136,862,946**	**244,448,451**	**360,472,985**	**322,650,821**

Revenue by Fund		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
00100	General Fund	5,887,481	2,763,915	3,600,704	3,567,624
10100	County Transportation Trust Fund	164,966	0	0	0
10150	Special Revenue Grants	4,506,695	4,194,707	2,236,194	2,342,018
14460	Local Provider Participation (Ord. No. 22-029)	41,893,508	74,468,127	193,379,371	193,379,371
14480	Polk County Florida Opioid Trust Fund	1,340,066	8,999,839	10,985,291	1,875,557
14490	Indigent Health Care Funds	87,871,178	153,671,693	150,271,425	121,486,251
43111	Rohr Home Fund	2,601,851	350,170	0	0
Total Result Area		**144,265,745**	**244,448,451**	**360,472,985**	**322,650,821**

Personnel				
Full Time Equivalents	**127**	**111**	**116**	**116**

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.

The Indigent Health Care Fund

The Indigent Health Care Trust Fund, administered by the Community Health Care Office, plays a vital role in ensuring access to health care services for low-income, eligible residents of Polk County. This fund supports the Polk HealthCare Plan—the cornerstone of the County's health care safety net—as well as other collaborative initiatives with public and private health care providers. These efforts are made possible through the voter-approved half-cent indigent health care sales tax.

In FY 23/24, the program delivered services to:

- 21,748 low-income residents
- 21,189 residents through a pilot initiative with United Way
- 232,189 Medicaid-eligible individuals by supporting the County's share of Medicaid costs

FY 25/26 Budget Summary. The budget reflects the following key figures:

- $151.7 million total FY 25/26 budget
- $2.7 million decrease from the FY 24/25 adopted budget
- $154.4 million FY 24/25 adopted budget for comparison

The program's FY 25/26 revenue funding breakdown is as follows:

- $80.2 million from the half-cent sales tax (a 62% increase since 2019)
- $1.9 million in interest earnings
- $927,000 from Polk HealthCare Plan claims recoupments
- $677,000 in pharmacy rebates and royalties
- $68.0 million carried forward from reserves and unspent funds

The department's FY 25/26 expenditure breakdown is as follows:

- $50.0 million in Grants and Aid (Includes $32.6 million through the Strategic Spending Plan to expand community access)
- $28.7 million for the Polk HealthCare Plan (Includes $2.0 million for benefit enhancements)
- $24.4 million for state-mandated costs
- $5.9 million in personnel expenses
- $6.4 million in general operating costs

- $2.8 million in capital expenditure
- $948,000 for indirect services
- $20.9 million in required reserves
- $11.7 million in committed reserves for long-term strategic planning

Trends and Issues

A key challenge has been managing excess reserves, which were intentionally accumulated to mitigate the risk of the sales tax not being renewed in 2019. Following the 2016 voter-approved 25-year extension, the County began implementing a strategic spending plan to responsibly draw down these reserves.

The COVID pandemic further complicated this effort, leading to a temporary reduction in services and spending. In response, the County launched an online eligibility portal, expanded outreach and telehealth services to improve access and reestablish the strategic spending trajectory.

Additional challenges include:

- Rising minimum wage, affecting income eligibility thresholds
- Increased Medicaid enrollment, potentially raising the County's funding obligations
- Evolving health care policies at the state and federal levels

The Polk County Board of County Commissioners created the Citizens Healthcare Oversight Committee, which play a critical advisory and accountability role in the administration of the Indigent Health Care Trust Fund and related health care initiatives

The Citizens HealthCare Oversight Committee reviewed and approved a long-term strategic spending plan, including the drawdown of excess reserves, by supporting initiatives dedicated to expand access to care, enhance services, support community partnerships, and emerging needs. Here is a timeline of key milestones:

- August 2017 – $7.6 million of excess reserves was drawn down to support sustainable health care initiatives.

- March 2019 – $5.3 million was approved to increase the Polk HealthCare Plan enrollment cap from 4,500 to 5,500 members.

- September 2021 – $1.4 million was allocated to expand outpatient behavioral health services, and the income eligibility limit was raised to 162% of the federal poverty level. During the COVID-19 pandemic in 2021, primary care visits decreased by 5%, specialty care visits decreased by 16%, dental services increased by 18%, and behavioral health services increased by 4%. An online eligibility portal and telehealth services were also launched.

- March 2022 – $327,000 was allocated to Grants and Aid to support primary, specialty, and dental care services.

- June 2022 – $50.0 million was approved for a five-year strategic spending plan, including a $10.0 million pilot with United Way, $6 million for enhancements to the Polk HealthCare Plan, and $2 million for the Behavioral Health Low Income Pool match.
- September 2022 – 168% of the federal poverty level was set as the new income eligibility limit.
- June 2023 – $131.6 million was set as the revised total for the strategic plan over five years.
- September 2023 – 200% of the federal poverty level was set as the updated income eligibility limit.
- June 2024 – $128.0 million was set as the revised strategic plan total due to higher than anticipated expenditures.
- June 2025 – $9.2 million annually was reallocated from the United Way pilot to the Intentional Community Health Investing Plan.



Revision: Strategic Spending Plan



	FY 24/25	FY 25/26	FY 26/27
One-Time/Multi-Year Projects	$19,210,510	$19,200,574	$14,852,163
United Way Pilot	$960,000		
Capital Investing, East Bartow Community Health Care Building	$9,200,000	$10,160,000	
Low Income Pool IGT's	$3,137,633	$3,242,367	$3,282,653
PHP Benefit Enhancements	$2,000,000	$2,000,000	$2,000,000

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 23/24, the program paid for 299 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of cremations requested	1	342	330	345	345
# of cremations approved	1	324	330	325	325
Effectiveness Indicators:					
# of cremations paid	1	299	300	375	375

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.50	0.50	0.50	0.50
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		213,406	334,223	435,365	337,216
	Total Program	213,406	334,223	435,365	337,216
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		213,406	334,223	435,365	337,216
	Total Program	213,406	334,223	435,365	337,216
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		42,641	43,598	44,740	46,591
Operating Expenses		0	0	100,000	0
Grants And Aids		170,765	290,625	290,625	290,625
	Total Program	213,406	334,223	435,365	337,216

Substance Abuse & Mental Health 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of people served	1	100	145	0	0
# of services provided	1	13,220	16,000	0	0
Effectiveness Indicators:					
% of people completing program	1	60%	75%		
% of people dropped from program	1	30%	25%		

Significant Changes

Grants ended September 30, 2025.

Substance Abuse & Mental Health Grants

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.50	0.50	0.00	0.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Special Revenue Grants		2	0	0	0
Interfund Transfer		0	8,963	0	0
Intergovernmental		1,725,384	1,469,063	0	0
Others (Centrl I/D Inkind/Othr)		435,564	600,000	0	0
	Total Program	2,160,950	2,078,026	0	0

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Special Revenue Grants		2,160,950	2,078,026	0	0
	Total Program	2,160,950	2,078,026	0	0

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		84,247	120,573	0	0
Operating Expenses		934,971	1,357,453	0	0
Grants And Aids		706,168	0	0	0
InKind Expense		435,564	600,000	0	0
	Total Program	2,160,950	2,078,026	0	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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Abatement plan created (completion %)	1	100	100%	100%	100%
% of Community stakeholders organized	1	100	100%	100%	100%
# of active programs for OUD/SUD education, recovery, treatment, and/or prevention	2	0	3.00	TBD	TBD
# of participating agencies	2	0	6.00	TBD	TBD
Effectiveness Indicators:					
# of new OUD eduction/recovery/treatment/prevention programs	1	0	3.00	TBD	TBD
# of expanded OUD eduction/recovery/treatment/prevention programs	1	0	TBD	TBD	TBD
# of people served	2,3	0	50.00	TBD	TBD
# of services	2,3	0	50.00	TBD	TBD
Efficiency Indicators:					
$ funded to programs	1	0	1.5 Million	TBD	TBD

Significant Changes

No indicators have been determined at this time by the planning committtee.

Polk County Florida Opioid Abatement Program

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		1.50	1.50	2.00	2.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Cash/Fund Balance Forward		0	6,465,907	8,787,292	0
Charges For Services		869,174	0	1,826,516	1,814,273
Interest		470,892	211,802	371,483	61,284
Miscellaneous		0	2,322,130	0	0
	Total Program	1,340,066	8,999,839	10,985,291	1,875,557

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Polk County Florida Opioid Trust Fund		1,340,066	8,999,839	10,985,291	1,875,557
	Total Program	1,340,066	8,999,839	10,985,291	1,875,557

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		80,338	191,430	183,842	190,684
Operating Expenses		48,566	59,500	158,391	158,391
Grants And Aids		0	8,748,521	10,643,058	1,526,482
Indirect Expense		0	388	0	0
	Total Program	128,904	8,999,839	10,985,291	1,875,557

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of children linked to a medical provider	2	239	233	245	245
# participants completing program who improve education level, receive job or training, or obtain employment	3	22	37	25	25
# of families reporting satisfaction with program services	4	133	115	140	140
# of reports of verified child maltreatment	5	1	1	1	1
Effectiveness Indicators:					
% of children linked to a medical provider	2	100%	90%	95%	95%
% of participants completing program who improve education level, receive job or training, or obtain employment	3	84%	85%	89%	89%
% of families satisfied with program services	4	99.20%	95%	95%	95%
% of families free of verified child maltreatment 12 months after completion	5	98%	98%	98%	98%
Efficiency Indicators:					
Annual cost for a family enrolled in the program	1	$2,500	$2,758	$2,868	$2,868
Cost savings for children enrolled in program vs. taxpayer cost to care for abused children	2	$129,593	$129,593	$136,072	$136,072

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		44.00	44.00	44.00	44.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		877,247	1,047,348	1,322,673	1,350,240
Special Revenue Grants		12	0	0	0
Cash/Fund Balance Forward		0	132,575	269,830	375,654
Charges For Services		565	0	0	0
Interfund Transfer		832,071	400,000	394,811	394,811
Intergovernmental		1,496,827	1,584,106	1,571,553	1,571,553
Miscellaneous		0	2,500	2,500	2,500
Others (Centrl I/D Inkind/Othr)		16,835	0	0	0
Others (Residuals)		21,032	0	0	0
	Total Program	3,244,589	3,166,529	3,561,367	3,694,758
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		898,844	1,049,848	1,325,173	1,352,740
Special Revenue Grants		2,345,745	2,116,681	2,236,194	2,342,018
	Total Program	3,244,589	3,166,529	3,561,367	3,694,758
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		2,367,669	2,826,788	3,166,738	3,300,865
Operating Expenses		409,097	339,741	367,289	366,553
Capital Expenses		21,032	0	21,032	21,032
Debt Service		6,904	0	6,308	6,308
Interfund Transfers		439,887	0	0	0
	Total Program	3,244,589	3,166,529	3,561,367	3,694,758

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 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 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 indigent health care trus 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 2023 US Census Bureau of Statistics, approximately 13.8% 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 indigent health care half cent sales surtax, the Polk County's Community Health Care safety net program served more than 21,748 low-income uninsured adult residents at or below 200% of the Federal Poverty Level in 2024. Additionally, the safety program funded the County share of Medicaid cost for approximately 232,189 Medicaid-eligible residents in Polk County. Community Health Care contracts with approximately 900 providers of primary care and specialty care, 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 Polk Health Care Plan 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Workload Indicators:					
# of Polk HealthCare Plan enrollment applications received	1	12,486	12,200	12,200	12,200
# of incoming calls (Switchboard)	1		20,000	20,000	20,000
# of invoices reconciled and processed for payment	1, 2	720	650	650	650
# of total contracts processed (New or Amendments)	1, 2	36	20	20	20
# of contracts monitoring completed	2	25	40	40	40
# of Information Svcs technical support/troubleshooting tickets	4	1,791	1,500	1,500	1,500
# of agencies utilizing Information Svcs eligibility system	4	43	22	22	22
Effectiveness Indicators:					
% of Polk HealthCare enrollment applications completed	1	100%	97%	97%	97%
PHP monthly enrollment average	1	4,937	5,500	5,500	5,500
# of total unique clients served	1,2,3	21,748	21,000	21,000	21,000
# of health care visits and services	2	1,531,700	700,000	700,000	700,000
Efficiency Indicators:					
PolkHealthCare Plan per member per month cost	1	$374.40	$422.05	$434.80	$447.03
% of PolkHealthCare Plan members utilizing the health plan	1	$0.88	$0.85	$0.85	$0.85

Significant Changes

Three FTEs were added to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		41.50	48.50	51.50	51.50
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		0	0	6,468	6,738
Indigent Health Care Funds		0	87,991,291	89,324,339	74,547,595
Charges For Services		295,948	899,770	927,082	924,950
Interest		6,548,459	2,019,138	1,938,547	871,699
Miscellaneous		528,049	641,271	677,160	699,732
Taxes		80,498,722	0	0	0
	Total Program	87,871,178	91,551,470	92,873,596	77,050,714
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		0	0	6,468	6,738
Indigent Health Care Funds		87,871,178	91,551,470	92,867,128	77,043,976
	Total Program	87,871,178	91,551,470	92,873,596	77,050,714
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		3,123,243	4,145,113	4,757,676	4,896,543
Operating Expenses		25,267,138	31,951,442	33,139,419	33,868,609
Capital Expenses		5,862	2,000,000	2,500,000	0
Debt Service		24,415	0	26,900	26,900
Grants And Aids		33,835,239	52,401,902	51,501,955	37,311,016
Interfund Transfers		1,266,015	0	0	0
Indirect Expense		699,782	1,053,013	947,646	947,646
	Total Program	64,221,694	91,551,470	92,873,596	77,050,714

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of Medicaid eligible in Polk County	1	232,189	232,189	203,378	207,649
# of HCRA eligibility applications received	2	213	225	225	225
# of HCRA applications paid	2	21	95	40	40
# of people served by Tri-County Human Services (TCHS)	3	223	270	230	230
# of people served by Peace River Center (PRC)	3	521	850	525	525
# of people served by FL Department of Health (FDOH)	4	96,589	120,000	100,000	100,000
Effectiveness Indicators:					
# of HCRA applications completed (Aproved/Denied)	2	102	188	100	100
# of services by Tri-County Human Services	3	1,333	2,926	2,926	2,926
# of services by Peace River Center	3	13,717	23,600	23,600	23,600
# of visits/services by FL Department of Health	4	1,251,187	1,400,000	1,400,000	1,400,000
Efficiency Indicators:					
% effectiveness ratio for TCHS detox program (Graduates vs Arrested)	3	75%	>50%	>50%	>50%
Total Value of Services by PRC	3	$2,013,500	$2,013,500	$2,013,500	$2,013,500

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Indigent Health Care Funds		17,574,730	21,062,120	24,851,922	28,386,783
	Total Program	17,574,730	21,062,120	24,851,922	28,386,783
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Indigent Health Care Funds		17,574,730	21,062,120	24,851,922	28,386,783
	Total Program	17,574,730	21,062,120	24,851,922	28,386,783
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Grants And Aids		17,574,730	21,062,120	24,851,922	28,386,783
	Total Program	17,574,730	21,062,120	24,851,922	28,386,783

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of clients assisted for Veteran Benefits	1,2,3	10,070	9,808	10,000	11,000
Lead time for scheduling appointments (days)	1,2,3	20	10	10	10
Effectiveness Indicators:					
Annual VA expenditures for Polk County Veterans	1,2,3	$808,440,000	$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	1,678	1,401	1,666	18,333

Significant Changes

One FTE was added to this program.

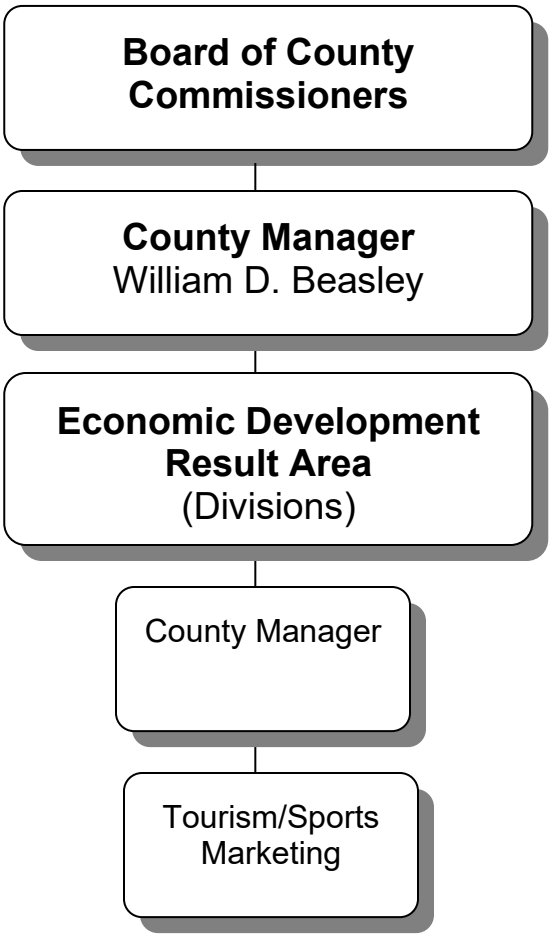
Veterans Services

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		9.00	9.00	10.00	10.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		665,708	715,486	884,361	904,123
Others (Residuals)		4,287	0	0	0
	Total Program	669,995	715,486	884,361	904,123

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		669,995	715,486	884,361	904,123
	Total Program	669,995	715,486	884,361	904,123

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		541,331	563,621	703,356	732,471
Operating Expenses		121,792	143,865	166,805	157,452
Capital Expenses		4,287	0	5,000	5,000
Debt Service		1,085	0	1,200	1,200
Refunds		1,500	8,000	8,000	8,000
	Total Program	669,995	715,486	884,361	904,123


Board of County Commissioners
County Manager
William D. Beasley
Economic Development Result Area
(Divisions)
County Manager
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

The primary factors the Polk County Board of County Commissioners' (BoCC) must obtain to meet the residents' expectations to acquire good paying jobs and business opportunities are: (1) healthy business climate, (2) educated workforce, and (3) adequate infrastructure.

Strategies for Achieving the Result

All 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 25/26 General Fund	Adopted FY 25/26 Other Funds/ Sources	Adopted FY 25/26 Total	Plan FY 26/27 General Fund	Plan FY 26/27 Other Funds/ Sources	Plan FY 26/27 Total
Economic Development							
Economic Development Reserves/Transfers - 1081	0.00	2,404,420	-	2,404,420	2,403,453	-	2,403,453
Economic Development and Business Incentives - 1714	0.00	4,836,360	-	4,836,360	4,478,359	-	4,478,359
Subtotal	**0.00**	**7,240,780**	**-**	**7,240,780**	**6,881,812**	**-**	**6,881,812**
Tourism/Sports Marketing							
Tourism 5th Penny Activities/Commitments - 405	0.00	-	5,672,611	5,672,611	-	6,062,238	6,062,238
Tourism CIP Projects - 312	0.00	-	707,732	707,732	-	-	-
Tourism Professional Sports Facilities - 310	0.00	-	8,062,299	8,062,299	-	4,561,919	4,561,919
Tourism Reserves/Transfers - 311	0.00	-	11,209,367	11,209,367	-	14,065,847	14,065,847
Tourism Development - 399	24.00	-	17,424,808	17,424,808	-	13,981,386	13,981,386
Visitor Services/Outpost 27 - 406	7.63	-	1,939,788	1,939,788	-	1,981,997	1,981,997
Subtotal	**31.63**	**-**	**45,016,605**	**45,016,605**	**-**	**40,653,387**	**40,653,387**
TOTAL BoCC	**31.63**	**7,240,780**	**45,016,605**	**52,257,385**	**6,881,812**	**40,653,387**	**47,535,199**

Programs highlighted in gray are not printed

Economic Development

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	2,487,594	2,821,782	3,108,133	3,223,823
Operating Expenses	12,215,819	13,806,836	17,227,764	13,698,119
Capital Expenses	400,561	3,318,892	1,062,732	370,000
Debt Service	3,394,397	3,475,414	4,079,910	4,469,157
Grants And Aids	6,355,753	12,680,316	13,111,059	9,250,800
Interfund Transfers	54,000	54,000	54,000	54,000
Indirect Expense	485,450	568,841	755,561	755,561
Reserves	0	8,954,543	12,858,226	15,713,739
Total Result Area	**25,393,574**	**45,680,624**	**52,257,385**	**47,535,199**

Revenue by Fund		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
00100	General Fund	1,404,606	7,274,326	7,240,780	6,881,812
10150	Special Revenue Grants	161,723	170,000	160,000	160,000
12160	Tourism Tax Funds	25,852,380	38,236,298	44,856,605	40,493,387
Total Result Area		**27,418,709**	**45,680,624**	**52,257,385**	**47,535,199**

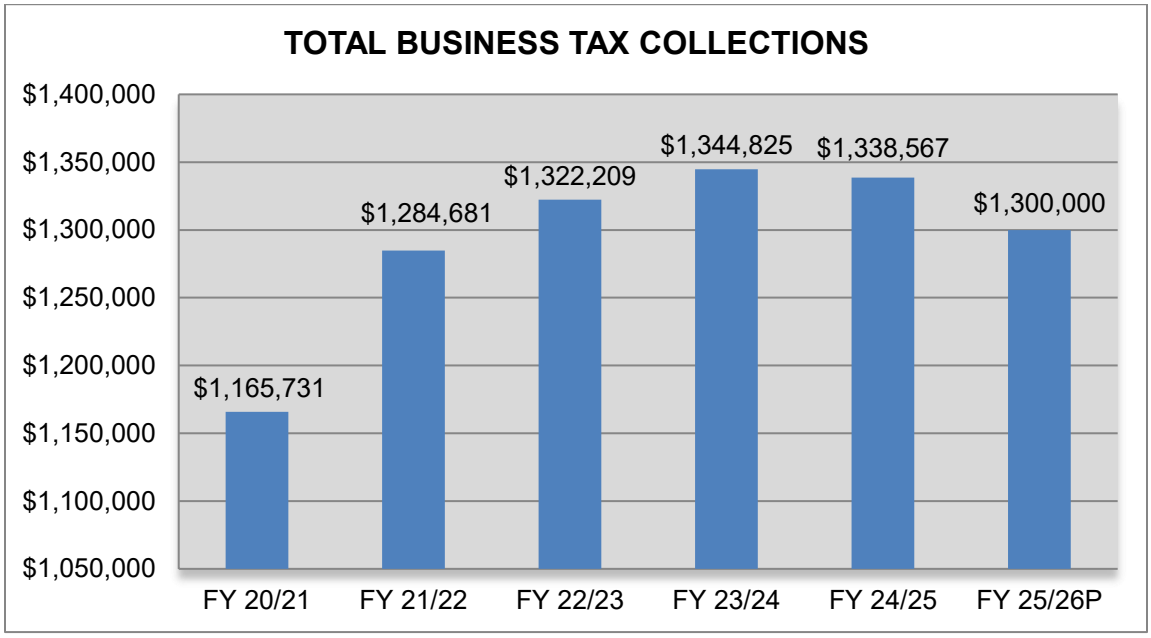
Personnel

Full Time Equivalents	**28**	**30**	**32**	**32**

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, and that its residents have access to education that appropriately prepares them to take advantage of these opportunities. 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 25/26, 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 24/25. 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 fourth fastest-growing county in Florida and the fourth fastest-growing MSA in the country. Polk's population has grown 17.6% 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 County employment to be 342,000, 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 7.9% over the last three years. The largest job gains were in the industries of education, health sciences, government, logistics, construction, and manufacturing.

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 5.5 million visitors from April 2024 through March 2025, which represents a 5% increase over the prior year. Tourism in Polk County supported 32,400 jobs, a 3.5% increase, and generated more than $4.56 billion in economic impact. Polk County Tourism & Sports Marketing (PCTSM) focuses on two primary strategies: driving demand and developing tourism/sports-related supply.

PCTSM's record setting performance was a result of a results-oriented strategic plan, which was aggressively activated across key target markets. That plan, particularly the emphasis on the recession-resistant sports industry, emphasizes diversifying PCTSM's portfolio by investing in verifiable high-return market segments. The sports market is hyper-competitive, yet Visit Central Florida Sports (VCFS) has proven its effectiveness by hosting more than 330 sporting events in 37 different sports disciplines, which generated more than $200 million in economic impact for Polk County. The nation recognized the effectiveness of this investment as well. Sports ETA, the gold standard of the sports industry, recently named VCFS as the top large market sports tourism organization in the country.

In the general tourism market, VCF's new culinary/farm-to-fork initiative has grown, producing results well beyond initial expectations, growing from a simple campaign to an all-encompassing destination development initiative that has drawn in partners from across the restaurant sector and agricultural industry. Arguably these results were also a function of a totally reengineered digital and social media strategy that witnessed unprecedented growth. In calendar year 2024, the VisitCentralFlorida.org website saw a 75% increase in visitation Year-over-Year (2,214,079 sessions--up from 1,265,325 in 2023) and a massive 207% increase over 2022. Nearly every month in 2024-2025 saw the website hit a record for both sessions and pageviews, with December being the biggest month with over 300,000 sessions.

In addition, the engagement rate remained high at 66.7% for the year. (The industry average engagement rate for DMO websites is between 45 and 50%). In all, 18 of the last 21 months have been record-breaking months for website visitation.

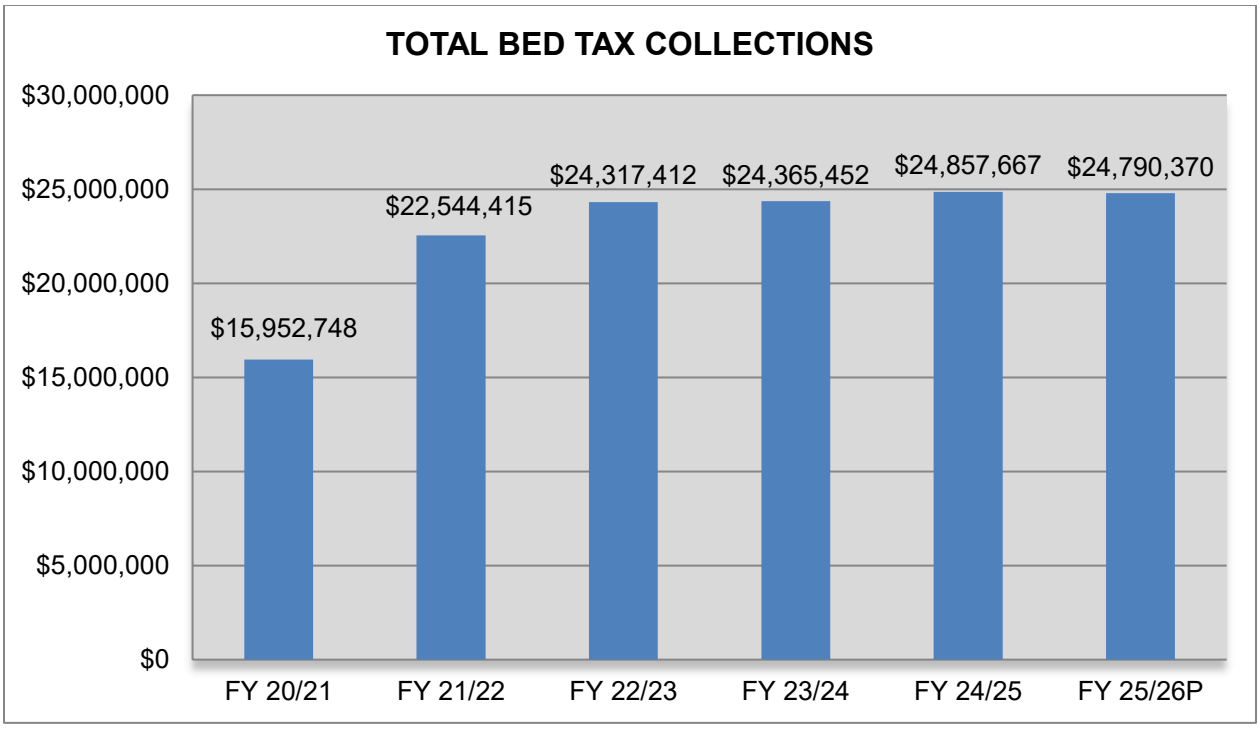
One of the key contributors of the recent website visitation and engagement increase is social media as a top referral source to the website. Both organic and paid social media efforts drove nearly 25% (502,656 sessions) of the traffic to the website this past year. VCF's organic social media content has not only driven higher follower and engagement rates but external social media efforts, specifically working with social media influencers has paid big dividends in spreading the word about Polk County.

One of this year's biggest success stories was growing Avelo Airline's total destinations to ten markets, including Puerto Rico. What sold the airline on Lakeland and Polk County was VCF's commitment and ability to effectively market Avelo and Polk County in these new points of origin (destinations).

Aside from Sports ETA's recognition of VCF's accomplishments in the sports industry, one of the most glowing testaments to VCF's strategies and tangible results has been the investments by the private sector in Polk's tourism industry. For example, the continued record setting growth and growing demand has fueled more investment in a variety of accommodations (hotels, RV campgrounds, vacation rental homes, etc.). This, coupled with research-based sales efforts by PCTSM's economic development staff, has fueled the largest growth in Polk's history. There has been significant progress with more than 1,000 new hotel rooms currently in the pipeline in the proposed through construction phases; in addition, several hotels have recently opened. The new supply alone is projected to increase Polk County's revenue collections by more than 5% in the next two years.

The LEGOLAND Florida Resort is making the largest investment in its history with the addition of two exciting new attractions. The park opened a SEA LIFE® Aquarium this past summer, bringing immersive underwater experiences and marine life exhibits to Central Florida. Guests can also look forward to the resort's first-ever indoor roller coaster, combining thrills and innovation to elevate the LEGOLAND experience.

Several supply-side capital improvement projects have been completed or are scheduled to open in the next two years. At Lake Myrtle, the multi-purpose stadium and the new Championship Lake are now open. The Chain of Lakes Baseball Complex is scheduled to be fully completed this fall, after a temporary opening in the spring for RussMatt. Five existing fields at the Simmers Young Soccer/multi-purpose Complex have been completed, with the remaining seven projected to be open by 2028. The PCTSM Headquarters office expansion will accommodate several governing bodies, including the American Powerboat Association, USA Water Ski and Wake Sports, and more, will be completed by October 2025. The Bartow 555 Softball Complex opened in October 2024, with four refurbished softball fields, bringing the total to eight competition fields at one site, a much-needed addition to accommodate VCF's recruiting successes.



Collectively, these supply-side additions, along with proven demand driving marketing campaigns, will create significant competitive advantages and revenue for PCTSM.

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 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 passed 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:

Polk County's Economic Partnership serves as a business liaison to support new and existing companiesto drive job creation and attract capital investment. Since October 2017, the CFDC announced the creation of 8,122 total new and retained jobs including Polk County Business Incentives (PCBI) participants and $2.75 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 Economic Development's efforts having a positive impact on the County's ad valorem revenue collection, it 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of announcements	1-4	8	10	10	10
# of jobs created/retained	1-4	1,024	1,300	1,300	1,000
$ of capital investment	1-4	$840,000,000	$500,000,000	$500,000,000	$500,000,000
Effectiveness Indicators:					
% of announcements	1-4	80.00%	100%	100%	100%
% of jobs created/retained	1-4	78.00%	100%	100%	100%
% of capital investment	1-4	210.00%	100%	100%	100%

Significant Changes

There are no signifcant changes to this program.

Economic Development and Business Incentives

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		0.00	0.00	0.00	0.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		0	66,110	187,024	190,616
Cash/Fund Balance Forward		0	3,525,316	3,456,059	3,095,800
Taxes		1,344,825	1,118,150	1,193,277	1,191,943
	Total Program	1,344,825	4,709,576	4,836,360	4,478,359

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		1,344,825	4,709,576	4,836,360	4,478,359
	Total Program	1,344,825	4,709,576	4,836,360	4,478,359

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Operating Expenses		1,191,404	1,184,260	1,380,301	1,382,559
Grants And Aids		107,692	3,525,316	3,456,059	3,095,800
	Total Program	1,299,096	4,709,576	4,836,360	4,478,359

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, 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; 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of sports and special events recruited, assisted, and	1,2,3,5	311	305	315	325
Representation at conventions, sales missions, and industry	1,2,3	120	60	120	120
# of media releases, articles, and feature stories produced	1,2	275	200	300	325
# of familiarization tour (FAM) participants	1,2,5	60	40	60	75
# of economic development projects	6	8	8	6	4
Effectiveness Indicators:					
$ amount (gross revenue) of accommodations revenue	1-6	$487,309,031	$508,190,211	$521,902,483	$532,340,532
$ amount of tourism tax collection (total new revenue)	1,5	$24,365,452	$25,409,511	$26,095,124	$26,617,027
$ of overall economic benefits generated	1,2,3	$3.36B	$3.51B	$3.60B	$3.67B
$ of economic benefits generated from sports and special	1,2,3	$205M	$192M	$210M	$220M
Total visitors to Polk County	1,2,3,4	5,417,829	5,650,000	5,802,433	5,918,482
Revenue and in-kind services generated	1,2,3,4	$458,539	$425K	$460K	$470K
Hours of television/radio/streaming visibility produced	1,2,3,4	1,214	1,200	1,200	1,200
# of website unique visitors per year	1,2,5	1,799,188	1,800,000	1,900,000	2,000,000
# of advertising impressions per years	1,2,5	295M	150M	300M	350M
$ amount of non-paid media visibility generated	1,2	$36M	$30M	$40M	$44M
# of jobs created by tourism/sports	6	41,200	29,000	44,150	45,000
$ of capital investment from development projects	6	$70.0M	$88.1M	$56.0M	$44.0M
Efficiency Indicators:					
Sports and special events return on investment (ROI)	1,2,3,5	$110	$140	$110	$105

Significant Changes

In FY 24/25, a Client Services Coordinator position was added in order to shift administrative and other duties from the sales and marketing team which will allow them to focus on high value tasks, improving efficiency and maximizing revenue potential. The increase in operating is attributed to additional Tourism Tax revenue and unobligated carryover revenue.

Polk County's tourism industry continues to outperform both state and national trends despite signs of a potential economic slowdown. While forecasts indicate a flattening in demand and a slight dip in vacation rental revenue, Polk's tourism revenue is currently 8% above last year's record and 18% over budget. Strategic marketing efforts, sports tourism, expanded air service, new accommodations (301 new hotel rooms), and upcoming attractions such as LEGOLAND's Sea Life Aquarium—continue to drive strong results. With over 5.26 million visitors and $4.52 billion in economic impact in 2024, tourism remains a vital economic force in Polk County, supporting over 41,000 jobs and enhancing residents' quality of life.

Tourism Development

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		22.00	23.00	24.00	24.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Tourism Tax Funds		11,646,279	13,315,236	16,491,155	13,593,101
Cash/Fund Balance Forward		0	280,123	623,653	78,285
Intergovernmental		161,723	170,000	160,000	160,000
Miscellaneous		91,817	150,000	150,000	150,000
Others (Residuals)		11,882	0	0	0
	Total Program	11,911,701	13,915,359	17,424,808	13,981,386

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Special Revenue Grants		161,723	170,000	160,000	160,000
Tourism Tax Funds		11,749,978	13,745,359	17,264,808	13,821,386
	Total Program	11,911,701	13,915,359	17,424,808	13,981,386

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		2,067,030	2,274,912	2,463,345	2,551,826
Operating Expenses		9,664,973	11,236,447	14,557,463	11,025,560
Capital Expenses		123,568	350,000	350,000	350,000
Debt Service		2,130	0	0	0
Interfund Transfers		54,000	54,000	54,000	54,000
	Total Program	11,911,701	13,915,359	17,424,808	13,981,386

Visitor Services/Welcome Center

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:

	Kev Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of visitors assisted at the Welcome Center	1,2,4	24,258	30,000	31,000	32,000
# of visitors assisted at the LEGOLAND Visitor Center	1,2,4	41,699	55,000	45,000	46,000
# of visitors assisted at the LAL Welcome Desk	1,2,4	500	10,500	12,000	13,000
# of visitors assisted at community events/presentations	1,2,4	19,095	18,000	20,000	22,000
# of hours of operation (open to the public)	1,2,3	5,019	3,222	6,167	6,167
# of meetings, functions, and events	1,2	58	50	60	60
Effectiveness Indicators:					
# of visitors converted (additional spend)	1,2	68,000	25,000	84,000	86,000
Amount of PCTSM collateral distributed	1,2	329,117	305,000	300,000	300,000
Amount of fulfillment pieces distributed	1,2,3	22,465	45,000	25,000	26,000
Attraction ticket sales generated through Visitor Services	1,2	210,702	250,000	210,000	225,000
Efficiency Indicators:					
Visitor impressions generated through billboards, advertising, and promotions	2	211,345,620	200,000,000	200,000,000	200,000,000
# of volunteers hours worked	2	1,722	1,500	1,000	1,000

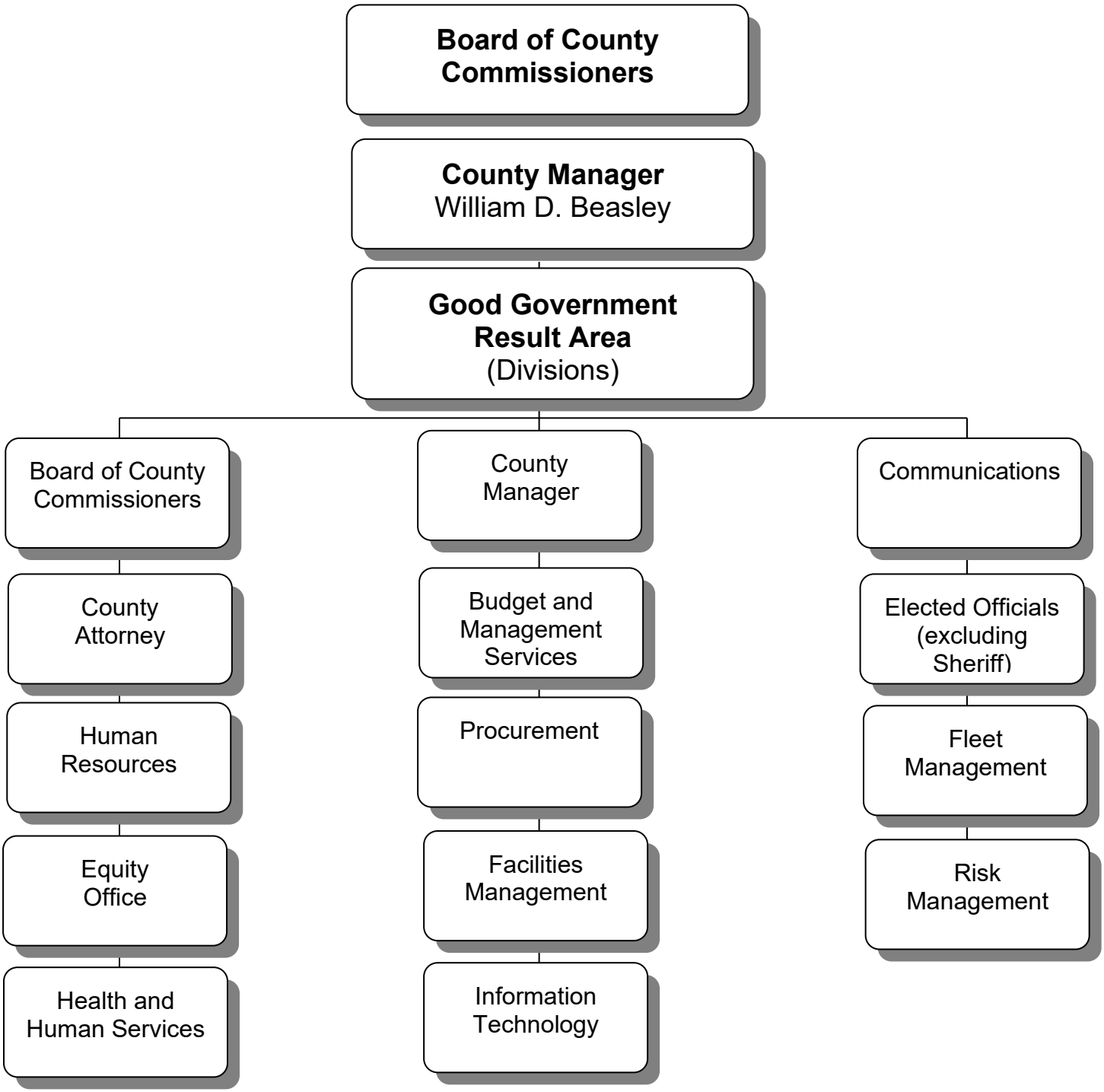
Visitor Services/Welcome Center

Significant Changes

In FY 24/25, a new Visitor Services Marketing Coordinator position was added to assist with the increase in services due to the expansion of commerical air service and continued expansion of visitor centers throughout Polk County.

According to research conducted by the market research firm Downs & St. Germain, 56% of visitors to the County indicated visiting friends and family as a top activity, during their stay in Polk County. Therefore, creating local brand ambassadors is crucial to extending the reach and effectiveness of the Visitor Experience team. The Certified Ambassador of Tourism and Sports (CATS) training initiative directly increases the brand ambassador base through a certification process, which requires training, testing, and first-hand experience at many attractions, restaurants, and/or events. Maintaining partnerships with industry stakeholders will prove vital moving into next year, as the County strives to increase visitation, broaden the reach of the education efforts, and continue the distribution of all PCTSM collateral materials through more than 100 local businesses. 90% of visitors to Polk County arrive by car and the expectation is for that statistic to remain flat moving into next year, PCTSM collateral continuing to be available at the State of Florida Welcome Centers and increased signage and billboards will be a priority. Research shows that 78% of the visitors that engage with the Visitor Services staff spend more money while in Polk County. Expanding engagement opportunities throughout the County with the mobile visitor information center in high traffic locations and at marquee special events. It will be integral to cultivate and promote new discount opportunities throughout the County for visitors in an effort to prevent leakages. The continued expansion of the Sunshine Savings Pass and the Adventure on Tap Pass will be priority moving into next year as more than 40% of Polk County visitors indicated that the presence of discounts are a primary driver in choosing a destination.
The Visitor Services team also conducts extensive research, gathering and analyzing data for the entire PCTSM staff. Assistance is also provided to, and in cooperation with, Downs & St Germain, which is critically important as the industry continues to move forward out of the pandemic and subsequent declines. Staff will use in-person surveys, e-mails, and phone calls, which provide critical information, including the demographics, psychographics, and attitudinal dynamics of visitors, as well as the status of resident industry stakeholders. The information obtained is utilized to determine core target markets and consumer wants and needs ultimately generating a higher volume and spending by Polk County visitors.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		5.63	6.63	7.63	7.63
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Tourism Tax Funds		1,557,877	1,791,870	1,889,788	1,931,997
Miscellaneous		46,911	50,000	50,000	50,000
	Total Program	1,604,788	1,841,870	1,939,788	1,981,997
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Tourism Tax Funds		1,604,788	1,841,870	1,939,788	1,981,997
	Total Program	1,604,788	1,841,870	1,939,788	1,981,997
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		420,564	546,870	644,788	671,997
Operating Expenses		1,071,879	1,220,000	1,290,000	1,290,000
Capital Expenses		92,838	75,000	5,000	20,000
Debt Service		19,507	0	0	0
	Total Program	1,604,788	1,841,870	1,939,788	1,981,997


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 25/26 General Fund	Adopted FY 25/26 Other Funds/ Sources	Adopted FY 25/26 Total	Plan FY 26/27 General Fund	Plan FY 26/27 Other Funds/ Sources	Plan FY 26/27 Total
Board of County Commissioners							
Board of County Commissioners Administration - 382	7.00	892,670	-	892,670	906,462	-	906,462
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	129,904,862	-	129,904,862	46,402,013	-	46,402,013
Transit Services Support to LAMTD - 1724	0.00	4,200,000	-	4,200,000	4,200,000	-	4,200,000
Rancho Bonito - 1623	0.00	30,000	67,117	97,117	30,000	67,640	97,640
Subtotal	**7.00**	**135,872,532**	**67,117**	**135,939,649**	**52,383,475**	**67,640**	**52,451,115**
Budget and Management Services							
Budget and Management Services - 4	10.00	1,593,130	32,800	1,625,930	1,732,121	34,176	1,766,297
Subtotal	**10.00**	**1,593,130**	**32,800**	**1,625,930**	**1,732,121**	**34,176**	**1,766,297**
Procurement							
Procurement Administration - 395	0.00	-	-	-	-	-	-
Procurement - 131	13.00	1,760,043	318,758	2,078,801	1,757,175	332,240	2,089,415
Subtotal	**13.00**	**1,760,043**	**318,758**	**2,078,801**	**1,757,175**	**332,240**	**2,089,415**
Communications							
Communications - 5	12.00	1,785,255	487,773	2,273,028	1,768,959	508,247	2,277,206
PGTV - 313	7.00	1,117,948	-	1,117,948	1,067,856	-	1,067,856
Subtotal	**19.00**	**2,903,203**	**487,773**	**3,390,976**	**2,836,815**	**508,247**	**3,345,062**
County Attorney							
County Attorney - 20	11.00	2,725,084	183,195	2,908,279	2,745,753	190,728	2,936,481
Subtotal	**11.00**	**2,725,084**	**183,195**	**2,908,279**	**2,745,753**	**190,728**	**2,936,481**
County Manager							
County Manager Administration - 279	7.00	1,884,701	-	1,884,701	1,948,508	-	1,948,508
Subtotal	**7.00**	**1,884,701**	**-**	**1,884,701**	**1,948,508**	**-**	**1,948,508**
Equity and Human Resources							
Equity and Human Resources Administration - 1664	4.00	476,858	-	476,858	487,175	-	487,175
Benefits - 128	3.00	558,768	247,798	806,566	573,938	250,530	824,468
Employee Relations - 1552	2.00	280,574	-	280,574	284,408	-	284,408
Employment Services - 129	9.00	872,240	-	872,240	889,074	-	889,074
Organization & Talent Development - 408	3.00	694,749	-	694,749	700,561	-	700,561
Equal Opportunity - 56	2.00	354,892	-	354,892	360,990	-	360,990
Supplier Diversity - 184	1.00	272,082	60,556	332,638	277,007	63,141	340,148
Subtotal	**24.00**	**3,510,163**	**308,354**	**3,818,517**	**3,573,153**	**313,671**	**3,886,824**
Facilities Management							
Facilities Administration - 114	3.00	601,003	-	601,003	599,537	-	599,537
Leases - 92	0.00	425,000	-	425,000	425,000	-	425,000
Building Maintenance - 299	82.00	26,095,633	-	26,095,633	26,165,133	-	26,165,133
Architectural Services - 112	6.00	839,932	-	839,932	861,983	-	861,983
Facilities Management CIP Projects - 349	0.00	-	108,753,977	108,753,977	-	18,413,241	18,413,241
Subtotal	**91.00**	**27,961,568**	**108,753,977**	**136,715,545**	**28,051,653**	**18,413,241**	**46,464,894**
Fleet Management							
Fleet Maintenance Reserves - 111	0.00	-	2,558,217	2,558,217	-	4,272,410	4,272,410
Fleet Replacement Reserves/Transfers - 361	0.00	-	24,669,169	24,669,169	-	19,700,931	19,700,931
Fuel Management - 154	2.15	-	358,153	358,153	-	369,310	369,310
Stand-By Generator Availability - 156	3.90	-	2,823,712	2,823,712	-	3,303,580	3,303,580
Vehicle Availability - 153	34.40	-	9,693,950	9,693,950	-	9,517,569	9,517,569
City of Auburndale Fleet Maintenance - 1553	3.10	-	747,700	747,700	-	785,085	785,085
City of Lake Wales Fleet Maintenance - 1554	2.10	-	392,928	392,928	-	412,576	412,576
City of Ft. Meade Fleet Maintenance - 1555	0.00	-	-	-	-	-	-
Vehicle Renewal/Replacement - 152	1.35	-	20,225,001	20,225,001	-	20,832,756	20,832,756
Subtotal	**47.00**	**-**	**61,468,830**	**61,468,830**	**-**	**59,194,217**	**59,194,217**
Information Technology							
IT Administration - 113	3.95	-	2,835,295	2,835,295	-	2,665,540	2,665,540
IT CIP - 372	0.00	-	200,000	200,000	-	-	-
Enterprise Resource Planning - 121	5.22	-	2,453,405	2,453,405	-	2,475,320	2,475,320
Applications Development/Operations - 124	11.50	-	2,828,081	2,828,081	-	2,823,040	2,823,040
Records Management - 87	6.15	-	1,547,022	1,547,022	-	1,338,685	1,338,685
Technical Services - 123	34.55	-	12,802,475	12,802,475	-	11,498,054	11,498,054
Telecommunications Services - 120	7.85	-	3,571,918	3,571,918	-	3,535,441	3,535,441
Subtotal	**69.22**	**-**	**26,238,196**	**26,238,196**	**-**	**24,336,080**	**24,336,080**
Risk Management							
Employee Health Insurance Reserves - 132	0.00	-	36,745,036	36,745,036	-	32,503,489	32,503,489
Risk Management Administration - 301	0.70	205,629	-	205,629	203,025	-	203,025
Claims Management - 133	2.00	7,273,609	-	7,273,609	7,443,631	-	7,443,631
General Insurance - 135	0.00	3,977,780	-	3,977,780	4,159,780	-	4,159,780
Occupational/Employee Health Services - 138	0.15	426,916	-	426,916	433,393	-	433,393
Safety - 134	3.00	408,621	-	408,621	416,750	-	416,750
Employee Health Insurance - 140	3.15	-	95,780,740	95,780,740	-	103,215,840	103,215,840
Subtotal	**9.00**	**12,292,555**	**132,525,776**	**144,818,331**	**12,656,579**	**135,719,329**	**148,375,908**

GOOD GOVERNMENT

DIVISION PROGRAM SUMMARY

Program *(number listed is the program number)*	FTE	Adopted FY 25/26 General Fund	Adopted FY 25/26 Other Funds/ Sources	Adopted FY 25/26 Total	Plan FY 26/27 General Fund	Plan FY 26/27 Other Funds/ Sources	Plan FY 26/27 Total
Health and Human Services							
Volunteer Polk - 130	4.00	395,850	-	395,850	405,329	-	405,329
Subtotal	**4.00**	**395,850**	**-**	**395,850**	**405,329**	**-**	**405,329**
Non-Departmental Reserves/Transfers/Indirects							
Non-Departmental Reserves/Transfers/Indirects - 375	0.00	64,146,478	66,352,648	130,499,126	111,653,444	49,059,600	160,713,044
Subtotal	**0.00**	**64,146,478**	**66,352,648**	**130,499,126**	**111,653,444**	**49,059,600**	**160,713,044**
TOTAL BoCC	**311.22**	**255,045,307**	**396,737,424**	**651,782,731**	**219,744,005**	**288,169,169**	**507,913,174**
Courts							
Legal Aid - 428	0.00	358,415	-	358,415	363,792	-	363,792
Court Administration - 261	23.00	3,960,529	-	3,960,529	3,918,714	-	3,918,714
Law Library - 263	0.00	416,577	-	416,577	416,577	-	416,577
Subtotal	**23.00**	**4,735,521**	**-**	**4,735,521**	**4,699,083**	**-**	**4,699,083**
Other Constitutional Officers/Elected Officials							
Clerk	0.00	8,516,095	-	8,516,095	8,803,113	-	8,803,113
Property Appraiser	124.00	11,512,368	3,804,253	15,316,621	12,519,764	3,994,466	16,514,230
Public Defender	6.00	1,130,565	-	1,130,565	1,155,973	-	1,155,973
State Attorney	11.00	2,170,436	-	2,170,436	2,256,894	-	2,256,894
Supervisor of Elections	36.00	7,423,705	67,974	7,491,679	7,810,970	67,974	7,878,944
Tax Collector	292.00	22,052,342	5,726,735	27,779,077	22,457,087	5,831,908	28,288,995
Subtotal	**469.00**	**52,805,511**	**9,598,962**	**62,404,473**	**55,003,801**	**9,894,348**	**64,898,149**
TOTAL BoCC & Constitutional Officers/Elected Officials	**803.22**	**312,586,339**	**406,336,386**	**718,922,725**	**279,446,889**	**298,063,517**	**577,510,406**

Programs highlighted in gray are not printed

Good Government

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	39,239,840	45,652,689	49,657,951	52,321,334
Operating Expenses	133,832,153	144,889,802	161,542,121	165,295,433
Capital Expenses	25,413,916	73,899,801	117,298,404	25,223,429
Debt Service	1,115,416	7,400	727,453	727,453
Grants And Aids	16,176,116	22,132,464	23,599,385	25,056,791
Interfund Transfers	32,872,819	66,794,273	91,614,657	7,840,743
Indirect Expense	1,280,199	1,724,307	1,673,060	1,673,060
InKind Expense	51,539	51,538	0	0
Constitutional Office-Budget Transfer	43,324,600	48,487,960	51,413,554	54,117,302
Reserves	0	172,779,280	221,396,140	245,254,861
Total Result Area	**293,306,598**	**576,419,514**	**718,922,725**	**577,510,406**

	Revenue by Fund	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
00100	General Fund	150,447,557	271,657,281	312,586,339	279,446,889
10150	Special Revenue Grants	1,300,399	4,852,731	9,252,136	2,303,217
12190	Fire Rescue Funds	1,443,295	1,560,424	2,126,656	2,233,837
14490	Indigent Health Care Funds	31,769	48,305	42,494	44,254
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	7,796,218	0	0	0
14930	Leisure Services MSTU Funds	914,248	1,047,789	1,052,087	1,108,474
14950	Libraries MSTU Funds	341,344	377,141	379,763	400,304
14960	Rancho Bonito MSTU Fund	13,116	55,387	67,564	68,111
14970	Transportation Millage Fund	3,647,455	4,032,329	4,158,731	4,382,122
14980	Emergency Medical Millage Fund	737,169	816,410	838,591	883,949
15250	Eloise CRA Trust-Agency Funds	28,304	36,557	32,800	34,176
18000	Stormwater MSTU	168,353	222,260	220,818	232,246
30800	General Capital Improvement Funds	36,341,550	98,393,512	165,956,303	65,272,841
30900	2019 Capital Improvement Project Fund	234,418	0	0	0
41010	Solid Waste Funds	87,728	41,867	108,389	112,859
41210	Universal Solid Waste Collection Funds	592,936	1,075,316	1,301,933	1,156,191
42010	Utilities Operating Funds	268,176	306,220	459,199	478,104
50100	Fleet Maintenance Funds	13,079,520	15,275,947	16,574,660	18,660,530
50300	Employee Health Insurance Fund	85,909,741	115,569,670	132,817,305	136,015,401
51500	Fleet Replacement Funds	14,561,721	41,316,855	44,894,170	40,533,687
52000	Information Technology Fund	16,369,737	19,733,513	26,052,787	24,143,214
Total Result Area		**334,314,754**	**576,419,514**	**718,922,725**	**577,510,406**

Personnel				
Full Time Equivalents	**804**	**842**	**855**	**855**

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 8.83%, and the value of the unincorporated area increased 6.69% over FY 24/25. This increase was driven by both the appreciation of existing properties and new construction; new construction accounted for a record $2.8 billion in property value for FY 25/26. For the past three years, Countywide property value grew at double-digit rates (17.75% in FY 22/23, 15.86% in FY 23/24, and 11.39% in FY 24/25); the average growth rate over the five years preceding the double-digit years was 8.81%, so FY 25/26 falls in line with the average growth prior to the anomaly years.

The Board decreased the millage rates each of the past three years but chose to keep the millage rates the same as FY 24/25 in anticipation of slower growth in the future.

The FY 25/26 budget includes an increase of $112.00 to the Fire Assessment due to the addition of 75 positions in FY 24/25 to mitigate mandatory overtime and 108 positions in FY 25/26 to implement a Kelly Day by October 1, 2026. In FY 26/27, it is expected that the annual increase will return to the 5.00% index rate applied between FY 21/22 and FY 24/25 to mitigate growth in the General Fund subsidization of the Fire Fund. Solid waste collection and disposal fees increased by $8.84 and will continue to index over the remaining life of the current hauler contract period.

The FY 25/26 adopted budget totals $3.464 billion, a 16.08% increase over the FY 24/25 adopted budget. This budget was built around growth; a growing and urbanizing population results in demand for service expansion, and the FY 25/26 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 Polk County Commission 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. The Communications Division is the source of transparent information to keep residents of and of visitors the County informed with the latest news.

The Communications team developed a multi-year strategic communications plan in 2021 and continues to update the plan that provides 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, divisional support, and employee communications. The Communications Division also provides important information County meetings and events through some of PGTV broadcasts in Spanish.

In October 2024, 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 would give other County governmental agencies the opportunity to put their notices on the micro-site.

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 of information 24 hours a day. The challenge in this is meeting expectations. The public expects news and information to 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" days.

Human Resources

The Human Resources Division (HR) 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. HR promotes tuition reimbursement, and more employees are taking advantage of advanced education opportunities. As a result, BoCC employees are the best and brightest.

Effective October 1, 2025, the Equal Opportunity Office has been transferred from the Human Resources Department and realigned under the County Manager's Office to enhance oversight and strategic focus. Additionally, "Equity" has been removed from the title of the Human Resources Department.

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 25/26, 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 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 nearly $2.9 million in funding for FY 25/26 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 Fleet Management Division continues to play a vital role in supporting Polk County's operational infrastructure by ensuring the availability, reliability, and safety of vehicles and emergency equipment across all departments. As the County experiences sustained growth, the division faces challenges and trends that shape its priorities.

One of the most notable trends is the normalization of lead times for heavy-duty vehicles and equipment. While general fleet vehicles such as F250s through F550s are becoming more readily available, specialized units—including fire apparatuses and ambulances—still face extended procurement timelines. This has prompted the division to adopt a more proactive approach to vehicle replacement, initiating orders earlier to align with operational needs and avoid service disruptions.

The demand for qualified technicians remains a persistent issue across the fleet industry. This shortage has led to increased labor rates at third-party service providers, as dealerships and maintenance vendors raise wages to attract and retain skilled personnel. Internally, this trend has made it more difficult for the division to fill vacant positions with experienced candidates, impacting repair turnaround times and overall service capacity.

Despite these staffing challenges, the division continues to maintain a strong collaborative relationship with customer departments. By coordinating closely with other divisions, Fleet Management is able to provide spare units when available and strategically reallocate vehicles to ensure continuity of service. This cooperative partnership has been essential in navigating the increased volume of repairs resulting from the County's expanding fleet.

Another emerging concern is the potential impact of tariffs on repair part costs. Although prices have stabilized in recent years, future policy changes could lead to significant spikes in expenses, further complicating budget planning and procurement strategies.

The division also oversees the operation and maintenance of 12 fueling stations and emergency generators throughout the County. These responsibilities add another layer of complexity to its operations, especially as demand grows in tandem with population and infrastructure expansion.

In summary, while the Fleet Management Division faces ongoing challenges, technician shortages, rising vendor costs, and procurement delays, it remains committed to delivering cost-effective, reliable, and responsive services. Through strategic planning, interdepartmental collaboration, and a focus on preventive maintenance, the division continues to adapt and evolve to meet the transportation and emergency support needs of Polk 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 the only organization in Polk County solely dedicated to supporting and enhancing senior volunteerism. As part of the Board of County Commissioners (BoCC), RSVP Polk leverages more than 50 years of local presence and trust to connect senior volunteers with meaningful opportunities that benefit the community.

Senior volunteers bring a lifetime of experience to address vital community needs. These volunteers have been proven to bring reliability and a high degree of commitment to their volunteer roles.

The opportunity for intergenerational engagement provides additional benefits to younger volunteers who learn valuable skills working alongside the senior; and the seniors benefit from the fresh perspectives and vitality that come with younger volunteers.

RSVP Bone Builders is a falls risk reduction and osteoporosis prevention evidence-based exercise program developed by Tufts University. RSVP senior volunteers are trained by a trained movement science volunteer to safely deliver this program and make necessary adaptations for seniors 55+ years of age. This popular chair exercise program is delivered twice weekly for one hour to seniors and strengthens bone density and reduces risks of falls. Yearly class surveys show that participants have reduced the risk of falls, greater bone density (in those who have measured), and greater social interaction. Participants also note that their physicians are pleased with their progress.

In the prior fiscal year, 146 residents attended RSVP Polk Bone Builders exercise classes across three locations (2 in Lakeland and 1 in Frostproof). An annual survey showed that 93.15% of participants felt that they were at a lower risk for falls as a result of attending RSVP Bone Builders classes. In addition to in-person classes, our RSVP Bone Builders classes are offered 4 times daily on PGTV and on demand on the BoCC YouTube channel (1,288 views since posting in 2023).

RSVP Polk has volunteers that support the BoCC's strategic plans across many domains. Currently most volunteers serve the County's basic needs through healthy futures (RSVP Bone Builders), food insecurity (meal delivery, food pantries, commodities), access to care (free clinics), counseling (support groups, fraud resolution), hospice, and social support.

Volunteers also are engaged in K-12 success such as RSVP Tale Tellers, Big Brothers Big Sisters, Guardian ad Litem, Reading Pals, YMCA Reads and Ready, Set, Read! They support economic growth by providing VITA tax preparers, managing volunteers for Sun N Fun, and helping adult learners with reading skills.

They are integral in expanding the capacity of local non-profits and governmental organizations by serving on boards of directors and helping with projects that enable these organizations to serve the community more efficiently.

With the reduction in funding that has impacted local community, senior volunteers are a vital tool in helping local organizations continue to serve residents.

ESF-15

Volunteer Polk and RSVP Polk 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.

Through ongoing training and collaboration with Florida VOAD (voluntary agencies active in disaster) and the state ESF-15, they bring coordination and knowledge of volunteers supporting disaster response and into recovery. By coordinating with local non-profits before, during and after emergencies, They help determine local needs and shares the needs with Volunteer Polk, RSVP Polk, and disaster volunteers to address those needs.

Information Technology

The Information Technology Division is a cornerstone of Polk County's ability to deliver modern, efficient, and secure government services. As technology evolves, IT continues to adapt, providing the infrastructure, tools, and governance that enable divisions to serve residents effectively. The following narrative outlines the major trends shaping the County's technology environment, as well as the issues that must be addressed in the coming year.

Cloud Adoption, AI Integration, and Business Processes

For more than five years, the County has steadily migrated applications from on-premises environments to the cloud. This shift offers numerous benefits, including lower maintenance costs, improved reliability, reduced downtime, and access to new features. The migration of traditional phone systems and core applications to the cloud reflects this ongoing modernization, aligning Polk County with industry-wide practices. In addition, artificial intelligence tools are increasingly being incorporated into application development, network management, and decision-making processes. Hybrid cloud solutions and software-defined infrastructure are also becoming standard, offering the flexibility and scalability needed to support a growing population and diverse operational needs.

While the benefits are significant, the transition is not without challenges. Software purchasing and licensing approvals are often complex, creating delays and increasing administrative burdens. The rapid adoption of Software-as-a-Service (SaaS) solutions presents compliance risks, particularly in relation to public records requests and AI-driven data classification. When IT is not engaged early in project planning, operational misalignment can occur, underscoring the importance of governance, oversight, and collaboration across divisions.

Data Analytics and Advanced Technologies

The ability to harness data effectively is becoming a defining feature of successful local government. In Polk County, the demand for analytics is rising as leaders seek to make more informed, data-driven decisions. Workforce skills in Python, visualization, and advanced data analysis are increasingly valuable. At the same time, cutting-edge technologies such as 3D modeling, GIS applications, drone-based mapping, and AI-assisted land use classification are reshaping how departments conduct planning, evaluate land resources, and manage projects. Looking ahead, emerging developments such as quantum computing will require new approaches to encryption and security, further complicating the technology landscape.

However, the County faces persistent skill gaps in these areas. Without adequate training, many functional teams lack the expertise to maximize the value of these tools, creating overreliance

on IT for tasks that should be managed elsewhere. The presence of legacy systems compounds these issues, contributing to technical debt and limiting the County's ability to fully embrace modern technologies.

Digital Transformation

Polk County continues to accelerate its push toward digital transformation, with paperless offices, digital records management, and automated processes for e-discovery and record retention becoming standard practices. These innovations help divisions meet regulatory requirements, improve efficiency, and reduce administrative burdens. The adoption of adaptive project management methodologies such as Agile has also enhanced collaboration, enabling teams to be more responsive to shifting priorities and complex project needs.

Despite this progress, several challenges remain. Inconsistent definitions of operational expenditures versus capital expenditures complicate budgeting and project planning. Rising costs associated with virtualization, cloud adoption, and e-discovery also create financial pressures. These issues highlight the need for stronger financial oversight and clearer guidelines to ensure resources are allocated effectively.

Workforce Development

Technology modernization depends not only on infrastructure but also on people. The demand for specialized skill sets in areas such as artificial intelligence, cloud computing, and DevOps continues to grow. To address this, the County has prioritized workforce development through upgraded job roles, enhanced training programs, and well-defined career paths to retain top talent. User training initiatives remain a critical focus, ensuring that employees across all divisions are prepared to adopt and effectively use new technologies.

Recruiting and retaining skilled IT professionals remains a costly and competitive challenge. Limited staffing slows progress in critical areas such as cloud migration and hybrid infrastructure implementation. Without clear ownership of responsibilities within functional teams, IT often assumes duties outside of its scope, creating inefficiencies and straining resources. Sustained investment in both recruitment and professional development will be required to ensure the County can maintain momentum in technology modernization.

Infrastructure Modernization

The County is making significant progress in modernizing its technological infrastructure. Major initiatives include the Countywide fiber buildout and upgrades to 100 gbps internet connections, which will enhance connectivity across divisions and communities. Software-defined firewalls, hybrid network models, and AI-driven automation are being implemented to strengthen resilience and improve operational efficiency. These advancements provide the foundation for delivering reliable and secure services to both employees and residents.

Nonetheless, infrastructure modernization brings new risks. Cybersecurity concerns remain paramount, with identity-based attacks and AI-enabled threats continuing to escalate. The

County must prepare for future challenges such as quantum-resistant encryption while addressing the immediate need for unified security platforms to streamline risk management. Additionally, gaps in communication between IT and functional divisions, as well as inconsistent service-level agreements, create obstacles to aligning technology services with organizational needs.

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.

Procurement continues to use the Polk One online training module as a more effective and efficient training platform allowing employees to virtually attend training on their time. Training courses include but are not limited to Procurement Card (P-Card) allocation and approval procedures, requisitioning process, scope of work development, vendor registration, and how to run the small purchase report.

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, 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 where 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 25/26 technological 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 are committed to continual process improvement and increased communications with internal and external customers.

Risk Management

Polk County's Risk Management Division serves as a key partner to County government, focusing on reducing risk through a balanced mix of self-insurance and external risk transfer strategies. Beyond managing traditional insurance needs, the Division champions health and wellness initiatives and fosters a culture of safety throughout all County operations.

Navigating today's complex property and casualty insurance landscape requires innovation and strong partnerships. The Division has cultivated trusted relationships with insurance brokers and market providers, essential in addressing a range of challenges from persistent market

hardening (rising insurance rates and tighter underwriting standards) and inflation-driven increases in construction and labor costs to the County's natural growth in services.

Cyber liability continues to emerge as one of the most pressing challenges. Local governments like Polk County are increasingly being targeted by cybercriminals seeking access to sensitive citizen data and critical infrastructure systems. This evolving digital threat landscape demands continuous vigilance, employee training, and advanced risk mitigation strategies.

To manage the rising cost of excess insurance premiums, the Division employs a multifaceted approach. By leveraging long-standing broker relationships to negotiate favorable terms, exploring innovative risk transfer methods such as tailored deductibles and self-insured retention levels, and maintaining strong claims management practices, Polk County has achieved greater cost predictability and enhanced budget stability. Prioritizing prevention over reaction, the Division has also expanded its safety team to provide comprehensive support across all divisions, ensuring the well-being of employees, visitors, and the wider community.

Polk County's approach to employee health and wellness is recognized as a model for public-sector organizations nationwide. The Division has successfully managed the dual challenge of containing rising healthcare costs while focusing on health outcomes for County personnel. As a result, employees and their families have benefited from four consecutive years of stable premiums.

Central to this success is the Employee Wellness Clinic, which provides free, comprehensive medical care to employees and their families, demonstrating the County's strong commitment to preventive care. Innovative wellness partnerships and national recognition, including Aetna's "Platinum" workplace well-being award for three consecutive years and the 2025 Platinum national designation from the Wellness Council of America, further validate Polk County's forward-thinking and effective approach.

Looking ahead to 2026 and beyond, the Risk Management Division remains steadfast in its commitment to advancing Polk County Government's mission through strategic risk oversight, intelligent healthcare cost management, and a holistic focus on employee wellness and workplace safety. With a proven ability to navigate complex and evolving challenges, from cyber threats to modern workplace demands, Polk County is well-positioned for continued success in a dynamic risk environment.

Budget and Management Services

Program Number:	4
Result Area:	Good Government
Division:	Budget & Management Services
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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of training sessions provided to County fiscal staff	2,4,5	3	7	9	9
# of CIP/Budget transfers/amendments processed	1,2,6	79	80	100	100
# of PCIP agreements monitored	7	27	30	30	30
# of PCIP new agreements	7	3	2	4	4
# of projects coordinated for the Eloise CRA	8	1	3	5	5
Effectiveness Indicators:					
GFOA Distinguished Budget Presentation Award	1,3	1	1	1	1
Efficiency Indicators:					
Ratio of Budget Analyst to Budget (Millions)	3,6	1/$255	1/$298	1/$346	1/$346

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		10.00	10.00	10.00	10.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		1,316,395	1,432,136	1,508,824	1,646,481
Eloise CRA Trust-Agency Funds		28,304	36,557	32,800	34,176
Cash/Fund Balance Forward		0	121,436	0	0
Charges For Services		3,982	0	0	0
Taxes		0	87,949	84,306	85,640
	Total Program	1,348,681	1,678,078	1,625,930	1,766,297
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		1,320,377	1,641,521	1,593,130	1,732,121
Eloise CRA Trust-Agency Funds		28,304	36,557	32,800	34,176
	Total Program	1,348,681	1,678,078	1,625,930	1,766,297
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		937,987	1,114,118	1,118,763	1,286,137
Operating Expenses		339,871	563,960	505,944	478,937
Debt Service		1,223	0	1,223	1,223
Interfund Transfers		69,600	0	0	0
	Total Program	1,348,681	1,678,078	1,625,930	1,766,297

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 23/24	Budget FY 24/25	Proposed FY 25/26	Plan FY 26/27
Workload Indicators:					
# of trainings provided to division staff	1,2,3,4	611	600	750	750
# of division meetings attended	1,2,3,4	84	96	109	109
# of solicitations processed	1,2,3,4	670	700	700	700
# of solicitations per specialist	1,2,3,4	134	116	116	116
# of contracts negotiated/written	1,2,3,4	174	200	200	200
# of vendors trained	1,2,3,4	54	30	60	60

Significant Changes

There are no significant changes to this program.

Procurement

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		13.00	13.00	13.00	13.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		1,074,804	1,399,820	1,587,543	1,604,675
Fire Rescue Funds		47,236	49,080	51,258	53,374
Transportation Millage Fund		108,847	113,564	133,494	139,167
Utilities Operating Funds		100,091	104,333	134,006	139,699
Cash/Fund Balance Forward		0	20,000	20,000	0
Miscellaneous		145,332	152,500	152,500	152,500
	Total Program	1,476,310	1,839,297	2,078,801	2,089,415

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		1,220,136	1,572,320	1,760,043	1,757,175
Fire Rescue Funds		47,236	49,080	51,258	53,374
Transportation Millage Fund		108,847	113,564	133,494	139,167
Utilities Operating Funds		100,091	104,333	134,006	139,699
	Total Program	1,476,310	1,839,297	2,078,801	2,089,415

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		1,088,596	1,365,001	1,506,745	1,570,089
Operating Expenses		350,692	474,296	535,034	482,304
Debt Service		37,022	0	37,022	37,022
	Total Program	1,476,310	1,839,297	2,078,801	2,089,415

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 provides 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 23/24	Budget FY 24/25	Proposed FY 25/26	Plan FY 26/27
Workload Indicators:					
# of Press Releases/Media Advisories/Blog Posts	1,2	200	250	275	275
# of Other Informative Materials Published	1,2	300	100	125	125
# of Switchboard Calls	1,2	50,000	55,000	60,000	60,000
# of county website page views	1,2	4,250,000	4,250,000	4,450,000	4,450,000
# of FYI Polk Messages received	1,2	18,000	24,000	25,000	25,000
# of Facebook Followers	1,2	114,000	130,000	135,000	135,000
# of Nextdoor Posts	1,2	156	160	170	170
# of Twitter Followers	1,2	24,000	24,000	25,000	25,000
# of email publications sent	1,2	100	100	125	125
# of email contacts for newsletters & division information	1,2	90,000	140,000	145,000	145,000
# of hours of Fire Rescue PIO on call/crisis communications	1,2	75	120	150	150

Significant Changes

There are no significant changes to this program.

Communications

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		12.00	12.00	12.00	12.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		1,185,067	1,520,814	1,761,455	1,745,159
Special Revenue Grants		31,196	32,399	33,840	35,243
Fire Rescue Funds		187,575	195,161	221,148	230,580
Indigent Health Care Funds		31,769	48,305	42,494	44,254
Leisure Services MSTU Funds		5,260	43,475	40,791	42,479
Stormwater MSTU		6,535	43,475	40,791	42,479
Solid Waste Funds		40,273	41,867	43,731	45,542
Utilities Operating Funds		15,392	24,153	21,247	22,128
Employee Health Insurance Fund		40,274	41,867	43,731	45,542
Interest		(713)	0	0	0
Miscellaneous		8,943	17,297	23,800	23,800
Others (Residuals)		151,900	0	0	0
	Total Program	1,703,471	2,008,813	2,273,028	2,277,206

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		1,345,197	1,538,111	1,785,255	1,768,959
Special Revenue Grants		31,196	32,399	33,840	35,243
Fire Rescue Funds		187,575	195,161	221,148	230,580
Indigent Health Care Funds		31,769	48,305	42,494	44,254
Leisure Services MSTU Funds		5,260	43,475	40,791	42,479
Stormwater MSTU		6,535	43,475	40,791	42,479
Solid Waste Funds		40,273	41,867	43,731	45,542
Utilities Operating Funds		15,392	24,153	21,247	22,128
Employee Health Insurance Fund		40,274	41,867	43,731	45,542
	Total Program	1,703,471	2,008,813	2,273,028	2,277,206

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		996,724	1,282,582	1,246,150	1,294,828
Operating Expenses		447,689	723,731	893,950	893,950
Capital Expenses		171,630	2,500	45,500	1,000
Debt Service		87,428	0	87,428	87,428
	Total Program	1,703,471	2,008,813	2,273,028	2,277,206

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 County

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Proposed FY 25/26	Plan FY 26/27
Workload Indicators:					
# of Live Boardroom Meetings	1	110	120	125	125
# of original programs produced	1,2	380	350	360	360
# of Truck and off-site productions	1,2	40	45	50	50
# of programs watched online	1,2	400,000	450,000	455,000	455,000
# of Billboard slides created	2	1,200	1,200	1,200	1,200

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		7.00	7.00	7.00	7.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		807,986	877,751	1,053,948	1,003,856
Interfund Transfer		54,000	54,000	54,000	54,000
Miscellaneous		17,212	10,000	10,000	10,000
	Total Program	879,198	941,751	1,117,948	1,067,856

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		879,198	941,751	1,117,948	1,067,856
	Total Program	879,198	941,751	1,117,948	1,067,856

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		562,449	596,029	679,726	708,102
Operating Expenses		207,705	333,222	369,206	359,754
Capital Expenses		109,044	12,500	69,016	0
	Total Program	879,198	941,751	1,117,948	1,067,856

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 County Attorney's Office (CAO) provides legal services to the county, which according to the State of Florida Office of Economic & Demographic Research will reach an estimated 845,389 residents by 2025. The office remained constant with seven attorneys for FY 24/25, while maintaining high customer service standards and quality of work. The CAO added one attorney and one staff member in FY 25/26. In FY 24/25, attorneys logged approximately 14,560 hours at an average cost of $82.14 per hour, including benefits, for a combined total of $1,195,958 for the year. The cost to provide legal services by outside counsel at the conservative rate of $275.00 per hour would cost the county $4,004,000 for the same number of hours, reflecting a cost savings of $2,808,042 by the performing the 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 committees as directed by the Board
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

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Proposed FY 25/26	Plan FY 26/27
Workload Indicators:					
# of public meetings of boards and commissions attended	1,3	302	312	312	312
Total attorney hours (in house)	1-4	12,480	14,560	16,640	16,640
Effectiveness Indicators:					
Total attorney hours	1-4	12,480	14,560	16,640	16,640
Cost of attorney hours (in house)	1-4	$1,025,107	$1,195,958	$1,366,809	$1,366,809
Market value of attorney hours at $275/hr	5	$3,432,000	$4,004,000	$4,576,000	$4,576,000
Net cost avoidance to County	1	$2,406,893	$2,808,042	$3,209,191	$3,209,191

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		9.00	9.00	11.00	11.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		1,981,910	2,432,124	2,724,784	2,745,453
Solid Waste Funds		0	0	64,658	67,317
Utilities Operating Funds		0	0	118,537	123,411
Miscellaneous		5,569	300	300	300
Others (Centrl I/D Inkind/Othr)		6,623	0	0	0
	Total Program	1,994,102	2,432,424	2,908,279	2,936,481
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		1,994,102	2,432,424	2,725,084	2,745,753
Solid Waste Funds		0	0	64,658	67,317
Utilities Operating Funds		0	0	118,537	123,411
	Total Program	1,994,102	2,432,424	2,908,279	2,936,481
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		1,326,572	1,398,890	1,906,037	1,984,239
Operating Expenses		658,665	1,033,534	1,000,000	950,000
Capital Expenses		6,623	0	0	0
Debt Service		2,242	0	2,242	2,242
	Total Program	1,994,102	2,432,424	2,908,279	2,936,481

Benefits

Program Number:	128
Result Area:	Good Government
Division:	Human Resources
Section:	Benefits

I. Program Offer Description:

The Benefits program provides administration for all benefits and Florida Retirement System (FRS) plans for the following Constitutional Offices:
- The Board of County Commissioners
- Supervisor of Elections
- Court Administration
- Public Defender
- State Attorney agencies

Core services include the timely processing of COBRA, DOR, ACA reporting, ensuring compliance with Florida Statutes and Federal ERISA guidelines.

II. Contribution to Result:

In addition to core services, the Benefits program focuses on efficiency and customer satisfaction by:

PROMOTING ADMINISTRATIVE CONISTENCY
As the custodian of all benefit and retirement records, this program works with Employment Services, Employee Relations & Risk Management to deliver consistent, timely responses to customer needs. Benefits ensures that its services are provided equitably and consistent with proper governance and regulatory compliance.

ENHANCING PROGRAM PERFORMANCE
The Benefits program conducts routine customer service surveys to explore innovative ways to improve administrative practices. The feedback provided has resulted in recent technological upgrades for online benefits management/payments and appointment bookings.

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

III. Performance Objectives:

1	Process new hires efficiently and timely 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 FRS retirement and DROP programs

Benefits

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of pension and investment plan enrollees	3	427	500	500	600
# of employees processed in the DROP Program	4	29	35	35	40
# of new hires processed	1	427	500	500	600
Effectiveness Indicators:					
% of customers rating program as satisfactory	1,2,4		98%	98%	99%
Efficiency Indicators:					
Ratio staffing: employees	1,2,4	4.500	3:2300	4:500	4.500

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		4.30	4.30	3.00	3.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		272,715	247,696	558,768	573,938
Employee Health Insurance Fund		259,636	271,487	247,798	250,530
Others (Residuals)		196,431	0	0	0
	Total Program	728,782	519,183	806,566	824,468
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		469,146	247,696	558,768	573,938
Employee Health Insurance Fund		259,636	271,487	247,798	250,530
	Total Program	728,782	519,183	806,566	824,468
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		340,994	364,502	522,936	545,059
Operating Expenses		94,603	154,681	186,630	182,409
Capital Expenses		196,431	0	0	0
Debt Service		96,754	0	97,000	97,000
	Total Program	728,782	519,183	806,566	824,468

Employee Relations

Program Number:	1552
Result Area:	Good Government
Division:	Human Resources
Section:	Employee Relations

I. Program Offer Description:

The Employee Relations Program provides oversight for BoCC labor relations functions and the development/enforcment of County employee conduct policies.

II. Contribution to Result:

LABOR RELATIONS
• Provides prompt, courteous, and responsive service to all BoCC employees and external customers.

• Implements a policy that requires this same level of conduct and service for all County employees, including management.

• Employs an educated, trained, and diverse staff.

DEVELOPMENT/ENFORCEMENT OF COUNTY POLICY
• Ensures proper discipline for misuse and abuse of County assets, including for employees who have preventable accidents.

• Developes and enforces the policies, rules, and procedures in the County's Employee Handbook to ensure employees fulfill their responsibilities.

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# collective bargaining agreements negotiated	1,2,3	2	2	2	3
# of grievances filed	1,2	12	10	10	10
# of grievances taken to arbitration	1,2	2	2	2	2
# of unemployment compensation claims filed/responded to	1,2	60	60	60	50
# of Management consultations	1,2,3	75	45	50	50
Effectiveness Indicators:					
# of grievances taken to arbitration and modified	1,2	-	-	-	-
# positive drug tests with action taken	1,2	5	-	-	2
Efficiency Indicator:					
% of grievances resolved without arbitration	2,3	83%	100%	100%	100%

Significant Changes

There are no significant changes to this program.

Employee Relations

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		2.00	2.00	2.00	2.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		219,814	251,194	280,574	284,408
	Total Program	219,814	251,194	280,574	284,408
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		219,814	251,194	280,574	284,408
	Total Program	219,814	251,194	280,574	284,408
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		171,407	196,298	213,678	222,745
Operating Expenses		48,407	54,896	66,896	61,663
	Total Program	219,814	251,194	280,574	284,408

Employment Services

Program Number:	129
Result Area:	Good Government
Division:	Human Resources
Section:	N/A

I. Program Offer Description:

The Polk County Employment Services Section covers the following:

- Hire the most qualified applicants consistent with the needs of BoCC divisions.
- Manage pre-employment, hiring, and employment functions.

II. Contribution to Result:

1. APPLICANT QUALITY: based on input and expertise from BoCC divisions, Employment Services develops marketing strategies to attract qualified candidates that meet the unique staffing needs of those divisions.

2. PRE-EMPLOYMENT: Streamline processes such as background investigations, job offers, and time to fill targets to support the urgency of division staffing needs.

3. HIRING: Increasing applicant scrutiny to ensure that divisions are recieving potential candidates that are qualified to do the job advertised.

4. EMPLOYMENT FUNCTIONS: Streamline Reclass procedures and explore upgrading Human Resources Information System (HRIS) to better facilitate our employment processes and communication with divisions.

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

III. Performance Objectives:

1 Update strategic recruitment process

2 Foster better communication with divisions regarding their employment needs.

Employment Services

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of positions turned over annually	1	383	400	350	300
# of vacant positions per month (average)	1	293	200	200	150
# of positions posted annually	1	542	500	475	450
# of applicants interviewed annually	1	410	1,750	400	375
# of new hires annually (including transfers/promotions)	1,3	751	500	475	450
# of positions filled by minorities (new hires)	1,3	159	250	300	325
# of transfers/promotions	1,3	238	300	275	250
# of Job Fairs/Career Fairs	2	53	40	50	55
# of job descriptions developed/revised	1,2	20	175	20	25
# of position classification reviews performed	1,2	104	100	90	80
# of PAF's processed	1	751	1,350	475	450
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	44%	40%	48%	45%
% of positions filled by minorities (transfers/promotions)	1,3	21%	37%	35%	40%
% of PAFs processed correctly	1,3	100%	100%	100%	100%
Efficiency Indicators:					
Cost per new hire and transfer/promotion	1	$1,500	$1,375	$1,500	$1,575

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		6.70	6.70	9.00	9.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		653,752	802,076	872,240	889,074
Miscellaneous		1,555	0	0	0
	Total Program	655,307	802,076	872,240	889,074
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		655,307	802,076	872,240	889,074
	Total Program	655,307	802,076	872,240	889,074
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		571,035	627,914	663,482	691,202
Operating Expenses		82,490	171,762	206,958	196,072
Debt Service		1,782	2,400	1,800	1,800
	Total Program	655,307	802,076	872,240	889,074

Organization & Talent Development

Program Number:	408
Result Area:	Good Government
Division:	Human Resources
Section:	N/A

I. Program Offer Description:

OTD is responsible for three key areas of BoCC workforce development:

•Essential skills instruction
•Enhancement & retention of institutional knowledge
•Program performance feedback

II. Contribution to Result:

ESSENTIAL SKILLS INSTRUCTION
OTD offers basic professional development programs throughout each year. Topics include new employee orientation, customer service, computer applications, process improvements, professional etiquette, safety & communication.

ENHANCEMENT & RETENTION OF ISNTITUTIONAL KNOWLEDGE
Managerial skills are developed through public management certification, succession management courses, and an Emerging Leaders program.

PROGRAM PERFORMANCE FEEDBACK
In an effort to increase the effectiveness of OTD programs, an annual Employee Engagement Survey is conducted to solicit customer feedback on the effectiveness and demand for the courses provided.

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of programs	1	79	100	80	100
# of course participants	1	1,328	1,000	1,200	1,400
# of new hires participating in new employee orientation	1	303	300	300	300
# of virtual education programs	3	21	50	35	45
# of employees participating in employee survey	2,4	-	2,100	2,200	2,200
# of Certified Public Manager Program candidates	4	6	25	25	25
# of Succession Plan candidates	5	18	25	25	25
# of Emerging Leader Program Candidates	5	23	25	20	25
Effectiveness Indicators:					
Employee satisfaction rating with overall learning experience (1-5 scale)	1	4.75	4.71	4.70	4.70
# of new employees who believe the orientation program improved their customer service skills	2	96%	95%	95%	95%
# of Certified Public Manager Program graduates	4	6	0	25	20
# of Succession Management Planning graduates	4,5	18	18	25	20
# of Emerging Leader Program graduates	5	0	0	20	20
Efficiency Indicators:					
# of surveys completed to total workforce	1	0%	80%	80%	80%

Significant Changes

FY 25/26 will see the Succession Management Development Program, Emerging Leaders Program, and Certified Public Manager program running simultaneously for the first time since FY 22/23.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		3.00	3.00	3.00	3.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		507,912	783,159	694,749	700,561
Others (Residuals)		6,038	0	0	0
	Total Program	513,950	783,159	694,749	700,561
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		513,950	783,159	694,749	700,561
	Total Program	513,950	783,159	694,749	700,561
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		320,412	353,005	375,727	389,460
Operating Expenses		185,707	429,154	317,217	309,296
Capital Expenses		6,038	0	0	0
Debt Service		1,793	1,000	1,805	1,805
	Total Program	513,950	783,159	694,749	700,561

Equal Opportunity

Program Number:	56
Result Area:	Good Government
Division:	Human Resources
Section:	Office of Equal Opportunity

I. Program Offer Description:

The Equal Opportunity Office (EO) ensures that the BoCC complies with federal, state, and local EO employment regulations. Utilizing proactive measures such as education, training, consultation/advisement, and mediation, the EO office helps to prevent or reduce lawsuits and bad publicity.

II. Contribution to Result:

COMPLIANCE
•Receives monthly resident input from the Community Relations Advisory Council to address EO - related issues and concerns.
•Investigates workplace violations & complaints.
•Mediates disputes between and among customers, businesses, management, and employees.
•Facilitates employee appeal hearings to ensure both employees and management are afforded the opportunity to be heard.

PROACTIVE MEASURES
In addition to compliance actions, EO provides the following educational measures to limit workplace infractions:
•Employment Law workshops
•Periodic updates on changes to EO regulations
•Consultations with employees and external customers

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of discrimination and sexual harassment complaints investigated and resolved	1,2,3	20	10	15	15
# of federal complaints filed	1,2,4	5	2	3	3
# of federal mediations conducted	1,2,3,4	1	0	1	1
# of employee or management consultations conducted	1,2,3,4	120	120	120	120
Cumulative # of employees educated/informed about workplace diversity & discrimination	1,2,3,4	2,200	2,000	2,200	2,200
# of EO newsletter editions distributed	1,3	12	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	80%	95%	95%	95%
# of actions appealed	1,2,3,4	1	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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		2.00	2.00	2.00	2.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		254,263	307,875	350,292	356,390
Miscellaneous		4,250	2,500	4,600	4,600
	Total Program	258,513	310,375	354,892	360,990

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		258,513	310,375	354,892	360,990
	Total Program	258,513	310,375	354,892	360,990

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		188,592	245,141	273,245	284,719
Operating Expenses		68,397	65,234	81,647	76,271
Debt Service		1,524	0	0	0
	Total Program	258,513	310,375	354,892	360,990

Supplier Diversity

Program Number:	184
Result Area:	Good Government
Division:	Human Resources
Section:	N/A

I. Program Offer Description:

The Office of Supplier Diversity (OSD) operates to improve business opportunities for disadvantaged, women, and minority business enterprises (D/W/MBE) seeking to provide services to the BoCC. These efforts 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:

ADVOCACY & OUTREACH
• OSD consistently meets with citizen oversight boards like the Community Relations Advisory Council and local NAACP

• As a member of the Central Florida Development Council and the Central Florida Business Diversity Council, OSD participates in business open forums, like those held by the Puerto Rican Chamber of Commerce, among others

COMPLIANCE & MATCHMAKING
• The services offered by OSD provide DWMBE businesses the opportunity to participate in the County's Sheltered Market and Vendor Preference programs, leading to a significant increase in vendor participation in the County contracting process.

• Currently, the BoCC has ordinances and policies that seek to increase its utilization of DWMBEs. To that end, OSD works to ensure that the procurement process engages companies on an equal basis, giving all vendors the same opportunity to compete.

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

III. Performance Objectives:

1 Work with the Procurement office to increase the number of D/W/MBE vendors participating in the BoCC procurement process

2 Promote awareness of D/W/MBE opportunities

3 Engage vendors, governmental, and quasi-governmental agencies to promote BoCC vendor diversification

4 Provide better contract monitoring to decrease complaints and setbacks

IV. Measures:

	Key Obj.	Actual 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of D/W/MBEs assisted in obtaining bids	1,2,3,4	112	100	100	100
# of procurement opportunities publicized	1,2,4	412	525	385	385
# of D/W/MBEs recruited for Polk County	1,2,4	261	50	50	75
$ of contracts won by D/W/MBEs	1,2,3,4	$26.4M	$8M	$12M	$12M
Effectiveness Indicators:					
% of increase of D/W/MBE participation over previous year	1,2,3,4	5%	5%	5%	5%
# of D/W/MBEs registered with Polk County	1,2,3,4	525	525	525	550
# of bids offered under sheltered markets	1,2,3,4	34	25	25	25

Supplier Diversity

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		2.00	2.00	1.00	1.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		226,193	239,323	267,082	272,007
Fire Rescue Funds		55,681	57,999	60,556	63,141
Miscellaneous		0	5,000	5,000	5,000
	Total Program	281,874	302,322	332,638	340,148

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		226,193	244,323	272,082	277,007
Fire Rescue Funds		55,681	57,999	60,556	63,141
	Total Program	281,874	302,322	332,638	340,148

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		239,929	248,740	266,582	277,784
Operating Expenses		41,945	53,582	66,056	62,364
	Total Program	281,874	302,322	332,638	340,148

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 4.7 million square feet of space in approximately 1,300 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.

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Square footage maintained annually	1-4	4,708,679	4,708,679	4,781,981	4,781,981
# of repair work orders	1-4	12,822	11,505	11,505	11,505
# of preventive maintenance work	1-4	15,879	3,201	3,201	3,201
# of emergency work orders	1-3	425	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	96%	94%	94%	94%
Utility savings generated/yearly cost savings initiatives	5	$890,231	$866,432	$866,432	$866,432
Cost/square foot of buildings maintained through this program	1-5	$4.72	$4.15	$5.28	$5.27
Square footage maintained per trades employee	1	85,612	84,083	81,050	81,050
Efficiency Indicators:					
Backlog of deferred capital maintenance work list	1-4	$29,559,231	$29,867,732	$29,867,732	$29,867,732
Backlog of maintenance and repair	1,2	$3,508,248	$2,700,000	$2,700,000	$2,700,000

Building Maintenance

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		77.00	82.00	82.00	82.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		18,687,209	22,911,064	23,755,633	23,825,133
Charges For Services		2,204,662	2,100,000	2,100,000	2,100,000
Interfund Transfer		101,414	0	0	0
Miscellaneous		278,567	250,000	240,000	240,000
Others (Centrl I/D Inkind/Othr)		110	0	0	0
Others (Residuals)		9,440	0	0	0
	Total Program	21,281,402	25,261,064	26,095,633	26,165,133
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		21,281,402	25,261,064	26,095,633	26,165,133
	Total Program	21,281,402	25,261,064	26,095,633	26,165,133
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		5,386,321	6,487,513	6,775,820	7,051,662
Operating Expenses		15,786,805	18,375,551	19,210,158	19,003,816
Capital Expenses		8,061	398,000	9,440	9,440
Debt Service		100,215	0	100,215	100,215
	Total Program	21,281,402	25,261,064	26,095,633	26,165,133

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of projects in planning	1	27	18	17	18
# of other projects in planning/design	2	18	20	22	24
# of all projects under construction	1,2	31	20	17	19
$ value of all projects under construction	1-3	$66,727,264	$85,456,692	$112,111,281	$131,245,876
$ value of all projects in design/planning	1-3	$59,192,264	$120,249,523	$135,771,281	$141,254,963
Effectiveness Indicators:					
# of CIP projects managed	1,3	33	31	41	35
# of "other" projects managed	2,3	30	30	30	30
Efficiency Indicators:					
# of projects managed per employee	1-3	11	9	12	10
$ value of projects managed per employee	1-3	$11,121,211	$8,551,666	$28,483,880	$31,597,224

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
$ total of fuel site service calls per year (contract)	2	$46,450	$20,000	$40,000	$40,000
# of fuel deliveries per year	1	381	382	378	378
# of gallons pumped annually	1	2,596,337	2,603,019	2,674,227	2,754,454
Effectiveness Indicators:					
cost per gallon (incl. markup) of diesel and unleaded compared to market price	3	($0.75)	($0.10)	($0.25)	($0.25)
Efficiency Indicators:					
# of inventory turns per year	1	7.6	8.4	7.5	7.5

Significant Changes

There are no significant changes to this program

Fuel Management

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		2.11	2.15	2.61	2.61

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Fleet Maintenance Funds		0	167,908	26,441	27,647
Internal Service Funds		338,005	146,782	331,712	341,663
	Total Program	338,005	314,690	358,153	369,310

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Fleet Maintenance Funds		338,005	314,690	358,153	369,310
	Total Program	338,005	314,690	358,153	369,310

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		189,211	208,117	247,798	258,265
Operating Expenses		120,120	106,573	110,355	111,045
	Total Program	309,331	314,690	358,153	369,310

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of service calls per month - Non PM	2	28	18	26	26
% of Load Bank tests completed before June 1st each year	1	95%	90%	90%	90%
Total % of PM completed	3	96%	98%	98%	98%
Total number of generators maintained by Fleet Management	1-3	260	250	274	274
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	2.0%	2.5%	2.0%	2.0%

Significant Changes

There are no significant changes to this program

Stand-By Generator Availability

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		3.90	3.90	3.80	3.80

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Cash/Fund Balance Forward		0	1,027,412	1,175,963	1,604,052
Interest		78,534	4,880	3,352	4,572
Internal Service Funds		1,308,192	1,247,810	1,644,397	1,694,956
	Total Program	1,386,726	2,280,102	2,823,712	3,303,580

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Fleet Maintenance Funds		1,386,726	2,280,102	2,823,712	3,303,580
	Total Program	1,386,726	2,280,102	2,823,712	3,303,580

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		269,577	370,242	382,037	397,931
Operating Expenses		383,453	408,642	460,442	457,109
Capital Expenses		0	538,984	250,000	100,000
Reserves		0	962,234	1,731,233	2,348,540
	Total Program	653,030	2,280,102	2,823,712	3,303,580

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 preventive maintenance that minimizes breakdowns
4 Sustain a level of maintenance that minimizes repeat/comeback repairs

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of PMs performed per month (on average)	1,3	120	150	150	150
% of work orders closed vs work orders opened in the fiscal year	1,4	92%	90%	90%	90%
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3,4	70%	75%	75%	75%
% of parts availability	1,3,4	89%	90%	90%	90%
Efficiency Indicators:					
Vehicle to technician ratio	1,2,3,4	55:1	58:1	60:1	60:1

Significant Changes

There is no significant changes to this program

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		32.70	33.40	32.38	32.38
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Maintenance Funds		8,184,954	8,621,136	9,688,064	9,511,683
Interest		230,443	7,032	3,986	3,986
Miscellaneous		1,918	0	1,900	1,900
	Total Program	8,417,315	8,628,168	9,693,950	9,517,569
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Maintenance Funds		8,417,315	8,628,168	9,693,950	9,517,569
	Total Program	8,417,315	8,628,168	9,693,950	9,517,569
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		2,509,883	3,110,593	3,303,884	3,805,648
Operating Expenses		5,757,482	5,444,575	5,510,686	5,711,921
Capital Expenses		149,950	73,000	879,380	0
	Total Program	8,417,315	8,628,168	9,693,950	9,517,569

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of PMs performed per month (on average)	1,3	26	25	26	27
% of work orders closed vs work orders opened in the fiscal year	1	96%	95%	95%	95%
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3	75%	75%	75%	75%
Efficiency Indicators:					
Vehicle/equipment to technician ratio	1,2,3	137	130	130	130

Significant Changes

There are no significant changes to this program

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		3.11	3.10	3.15	3.15

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Maintenance Funds		19,618	0	0	0
Interest		(9,094)	0	0	0
Internal Service Funds		714,980	702,229	747,700	785,085
	Total Program	725,504	702,229	747,700	785,085

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Maintenance Funds		725,504	702,229	747,700	785,085
	Total Program	725,504	702,229	747,700	785,085

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		268,596	297,215	352,521	353,639
Operating Expenses		456,908	405,014	395,179	431,446
	Total Program	725,504	702,229	747,700	785,085

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of PMs performed per month (on average)	1,3	18	12	12	12
% of work orders closed vs work orders opened in the fiscal year	1	96%	90%	90%	90%
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3	72%	75%	75%	75%
Efficiency Indicators:					
Vehicle to technician ratio	1,2,3	137	100	100	100

Significant Changes

There are no significant changes to this program

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		2.10	2.10	2.14	2.14

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Maintenance Funds		11,825	0	0	0
Interest		(7,853)	0	0	0
Internal Service Funds		350,343	381,483	392,928	412,576
	Total Program	354,315	381,483	392,928	412,576

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Maintenance Funds		354,315	381,483	392,928	412,576
	Total Program	354,315	381,483	392,928	412,576

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		198,235	205,187	222,374	231,624
Operating Expenses		156,080	176,296	170,554	180,952
	Total Program	354,315	381,483	392,928	412,576

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of PMs performed per month (on average)	1,3	-	N/A	N/A	N/A
% of work orders closed vs work orders opened in the fiscal year	1	0%	N/A	N/A	N/A
Effectiveness Indicators:					
% of Direct Labor reflected on work orders	1,2,3	0%	N/A	N/A	N/A
Efficiency Indicators:					
Vehicle to technician ratio	1,2,3	0	N/A	N/A	N/A

Significant Changes

The City of Fort Meade no longer has a contract with Polk County Fleet Management

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.56	0.00	0.00	0.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Cash/Fund Balance Forward		0	67,000	0	0
Interest		4,729	0	0	0
Internal Service Funds		1,866	0	0	0
	Total Program	6,595	67,000	0	0
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Maintenance Funds		6,595	67,000	0	0
	Total Program	6,595	67,000	0	0
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		1,403	0	0	0
Interfund Transfers		0	67,000	0	0
	Total Program	1,403	67,000	0	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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
$ total of vehicles/equipment replaced	1	$8,624,415	$9,672,958	$20,000,000	$20,000,000
Effectiveness Indicators:					
% of approved purchases delivered in fiscal year	2	92%	85%	93%	93%
Efficiency Indicators:					
Vehicle/equipment auction proceeds	1	$737,984	$206,157	$752,744	$767,799

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		1.52	1.35	1.92	1.92

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Replacement Funds		4,806,726	8,723,044	17,931,841	18,450,315
Interest		2,139,287	133,973	868,160	936,441
Interfund Transfer		1,129,000	1,725,000	725,000	725,000
Internal Service Funds		105	0	0	0
Miscellaneous		737,985	262,006	700,000	721,000
	Total Program	8,813,103	10,844,023	20,225,001	20,832,756

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Fleet Replacement Funds		8,813,103	10,844,023	20,225,001	20,832,756
	Total Program	8,813,103	10,844,023	20,225,001	20,832,756

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses	164,125	150,578	193,409	201,510
Operating Expenses	24,562	37,784	31,592	31,246
Capital Expenses	8,624,416	10,655,661	20,000,000	20,600,000

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 Board of County Commissioners' 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 Enterprise Resource Planning (ERP) Systems 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 Enterprise Resource Planning (ERP) Systems 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
# of Software Updates Deployed	2	4	4	4	4
% Average Testing Coverage	2	40%	75%	80	85%
# of Support Tickets Opened	1,2,4	592	500	450	425
# of Support Tickets Closed	1,2,4	612	500	450	425
# of Training Courses Completed	3	6	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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		7.38	7.38	5.22	5.22
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Cash/Fund Balance Forward		0	0	185,155	200,494
Internal Service Funds		1,982,723	2,036,341	2,295,479	2,303,251
	Total Program	1,982,723	2,036,341	2,480,634	2,503,745
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Information Technology Fund		1,982,723	2,036,341	2,480,634	2,503,745
	Total Program	1,982,723	2,036,341	2,480,634	2,503,745
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		847,197	965,154	962,654	1,002,475
Operating Expenses		913,117	1,071,187	1,290,257	1,269,257
Reserves		0	0	200,494	203,588
	Total Program	1,760,314	2,036,341	2,453,405	2,475,320

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: Applications help make 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: Applications provide citizens with a platform to communicate with government officials, provide feedback, and participate in decision-making processes.
3. Streamlined services: Applications help streamline 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: Applications help government agencies better manage and analyze data, improving decision-making and program outcomes.
5. Enhanced communication: Applications improve 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
# of Supported Applications	1-4	126	105	90	84
Development Team Size	1-4	6	6	6	7
Ratio of Applications to Developers	1-4	21:1	17:5:1	15:1	12:1
# of Support Tickets Opened	1-4	131	130	120	120
# of Support Tickets Closed	1-4	133	130	120	120
# of Training Courses Completed	5	18	78	48	28

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		10.67	11.47	11.50	11.50

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Special Revenue Grants		32,793	0	0	0
Utilities Operating Funds		0	5,000	5,000	5,000
Cash/Fund Balance Forward		0	288,222	965,162	889,594
Internal Service Funds		1,576,707	1,897,009	2,013,729	2,090,714
	Total Program	1,609,500	2,190,231	2,983,891	2,985,308

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Special Revenue Grants		32,793	0	0	0
Utilities Operating Funds		0	5,000	5,000	5,000
Information Technology Fund		1,576,707	2,185,231	2,978,891	2,980,308
	Total Program	1,609,500	2,190,231	2,983,891	2,985,308

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		905,156	1,242,609	1,215,018	1,265,521
Operating Expenses		612,041	659,400	723,469	790,700
Reserves		0	288,222	889,594	766,819
	Total Program	1,517,197	2,190,231	2,828,081	2,823,040

Records Management

Program Number:	87
Result Area:	Good Government
Division:	Information Technology
Section:	N/A

I. Program Offer Description:

Records Management (RM) oversees programs dedicated to strengthening credible and defensible recordkeeping practices. RM provides training and guidance on operational and compliance requirements for Division Records Custodians responsible for capturing, controlling, and disposing of agency records. As mandated by Chapter 257, Florida Statutes, the Records Management Liaison Officer (RMLO) serves as the agency's authority on Public Records, Records Retention, and Disposition, ensuring compliance with the Florida Administrative Code and the Public Records Act. RM equips records custodians with the knowledge and skills needed to properly manage records throughout their lifecycle, from capture to final disposition.

1. Public Records Requests: RM serves as the designated point of contact to receive, manage, escalate, deliver, and report on all public record requestss received by the agency.

2.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.

3. Providing Physical Records Storage Warehouse: RM provides a 3,300 square foot warehouse facility for storing physical 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 store them until their approved retention time is met and they are eligible for compliant disposition and destruction.

4. Litigation Readiness/Subpoena Management: RM provides eDiscovery search, review, and production of records relevant to a litigation or formal subpoena.

5. 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. RM is the contract administrator for the vendor performed shredding services.

II. Contribution to Result:

1. Each year on average RM receives 200+ consultation requests by Division Records Custodians requesting technical and legal guidance to meet compliance requirements for sound 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 residents 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 residents.

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. Annually the Florida Legislative receives a report 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. Without disposition, the risk and liability would be overwhelming.

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of RIM Consultation/Initiatives/Projects	1	50	100	350	400
# of Public Records Requests processed FY	2	2456	2700	3200	3400
# of Public Records Requests activites assigned FY	2	3000	3300	3500	4000
# of Records Retention Audits Performed	3	10	15	20	20
# of Electronic Records in Repository	4	3,000,000	3,500,000	4,000,000	4,000,000
# of Records Warehouse Boxes and Services	5	1193	1150	1340	1500
# of pages imaged, indexed, and imported	5	182,216	200,700	200,000	200,000
# of Cubic Foot Destroyed	6	2021.5	2700	3000	3000
Effectiveness Indicators:					
% of PRRs closed within ten calendar days or less	2	94%	98%	98%	98%

Significant Changes

FY 24/25 Changes:

Records Management (RM) and its application of sound recordkeeping practices is the focus or bullseye of success. It is an integrated component of Information Governance. It is mission critical to define an effective framework to govern and manage all information assets, harmonizing the components of access, security, privacy, appraisal, preservation, disposition, and discovery.

Roles, rules, and responsibilities are being evaluated to ensure that they align with effective and compliant practices to support organization effectiveness and reduce agency risks. Agency-wide training is being facilitated to elevate accountability and educate regarding the maturity and modernization of a records and information management lifecycle. This lifecycle includes understanding the high-value and high-risk execution of recordkeeping capture, control, and disposition.

In progress for FY 25/26:

Elevate maturity and modernization functionality into recordkeeping processes and applications by implementing modern records management methodologies, including governance, retention, and disposition across the enterprise. This maturity will elevate a credible and defensible RIM program that supports control, cadence, and compliance of all official agency records.

Educate records and information competencies that allow each employee to obtain the necessary knowledge and skills to manage different types of records, including public, protected, and sensitive records that require a high level of attention and actions to control and protect agency records.

Engage every employee that they are a records custodian, and it is their responsibility to understand and comply with the legal requirements regarding records management.

Each of these goals are a key disciple required to create a culture of confidence and credibility that will instill trust and reduce risk.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		4.75	5.75	6.15	6.15

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Information Technology Fund		0	0	123,813	128,817
Cash/Fund Balance Forward		0	253,439	541,644	518,460
Internal Service Funds		577,526	709,932	881,565	691,408
Miscellaneous		9,893	0	0	0
	Total Program	587,419	963,371	1,547,022	1,338,685

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Information Technology Fund		587,419	963,371	1,547,022	1,338,685
	Total Program	587,419	963,371	1,547,022	1,338,685

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		407,689	522,882	649,685	676,587
Operating Expenses		125,234	187,050	378,877	174,156
Capital Expenses		0	10,000	0	0
Reserves		0	243,439	518,460	487,942
	Total Program	532,923	963,371	1,547,022	1,338,685

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, compute, 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, the management of ~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 1,500 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.

Information Security is responsible for the protection of the County's information systems, data, and technology assets against cybersecurity threats. This program also ensures compliance with federal, state, and local cybersecurity regulations, including mandates outlined in Florida Statutes § 282.318, the "Florida Cybersecurity Act."

Major functions of the Information Security program include the development and enforcement of cybersecurity policies and procedures, security awareness training, vulnerability management, incident response coordination, identity and access management, threat detection and monitoring, and security risk assessments. The team also supports compliance initiatives and ensures secure configurations of critical systems and infrastructure.

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.

Florida Statutes § 282.318, "State Cybersecurity Act": Under this act, local governments are required to adopt cybersecurity standards, conduct periodic risk assessments, provide employee training, and report incidents in accordance with guidance from the Florida Digital Service (FL[DS]).

II. Contribution to Result:

The Technical Services program contributes to the Good Government results area by:

Thi **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 1,683 cellular devices
3 Quickly efficiently and remotely, resolve network and PC issues to reduce downtime and increase productivity, R.O.I. 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.

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Effectiveness Indicators:					
# of high priority service calls received	4	305	40	40	40
# of medium priority service calls received	4	2,441	987	1,000	1,000
# of low priority service calls received	4	13,108	15,725	16,500	16,500
# of spam emails blocked	4,5,6	13,632,108	16,000,000	17,000,000	17,000,000
# of valid emails processed	1	2,816,968	3,500,000	4,000,000	4,000,000
% SPAM received vs valid email	1	85%	78%	76%	76%
Number of calls received at the Service Desk		24,021	11,359	10,259	10,259
Effectiveness Indicators:					
% Of Time High Priority Service requests were responded to in 1 business day	1,2,4	25.00%	92%	90%	90%
% Of Time Medium Priority Service requests were responded to in 3 business days	1,2,4	27.00%	95%	90%	90%
% of "Abandonded" calls to the Service Desk	1	9.00%	10%	10%	10%
% of time e-mail available during business hours	1,2,4,6	99.00%	99%	99%	99%
% of time internet available during business hours	1,2,4,6	99.99%	99%	99%	99%

Technical Services

Significant Changes
* Finalizing the migration to Windows 11 prior to the Windows 10 end-of-support date in October 2025 * MDM migration from a legacy product to Microsoft InTune, which provides support to both iOS and Windows devices, allowing for better user configuration across all devices, better patch management, and automated deployments. * Implementation of Entra ID and multifactor identification to both Oracle and Microsoft online services, significantly improving the County's resistance to online fraud Challenges for FY 25/26 * Continued implementation of cloud/hosted software solutions like Azure, SharePoint, and Office 365 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 * Support 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

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		31.40	31.60	34.55	34.55

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		152,693	172,734	136,641	142,298
Cash/Fund Balance Forward		0	969,495	1,885,613	1,839,391
Internal Service Funds		8,937,708	9,273,786	11,289,596	10,046,857
	Total Program	9,090,401	10,416,015	13,311,850	12,028,546

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		152,693	172,734	136,641	142,298
Information Technology Fund		8,937,708	10,243,281	13,175,209	11,886,248
	Total Program	9,090,401	10,416,015	13,311,850	12,028,546

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		3,210,614	3,379,086	3,308,447	3,444,083
Operating Expenses		4,141,181	5,085,434	6,554,637	5,537,093
Capital Expenses		777,192	1,330,000	1,098,000	1,098,000
Debt Service		0	2,000	2,000	2,000
Reserves		0	619,495	1,839,391	1,416,878
	Total Program	8,128,987	10,416,015	12,802,475	11,498,054

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, 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. To date in FY 24/25, we have worked to keep service outages to a minimum to keep with the highest industry standard for overall downtime. Our investment in training has eliminated the primary need for vendor service support contracts. However, the transition to cloud telephony has necessitated engaging contracted vendors for varying degrees of implementation.
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 cloud based telephony. 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 FYs 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 has implemented Contact Centers as a Service (Five9), as a means to give greater flexibility in providing customer service to citizens. In addition with end-of-life for NEC's on premises equipment planned for Q3 of FY 25/26, Telecommunications will be migrating away from the NEC platform, primarily to the MS Teams Phone System utilizing existing Microsoft licensing after a successful POC at the Lake Myrtle facility (Polk County Tourism and Sports Marketing).

4. Organizational Communications: Telecommunications has begun the transition to cloud telephony for both the Board and Constitutionals.
5. Employment Competency: We 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.
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.

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, while migrating these on premise systems to the cloud (Teams, Zoom)
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.

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Efficiency Indicators:					
Technical support staff ratio to service request	1,2	1:375	1:375	1:375	1:375
Training hours per technical staff	3	40	40	40	40
# of New PBX Systems to be migrated to cloud this fiscal year (Quarterly Progress)	1	5	5	5	5

Significant Changes

Significant accomplishments for the IT Telecommunications Team are as follows:
1. Completed voice/data infrastructure for the Polk County Sheriff's Burnham McCall Training Facility
2. Completed voice/data infrastructure for 3 new fire rescue stations (Eaton Park, Moore Rd, Masterpiece Rd)
3. Began phone migration to the cloud

Telecommunications Services

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		7.20	7.20	7.85	7.85
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		0	0	43,768	45,568
Information Technology Fund		53,453	0	663,971	691,689
Cash/Fund Balance Forward		0	405,469	732,991	750,984
Internal Service Funds		1,736,195	2,071,536	2,131,188	2,047,200
	Total Program	1,789,648	2,477,005	3,571,918	3,535,441
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		0	0	43,768	45,568
Information Technology Fund		1,789,648	2,477,005	3,528,150	3,489,873
	Total Program	1,789,648	2,477,005	3,571,918	3,535,441
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		845,464	858,857	1,688,010	1,757,621
Operating Expenses		944,184	925,727	831,624	797,172
Capital Expenses		0	286,952	301,300	316,365
Reserves		0	405,469	750,984	664,283
	Total Program	1,789,648	2,477,005	3,571,918	3,535,441

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. Claim cost development is lower than expected.
*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 30 years of adjusting experience. In addition the Workers' Compensation Specialist has over 25 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 - 2024-013, 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
4	Collaborates with Safety to successfully investigate claims and to identify trends and opportunites for training

Claims Management

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of General Liability claims open	2,4	91	105	105	105
# of General Liability claims closed	2,4	80	105	105	105
# of Automobile Liability claims open	2,4	90	105	105	105
# of Automobile Liability claims closed	2,4	54	105	105	105
# of Property Damage claims open	2,4	71	100	100	100
# of Property Damage claims closed	2,4	67	100	100	100
# of Workers' Comp. claims received	3	460	800	800	800
# of Workers' Comp. claims processed	1,3,4	436	800	800	800
# of Automobile Subrogation Claims Open	1,2	59	90	90	90
# of Automobile Subrogation Claims Closed	1,2	21	90	90	90
# of Property Damage Subrogation Claims Open	1,2	32	100	100	100
# of Property Damage Subrogation Claims Closed	1,2	14	100	100	100
Effectiveness Indicators:					
Average cost per workers' comp claim in comparison to Benchmark of $16,935 for FY 23/24	1,3,4	10,264	13,794	13,794	13,794
Workers' Comp. experience modification factor	1,3,4	0.75	0.80	0.80	0.80
% of 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 $1.56 for Workers' Comp.	1,3,4	$1.24	$1.95	$1.95	$1.95

Significant Changes

There are no significant changes to this program

Personnel:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents	2.00	2.00	2.00	2.00

Funding Sources:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy	6,211,907	5,385,635	6,973,609	7,143,631
Miscellaneous	83,225	300,000	300,000	300,000
Total Program	6,295,132	5,685,635	7,273,609	7,443,631

Revenue by Fund:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund	6,295,132	5,685,635	7,273,609	7,443,631
Total Program	6,295,132	5,685,635	7,273,609	7,443,631

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses	2,942,032	3,172,676	3,768,734	3,627,088
Operating Expenses	3,352,174	2,512,959	3,503,949	3,815,617
Debt Service	926	0	926	926
Total Program	6,295,132	5,685,635	7,273,609	7,443,631

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.
*2024 began with a stabilizing of the commercial property insurance market. This resulted in a slight reduction in the rate per $100 of property insured. In 2025 the market improved substantially with Polk County realizing a 22% premium reduction. This represents two consecutive years of rate and premium reductions without any changes to limits purchased or increase in retention levels.
*Local government agencies are among the most vulnerable to attacks. With small IT departments, aging computer systems, and limited budgets for security, local governments across the country give the perception of easy target for cybercriminals. As with property insurance, the costs for cyber insurance coverage have stabilized for the time being but remain volatile as well. Polk County was successful in reducing retention level in 2025.

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of insurance applications prepared	1,4	48	45	45	45
# of contracts and lease agreements received and reviewed	2	186	200	200	200
# of insurance certificates and self-insured letters processed and created	3,4	192	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	$499,600	$515,000	$575,000	$600,000
Commercial Property Program	1,4	$2,307,042	$2,600,000	$2,200,000	$2,300,000
Workers' Compensation Excess	1,4	$336,799	$305,000	$300,000	$315,000
Efficiency Indicators:					
% cost of insurance difference from prior year	1,4	7.72%	2.43%	-5.12%	4.58%
Cost of Insurance per Capita GENERAL LIABILITY	1,4	$0.66	$0.68	$0.76	$0.80
Commercial Property Program	1,4	$3.06	$3.45	$2.92	$3.05
Workers' Compensation Excess	1,4	$0.45	$0.40	$0.40	$0.42

General Insurance

Significant Changes

There are no significant changes to this program

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		3,811,969	4,152,290	3,977,780	4,159,780
	Total Program	3,811,969	4,152,290	3,977,780	4,159,780
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		3,811,969	4,152,290	3,977,780	4,159,780
	Total Program	3,811,969	4,152,290	3,977,780	4,159,780
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		3,811,679	4,152,290	3,977,490	4,159,490
Debt Service		290	0	290	290
	Total Program	3,811,969	4,152,290	3,977,780	4,159,780

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of Workers' Compensation visits	1,5	456	530	540	530
# of physical examinations performed	2,4	960	1,600	1,600	1,600
# of diagnostic screens	1-5	407	2,000	2,050	2,050
# of all lab work collected	1-6	789	1,500	1,500	1,500
# of vaccines	5	49	200	200	200
Effectiveness Indicators:					
% of injured employees treated	1,5	85%	90%	90%	90%
% of vaccines admin. vs industry	1,5	83%	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	$272,246	$393,000	$403,000	$399,000
% 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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.15	0.15	0.15	0.15
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		284,960	417,757	426,916	433,393
	Total Program	284,960	417,757	426,916	433,393
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		284,960	417,757	426,916	433,393
	Total Program	284,960	417,757	426,916	433,393
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		8,939	12,267	11,256	11,733
Operating Expenses		275,851	405,490	415,490	421,490
Debt Service		170	0	170	170
	Total Program	284,960	417,757	426,916	433,393

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of incidents investigated	2,4,6	162	190	190	190
# of inspections	1,2,6	37	40	40	40
# of Defensive Driving Classes	3,4	32	32	32	32
Training classes	3,4,5	125	130	130	130
# of committee meetings	1,3,4,7	46	48	48	48
# of construction meetings and inspections	1,2,7	20	26	26	26
# of CDL sessions	3,4,5	10	10	10	10
# of Safety Snippets activites	3,4	7	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	0%	3%	3%	3%
Efficiency Indicators:					
Safety cost per employee	1,2,3,4	$53.50	$54.50	$55.00	$56.00

Significant Changes

There are no siginificant changes to this program

Personnel:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents	3.00	3.00	3.00	3.00

Funding Sources:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy	296,705	363,954	408,621	416,750
Cash/Fund Balance Forward	0	32,000	0	0
Total Program	296,705	395,954	408,621	416,750

Revenue by Fund:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund	296,705	395,954	408,621	416,750
Total Program	296,705	395,954	408,621	416,750

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses	238,551	285,530	271,350	282,413
Operating Expenses	56,983	78,424	136,100	133,166
Capital Expenses	0	32,000	0	0
Debt Service	1,171	0	1,171	1,171
Total Program	296,705	395,954	408,621	416,750

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of contracts for active employees	2	3,980	3,908	4,105	4,105
# of contracts for self-insured retired employees	2	392	392	389	389
# of contracts for medical advantage employees	2	1,164	1,189	1,225	1,261
Medical claims paid	1	$50.9 M	$56.4M	$60.5 M	$65.0 M
Prescription claims paid	1	$18.2 M	$19.5M	$22.8 M	$24.8 M
Effectiveness Indicators:					
% decrease of Emergency Room Visits per 1,000	1,3,4	0.7%	2%	0.5%	0.5%
Routine Physicals completed as a % of eligible population	1,3	15%	75%	75%	75%
Efficiency Indicators:					
Cost of Employee Health Services	1,3,4	$1,606,432	$2,227,000	$1,968,281	$2,017,687
Administrative costs as a % of direct health plan expenses	1,2	4.17%	5.20%	4.39%	4.30%
Medical PEPM	1	$971	$1,115	$1,122	$1,205
Rx PEPM	1	$347	$386	$423	$460

Significant Changes

There are no significant changes to this program

Employee Health Insurance

Personnel:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents	2.55	2.55	3.15	3.15

Funding Sources:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Employee Health Insurance Fund	0	9,492,161	10,264,523	13,255,475
Fines And Forfeitures	334	0	0	0
Internal Service Funds	74,831,095	77,746,605	85,518,217	89,962,365
Miscellaneous	8,532,620	(2,000)	(2,000)	(2,000)
Total Program	83,364,049	87,236,766	95,780,740	103,215,840

Revenue by Fund:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Employee Health Insurance Fund	83,364,049	87,236,766	95,780,740	103,215,840
Total Program	83,364,049	87,236,766	95,780,740	103,215,840

Appropriations:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	199,250	222,521	339,134	353,052
Operating Expenses	77,823,739	86,675,994	95,085,491	102,506,673
Indirect Expense	228,051	338,251	356,115	356,115
Total Program	78,251,040	87,236,766	95,780,740	103,215,840

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of volunteers/Interns for BoCC	1-6	971	1,500	1,500	1,500
# of volunteer hours reported in support of BoCC programs	1-6	46,536	80,000	80,000	80,000
# of recruitment/PR events/presentations	1-6	21	15	15	15
# of disaster related meetings/calls/events	1-6	11	5	10	10
# of Volunteer Polk referrals to community partners	1-6	259	200	200	200
Effectiveness Indicators:					
% of volunteers impacting quality programming for BoCC programs	1-6	100	98	100	100
% of staff trainend in volunteer and disaster volunteer administration	1-6	100	98	100	100
Efficiency Indicators:					
$ Extension of services provided to the BoCC	1-6	$1,517,341	$900,000	$900,000	$900,000
$ Extension of services by RSVP volunteers	1-6	$422,069	$200,000	$200,000	$200,000
$ Spent on lawsuits or non-compliance penalties/fines	1-6	$0	$0	$0	$0

Volunteer Polk

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		3.00	4.00	4.00	4.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		159,660	230,948	395,850	405,329
Special Revenue Grants		8	0	0	0
Interfund Transfer		43,689	70,137	0	0
Intergovernmental		104,825	95,744	0	0
Others (Centrl I/D Inkind/Othr)		51,539	51,538	0	0
	Total Program	359,721	448,367	395,850	405,329

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		159,660	230,948	395,850	405,329
Special Revenue Grants		200,061	217,419	0	0
	Total Program	359,721	448,367	395,850	405,329

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		220,568	316,731	306,760	319,891
Operating Expenses		85,998	80,098	89,090	85,438
Debt Service		1,616	0	0	0
InKind Expense		51,539	51,538	0	0
	Total Program	359,721	448,367	395,850	405,329

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of computer work orders annually	1	2,700	2800	2700	2,700
# of PCs to maintain and update	1	650	650	600	600
# of relief judges utilized	2	14	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	1,439	2,000	2,000	2,000
# of dependency mediations scheduled	4	487	500	500	500
Effectiveness Indicators:					
#, on average, of work orders resolved within timeframe	1	2,700	2,800	2,700	2,700
# of people attending AIM classes	4	269	350	350	350
#, on average, of PCs replaced/upgraded each year	1	130	100	100	100
Efficiency Indicators:					
% of court docket in compliance with time standards	2	100%	100%	100%	100%

Significant Changes

In FY 25/26, Court Administration added three new positions for a total FTE count of 23.

Court Administration

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		18.00	20.00	23.00	23.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		1,864,815	2,584,958	2,764,239	2,715,217
Cash/Fund Balance Forward		0	795,848	829,478	836,587
Charges For Services		7,683	4,765	4,860	4,958
Miscellaneous		325,927	347,174	361,952	361,952
Others (Residuals)		575,175	0	0	0
	Total Program	2,773,600	3,732,745	3,960,529	3,918,714
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		2,773,600	3,732,745	3,960,529	3,918,714
	Total Program	2,773,600	3,732,745	3,960,529	3,918,714
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		1,423,559	1,733,939	1,870,443	1,921,421
Operating Expenses		505,379	1,898,806	1,990,086	1,997,293
Capital Expenses		575,175	100,000	100,000	0
Debt Service		269,487	0	0	0
	Total Program	2,773,600	3,732,745	3,960,529	3,918,714

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of printed books and supplements added to collection	1	3,098	3,600	1,400	1,400
Effectiveness Indicators:					
# of library visitors	2,3	30,000	30,000	30,000	30,000
# of electronic library visitors	2	15,000	15,000	15,000	15,000
# of clinics and programs hosted (NEW)	3	8	12	12	12

Significant Changes

Library maintenance agreement was renegotiated in July 2024 to eliminate unneeded materials and reduce cost.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		2.00	2.00	2.00	2.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		210,054	311,379	312,383	312,383
Charges For Services		158,082	100,319	97,589	97,589
Miscellaneous		6,289	5,816	6,605	6,605
	Total Program	374,425	417,514	416,577	416,577
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		374,425	417,514	416,577	416,577
	Total Program	374,425	417,514	416,577	416,577
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		115,834	127,514	123,577	123,577
Operating Expenses		258,591	290,000	293,000	293,000
	Total Program	374,425	417,514	416,577	416,577

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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		47.00	50.00	50.00	50.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		3,529,165	7,127,164	7,533,977	7,820,995
Licenses and Permits		26,985	16,878	22,230	22,230
Miscellaneous		47,551	81,383	59,888	59,888
Others (Centrl I/D Inkind/Othr)		21	0	0	0
Others (Residuals)		3,891,546	900,000	900,000	900,000
	Total Program	7,495,268	8,125,425	8,516,095	8,803,113
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		7,495,268	8,125,425	8,516,095	8,803,113
	Total Program	7,495,268	8,125,425	8,516,095	8,803,113
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		431,396	506,039	575,815	541,872
Capital Expenses		59,041	0	0	0
Debt Service		24,126	0	0	0
Constitutional Office-Budget Transfer		6,980,705	7,619,386	7,940,280	8,261,241
	Total Program	7,495,268	8,125,425	8,516,095	8,803,113

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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents	125.00	126.00	124.00	124.00

Funding Sources:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy	8,025,994	10,405,748	10,312,368	10,819,764
Leisure Services MSTU Funds	554,205	616,757	597,826	627,717
Libraries MSTU Funds	208,115	231,605	224,496	235,721
Rancho Bonito MSTU Fund	286	285	264	277
Transportation Millage Fund	2,157,562	2,406,543	2,379,513	2,498,488
Emergency Medical Millage Fund	449,492	501,363	495,732	520,518
Stormwater MSTU	98,659	109,793	106,422	111,745
Cash/Fund Balance Forward	0	500,000	1,000,000	1,500,000
Others (Residuals)	1,482,398	200,000	200,000	200,000
Total Program	12,976,711	14,972,094	15,316,621	16,514,230

Revenue by Fund:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund	9,508,392	11,105,748	11,512,368	12,519,764
Leisure Services MSTU Funds	554,205	616,757	597,826	627,717
Libraries MSTU Funds	208,115	231,605	224,496	235,721
Rancho Bonito MSTU Fund	286	285	264	277
Transportation Millage Fund	2,157,562	2,406,543	2,379,513	2,498,488
Emergency Medical Millage Fund	449,492	501,363	495,732	520,518
Stormwater MSTU	98,659	109,793	106,422	111,745
Total Program	12,976,711	14,972,094	15,316,621	16,514,230

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses	95,676	106,801	131,348	119,693
Constitutional Office-Budget Transfer	12,881,035	14,365,293	14,185,273	14,894,537
Reserves	0	500,000	1,000,000	1,500,000
Total Program	12,976,711	14,972,094	15,316,621	16,514,230

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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		6.00	6.00	6.00	6.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		852,724	1,178,886	1,130,565	1,155,973
	Total Program	852,724	1,178,886	1,130,565	1,155,973

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		852,724	1,178,886	1,130,565	1,155,973
	Total Program	852,724	1,178,886	1,130,565	1,155,973

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		439,252	663,767	615,446	640,854
Operating Expenses		394,591	483,119	483,119	483,119
Capital Expenses		11,781	32,000	32,000	32,000
Debt Service		7,100	0	0	0
	Total Program	852,724	1,178,886	1,130,565	1,155,973

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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		8.00	9.00	11.00	11.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		1,371,133	1,532,706	2,020,436	2,056,894
Cash/Fund Balance Forward		0	50,000	150,000	200,000
Others (Residuals)		177,840	0	0	0
	Total Program	1,548,973	1,582,706	2,170,436	2,256,894

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		1,548,973	1,582,706	2,170,436	2,256,894
	Total Program	1,548,973	1,582,706	2,170,436	2,256,894

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		971,444	1,452,706	1,940,436	1,976,894
Capital Expenses		489,143	80,000	80,000	80,000
Debt Service		88,386	0	0	0
Reserves		0	50,000	150,000	200,000
	Total Program	1,548,973	1,582,706	2,170,436	2,256,894

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. In FY 25/26, the State Attorney's Office is requesting the addition of two Assistant State Attorney positions, bringing the total FTE count to 11.

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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		32.00	33.00	36.00	36.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		21	0	0	0
Special Revenue Grants		307,082	0	0	0
Charges For Services		32,920	0	0	0
Interest		13,682	58,470	58,470	58,470
Interfund Transfer		37,752	9,504	9,504	9,504
Miscellaneous		10,640	0	0	0
Others (Residuals)		6,172,248	6,657,572	7,423,705	7,810,970
	Total Program	6,574,345	6,725,546	7,491,679	7,878,944

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		6,215,829	6,657,572	7,423,705	7,810,970
Special Revenue Grants		358,516	67,974	67,974	67,974
	Total Program	6,574,345	6,725,546	7,491,679	7,878,944

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		3,238,246	3,798,381	4,159,878	4,724,356
Operating Expenses		2,850,331	2,658,165	3,296,285	2,999,072
Capital Expenses		379,816	269,000	20,000	140,000
Debt Service		15,516	0	15,516	15,516
	Total Program	6,483,909	6,725,546	7,491,679	7,878,944

Tax Collector

Mission

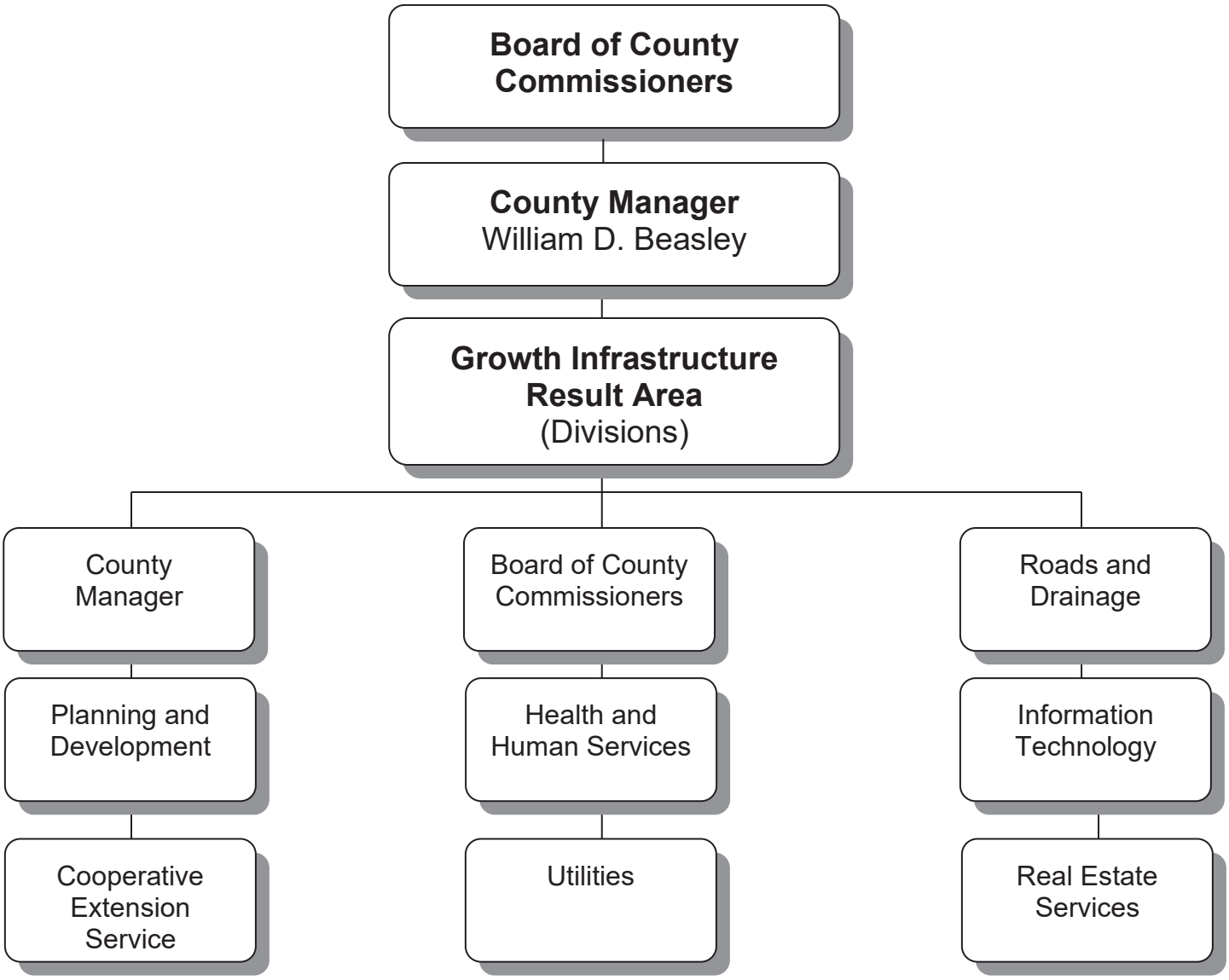
The Tax Collector's Office works to earn the public's trust and confidence by providing the best in customer service through assured quality and the efficient use of public funds.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		272.00	292.00	292.00	292.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		10,971,940	14,769,145	16,046,897	17,015,694
Fire Rescue Funds		1,152,803	1,258,184	1,793,694	1,886,742
Leisure Services MSTU Funds		354,783	387,557	413,470	438,278
Libraries MSTU Funds		133,229	145,536	155,267	164,583
Rancho Bonito MSTU Fund		166	180	183	194
Transportation Millage Fund		1,381,046	1,512,222	1,645,724	1,744,467
Emergency Medical Millage Fund		287,677	315,047	342,859	363,431
Stormwater MSTU		63,159	68,992	73,605	78,022
Solid Waste Funds		47,455	0	0	0
Universal Solid Waste Collection Funds		592,936	1,075,316	1,301,933	1,156,191
Cash/Fund Balance Forward		0	5,222,304	5,005,445	4,441,393
Others (Residuals)		2,802,602	1,000,000	1,000,000	1,000,000
	Total Program	17,787,796	25,754,483	27,779,077	28,288,995
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		13,774,542	20,991,449	22,052,342	22,457,087
Fire Rescue Funds		1,152,803	1,258,184	1,793,694	1,886,742
Leisure Services MSTU Funds		354,783	387,557	413,470	438,278
Libraries MSTU Funds		133,229	145,536	155,267	164,583
Rancho Bonito MSTU Fund		166	180	183	194
Transportation Millage Fund		1,381,046	1,512,222	1,645,724	1,744,467
Emergency Medical Millage Fund		287,677	315,047	342,859	363,431
Stormwater MSTU		63,159	68,992	73,605	78,022
Solid Waste Funds		47,455	0	0	0
Universal Solid Waste Collection Funds		592,936	1,075,316	1,301,933	1,156,191
	Total Program	17,787,796	25,754,483	27,779,077	28,288,995
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		165,867	122,418	144,486	132,996
Interfund Transfers		282,026	564,052	764,850	564,052
Constitutional Office-Budget Transfer		17,339,897	19,845,709	21,864,296	23,150,554
Reserves		0	5,222,304	5,005,445	4,441,393
	Total Program	17,787,790	25,754,483	27,779,077	28,288,995

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.


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 in Achieving the Result

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

Program *(number listed is the program number)*	FTE	Adopted FY 25/26 General Fund	Adopted FY 25/26 Other Funds/ Sources	Adopted FY 25/26 Total	Plan FY 26/27 General Fund	Plan FY 26/27 Other Funds/ Sources	Plan FY 26/27 Total
Board of County Commissioners							
Eloise CRA - 389	0.00	-	710,214	710,214	-	543,902	543,902
Polk Harden Parkway CRA - 422	0.00	-	2,035,770	2,035,770	-	2,268,988	2,268,988
Subtotal	**0.00**	**-**	**2,745,984**	**2,745,984**	**-**	**2,812,890**	**2,812,890**
Cooperative Extension Service							
Cooperative Extension Service - 1363	14.00	1,228,306	-	1,228,306	1,268,536	-	1,268,536
Subtotal	**14.00**	**1,228,306**	**-**	**1,228,306**	**1,268,536**	**-**	**1,268,536**
Information Technology							
Geographic Information System - 122	5.78	-	1,602,892	1,602,892	-	1,598,227	1,598,227
Subtotal	**5.78**	**-**	**1,602,892**	**1,602,892**	**-**	**1,598,227**	**1,598,227**
Planning and Development							
Building Division - 31	77.00	627,570	20,469,261	21,096,831	616,879	16,447,826	17,064,705
Land Development - 440	46.00	5,181,369	1,828,732	7,010,101	5,218,299	1,781,122	6,999,421
Transportation Planning Organization - 103	8.00	14,809	4,486,251	4,501,060	15,426	2,679,910	2,695,336
Planning and Development Administration - 109	9.00	1,403,162	227,134	1,630,296	1,417,849	236,686	1,654,535
Subtotal	**140.00**	**7,226,910**	**27,011,378**	**34,238,288**	**7,268,453**	**21,145,544**	**28,413,997**
Health and Human Services							
Affordable Housing Program - 50	11.00	-	19,762,212	19,762,212	-	17,606,901	17,606,901
Community Improvement Program - 51	10.00	-	8,520,295	8,520,295	-	8,367,154	8,367,154
Subtotal	**21.00**	**-**	**28,282,507**	**28,282,507**	**-**	**25,974,055**	**25,974,055**
Roads and Drainage							
Survey and Mapping - 1559	18.00	-	2,002,022	2,002,022	-	2,053,624	2,053,624
Inspection and Testing - 1560	13.00	-	2,148,927	2,148,927	-	2,122,451	2,122,451
Roads and Drainage Engineering - 1558	8.00	-	1,633,783	1,633,783	-	1,394,626	1,394,626
Roadway Maintenance - 1561	171.00	-	30,548,978	30,548,978	-	32,340,141	32,340,141
Traffic - 202	35.00	-	6,117,400	6,117,400	-	6,034,811	6,034,811
Drainage - 1163	6.00	1,302,945	-	1,302,945	1,309,364	-	1,309,364
Real Estate Services - 193	7.00	676,068	484,635	1,160,703	695,195	482,579	1,177,774
GIS Asset Management - 1710	10.00	-	1,761,289	1,761,289	-	1,765,722	1,765,722
CRA Contribution Millage - 462	0.00	-	5,314,752	5,314,752	-	5,661,122	5,661,122
Impact Fee Transfers/City Admin - 329	0.00	-	6,759,552	6,759,552	-	-	-
Roads and Drainage CIP Reserves - 328	0.00	-	206,808,982	206,808,982	-	110,212,273	110,212,273
Roads and Drainage Administration - 1557	13.00	-	1,915,341	1,915,341	-	1,869,366	1,869,366
Roads and Drainage Projects/Inkind - 64	0.00	133	266,495,114	266,495,247	133	220,100,000	220,100,133
Roads and Drainage Trust Reserves/Indirects/Debt Svc - 281	0.00	-	39,552,937	39,552,937	-	47,651,277	47,651,277
Street Lighting - 65	0.00	61,703	3,487,419	3,549,122	61,703	3,487,419	3,549,122
Subtotal	**281.00**	**$2,040,849**	**$575,031,131**	**$577,071,980**	**$2,066,395**	**$435,175,411**	**$437,241,806**
Utilities							
Customer Service - 213	30.69	-	3,418,971	3,418,971	-	3,365,237	3,365,237
SCADA - 216	7.00	-	2,327,075	2,327,075	-	2,422,958	2,422,958
Utilities Metering - 437	25.53	-	8,374,742	8,374,742	-	9,764,915	9,764,915
Utilities Back Flow/Large Meters - 412	6.43	-	1,360,392	1,360,392	-	1,574,462	1,574,462
Water Resource Enforcement - 1511	10.33	-	2,217,206	2,217,206	-	2,193,713	2,193,713
Infrastructure Information Section - 214	12.00	-	1,892,539	1,892,539	-	1,944,705	1,944,705
Regulatory Affairs - 403	6.34	-	2,709,102	2,709,102	-	2,704,581	2,704,581
Electrical and Mechanical Maintenance - 76	60.00	-	17,337,294	17,337,294	-	17,720,473	17,720,473
Wastewater Plant Operations - 402	35.00	-	16,458,846	16,458,846	-	17,289,042	17,289,042
Water Plant Operations - 401	23.00	-	9,453,373	9,453,373	-	9,170,796	9,170,796
Underground Maintenance - 1222	55.00	-	10,421,545	10,421,545	-	10,667,596	10,667,596
Utilities CIP Inspection - 1644	4.00	-	542,220	542,220	-	576,454	576,454
Utilities Capacity Planning - 1719	5.33	-	1,053,356	1,053,356	-	1,098,509	1,098,509
Asset Management - 1722	7.00	-	1,567,421	1,567,421	-	1,630,809	1,630,809
Utilities Ops Project Management and Safety - 1727	5.00	-	3,205,786	3,205,786	-	3,343,572	3,343,572
Crooked Lake Park Receivership - 1715	0.00	-	298,373	298,373	-	298,373	298,373
Utilities Capital Expansion CIP - 77	11.00	-	156,815,534	156,815,534	-	153,333,588	153,333,588
Utilities Debt Service - 326	0.00	-	25,820,414	25,820,414	-	28,002,400	28,002,400
Utilities Department Administration - 436	1.00	-	7,627,796	7,627,796	-	7,855,767	7,855,767
Utilities Expansion Reserves/Transfers - 332	0.00	-	40,236,318	40,236,318	-	21,032,842	21,032,842
Utilities Finance - 280	17.35	-	3,834,226	3,834,226	-	3,888,652	3,888,652
Utilities Operations Admin - 434	8.00	-	1,465,775	1,465,775	-	1,743,767	1,743,767
Utilities Renewal and Replacement CIP - 320	0.00	-	38,255,434	38,255,434	-	41,872,920	41,872,920
Utilities Reserves/Indirects Op Fund - 327	0.00	-	26,555,864	26,555,864	-	7,143,652	7,143,652
Warehouse Stock and Supply - 480	4.00	-	494,096	494,096	-	581,770	581,770
Subtotal	**334.00**	**-**	**383,743,698**	**383,743,698**	**-**	**351,221,553**	**351,221,553**
Debt Service Program							
Debt Service Program - 90	0.00	-	28,457,710	28,457,710	-	29,368,154	29,368,154
Subtotal	**0.00**	**-**	**28,457,710**	**28,457,710**	**-**	**29,368,154**	**29,368,154**
TOTAL	**795.78**	**10,496,065**	**1,046,875,300**	**1,057,371,365**	**10,603,384**	**867,295,834**	**877,899,218**

Programs highlighted in gray are not printed

Growth/Infrastructure

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	50,209,471	66,676,759	71,152,153	76,075,840
Operating Expenses	88,775,076	97,782,782	108,743,691	106,086,172
Capital Expenses	106,456,716	356,386,985	429,299,301	405,030,151
Debt Service	24,644,882	30,237,133	29,512,953	30,566,390
Grants And Aids	8,113,676	9,443,033	9,681,942	10,895,678
Interfund Transfers	139,930,963	122,700,634	42,486,951	38,842,856
Indirect Expense	4,290,822	6,690,123	7,432,000	7,432,000
InKind Expense	0	80,000	80,000	0
Reserves	0	289,968,825	358,977,374	202,965,131
Refunds	2,500	5,000	5,000	5,000
Other Uses - All Other	852,891	0	0	0
Total Result Area	**423,276,997**	**979,971,274**	**1,057,371,365**	**877,899,218**

	Revenue by Fund	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
00100	General Fund	8,544,484	9,693,939	10,496,065	10,603,384
10100	County Transportation Trust Fund	60,135,330	185,225,014	179,718,902	147,986,738
10150	Special Revenue Grants	16,463,460	56,334,584	61,820,962	16,942,233
12240	Impact Fees	36,892,085	173,196,932	151,885,488	97,211,628
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-	278,383	15,000	10,000	0
14970	Transportation Millage Fund	81,484,905	133,430,241	167,837,051	169,244,454
15250	Eloise CRA Trust-Agency Funds	212,299	873,046	710,214	543,902
15290	Harden Parkway CRA Funds	1,595,781	1,876,476	2,035,770	2,268,988
15310	Building Funds	9,794,742	18,073,293	20,671,815	16,658,908
15350	Affordable Housing Assistance Trust Funds	5,732,732	16,331,711	15,348,791	13,699,684
16000	Street Lighting Districts	4,112,372	3,939,757	3,487,419	3,487,419
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005	5,650,395	10,032,946	9,178,589	9,262,639
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	2,150,565	3,832,864	4,240,469	4,375,842
23800	Promissory Note 2020A	2,248,251	5,108,977	4,390,496	4,628,142
24000	Promissory Revenue Note, Series 2020 C	5,958,333	10,701,616	10,648,156	11,101,531
30200	Drainage and Water Quality Fund	116,736	2,205,623	957,071	49,849
30800	General Capital Improvement Funds	609,907	21,874,640	28,459,140	18,220,000
31900	Northeast Polk Roadway Fund	800	0	0	0
42010	Utilities Operating Funds	201,998,899	180,194,452	211,641,380	213,946,002
42110	Utilities Capital Expansion Funds	22,587,935	91,041,344	91,784,632	58,699,648
42432	Utilities Bonds	55,321,110	55,000,000	80,446,063	77,370,000
52000	Information Technology Fund	733,557	988,819	1,602,892	1,598,227
Total Result Area		**522,623,061**	**979,971,274**	**1,057,371,365**	**877,899,218**

Personnel				
Full Time Equivalents	**728**	**766**	**796**	**796**

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, families, and youth. UF/IFAS budgeted $1,315,550 for the state FY 25/26 for direct and indirect funding. This includes faculty salaries and benefits, professional development, strategic programming support, postage, and technology for Polk County's office.

Polk Extension's program areas include commercial citrus and other fruit crops, commercial livestock, residential horticulture, Florida-Friendly Landscaping™ and water conservation program, environmental horticulture production, small farming enterprises, pesticide and herbicide applicator training, 4-H youth development, natural resources and conservation, 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 Services, there is a return of $20 to the community (Alston, Anderson et al). Further, in FY 24/25, 342 Extension Service Division volunteers worked 18,725 hours, valuing $651,449 in labor to the community.

Current trends within the Cooperative Extension Division show the following information:

- The latest Census of Agriculture data was released in Spring 2024 (http://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 on 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.

- According to the USDA/NASS Commercial Citrus Inventory Preliminary Report from August 29, 2025, statewide citrus acreage fell by 24%, or 66,522 acres from 2024 acreage. In that same period, Polk County decreased by about 10,043 acres, a significantly greater decrease than the previous year. Despite the decrease in acreage, Polk holds the number one spot of all counties in Florida at 48,473 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 (HLB), or "citrus greening" that has affected nearly all the citrus in the County. The bacterial disease is spread by an insect called the Asian citrus psyllid (ACP), and there are numerous strategies being employed to control the psyllid and extend the productivity of currently infected trees along with the release of new less susceptible varieties of citrus. There continues to be significant direct support of the citrus industry through programs offered by the United States Department of Agriculture (USDA), Florida Department of Agriculture and Consumer Services (FDACS), Citrus Research and Field Trial (CRAFT) and from the Florida Legislature in an effort to have growers use new technologies and varieties that allow citrus to be economically viable now and in the future. The continued viability of the citrus industry will be key in determining how and where land development progresses in Polk County.
- Ranchlands play a vital role in Polk County, with 33% of the County's total land area now dedicated to livestock production—up from 26% in 2017. While cattle and calves account for more than 109,000 heads and about 21% of agricultural sales, the value of ranching extends far beyond beef. These working lands preserve green space, provide wildlife habitat, and recharge Florida's water resources, offering lasting benefits to the entire community, yet rapid development pressures make it critical for ranchers to remain profitable to keep these lands in agriculture. UF/IFAS Extension supports this goal through programs on forage and grazing management, herd health, soil fertility, and invasive weed control, along with guidance on stewardship, conservation easements, and emerging technologies that improve efficiency. By strengthening ranch viability, Extension helps protect Polk County's agricultural and environmental future.
- 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 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 English and, as needed, in Spanish. There are currently 113 individuals who live or work in Polk County and are GI-BMP certified. In addition to commercial fertilizer applicators, there are more than 1,000 licensed pesticide applicators in Polk County, and many rely on Extension for both 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.

- UF/IFAS Extension Natural Resources and Conservation program supports Polk County's long-term planning and infrastructure goals by promoting sustainable growth, environmental stewardship, and a strong sense of place. The program educates residents and local government staff on topics such as wildlife coexistence, urban forest health, invasive species management, and water quality protection. Public outreach includes the Naturally Florida podcast, community workshops, social media, and hands-on events like nestbox-building for Eastern screech owls and wood ducks. These efforts not only raise awareness but also lead to consistent behavior changes that improve both residential and municipal landscapes. These conservation actions support healthier lakes, expanded greenspace, and a more resilient urban forest, while enhancing habitat for wildlife and improving quality of life for residents. The program assists municipal partners through Arbor Day collaborations, land manager training, and regional invasive species workshops. By equipping both residents and professionals with the tools to steward natural resources, this program contributes directly to Polk County's efforts to balance growth with environmental quality and infrastructure resilience.

- Polk County 4-H remains a statewide leader in youth development, ranking among Florida's top two counties for community club membership. In FY 24/25, the program served 1,325 youth, with growth in school enrichment (564), after-school clubs (140), and special interest clubs (114). A strong base of 134 adult volunteers supports safe, high-quality programming. To sustain momentum, a new team member, budgeted for FY 25/26, will enhance outreach, school partnerships, and access. As Polk County grows, 4-H helps prepare work-ready, civically-engaged youth through clubs, enrichment, camps, and special programs. These experiences build workforce skills, promote environmental stewardship, and strengthen community ties. Looking ahead, Polk 4-H will focus on expanding its reach while continuing to deliver impactful, high-quality youth experiences.

- Extension's collaboration with the Community Health Care program under the Health and Human Services Division supports Polk County residents and employees by promoting healthy living, nutrition education, and chronic illness prevention. These efforts contribute to strategic planning for future growth by fostering a healthier workforce and community, which can reduce long-term health-related costs and demands on public services. Additionally, by integrating wellness education into community spaces, Extension helps build environments where residents can live, learn, work, and play—supporting a sense of place and enhancing overall quality of life.

Health and Human Services

Polk County Housing and Neighborhood Development Office (HND) continue 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 (51% or greater) predominantly 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 and neighborhood facilities. In FY 24/25, HND worked with nine cities in the County under the Municipal Partners Program to provide oversight for local CDBG projects. Polk County's FY 24/25 funding from the U.S. Department of Housing and Urban Development (HUD) saw a slight increase of entitlement funds.

HND manages the public or homeless services CDBG contracts with local non-profits The Division also provides services to low-income projects serving senior centers, disabled adults and children, job training, support for the homeless, and low-income pregnant women.

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 include 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 Senate Bill 102 into law, commonly referred to as the Live Local Act. This Act has benefits to developers providing affordable housing and has provided full funding for FY 25/26. Polk County received $4,495,775 in SHIP funding, a slight decrease from prior year.

If the President of the United States or the Governor of Florida declares a disaster, Polk County may be eligible to receive Federal and State funds to support recovery efforts for the community. These funds are allocated to assist qualified households that have been impacted by the disaster. Assistance may include programs that help prevent or address homelessness, provide rental assistance, and support housing repair efforts for homes damaged during the disaster. The goal of these funds is to ensure that affected residents receive the necessary resources to recover and rebuild safely.

Office of Planning and Development

In FY 24/25, the Building Division permitted approximately 1,639 new residential dwelling units (single-family detached, single-family attached, townhouse, and duplex units), which represents a 43.4% decrease in comparison to FY 23/24. The FY 24/25 monthly average for new residential building permits issued is approximately 137 per month compared to 245 in FY 23/24. In FY 24/25, the Building Division issued 29,588 total building permits compared to 28,915 total building permits issued in FY 23/24; this represents a 2.3% increase. New residential housing permitting projections for the upcoming fiscal year will depend on multiple economic elements such as inflation levels, mortgage rates, unemployment 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 in FY 18/19 and FY 19/20. Staff will continue to evaluate economic trends and housing data to provide input on the state of the future housing market.

In FY 24/25, the Land Development Division (LDD) processed approximately 1,424 applications ranging from Level 1 reviews to Level 5 reviews. This represents an 11.5% increase from FY 23/24 (1,277 applications). However, the amount of FY 24/25 processed applications is consistent with the average of applications submitted from FY 19/20 through FY 21/22 (1,462 average applications yearly). With the economy appearing to slow down and the housing industry cooling off, the Division will continue to monitor the economic climate and what impact it may have on Land Development activity.

The Land Development Division has been effectively leveraging Public Private Partnerships (PPP) that have allowed the County to advance important capital projects in a quicker timeframe. A few example projects that have been constructed or are under construction would be the reconstruction of FDC Grove Road and the construction of Power Line Road and Mirabella Drive. The Land Development Division will continue to partner with the private sector to advance priority capital projects.

In April 2024, The Polk Transportation Planning Organization (TPO) Board adopted its Unified Planning Work Program (UPWP), or grant budget, 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** - 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 includes 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. The TPO Board has been provided with regular updates on the 2050 LRTP and, following a public hearing, will be adopting the Plan at the TPO December 9, 2025 meeting.
- **SunRail Extension -** In 2023, FDOT completed the Transit Concept and Alternative Review (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 began 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. The TPO will be taking the lead in administering this grant. The Action Plan began in early 2025 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.
- **I-4 Intermodal Passenger Rail Station Feasibility Study** - On August 28, 2025, the TPO amended its budget to allocate funding for consultant services to prepare an Intermodal Passenger Rail Station Feasibility Study for the Interstate 4 (I-4) corridor in Polk County. This Study will define and analyze candidate locations for passenger rail stations in support of high-speed rail which is planned in the I-4 corridor between Orlando and Tampa. The TPO expects the Study to begin in spring of 2026 and take approximately a year to complete.

Real Estate Services

The population of Polk County is growing at an unprecedented rate, and the increase in development associated with that growth has changed the dynamics and presents challenges associated with accommodating the real estate needs for infrastructure improvements and County operations in general.

Most infrastructure improvement projects require real estate interests in the form of easements, right-of-way, or land to accommodate the improvements. Due to the increase in development, the real estate needed to accommodate improvements is more than likely to impact multiple residential or commercial properties as opposed to larger undeveloped acreage parcels than in years past. Many of those property owners impacted by the projects are not native to the area and are not sympathetic to the needs of the project and the benefits they provide to the community. These factors lead to additional costs and time needed to obtain the necessary real estate in order to complete the projects.

In addition to infrastructure projects, the increase in growth is expected to lead to an increase in the need for public services, which will likely require additional real estate to accommodate the operations and personnel associated with those services. The Division manages acquisition of properties to construct government centers, fire stations, sheriff command centers, etc., along with leasing warehousing and office space. As with infrastructure projects, finding suitable properties to accommodate those services that are not already developed is becoming more of a challenge and costly.

Roads and Drainage

The growth projections used for the major funds within the Road and Drainage Division saw the Countywide property values increase by 8.83% and Transportation Millage remain unchanged for FY 25/26. A 6.0% increase is projected thereafter. Impact Fee funds, per TPO, are forecasted to grow as follows:

- Zone A: 5% increase for FY 25/26 and FY 26/27, 3% increase for FY 27/28, and 1% increase thereafter
- Zone B: 5% increase for FY 25/26, 3% increase for FY 26/27, and 1% increase thereafter
- Zone B: 2% increase for FY 25/26 and FY 26/27, and 1% increase thereafter

Revenues have been steady in the Transportation Trust Fund throughout FY 24/25. A 1% increase is projected through FY 28/29 and then it is flat thereafter.

Within the CIP, Roads and Drainage continues to perform recurring contracted maintenance activities. In FY 25/26, the Pavement Management program was increased from $18 million to $23 million annually over the next five years.

Within the Roads and Drainage CIP, the following major capacity projects have been completed in FY 24/25 or will be completed soon thereafter:

- Lake Wilson (CR54-CR532)
- West Pipkin Road (Medulla RD to South Florida Avenue/SR 37)
- West Pipkin Road JPA
- Wabash Avenue (Memorial Boulevard to 10th Street)
- Thompson Nursery Road Phase 1 Segment 3

In FY 25/26 the following major capacity projects are in design and/or right-of-way work:

- Northridge Trail Phase 1 Segment 1
- CR557 Widening Phase 1 (I4 to Old Lake Alfred Road)
- CR557 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 2
- Kathleen Road Extension (Duff Road to US 98)
- FDC Grove Road/Northridge Trail Flyover
- Powerline Road Extension Phase 2 Developer Agreement (South Boulevard to Hinson Avenue)
- Powerline Road Extension Phase 3A (Hinson Avenue to CR542)
- Powerline Road Extension Phase 3B (CR542 to US17)

Within the CIP, Roads and Drainage continues to work on 23 intersections, three bridges, various trail/sidewalk projects, and drainage projects in FY 25/26.

Utilities

The water and wastewater utility environment has undergone significant changes in the past several years. New legislation, tightening of the regulatory environment, and fluctuating economic conditions have all exerted pressure for change in how water and wastewater services are provided. Polk County Utilities Division's challenge over the next five years is to address these pressures in a balanced, efficient, and economic manner.

The biennial budget addresses these challenges with the addition of staff, investments in technology, and upgrades to infrastructure.

The FY 25/26 budget adds 27 new employees, and the FY 26/27 budget anticipates adding an additional 25 employees to meet regulatory staffing levels, reduce contract labor costs, and provide for around the clock operational needs to become a large water utility.

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 and a participant in the Cypress Lake Regional Water Supply project, along with the SFWMD, TOHO Water Authority, and Orange County on several regional alternative water supply projects.

In the Northwest Regional Utility Service Area (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.

The U.S. Environmental Protection Agency implemented new limits on previously-unregulated contaminants under the Clean Water Act, including polyfluoroalkyl substances (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 striped contaminants to prevent re-introduction into the environment.

Newly-implemented regulations limit nutrients introduced into the basins of impaired water bodies and have defined the 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 made to develop 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 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 workforce 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.

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 large- and small-scale 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 health and wellness through nutrition, with a focus on mitigating and preventing chronic disease. 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 up-to-date, research-based information and strategies in the fight against 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 have averaged more than 201,000 educational contacts each year, from 2022-2024, to help homeowners, homeowner associations, and local small businesses and governments conserve potable water (thereby reducing costs), use pesticides and fertilizers wisely, and enhance wildlife habitats in urbanizing areas.
-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, as well as key community leaders in water management, land development, and planning.
-Implementation of Best Management Practices (BMPs) by commercial ranchers, citrus growers, plant 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), ranking first of all Florida counties. 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 throughout Polk County face many challenges including poverty, pressure to use tobacco and alcohol, substance abuse and addiction, obesity and other chronic health problems, gang recruitment, teen pregnancy, and difficulties thriving in school. 4-H fosters an environment of belonging where youth can discover their "spark" and thrive while learning and growing in subject matter expertise of their choosing.
-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 and Consumer 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.

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of educational contacts (includes group and individual teaching, field visits, and social media engagement specific to educational content)	1	332,478	395,000	350,000	352,000
# of educational events taught by agents, program educators, and trained volunteers	1,2,3	661	1,000	725	740
# of residents and clientele attending learning events	1	24,832	30,000	25,000	25,250
# of events hosted at Extension office facility (including non-program related) (FEMA Oct-Dec 2024 caused cancellations at Stuart Center)	4	362	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	84%	80%	80%	80%
Total acres of citrus grown in Polk County Citrus that evidence effective disease mitigation and best management strategies implementation	2	58,000	58,905	58,000	57,000
# of new and returning pesticide applicators trained or proctored (may be duplicates for multiple licenses held by same person)	1	278	275	220	220
% of Florida Friendly Landscaping program participants that adopt at least one BMP to reduce water consumption in their landscapes	2	73%	75%	75%	75%
# of Extension volunteer hours donated	3	18,135	14,500	15,000	16,000
% of nutrition class participants that indicate they are making healthier food choices	1	72%	75%	75%	75%
Efficiency Indicators:					
# of total educational contacts (7.25/FTE)	1	45,859	60,000	47,500	48,000
# of youth taught in 4-H FTE (1.25/FTE)	1	1,826	2,500	2,500	2,500

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		13.00	13.00	14.00	14.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		684,100	868,117	1,028,311	1,068,541
Cash/Fund Balance Forward		0	52,000	52,000	52,000
Charges For Services		33,216	35,000	35,000	35,000
Interest		15,842	0	0	0
Interfund Transfer		10,000	10,000	10,000	10,000
Intergovernmental		67,272	0	0	0
Miscellaneous		47,611	102,995	102,995	102,995
	Total Program	858,041	1,068,112	1,228,306	1,268,536
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		858,041	1,068,112	1,228,306	1,268,536
	Total Program	858,041	1,068,112	1,228,306	1,268,536
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		557,513	669,180	802,514	849,661
Operating Expenses		282,166	393,932	412,412	405,495
Capital Expenses		9,982	0	0	0
Debt Service		8,380	0	8,380	8,380
Grants And Aids		0	5,000	5,000	5,000
	Total Program	858,041	1,068,112	1,228,306	1,268,536

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.

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."

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of new incidents/work tickets opened	2	100	120	205	220
# of major mapping applications modified	5	50	50	50	50
# of GIS layers supported	3	350	350	350	350
# of GIS Services Components (ArcMonitor)	3	-	621	630	630
# of GIS database supported by vendor	1	-	-	-	-
# of GIS vendor software upgraded (desktop/mobile)	2	20	20	20	20
# of maps created	1,3	20	20	20	20
Effectiveness Indicators:					
# of GIS layers modified	2	350	350	350	350
# of GIS database tables modified	2	420	450	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 July 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.

The Board approved funding for the Enterprise Agreement (EA) with Environmental Systems Research Institute, Inc. (ESRI) on May 6, 2025 that goes into effect October 30, 2025. This agreement provides a fixed-cost structure for GIS software, eliminating unpredictable licensing costs. This agreement also grants unlimited access to ESRI's core GIS software (ArcGIS Pro, ArcGIS Enterprise, ArcGIS Online, etc.), ensuring that all divisions have the GIS software tools they need. As Polk County grows, the agreement easily scales up GIS capabilities without the need for additional individual license purchases; this will be particularly helpful during hurricane season when expanded GIS resources are needed. Furthermore, it reduces administrative overhead by consolidating licensing under a single agreement paid annually for three years, eliminating the need to track individual software purchases and renewals.

Ongoing work continues with Roads and Drainage, Utilities, and Waste and Recycling to integrate ArcGIS with CMMS and CIS applications.

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		4.70	3.70	5.78	5.78
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Cash/Fund Balance Forward		0	340,796	629,322	625,010
Internal Service Funds		733,557	648,023	1,066,138	1,069,568
	Total Program	733,557	988,819	1,695,460	1,694,578
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Information Technology Fund		733,557	988,819	1,695,460	1,694,578
	Total Program	733,557	988,819	1,695,460	1,694,578
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		380,932	428,080	366,922	371,468
Operating Expenses		244,115	219,943	610,960	611,060
Reserves		0	340,796	625,010	615,699
	Total Program	625,047	988,819	1,602,892	1,598,227

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# new single family residential (SFR) building permits issued	1	2,948	1,505	1,549	1,596
# total building permits issued	1	28,952	30,356	31,267	32,205
# of construction inspections performed	1	185,944	142,574	146,881	151,257
# of new contractor complaint investigations conducted	3	1,133	1,360	1,500	1,500
# Plans Reviewed (Commercial and Residential)	1	15,463	12,574	12,951	13,340
% of owner/builder lobby customers	2	57%	52%	52%	52%
Effectiveness Indicators:					
% of walk through (lobby) permits issued within 4 hours (no additional information required)	2	91%	90%	90%	90%
% of online single trade permits issued within 24 hours	2	74%	85%	85%	85%
% of Commercial permits issued within 14 days	2	29%	50%	50%	60%
% of Residential (non walk through) permits issued within 5 days	2	10%	50%	50%	50%
% of construction inspections performed within 24 hours	2	98%	100%	100%	100%
% of Tech on Call inquiries addressed on same day	4	92%	97%	97%	98%
Efficiency Indicators:					
# of construction inspections per inspector per day	1	31	28	30	30
% of total permits issued remotely (non-walk through permitting)	2	89%	90%	90%	90%

Significant Changes

New residential construction permits have declined over the last two fiscal years, however, the Office of Planning and Development is projecting new residential permitting to moderately increase over these next two fiscal years. Many factors, including land and material prices, workforce, and overall affordability can negatively impact the housing industry. If mortgage rates and inflation decrease, it will aid in the continuation of new residential and commercial development demand. Additionally, the Building Division decreased by one FTE during FY 24/25 due to the reclass of a Permit Technician position into a Technology Analyst position. The Technology Analyst position reports to the Public Engagement & Technology Manager within the OPD Administration Division.

Building Division

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		78.00	78.00	77.00	77.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		0	533,034	575,070	564,379
Building Funds		0	5,912,405	6,595,504	6,784,275
Cash/Fund Balance Forward		0	11,116,088	13,194,473	8,966,892
Charges For Services		1,678,713	570,952	252,867	260,453
Fines And Forfeitures		880	0	0	0
Interest		1,139,539	456,514	404,267	413,363
Intergovernmental		7,650	7,500	7,500	7,500
Licenses and Permits		8,311,760	61,662	65,072	65,674
Miscellaneous		(12,517)	672	2,078	2,169
Others (Centrl I/D Inkind/Othr)		393	0	0	0
Others (Residuals)		19,368	0	0	0
	Total Program	11,145,786	18,658,827	21,096,831	17,064,705
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		1,351,044	585,534	627,570	616,879
Building Funds		9,794,742	18,073,293	20,469,261	16,447,826
	Total Program	11,145,786	18,658,827	21,096,831	17,064,705
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		6,349,845	7,684,816	8,006,812	8,325,280
Operating Expenses		2,582,884	3,871,271	2,342,001	1,820,323
Capital Expenses		26,361	150,000	150,000	150,000
Debt Service		471,992	0	473,400	473,400
Indirect Expense		813,613	1,459,592	1,539,606	1,539,606
Reserves		0	5,493,148	8,585,012	4,756,096
	Total Program	10,244,695	18,658,827	21,096,831	17,064,705

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.

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

* Conduct strategic studies to address the complexities of comprehensive planning projects.

* 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

The Division also contributes to Economic Development (Strategies # 1, 3), Good Government (Strategy #1), Natural Resources (Strategies #1, 2, 3), Recreation & Cultural Arts, and Safety. 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

* 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

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)

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of Planning Commission and LUHO applications submitted	6	149	200	200	200
# of Pre-Applications submitted	2,6,9	339	280	280	280
# of non-residential construction plans submitted	2,6,9	148	140	140	140
# of residential construction plans submitted	2,6,9	54	75	75	75
# of plats submitted	2,6,9	37	40	40	40
# of floodplain determinations	7,8,9	3,400	2,000	1,500	1,000
# of land use verification letters	2,6,9	206	185	185	185
# Expedited Review Projects	2,6,9	-	-	-	-
# of Pre-Construction Meetings	4,5	253	175	175	175
# Final Walk-Thru	4,5	159	130	130	130
# of Strategic Planning Projects, including SAS/SAP, Revitalization Plans, Corridor Studies (includes Focus Group Meetings)	10-13, 15	20	28	30	30
# of Partnering - Joint Planning Projects Maintained	10, 15	13	12	12	12
# of Public/Coordination meetings with Cities and Stakeholders	10-13, 15	24	25	25	25
# of Comprehensive Plan Amendments	10-13, 15	41	25	40	40
# of DRI (New and Amendments)	14	1	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	1	2	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	4	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 was originally scheduled to be completed in FY 24/25. However, the addition of a scope to assist the Polk County History Center as well as the creation of a project steering committee to guide the decision-making of the udpated Comprehensive Plan has extended the completion date into FY 25/26. Continued evaluation of the market and the Comprehensive Plan update will play a vital role in future decision-making.

Land Development

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		43.00	47.00	46.00	46.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		1,953,127	3,098,445	3,329,894	3,366,824
Transportation Millage Fund		0	297,222	236,292	142,025
Utilities Operating Funds		1,366,613	1,658,784	1,592,440	1,639,097
Charges For Services		2,347,468	1,850,000	1,850,000	1,850,000
Fines And Forfeitures		212	0	0	0
Licenses and Permits		0	250	250	250
Miscellaneous		(4,602)	1,225	1,225	1,225
Others (Residuals)		28,405	0	0	0
	Total Program	5,691,223	6,905,926	7,010,101	6,999,421
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		4,324,610	4,949,920	5,181,369	5,218,299
Transportation Millage Fund		0	297,222	236,292	142,025
Utilities Operating Funds		1,366,613	1,658,784	1,592,440	1,639,097
	Total Program	5,691,223	6,905,926	7,010,101	6,999,421
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		4,134,011	4,706,323	4,606,672	4,797,908
Operating Expenses		1,436,725	1,949,603	2,236,347	2,109,431
Capital Expenses		28,405	250,000	75,000	0
Debt Service		92,082	0	92,082	92,082
	Total Program	5,691,223	6,905,926	7,010,101	6,999,421

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload					
# of Board and advisory committee meetings for which staff provides support	1	42	37	37	37
# of updates provided for the Polk County Roadway Network database (Level of service on arterial and collector roads)	2	2	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	6	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					
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					
# of TPO Strategic Plan Projects Completed/Planned for Completion	2,3,4	11	11	12	12

Significant Changes

The Polk TPO is currently developing Envision 2050, which is the Long-Range Transportation (LRTP) for the County. Envision 2050 is a multimodal transportation plan addressing the future transportation needs for highways, transit, complete streets, multi-use trails, and bicycle and pedestrian facilities and is typically a two to three-year effort.

Transportation Planning Organization

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		8.00	8.00	8.00	8.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		0	0	14,809	15,426
Special Revenue Grants		0	1,674,291	3,408,035	2,642,258
Transportation Millage Fund		32,846	34,723	36,216	37,652
Interfund Transfer		0	200,000	200,000	0
Intergovernmental		1,123,795	773,904	762,000	0
Others (Centrl I/D Inkind/Othr)		0	80,000	80,000	0
Others (Residuals)		15,716	0	0	0
	Total Program	1,172,357	2,762,918	4,501,060	2,695,336

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		15,716	0	14,809	15,426
Special Revenue Grants		1,123,795	2,728,195	4,450,035	2,642,258
Transportation Millage Fund		32,846	34,723	36,216	37,652
	Total Program	1,172,357	2,762,918	4,501,060	2,695,336

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		625,123	936,212	912,574	950,166
Operating Expenses		455,004	1,740,706	3,503,986	1,745,170
Capital Expenses		0	6,000	4,500	0
Indirect Expense		12,558	0	0	0
InKind Expense		0	80,000	80,000	0
	Total Program	1,092,685	2,762,918	4,501,060	2,695,336

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 very-low, 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
TBRA: # of vouchers available	1	50	50	50	50
SHIP: # of clients assisted	2,4,5	116	80	80	80
SHIP: # of Homebuyer Education Participants	3	691	1,200	800	800
HOME: # of clients assisted	1,4,5	57	60	55	55
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	14	20	20	20
# of jobs established by down payment dollars	3	50	50	50	50
HOME # of demolition/reconstruction jobs	4,5	7	10	10	10

Significant Changes

There are no significant changes to this program.

Affordable Housing Program

Personnel:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents	11.00	11.00	11.00	11.00

Funding Sources:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Special Revenue Grants	21	0	0	0
Affordable Housing Assistance Trust Funds	10	0	0	0
Cash/Fund Balance Forward	0	11,485,769	10,265,426	8,616,319
Interest	1	50,000	50,000	0
Interfund Transfer	838	0	0	0
Intergovernmental	9,366,974	10,651,955	9,246,786	8,890,582
Miscellaneous	592,358	200,000	200,000	100,000
Total Program	9,960,202	22,387,724	19,762,212	17,606,901

Revenue by Fund:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund	7,000	0	0	0
Special Revenue Grants	4,220,470	6,056,013	4,413,421	3,907,217
Affordable Housing Assistance Trust Funds	5,732,732	16,331,711	15,348,791	13,699,684
Total Program	9,960,202	22,387,724	19,762,212	17,606,901

Appropriations:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	519,681	851,730	959,321	1,033,273
Operating Expenses	8,044,359	18,583,994	16,033,391	12,773,628
Capital Expenses	0	45,000	0	0
Grants And Aids	1,388,334	2,907,000	2,769,500	3,800,000
Interfund Transfers	838	0	0	0
Total Program	9,953,212	22,387,724	19,762,212	17,606,901

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Clearance and Demolition: # of demolition referrals	4	73	75	75	75
Clearance and Demolition: # of units demolished	4	10	10	10	10
Capital Projects: budgeted funds	1,2,3	900,000	1,500,000	1,500,000	1,500,000
Capital Projects: # of executed contracts	1,2	5	4	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	13%	13%	13%	13%
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		1,005	1,100	1,100	1,100
Efficiency Indicators:					
Clearance and Demolition: # of demolition cases per FTE	1,4	49	50	50	50
Capital Projects: # of projects completed per FTE	2,3	5	4	4	4

Significant Changes

There are no significant changes to this program.

Community Improvement Program

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		10.00	10.00	10.00	10.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Special Revenue Grants		210,860	0	0	0
Interfund Transfer		59,600	0	0	0
Intergovernmental		4,666,387	8,545,711	8,395,295	8,242,154
Miscellaneous		53,560	125,000	125,000	125,000
	Total Program	4,990,407	8,670,711	8,520,295	8,367,154

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Special Revenue Grants		4,990,407	8,670,711	8,520,295	8,367,154
	Total Program	4,990,407	8,670,711	8,520,295	8,367,154

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		848,598	813,642	706,605	711,234
Operating Expenses		162,487	1,775,584	1,215,748	1,770,673
Capital Expenses		1,155,556	3,300,001	3,862,695	3,300,000
Debt Service		7,413	0	0	0
Grants And Aids		2,816,353	2,781,484	2,735,247	2,585,247
	Total Program	4,990,407	8,670,711	8,520,295	8,367,154

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of acquired parcels (fee, easement and temporary construction/easement/right of entry)	1,2	194	250	250	300
# of Right-of-Way vacations processed	1,2	19	12	12	12
# of new or modified street light districts processed	1,2	9	6	6	6
# of parcels declared surplus by BoCC	1,2	26	40	30	30
# of DRC parcels (row and ue) processed	1,2	65	45	50	50
# of lease renewals	1,2	8	10	6	6
# of donated preservation parcels processed	1,2	8	12	15	15
Effectiveness Indicators:					
% of vacations completed	1,2		85%	85%	85%
% of acquired parcels	1,2		100%	100%	100%

Significant Change

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		7.00	7.00	7.00	7.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		348,622	513,980	500,522	519,649
Transportation Millage Fund		320,770	431,538	484,635	482,579
Interfund Transfer		0	68,776	70,546	70,546
Licenses and Permits		39,000	30,000	30,000	30,000
Miscellaneous		48,142	75,000	75,000	75,000
Others (Residuals)		4,260	0	0	0
	Total Program	760,794	1,119,294	1,160,703	1,177,774

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		440,024	687,756	676,068	695,195
Transportation Millage Fund		320,770	431,538	484,635	482,579
	Total Program	760,794	1,119,294	1,160,703	1,177,774

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		611,397	785,978	790,693	822,570
Operating Expenses		125,944	278,316	319,296	304,490
Capital Expenses		19,499	50,000	44,260	44,260
Debt Service		1,454	0	1,454	1,454
Refunds		2,500	5,000	5,000	5,000
	Total Program	760,794	1,119,294	1,160,703	1,177,774

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of Non-CIP survey work requests completed	2,3	140	150	150	150
# of survey requests completed for outside agencies	2,3,5	18	20	20	20
# of CIP Project survey work requests completed	1,5	56	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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		18.00	18.00	18.00	18.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Transportation Millage Fund		1,411,153	1,882,832	2,002,022	2,053,624
Miscellaneous		261	0	0	0
Others (Residuals)		244,953	0	0	0
	Total Program	1,656,367	1,882,832	2,002,022	2,053,624

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Transportation Millage Fund		1,656,367	1,882,832	2,002,022	2,053,624
	Total Program	1,656,367	1,882,832	2,002,022	2,053,624

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		1,386,826	1,500,931	1,535,462	1,598,898
Operating Expenses		260,721	363,957	396,560	379,726
Capital Expenses		5,847	15,000	70,000	75,000
Debt Service		2,973	2,944	0	0
	Total Program	1,656,367	1,882,832	2,002,022	2,053,624

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of inspections requested for CIP Projects	1,4,5	160	150	150	150
# of tests requested for CIP Projects	1,4,5	1,100	1,000	1,000	1,000
# of permit requests received	3	650	500	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.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		13.00	13.00	13.00	13.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Transportation Millage Fund		919,758	1,634,783	2,148,927	2,122,451
Fines And Forfeitures		30	0	0	0
Licenses and Permits		43,500	0	0	0
Miscellaneous		715	0	0	0
	Total Program	964,003	1,634,783	2,148,927	2,122,451
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Transportation Millage Fund		964,003	1,634,783	2,148,927	2,122,451
	Total Program	964,003	1,634,783	2,148,927	2,122,451
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		704,558	1,256,908	1,309,712	1,364,156
Operating Expenses		258,733	326,453	789,215	758,295
Capital Expenses		0	50,000	50,000	0
Debt Service		712	1,422	0	0
	Total Program	964,003	1,634,783	2,148,927	2,122,451

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		8.00	8.00	8.00	8.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Transportation Millage Fund		1,127,599	1,535,890	1,633,783	1,394,626
	Total Program	1,127,599	1,535,890	1,633,783	1,394,626

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Transportation Millage Fund		1,127,599	1,535,890	1,633,783	1,394,626
	Total Program	1,127,599	1,535,890	1,633,783	1,394,626

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		946,182	1,034,279	1,100,060	1,145,547
Operating Expenses		179,901	500,089	533,723	249,079
Debt Service		1,516	1,522	0	0
	Total Program	1,127,599	1,535,890	1,633,783	1,394,626

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of jurisdictional center line miles	1,9	2,697	2,747	2,722	2,734
# of acres mowed	2	28,461	40,984	34,723	37,853
# of shoulder miles maintained	3,9	34	68	51	59
# of curb miles maintained	7,8	765	965	865	915
# of culverts repaired, replaced or installed	4	173	171	172	172
# of driveways maintained on the paved/unpaved roadway system	5	268	430	349	390
# of unpaved road miles graded	6,9	1,080	2,571	1,826	2,198
# of miles drainage ditches cleaned	4,7	37	53	45	49
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	$7,335.09	$7,268.06	$7,301.58	$7,584.82
Cost per acre mowed	2	$42.04	$16.32	$29.18	$22.75
Landscaping cost per curb mile	8	$743.55	$374.42	$558.99	$466.71
Cost of grading per mile	5,9	$180.61	$170.01	$175.31	$172.66
Cost of maintenance per driveway (each)	4	$169.95	$156.21	$163.08	$159.65

Significant Changes

There are no significant changes to this program.

Roadway Maintenance

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		164.00	171.00	171.00	171.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
County Transportation Trust Fund		16,301,265	27,893,986	30,478,478	32,324,141
General Capital Improvement Funds		0	0	54,500	0
Interfund Transfer		408,252	0	0	0
Miscellaneous		896,076	16,000	16,000	16,000
	Total Program	17,605,593	27,909,986	30,548,978	32,340,141

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
County Transportation Trust Fund		17,605,593	27,909,986	30,494,478	32,340,141
General Capital Improvement Funds		0	0	54,500	0
	Total Program	17,605,593	27,909,986	30,548,978	32,340,141

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		8,663,683	11,897,624	12,121,918	12,403,989
Operating Expenses		8,980,658	9,954,362	10,822,560	10,886,152
Capital Expenses		(45,037)	50,000	104,500	50,000
Debt Service		6,289	8,000	0	0
Interfund Transfers		0	6,000,000	7,500,000	9,000,000
	Total Program	17,605,593	27,909,986	30,548,978	32,340,141

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of signs in inventory to maintain (PM)	2,5	135,454	135,000	136,000	136,000
# of school zones in inventory to maintain	3,5	158	207	165	175
# of signs fabricated	2,5	4,604	12,000	10,000	10,000
# of lighting systems in inventory to maintain	3,5	27	86	30	30
# of signals in inventory to maintain	3,5	317	308	325	330
# of traffic studies requested	4	443	600	600	600
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	9,634	19,195	19,285	19,285
Perform preventive maintenance on 100% of signals in 12 month period	3	10%	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	22%	100%	100%	100%

Significant Changes

There are no significant changes to this program.

Traffic

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		32.00	34.00	35.00	35.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
County Transportation Trust Fund		269	0	0	0
Transportation Millage Fund		2,675,839	4,711,590	4,933,375	4,850,786
Miscellaneous		2,492,721	1,184,025	1,184,025	1,184,025
Others (Residuals)		5,821	0	0	0
	Total Program	5,174,650	5,895,615	6,117,400	6,034,811

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Transportation Millage Fund		5,174,650	5,895,615	6,117,400	6,034,811
	Total Program	5,174,650	5,895,615	6,117,400	6,034,811

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		2,248,420	2,767,793	2,850,426	2,940,242
Operating Expenses		2,664,174	2,879,400	3,034,974	3,094,569
Capital Expenses		260,606	247,000	232,000	0
Debt Service		1,450	1,422	0	0
	Total Program	5,174,650	5,895,615	6,117,400	6,034,811

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of square yards maintained by mowing contract	1	2,400,640	2,550,334	2,550,334	2,600,334
# of square yards maintained by ATEs	2	2,110,752	2,932,458	2,932,458	2,952,458
# of Citizen Requests	3	350	535	375	375
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	87%	95%	87%	87%
Efficiency Indicators:					
Avg. cost per square yard to maintain outfalls by ATEs	2	$0.62	$0.59	$0.65	$0.68
Avg. response time (Business Days) to resident requests	3	2	2	2	2
Avg. cost per square yard to maintain outfalls by contract	1	$0.06	$0.08	$0.08	$0.09
Maintenance cost per square mile under jurisdictional responsibility (1,795 square miles)	1,2	$807.00	$1,008.93	$1,038.93	$1,065.23

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		6.00	6.00	6.00	6.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		1,284,474	1,256,854	1,302,945	1,309,364
Miscellaneous		164,149	0	0	0
	Total Program	1,448,623	1,256,854	1,302,945	1,309,364
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		1,448,623	1,256,854	1,302,945	1,309,364
	Total Program	1,448,623	1,256,854	1,302,945	1,309,364
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		496,714	477,896	512,339	523,097
Operating Expenses		486,116	268,958	280,606	276,267
Capital Expenses		0	35,000	35,000	35,000
Debt Service		465,793	475,000	475,000	475,000
	Total Program	1,448,623	1,256,854	1,302,945	1,309,364

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	Adhere to the 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
QA/QC 70% or more of all 22 asset layers per year (min.15 layers)	1,2	82%	70%	75%	75%
# of Asset Management work requests	1,3	94	150	125	125
# of Asset Management work orders	1,3	23	50	50	50
# of QC reports generated and distributed	4,8,9	-	-	150	150
# of County Roads evaluated for PCI (every two years)	5	-	6,123	-	6,226
# of MQA segments evaluated (yearly)	7	96	385	400	400
# of GIS related training per person (three minimum per year)	10	3	3	4	3
Effectiveness Indicators:					
% of County Roads evaluated for PCI (every two years)	5	0%	100%	0%	100%
% of MQA segments completed (new)	7	25%	100%	100%	100%
Efficiency Indicators:					
Work Request Closure Rate	1,3	97%	95%	95%	95%
Work Order Closure Rate	1,3	91%	90%	90%	90%
Average Task Resolution Time (days)	3,5,6	4.90	3.50	5.00	5.00
% of min. training pp (three minimum)	10	100.00	100.00	100.00	100.00

GIS Asset Management

Significant Changes

The revisions to the work requests and work order indicators were made to more accurately reflect the specific workload tasks being performed by Asset Management. In addition, a new indicator was added for QC reports as it is a primary responsibility of Asset Management staff that is critical to successful data management.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		9.00	10.00	10.00	10.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Transportation Millage Fund		1,349,112	1,601,228	1,761,289	1,765,722
	Total Program	1,349,112	1,601,228	1,761,289	1,765,722

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Transportation Millage Fund		1,349,112	1,601,228	1,761,289	1,765,722
	Total Program	1,349,112	1,601,228	1,761,289	1,765,722

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		712,950	942,010	991,480	1,032,443
Operating Expenses		228,427	570,696	769,809	483,279
Capital Expenses		309,682	0	0	250,000
Debt Service		98,053	88,522	0	0
	Total Program	1,349,112	1,601,228	1,761,289	1,765,722

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 of 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of new services order processed annually	1,3	14,317	23,679	15,033	15,784
# of new customer accounts processed annually	1,3	14,317	23,679	15,033	15,784
# of walk-in over the counter payments processed annually	1,3	890	N/A	935	981
# of water conservation audits	1,2	1,200	2,401	1,260	1,323
# of drop box payments processed annually	1,3	121,920	99,834	128,016	134,417
# of phone calls received annually	2,3	114,432	87,714	120,154	126,161
# of phone calls answered annually	2,3	7,488	8,888	7,862	8,256
# of phone calls abandoned annually	2,3	3,246	3,376	3,408	3,579
# of service and work orders issued monthly	3	100	877	1,000	1,000
# of calls reviewed for quality assurance	2,3	10,000	15,299	10,500	11,025
# of payments processed annually	4	15,000	8,500	15,750	16,538
# of arrangements made annually	2,3	1	1	1	1
# of documents imaged annually	5	99.00%	99.00%	99.00%	99.00%
Effectiveness Indicators:					
% of new services/customer accounts processed accurately	4	98.00%	98.00%	98.00%	98.00%
% of payments processed without error	4	99.00%	99.00%	99.00%	99.00%
% of calls processed without complaints	2,3	98.00%	98.00%	98.00%	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	5.00%	5.00%	5.00%	5.00%
% of quality calls reviewed	2,3	5.00%	0.05%	5.00%	0.05%

Significant Changes

The division received one new position to meet current organizational needs.

Customer Service

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		27.75	29.75	30.69	30.69

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		1,825,746	2,654,710	3,418,971	3,365,237
Interest		418,899	0	0	0
	Total Program	2,244,645	2,654,710	3,418,971	3,365,237

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		2,244,645	2,654,710	3,418,971	3,365,237
	Total Program	2,244,645	2,654,710	3,418,971	3,365,237

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		1,546,817	1,916,883	2,342,243	2,520,736
Operating Expenses		697,828	718,307	856,728	840,301
Capital Expenses		0	19,520	220,000	4,200
	Total Program	2,244,645	2,654,710	3,418,971	3,365,237

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, process data collection, and process 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Work Orders Processed	2,3,6,7	350	350	370	400
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	365	380
Number of SCADA Implementation Projects	5,6,7	15	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	90	95
Number of network/communication devices	5,6,7	425	425	440	455
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	120	160
Effectiveness Indicators:					
Average Lag time of work orders being processed	2,3,6,7	6	6 days	4	4
% 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%	85%	90%
% of SCADA software/hardware updated and patched	5,6,7	87%	87%	90%	92%
% 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%	90%	95%
% of Cyberlocks and keys programmed, labelled, operating, and accounted for	7	99%	99%	99%	99%

Significant Changes

There are no significant changes to this program.

SCADA

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		6.00	7.00	7.00	7.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		2,019,136	2,295,305	2,327,075	2,422,958
	Total Program	2,019,136	2,295,305	2,327,075	2,422,958

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		2,019,136	2,295,305	2,327,075	2,422,958
	Total Program	2,019,136	2,295,305	2,327,075	2,422,958

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		652,980	788,749	828,987	864,296
Operating Expenses		1,366,156	1,458,056	1,494,088	1,558,662
Capital Expenses		0	48,500	4,000	0
	Total Program	2,019,136	2,295,305	2,327,075	2,422,958

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of meters to be read monthly manually	1	3,250	1,000	3,413	3,583
# of meters to be read monthly electronic reads	1	87,355	80,295	91,723	96,309
# of installations new service annually	2	2,605	3,549	2,735	2,872
# of meter change outs annually	2	13,722	3,000	14,408	15,129
# of work/service orders issued to service techs annually	1,2	65,336	70,129	68,603	72,033
# of work/service orders issued to contractors annually	2	38,000	13,130	39,900	41,895
# of meters maintained	1,2	6,432	80,295	60,000	60,000
# of water conservation audits	1,2	890	2,702	935	981
Effectiveness Indicators:					
% of meters read accurately	1	99.90%	99.90%	99.90%	99.90%
% 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

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		19.50	23.50	25.53	25.53
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		6,619,983	6,124,853	8,374,742	9,764,915
	Total Program	6,619,983	6,124,853	8,374,742	9,764,915
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		6,619,983	6,124,853	8,374,742	9,764,915
	Total Program	6,619,983	6,124,853	8,374,742	9,764,915
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		1,055,462	1,569,656	1,684,300	2,606,206
Operating Expenses		5,467,145	4,327,497	6,676,442	6,669,569
Capital Expenses		97,376	227,700	14,000	489,140
	Total Program	6,619,983	6,124,853	8,374,742	9,764,915

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of inspections for cross connections performed	1,6	29	40	40	40
# of cross connections identified	1	6	5	5	5
# of backflow devices tested	2,4	2,804	2,737	2,944	3,091
# of reclaim inspections conducted	1,3	14832	372	15573	16351
# of commercial meters tested	2,5	694	541	750	800
# of commercial meters installed	4	222	307	240	260
# of commercial meters replaced due to end of life cycle	4,5	108	100	120	150
# of quality verification work orders for reclaim inspections	3,5	20	360	400	450
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	2.00%	2.00%	2.00%	2.00%
% 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		6.40	6.40	6.43	6.43
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		1,159,266	1,360,689	1,360,392	1,574,462
	Total Program	1,159,266	1,360,689	1,360,392	1,574,462
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		1,159,266	1,360,689	1,360,392	1,574,462
	Total Program	1,159,266	1,360,689	1,360,392	1,574,462
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		442,286	518,853	503,569	627,354
Operating Expenses		716,980	835,336	856,823	863,338
Capital Expenses		0	6,500	0	83,770
	Total Program	1,159,266	1,360,689	1,360,392	1,574,462

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of citations issued by PCU Enforcement	1,2,4,5	4	12	10	20
# of citations issued by PCSO	1	379	250	400	425
# of warnings issued by PCU Enforcement	1,2,4,6	22	24	36	48
# of warnings issued by PCSO	4	954	750	950	975
# of notice of hearings and case files prepared for magistrate/finalized.	1,2,4	125	60	125	125
# of calls related to water resource enforcement	1,2	438	300	900	925
# of contested case appearances	1,2,3,4	0	0	0	0
# of impositions of liens by Special Magistrate	1,2,3,4,5	121	60	375	350
# of Biosolids related permits issued	1,2,5,6	2	4	2	2
# of Land application complaints investigated (external)	1,2,5	0	0	4	2
# Observed Ord. 95-69 violations referred to DEP/DOH	1,2,4,5	0	1	4	2
# Land biosolid application sites inspected (routine)	1,2,5	9	16	2	2
# Routine IP/FOG inspections	ALL	87	300	300	325
# Issued IP/FOG Notice of Violations	1,2,3,4,5	15	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	764	840	1500	1750
# legal postings of non-compliant property	1,2,5,6	94	60	150	160
# of water conservation public education events	5,6	5	10	20	30
Effectiveness Indicators:					
% repeat WRE violators	ALL	24%	10%	9%	8%
% of violation recipients actually lowering water use	ALL	80%	n/a	80%	80%
% of cases upheld by magistrate	ALL	100%	100%	100%	100%
% of scheduled hours actually worked	1,2,4,5,6	100%	100%	100%	100%
# of FOG re-inspections to assure compliance after Notice	1,2,3,4,5	9	24	80	75
Efficiency Indicators:					
Cost of processing per case	1,2,6	$64.00	$60.71	$65.00	$66.00
# of citations/warnings issued per hour worked	1,2,4,5,6	2	1	2	2

Significant Changes

The division received two new positions to meet current organizational needs.

Water Resources Enforcement

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		7.34	8.33	10.33	10.33

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		534,696	1,744,570	2,217,206	2,193,713
Enterprise Funds		35,638	0	0	0
	Total Program	570,334	1,744,570	2,217,206	2,193,713

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		570,334	1,744,570	2,217,206	2,193,713
	Total Program	570,334	1,744,570	2,217,206	2,193,713

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		449,381	880,135	1,055,872	1,101,069
Operating Expenses		120,953	824,211	1,061,334	1,092,644
Capital Expenses		0	40,224	100,000	0
	Total Program	570,334	1,744,570	2,217,206	2,193,713

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 23/24	Adopted FY 24/25	Budget FY 25/26	Plan FY 26/27
Workload Indicators:					
Sunshine State One Call of Florida, Inc. (SSOCoF)---# Locate Tickets Processed	2,4,5	16,155	27,378	16,963	17,811
SSOCoF-- # Emergency Tickets Received	2,4,5	219	276	230	241
Projects submittals logged in PCU master database	1,4	955	1,079	1,003	1,053
Projects submittals/documents scanned and loaded in document control system	1	2,702	3,547	2,837	2,979
Miles of utility lines maintained in GIS	2,3	1,923	1,747	1,971	2,020
Effectiveness Indicators:					
% of SSOCoF tickets (work orders) processed/closed within 48 hours of receipt	2,4,5	78%	78%	80%	80%
% Emergency tickets from SSOCoF processed/closed within two hours	2,4,5	75%	75%	80%	80%
% Project submittals logged, scanned and distributed same day of receipt	1,4	85%	85%	85%	85%
% of SSOCOF tickets closed as "Marked" or "No Conflict"	2,4,5	80%	85%	80%	80%
% of utility lines created and/or edited in GIS	2,3,4,5	3.00%	3.00%	3.00%	3.00%

Significant Changes

There are no significant changes to this program.

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		12.00	12.00	12.00	12.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		1,635,392	1,512,967	1,892,539	1,944,705
	Total Program	1,635,392	1,512,967	1,892,539	1,944,705

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		1,635,392	1,512,967	1,892,539	1,944,705
	Total Program	1,635,392	1,512,967	1,892,539	1,944,705

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		785,302	924,996	952,657	993,997
Operating Expenses		807,662	539,371	888,882	896,708
Capital Expenses		42,428	48,600	51,000	54,000
	Total Program	1,635,392	1,512,967	1,892,539	1,944,705

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
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	0	0	2	2
# of AST inspections (registered/non-registered, internal/contracted)	1,4,5	349	497	500	505
# of inspection evaluations and sanitary surveys received	1,2	9	59	60	60
# of abnormal events submitted and Public Notices required	1,2,5	31	45	30	25
# of environmental monitoring (EMP) events	1,2	1,872	1,011	1,925	1,925
# of regulatory submittals made (RAIs, and not otherwise counted)	ALL	2,278	711	1900	1800
# of public notices issued	1,4,5	0	1	0	0
# of inspections for Stormwater Management Systems conducted	1,2	3	4	5	6
# of data requests received (from other sections or consultants)	All	37	10	20	20
Effectiveness Indicators:					
# of grant funding contracts awarded	1,2,3	0	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	83%	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

There are no significant changes to this program.

Regulatory Affairs

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		7.33	6.34	6.34	6.34

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		1,278,522	2,440,333	2,709,102	2,704,581
Utilities Capital Expansion Funds		39	0	0	0
Miscellaneous		1,641	0	0	0
	Total Program	1,280,202	2,440,333	2,709,102	2,704,581

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		1,280,163	2,440,333	2,709,102	2,704,581
Utilities Capital Expansion Funds		39	0	0	0
	Total Program	1,280,202	2,440,333	2,709,102	2,704,581

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		301,478	633,104	649,800	677,451
Operating Expenses		978,724	1,807,229	1,959,302	2,027,130
Capital Expenses		0	0	100,000	0
	Total Program	1,280,202	2,440,333	2,709,102	2,704,581

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Check plant for security	1,2,3,4	1,152	1,005	1,258	1,350
Respond to electrical power and SCADA outages	1,5	2,989	2,415	3,200	3,300
Attend and provide technical input at pre-cons, inspection, and start-up on new systems	1,2,3,4	62	80	70	85
Maintain instrumentation/mechanical to conform according FDEP compliance	1,2,3,4	7,359	3,990	8,000	8,500
Implementation of new instrumentation equipment and support	1,2,3,4	400	430	415	430
# of lift stations with pumps and equipment to P.M.	1,2,3,4	401	400	408	415
Maintain telemetry system	1,2,3	425	475	450	475
# of motor to pump alignment	1,2	85	115	90	100
# of equipment and structures that require painting	1,2,3	725	910	810	840
# of weld and fabricate jobs	1,2,3,4	450	420	500	515
Various schedule equipment inspections	1,2,3,4	19,624	18,300	19,500	21,000

Significant Changes

The division received four new positions to meet the new around the clock operational model.

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		54.00	56.00	60.00	60.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		12,475,171	16,394,252	17,337,294	17,720,473
Miscellaneous		7,500	0	0	0
	Total Program	12,482,671	16,394,252	17,337,294	17,720,473

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		12,482,671	16,394,252	17,337,294	17,720,473
	Total Program	12,482,671	16,394,252	17,337,294	17,720,473

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		3,371,252	4,889,165	4,899,795	5,868,147
Operating Expenses		8,270,092	10,759,087	10,891,499	10,973,826
Capital Expenses		841,327	746,000	1,546,000	878,500
	Total Program	12,482,671	16,394,252	17,337,294	17,720,473

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

III. Performance Objective

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Chemical Costs:	1,2,3	$2,592,673	$1,720,840	$3,576,794	$3,934,473
Biosolids Produced (Dry Tons):	1,2,3	1,800.35	2,422.00	3,000.00	3,275.00
Electrical Costs:	1,2,3	$2,590,195	$2,562,240	$2,818,464	$3,100,310
Biosolids/Sludge Hauling Costs:	1,2,3	$413,958	$656,464	$722,110	$794,321
Permitted wastewater Capacity in MGD on a monthly averaged basis.	1,2,3	14.25	14.109	14.5	15
Total gallons of Reuse/Reclaim Produced:	1,2,3	8.914	9.836	10.9	12
Actual wastewater received and treated in mgd per month:	1,2,3	8.708	10	10	10
Effectiveness Indicators:					
% of wastewater treated to permitted:	1,2,3	61%	75%	75%	75%
Efficiency Indicators:					
Direct cost per thousand gallons treated:	1,2,3	$1.43	$3.94	$3.94	$3.94

Significant Changes

The division received three new positions to meet the new around the clock operational model.

Wastewater Plant Operations

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		28.00	32.00	35.00	35.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Transportation Millage Fund		737	0	0	0
Utilities Operating Funds		12,938,112	13,104,466	16,458,846	17,289,042
Miscellaneous		1,105	0	0	0
	Total Program	12,939,954	13,104,466	16,458,846	17,289,042

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Transportation Millage Fund		737	0	0	0
Utilities Operating Funds		12,939,217	13,104,466	16,458,846	17,289,042
	Total Program	12,939,954	13,104,466	16,458,846	17,289,042

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		2,247,497	3,574,241	3,566,631	3,722,976
Operating Expenses		10,598,992	8,885,912	12,787,715	13,514,566
Capital Expenses		93,465	644,313	104,500	51,500
	Total Program	12,939,954	13,104,466	16,458,846	17,289,042

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Site check (test, observe all critical functions) hours per year	1,2	29,120	29,120	33,280	37,440
# of samples collected per year	3	8,400	8,400	9,600	10,800
Permitted potable water produced and treated annual average daily flow (mgd)	1	31.902mgd	31.713mgd	31.902mgd	31.902mgd
Actual potable water produced and treated annual average daily flow (mgd)	1	20.194mgd	17.528mgd	22.213mgd	24.434mgd
Effectiveness Indicators:					
# of customer complaints about discolored water	1,4	97	20	80	90
# of customer complaints about foul odor water	1,4	5	35	10	15
# of customer low pressure complaints	1,4	22	40	30	40
Efficiency Indicators:					
Direct costs per thousand gallons produced	1,4	$0.98	$0.96	$1.26	$1.26

Significant Changes

The division received four new positions to meet the new around the clock operational model.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		19.00	19.00	23.00	23.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		7,520,748	9,502,590	9,453,373	9,170,796
	Total Program	7,520,748	9,502,590	9,453,373	9,170,796
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		7,520,748	9,502,590	9,453,373	9,170,796
	Total Program	7,520,748	9,502,590	9,453,373	9,170,796
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		1,683,515	1,820,321	2,631,217	2,727,302
Operating Expenses		5,813,829	7,636,456	6,441,656	6,443,494
Capital Expenses		23,404	45,813	380,500	0
	Total Program	7,520,748	9,502,590	9,453,373	9,170,796

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 23/24	Budget FY 24/25	Budget FY 25/26	Projected FY 26/27
Workload Indicators:					
Conduct a minimum of three inflow and infiltration studies of collection systems	1	6	7	8	6
Install pressure regulating valves in potable water systems to improve system performance	2	1	1	1	1
Attend and provide technical input at pre-cons, inspections, and start-ups on new systems	1,2,3	125	325	150	100
Oversee system tie-ins	1,2,3	38	295	50	50
# sewage back-ups responded to annually	1,4	210	180	200	200
# of potable water main breaks repaired annually	2,4	53	125	50	60
# of reclaimed water line breaks repaired annually	3,4	2	83	25	10
# of residential meters replaced or repaired	2	29	480	40	34
Footage of collection system lines cleaned with jet trucks	1	184,000	150,000	250,000	275,000
# Reclaim Activation and Testing	1,2,3	5	12	5	4
# of unscheduled maintenance visits performed on lift stations	1	682	1,020	625	625
# of fire hydrants exercised	1	1681	2,100	2,500	1,555
# of isolation valves exercised per 62-555 regulatory requirements	1	5,825	2,400	7,500	12,000
# of dead end lines flushed as per 62-555 regulatory requirements	1	2,108	2,200	2,025	2,000
Lift Stations visits to clean annually	1	2,373	2,400	2,400	2,375
Footage of collection system inspected	1	660,518	150,000	750,000	800,000
# of potable water service line breaks repaired annually	2,4	160	600	160	140
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	88%	79%	90%	95%

Significant Changes

The division received three new positions to meet the new around the clock operational model.

Underground Maintenance

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		45.00	52.00	55.00	55.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		7,856,418	10,813,592	10,421,545	10,667,596
	Total Program	7,856,418	10,813,592	10,421,545	10,667,596

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		7,856,418	10,813,592	10,421,545	10,667,596
	Total Program	7,856,418	10,813,592	10,421,545	10,667,596

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		3,155,140	4,156,510	4,446,936	4,689,363
Operating Expenses		4,414,923	5,708,809	5,700,836	5,827,793
Capital Expenses		286,355	908,500	234,000	110,667
Reserves		0	39,773	39,773	39,773
	Total Program	7,856,418	10,813,592	10,421,545	10,667,596

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, 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, and air release rehab vault removal

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Assigned projects	ALL				
Gibson Oaks Water Treatment Facility, CR540A Booster Station, Winter Haven Kings Road interconnect, South County Jail lift station	ALL	3	3	3	10
Ernie Caldwell RCWM phase II, SWWWTF OP's Building, Combee-wood Decommission WWTF	ALL	8	6	6	10
Central Florida Parkway utility relocate, Campbell/Raulson FM replace	ALL	5	5	5	10
Imperial Lakes Water Burst Pipe, Deeson Road FM		4	4	4	5
LS253 Upgrade, R/R Lift station REHAB county wide, LS Generator	ALL	20	20	20	20
Effectiveness Indicators:					
Water, Sewer and Reclaim mains observed	ALL	12	21	15	15
New water plant construction	ALL	2	2	1	
Road widening projects utility adjustment	1-5	3	1	5	5
Waste Water plant expansion	1-5	1	1	1	1
Water Treatment facility upgrades	ALL	3	1	3	2
Lift station rehab	1,4	10	20,3	24	24

Significant Changes

There are no significant changes to this program.

Utilities CIP Inspection

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		3.00	4.00	4.00	4.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		415,205	410,241	542,220	576,454
	Total Program	415,205	410,241	542,220	576,454
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		415,205	410,241	542,220	576,454
	Total Program	415,205	410,241	542,220	576,454
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		293,132	278,391	377,978	419,210
Operating Expenses		115,443	126,350	157,742	150,744
Capital Expenses		6,630	5,500	6,500	6,500
	Total Program	415,205	410,241	542,220	576,454

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 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
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 23/24	Budgetl FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of capacity summary reports prepared	1,2,4	2	4	4	12
# of development/CIP applications/clearances reviewed	All	183	175	175	170
# of system hydraulic modeling requests	All	12	20	20	20
# of meter connection fee worksheets prepared (temp., comm., res., etc.)	1,3,4	162	350	325	300
# of Utility Infrastructure Development Agreements drafted/updated	1,3,4	3	6	8	8
# of concurrency reviews and certificates prepared/approved	All	55	85	80	80
# of model reviews (water and wastewater)	1,3,4	91	110	120	125
# of data requests received (from other sections or consultants)	All	9	20	12	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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		5.33	5.33	5.33	5.33

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		640,753	996,160	1,053,356	1,098,509
	Total Program	640,753	996,160	1,053,356	1,098,509

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		640,753	996,160	1,053,356	1,098,509
	Total Program	640,753	996,160	1,053,356	1,098,509

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		627,368	653,802	706,692	736,151
Operating Expenses		13,385	342,358	346,664	362,358
	Total Program	640,753	996,160	1,053,356	1,098,509

Utilities Asset Management

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
KPI modules for various departments	1,2,6	1	2	2	2
Number of EAM Change Requests (work orders for AM group)	1,6	233	200	350	400
Hours of training captured in CMMS	4	833	100	500	550
Number of Asset Management projects with other departments	1,6	2	2	6	8
Number of custom reports, plugins, and filters in CMMS	1,2,6	<50	>50	>20	>20
Effectiveness Indicators:					
% of KPI roadmap complete	1,2,6	20%	32%	50%	75%
Average time for work order completion	1,6	<14 Days	<14 Days	<14 Days	<14 Days
Average time training per quarter	4	30%	35%	25%	25%
% 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:

There are no significant changes to this program.

Utilities Asset Management

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		3.00	5.00	7.00	7.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		868,803	1,392,348	1,567,421	1,630,809
	Total Program	868,803	1,392,348	1,567,421	1,630,809

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Utilities Operating Funds		868,803	1,392,348	1,567,421	1,630,809
	Total Program	868,803	1,392,348	1,567,421	1,630,809

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		403,348	523,297	682,428	794,066
Operating Expenses		424,871	869,051	884,993	835,743
Capital Expenses		40,584	0	0	1,000
	Total Program	868,803	1,392,348	1,567,421	1,630,809

Utilities Ops Project Management and Safety

Program Number:	1727
Result Area:	Polk County Utilities (Growth and Infrastructure)
Division:	Utilities Operations
Section:	Safety and Project Management

I. Program Offer Description:

The Safety and Project Management Program uses life-cycle cost analyses, risk assessments, input from field crews and financial planning to set priorities and help meet level of service goals in a cost-effective manner by overseeing and managing R&R and Operations-budgeted projects for all groups in Operations, along with cultivating and promoting safety throughout Operations. This program will help Polk County Utilities maintain safe operations and quality level of service.

II. Contribution to Result:

The Safety and Project Management Program will utilize the CMMS software, reports from field staff, and horizontal & vertical risk assessment reports to budget, propose, manage and complete . This will help to prolong the life-cycle of assets, better ensure operational efficiencies, and help to mitigate unnecessary emergencies. The Safety and Project Management program will also be further developing training, KPIs and engineering projects to further reduce lost time incidents.

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

III. Performance Objectives:

1. Plan and develop the Safety program to improve the safety culture at all PCU facilities and train all staff to operate safely in all aspects of their jobs.
2. Plan and develop the Project Management program in Operations to improve Emergency and Planned R&R Project Management so all groups can maintain their appropriate Level of Service in the community.
3. Create a workflow system for invoices and pay applications that will properly capture costs as reflected by Operations budget codes.
4. Conduct ongoing safety training for Operations staff.
5. Working with Asset Management and other stakeholders, assist in R&R budgets for Operations Manager's along with operating budgets based off of spend rates.
6. Provide assistance in capturing data from Safety, R&R and Engineering Studies and ensure delivery to both GIS and Asset Management

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Hours of Safety training captured in CMMS	1,4,6			>200	>200
Number of Lift Station Rehabs per Fiscal Year	2,5,6			24	24
Number of Facility Safety Inspections	1,4,6			175	175
Effectiveness Indicators:					
% of Operations Staff fully trained on all necessary training modules	1,4			85%	100%
Number of Invoices/Pay Applications rejected and returned from Clerk of Courts/AP office	2,3,5			<5%	<2%
Operations Cost Center spends match within 5% of the budget amount for that FY	2,3,5			75%	85%
% of completed projects uploaded to GIS and Asset Management	2,6			100%	100%

Significant Changes:

This a new program for FY 25/26 to support Utilities operations. A total of five positions are under this program.

Utilities Ops Project Management and Safety

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		0.00	0.00	5.00	5.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		0	0	3,205,786	3,343,572
	Total Program	0	0	3,205,786	3,343,572
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Utilities Operating Funds		0	0	3,205,786	3,343,572
	Total Program	0	0	3,205,786	3,343,572
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		0	0	769,286	802,007
Operating Expenses		0	0	2,385,000	2,541,565
Capital Expenses		0	0	51,500	0
	Total Program	0	0	3,205,786	3,343,572


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

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 25/26 General Fund	Adopted FY 25/26 Other Funds/ Sources	Adopted FY 25/26 Total	Plan FY 26/27 General Fund	Plan FY 26/27 Other Funds/ Sources	Plan FY 26/27 Total
Parks and Natural Resources							
Parks and Natural Resources Administration - 67	9.00	831,045	297,644	1,128,689	828,401	303,314	1,131,715
Environmental Lands Mgmt. Reserves/Other - 334	0.00	-	41,162,540	41,162,540	-	42,426,232	42,426,232
Natural Resources CIP - 211	0.00	-	34,275,748	34,275,748	-	3,945,000	3,945,000
Environmental Lands Acquisition CIP - 72	4.80	155,752	25,669,067	25,824,819	162,330	11,952,601	12,114,931
Environmental Lands Acqu. Reserves/Transfers - 335	0.00	-	781,123	781,123	-	620,196	620,196
Environmental Lands Mgmt. - 78	7.60	-	3,638,990	3,638,990	-	3,266,088	3,266,088
Invasive Plant Management - 71	9.30	1,877,073	326,693	2,203,766	1,714,053	340,670	2,054,723
Mosquito Control - 69	18.00	3,476,630	111,340	3,587,970	3,435,537	-	3,435,537
Water Resources - 1162	13.30	1,723,133	2,274,164	3,997,297	1,727,967	1,905,493	3,633,460
Natural Resources Reserves/Oth - 226	0.00	-	1,150,350	1,150,350	-	164,745	164,745
Subtotal	**62.00**	**8,063,633**	**109,687,659**	**117,751,292**	**7,868,288**	**64,924,339**	**72,792,627**
Waste and Recycling							
Waste Recycling Operations CIP - 288	0.00	-	69,497,939	69,497,939	-	38,956,068	38,956,068
Landfill Operations - 1187	52.00	-	25,282,141	25,282,141	-	22,857,286	22,857,286
Residential Waste Management Collection - 1188	27.00	-	47,720,486	47,720,486	-	49,907,619	49,907,619
Community Clean-Up - 98	0.00	195,000	-	195,000	195,000	-	195,000
Waste Recycling Reserves/Other - 287	0.00	-	202,018,510	202,018,510	-	147,320,348	147,320,348
Subtotal	**79.00**	**195,000**	**344,519,076**	**344,714,076**	**195,000**	**259,041,321**	**259,236,321**
TOTAL BoCC	**141.00**	**8,258,633**	**454,206,735**	**462,465,368**	**8,063,288**	**323,965,660**	**332,028,948**

Programs highlighted in gray are not printed

Natural Resources and Environment

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	9,355,978	11,798,654	13,473,134	13,977,730
Operating Expenses	44,403,207	62,031,364	69,682,834	69,337,226
Capital Expenses	13,021,766	113,133,547	130,222,481	56,788,460
Debt Service	15,712	0	12,012	12,012
Grants And Aids	156,843	171,027	171,026	171,029
Interfund Transfers	4,258,083	5,399,758	75,899,442	42,274,724
Indirect Expense	668,093	894,094	1,108,591	1,108,591
InKind Expense	61,117	8,388,588	2,580,670	0
Reserves	0	174,654,112	169,315,178	148,359,176
Total Result Area	**71,940,799**	**376,471,144**	**462,465,368**	**332,028,948**

Revenue by Fund		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
00100	General Fund	5,182,967	7,070,163	8,258,633	8,063,288
10150	Special Revenue Grants	468,736	33,797,176	24,751,896	250,000
14930	Leisure Services MSTU Funds	0	0	242,920	246,327
15010	Land Management Nonexpendable Trust Funds	5,730,382	41,774,031	45,333,249	46,454,868
18000	Stormwater MSTU	3,935,468	12,659,319	14,149,834	6,152,795
30200	Drainage and Water Quality Fund	160,747	0	0	0
30800	General Capital Improvement Funds	800,000	2,200,000	1,381,747	0
31200	Environmental Land Acquisition Funds	9,372,879	20,534,092	23,828,013	11,820,349
41010	Solid Waste Funds	27,499,443	124,830,954	203,269,704	103,064,579
41110	Landfill Closure Funds	5,515,512	78,628,404	82,940,703	84,968,010
41210	Universal Solid Waste Collection Funds	37,176,220	54,977,005	58,308,669	71,008,732
Total Result Area		**95,842,354**	**376,471,144**	**462,465,368**	**332,028,948**

Personnel				
Full Time Equivalents	**127**	**133**	**141**	**141**

TRENDS AND ISSUES

The programs in this Result Area are from the Parks and Natural Resources Division and the Solid Waste 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

Parks and Natural Resources implement several programs to improve quality of life of Polk's residents and visitors by supporting healthy communities and protecting the County's water and natural resources. Some programs are regulatory while others are guided by a voter-approved referendum. These programs support the following trends.

- A greater acknowledgement of parks and natural areas as public health infrastructure, providing preventive health assets, supporting mental health, physical activity, and social connection.
- Federal, state, and local entities have recognized the increase in extreme storm events. Creating and adopting resiliency plans, implementing green infrastructures, and restoring wetlands to address flooding, drought, hurricanes, and other severe weather challenges.
- Commitment to build community trust and engagement through accurate and transparent communication, participatory planning, and responsive governance are essential to maintaining public confidence.

In 2011, Polk County received a National Pollutant Discharge Elimination System (NPDES) permit, as part of the Clean Water Act to implement a water quality program. This 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, the Parks and Natural Resources Division received additional funding through a Stormwater MSTU established in FY 13/14 that is still in place. The MSTU is estimated to generate about $3.45 million in FY 25/26 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 of projects and to 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.

Citizen Advisory Committees reflect a broader trend of structured public participation, where advisory boards serve as a bridge between technical staff, elected officials, and the community ensuring transparent, science-based decision-making.

In 2022, the citizens voted for the Environmental Lands referendum to protect, preserve, and manage water, wildlife, fisheries, wilderness, and working landscape to maintain function and sustainable wildlife corridors. Through this, the Board established the CLASAC (Citizen Land Acquisition Selection Advisory Committee); which plays a central role in identifying, evaluating, and recommending lands for conservation under the Environmental Lands Program. Since 2023, the County has been accepting site nominations from willing sellers to work with them to identify conservation goals that align with the County's goals, expectations of residents, and the landowner's vision. The program has had over 50 properties nominated to the program through FY 24/25. In 2008, the Board appointed the Lake Access Advisory Committee. The Committee advises on policies and priorities for improving, managing, and balancing public access to lakes while protecting environmental quality and recreational value. Focus areas include equitable access, boat ramp improvements, and balancing recreation with ecological sustainability.

The County seeks partnerships with municipalities, state, federal, and private entities whenever feasible. State and Federal agencies and have recognized the immediate shortfall in resiliency planning. Polk County has been successful in obtaining grants pertaining to resiliency, acquisition of conservation lands, new technology for enhancing water quality, and watershed modeling. Significant progress will be reported over the next few years on various projects; in 2024 the County protected over 2,000 acres of wetlands, uplands, and working lands, through the acquisitions of the Mann Ranch, Friedlander Ranch, and Masterpiece Phase One and protected over 400 acres of working lands on the north side of Lake Annie through a conservation easement. Staff will be working on a management plan for each of these properties to guide management activities, implement a nature-based solution for water quality treatment and living shoreline projects to reduce nutrients, and provide passive outdoor recreation when available. As these programs address many of the trends for Park and Natural Resources, staff continues to recognize the following ongoing challenges:

- Supply chain and workforce issues will continue to impact on 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. Programs must also adapt to changing volunteer motivations and expectations, with emphasis on flexible, short-term, and skill-based opportunities.

Due to the increase in citizen concerns over water quality, new regulatory oversight on septic systems, per- and polyfluoroalkyl substances (PFAS), nutrient loading, and stormwater discharges in lakes and streams, local governments must prepare for evolving water quality requirements and stricter state rules.

Solid Waste

The Solid Waste Division's FY 25/26 budget is built on four foundational pillars – employees, customers, environmental stewardship, and public trust. These pillars are reinforced by a strong commitment to financial responsibility and transparency.

For the employees, this budget reflects a dedication to attracting top talent, offering professional training and development, and implementing effective succession planning. To benefit the customer, this budget provides for the delivery of world-class service to enhance customer experience at every opportunity. To serve the environment, this budget invests in innovative technologies that protect and enhance Polk County's natural resources, while ensuring strict regulatory compliance across all operations. The final pillar of the budget creates an atmosphere where the Solid Waste Division can focus on building and maintaining public trust. The Division has built a resilient framework that ensures dependable service, even in the face of future challenges.

Looking ahead, the Solid Waste Division is advancing several major infrastructure projects:

- **Constructed Wetland Leachate Treatment Facility** is completed and will see improvements to enhance operation and control along with access for visitors and tours
- **Renewable Natural Gas Plant** is operational and will continue to see landfill gas wellfield expansion
- **Transfer Station Site Improvements** is expected to be completed in 2026 and is designed to improve the customer service area
- **Phase III Partial Landfill Closure Project** is expected to be completed by 2028 and will provide for a final cover system over approximately 11 acres on the east slope of Phase III
- **Phase IV Engineering and Construction** is planned to be fully operational by 2029 as it is being completed in stages and is a 90-acre expansion with an estimated 15-year operational lifespan

To maintain cost-effective service, the Solid Waste Division continues to reduce reliance on external service providers and manage financial assets responsibly. This approach allows the Division to offer competitive tipping fees, assessment rates, and dividend allocations, all without compromising service quality.

This budget's focus on employees, customers, environmental protection, and public trust ensures the continued delivery of 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of different site inspections and/or trailhead maintenance	2	387	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	11,115	12,000
# of presentations regarding community outreach programs, volunteer workdays, educational tours, & special events	5	350	200	200	200
# of surveys for invasive species	6	20	80	80	80
# of acres managed with prescribed burns	7	2,415	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	$41	$41	$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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents	9.40	7.60	7.60	7.60

Funding Sources:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Land Management Nonexpendable Trust Funds	2,368,837	3,108,392	3,396,590	3,223,688
Interest	(6)	0	0	0
Intergovernmental	0	0	200,000	0
Miscellaneous	90,233	49,400	42,400	42,400
Others (Residuals)	6,038	0	0	0
Total Program	2,465,102	3,157,792	3,638,990	3,266,088

Revenue by Fund:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Special Revenue Grants	0	0	200,000	0
Land Management Nonexpendable Trust Funds	2,465,102	3,157,792	3,438,990	3,266,088
Total Program	2,465,102	3,157,792	3,638,990	3,266,088

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses	619,270	599,131	36,190	36,190
Operating Expenses	1,731,597	2,070,661	2,558,514	2,342,612
Capital Expenses	104,223	488,000	1,035,249	878,249
Debt Service	10,008	0	9,037	9,037
Total Program	2,465,098	3,157,792	3,638,990	3,266,088

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of public access lakes under maintenance control for water hyacinth, water lettuce, and hydrilla	1	82	83	83	83
Miles of lake shore surveyed/treated for invasive aquatic weeds	1	1,337	1,500	1,600	1,600
Acres of upland invasive plants treated on Polk County Environmental Lands	2	47	100	100	100
# of responses to resident inquiries on invasive aquatic plant program	3	149	125	125	125
Effectiveness Indicators:					
% of public access lakes under maintenance control for water hyacinth and water lettuce	1	96%	95%	95%	95%
% of public access lakes under maintenance control for hydrilla	1	98%	90%	90%	90%
% of resident inquiries responded to within 48 business hours	3	92%	90%	90%	90%
% of lakeshore miles treated/surveyed	1	22%	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	$128.51	$300.00	$300.00	$300.00
Total cost per acre of hydrilla treated	1	$425.77	$1,000.00	$1,000.00	$1,000.00

Significant Changes

There ae no significant changes to this program.

Personnel:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents	6.90	7.30	9.30	9.30

Funding Sources:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy	847,162	1,086,360	1,192,812	1,029,792
Land Management Nonexpendable Trust Funds	0	0	173,310	180,771
Stormwater MSTU	0	0	110,776	115,507
Environmental Land Acquisition Funds	0	0	42,607	44,392
Intergovernmental	165,907	526,200	526,200	526,200
Miscellaneous	121,113	154,412	154,412	154,412
Others (Residuals)	3,649	0	3,649	3,649
Total Program	1,137,831	1,766,972	2,203,766	2,054,723

Revenue by Fund:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund	1,137,831	1,766,972	1,877,073	1,714,053
Land Management Nonexpendable Trust Funds	0	0	173,310	180,771
Stormwater MSTU	0	0	110,776	115,507
Environmental Land Acquisition Funds	0	0	42,607	44,392
Total Program	1,137,831	1,766,972	2,203,766	2,054,723

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses	492,190	563,313	945,756	985,318
Operating Expenses	534,545	1,006,659	1,064,010	1,059,405
Capital Expenses	110,035	197,000	194,000	10,000
Debt Service	1,061	0	0	0
Total Program	1,137,831	1,766,972	2,203,766	2,054,723

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# acres treated for adult mosquitos	1	398,000	400,000	400,000	400,000
# acres treated for mosquito larvae	1	12,415	70,000	15,000	18,000
# of citizen service requests	2	1,540	1,600	1,500	1,500
# traps set and counted	4	3,864	3,700	3,900	3,900
# public educational events/# of people contacted	5	24/7958	15/2000	20/3500	20/3500
# conduct in house bottle bioassays/field cage trials	6	4/2	5/3	6/4	7/4
Effectiveness Indicators:					
% acres treated: mosquito adults	1	95%	90%	90%	90%
% acres treated: mosquito larvae	1	80%	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	$1.89	$1.80	$1.99	$1.99
Aerial larvicide direct cost/acre	1	$88.46	$28.00	$90.46	$90.46
Ground adulticide direct cost/acre	1	$1.05	$1.05	$1.25	$1.25
Ground larvicide direct cost/acre	1	$253.72	$30.00	$253.72	$253.72

Significant Changes

There are no significant changes to this program.

Personnel:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents	16.00	16.00	18.00	18.00

Funding Sources:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy	2,161,430	2,802,476	3,467,130	3,426,037
General Capital Improvement Funds	800,000	800,000	0	0
Intergovernmental	61,117	63,588	55,670	0
Miscellaneous	0	9,500	9,500	9,500
Others (Centrl I/D Inkind/Othr)	61,117	63,588	55,670	0
Others (Residuals)	3,649	0	0	0
Total Program	3,087,313	3,739,152	3,587,970	3,435,537

Revenue by Fund:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund	2,165,079	2,811,976	3,476,630	3,435,537
Special Revenue Grants	122,234	127,176	111,340	0
General Capital Improvement Funds	800,000	800,000	0	0
Total Program	3,087,313	3,739,152	3,587,970	3,435,537

Appropriations:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	1,132,046	1,335,642	1,549,208	1,610,928
Operating Expenses	1,082,826	1,459,922	1,869,792	1,804,809
Capital Expenses	810,339	880,000	112,200	18,700
Debt Service	985	0	1,100	1,100
InKind Expense	61,117	63,588	55,670	0
Total Program	3,087,313	3,739,152	3,587,970	3,435,537

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# water quality samples collected/received	1	1,036	1,020	1,020	1,020
# water quality analyses performed and reported	2	17,928	17,386	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	650	650	650
# training classes for illicit discharge and erosion control	3	14	8	8	8
# citizen water quality complaints	N/A	51	35	35	35
# storm event samples collected	6	0	0	0	0
Effectiveness Indicators:					
% analyses completed within holding time	2	99.9%	95%	95%	95%
% industrial facility inspections conducted	4	100%	95%	95%	95%
% stormwater facilities inspections completed	5	85%	95%	95%	95%
% lakes maintaining or improving water quality (from NPDES annual report)	6	85%	60%	60%	60%
NPDES annual report submitted	7	Yes	Yes	Yes	Yes
% storm event samples collected	6	0%	N/A	0%	0%
Efficiency Indicators:					
average direct cost per sample collection	1	$163.66	$173.63	$173.63	$173.63
average direct cost per sample analysis	2	$12.49	$14.23	$14.23	$14.23
average direct cost of industrial inspection	4	$170.89	$179.43	$188.40	$197.82
average direct cost for inspection/maintenance of stormwater management facilities	5	$99.23	$104.19	$109.40	$114.87
average direct cost of storm event sampling	6	$837.90	$879.80	$923.78	$969.97

Significant Changes

There are no significant changes to this program.

Personnel:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents	12.70	13.30	13.30	13.30

Funding Sources:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy	1,047,458	1,506,160	1,718,178	1,723,012
Land Management Nonexpendable Trust Funds	0	0	41,618	43,353
Stormwater MSTU	291,903	2,213,159	2,223,046	1,722,872
Charges For Services	0	669	669	669
Interest	765,425	330,752	0	129,768
Intergovernmental	0	300,000	0	0
Miscellaneous	22,750	13,786	13,786	13,786
Total Program	2,127,536	4,364,526	3,997,297	3,633,460

Revenue by Fund:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund	1,060,208	1,511,115	1,723,133	1,727,967
Special Revenue Grants	0	300,000	0	0
Land Management Nonexpendable Trust Funds	0	0	41,618	43,353
Stormwater MSTU	1,067,328	2,553,411	2,232,546	1,862,140
Total Program	2,127,536	4,364,526	3,997,297	3,633,460

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses	1,019,226	1,320,812	1,162,928	1,206,915
Operating Expenses	677,196	2,485,609	2,281,967	2,268,858
Capital Expenses	374,227	470,001	463,000	68,000
Debt Service	1,782	0	0	0
Grants And Aids	22,523	21,027	21,026	21,029
Interfund Transfers	32,582	67,077	68,376	68,658
Total Program	2,127,536	4,364,526	3,997,297	3,633,460

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 agency requirements.
3 Divert 100% of household hazardous waste from entering landfills.

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Tons of solid waste processed (gross)	1	773,428	801,832	825,886	825,886
Lbs of hazardous waste sent for proper disposal	3	581,703	644,015	713,002	713,002
Total # of active facility permits	2	1	1	1	1
Effectiveness Indicators:					
Tons of waste processed per employee	1	12,474	12,932	13,320	13,320
# of citizens using Haz Waste Fac./Mobile Collection Events	3	5,665	6,956	8,541	8,541
Notice of violations or consent orders from State	2				
Efficiency Indicators:					
Compaction efficiency (lbs/cubic yd)	1	1,600	1,600	1,600	1,600
Operating cost per ton processed	1	$20.79	$21.40	$23.95	$23.95
Outside cost per lb for hazardous waste disposal	3	$0.22	$0.23	$0.23	$0.23

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		44.00	48.00	52.00	52.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Solid Waste Funds		9,466,320	10,419,439	2,722,782	22,274,320
Landfill Closure Funds		246,419	348,693	447,489	466,753
Enterprise Funds		54,148	32,741	25,000	25,000
Fines And Forfeitures		105	0	0	0
Interfund Transfer		0	0	22,000,000	0
Miscellaneous		97,731	109,706	86,870	91,213
Others (Centrl I/D Inkind/Othr)		(1)	0	0	0
Special Assessment/Impact Fees		12,731	15,673	0	0
	Total Program	9,877,453	10,926,252	25,282,141	22,857,286
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Solid Waste Funds		9,631,034	10,577,559	24,834,652	22,390,533
Landfill Closure Funds		246,419	348,693	447,489	466,753
	Total Program	9,877,453	10,926,252	25,282,141	22,857,286
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		1,836,392	2,359,827	5,268,634	5,463,260
Operating Expenses		5,994,228	5,802,160	16,577,313	14,457,832
Capital Expenses		1,305,089	2,010,000	2,510,000	2,010,000
Interfund Transfers		197,100	170,793	170,793	170,793
Indirect Expense		544,644	583,472	755,401	755,401
	Total Program	9,877,453	10,926,252	25,282,141	22,857,286

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 and PCSW 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), and recyclables (1) for residential customers

IV. Measures:

	Key Obj.	Actual FY 23/24	Adopted FY 24/25	Budget FY 25/26	Plan FY 26/27
Workload Indicators:					
Number of Residential Units Receiving Curbside Collection Services	1,2,3	160,937	164,155	167,438	167,438
Number of Tons of Waste Transported by Contracted Haulers	1,2,3	180,543.50	211,493.54	215,723.41	215,723.41
Generation of Solid Waste per Household Unit (lb./day)	1,2,3	6.14	7.05	7.06	7.06
Collection Cost per Scheduled Residential Pick-up *	1,2,3	$1.12	$1.28	$1.28	$1.28
Effectiveness Indicators:					
Annual Garbage Disposal Cost	1,2,3	$73.00	$73.00	$73.00	$73.00
Weekly Garbage Disposal Cost	1,2,3	$1.40	$1.40	$1.40	$1.40
Annual Yardwaste Disposal Cost	1,2,3	$14.50	$14.50	N/A	N/A
Weekly Yardwaste Disposal Cost	1,2,3	$0.28	$0.28	N/A	N/A
Percentage of Diverted Dry Waste	1,2,3	N/A	N/A	N/A	N/A
Percentage of Diverted Dry Waste and Organics	1,2,3	N/A	N/A	N/A	N/A
Efficiency Indicators:					
Number of Inbound Calls	1,2,3	141,144	133,314	130,000	130,000
Average Number of Agents	1,2,3	8	8	8	8
Average Number of Calls by Agent	1,2,3	17,643	16,664	16,250	16,250
Average Call Duration	1,2,3	2:54:00	2:44:00	2:44:00	2:44:00
Calls Answered (%)	1,2,3	98%	95%	95%	95%
Calls Abandoned (%)	1,2,3	2%	5%	5%	5%
Calls Associated to Missed Collections (%)	1,2,3	25%	25%	25%	25%

Significant Changes

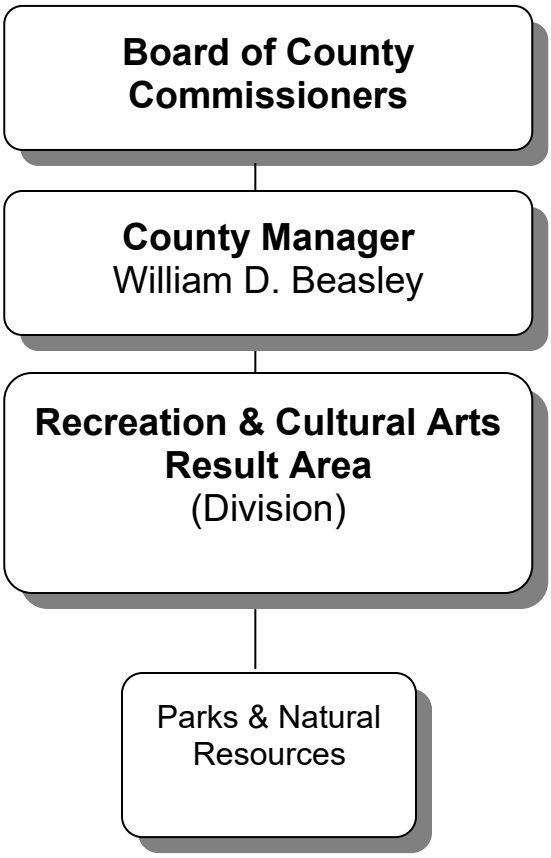
There are no significant changes to this program.

Personnel:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents	27.00	27.00	27.00	27.00

Funding Sources:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Solid Waste Funds	65,445	10,369	0	0
Universal Solid Waste Collection Funds	4,627,144	38,961,381	37,041,085	38,689,648
Enterprise Funds	22,281,777	2,171,400	0	0
Interest	86,490	0	0	0
Miscellaneous	34,572	13,000	40,000	40,000
Special Assessment/Impact Fees	10,146,237	12,476,931	10,639,401	11,177,971
Total Program	37,241,665	53,633,081	47,720,486	49,907,619

Revenue by Fund:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Solid Waste Funds	65,445	10,369	0	0
Universal Solid Waste Collection Funds	37,176,220	53,622,712	47,720,486	49,907,619
Total Program	37,241,665	53,633,081	47,720,486	49,907,619

Appropriations:	**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses	3,760,568	4,621,028	2,611,852	2,703,770
Operating Expenses	33,348,496	48,831,716	44,892,516	46,987,731
Capital Expenses	43,000	0	0	0
Indirect Expense	89,601	180,337	216,118	216,118
Total Program	37,241,665	53,633,081	47,720,486	49,907,619


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

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 25/26			Plan FY 26/27		
		General Fund	Other Funds/ Sources	Total	General Fund	Other Funds/ Sources	Total
Parks and Natural Resources							
Countywide Library Grants - 367	0.00	149,603	750,000	899,603	149,603	-	149,603
Countywide Library System - 364	0.00	-	7,907,455	7,907,455	-	7,909,127	7,909,127
History Center - 102	7.00	1,265,333	10,000	1,275,333	1,273,977	-	1,273,977
Lake and River Enhancement - 95	0.00	-	2,251,132	2,251,132	-	502,635	502,635
Lake and River Enhancement Reserves - 370	0.00	-	949,035	949,035	-	971,150	971,150
Library Impact Fee Reserves and Other - 1322	0.00	-	4,356,310	4,356,310	-	4,302,278	4,302,278
Parks & Rec. Impact Fees Operating Admin. - 369	0.00	-	2,324,503	2,324,503	-	4,363,661	4,363,661
Parks & Recreation CIP - 368	0.00	-	53,085,445	53,085,445	-	4,095,000	4,095,000
Parks and Recreation Admin - 1624	0.00	-	49,742	49,742	-	46,233	46,233
Parks Maintenance - 35	87.00	37,778	14,528,049	14,565,827	39,368	13,883,019	13,922,387
Parks Reserves & Others - 453	0.00	-	9,393,823	9,393,823	-	6,928,398	6,928,398
Recreation Activities - 36	25.50	-	3,506,249	3,506,249	-	3,394,808	3,394,808
Reserves Library Fund - 481	0.00	-	3,787,006	3,787,006	-	5,176,700	5,176,700
Subtotal	**119.50**	**1,452,714**	**102,898,749**	**104,351,463**	**1,462,948**	**51,573,009**	**53,035,957**
TOTAL BoCC	**119.50**	**1,452,714**	**102,898,749**	**104,351,463**	**1,462,948**	**51,573,009**	**53,035,957**

Programs highlighted in gray are not printed

Recreation and Cultural Arts

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	7,049,830	9,037,930	9,646,717	9,931,573
Operating Expenses	8,686,960	10,964,770	12,076,929	11,273,948
Capital Expenses	5,469,134	49,590,987	57,042,935	5,245,019
Debt Service	216,279	0	44,927	44,927
Grants And Aids	4,310,178	5,181,211	5,681,355	5,681,379
Interfund Transfers	3,962,947	3,056,809	400,013	402,186
Indirect Expense	1,521,980	1,681,434	2,677,313	2,677,313
InKind Expense	0	5,000	5,000	0
Reserves	0	10,354,620	16,776,274	17,779,612
Total Result Area	**31,217,308**	**89,872,761**	**104,351,463**	**53,035,957**

Revenue by Fund		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
00100	General Fund	770,498	1,307,486	1,452,714	1,462,948
10150	Special Revenue Grants	751,529	991,000	820,000	0
12180	Lake And River Enhancement Trust Funds	1,841,998	2,900,923	2,207,475	1,473,785
12240	Impact Fees	4,213,409	14,874,905	17,747,453	8,665,939
14930	Leisure Services MSTU Funds	24,698,561	43,377,307	44,718,512	28,347,458
14950	Libraries MSTU Funds	6,959,079	9,800,140	11,694,461	13,085,827
30800	General Capital Improvement Funds	0	16,621,000	25,710,848	0
Total Result Area		**39,235,074**	**89,872,761**	**104,351,463**	**53,035,957**

Personnel				
Full Time Equivalents	**107**	**115**	**120**	**120**

TRENDS AND ISSUES

The programs in this Result Area are from the Parks and Natural Resources Division. For FY 25/26, Parks and Recreation has maintained a status quo budget apart from a request for four Park Caretaker positions and one Visitor Engagement Specialist position. These positions will provide a much-needed boost to the overworked and undermanned Parks staff and bolster the Division's ability to support the athletic rental requests that continue at an unprecedented rate.

As the County transitions from rural to urban, the expectations and demands from the public are increasing and changing. Residents expect Polk County to have safe, plentiful, and diverse recreation and cultural arts opportunities. To address these expectations, assessing the changing needs and modifying business practices to better cope with these demands is essential. Providing programs that focus on high level operations and maintenance of the County's facilities, providing diverse recreational and/or cultural arts related activities, as well as improving marketing efforts will be key in living up to these expectations and changing trends in the future.

Like other Polk County divisions, Parks and Natural Resources is struggling to keep up with the growth of the County over the past five years. The Leisure Services MSTU Fund is struggling to keep up with aging infrastructure (lights, fencing, playgrounds, etc.). While it continues to fund operations and maintenance programs, the system needs an injection of funding to address the aging infrastructure. The Board of County Commissioners graciously provided funding in FY 24/25 and FY 25/26 through one-time monies and the CIP budget adoption.

As the Division 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 additional facilities, the Board approved a funding plan to design the Phase I and II of Daughtery Road Park which includes multipurpose fields and associated amenities. Nearby Hunt Fountain Park will undergo a facelift as well, replacing grass on four multipurpose fields with more durable artificial turf.

A plan was developed that will transition the remaining seven grass multipurpose fields at Simmers-Young Park to artificial turf over the next two fiscal years. These artificial turf projects will allow more use without having to take fields offline for seasonal repair of traditional grass fields. The Tourism Tax Fund will assist with completing this project.

Parks and Natural Resources began to incorporate inclusive playgrounds into the parks system during FY 24/25. Three of them were constructed during the fiscal year and another is slated to begin in FY 25/26. This change is to move towards allowing youth with all abilities to have enjoyable experiences while visiting County parks.

Overall staff recruitment has improved but retention continues to hinder the Division. Turnover requires continual training and familiarization with the parks system. Staff are developing a new orientation model that will provide a consistent core knowledge base in an expedited time frame to mitigate the effects of turnover.

Community Resource Centers are incorporating cultural arts to reflect a person's unique characteristics as part of the programing. Recreation has renewed a partnership with Prodigy (an organization funded by the Department of Juvenile Justice) to provide art programming for students in three resource centers. Bolstered by the support of the Board and its dedication to its communities, the centers are performing at a high level.

Due to the size of the County and large areas that are yet to be developed, the Parks and Natural Resources Division will continue to face the need for additional facilities and resources. However, attempting to address the need for resources without a significant increase in revenue continues to be challenging.

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# Artifacts, documents, and photographs accepted, accessioned	1	54	50	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	39	55	55	55
# Outreach programs developed, scheduled, and presented	2,3,5	76	24	24	24
# of volunteers recruited and trained	4	12	12	12	12
Effectiveness Indicators:					
Visitor attendance - on site (Museum)	3	33,814	40,000	40,000	40,000
Visitor (Library) - Actual	3	1,205	1,500	1,500	1,500
% of artifacts, photos, and documents entered into collection database Historical Library.	1	100%	100%	100%	100%
# of dedicated volunteers hours	4	1884	1,600	1,600	1,600
Efficiency Indicators:					
Cost per visitor ($)	N/A	$22.33	$26.95	$26.33	$26.33

Significant Changes

In FY 25/26, one Visitor Engagement Specialist position has been added to this program.

History Center

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		6.00	6.00	7.00	7.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		732,398	1,025,944	1,182,483	1,231,127
Cash/Fund Balance Forward		0	50,000	0	0
Charges For Services		589	0	0	0
Interest		(5)	0	0	0
Intergovernmental		0	5,000	5,000	0
Miscellaneous		9,681	42,370	82,850	42,850
Others (Centrl I/D Inkind/Othr)		3	5,000	5,000	0
	Total Program	742,666	1,128,314	1,275,333	1,273,977

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		742,666	1,118,314	1,265,333	1,273,977
Special Revenue Grants		0	10,000	10,000	0
	Total Program	742,666	1,128,314	1,275,333	1,273,977

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		493,937	513,309	612,932	638,554
Operating Expenses		246,415	610,005	642,401	620,423
Capital Expenses		0	0	15,000	15,000
Debt Service		2,314	0	0	0
InKind Expense		0	5,000	5,000	0
	Total Program	742,666	1,128,314	1,275,333	1,273,977

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of boating facilities annual inspections	4	971	750	750	750
# of boat ramp repairs	1	9	25	25	25
# of facilities improved annually	2	2	2	2	2
# of ramps constructed/replaced annually	3	1	1	1	1
Effectiveness Indicators:					
% of completed inspections	4	100%	100%	100%	100%
% of boat ramp repairs completed	1	100%	100%	100%	100%
Efficiency Indicators:					
Cost per inspection ($)	4	$23.67	$21.12	21.75	$22.40

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Lake And River Enhancement Trust Funds		1,500,448	1,449,245	914,980	151,791
Impact Fees		0	1,000,000	992,692	0
Charges For Services		328,319	344,648	330,897	337,515
Licenses and Permits		13,226	11,875	12,563	13,329
Miscellaneous		6	0	0	0
Others (Centrl I/D Inkind/Othr)		(1)	0	0	0
	Total Program	1,841,998	2,805,768	2,251,132	502,635
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Lake And River Enhancement Trust Funds		1,841,998	1,805,768	1,258,440	502,635
Impact Fees		0	1,000,000	992,692	0
	Total Program	1,841,998	2,805,768	2,251,132	502,635
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		101,404	177,134	202,949	203,729
Capital Expenses		1,717,092	2,608,383	2,029,277	280,000
Debt Service		3,251	0	3,251	3,251
Grants And Aids		10,000	10,000	10,000	10,000
Indirect Expense		10,251	10,251	5,655	5,655
	Total Program	1,841,998	2,805,768	2,251,132	502,635

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# park acreage mowed	1	26,218	40,000	40,000	40,000
# of restroom cleanings	2	6,540	21,770	21,800	21,800
# of playground inspections	3	22	524	524	524
# of trash removals	4	81	12,760	12,000	12,000
# of clay area groomings	5	334	600	600	600
# of athletic turf areas serviced	5	1,250	3,120	3,120	3,120
# of turf field renovations	5	1	8	8	8
# of MSTU park improvement projects	5	1	2	2	2
Effectiveness Indicators:					
% of mowings completed as scheduled	1	75%	100%	100%	100%
% restrooms cleaned as scheduled	2	50%	100%	100%	100%
% playground inspections completed as scheduled	3	67%	100%	100%	100%
% trash removals completed as scheduled	4	75%	100%	100%	100%
% of athletic turf fields serviced	5	40%	100%	100%	100%
% of turf field renovations completed	5	75%	100%	100%	100%
% of MSTU park improvement projects completed	5	50%	100%	100%	100%
Efficiency Indicators:					
Cost per acre mowed	1	$10.18	$17.72	$18.25	$18.80
Cost per restroom cleaned	2	$12.31	$17.72	$18.25	$18.80
Cost per playground inspection	3	$13.15	$14.49	$14.92	$15.37
Cost per trash removal	4	$27.29	$32.32	$33.29	$34.29

Significant Changes

In FY 25/26, a total of four Park Caretaker positions were added to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		83.00	83.00	87.00	87.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		0	0	37,778	39,368
Leisure Services MSTU Funds		10,572,959	11,566,814	13,762,941	13,719,806
General Capital Improvement Funds		0	0	545,769	0
Charges For Services		127,807	710,181	129,123	132,997
Interest		49,955	0	0	0
Interfund Transfer		0	60,000	0	0
Intergovernmental		190,445	371,000	60,000	0
Miscellaneous		28,371	57,816	30,216	30,216
	Total Program	10,969,537	12,765,811	14,565,827	13,922,387
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		0	0	37,778	39,368
Special Revenue Grants		190,445	431,000	60,000	0
Leisure Services MSTU Funds		10,779,092	12,334,811	13,922,280	13,883,019
General Capital Improvement Funds		0	0	545,769	0
	Total Program	10,969,537	12,765,811	14,565,827	13,922,387
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		5,275,777	6,053,771	6,982,669	7,173,170
Operating Expenses		5,240,490	5,467,340	5,747,895	5,728,723
Capital Expenses		392,040	1,073,700	1,624,769	810,000
Debt Service		61,230	0	39,341	39,341
Grants And Aids		0	171,000	171,153	171,153
	Total Program	10,969,537	12,765,811	14,565,827	13,922,387

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Recreation programs/events	1,2,3,5,6	30	25	25	25
Program/event patronage	1,2,6,7	17,355	18,000	19,000	20,000
# of summer recreation registrations	1,2,3	205	250	250	250
# of coaches certifications provided	4	Eliminated	Eliminated	Eliminated	Eliminated
Homeland Heritage Park patronage	1,5,6	2,836	6,500	7,000	7,500
Effectiveness Indicators:					
Growth in attendance of programs/events	1,2,3,5	32.0%	5%	5%	5%
Satisfaction per program response cards	1,2,3,5	95%	85%	85%	85%
Produce cultural/historic special events	1,2,3,5	9	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	40%	50%	50%	50%
Efficiency Indicators:					
% increase in event/program sponsorship	1,2,7	6%	5%	10%	10%
% increase of partnered programming to total programming	1,2,7	5%	5%	5%	5%
% increase in volunteer hours	2,7	7%	5%	5%	5%
% of rental agreements processed in five business days	1	89%	95%	95%	95%

Significant Changes

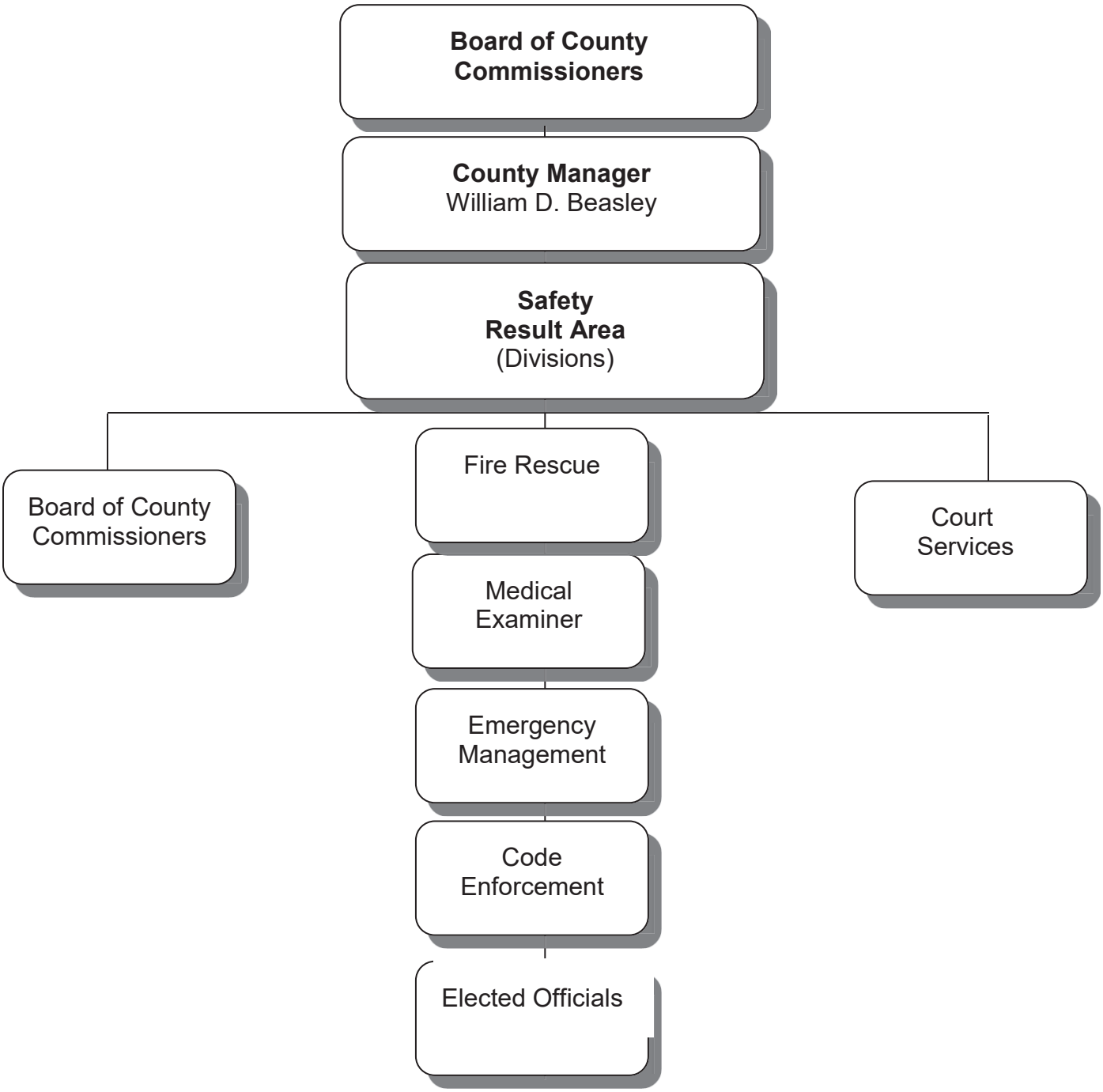
There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		17.50	25.50	25.50	25.50

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		629	0	0	0
Special Revenue Grants		1	0	0	0
Leisure Services MSTU Funds		739,541	3,005,024	2,206,624	2,056,325
Charges For Services		1,234,036	210,456	1,295,302	1,334,160
Intergovernmental		33,749	0	0	0
Miscellaneous		6,994	3,713	4,323	4,323
Others (Centrl I/D Inkind/Othr)		144	0	0	0
Others (Residuals)		11,406	0	0	0
	Total Program	2,026,500	3,219,193	3,506,249	3,394,808

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		629	0	0	0
Special Revenue Grants		33,750	0	0	0
Leisure Services MSTU Funds		1,992,121	3,219,193	3,506,249	3,394,808
	Total Program	2,026,500	3,219,193	3,506,249	3,394,808

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		970,131	2,126,661	2,047,700	2,116,433
Operating Expenses		1,042,385	1,077,532	1,241,214	1,231,040
Capital Expenses		11,406	15,000	215,000	45,000
Debt Service		2,578	0	2,335	2,335
	Total Program	2,026,500	3,219,193	3,506,249	3,394,808


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.”

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 25/26 General Fund	Adopted FY 25/26 Other Funds/ Sources	Adopted FY 25/26 Total	Plan FY 26/27 General Fund	Plan FY 26/27 Other Funds/ Sources	Plan FY 26/27 Total
Fire Rescue							
Medical Examiner - 47	0.00	3,139,475	-	3,139,475	3,124,371	-	3,124,371
Emergency Medical Services - 1243	294.00	49,556,989	19,552,471	69,109,460	50,707,328	19,140,407	69,847,735
EMS Administration - 39	4.50	1,171,607	-	1,171,607	1,198,756	-	1,198,756
EMS Impact Fee Fund Reserves - 359	0.00	-	528,032	528,032	0	58,823	58,823
EMS Impact Fees - 180	0.00	-	3,958,589	3,958,589	0	1,040,000	1,040,000
Emergency Medical Millage CIP - 1708	0.00	-	16,287,058	16,287,058	0	11,329,399	11,329,399
Fire Prevention - 161	12.00	-	1,502,983	1,502,983	0	1,556,977	1,556,977
Fire Rescue Operations - 158	638.50	6,464,346	93,742,067	100,206,413	6,485,247	94,895,103	101,380,350
Fire Support Services - 1244	4.00	81,467	728,288	809,755	84,848	734,359	819,207
Fire Rescue Fund Reserves - 229	0.00	-	1,164,263	1,164,263	0	989,618	989,618
Fire Rescue Impact Fees - 482	0.00	-	5,788,260	5,788,260	0	1,923,021	1,923,021
Fire Services Administration - 224	7.00	295,111	3,879,968	4,175,079	307,181	3,943,725	4,250,906
Fire Services CIP - 230	0.00	-	35,528,905	35,528,905	0	300,000	300,000
Subtotal	**960.00**	**60,708,995**	**182,660,884**	**243,369,879**	**61,907,731**	**135,911,432**	**197,819,163**
Emergency Management							
911 Systems - 1491	12.83	-	4,671,834	4,671,834	-	3,713,909	3,713,909
Emergency Management & Operations - 185	7.83	1,265,623	2,033,515	3,299,138	916,010	277,889	1,193,899
ARP Funding - 1716	0.00	-	41,483,050	41,483,050	-	-	-
Emergency 911 Fund Reserves - 231	0.00	-	879,487	879,487	-	782,477	782,477
Radio Services - 1242	8.34	1,202,165	12,525,792	13,727,957	-	6,702,773	6,702,773
Hurricane Ian 2022 - 1723	0.00	6,500,000	35,371,704	41,871,704	-	500,000	500,000
Hurricane Milton 2024 - 1725	0.00	-	18,307,256	18,307,256	-	-	-
Subtotal	**29.00**	**8,967,788**	**115,272,638**	**124,240,426**	**916,010**	**11,977,048**	**12,893,058**
Code Enforcement							
Code Enforcement & Demolition - 34	45.00	7,119,014	764,810	7,883,824	6,748,057	788,397	7,536,454
Subtotal	**45.00**	**7,119,014**	**764,810**	**7,883,824**	**6,748,057**	**788,397**	**7,536,454**
Court Services							
Pretrial Services - 1717	25.00	2,068,091	-	2,068,091	2,157,471	-	2,157,471
County Probation - 43	41.00	4,725,819	-	4,725,819	4,818,685	-	4,818,685
Subtotal	**66.00**	**6,793,910**	**-**	**6,793,910**	**6,976,156**	**-**	**6,976,156**
TOTAL BoCC	**1,100.00**	**83,589,707**	**298,698,332**	**382,288,039**	**76,547,954**	**148,676,877**	**225,224,831**
Elected Officials							
Sheriff - 17	2,131.61	284,535,461	1,762,101	286,297,562	307,487,337	1,906,436	309,393,773
Sheriff Impact Fees & CIP - 457	0.00	-	25,866,641	25,866,641	-	29,796,901	29,796,901
DCF Juvenile Substance Abuse - 274	0.00	-	144,457	144,457	-	144,457	144,457
Teen Court - 267	6.00	411,293	-	411,293	411,293	-	411,293
Drug Court - 270	0.00	1,881,262	-	1,881,262	1,881,262	-	1,881,262
DUI Court - 1060	0.00	364,505	-	364,505	364,505	-	364,505
Inmate Medical - 1720	0.00	11,480,357	-	11,480,357	11,484,062	-	11,484,062
Post-Adjudication Drug Court - 1451	0.00	55,926	-	55,926	55,926	-	55,926
Subtotal	**2,137.61**	**298,728,804**	**27,773,199**	**326,502,003**	**321,684,385**	**31,847,794**	**353,532,179**
TOTAL BoCC & ELECTED OFFICIALS	**3,237.61**	**382,318,511**	**326,471,531**	**708,790,042**	**398,232,339**	**180,524,671**	**578,757,010**

Programs highlighted in gray are not printed

Safety

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses	105,045,596	115,468,929	143,255,506	148,809,525
Operating Expenses	49,135,598	69,111,596	91,724,992	65,181,397
Capital Expenses	46,751,375	143,493,477	110,590,903	8,060,320
Debt Service	468,149	3,267	10,537	10,537
Grants And Aids	2,336,160	1,668,729	1,606,780	1,533,423
Interfund Transfers	3,339,314	28,542,293	33,788,647	2,841,634
Indirect Expense	225,329	4,403,664	5,970,021	5,970,021
InKind Expense	4,460	4,400	4,400	4,400
Constitutional Office-Budget Transfer	235,942,687	253,684,287	275,547,579	298,554,075
Reserves	0	55,225,737	46,090,677	47,591,678
Refunds	24,744	200,000	200,000	200,000
Total Result Area	**443,273,412**	**671,806,379**	**708,790,042**	**578,757,010**

	Revenue by Fund	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
00100	General Fund	308,676,325	353,664,708	382,318,511	398,232,339
10100	County Transportation Trust Fund	0	0	500,000	0
10150	Special Revenue Grants	1,129,023	4,622,468	3,574,151	822,066
12190	Fire Rescue Funds	65,198,524	76,312,339	102,456,830	104,380,813
12240	Impact Fees	8,218,086	29,662,678	36,141,522	32,818,745
14350	Emergency 911 Funds	4,536,551	7,231,502	5,551,321	4,496,386
14370	Hazardous Waste Funds	77,231	112,621	131,470	114,083
14390	Radio Communications Funds	5,248,862	5,457,565	7,525,792	6,702,773
14490	Indigent Health Care Funds	824,174	713,215	1,399,747	1,187,033
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	28,709,950	89,063,272	41,483,050	0
14980	Emergency Medical Millage Fund	24,103,395	35,180,292	33,374,528	28,941,776
14990	Law Enforcement Trust Funds	367,217	1,354,812	1,762,101	1,906,436
15310	Building Funds	415,984	501,387	564,810	588,397
15650	Hurricane Ian Fund	722,552	33,272,100	35,171,704	500,000
15750	Hurricane Milton Fund	0	0	18,207,256	0
15850	Hurricane Idalia Fund	0	0	300,000	0
30800	General Capital Improvement Funds	4,998,977	34,657,420	40,953,905	300,000
Total Result Area		**453,226,851**	**671,806,379**	**711,416,698**	**580,990,847**

Personnel				
Full Time Equivalents	**2,870**	**3,056**	**3,238**	**3,238**

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 enables staff to address neighborhood blight on a larger scale, resulting in significant improvements to area communities as development and population continue to increase. A change in the previous ability to report anonymous complaints now requires a resident to provide their name and address before a case is generated for inspection. This has resulted in a minimal decrease in the number of complaints that are anonymously reported each month since July 2021.

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, expired building permits and construction projects, as well as occupied properties not being maintained. 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 allowed for a minimal 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 for parking in the County's right of way is being investigated more 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 enforcement of codes in their communities. This last year the Division, like many others, has continued to feel the strain of high turnover, 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 around the County. 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.

86% of field staff have less than five years on the job in their current position and the remaining 14% have six to seven years of experience. This presents obvious challenges to continuity and stability. Strategic Plan processes and a salary adjustment in FY 24/25 had allowed for the stabilization of the workforce within this Division, finally gaining full retention of staff after high turnover the previous five years.

Two lien search clerks are on track to process almost 10,000 lien search requests in FY 24/25, which aids in properties being brought into compliance, real estate transactions, and satisfying outstanding liens/assessments in official records for code violations. This is a 17% decline from

FY 23/24. The positions are cross trained to fill in at the front customer service desk. Having full-time staff in these positions benefits both the internal and external customers of the County.

The County continues to experience unprecedented population growth, at a rate of 17.6% since 2020, which equates to an increase in development projects, construction, and building applications. Although permitting and home sales have slowed, consistent trends in real and construction aid in expedited case compliance. The Division continues to monitor, adjust, and reassign staff and resources as the needs arise. 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, capturing required data. Responsibilities for various job assignments are evaluated and will continue to evolve as Code Enforcement comes out of hurricane season and works to improve processes 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 71% 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.

In FY 25/26, the County is looking to update the Board-adopted FY 21/22 user fees, which aides 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 remain steady 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 steady

flow of revenue that assists in offsetting the cost of providing services. 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.

Going into FY 25/26, the Division will continue working with the Eloise CRA on a spenddown plan over the next five years, an effective process for sign enforcement, the expansion of the property maintenance ordinance, and effective measures to handle illegal dumping around Polk County. With the current trends for service expansion, and 17.6% population growth since 2020, the County looks to address staffing and space needs to balance workloads, provide for a timely response to complaints, provide efficient services, and ensure adequate work needs are met.

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 saved 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 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 worked with Human Resources to maximize recruitment efforts and expanded 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 Division oversees and manages Countywide efforts in preparedness, response, recovery, and mitigation. 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 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 Emergency Management Program is partially funded 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. In FY 25/26, funding for all but one FTE was shifted from a federal grant to the General Fund. This was due to State/Federal guidance that FEMA preparedness grant funds would cease as of FY 25/26.

Emergency Management manages hurricane-related transport and sheltering of special medical needs and electrically dependent residents. A single staff member coordinates protecting these vulnerable community members both day-to-day and during EOC activations. Emergency Management also reviews and 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 EOC is frequently used by County and partner agencies for meetings and training sessions. The facility was put in service in 2010, 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, including Polk County Fire Rescue and all Public Works, as well as Citrus Connection.

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. Per State requirements, EMS must 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 project to add three more channels to the Radio System was successfully completed at the 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 must 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:

- 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)

- Geo-redundant core for the radio system for the Auburndale site as a backup for the existing core in Bartow

- Replacing several old air conditioning units at various communications shelters

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 one of the fastest growing counties in Florida and ranks high in 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 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: $190,00

Fire Rescue

Polk County Fire Rescue (PCFR) continues to provide Polk County residents with well trained and skilled public safety professionals, while securing a safer community and work life balance for our members. The Fire Chief and team will continue to lead these initiatives as reflected in the FY 25/26 Fire Rescue enhancements.

For the fifth consecutive year, the Board of County Commissioners has approved a 5% index to the Fire Assessment fee, along with a 33% increase to provide crucially needed staffing within Polk County Fire Rescue (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, Polk County Fire Rescue (PCFR) obtained approval to add 75 positions in February 2025, mid-fiscal year, and an additional 132 positions per mileage and CBA requirements for FY 25/26. These positions include three additional tender drivers, 108 positions for the scheduled Kelly Day, 18 positions for three new rescue units located throughout the County, two community paramedic positions, and one administration position within the warehouse.

PCFR has replaced and added five new ladder trucks, doubling the ladder truck coverage throughout the County with eight ladder trucks in service.

Training Advancements:

PCFR is slated to open a new training center in March 2026. The training center will revolutionize the training programs, enabling the division to teach EMT, Paramedic, and Fire school at the County's facility. The training props will provide advanced simulation manikins, real-life training situations on the fire ground, and extrication. The training center will ensure firefighters and paramedics 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 six new stations under construction in FY 25/26 and is currently remodeling Stations 18 and 11. The new stations and remodels will incorporate innovative safeguards to protect the health of operational personnel. Fire Rescue will welcome the state-of-the-art training center in March 2026.

The Board continues to prioritize the replacement of old stations in strategic locations to serve the citizens of Polk County better.

Employee Wellbeing and Scholarships:

PCFR is dedicated to the mental health wellness of field employees and is proud to sustain a mental health wellness program. Fire Rescue has grown the mental health programs by adding more staff and outreach opportunities. The scholarship program and support for Paramedic and Fire programs continue to develop the PCFR family. Fire Rescue introduced the Rescue Ready Program, expanded the Cadet program, and continued to be active with the PDRTP program.

Future Commitment:

As Polk County continues to grow, PCFR 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.

Furthermore, PCFR recognizes the growing importance of public education regarding Polk County 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 is collaborating with the Community Healthcare and Community Paramedicine programs. Through this partnership, the division will continue to address a wide range of community needs, ensuring that comprehensive support and assistance are provided to residents.

In FY 25/26, 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 our drones, maps, AI, advanced communication systems, and data analytics tools is revolutionizing the way fire rescue services operate. Polk County will leverage these technologies to improve response times, situational awareness, safety, 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 are becoming increasingly complex. 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 Community Paramedicine program, the division 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 (ME) 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 cost saving procedures through using law enforcement homicide and traffic investigations, thereby eliminating the need to hire additional ME 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, aiding 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 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 23/24	Actual FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of autopsies	1	750	951	850	850
# of inspections	1	150	334	250	250
# of cremation approvals	2	6,000	7,781	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	920	1,227	950	950

Medical Examiner

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.00	0.00	0.00	0.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		2,324,237	3,225,881	2,979,475	2,964,371
Charges For Services		46,111	28,000	28,000	28,000
Miscellaneous		133,078	132,000	132,000	132,000
	Total Program	2,503,426	3,385,881	3,139,475	3,124,371

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		2,503,426	3,385,881	3,139,475	3,124,371
	Total Program	2,503,426	3,385,881	3,139,475	3,124,371

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		2,484,507	2,784,178	3,137,475	3,122,371
Capital Expenses		0	601,703	2,000	2,000
Debt Service		18,919	0	0	0
	Total Program	2,503,426	3,385,881	3,139,475	3,124,371

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 to provide Paramedics on fire apparatus. Provide records management that complies with laws, rules, regulations regarding billing, and revenue recovery. Provides standby services to residents 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 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 continuing 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 23/24	Actuals FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of Emergency Responses - delta and echo only	1	33,799	38,881	31,652	31,652
# of paramedic transport ambulances	1,2	45	45	45	45
Population served by transport ambulances	1	852,878	818,330	834,697	851,391
# of EMS paramedics and EMTs under medical direction	3	713	671	801	892
# of billable events	5	85,343	120,543	145,737	145,737
# of paramedic engines (Fire, municipalities, and County)	1	50	52	50	50
Effectiveness Indicators:					
% true emergency runs responded to within 12.0 minutes or less (dispatch to on-scene)	1,2	71%	60%	77%	77%
% true emergency runs responded to within 8.0 minutes or less (dispatch to on-scene)	1,2	52%	22%	52%	52%
Protocol Compliance % for treatment of critical patients	4	94%	90%	99%	99%
% cardiac arrest patients that arrive at a hospital with pulse, breathing, or blood pressure	4	40%	34%	45%	45%
% of confirmed heart attacks that arrive at a cardiac center within 60 minutes of dispatch	2,4	95%	97%	96%	96%
% of Confirmed Stroke Patients that are transported in less than 15 minutes of EMS arrival	2,4	65%	56%	71%	71%
Efficiency Indicators:					
Paramedic ambulances per capita	1,2	18,953	18,185	18,549	18,920
Average revenue received per patient	5	$357	$363	$370	$370

Emergency Medical Services

Significant Changes

Emergency Medical Services has shifted positions into another program, decreasing the total positons in this program. Emergency Medical Services also continues to update field equipment along with funding for a new training facility.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		265.00	316.50	294.00	294.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		0	16,828,889	12,193,883	11,901,067
Fire Rescue Funds		396	243,985	135,254	140,997
Indigent Health Care Funds		824,174	574,608	1,399,747	1,187,033
Emergency Medical Millage Fund		7,949,585	13,627,170	17,087,470	17,612,377
Charges For Services		41,793,267	26,725,098	28,863,106	30,306,261
Interest		5,937	0	0	0
Intergovernmental		(5,937)	915,790	930,000	200,000
Miscellaneous		(1,759)	5,544,947	8,500,000	8,500,000
Others (Residuals)		329,293	0	0	0
	Total Program	50,894,956	64,460,487	69,109,460	69,847,735
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		42,120,801	49,098,934	49,556,989	50,707,328
Special Revenue Grants		0	915,790	930,000	200,000
Fire Rescue Funds		396	243,985	135,254	140,997
Indigent Health Care Funds		824,174	574,608	1,399,747	1,187,033
Emergency Medical Millage Fund		7,949,585	13,627,170	17,087,470	17,612,377
	Total Program	50,894,956	64,460,487	69,109,460	69,847,735
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		29,922,462	44,275,615	44,669,615	46,019,975
Operating Expenses		15,209,728	14,744,039	18,425,802	18,502,717
Capital Expenses		1,304,614	4,770,790	5,344,000	4,655,000
Debt Service		145,860	0	0	0
Interfund Transfers		235,022	470,043	470,043	470,043
Refunds		24,744	200,000	200,000	200,000
	Total Program	46,842,430	64,460,487	69,109,460	69,847,735

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.

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of new construction inspections requested	1	6,991	6,592	4,000	4,000
Est. # Commercial properties requiring annual fire inspections	3	7,367	13,265	3,060	3,060
# of schools requiring annual fire inspections	4	55	92	72	72
# of water systems	5	207	299	203	203
Effectiveness Indicators:					
# of new Construction inspections completed within 24 hours	1	6,991	6,592	4,500	4,500
# of commercial fire safety inspections	3	7,142	10,890	9,747	9,747
# of schools inspected	4	55	75	72	72
# of water systems with fire hydrants in compliance	5	207	288	202	202
Efficiency Indicators:					
% of new construction inspections completed within 24 hours	1	100%	100%	100%	100%
% of commercial buildings inspected annually	3	97%	82%	95%	95%
% of schools inspected	4	100%	81%	100%	100%
% of water systems with fire hydrant compliance	5	100%	96%	100%	100%

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		13.00	13.00	12.00	12.00

Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		80	0	0	0
Fire Rescue Funds		1,635,690	1,742,247	1,502,983	1,556,977
Charges For Services		39,534	0	0	0
	Total Program	1,675,304	1,742,247	1,502,983	1,556,977

Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		80	0	0	0
Fire Rescue Funds		1,675,224	1,742,247	1,502,983	1,556,977
	Total Program	1,675,304	1,742,247	1,502,983	1,556,977

Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		1,512,480	1,577,335	1,319,726	1,373,783
Operating Expenses		162,824	159,912	178,257	178,194
Capital Expenses		0	5,000	5,000	5,000
	Total Program	1,675,304	1,742,247	1,502,983	1,556,977

Fire Rescue Operations

Program Number:	158
Result Area:	Safety
Division:	Fire Rescue Division
Section:	Fire Rescue

I. Program Offer Description:

The Operations program 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 number of lives and amount of 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of building fire responses (PCFR jurisdiction)	1	311	347	250	250
# of EMS / rescue call responses	2	94,881	95,670	83,000	83,000
# of fires suppressed by fire personnel	1	838	929	540	540
# 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	118	135	68	68
# of rescue calls with a response time of five minutes or less	2	13,335	13,578	5,600	5,600
# of paramedic level stations	2,3	42	42	34	34
Estimated dollar property loss for all fires	1	$13,498,798.00	$12,149,670	$7,000,000.00	$7,000,000.00
Estimated dollar property saved for all fires	1	$32,129,478.00	$42,674,536	$32,000,000.00	$32,000,000.00
# of building fires contained to room of origin	1	75	83	88	88
Efficiency Indicators:					
% of building fires with response time of five minutes or less	1	38%	39%	27%	27%
% of rescue calls with a response time of five minutes or less	2	13%	14%	7%	7%
% of building fires contained to room of origin	1	24%	24%	35%	35%
% saved of property at risk	1	71%	71%	78%	78%
% of county fire stations that provide paramedic service	3	94%	94%	94%	94%

Significant Changes

The Fire Rescue Operations program increased its overall position count for FY 25/26 by 112 new positions along with an increase in the Countywide Fire Assessment Fee.

Fire Rescue Operations

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		412.50	470.50	638.50	638.50

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		4,860,197	5,299,588	6,464,346	6,485,247
Fire Rescue Funds		57,168,936	63,750,788	92,919,418	94,781,300
Indigent Health Care Funds		0	138,607	0	0
General Capital Improvement Funds		3,759,085	420,000	300,000	0
Interfund Transfer		84,145	0	0	0
Intergovernmental		199,779	906,661	522,649	113,803
Miscellaneous		522	0	0	0
Others (Residuals)		14,883	0	0	0
	Total Program	66,087,547	70,515,644	100,206,413	101,380,350

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		4,860,197	5,299,588	6,464,346	6,485,247
Special Revenue Grants		205,176	906,661	522,649	113,803
Fire Rescue Funds		57,263,089	63,750,788	92,919,418	94,781,300
Indigent Health Care Funds		0	138,607	0	0
General Capital Improvement Funds		3,759,085	420,000	300,000	0
	Total Program	66,087,547	70,515,644	100,206,413	101,380,350

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		53,808,292	53,124,404	81,895,957	85,473,264
Operating Expenses		7,997,801	7,859,696	8,712,495	8,849,471
Capital Expenses		3,838,498	5,026,661	3,554,149	1,013,803
Debt Service		41,455	0	0	0
Interfund Transfers		401,500	428,000	428,000	428,000
Indirect Expense		0	4,076,883	5,615,812	5,615,812
	Total Program	66,087,546	70,515,644	100,206,413	101,380,350

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of employees	1,4,5	721	829	961	961
# of non-presumptive worker compensation claims	4	62	65	65	65
# of students trained in 9-1-1 and fire safety	3,6	27,672	28,029	30,000	30,000
# of Community Emergency Response Teams (CERT)	2	39	37	30	30
# of residents trained in Life and Fire Safety Education	2	3,802	4,492	2,500	2,500
Effectiveness Indicators:					
# of fire/rescue training hours	1	148,564	150,000	160,000	160,000
# of CERT Team members	2	910	919	900	900
# of zero loss time (non-presumptive) worker comp injuries	4	45	48	48	48
Efficiency Indicators:					
% growth of CERT Teams	2				
% of zero loss time worker comp injuries	4	16%	1%	0%	0%
Average # of training hours per member	1	206	181	166	166

Significant Changes

There are no significant changes to this program.

Fire - Support Services

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		16.00	13.50	4.00	4.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		4	307,113	81,467	84,848
Fire Rescue Funds		2,622,408	2,086,259	728,288	734,359
Others (Residuals)		55,000	0	0	0
	Total Program	2,677,412	2,393,372	809,755	819,207

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		4	307,113	81,467	84,848
Fire Rescue Funds		2,677,408	2,086,259	728,288	734,359
	Total Program	2,677,412	2,393,372	809,755	819,207

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		1,991,827	1,976,219	412,018	427,043
Operating Expenses		507,892	397,153	377,737	372,164
Capital Expenses		110,000	20,000	20,000	20,000
Debt Service		67,693	0	0	0
	Total Program	2,677,412	2,393,372	809,755	819,207

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 (EM) 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 EM 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 EM 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 EM 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. 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
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	2,000	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

The Emergency Management & Operations program increased the budget due to a grant program getting eliminated that provided funding in previous years.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		6.35	7.35	7.83	7.83
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		332,718	746,885	1,265,623	916,010
Special Revenue Grants		18	0	0	0
Hazardous Waste Funds		78,906	0	0	0
General Capital Improvement Funds		0	1,104,201	125,000	0
Cash/Fund Balance Forward		0	7,381	28,185	11,304
Interest		(1,675)	240	845	339
Interfund Transfer		149,112	166,000	0	0
Intergovernmental		291,269	748,814	1,777,045	163,806
Miscellaneous		17,423	0	0	0
Taxes		0	105,000	102,440	102,440
	Total Program	867,771	2,878,521	3,299,138	1,193,899
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		350,141	746,885	1,265,623	916,010
Special Revenue Grants		440,399	914,814	1,777,045	163,806
Hazardous Waste Funds		77,231	112,621	131,470	114,083
General Capital Improvement Funds		0	1,104,201	125,000	0
	Total Program	867,771	2,878,521	3,299,138	1,193,899
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		596,596	836,269	833,053	868,121
Operating Expenses		267,973	269,491	269,959	240,749
Capital Expenses		0	1,768,756	2,182,700	80,017
Debt Service		1,052	0	0	0
Indirect Expense		2,150	2,150	2,122	2,122
Reserves		0	1,855	11,304	2,890
	Total Program	867,771	2,878,521	3,299,138	1,193,899

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of 9-1-1 calls answered annually	1,2	411,480	550,000	550,000	550,000
# of ALI System database records updated annually	1,2,3,4	755	1,300	1,300	1,300
# of GIS System records updated annually	1,2,3,4	131,298	200,000	200,000	200,000
# of discrepancies reported in the ALI System	4	12	20	20	20
# of discrepancies reported in the GIS System	4	-	10	10	10
# of 9-1-1 Operators trained	5	33	240	240	240
Effectiveness Indicators:					
% of GIS System database records updated vs. total number of records annually	1,2,3,4	32%	36%	36%	36%
% 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

There are no significant changes to this program.

9-1-1 Systems

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		12.98	12.98	12.83	12.83

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Emergency 911 Funds		0	1,807,674	1,206,590	279,391
Charges For Services		3,901,768	3,402,662	3,402,662	3,402,662
Interest		464,523	120,520	62,582	31,856
Miscellaneous		170,260	0	0	0
	Total Program	4,536,551	5,330,856	4,671,834	3,713,909

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Emergency 911 Funds		4,536,551	5,330,856	4,671,834	3,713,909
	Total Program	4,536,551	5,330,856	4,671,834	3,713,909

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		939,280	998,893	1,034,404	1,076,987
Operating Expenses		1,414,263	1,631,963	1,737,430	1,736,922
Capital Expenses		623,326	1,950,000	1,300,000	300,000
Debt Service		851	0	0	0
Grants And Aids		200,000	750,000	600,000	600,000
	Total Program	3,177,720	5,330,856	4,671,834	3,713,909

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 the BoCC, 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 divisions 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of work orders/technician transactions	1,2	4,000	3,387	3,387	3,387
# of FCC licenses	3	38	38	38	38
# of agencies served	4	83	86	86	86
# of subscriber devices supported	5	14,629	8,200	8,200	8,200
# of towers and sites managed	5	32	214	214	214
# of emergency incidents supported	6	1	3	3	3
Effectiveness Indicators:					
% of work orders completed on time	1,2,4	100%	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	1%	1%	1%	1%

Significant Changes

The Radio Services Program increased its budget to continue its capital upgrades to cell towers and equipment within Radio Services.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		8.00	8.00	8.34	8.34
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		1,443,708	2,890,000	1,202,165	0
General Capital Improvement Funds		0	0	5,000,000	0
Cash/Fund Balance Forward		0	1,639,512	2,089,177	1,062,382
Charges For Services		4,028,598	4,372,200	4,617,048	4,861,896
Fines And Forfeitures		557,465	500,000	500,000	500,000
Interest		215,570	10,997	83,567	42,495
Intergovernmental		0	1,559,000	0	0
Miscellaneous		445,069	236,000	236,000	236,000
Others (Residuals)		2,160	0	0	0
	Total Program	6,692,570	11,207,709	13,727,957	6,702,773
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		1,443,708	4,191,144	1,202,165	0
Special Revenue Grants		0	1,559,000	0	0
Radio Communications Funds		5,248,862	5,457,565	7,525,792	6,702,773
General Capital Improvement Funds		0	0	5,000,000	0
	Total Program	6,692,570	11,207,709	13,727,957	6,702,773
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		881,828	923,010	1,010,355	1,051,800
Operating Expenses		2,277,106	3,618,273	4,820,218	4,426,777
Capital Expenses		2,567,188	5,972,988	6,482,915	100,000
Debt Service		44,660	0	0	0
Indirect Expense		223,179	324,631	352,087	352,087
Reserves		0	368,807	1,062,382	772,109
	Total Program	5,993,961	11,207,709	13,727,957	6,702,773

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 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 continuing education units (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 the 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of complaints cases opened annually	1	11,495	14,214	15,600	15,600
# of cases heard by Special Magistrate	1	2,072	2,132	2,496	2,496
# of minimum housing cases	2	332	355	374	374
# of community meetings	3	11	55	35	35
# of site inspections	1	26,967	29,076	36,036	36,036
# of demolition referrals	4	73	78	86	86
# of units demolished	4	52	66	60	60
# of units rebuilt	4	11	11	10	10
# of units not qualified	4	11	15	12	12
Effectiveness Indicators:					
% of cases resolved prior to hearing	1	82%	85%	84%	84%
% of minimum housing cases to hearing	2	27%	16%	22%	22%
% of community meetings attended	3	99%	99%	99%	99%
% of units demolished to units referred	4	71%	85%	70%	70%
Cost of service delivery per unit	4	$10,018.13	$9,500.00	$11,000.00	$11,000.00
Efficiency Indicators:					
Average # of days to initial site inspection	1	13	9	11	11
Average # of site inspections per investigator per day	1	10	11	10	10
Cost per case with out magistrate	1	$171.07	$172.09	$172.32	$173.00
Cost per Special Magistrate case	1	$342.14	$343.45	$345.57	$346.93
Cost per minimum housing case	2	$225.67	$226.09	$226.79	$227.27
# of demolition cases per FTE	4	85	78	81	81

Significant Changes

There was no request to add additional FTE positions in FY 25/26. Management is focusing on an overall division re-organization of salary adjustments in an effort to retain staff in the short and long term. Several positions were reclassed to capture work responsibilities and recruit and hire the most qualified candidate(s) to meet current and future needs related to technology advancements. The Code Enforcement Division is focusing on continuous enhancement investments to the overall operating software shared by three divisions within the BOCC, while using AI to streamline processes where feasible. The total program budget includes changes in overall funding to include salary alignments, eligible career ladder promotions for specific office and field staff, I.T. enhancements, recurring I.T., and Fleet expenses. Two temporary employees are working within the Division: a full-time Vendor/Bulk Waste 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, Support Manager, two Field Supervisors, and an Administrative Supervisor. Code Enforcement plans to fill a third temporary position with a Project Coordinator who will oversee policy and strategic plan implementation and updates, staff training and safety awareness, and manage division logistics over supplies, inventory, and equipment while working towards professional accreditation for the Division. The two remaining temporary positions are vacant. These changes are in line with the Division's strategic plan from FY 18/19. Based on the 17.6% population growth rate from 2020, there is a growing need to hire additional staff to maintain efficient service levels going forward. The Division plans to gauge this by using temporary staff, which will allow Code Enforcement & Demolition to monitor growing workloads and expanding service demands.

Code Enforcement & Demolition

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		43.00	45.00	45.00	45.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		1,959,661	2,790,525	3,243,637	3,307,304
Building Funds		415,984	501,387	564,810	588,397
Cash/Fund Balance Forward		0	1,866,932	1,957,579	1,721,253
Charges For Services		1,005,037	840,000	765,000	765,000
Fines And Forfeitures		624,324	650,000	650,000	650,000
Interest		7,180	0	0	0
Interfund Transfer		332,000	282,000	482,798	282,000
Intergovernmental		123,077	125,000	125,000	125,000
Miscellaneous		228,364	92,100	95,000	97,500
	Total Program	4,695,627	7,147,944	7,883,824	7,536,454

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		3,945,724	6,446,557	7,119,014	6,748,057
Special Revenue Grants		333,919	200,000	200,000	200,000
Building Funds		415,984	501,387	564,810	588,397
	Total Program	4,695,627	7,147,944	7,883,824	7,536,454

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		2,665,064	3,331,729	3,866,496	4,026,314
Operating Expenses		1,815,760	3,816,215	4,010,058	3,502,870
Debt Service		3,962	0	7,270	7,270
	Total Program	4,484,786	7,147,944	7,883,824	7,536,454

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 residents of Polk County by providing efficient and cost-effective alternatives to incarceration. Misdemeanor Probation and Electronic Monitoring (EM) 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 2,100 individuals who were released from, or could have been sentenced to, jail. In FY 23/24, Misdemeanor Probation cost $2.02 per day per offender, and Electronic Monitoring cost $12.64 per day per offender, as compared to $74.38 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:

Contributions to the Safety result area:

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 4,462 misdemeanor/criminal traffic offenders referred by the Court in lieu of jail and 586 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 69% 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 $113,000 in victim restitution

-Completion of 21,000 work hours at non-profit/city/County sites to help pay back the community

-Collecting $1,313,000 annually in supervision fees to reduce taxpayer costs for these programs

-Saving General Fund over $4,900,000 in FY 23/24 in direct jail costs through electronic monitoring and avoiding millions of dollars in potential jail costs through community supervision of 4,462 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 to other results areas:

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 $4,900,000 in FY 23/24 and County Probation avoids millions in potential jail costs through community supervision of 4,462 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 23/24	Budget FY 24/25	Budget FY 25/26	Plan FY 26/27
Workload Indicators:					
# of files reviewed / # equal to standards	1	6457/6431	5000/4850	5000/4850	5000/4850
# of jail dais avoided - EM Program	2	70,558	60,000	60,000	60,000
# violation documents/court testimony reviewed / # equal to statndards	1,3	1497/1484	1500/1470	1500/1470	1500/1470
% of cases terminated w/no additional jail - Probation	1,4	78%	59%	59%	59%
Effectiveness Indicators:					
% of cases reviewed are monitored according to Judicial and agency statndards	1	99%	97%	97%	97%
% of goal to avoid 60,000 jail days achieved	2	117%	95%	95%	95%
% of violation affidvits/hearings are properly executed	1,3	99%	98%	98%	98%
% of probation terminations are successful and/or result in no additional incarceration	1,4	78%	59%	59%	59%
Efficiency Indicators:					
Daily probation cost per probationer	1,3,4	$2.02	$3.30	$3.30	$3.30
Daily electronic monitoring program cost per offencer	1-4	$12.64	$12.00	$14.00	$14.00
Daily jail cost per inmate	1-4	$74.38	$74.35	$74.38	$74.38

Significant Changes

In FY 24/25, one position from Electronic Monitoring was moved to Pretrial, changing the Full Time equivalent number from 42 to 41.

County Probation

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		42.00	41.00	41.00	41.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund Subsidy		2,315,223	3,653,363	3,570,819	3,663,685
Charges For Services		1,354,416	955,000	1,155,000	1,155,000
Others (Centrl I/D Inkind/Othr)		3,994	0	0	0
	Total Program	3,673,633	4,608,363	4,725,819	4,818,685
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		3,673,633	4,608,363	4,725,819	4,818,685
	Total Program	3,673,633	4,608,363	4,725,819	4,818,685
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		2,760,922	3,328,318	3,364,432	3,499,129
Operating Expenses		906,839	1,276,778	1,358,120	1,316,289
Capital Expenses		3,994	0	0	0
Debt Service		1,878	3,267	3,267	3,267
	Total Program	3,673,633	4,608,363	4,725,819	4,818,685

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 over 20,000 defendants a year and monitors approximately 6,800 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 over 20,000 defendants and monitors over 6,800 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 $74.38 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 23/24 $158,081.39 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of defendants interviewed as determined by arrest	1	20,950	16,000	16,000	17,000
# of defendants placed on supervised release	1	5,137	4,000	4,000	4,000
# of communications received/validated with defendants	1	87,089	105,000	105,000	90,000
# of bond reduction hearings investigated	1	425	600	600	400
Effectiveness Indicators:					
# of defendants placed on Pre-Trial release	1	5,137	4,000	4,000	4,000
average # of days defendants on PTR	1	135	63	63	63
cost avoidance based on new releases @ $74.38 per night in PCJ	1	51,582,158	15,000,000	15,000,000	15,000,000

Significant Changes

Due to changes in the Uniform Bond Schedule, there was a significant increase in the number of individuals to be interviewed and going to first appearance hearings. In FY 24/25, one position from Electronic Monitoring was moved to Pretrial, changing the Full Time equivalent number to 25.

County Pre-Trial Services

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		24.00	25.00	25.00	25.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund Subsidy		1,713,045	1,745,284	1,924,168	2,013,548
Charges For Services		0	143,923	143,923	143,923
	Total Program	1,713,045	1,889,207	2,068,091	2,157,471

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		1,713,045	1,889,207	2,068,091	2,157,471
	Total Program	1,713,045	1,889,207	2,068,091	2,157,471

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		1,508,314	1,614,971	1,779,298	1,850,269
Operating Expenses		203,605	274,236	288,793	307,202
Debt Service		1,126	0	0	0
	Total Program	1,713,045	1,889,207	2,068,091	2,157,471

POLK COUNTY SHERIFF'S OFFICE
Summary of Adopted Budget
Fiscal Year 2025-2026

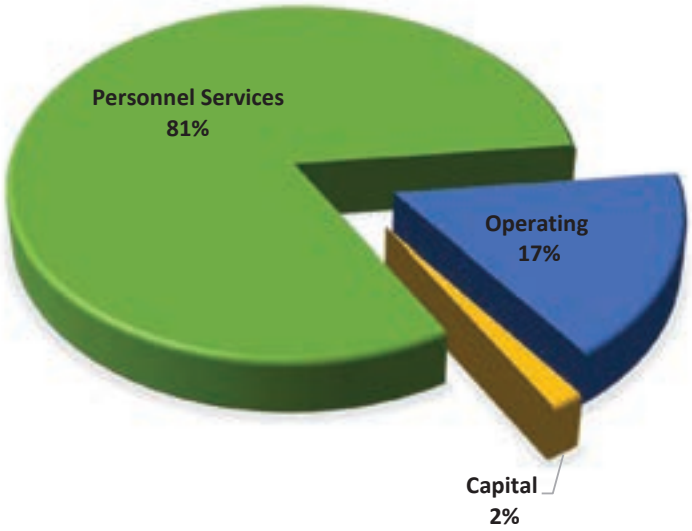
	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	FY 2025-26 inc/(dec) over FY 2024-25	FY 2025-26 % inc/(dec) over FY 2024-25
LAW ENFORCEMENT				
Personnel Services before Indirect Costs	$140,406,981	$156,478,289	$16,071,308	11.45%
less Indirect Cost Allocation to other funds	(5,336,786)	(5,752,573)	(415,787)	7.79%
Personnel Services	135,070,195	150,725,716	15,655,521	11.59%
Operating	20,383,368	21,147,885	764,517	3.75%
Capital	4,524,556	4,350,569	(173,987)	(3.85%)
Total Law Enforcement Fund	**$159,978,119**	**$176,224,170**	**$16,246,050**	**10.16%**
DETENTION				
Personnel Services before Indirect Costs	$54,879,912	$58,739,948	$3,860,036	7.03%
plus Indirect Cost Allocation from Law Enforcement	4,968,382	5,388,410	420,028	8.45%
Personnel Services	59,848,294	64,128,358	4,280,064	7.15%
Operating	21,506,745	22,391,693	884,948	4.11%
Capital	524,869	279,944	(244,925)	(46.66%)
Total Detention Fund	**$81,879,908**	**$86,799,995**	**$4,920,087**	**6.01%**
COURT SECURITY				
Personnel Services before Indirect Costs	$7,560,540	$8,114,426	$553,886	7.33%
plus Indirect Cost Allocation from Law Enforcement	368,405	364,163	(4,242)	(1.15%)
Personnel Services	7,928,945	8,478,589	549,644	6.93%
Operating	2,167,912	2,214,077	46,165	2.13%
Capital	10,736	6,864	(3,872)	(36.07%)
Total Court Security Fund	**$10,107,593**	**$10,699,530**	**$591,937**	**5.86%**
SUBTOTAL				
Personnel Services	$202,847,434	$223,332,663	$20,485,229	10.10%
Operating	44,058,025	45,753,655	1,695,630	3.85%
Capital	5,060,161	4,637,377	(422,784)	(8.36%)
TOTAL GENERAL FUND ADOPTED BUDGET	**$251,965,620**	**$273,723,695**	**$21,758,075**	**8.64%**

Notes:

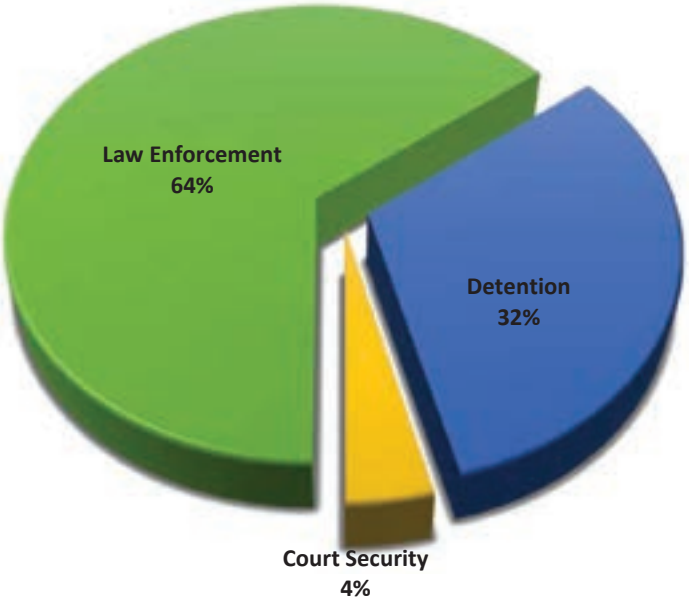
1) This general fund budget request has been reduced by anticipated animal control revenues.

2) This general fund budget request includes retirement rates proposed in the Governor's budget.

FY 2025-2026 ADOPTED BUDGET BY CATEGORY



FY2025-2026 ADOPTED BUDGET BY FUND



POLK COUNTY SHERIFF'S OFFICE
PROGRAM BUDGET SUMMARY
FISCAL YEAR 2025-2026

Page	Program	FT FTE'S	PT FTE'S	Funding Sources			
				General Fund BOCC	Other General Fund Revenue	Special (Restricted) Revenue Fund	FY26 Proposed Budget
1	Office of Legal Affairs	7.0	0.000	$1,133,086	$0	$0	$1,133,086
2	Strategic Planning Unit	1.1	0.000	130,860	0	0	130,860
3	Public Information Office	4.9	0.000	627,109	0	0	627,109
4	Crime Prevention	6.2	0.000	413,592	0	184,148	597,740
5	Office of Mental Health Services	2.0	0.000	140,621	0	123,891	264,512
6	Volunteer Services	3.7	0.625	368,504	0	5,850	374,354
7	Chaplaincy	0.0	0.000	17,680	0	0	17,680
8	Accreditation	6.7	0.625	659,738	0	0	659,738
9	Property & Evidence	12.2	2.500	1,213,688	0	0	1,213,688
10	Administrative Investigations	7.0	0.000	801,218	0	0	801,218
11	Decentralized Community Patrol	628.6	4.375	72,431,994	4,667,721	4,226	77,103,941
12	Canine	22.0	0.000	3,252,396	0	2,935	3,255,331
13	Forensic Investigations	19.7	0.000	2,476,674	0	0	2,476,674
14	Major Crimes/Special Victims	52.0	1.250	7,599,595	0	1,000	7,600,595
15	Sexual Offender/Predator Tracking	2.1	0.000	297,882	0	0	297,882
16	Identification	13.5	0.000	1,481,267	0	0	1,481,267
17	Strategic Investigation & Analysis Section	52.9	0.000	6,628,130	0	7,900	6,636,030
18	Internet Crimes	8.3	0.625	1,034,175	0	0	1,034,175
19	Sheriff's Artificial Intelligence Lab	2.1	0.000	297,986	0	0	297,986
20	Narcotics Investigations	30.1	1.875	4,785,729	0	163,560	4,949,289
21	Technical Services	3.1	0.625	619,968	0	0	619,968
22	Safe Schools	114.8	0.000	4,068,820	11,658,433	205,100	15,932,353
23	Child Safety/School Crossing	3.6	49.736	2,394,017	0	0	2,394,017
24	Extra Duty Employment	1.1	0.000	0	65,992	0	65,992
25	Traffic	24.1	0.625	3,281,163	0	10,743	3,291,906
26	Agricultural Crimes	12.2	1.250	1,696,233	0	2,500	1,698,733
27	Aviation	10.0	0.000	2,622,197	0	0	2,622,197
28	Marine/Underwater Search/Recovery	2.2	0.000	368,167	0	0	368,167
29	Animal Control	56.5	6.250	5,251,491	500,000	60,000	5,811,491
30	Environmental	4.4	0.000	252,777	0	417,129	669,906
31	Emergency Communications Center	168.8	0.625	14,481,315	2,468,923	0	16,950,238
32	Emergency Operations Group	0.0	0.000	403,505	0	0	403,505
33	Honor Guard	0.0	0.000	66,570	0	0	66,570
34	Fiscal Services	17.4	0.500	1,987,946	76,410	0	2,064,356
35	Records	22.3	3.125	1,571,026	0	0	1,571,026
36	Warrants Administration	28.9	0.625	2,664,491	278,505	0	2,942,996
37	Information Technology	26.5	1.250	9,761,298	138,076	0	9,899,374
38	Facility Services	1.1	2.500	1,556,400	2,960	310	1,559,670
39	Purchasing	4.3	0.000	368,244	0	0	368,244
40	Document Services	0.0	0.000	222,976	0	0	222,976
41	Fleet	18.4	3.125	14,401,872	178,143	0	14,580,015
42	Central Supply	6.5	1.250	3,428,118	57,620	0	3,485,738
43	Benefits Administration/Member Records	4.6	0.000	2,113,594	0	0	2,113,594
44	Employment Services	18.5	2.500	2,566,909	30,567	12,000	2,609,476
45	Organizational Development	3.4	0.625	362,146	0	0	362,146
46	Academy and Member Development	20.3	2.375	2,698,208	781,684	218,300	3,698,192
47	Customer Service	10.5	0.000	854,541	0	0	854,541
48	Detention Security	353.2	0.000	42,154,528	101,432	497,240	42,753,200
49	Inmate Medical	0.0	0.000	15,043,249	0	0	15,043,249
50	Inmate Intake/Records & Classifications	88.2	0.625	9,155,120	0	0	9,155,120
51	Transportation	7.2	0.000	2,202,556	0	0	2,202,556
52	Food Service	26.8	0.000	5,349,347	0	4,700	5,354,047
53	Inmate Work Program	4.2	0.000	324,722	280,000	0	604,722
54	Service of Process	34.0	3.125	3,257,716	0	0	3,257,716
55	Court Security	59.8	0.000	10,380,541	0	0	10,380,541
56	Trusts	0.0	0.000	0	0	665,000	665,000
	TOTALS	**2039**	**92.611**	**$273,723,695**	**$21,286,466**	**$2,586,532**	**$297,596,693**

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of civil legal claims processed/ litigated/settled (liaison capacity)	2	39/30	59/22	66/15	65/17
# of assists with civil discovery/coordinating witnesses	2	30/25	57/71	185/92	200/100
# of requests from agency members for legal opinion/memo	1,2,3	1,320	1,345	1,056	1,100
# of legal bulletins provided to sworn/certified personnel	1,2,3	12	12	18	25
# of public records request processed	6	160	150	186	250
# of special projects/ordinances	5	2	4	68	90
# of contracts created or entered/closed *	4	53/40	114/30	109/38	150/50
# of contracts reviewed and modified for legal sufficiency	4	480	430	477	534
# of animal cruelty cases filed/closed	1	1/5	4/5	1/3	3/4
# of new forfeiture cases successfully closed (see note 1)	1	28	33	23	15
# of forfeitures submitted/processed (see notes 1 & 2)	1	29/29	15/15	23/27	20/20
# of forfeiture pleadings filed.	1	460	275	312	230
# of miscellaneous pleadings filed	2	950	1,794	1,521	1,600
Outcome: Effectiveness Indicators:					
Forfeiture recoveries (local awarded) (see note 1)	1,3	$553,188	$182,184	$96,270	$80,000
Additional non-federal forfeiture currency recoveries for HIDTA Task Force (excluding PCSO's portion) (see note 1)	1,3	$12,000	$136,758	$3,542	$10,000
Judgments obtained for breach of agency contracts (see note 3)	1	N/A	$457,954	$100,000	$100,000
E-filings	1,2,5	650	1,162	2,094	2,300
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 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
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		$950,766	$964,347	$1,070,904	$1,133,086
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$950,766	$964,347	$1,070,904	$1,133,086

Notes:

1) Typically, cases often take over a year to litigate and overlap fiscal years.

2) Mulberry, Ft. Meade, Frostproof, Dundee, Eagle Lake, and Polk City cases are included.

3) A major push to file on existing contract breaches in FY2023-2024.

* 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
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	**$2.9M**	**$5.0M**	$3.2M	$2.6M
# of meetings attended to support multi-agency partnerships.	1,2,3,4	10	15	15	15
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$80,834	$24,629	$111,027	$130,860
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$80,834	$24,629	$111,027	$130,860

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of Crime Stoppers bulletins	1,2,3,4	202	124	92	100
# of news releases*	1,2,3,4	300	234	267	275
# of contacts with the media	1,2,3	3,210	2,656	2,446	2,500
# of Facebook posts	1,2,3,4	646	916	1,124	1,100
# of Facebook total likes	1,2,3,4	440,997	471,746	508,762	500,000
# of news articles published & clipped	3	3,302	2,963	3,028	3,100
# of photos taken & uploaded	3	11,369	14,362	14,807	14,000
# of internal newsletters sent	3	23,256	23,460	23,460	23,500
# of external newsletters sent	2,3,4	208,314	219,300	230,265	230,000
Outcome: Effectiveness Indicators:					
Total Social Media Engagements/Impressions	1,2,3,4	56,362,960	162,524,362	148,954,020	149,000,000

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		4.6	4.6	4.6	4.9
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$513,513	$503,030	$583,995	$627,109
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$513,513	$503,030	$583,995	$627,109

* The number of formal news releases is declining as social media use increases.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Crime prevention program presentations	1,2,3,4	991	1,294	1,290	1,300
# of Citizens reached through presentations *	1,2,3,4	77,721	102,603	92,662	100,000
# of Alert Polk Messages**	1,2,3,4	1,083,417	1,630,701	1,357,059	1,400,000
Outcome: Effectiveness Indicators:					
Customer Surveys that indicate a satisfaction rating with services provided.	1,2,3,4	98%	99%	99%	99%
Outcome: Efficiency or unit-cost ratio:					
Cost per attendee	1,2,3,4	$6.24	$4.75	$6.91	$5.98
IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		6.9	6.9	6.9	6.2
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$297,423	$305,258	$455,626	$413,592
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$187,395	$182,500	$184,648	$184,148
Total Program costs		$484,818	$487,758	$640,274	$597,740

* Crime Prevention program attendance can fluctuate depending on the type. Some programs include large number of attendees.

** 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Active involvement with Polk Vision Behavioral Health Team	2,3,4	Active*	Active*	Active*	Active*
Coordination of new partnership with Heartland for Children	2,3,4	Completed**	Ongoing***	Ongoing***	Ongoing***
Expansion of current Community Mobile Support Team partnership	1,3,4	Ongoing****	Ongoing****	Ongoing****	Ongoing****
Facilitate expansion of behavioral health-related programming in Polk County Jails	1,2,3,4	Completed^	In Progress^^	In Progress^^	Ongoing***
Enhancement of agency threat assessment and management processes	1,2,3,4	In Progress^^^	In Progress^^^	Ongoing^^^^	Ongoing^^^^
Facilitate offering of resources to community members with mental health needs who have intersected with the criminal justice system	1,3,4	Completed°	Ongoing***	Ongoing***	Ongoing***
Outcome: Effectiveness Indicators:					
Bridged gaps between Polk County behavioral health processes (silo reduction)	1,2,3,4	Continual Assessment	Continual Assessment	Ongoing****	Ongoing****
Implemented and/or increased data exchange between key stakeholders, as necessary	1,2,3,4	Continual Assessment	Continual Assessment	Ongoing****	Ongoing****
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		0.0	1.0	2.0	2.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$90,620	$155,713	$134,869	$140,621
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$78,631	$147,204	$118,423	$123,891
Total Program costs		$169,251	$302,917	$253,292	$264,512

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.

^ The STARR Program began operations in October 2023, improving and expanding behavioral health services in the jail.

^^ Expansion of STARR Program expected in FY24-25 and FY25-26.

^^^ 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 2022-23	Actual FY FY23-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of volunteers trained	2	354	262	308	300
# of civilian hours donated in law enforcement and detention	1,2,3	145,920	147,759	147,557	147,577
Outcome: Efficiency or unit-cost ratio:					
Cost savings from civilian hours donated in excess of related general fund program costs*	1,2,3	$4,291,507	$4,670,670	$4,664,277	$4,664,909
IV. Resources:		**Actual FY 2022-23**	**Actual FY FY23-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		2.3	3.4	3.4	3.7
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$292,979	$316,271	$374,632	$368,504
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$5,850	$5,850
Total Program costs		$292,979	$316,271	$380,482	$374,354

* Value of volunteer hour in Florida obtained from IndependentSector.org at the time of publication. Latest rate published was $31.61 as of 2/07/2025.

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 2022-23	Actual FY FY23-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of consultation/counseling sessions	1,2,3	344	422	411	400
# of ceremonies and events attended	1,2,3	204	248	273	250
# of donated hours	1,2	2,070	1,812	1,960	2,000
# of hospital visits	1,2,3	39	19	23	25
# of death notifications *	1,2,3	28	12	13	15
Outcome: Efficiency or unit-cost ratio:					
Value of hours donated **	1,2,3	$60,879	$57,277	$61,956	$63,220
IV. Resources:		**Actual FY 2022-23**	**Actual FY FY23-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$14,049	$13,363	$17,680	$17,680
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$14,049	$13,363	$17,680	$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. Latest rate published was $31.61 as of 2/07/2025.

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 2022-23	Actual FY FY23-24	Projected Actual FY24-25	Adopted Budget FY25-26
# accreditation assessments conducted *	1	1	2	3	0
# accreditation files maintained	1	1,338	1,168	1,000	1,100
# written directives processed *	1	294	438	400	400
# forms/publiciations processed *	1	166	322	192	300
# of responses to policy and procedural information requests	1	367	304	216	250
# staff inspections completed *	1	2	4	6	0
# of internal audits conducted	1	32	32	32	32
# agency lesson plans reviewed	1	10	15	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 2022-23**	**Actual FY FY23-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$495,475	$581,683	$620,063	$659,738
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$495,475	$581,683	$620,063	$659,738

* 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* 2023	Actual CY* 2024	Projected Actual CY* 2025	Adopted Budget CY* 2026
Public Service Levels:					
# of pieces of evidence received	1	52,431	47,379	46,596	47,366
# of pieces of evidence delivered to the State laboratory for analysis	1	1,810	1,308	1,597	1,622
# of pieces of evidence stored	1	456,419	452,357	463,137	467,047
Outcome: Effectiveness Indicators:					
Annual % of change in evidence inventory **	1	4.45%	-0.89%	2.38%	6.86%
Outcome: Efficiency or unit-cost ratio:					
Evidence accountability based on audit and inspection	1	100%	100%	100%	100%
IV. Resources:		**Actual FY 2022-23**	**Actual FY FY23-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time***		11.2	11.2	11.2	12.2
Part-time FTE's		2.500	2.500	2.500	2.500
Funding Sources:					
General Fund BoCC		$841,082	$1,229,488	$1,052,682	$1,213,688
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$841,082	$1,229,488	$1,052,682	$1,213,688

* Due to software conversion, measurement data only available on a calendar year basis.

** Requested budget is percentage change from prior year budget.

*** (1) Property & Evidence Officer position is being added in FY2026.

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:	Key Obj Num	Actual FY 2022-23	Actual FY FY23-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of administrative investigations	1,3	26	14	20	20
# of administrative inquiries	1,3	30	22	28	27
# of law enforcement protective actions reviewed	2	179	148	169	165
# of detention protective actions reviewed	2	355	353	369	359
# of calls received from citizens	1	749	751	751	750
Outcome: Effectiveness Indicators:					
% of administrative investigations completed	1,3	100%	100%	100%	100%
% of complaint referrals completed	1,3	100%	100%	100%	100%

IV. Resources:		Actual FY 2022-23	Actual FY FY23-24	Adopted Budget FY24-25	Adopted Budget FY25-26
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		$563,026	$520,820	$749,774	$801,218
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$563,026	$520,820	$749,774	$801,218

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 2022-23	Actual FY FY23-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of UCR Part I Crimes	1,2	5,380	4,371	4,196	4,112
# of UCR Part I Crimes cleared (property)	1,2	1,142	1,089	1,100	1,111
# of UCR Part I Crimes cleared (general felony violent)	1,2	1,175	1,038	1,069	1,090
# of self-initiated activities	1	95,121	170,556	171,548	180,125
# of calls for service	1	153,922	155,956	157,604	165,604
Total call activity for LE contracted cities	1	46,820	45,481	45,935	46,395
# of misdemeanor arrests made	3	7,782	7,270	7,340	7,707
# of felony arrests made	3	6,857	5,966	6,052	6,354
Outcome: Effectiveness Indicators:					
Inc/(Dec) of UCR Part 1 Number of Crimes (+/-)	1,2	374	-1,009	-175	-84
Crime Rate (% of unincorporated population)	1,2	1.06%	0.84%	0.82%	0.81%
% of Part 1 non-violent crimes cleared (nat'l avg 17.2%) *	1,2	28.91%	35.19%	35.54%	35.89%
% of Part 1 general felony violent crimes cleared (nat'l avg 45.5%) *	1,2	82.17%	81.35%	82.97%	83.80%
% change in misdemeanor arrests made	3	3.94%	-6.60%	0.96%	4.77%
% change in felony arrests made	3	-0.52%	-13.00%	1.43%	4.76%
Outcome: Efficiency Indicators:					
$ saved utilizing reserve deputies vs. entry level Deputy Sheriffs	1	$477,064	$486,388	$417,192	$531,492
$ reimbursed for investigative costs	1,2	$764,751	$873,237	$770,089	$789,341
IV. Resources:		**Actual FY 2022-23**	**Actual FY FY23-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time **		537.6	559.2	591.2	628.6
Part-time FTE's ***		3.750	3.750	3.750	4.375
Funding Sources:					
General Fund BoCC		$42,085,776	$47,098,460	$62,724,027	$72,431,994
Other GF Revenue (City Contracts)		$4,354,368	$5,152,198	$4,661,199	$4,667,721
Special Revenue Fund		$3,986	$7,780	$4,226	$4,226
Total Program Costs		$46,444,130	$52,258,438	$67,389,452	$77,103,941

* 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, (1) Major, (1) Captain, (5) Liuetenant, (6) Sergeant, and (1) Executive Secretary positions for the new Ridge district are being added in FY2026.

*** (1) PT Clerical Asst added in FY2026

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of calls responded to for canine support, internal	1,2,4	2,724	3,634	3,912	3,912
# of calls responded to for canine support, external	1,2,4	226	235	2000	2000
# of canine demonstrations	2	106	157	228	228
# of narcotic finds	1,2,3,4	88	78	44	44
# of canine arrests without use of force	1,3,4	458	540	552	552
# of canine arrests with use of force	1,3,4	32	36	24	24
# of calls responded to for canine support- deployed, not used	1,2,3,4	11,300	11,365	10,876	10,876
Outcome: Effectiveness Indicators:					
Canine arrests without use of force at 80% or above	1,3,4	93%	94%	96%	96%
Outcome: Efficiency or unit-cost ratio:					
Cost per annual proficiency certifications	4	$140	$140	$140	$140
Operating & capital cost per K-9 team	1,2,3,4	$1,233	$1,037	$1,530	$1,530
Cost of canine program per deployment	1,2,3,4	$798	$663	$478	$530
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		21.5	21.4	21.4	22.0
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$2,436,257	$2,670,532	$2,930,579	$3,252,396
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$1,840	$0	$2,935	$2,935
Total Program costs		$2,438,097	$2,670,532	$2,933,514	$3,255,331

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of crime scene responses	1	1,511	1,323	1,264	1,300
# of public service tours/demonstrations	2	39	38	56	60
# of ride-alongs	3	30	34	32	35
# of other evidence cases processed-not collected by FI*	1	179	176	92	120
Outcome: Efficiency or unit-cost ratio:					
Average cost per crime scene investigation	1	**$815**	**$1,142**	$1,256	$1,334
Percentage of time on crime scene investigations	1	**69%**	**70%**	**68%**	**70%**

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		19.8	19.8	19.8	19.7
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$1,784,948	$2,159,166	$2,334,440	$2,476,674
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,784,948	$2,159,166	$2,334,440	$2,476,674

* Decline as the backlog of cases was cleared.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of specialized investigations conducted	1	4,120	4,400	4,500	4,500
# of services provided to victims of crime *	4	4,051	4,800	5,000	5,000
# of child abuse, neglect or abandonment cases jointly investigated by Child Protection Referral Unit and the Department of Children and Family Investigators	1	6,956	6,962	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	51%	50%	85%	85%
% of cases cleared in adult sex crimes (rape) (national avg 32.9%) **	1,2,3	60%	55%	55%	65%
# of violent crime victims served to target number	4	2891/3700	2889/3700	3700/3700	3700/3700
# of violent crime victims served to target # = % achieved	4	78%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Program cost per case/investigation	1,2,3	**$507**	**$574**	**$564**	**$608**

IV. Resources:	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
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	$5,618,033	$6,517,130	$7,044,524	$7,599,595
Other GF Revenue	$0	$0	$0	$0
Special Revenue Fund	$0	$0	$950	$1,000
Total Program costs	$5,618,033	$6,517,130	$7,045,474	$7,600,595

* 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Arrest sexual offenders/predators for violations that result in criminal prosecutions	1,2,3	161	233	200	200
Community outreach, education and awareness programs delivered	4	15	53	40	40
Sexual Predators/Offenders verified	1,2	1,389	1,459	1,459	1,459
Sexual Predators/Offenders monitored	1,2	1,410	1,438	1,459	1,459
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	1410/21	1459/21	1459/10	1459/0
Verification success rate	1,2	99%	98%	99%	100%
% of goal achieved, i.e., actual numbers of programs delivered / target numbers = % of achievement	4	150%	530%	400%	100%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$251,352	$295,099	$276,984	$297,882
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$251,352	$295,099	$276,984	$297,882

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of comparisons conducted *	1	174,032	168,276	86,404	95,044
Total cards processed **	3	51,128	54,610	252,936	265,583
Total AKAs X 10	4	20,340	26,450	25,160	27,676
CJ net e-mail transactions	4	48,428	56,105	60,032	66,035
# of AFIS/AFIX submissions/identifications from book-in prints*	5	2,852	2,905	1,600	1,760
# of requests for court testimony/complied with	6	369/369	350/350	356/356	392/392
Outcome: Effectiveness Indicators:					
% of fingerprints examined and identified w/FDLE	1	84%	77%	78%	86%
% 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%	12%	66%	73%
% of AFIS/AFIX identifications from crime scene prints submitted	5	25%	30%	14%	15%
Outcome: Efficiency or unit-cost ratio:					
Cost per print examined	1-5	$5.08	$6.17	$9.16	$7.85
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$1,234,160	$1,547,021	$1,571,091	$1,481,267
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,234,160	$1,547,021	$1,571,091	$1,481,267

* Based on quality of latent lifts/AFIX entries, which can be variable.

** Increased focus on reduction of multi-year backlog made possible with newer technologies for facial recognition and SOMA transition.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Intelligence investigations assigned or initiated*	1	628	462	525	600
Intelligence reports/bulletins created	1	434	315	395	450
Inter-agency intelligence sharing meetings attended	1	166	159	161	175
Intelligence documents processed *	1	175	198	208	300
Surveillance hours ****	1	351	674	698	750
Requests for information processed ^	1	422	208	252	600
Crimestopper tips received ***	1	1,470	1,243	1,698	1,750
Homeland security tips investigated	1	25	52	48	50
Crime reports entered into database	2	5,643	4,368	4,317	6,000
Crime analysis reports produced/disseminated	2	3,790	3,289	3,412	4,000
Crime bulletins produced/disseminated	2	247	222	236	250
# of vice investigations	2	412	247	392	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	99%	99%	100%	100%
% of monthly crime analysis reports completed on time	2	100%	100%	100%	100%
# of analytical requests received	2	3,371	2,745	3,470	3,750

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time **		43.7	48.8	49.8	52.9
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$4,753,731	$5,220,498	$6,182,718	$6,628,130
Other GF Revenue		$10,130	$54,402	$0	$0
Special Revenue Fund		$0	$0	$7,900	$7,900
Total Program costs		$4,763,861	$5,274,900	$6,190,618	$6,636,030

* Depends on intel tips received which can vary year to year based primarily on population & calls for service.

** (2) Crime Analyst positions and (1) Crime Analyst position (Ridge Dist.) are being added in FY2026. During FY2025, (1) AI Sergeant and (1) AI Specialist were relocated to the Sheriff's AI Lab program, and (1) Deputy Sheriff position and (1) Crime Analyst position were relocated from Narcotics Investigations program.

*** When Crimestoppers is promoted, more tips are received.

**** Surveillance hours are dependent on events and activities particular to a year.

^ Decrease in FY2024 due to real-time fulfillment of requests (by RTCC) as incidents occur. FY2026 increase is projected based on county population growth, an overall shift in investigative strategy emphasizing long-term investigations.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Conduct computer crime investigations	1,2,4	984	1269	1308	1350
Deliver training and awareness programs	3	18	18	20	20
Outcome: Effectiveness Indicators:					
% of goal achieved, i.e., actual numbers of criminal computer investigations / target numbers *	1,2,4	104%	149%	131%	100%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$792,872	$861,455	$994,488	$1,034,175
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$792,872	$861,455	$994,488	$1,034,175

* Percentages represent actual to budget.

POLK COUNTY SHERIFF'S OFFICE

I. Program Title: Sheriff's Artificial Intelligence Lab (SAIL) (232500)

Core Services: Increase the effectiveness of law enforcement services provided to Polk County citizens through the Polk County Sheriff's Office through research, planning, policy development and conducting criminal investigations.

II. Mission/Key Objectives:

Mission: To provide technological advantages to the Polk County Sheriff's Office in a responsible and ethical manner and investigate AI related crimes.

Key Objectives:

1. Develop new AI related technologies for use in law enfocement.
2. Continuously monitor AI use for ethical and secure use.
3. Investigate criminal acts committed using AI.

III. Measures:	Key Obj Num	Actual FY 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
AI Projects initiated or in progress	1,2	N/A	N/A	12	15
Development Hours	1	N/A	N/A	480	500
AI Investigations	1,2,3	N/A	N/A	5	10
Internal Trainings and Presentations	1	N/A	N/A	15	25
External Trainings and Presentations	1	N/A	N/A	10	25
Outcome: Effectiveness Indicators:					
Labor dollars saved via implementation of AI programs.*	1	N/A	N/A	TBD	TBD
Number of audits which successfully ensure AI use within the agency was proper and secure. **	2	N/A	N/A	4/4	4/4
% of investigations conducted which resulted in a positive/successful outcome (arrest, closed as civil, etc).***	3	N/A	N/A	100%	100%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time****		N/A	0.0	0.0	2.1
Part-time FTE's		N/A	0.0	0.0	0.000
Funding Sources:					
General Fund BoCC		$0	$12,883	$0	$297,986
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$0	$12,883	$0	$297,986

* SAIL unit was created in the fall of 2024. Once a complete year of data is available, the FY25 and FY26 numbers will be reevaluated dependent upon number of programs implemented within the workforce.

** A consistently high percentage of successful audits is an indicator the audits are indentifying and mitigating risks.

*** Investigations resulting in a "NFL" clearance will adversely affect this number.

**** (1) AI Sergeant and (1) AI Specialist positions were relocated from Strategic Investigations & Analysis Section during FY2025.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels/Workload Indicators					
# of narcotic investigations	1	1,897	1,906	2,000	2,000
# of organized crime cases assigned	1	170	157	190	190
# of methamphetamine lab investigations	1	0	0	2	2
Outcome: Effectiveness Indicators:					
Monetary value of assets seized *	1,2	$467,177	$556,770	$450,000	$450,000
% of cases cleared by arrest	1,2	100%	100%	100%	100%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time**		32.3	32.3	32.2	30.1
Part-time FTE's		1.875	1.875	1.875	1.875
Funding Sources:					
General Fund BoCC		$3,587,569	$4,101,964	$4,722,809	$4,785,729
Other GF Revenue		$21,457	$48,110	$0	$0
Special Revenue Fund		$75,214	$1,033,484	$488,560	$163,560
Total Program costs		$3,684,239	$5,183,558	$5,211,369	$4,949,289

* Dependent on size of forfeiture(s) seized.

** (1) Deputy Sheriff position and (1) Crime Analyst positions were relocated to the Strategic Investigations & Analysis program in FY2025

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of court-ordered electronic surveillances	1	31	99	90	100
# of hours training personnel *	2	114	85	185	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	$9.8M	$10.77M	$12.0M	$12.0M

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
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		$607,113	$610,491	$645,343	$619,968
Other GF Revenue		$0	$33,332	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$607,113	$643,823	$645,343	$619,968

* Varies with attendance at the National Technical Investigators Association (NATIA) conferences.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of calls for service (criminal unincorporated) K-12 *	1,3	497	623	1,000	1,000
# of calls for service (non-criminal unincorporated) K-12 *	1,3	2,992	5,902	4,000	4,000
Total number of calls for Resource Officer service (cities) K-12 *	1,3	1,002	**919**	3,500	4,000
# of school requests for presentations (i.e. Gang violence, substance abuse, conflict resolution, internet safety) (unincorporated) K-12 ^	1,3	108	90	100	100
# of school requests for presentations (i.e. gang violence, substance abuse, conflict resolution) (cities) K-12 *	1,3	8	5	15	15
# of 6th grade students participating & graduating from the S.A.V.E. program (unincorporated)	2	3,056	7,740	7,500	7,500
# of 6th grade students participating & graduating from the S.A.V.E. program (cities) *	2	1,279	756	2,500	2,500
# of presentations delivered (unincorporated) K-12	1,3	126	134	100	100
# of presentations delivered (cities) K-12 *	1,3	9	8	75	75
# of students enrolled in contracted post-secondary institutions	1,3	20,297	**20,677**	**21,307**	**22,329**
Outcome: Effectiveness Indicators:					
% of goal achieved, i.e., actual # of presentations delivered/requested presentations (unincorporated K-12) ^	1,3	116%	148%	125%	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	1:1,244	1:1,346	1:1,346	1:1,346
Deputy/student ratio (Frostproof)	1,2,3	1:1,125	1:1,125	1:1,125	1:1,125
Deputy/student ratio (Dundee)	1,2,3	1:410	1:410	1:410	1:410
Deputy/student ratio (Mulberry)	1,2,3	1:1,272	1:1,272	1:1,272	1:1,272
Deputy/student ratio (Ft. Meade)	1,2,3	1:800	1:800	1:800	1:800

IV. Resources:	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:				
Full-time **	52.1	83.3	111.8	114.8
Part-time FTE's	0.000	0.000	0.000	0.000
Funding Sources:				
General Fund BoCC	$743,675	$1,657,939	$3,100,601	$4,068,820
Other GF Revenue	$5,996,810	$9,228,845	$10,878,994	$11,658,433
Special Revenue Fund	$262,535	$147,221	$205,100	$205,100
Total Program costs	$7,003,020	$11,034,005	$14,184,695	$15,932,353

* PCSO assumed control of 24 public schools in 7 municipalities, 4 pvt. Schools and 1 charter school in the FY2024-FY2025 timeframe, among other additions: thus, population served is increasing resulting in a sharp increase in calls for service and presentations.

** (3) School Resource Deputy positions were added in FY2025, two for private schools and one for Haines City High School.

^ 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Adults designated as guards and substitutes	1	168	168	168	180
Designated crossing locations	3	131	135	135	135
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 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		3.2	4.1	3.7	3.6
Part-time FTE's		49.736	49.736	49.736	49.736
Funding Sources:					
General Fund BoCC		$1,666,655	$2,068,251	$2,271,884	$2,394,017
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,666,655	$2,068,251	$2,271,884	$2,394,017

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of businesses and individuals served	1	1,487	1,450	1,748	1,748
# of hours worked on extra duty	1,2,3	93,049	96,436	98,448	98,448
# of assignments	1,2,3	13,392	14,859	15,972	15,972
# of funeral assignments	2	1,167	989	1,060	1,060
# of hours worked on extra duty for inmate funerals	3	0	0	0	0
Outcome: Effectiveness Indicators:					
% of extra duty requests filled	1	99%	99%	99%	99%
% of funeral requests filled	2	100%	100%	100%	100%
% of eligible inmate funeral requests filled	3	N/A	N/A	N/A	N/A
Outcome: Efficiency or unit-cost ratio:					
Private compensation received by deputies	1,2,3	$3,917,708	$3,984,014	$3,802,156	$3,802,156
Contracted funeral compensation received by deputies	2	$117,400	$99,000	$106,000	$106,000
Contracted inmate funeral compensation received by deputies	3	**$0**	**$0**	**$0**	**$0**

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
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	$11,453	$0
Other GF Revenue		$68,706	$72,548	$62,622	$65,992
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$68,706	$72,548	$74,075	$65,992

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of crashes investigated *	1	220	199	304	304
# of hours spent investigating crashes	1	11,545	11,259	8,376	8,376
# of traffic safety education requests fulfilled **	2	14	57	120	120
# of DUI's investigations	3	393	488	632	632
# of citations issued	4	10,395	11,611	10,788	10,788
Outcome: Effectiveness Indicators:					
# of fatal traffic crashes in unincorporated Polk County *	1	114	65	104	104
Outcome: Efficiency or unit-cost ratio:					
$ value of traffic fines issued	3,4	$2,124,661	$1,637,682	$1,861,208	$1,861,208
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		24.7	24.7	24.7	24.1
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$2,327,028	$2,506,049	$3,112,967	$3,281,163
Other GF Revenue		$5,766	$11,026	$0	$0
Special Revenue Fund		$0	$0	$10,743	$10,743
Total Program costs		$2,332,794	$2,517,075	$3,123,710	$3,291,906

* 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of calls for agricultural crimes	1	1,110	1,074	1,544	1,544
# of animal abuse investigations	1	412	504	424	424
# of educational requests ***	3	14	4	12	12
# of calls for loose animals	1,2	624	565	568	568
# hours spent on impounds *	2	206	245	240	240
# hours spent on animal abuse investigations *	1	917	1,113	888	888
# of acres of agricultural land **	1,2	487,128	559,699	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	18%	82%	3%	3%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$1,301,490	$1,502,981	$1,628,938	$1,696,233
Other GF Revenue		$0	$3,573	$0	$0
Special Revenue Fund		$2,551	$2,098	$5,000	$2,500
Total Program costs		$1,304,041	$1,508,652	$1,633,938	$1,698,733

* All animal cruelty investigations/impounds 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.

*** Education requests are jointly handled by Ag Crimes and Marine units.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# calls for service	1,3,4	1,746	2,221	2,492	2,492
# requests for airborne support during missing and endangered children or adults incidents	4	265	416	424	424
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	51%	49%	44%	44%
% 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	$1,472	$1,548	$1,570	$1,711
# of flight hours	1,2,3,4	1,254	1,393	1,533	1,533

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
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		$1,846,039	$5,975,938	$2,406,673	$2,622,197
Other GF Revenue *		$1,898,373	$9,454	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$3,744,412	$5,985,392	$2,406,673	$2,622,197

* Asset sale proceeds in FY2023.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of routine marine calls	1,3,4	363	424	344	344
# of education requests *	1	5	11	24	24
# of hours safety patrol & inspections	1,2,4	751	359	268	268
# of critical waterborne calls **	3	37	33	112	112
# of requests from other agencies	4	8	19	4	4
# of vessel inspections & safety contacts	2	332	344	360	360
# of registered boats in Polk County	1,2	29,298	29,309	29,309	29,309
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	$476	$417	$399	$436
Cost per number of registered boats	1,2,3,4	$12.12	$11.83	$11.49	$12.56
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$354,984	$346,748	$336,843	$368,167
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$354,984	$346,748	$336,843	$368,167

* Population growth and the popularity of the program.

** Polk County waters are gaining in popularity, leading to increase number of calls.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of complaints responded to per year	1	28,062	35,539	36,539	37,000
# live animals impounded	1	12,994	14,738	15,000	16,000
# animal licenses sold **	5	27,318	27,340	28,340	30,000
# animals adopted *	2	7,277	6,281	**6,400**	**6,600**
# of animal bite/exposure cases	3,4	1,939	2,000	2,061	2,122
# of animals euthanized *	2	4,476	5,815	5,270	6,400
Outcome: Effectiveness Indicators					
% of complaints responded to within 2 hours after being dispatched	1	33%	40%	47%	50%
% of pets adopted or redeemed	2	56%	52%	56%	**58%**
% of animals euthanized	2	34%	39%	34%	**34%**

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		53.7	56.7	56.7	56.5
Part-time FTE's		9.375	6.250	6.250	6.250
Funding Sources:					
General Fund BoCC ***		$3,360,714	$4,310,198	$4,953,443	$5,251,491
Other GF Revenue ***		$563,789	$566,211	$500,000	$500,000
Special Revenue Fund		$10,797	$11,871	$60,000	$60,000
Total Program costs		$3,935,300	$4,888,280	$5,513,443	$5,811,491

* In 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.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of calls for illegal dumping investigations **	2,3,4	338	291	116	116
# of calls for animal cruelty investigations *	2,3,4	1	4	4	4
# of educational requests	1	7	3	0	0
# of requests from other agencies	4	64	67	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%	100%	100%
% of educational requests attended	1	100%	100%	NA	NA
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$214,169	$230,353	$241,554	$252,777
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$279,873	$365,927	$391,824	$417,129
Total Program costs		$494,042	$596,280	$633,378	$669,906

* Agricultural Program has primary responsibility, but cross trained environmental deputies are used in exigent circumstances.
** 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of 911 emergency calls answered	1	329,960	313,221	326,384	342,703
# of non-emergency calls answered *	1	360,965	298,651	329,972	346,471
# of total calls received	1	690,655	611,872	656,356	689,174
Outcome: Effectiveness Indicators:					
Average service call to dispatch time (minutes)	1	1:48	1:50	1:54	1:48
Outcome: Efficiency or unit-cost ratio:					
Telecommunicator ratio/call	1-5	1 per 4,399 calls	1 per 3897 calls	1 per 3,930 calls	1 per 4,127 calls
% of surveyed citizens satisfied	1-5	100%	100%	100%	100%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		159.0	158.9	168.9	168.8
Part-time FTE's		0.700	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$9,810,423	$12,377,427	$12,999,773	$14,481,315
Other GF Revenue		$2,324,163	$2,384,758	$2,435,949	$2,468,923
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$12,134,586	$14,762,185	$15,435,722	$16,950,238

* Putting recorded messages on district lines and redirecting administrative calls account for FY2024 decrease.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of calls for EOG services pertaining to critical incidents	1	10	9	12	12
# of calls for EOG services pertaining to special events	1	42	5	12	12
# of requests for public education	1	31	36	36	36
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 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$729,410	$493,969	$382,675	$403,505
Other GF Revenue		$1,245,266	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,974,676	$493,969	$382,675	$403,505

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# Law Enforcement funerals attended (in county)	1,2	11	11	12	12
# Law Enforcement funerals attended (out of county in FL)	1,2	4	4	16	16
# of graduations attended	2	14	13	6	6
# of ceremonies attended	2	28	22	20	20
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	$3,681	$2,997	$1,171	$1,233
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$209,790	$149,826	$63,260	$66,570
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program Costs		$209,790	$149,826	$63,260	$66,570

* 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Develop budget consistent with strategic plan	1	FY 24 Budget	FY 25 Budget	FY 26 Budget	FY 27 Budget
# of monthly interim forecasts prepared	2,3,4	8	8	7	7
# of invoices paid	2	17,924	18,166	18,000	18,200
# of P-card transactions reconciled and uploaded to G/L	2	3,999	3,758	3,800	3,850
# active grants, contracts, & special revenue funds	1,2,4	75	76	84	84
# unautomated inmate services provided (phone, mail, ledgers)	3	8,047	9,013	9,000	9,100
# of payroll checks & notices of deposit	2	50,686	53,674	55,000	55,500
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	$1,019,935	$965,396	$969,716	$969,716
Ratio of payroll staff to # of FT & PT budgeted headcount	2	1:419	1:431	1:447	1:456
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time *		17.4	16.3	16.3	17.4
Part-time FTE's		0.000	0.500	0.500	0.500
Funding Sources:					
General Fund BoCC		$4,899,512	$3,054,761	$1,908,084	$1,987,946
Other GF Revenue*		$0	$0	$0	$76,410
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$4,899,512	$3,054,761	$1,908,084	$2,064,356

* (1) Accountant position is being added in FY2026, funded by other genertal fund revenue.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of offense/incident reports	1,2,3	95,596	95,982	93,500	96,305
# of traffic citations processed	4	25,182	30,776	38,976	40,145
# of transactions at district offices	5	11,033	11,328	9,708	10,000
# of digital images processed *	6	651,843	939,099	633,948	652,967
# of requests from the public	7	29,047	37,396	40,400	41,612
Outcome: Effectiveness Indicators:					
% of citations delivered within 24 hours	4	100%	100%	100%	100%
% of requests processed in district offices	5	38%	30%	24%	24%
% of media returned within 24 hours	6	100%	100%	100%	100%
Outcome: Efficiency or unit-cost ratio:					

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		23.4	23.4	22.3	22.3
Part-time FTE's		3.125	3.125	3.125	3.125
Funding Sources:					
General Fund BoCC		$1,248,257	$1,449,437	$1,544,665	$1,571,026
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,248,257	$1,449,437	$1,544,665	$1,571,026

* FY2024 totals include a one-time special project to scan historical index cards for archiving.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of felony warrants served	1	5,315	5,352	5,600	5,768
# of felony warrants processed	1	12,989	12,907	14,000	14,420
# of other warrants processed	2	14,810	15,799	12,572	12,950
# of CIC transactions	3	228,791	210,397	365,956	376,935
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	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	**76**	**79**	**73**	**75**
# of CIC transactions per day (365 days)	3	**627**	**576**	**1,003**	**1,023**
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		27.9	27.8	28.9	28.9
Part-time FTE's		0.625	0.625	0.625	0.625
Funding Sources:					
General Fund BoCC		$2,279,326	$2,490,217	$2,576,261	$2,664,491
Other GF Revenue		$270,230	$278,584	$277,960	$278,505
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$2,549,556	$2,768,801	$2,854,221	$2,942,996

* 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.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of service calls	1	14,329	12,315	13,054	13,446
# of computers supported	1	2,215	2,257	2,262	2,330
# of hardware work orders received	1	3,115	3,477	3,685	3,795
# of I.D. cards issued	4	1,004	992	1,052	1,084
# of phone/cellphone work orders completed	5	556	711	750	772
Outcome: Efficiency or unit-cost ratio:					
Support staff ratio to service calls	1	1:2047	1:1759	1:1865	1:1921
Support staff ratio to hardware work orders	1	1:445	1:497	1:526	1:542
Support Staff ratio to cards issued	4	1:251	1:248	1:263	1:271
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		24.5	25.5	26.5	26.5
Part-time FTE's		1.250	1.250	1.250	1.250
Funding Sources:					
General Fund BoCC		$7,746,128	$10,974,301	$9,019,850	$9,761,298
Other GF Revenue		$145,713	$161,833	$119,835	$138,076
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$7,891,841	$11,136,134	$9,139,685	$9,899,374

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Service/Repair requests completed	1,3	1,237	802	892	1,000
Outcome: Effectiveness Indicators:					
% of requests processed in 24 hours	2	98%	98%	98%	98%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		1.1	1.1	1.1	1.1
Part-time FTE's		1.875	2.500	2.500	2.500
Funding Sources:					
General Fund BoCC		$1,772,996	$1,817,320	$1,636,192	$1,556,400
Other GF Revenue		$0	$2,500	$2,960	$2,960
Special Revenue Fund		$0	$0	$310	$310
Total Program costs		$1,772,996	$1,819,820	$1,639,462	$1,559,670

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of requisitions processed	1,2	2,777	2,870	2,600	2,600
# of purchase orders issued	1,2	2,792	2,835	2,600	2,600
# of formal bids	1,2	22	16	18	18
# of quotations **	1,2	907	757	1,000	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	$2,658,839	$1,700,000	$1,700,000	$1,900,000
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		4.4	4.3	4.3	4.3
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$287,126	$317,342	$362,530	$368,244
Other GF Revenue		$10,761	$10,337	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$297,887	$327,679	$362,530	$368,244

* 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of copies made	1,2	10,059,946	9,300,596	10,124,408	10,500,000
# of service/repair requests *	3	223	186	228	250
# in house copy center print requests **	1,2	300	318	357	400
Outcome: Effectiveness Indicators:					
% of copiers available	3	98%	99%	99%	99%
% of in house copy center job requests completed in 24 hours	1,2	92%	98%	98%	98%
Outcome: Efficiency or unit-cost ratio:					
Program Cost per copy made	1	$0.019	$0.025	$0.022	$0.021
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$190,709	$231,455	$220,410	$222,976
Other GF Revenue		$0	$0	$58	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$190,709	$231,455	$220,468	$222,976

* Commensurate with increase in number of printers and usage.

** Primarily increase in crime prevention events, 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of labor hours spent	1,2,3	13,424	13,776	15,530	15,530
# of repair orders	1,2,3	9,197	9,134	9,275	9,275
# of vehicles converted & fueled with propane	4	310	315	350	350
Gallons of fuel pumped	4	1,136,130	1,221,912	1,250,000	1,250,000
Outcome: Effectiveness Indicators:					
% of service repairs made within 24 hours	3	55%	65%	70%	70%
% of Fleet availability	1	95%	95%	95%	95%
Outcome: Efficiency or unit-cost ratio:					
Savings per mile driven on propane vs gas *	4	$0.096	$0.102	$0.047	$0.047
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		17.4	18.5	18.4	18.4
Part-time FTE's		3.125	3.125	3.125	3.125
Funding Sources:					
General Fund BoCC		$16,122,900	$15,243,838	$14,383,895	$14,401,872
Other GF Revenue		$861,029	$1,264,180	$244,815	$178,143
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$16,983,929	$16,508,018	$14,628,710	$14,580,015

* Uses a fleet standard of 14 mpg 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Projected Budget FY25-26
Public Service Levels:					
# of supply requisitions processed	1	5,671	8,822	9,250	10,000
# of deliveries received and processed	1	9,312	9,980	10,200	10,200
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 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Projected Budget FY25-26**
Funded Positions:					
Full-time		5.4	5.4	6.5	6.5
Part-time FTE's		0.988	1.250	1.250	1.250
Funding Sources:					
General Fund BoCC		$2,898,265	$3,117,574	$3,256,011	$3,428,118
Other GF Revenue		$72,366	$63,487	$69,763	$57,620
Special Revenue Fund		$0	$49,320	$0	$0
Total Program costs		$2,970,631	$3,230,381	$3,325,774	$3,485,738

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of contracts in Health	1,2	1,533	1,606	1,593	1,583
# of contracts in Dental	1,2	1,451	1,525	1,498	1,499
# of contracts in Vision	1,2	1,285	1,355	1,322	1,324
# of contracts in Flexible Spending	1,2	234	235	237	236
# of contracts in Sup. Life/Dep Life	1,2	1,822	1,915	1,914	1,956
# of contracts in Long-Term Disability	1,2	738	733	773	769
# of changes to all plans	1,2,5	92	93	121	89
# of FMLA applications	1,2,3	337	251	273	259
# of Worker's Comp Reports	1,5	228	226	336	211
# of fitness for duties scheduled	1,2	42	34	34	33
Termination payouts	4	$1,457,689	$1,645,112	$1,614,557	$1,614,557
# of Vendor applications processed	6	461	459	452	421
# of Vendor applicants fingerprinted	6	683	714	622	570
# of Vendors Registered for Online Security Training	6	256	337	278	258
Outcome: Effectiveness Indicators:					
% of PCSO Work Comp. returned to work	1,2	99%	98%	100%	100%
Outcome: Efficiency or unit-cost ratio:					
Ratio benefits staff to benefit plan contracts *	1,2	1 to 1,413	1 to 1,474	1 to 1,467	1 to 1,474
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		4.6	4.5	4.7	4.6
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$1,823,449	$1,918,629	$2,108,488	$2,113,594
Other GF Revenue		$0	$104,350	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,823,449	$2,022,979	$2,108,488	$2,113,594

* Retroactive correction.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of applications processed for background checks *	1,2	3,080	3,257	3,400	3,404
# of applications reviewed *	1,2	2,613	2,726	3,300	3,299
# of interviews	1,2	517	321	443	329
# of new hires	1,2	285	313	282	318
# of background investigations processed *	3	1,030	930	900	944
# of pre-employment testing conducted *	1,2	3,645	3,007	3,088	3,157
Outcome: Effectiveness Indicators:					
Avg # of days from application to hire **	2	41	38	37	39
% of applicants hired within 45 days **	1,2	64%	66%	66%	67%
% of background investigations completed in 15 working days **	3	68%	73%	75%	74%
# of minority pre-screenings *	1,2	1,415	1,487	1,525	1,509
# of minority applications *	1,2	1,740	1,829	1,850	1,856
# of minority applicants hired *	1,2	129	142	165	144
Outcome: Efficiency or unit-cost ratio:					
Average Cost of pre-employment per applicant ***	1,2,3	$158	$124	$135	$129
Ratio: FT Employment Services staff to applicants	1,2,3	1:218	1:227	1:229	1:228
Program cost per applicant processed	1,2,3	$683	$805	$726	$767
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time ****		14.8	16.9	17.5	18.5
Part-time FTE's		3.750	2.500	2.500	2.500
Funding Sources:					
General Fund BoCC		$2,090,852	$2,547,125	$2,426,967	$2,566,909
Other GF Revenue		$0	$58,803	$30,567	$30,567
Special Revenue Fund		$11,493	$15,736	$12,000	$12,000
Total Program costs		$2,102,345	$2,621,664	$2,469,534	$2,609,476

* 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) Background Investigator position added during FY2025.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of members with degrees conferred	1	73	77	90	90
# of members graduating from CPM	1	0	52	0	0
# of new members on-boarded	1	248	320	300	320
# of Supervisory course graduates	1,2	20	18	25	25
# of newly qualified promo candidates	1,2	23	22	25	25
# of Master Deputy designations awarded	2	14	4	25	10
# of salary incentives processed	3	313	253	300	300
# of Customer Care classes conducted	3	47	43	42	46
# of customer contacts - information sharing	1,2,3	12,736	13,973	14,000	14,000
Outcome: Effectiveness Indicators:					
% of supervisory knowledge before training	1,3	74%	75%	75%	75%
% of increased supervisory knowledge after training	1,3	**93%**	**92%**	**90%**	**90%**

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
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		$303,638	$325,205	$352,150	$362,146
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$303,638	$325,205	$352,150	$362,146

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of instructional hours delivered to Polk County Sheriff's Office personnel *	1	97,554	59,966	61,000	62,000
# of instructional hours delivered to federal, state, county, and municipal public safety agencies	1	40,698	39,890	41,000	41,000
# of mandatory & in-service training courses received *	1	10,697	11,300	13,000	13,000
# of videos completed **	1,2	241	270	255	300
# of production hours created **	1,2,3,4	1,860	2,202	2,285	2,200
Outcome: Effectiveness Indicators:					
# of Police One Academy units completed by members	1,3	59,668	63,901	64,000	65,000
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	1:7	1:7	1:7
Multi-media program cost/ production hour **	1,2,3,4	$67.98	$73.58	$75.75	$86.82
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		19.2	20.1	20.2	20.3
Part-time FTE's		2.450	2.375	2.375	2.375
Funding Sources:					
General Fund BoCC ^		$4,643,479	$6,151,397	$2,613,103	$2,698,208
Other GF Revenue		$771,377	$947,002	$748,085	$781,684
Special Revenue Fund		$546,896	$309,342	$236,300	$218,300
Total Program costs		$5,961,752	$7,407,741	$3,597,488	$3,698,192

* 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.

^ 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of phone calls received - switchboard	1	126,878	87,614	107,246	114,202
# of walk-up information requests *	1,2,3,4	5,207	3,267	4,237	5,495
# of fingerprints taken *	2,4	707	753	730	816
# of mail processed incoming	1,4	24,543	19,635	22,089	24,667
# of mail processed outgoing	1	3,573	3,031	3,302	3,368
# of evaluations processed (annual/probationary)	1,5,6	1,810	1,546	1,678	1,771
# of transfers processed	1,5	822	672	747	727
# of surveys/reports completed	4	142	60	101	153
# of documents scanned **	5,6	33,810	17,091	25,451	25,960
# of public records/subpoena requests	6	780	535	658	702
# of PARS and PO's ***	6	1,405	1,706	1,556	1,881
# of personnel actions processed (reclass jobs)	1	25	27	26	29
Outcome: Effectiveness Indicators:					
Average duration of each call (seconds)	4	33	26	30	29
Average time to answer each call (seconds)	4	7	7	7	6
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		10.2	10.2	10.5	10.5
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$627,628	$752,562	$840,350	$854,541
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$627,628	$752,562	$840,350	$854,541

* 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.

** 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 (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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Tons of laundry serviced	2	1,323	1,227	1,592	1,624
Inmate personal visits received	2	71,343	74,285	93,850	95,727
Inmate professional visits received	2	22,430	20,628	21,308	21,734
Inmate recreation hours	2	46,965	51,855	67,050	68,391
Rated capacity	1,2	2,576	2,576	2,576	2,576
Annual average daily inmates housed	1,2	2,641	2,724	2,770	2,825
Average # of trusty's working per day *(CCJ ^ & SCJ^^)*	3	212	233	235	240
# of pieces of mail processed *(CCJ)* ^	5	84,077	89,876	85,004	86,704
# of Disciplinary Review Board Hearings *(SCJ)^^*	6	659	571	688	702
# of trusty labor hours worked	3	440,336	485,488	496,800	506,736
Outcome: Effectiveness Indicators:					
Escapes	1	2	1	0	0
Inmate deaths (other than natural causes)	1	1	1	1	1
Inmate suicides	1	0	0	0	0
Inmate on inmate assaults	1	400	509	356	363
Inmate on staff assaults	1,2	50	39	36	37
Protective actions	1,2	420	424	516	526
% of eligible trusty's worked	3	38%	34%	36%	37%
Outcome: Efficiency or unit-cost ratio:					
General Fund cost per avg. daily inmate	2	$33.03	$36.45	$36.72	$40.88
Labor $ avoided per trusty hour worked (at min. wage plus FICA and retirement)	3	$13.20	$14.55	$15.78	$17.04
Total $ value of savings in Millions - trusty labor	3	$5.8	$7.1	$7.8	$8.6
Commissary commission earned	4	38%	38%	38%	38%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
Funded Positions:					
Full-time		353.6	353.3	353.2	353.2
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$31,841,685	$36,344,494	$37,123,156	$42,154,528
Other GF Revenue		$220,262	$416,222	$50,000	$101,432
Special Revenue Fund		$1,149,523	$2,403,261	$503,695	$497,240
Total Program costs		$33,211,469	$39,163,977	$37,676,851	$42,753,200

^ 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of inmates attending sick call	1,2,3	42,048	40,473	38,632	39,405
# of inmates receiving medication	1,2,3	24,090	26,199	26,508	27,038
# of inmates receiving off-site treatment	1,2,3	1,272	1,653	1,968	2,007
# of inmates receiving dental care	1,2,3	11,167	12,289	12,289	12,535
Average daily inmate population *	1,2,3	2,939	2,724	2,778	2,834
Outcome: Efficiency or unit-cost ratio:					
On-site medical contract per inmate per day	1,2,3	$9.19	$11.72	$12.00	$12.12
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$11,858,586	$14,137,277	$13,693,556	$15,043,249
Other GF Revenue		$0	$34,888	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$11,858,586	$14,172,165	$13,693,556	$15,043,249

* 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of inmates received in Booking and booked in	1,4	23,872	27,173	26,104	26,626
# of pre-adjudicated youth inmates received in Booking and booked in	1,4	904	1,029	980	1,000
# of inmates released from Booking and booked out	2,3	23,972	26,886	26,932	27,471
# of pre-adjudicated youth inmates released in Booking and booked out	2,3	859	1,208	960	979
$ received for bonds ***	3	$51.9M	$75.6M	$90.2M	$92.0M
# of bonds posted to bond inmates out of jail	2,3	24,153	25,908	25,488	25,998
# of protective actions in Central Booking	1,2,4	23	43	20	21
# of assessments for custody level *	6	7,968	11,249	8,680	8,854
# of reassessments for custody level *	6	8,249	8,010	7,088	7,230
# of felony and sex offender registrations	4,7	8,428	9,021	9,748	9,943
# of first appearance files checked	5,6	16,711	19,177	17,148	17,491
# of court files posted	5,6	14,718	14,376	12,464	12,713
Outcome: Effectiveness Indicators:					
% of protective actions to Book Ins/Outs	1,2,4	0.05%	0.08%	0.04%	0.04%
Outcome: Efficiency or unit-cost ratio:					
Program cost per inmate processed	1,2	$157.95	$151.86	$160.36	$163.26

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		88.3	88.2	88.2	88.2
Part-time FTE's**		0.000	0.000	0.000	0.625
Funding Sources:					
General Fund BoCC		$7,835,614	$8,509,294	$8,815,796	$9,155,120
Other GF Revenue		$0	$39,560	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program Costs		$7,835,614	$8,548,854	$8,815,796	$9,155,120

* # 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.

** (1) PT Detention Deputy position was relocated from Court Process program during FY 2025.

*** Uniform Bond Schedule changed January 2024, with bond amounts for certain charges increasing significantly.

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of inmates transported for court purposes	1	26,158	27,545	28,438	29,007
# of inmates transported for medical purposes & psychological evaluations	2	1,087	1,078	869	886
# of inmates transported for other purposes	3	18,513	17,439	21,406	21,834
# of miles driven transporting out of county inmates	1,2,3	565,281	565,281	665,389	678,697
Outcome: Effectiveness Indicators:					
# of inmate escapes	1,2,3	0	0	0	0
# of vehicle accidents with inmates as passengers	1,2,3	3	3	3	3
Outcome: Efficiency or unit-cost ratio:					
Program costs per mile driven	1,2,3	$2.76	$3.03	$3.73	$3.25
Program costs per inmate driven	1,2,3	$34.11	$37.24	$48.95	$42.58
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$1,537,434	$1,436,621	$2,482,522	$2,202,556
Other GF Revenue		$23,229	$278,584	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$1,560,663	$1,715,205	$2,482,522	$2,202,556

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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of inmates that were served	1	1,056,653	1,117,560	1,100,661	1,122,674
# of meals served	2	3,169,959	3,352,681	3,301,984	3,368,024
# of special diet meals served	3	306,375	329,721	312,162	318,405
Annual average daily inmates served *	1,2	2,895	3,062	3,015	3,075
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	$1.62	$1.84	$1.59	$1.59
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$5,065,766	$6,151,978	$5,260,509	$5,349,347
Other GF Revenue		$71,822	$24,321	$0	$0
Special Revenue Fund		$0	$0	$4,200	$4,700
Total Program costs		$5,137,588	$6,176,299	$5,264,709	$5,354,047

* Annual average daily inmates served includes intakes that are released and not housed.

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	Actual FY 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Total inmates sentenced to the work program *	1-3	2,499	1,892	1,648	1,681
Total hours of labor worked by inmates in program *	1-3	125,256	109,414	110,792	113,008
Outcome: Effectiveness Indicators:					
# of projects completed for charitable, municipal, and county entities	1-3	286	281	292	298
# of bags of refuse collected	1-3	35,101	43,992	60,468	61,677
# of tires collected from roadside **	1-3	7,342	12,018	15,289	15,595
# of miles cleaned along roadside	1-3	643	526	604	616
Outcome: Efficiency or unit-cost ratio:					
Labor $ saved per inmate hour worked	3	$13.20	$14.55	$15.78	$17.04
Value of free services at minimum wage plus FICA and retirement	3	$1,653,379	$1,591,974	$1,748,298	$1,925,656
Value of free services as % of total program cost	3	229%	206%	295%	318%
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$451,146	$494,506	$317,915	$324,722
Other GF Revenue		$270,230	$276,700	$275,000	$280,000
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$721,376	$771,206	$592,915	$604,722

* 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	Actual FY 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
# of serviceable papers received	1,2	**49,335**	**47,350**	**43,932**	**44,811**
# of serviceable papers served	1,2	**37,694**	**37,311**	**34,322**	**35,008**
# of serviceable papers withdrawn & carried over	1,2	**1,807**	**1,770**	**1,873**	**1,910**
Fees collected *	1,2	**$435,380**	**$452,521**	**$444,808**	**$453,704**
Outcome: Effectiveness Indicators:					
Percentage of serviceable papers served	1,2	79.31%	81.86%	81.60%	83.23%
Outcome: Efficiency or unit-cost ratio:					
Average cost of each paper processed (net of fees)	1,2	$42.26	$49.03	$60.18	$62.57
# of pieces of process handled per clerk	1,2	**4,934**	**4,735**	**4,393**	**4,481**

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		33.0	33.0	34.0	34.0
Part-time FTE's**		3.750	3.750	3.750	3.125
Funding Sources:					
General Fund BoCC		$2,520,056	$2,773,914	$3,088,539	$3,257,716
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$2,520,056	$2,773,914	$3,088,539	$3,257,716

* Not all papers carry a fee

** (1) Part time Court Process Server was Reclassfied and relocated to Inmate Intake 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
Public Service Levels:					
Total inmates processed for court	1,2	28,505	29,631	32,594	33,246
Total court cases heard	1,2	209,079	241,058	265,163	270,466
DNA Samples Submitted to FDLE	2	640	537	571	582
Protective Actions	1	5	5	5	5
Remanded individuals to Polk County Jail	2	377	500	510	520
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	1,243,696	894,240	927,000	945,540
Outcome: Efficiency or unit-cost ratio:					
Program cost per court case	1,2	$37.75	$37.76	$36.81	$38.38
Ratio of Bailiffs per judge/hearing officer	1	**0.88**	**0.88**	**0.81**	**0.81**

IV. Resources:		Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY24-25	Adopted Budget FY25-26
Funded Positions:					
Full-time		59.9	59.9	59.8	59.8
Part-time FTE's		0.000	0.000	0.000	0.000
Funding Sources:					
General Fund BoCC		$7,893,052	$9,102,564	$9,759,516	$10,380,541
Other GF Revenue		$0	$0	$0	$0
Special Revenue Fund		$0	$0	$0	$0
Total Program costs		$7,893,052	$9,102,564	$9,759,516	$10,380,541

* 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 2022-23	Actual FY 2023-24	Projected Actual FY24-25	Adopted Budget FY25-26
# of projects funded	1	4	4	4	4
9/30 Cash Balance @ BoCC in LETF & Unclaimed Trust	1	$838,912	$1,322,040	$1,296,315	$1,238,415
9/30 Cash Balance @ BoCC in Domestic Violence Trust	1	$94,419	$78,825	$85,590	$144,130
9/30 Cash Balance Fund 1130,1160,1164,1261, 1264 at PCSO *	1	$477,086	$546,720	$47,323	$120,000
IV. Resources:		**Actual FY 2022-23**	**Actual FY 2023-24**	**Adopted Budget FY24-25**	**Adopted Budget FY25-26**
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		$281,068	$312,586	$865,000	$665,000
Total Program costs		$281,068	$312,586	$865,000	$665,000

* Expected culmination of multi-year projects in FY2025 leading to depleted cash balance.

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 enhances 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 going forward. These funds are typically awarded from the U.S. Department of Justice Office under the Edward Byrne Justice Assistance Grant Program, however the county will anticipate this funding going away due to current policies within the federal government significantly decreasing grants to municipalities.

II. Contribution to Result:

The Justice Assistance Grant program contributes to the 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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
Completion of VRI expansion in one courtroom	1	-	-	-	-
Efficiency Indicators:					
Completion of VRI expansion in one courtroom	1	0%	0%	0%	0%

Significant Changes

There are no significant changes to this program.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Intergovernmental		13,006	0	0	0
	Total Program	13,006	0	0	0
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Special Revenue Grants		13,006	0	0	0
	Total Program	13,006	0	0	0
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		13,006	0	0	0
	Total Program	13,006	0	0	0

DCF Juvenile Substance Abuse

Program Number:	274
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

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.

II. Contribution to Result:

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.

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

III. Performance Objectives

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of client assessments conducted	1,3	34	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

Contract was not renewed with Central Florida Behavioral Health Network: contract expiration was June 30, 2025. Currently in negotiations with DCF about renewal of the funding.

Personnel:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Special Revenue Grants		4	0	0	0
Intergovernmental		132,081	121,803	140,057	140,057
Others (Centrl I/D Inkind/Othr)		4,460	4,400	4,400	4,400
	Total Program	136,545	126,203	144,457	144,457
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Special Revenue Grants		136,545	126,203	144,457	144,457
	Total Program	136,545	126,203	144,457	144,457
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Personal Services Expenses		57,435	58,874	77,128	77,128
Operating Expenses		74,650	62,929	62,929	62,929
InKind Expense		4,460	4,400	4,400	4,400
	Total Program	136,545	126,203	144,457	144,457

Teen Court

Program Number:	267
Result Area:	Safety
Division:	Courts
Section:	N/A

I. Program Offer Description:

Polk County Teen Court is a restorative juvenile diversion program designed to address misdemeanor and minor felony offenses committed by youth. The program provides an alternative to formal judicial proceedings by empowering high-school aged volunteers to serve as jurors, assigning constructive sanctions that promote accountability, personal growth, and community engagement. In addition to its core adjudication model, Teen Court serves as a vital resource within the broader juvenile justice system. The program sponsors a range of rehabilitative and educational services—offered at no cost to participants—including mentorship opportunities, life skills courses, and outpatient support. These services are coordinated in collaboration with Polk County Problem Solving Courts, ensuring continuity of care and reinforcing positive behavioral outcomes. By fostering peer-led accountability and connecting youth to meaningful interventions, Teen Court contributes to reduced recidivism, enhanced civic responsibility, and stronger community ties.

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. 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
5 Educate Law Enforcement Officers of the policy and procedures of Polk County Teen Court
6 Educate the community and schools of the benefits of Polk County Teen Court
7 Increase of Maintain the number of referrals made to Juvenile Problem Solving Court

IV. Measures:

	Key Obj.	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of referrals	1	963	1,200	1,100	1,200
Total # of volunteers	2	74	60	85	100
# of school and other community meetings/resentations	2	32	15	40	45
# of patrol briefings attended	1,2	1	20	5	5
Total # of Teen Court hearings	1	392	850	400	400
Total # of Teen Court sessions	2,4	39	40	40	40
# of Education Courses	3	756	750	750	750
average # of cases managed by one coordinator	4	411	525	400	400
# of jail tours	5	153	12	145	145
# of Mentorship Referrals	6	36	37	40	45
# of Juvenile Problem Solving Court Referrals	7	43	35	45	50
Effectiveness Indicators:					
average # of days from intake to trial	4	12	21	14	14
% of recidivism of Teen Court defendants	3	8%	2%	5%	5%
# of referrals	1	963	1,200	1,100	1,200

Significant Changes

The Teen Court program added two positions in FY 25/26 to accommodate an increased number of referrals and caseload work.

Teen Court

Personnel:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		4.00	4.00	6.00	6.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Cash/Fund Balance Forward		0	114,977	227,418	227,418
Charges For Services		49,748	39,464	40,253	40,253
Fines And Forfeitures		242,185	135,500	143,622	143,622
	Total Program	291,933	289,941	411,293	411,293

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		291,933	289,941	411,293	411,293
	Total Program	291,933	289,941	411,293	411,293

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		222,758	261,744	411,293	411,293
Operating Expenses		0	28,197	0	0
	Total Program	222,758	289,941	411,293	411,293

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of specimens tested	1	23,461	29,000	26,000	26,000
# of specimens tested that exceed 24 hour turn-around time	1	0	0	0	0
# of chain-of-custody forms completed	1	23,461	29,000	26,000	26,000
# of days between referral and assessment	2	14	14	14	14
Effectiveness Indicators:					
% of specimens with turn-around time that exceeds 24 hours	1	0%	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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		14.00	14.00	14.00	14.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Cash/Fund Balance Forward		0	1,762,848	1,433,002	1,433,002
Charges For Services		610,268	466,287	417,092	417,092
Fines And Forfeitures		24,232	5,855	29,718	29,718
Miscellaneous		3,847	1,568	1,450	1,450
	Total Program	638,347	2,236,558	1,881,262	1,881,262

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		638,347	2,236,558	1,881,262	1,881,262
	Total Program	638,347	2,236,558	1,881,262	1,881,262

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		491,468	1,109,363	623,996	623,996
Operating Expenses		124,911	1,125,195	1,255,266	1,255,266
Capital Expenses		0	2,000	2,000	2,000
	Total Program	616,379	2,236,558	1,881,262	1,881,262

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					
# of defendants referred	2	22	34	34	34
# of assessments conducted	2	22	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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents		2.00	2.00	2.00	2.00

Funding Sources:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Cash/Fund Balance Forward		0	283,690	324,937	324,937
Charges For Services		76,803	44,695	39,568	39,568
	Total Program	76,803	328,385	364,505	364,505

Revenue by Fund:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
General Fund		76,803	328,385	364,505	364,505
	Total Program	76,803	328,385	364,505	364,505

Appropriations:		Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Personal Services Expenses		35,557	76,246	56,994	56,994
Operating Expenses		0	252,139	307,511	307,511
	Total Program	35,557	328,385	364,505	364,505

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
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 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Full Time Equivalents		0.00	0.00	0.00	0.00
Funding Sources:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Cash/Fund Balance Forward		0	55,926	55,926	55,926
	Total Program	0	55,926	55,926	55,926
Revenue by Fund:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
General Fund		0	55,926	55,926	55,926
	Total Program	0	55,926	55,926	55,926
Appropriations:		**Actual FY 23/24**	**Budget FY 24/25**	**Adopted FY 25/26**	**Plan FY 26/27**
Operating Expenses		0	55,926	55,926	55,926
	Total Program	0	55,926	55,926	55,926

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 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Workload Indicators:					

Significant Changes

There are no significant changes to this program.

Debt Service Program

Personnel:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Full Time Equivalents	0.00	0.00	0.00	0.00

Funding Sources:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Capital 2019	625,635	0	0	0
Cash/Fund Balance Forward	0	13,859,457	12,588,809	12,979,061
Interest	717,697	51,169	53,124	53,316
Interfund Transfer	8,269,212	9,370,777	9,420,777	9,940,777
Intergovernmental	6,395,000	6,395,000	6,395,000	6,395,000
Total Program	16,007,544	29,676,403	28,457,710	29,368,154

Revenue by Fund:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,650,395	10,032,946	9,178,589	9,262,639
Public Facilities Rev Ref Note, Series 2015 (Ref CFT 2006)	2,150,565	3,832,864	4,240,469	4,375,842
Capital 2019	2,248,251	5,108,977	4,390,496	4,628,142
Promissory Revenue Note, Series 2020 C	5,958,333	10,701,616	10,648,156	11,101,531
Total Program	16,007,544	29,676,403	28,457,710	29,368,154

Appropriations:	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Debt Service	15,430,832	15,455,322	15,481,004	15,509,680
Reserves	0	14,221,081	12,976,706	13,858,474
Total Program	15,430,832	29,676,403	28,457,710	29,368,154

Debt Service Program

Appropriations	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
Debt Service	15,430,832	15,455,322	15,481,004	15,509,680
Reserves	0	14,221,081	12,976,706	13,858,474
Total Result Area	**15,430,832**	**29,676,403**	**28,457,710**	**29,368,154**

Revenue by Fund	Actual FY 23/24	Budget FY 24/25	Adopted FY 25/26	Plan FY 26/27
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,650,395	10,032,946	9,178,589	9,262,639
23700 Public Fac Rev Note, S2015 (Ref CFT 2006)	2,150,565	3,832,864	4,240,469	4,375,842
23800 Promissory Note 2020A	2,248,251	5,108,977	4,390,496	4,628,142
24000 Promissory Revenue Note, Series 2020 C	5,958,333	10,701,616	10,648,156	11,101,531
Total Result Area	**16,007,544**	**29,676,403**	**28,457,710**	**29,368,154**

Personnel				
Full Time Equivalents	**0**	**0**	**0**	**0**

SUMMARY OF SERVICES AND FACILITIES
FY 25/26

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, 2025, is $46,980,000. Annual debt service payments are to be made through December 2035 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, 2025 is $4,182,000. Annual debt service payments are to be made through December 2026. 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, 2025 is $20,149,642.

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 totaling $41,955,000. This refund resulted in savings on principal and interest payments. The outstanding balance as of September 30, 2025 is $21,485,000. Annual debt service payments are to be made through December 2029 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 25/26

(in thousands)

Bond Issue	Prior Payments	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Future Payments	Total
Public Facilities Revenue Refunding Bonds, S2014 (23500)													
Series 2014 - $71,510,000													
Purpose: Construction and renovation of public safety facilities													
Principal	24,530.0	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	5,035.0	5,240.0	71,510.0
Interest	30,629.5	2,023.0	1,851.7	1,671.8	1,483.1	1,285.0	1,076.8	880.7	698.0	507.9	310.3	104.8	42,522.5
Total	**55,159.5**	**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**	**5,345.3**	**5,344.8**	**114,032.5**
Public Facilities Revenue Refunding Note S2015 (23700)													
Series 2015 - $18,157,000													
Purpose: Construction and renovation of public safety facilities													
Principal	13,975.0	2,053.0	2,129.0	-	-	-	-	-	-	-	-	-	18,157.0
Interest	2,572.4	67.5	22.8	-	-	-	-	-	-	-	-	-	2,662.7
Total	**16,547.4**	**2,120.5**	**2,151.8**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20,819.7**
Promissory Note A (23800)													
Series 2019 - $27,062,000													
Purpose: Capital related projects													
Principal	6,912.4	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	2,729.7	423.2	382.7	341.2	298.8	255.5	211.2	166.0	119.8	72.5	32.4	-	5,033.1
Total	**9,642.1**	**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	20,470.0	5,375.0	5,480.0	3,475.0	3,545.0	3,610.0	-	-	-	-	-	-	41,955.0
Interest	3,095.0	366.6	260.7	173.4	105.0	35.2	-	-	-	-	-	-	4,035.9
Total	**23,565.0**	**5,741.6**	**5,740.7**	**3,648.4**	**3,650.0**	**3,645.2**	**-**	**-**	**-**	**-**	**-**	**-**	**45,990.9**
Debt Service Program Total	**104,914.0**	**15,472.4**	**15,501.1**	**11,251.7**	**11,244.1**	**11,235.7**	**7,586.9**	**7,600.3**	**7,602.1**	**7,596.5**	**7,588.4**	**5,344.8**	**212,938.1**

POLK COUNTY - ADOPTED FY 25/26

(in thousands)

Bond Issue	Prior Payments	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Future Payments	Total
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	-	-	-	-	5,615.0	67,700.0	87,550.0
Interest	21,214.4	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	3,108.8	13,718.2	68,544.1
Total	**21,214.4**	**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**	**8,723.8**	**81,418.2**	**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	2,460.0	35,819.0	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**	**2,460.0**	**87,129.0**	**168,595.9**
Utilities Fund Total	**30,471.5**	**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**	**11,183.8**	**168,547.2**	**324,690.0**

POLK COUNTY - ADOPTED FY 25/26

(in thousands)

Bond Issue	Prior Payments	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	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	3,286.7	456.2	467.1	478.3	489.7	501.4	513.4	525.7	-	-	-	-	6,718.7
Interest	1,058.9	78.2	66.9	55.4	43.6	31.5	19.1	6.4	-	-	-	-	1,359.9
Total	**4,345.6**	**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	4,925.8	653.9	678.2	703.4	729.6	756.7	784.8	814.0	844.2	875.6	908.1	941.8	13,616.0
Interest	4,475.3	390.6	366.3	341.1	315.0	287.9	259.8	230.6	200.4	169.0	136.5	102.7	7,275.2
Total	**9,401.0**	**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**	**1,044.6**	**20,891.2**
City of Winter Haven - $10,000,000													
Purpose: Contribution towards arena and conference center 2017													
Principal	3,040.0	490.0	505.0	520.0	535.0	550.0	570.0	585.0	605.0	620.0	640.0	1,340.0	10,000.0
Interest	1,878.5	213.3	198.3	182.8	166.9	150.5	133.6	116.2	98.2	79.7	60.7	61.9	3,340.7
Total	**4,918.5**	**703.3**	**703.3**	**702.8**	**701.9**	**700.5**	**703.6**	**701.2**	**703.2**	**699.7**	**700.7**	**1,401.9**	**13,340.7**
City of Winter Haven - $4,660,000													
Purpose: Contribution towards Chain of Lakes Complex renovations 2023													
Principal	265.0	160.0	165.0	175.0	180.0	190.0	200.0	210.0	220.0	235.0	245.0	2,415.0	4,660.0
Interest	384.2	203.7	195.7	187.5	178.7	169.7	160.2	150.2	139.7	128.7	117.0	472.7	2,487.9
Total	**649.2**	**363.7**	**360.7**	**362.5**	**358.7**	**359.7**	**360.2**	**360.2**	**359.7**	**363.7**	**362.0**	**2,887.7**	**7,147.9**
City of Auburndale - $4,500,000													
Purpose: Expansion of Lake Myrtle Sports Complex													
Principal	1,665.0	220.0	225.0	230.0	240.0	250.0	255.0	265.0	275.0	285.0	290.0	300.0	4,500.0
Interest	1,231.9	91.2	83.7	76.1	68.2	60.0	51.6	42.9	33.9	24.5	14.9	5.0	1,783.9
Total	**2,896.9**	**311.2**	**308.7**	**306.1**	**308.2**	**310.0**	**306.6**	**307.9**	**308.9**	**309.5**	**304.9**	**305.0**	**6,283.9**
City of Auburndale - $3,500,000													
Purpose: Lake Myrtle Sports Complex Stadium													
Principal	992.7	341.5	346.9	352.4	358.0	363.7	369.5	375.4	-	-	-	-	3,500.0
Interest	179.6	37.2	31.7	26.1	20.5	14.7	8.9	3.0	-	-	-	-	321.7
Total	**1,172.3**	**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	**23,383.5**	**3,734.1**	**4,126.6**	**4,523.2**	**4,520.3**	**4,521.2**	**4,521.0**	**4,519.4**	**3,611.4**	**3,612.5**	**3,607.2**	**18,785.1**	**83,465.7**
Grand Total	**158,769.1**	**32,049.3**	**32,524.3**	**28,680.7**	**28,631.4**	**28,764.0**	**24,599.2**	**24,616.2**	**23,705.8**	**23,697.3**	**22,379.4**	**192,677.1**	**621,093.8**

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.

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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 covers 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 revenue 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 directions 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 2026 Community Investment Budget (Funded) / FY 2026 - 2030 Project Detail

GENERAL PROJECT DATA:	COMPREHENSIVE PLAN INFORMATION:		PROJECT NEED		PROJECT	FY 26	FY 27	FY 28	FY 29	FY 30
Project Title:	Project listed in CIE?	Yes	CRITERIA		SCHEDULE	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 25 Budget	FY 25 Projected Expenses	FY 26	FY 27	FY 28	FY 29	FY 30	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. 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 providing 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 were obligated by December 31, 2024 and must be 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.

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.

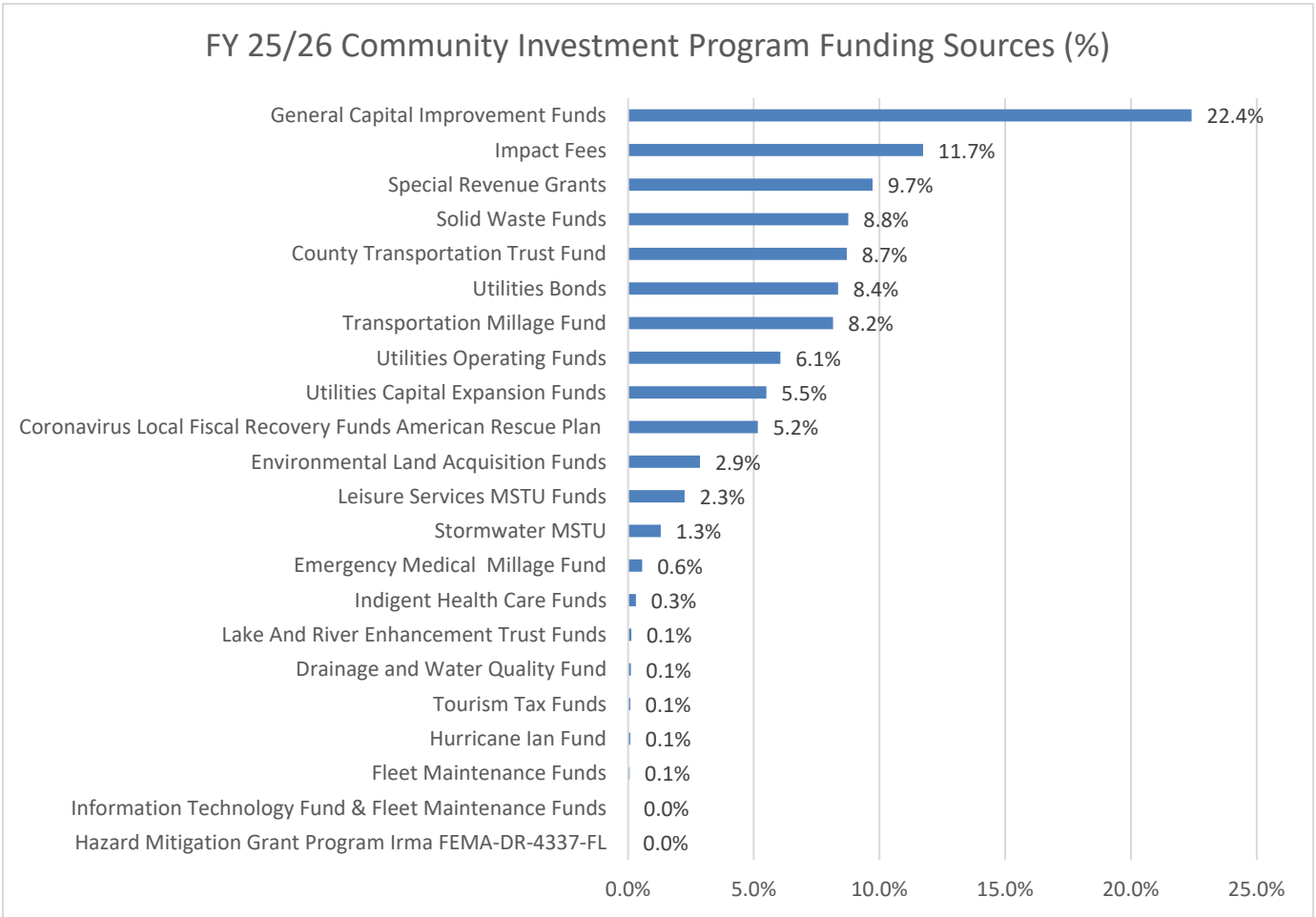
Developer Funding

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 25/26 through FY 29/30

Divisions	Adopted FY 25/26	Planned FY 26/27	Planned FY 27/28	Planned FY 28/29	Planned FY 29/30	Total FY 26-30 CIP	Percent of Five-Year CIP
Facilities Management *	**$ 100,683,105**	**$ 2,846,624**	**$ 2,846,624**	**$ 2,846,624**	**$ 2,846,624**	**$ 112,069,601**	**5.87%**
Fire Rescue	**$ 59,530,165**	**$ 1,190,000**	**$ 6,095,616**	**$ -**	**$ -**	**$ 66,815,781**	**3.50%**
Natural Resources	**$ 59,935,989**	**$ 15,310,000**	**$ 11,888,000**	**$ 7,250,000**	**$ 7,320,000**	**$ 101,703,989**	**5.33%**
Environmental Lands	$ 25,275,500	$ 11,365,000	$ 8,963,000	$ 5,175,000	$ 5,540,000	$ 56,318,500	2.95%
Water Resources	$ 34,660,489	$ 3,945,000	$ 2,925,000	$ 2,075,000	$ 1,780,000	$ 45,385,489	2.38%
Parks	**$ 57,058,819**	**$ 4,375,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 76,208,819**	**3.99%**
Roads and Drainage	**$ 274,837,088**	**$ 215,455,000**	**$ 166,440,000**	**$ 72,290,000**	**$ 72,290,000**	**$ 801,312,088**	**41.96%**
Utilities	**$ 171,590,447**	**$ 183,935,295**	**$ 128,513,125**	**$ 55,840,600**	**$ 46,846,250**	**$ 586,725,717**	**30.72%**
Expansion	$ 129,502,700	$ 142,062,375	$ 104,318,125	$ 39,945,600	$ 40,851,250	$ 456,680,050	23.91%
Renewal & Replacement	$ 42,087,747	$ 41,872,920	$ 24,195,000	$ 15,895,000	$ 5,995,000	$ 130,045,667	6.81%
Solid Waste	**$ 69,497,939**	**$ 38,956,068**	**$ 26,590,516**	**$ 21,363,027**	**$ 8,628,841**	**$ 165,036,391**	**8.64%**
Total	**$ 793,133,552**	**$ 462,067,987**	**$ 347,298,881**	**$ 164,515,251**	**$ 142,856,715**	**$ 1,909,872,386**	**100.00%**

* Facilities Management includes Facilities, Fleet, and I.T. CIP projects



COMMUNITY INVESTMENT PROGRAM HIGHLIGHTS

Utilities

In FY 24/25, Utilities continued to focus on Alternate Water Supply (AWS), support the Polk Regional Water Cooperative (PRWC), and address regulatory compliance of potable water supply; improving wastewater treatment capacity; completing design and beginning construction of the Septage Receiving Station at the North Central Landfill. Some highlighted projects are:

NERWWTF Expansion from 6.0 to 9.0 million gallons per day (MGD)

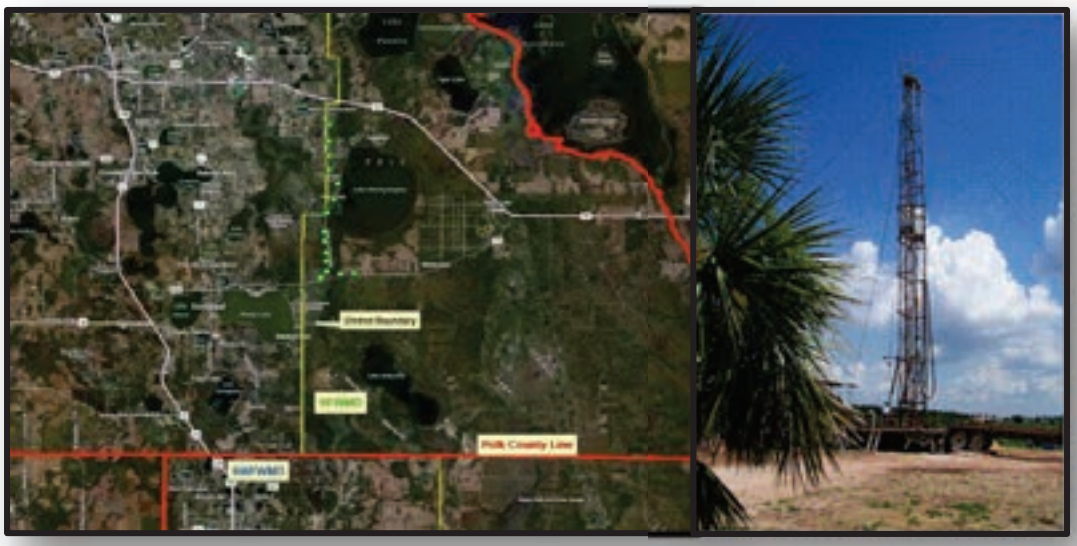
Due to rapid growth within the Northeast Regional Utility Service Area (NERUSA), Polk County Utilities (PCU) is in the process of increasing the permitted capacity of the remaining treatment processes at the facility to 9.0 MGD annual average daily flow (AADF). Based on the draft NERUSA Utility Master 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. PCU also requested the consultant 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 approved Wharton-Smith, Inc in July 2023 as the Construction Manager at Risk (CMAR) for construction of the expansion. Preconstruction services are complete and site construction has commenced. Two of five expected Guaranteed Maximum Price (GMP) amendments, or construction phases, to the CMAR contract were approved in FY 24/25. The remaining GMP amendments are anticipated for approval in FY 25/26 and construction currently expected to complete in FY 28/29.



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 fall 2028. 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 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 acquired land in FY 23/24 for construction of an AWS receiving facility in the NERUSA. Preliminary design services are ongoing and commencement of construction is anticipated for summer 2026.

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. Preliminary design services for both the ERUSA and CRUSA AWS facilities are ongoing and commencement of construction is also anticipated for summer 2026. Various funding sources including Heartland grant funding and other federal funding sources are being considered.





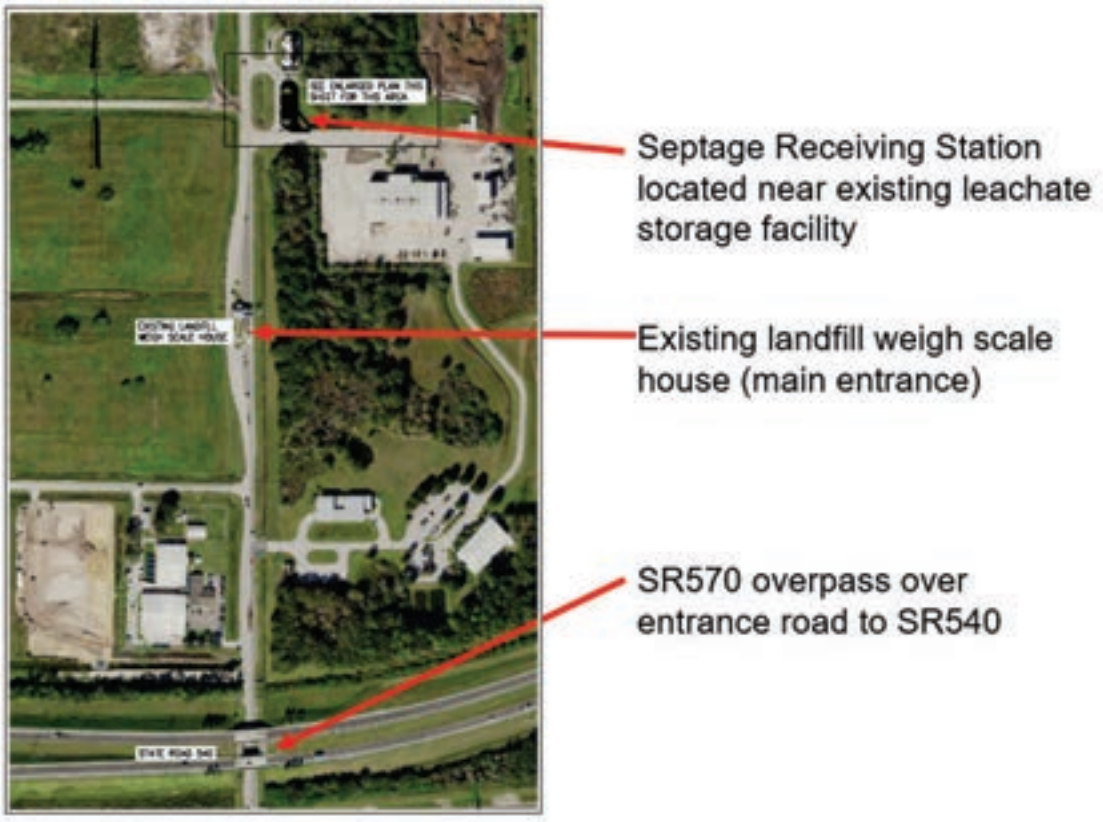
Babson Park WPF # 1

The County has been actively engaged in assessing its water supply wells and facilities to identify and reduce disinfection by-product formation potential. This project addresses regulatory concerns while supporting potential growth and development with regard to potable water supply needs. The contractor was mobilized April 2025 to construct a 150,000-gallon ground storage tank and high service pump station for the reduction of disinfection by-product formation potential. Funds include Federal American Rescue Plan Funds and construction completion is expected summer 2026.



Septage Receiving Station and Leachate Treatment System

Since 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 has been designed 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. Construction of the facility, including procurement of long-lead equipment, commenced spring 2025. Construction completion is targeted for FY 25/26.



Roads and Drainage

The Roads and Drainage Division's five-year Community Investment Program (CIP) includes $1.73 billion 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 25/26 budget includes:

Capacity Projects

West Pipkin (S. Florida Ave to Medulla RD)

With a $57.4 million dollar budget West Pipkin is scheduled to be completed by Fall 2025.

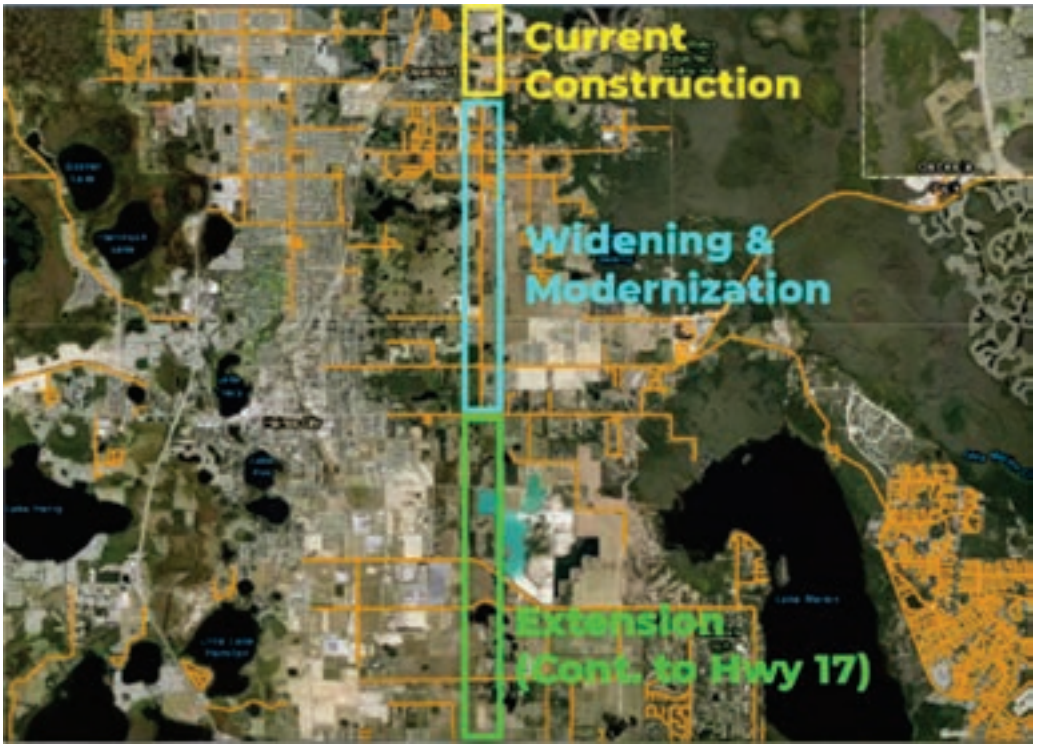




Powerline Road Extension

This project is separated into four phases to complete a widend four lane road from South Blvd to Hinson Avenue in Davenport and Haines City. This project has a total project budget of $410.7 million over the next five years.





North Lake Reedy Boulevard Bridge and Realignment.
With a project budget of $2.2 million, this project replaced a functionally obsolete bridge and realigned the road to better serve traffic in the area.









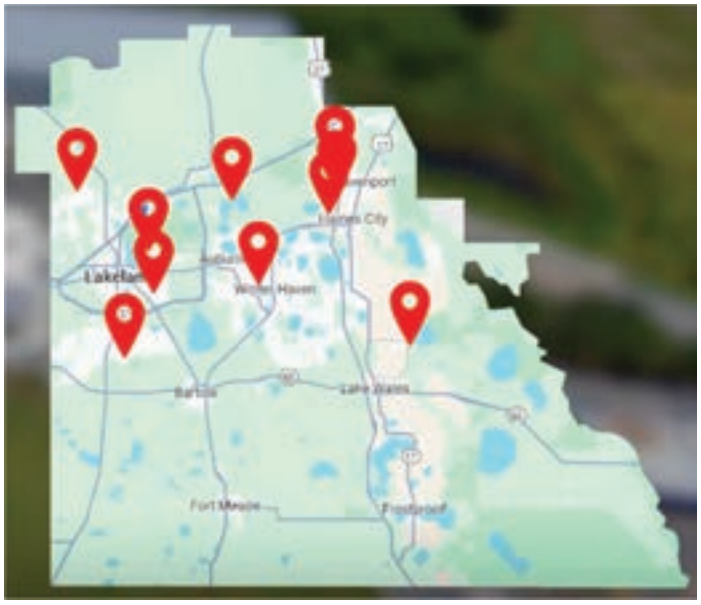
Planned Roundabouts

Cypress Gardens Boulevard and Lake Ned Road

Spirit Lake Road and Sheffield Road

County Road 559 and Gapway Road

N. Galloway Road and W. 10th Street



New Proposed Intersections

Combee Road at Saddle Creek Boulevard

County Road 559 at Lundy Road

U.S. Highway 27 at Bates Road

U.S. Highway 27 at North Boulevard

New Proposed Intersections

U.S. Highway 27 at Holly Hill Road

42nd Street at Avenue G

Masterpiece Road at Timberlane Road

N. Crystal Lake Drive at Longfellow Boulevard

New Proposed Intersections

Carter Road South at Eaglebrook Drive and Christina Boulevard

County Road 35-A (Kathleen Road) at W. Campbell Road

Ewell Road at Old Highway 37

New Proposed Sidewalks

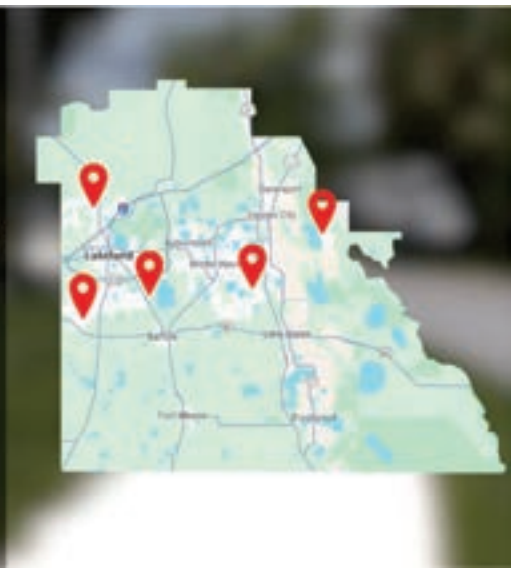
First Street SE in Highland City

Shepherd Road in Mulberry

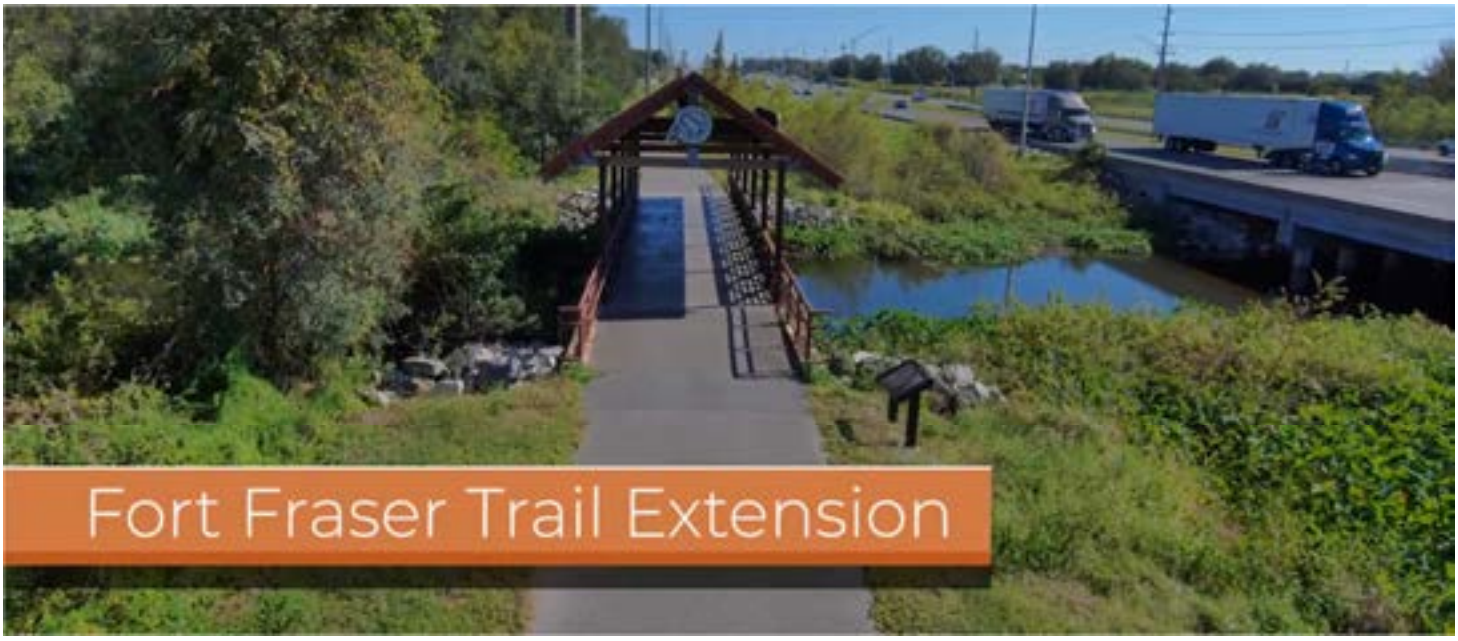
W. Daughtery Road in Lakeland

Cypress Gardens Road in Winter Haven

Caspian Road in Poinciana



Fort Frazier Trail provides a bike lane/pedestrian walkway from the City of Bartow to the City of Lakeland with a total project budget of $10.3 million.





Thompson Nursery Road Widening/Extension Project.

Thompson Nursery Road Widening/Extension Project.

This project has multiple phases as shown below with a total project budget of $336.3 million.





CR 557 Phase I and II from Interstate 4 to US 17/92
This is a widening from two lanes to four lanes with a total project budget of $161.0 million.





Facilities Management

In FY 25/26, 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 are to 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



Polk County Fire Rescue Stations
Eagle Lake, Caloosa Lake, & Bradley Junction



Polk County Fire & EMS Stations
Lakeland Hills, Christina, & Willow Oak



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 includes the completion of Watkins Road and Eaton Park in 2024, along with Moore Road and Masterpiece Road completion in 2025. In the FY 24/25 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 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total Project Cost FY 25/26 - FY 29/30
Landscaping And Trees	$ 730,000	$ 350,000	$ -	$ -	$ -	$ 1,080,000
County Light Enhancements	$ 4,785,000	$ 920,000	$ 920,000	$ 920,000	$ 920,000	$ 8,465,000
Boat Ramp/ADA Dock Construction Program	$ 1,979,277	$ 130,000	$ 130,000	$ 130,000	$ 130,000	$ 2,499,277
Bone Valley Off-Highway Vehicle Park	$ 2,416,258	$ -	$ -	$ -	$ -	$ 2,416,258
Saddle Creek Septic Replacement Feasibility	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Fort Frasier - New Trail Head	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Simmers-Young Artificial Turf	$ 5,928,949	$ -	$ -	$ -	$ -	$ 5,928,949
Saddle Creek Park Office/Maint Area Renovation	$ 3,430,735	$ -	$ -	$ -	$ -	$ 3,430,735
Loyce E Harpe Park Improvements	$ 1,336,107	$ -	$ -	$ -	$ -	$ 1,336,107
Daughtery Road (Hunt Fountain) Improvements	$ 12,769,050	$ -	$ -	$ -	$ -	$ 12,769,050
Loughman SAP Projects	$ 93,663	$ -	$ -	$ -	$ -	$ 93,663
Boat Access Land Acquisition	$ 50,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 650,000
Lake Hancock Recreation	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
Replacement/Repurpose	$ 4,885,108	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 8,885,108
CDBG Park Renovation Projects	$ 1,897,695	$ -	$ -	$ -	$ -	$ 1,897,695
Lake Parker Dock Replacement	$ 480,892	$ -	$ -	$ -	$ -	$ 480,892
Walker Road Phased Improvements	$ 787	$ -	$ -	$ -	$ -	$ 787
All Inclusive Playgrounds	$ 1,681,152	$ -	$ -	$ -	$ -	$ 1,681,152
Athletic Field Artifical Turf	$ 6,111,395	$ -	$ -	$ -	$ -	$ 6,111,395
Athletic Field Fence Replacement	$ 4,551,510	$ 450,000	$ 450,000	$ 450,000	$ 450,000	$ 6,351,510
Fort Fraser Trail kiosk	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Passive Park Improvements East/South Bartow	$ 2,700,000	$ -	$ -	$ -	$ -	$ 2,700,000
Parks CIP Total	**$ 57,058,819**	**$ 4,375,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 4,925,000**	**$ 76,208,819**
Roads and Drainage						
Pavement Management Project	$ 23,000,000	$ 23,000,000	$ 23,000,000	$ 23,000,000	$ 23,000,000	$ 115,000,000
Culvert Failure Contingency	$ 5,400,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 25,400,000
Railroad Grade Crossings	$ 320,000	$ 320,000	$ 320,000	$ 320,000	$ 320,000	$ 1,600,000
Maintenance Of Stormwater Facilities	$ 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 and Maintenance	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
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	$ 12,445,436	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 2,250,000	$ 21,445,436
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
Wahneta Infrastructure Master Plan	$ 1,590,000	$ -	$ -	$ -	$ -	$ 1,590,000
Lake Deer Outfall Design	$ 375,000	$ -	$ -	$ -	$ -	$ 375,000
West Pipkin Road (S. Florida to Medulla Road)	$ 4,550,000	$ -	$ -	$ -	$ -	$ 4,550,000
CR557 Widening (I4 to Old lake Alfred Road)	$ 41,400,000	$ 36,400,000	$ 36,400,000	$ -	$ -	$ 114,200,000
Roadway Maintenance Unit Construction	$ 2,785,000	$ 4,000,000	$ -	$ -	$ -	$ 6,785,000
Rolling Oaks Drainage Improvements	$ 510,000	$ -	$ -	$ -	$ -	$ 510,000
North Lake Reedy Blvd Bridge #164302	$ 890,000	$ 850,000	$ -	$ -	$ -	$ 1,740,000
Roadway Maintenance Dundee Substation	$ 2,350,000	$ -	$ -	$ -	$ -	$ 2,350,000
US 17 @ Four Corners	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
Northridge Trail/Preserves Development	$ 885,979	$ -	$ -	$ -	$ -	$ 885,979
Winter Haven Quiet Zones	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Jan Phyl Drainage	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000
West Pipkin Road Utility JPA (S. Florida to Medulla Road)	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
CR54 @ Westside BLVD	$ 604,000	$ -	$ -	$ -	$ -	$ 604,000
Palmer Road Drainage	$ 2,953,523	$ -	$ -	$ -	$ -	$ 2,953,523
Kathleen Road @ Deeson Road Signalization	$ 3,120,000	$ -	$ -	$ -	$ -	$ 3,120,000
Inspection Testing Building Rehab	$ 2,765,000	$ -	$ -	$ -	$ -	$ 2,765,000
Mt Olive RD @ SR33	$ 510,000	$ 250,000	$ -	$ -	$ -	$ 760,000
SR 659 (Combee RD @ Saddle Creel BLVD) Signal	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
Marigod Avenue (CR580 to Palmetto Road)	$ 3,050,000	$ 29,450,000	$ 26,400,000	$ -	$ -	$ 58,900,000
Fort Fraser Trail Extension	$ 3,208,299	$ -	$ -	$ -	$ -	$ 3,208,299
Old Bartow/Lake Wales Rd @ SR 60	$ 963,000	$ -	$ -	$ -	$ -	$ 963,000
CR542A @ 10th Street	$ 2,715,000	$ -	$ -	$ -	$ -	$ 2,715,000
CR54 @ Heritage Pass Signalization	$ 907,300	$ -	$ -	$ -	$ -	$ 907,300
Spirit Lake Road @ Old Bartow Eagle Lake Road	$ 4,920,000	$ 2,860,000	$ -	$ -	$ -	$ 7,780,000
CR 540 @ Lake Ned Signal	$ 1,325,000	$ 820,000	$ -	$ -	$ -	$ 2,145,000
Buckeye Loop Road @ Country Club Road	$ 1,235,000	$ 2,500,000	$ -	$ -	$ -	$ 3,735,000
CR547 @ 10th Street	$ 617,200	$ -	$ -	$ -	$ -	$ 617,200
Swindell @ Galloway Intersection	$ 400,000	$ 2,100,000	$ 5,950,000	$ -	$ -	$ 8,450,000
Thompson Nursery Road PH I (US17 to W Lake Ruby Dr.)	$ 30,000,000	$ 46,500,000	$ 17,500,000	$ 6,000,000	$ 6,000,000	$ 106,000,000
Northridge Trail PH 1 Segment 1	$ 27,600,000	$ 100,000	$ 100,000	$ -	$ -	$ 27,800,000
Imperial Lakes Phase 1 Drainage	$ 3,943,130	$ -	$ -	$ -	$ -	$ 3,943,130
South Lake Wales Drainage	$ 1,314,671	$ -	$ -	$ -	$ -	$ 1,314,671
Indian Woods Trl/N Campbell Drive Drainage	$ 6,406	$ -	$ -	$ -	$ -	$ 6,406
Stonewood Subdivision Drainage	$ 464,425	$ -	$ -	$ -	$ -	$ 464,425
Fairway Avenue Drainage Improvements	$ 810,339	$ -	$ -	$ -	$ -	$ 810,339
US 27 @ Tierra Del Sol Intersection	$ 2,041,827	$ -	$ -	$ -	$ -	$ 2,041,827
Developer Agreements for Road Improvements	$ 10,500,000	$ -	$ -	$ -	$ -	$ 10,500,000
Cypress PKWY @ Lake Marion Creek RD Intersection	$ 2,250,000	$ 2,000,000	$ 2,000,000	$ -	$ -	$ 6,250,000
Ronald Reagan Parkway @ May Fair BLVD Intersection	$ 1,554,000	$ -	$ -	$ -	$ -	$ 1,554,000
Thompson Nursery Road Phase II	$ 3,500,000	$ 12,000,000	$ 11,000,000	$ 24,200,000	$ 24,200,000	$ 74,900,000
Intersection Equipment Upgrades	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 1,125,000
FDC Grove Road/Northridge Trail Flyover	$ 9,950,000	$ -	$ -	$ -	$ -	$ 9,950,000
Affordable Housing Road Construction	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Vaughn Road	$ 4,822,553	$ -	$ -	$ -	$ -	$ 4,822,553
SR37 @ Fitzgerald Road	$ 1,020,000	$ 110,000	$ -	$ -	$ -	$ 1,130,000
CR 557 PHII (Old Lake Alfred to US 17/92)	$ 100,000	$ 2,100,000	$ 3,000,000	$ 5,500,000	$ 5,500,000	$ 16,200,000
Grandview Flyover (I4 @ Dunson/Buckingham)	$ 15,000,000	$ -	$ -	$ -	$ -	$ 15,000,000
Kathleen Road Extension (Duff Rd to US98)	$ 2,500,000	$ 10,000,000	$ 25,000,000	$ -	$ -	$ 37,500,000
Avon Park Cuttoff RD Bridge # 164312	$ 350,000	$ 1,500,000	$ -	$ -	$ -	$ 1,850,000

Project Name	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total Project Cost FY 25/26 - FY 29/30
Holly Hill RD/Florida Development Road	$ 1,100,000	$ -	$ -	$ -	$ -	$ 1,100,000
Deen Still RD/Waverly Barn RD/Northridge Trail	$ 1,100,000	$ -	$ -	$ -	$ -	$ 1,100,000
CR559 @ Lundy Road Intersection	$ 400,000	$ 900,000	$ -	$ -	$ -	$ 1,300,000
US27 @ Bates Road Intersection	$ 400,000	$ 1,000,000	$ -	$ -	$ -	$ 1,400,000
US 27@ North Blvd Intersection	$ 500,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 2,000,000
US27 @ Holly Hill Road Intersection	$ 500,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 2,000,000
42nd Street @ Avenue G Intersection	$ 500,000	$ 1,100,000	$ -	$ -	$ -	$ 1,600,000
Masterpiece RD @ Timberland Intersection	$ 500,000	$ 1,000,000	$ 1,500,000	$ -	$ -	$ 3,000,000
Rockridge Road Bridge #164138	$ 2,200,000	$ 550,000	$ -	$ -	$ -	$ 2,750,000
Kraft Road Bridge #164121	$ 200,000	$ 200,000	$ -	$ -	$ -	$ 400,000
Crystal Lake Dr. N @ Longfellow Blvd	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Carter Road S @ Eaglebrook @ Christina Blvd	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
CR 35A @ Campbell Road W	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Rockridge Road Bridge #164144	$ 200,000	$ 200,000	$ -	$ -	$ -	$ 400,000
Ewell Road @ Old Hwy 37 Intersection	$ 700,000	$ 3,000,000	$ -	$ -	$ -	$ 3,700,000
Davenport Drainage Project	$ 750,000	$ 500,000	$ -	$ -	$ -	$ 1,250,000
Willow Ridge Drainage Project	$ 550,000	$ -	$ -	$ -	$ -	$ 550,000
Lake Seward Drainage Project	$ 600,000	$ 400,000	$ -	$ -	$ -	$ 1,000,000
Powerline Road Phase 2	$ 1,875,000	$ 1,875,000	$ -	$ -	$ -	$ 3,750,000
Deen Still Road	$ 5,000,000	$ 5,000,000	$ -	$ -	$ -	$ 10,000,000
North Ridge Trail Phase	$ 3,750,000	$ 3,750,000	$ -	$ -	$ -	$ 7,500,000
Medulla Road @ Hamilton Road Drainage	$ 1,150,000	$ 3,850,000	$ -	$ -	$ -	$ 5,000,000
Roads & Drainage CIP Total	**$ 274,837,088**	**$ 215,455,000**	**$ 166,440,000**	**$ 72,290,000**	**$ 72,290,000**	**$ 801,312,088**
Utilities-Expansion						
US HWY 98 and Duff RD Reclaimed Water main Loop	$ 840,000	$ -	$ -	$ -	$ -	$ 840,000
Reclaimed Water Main Looping	$ 393,750	$ 341,250	$ 341,250	$ -	$ -	$ 1,076,250
Gibson Oaks WPF	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
ERUSA PRWC AWS Receiving Facility	$ 837,069	$ 3,753,750	$ 1,653,750	$ -	$ -	$ 6,244,569
NERUSA Southeast Water Main Looping	$ 2,200,000	$ 1,100,000	$ -	$ -	$ -	$ 3,300,000
NERUSA Operations Support Facility	$ 155,000	$ 5,100,000	$ 5,525,000	$ -	$ -	$ 10,780,000
Cypress Lakes	$ 6,037,500	$ 9,095,625	$ 12,770,625	$ 11,220,600	$ 14,125,000	$ 53,249,350
New HHUFA #2 Well	$ 962,499	$ -	$ -	$ -	$ -	$ 962,499
Babson Park 1 WPF GSR and HSP	$ 3,521,582	$ -	$ -	$ -	$ -	$ 3,521,582
Misc Developers Agreement	$ 1,525,000	$ 1,237,500	$ 937,500	$ 975,000	$ 750,000	$ 5,425,000
Water Treatment Facility SCADA Upgrades	$ 343,750	$ -	$ -	$ -	$ -	$ 343,750
NERWWTF Expansion 6 to 9 MGD	$ 66,275,000	$ 66,220,000	$ 43,100,000	$ -	$ -	$ 175,595,000
SCADA Cybersecurity Impr	$ 299,000	$ 189,250	$ 105,000	$ 105,000	$ 105,000	$ 803,250
Rolling Hills WM Upgrades	$ 656,250	$ -	$ -	$ -	$ -	$ 656,250
Sun Ray WM Upgrades	$ -	$ 1,050,000	$ 1,050,000	$ -	$ -	$ 2,100,000
Water Main Looping	$ 262,500	$ 412,500	$ 465,000	$ -	$ -	$ 1,140,000
ECB FM and Master LS	$ 3,160,000	$ -	$ -	$ -	$ -	$ 3,160,000
Deeson Rd LS and FM	$ 110,000	$ -	$ -	$ -	$ -	$ 110,000
Lift Station Upgrades (CIP)	$ 262,500	$ 262,500	$ 420,000	$ -	$ -	$ 945,000
Electrical Short Circuit Current Studies	$ 265,000	$ 270,000	$ -	$ -	$ -	$ 535,000
CRUSA PRWC AWS Receiving Facility	$ 73,500	$ 735,000	$ 207,500	$ -	$ -	$ 1,016,000
Sup Water Suply Plan Cont Plning & Coord	$ 105,000	$ 105,000	$ -	$ -	$ -	$ 210,000
Septage Receiving Station	$ 19,934,050	$ -	$ -	$ -	$ -	$ 19,934,050
Standby Power Imp Phase 2	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Pole Barn Improvements	$ 105,000	$ 105,000	$ 105,000	$ -	$ -	$ 315,000
Utilities Miscellaneous Services	$ 262,500	$ 262,500	$ 640,000	$ 640,000	$ -	$ 1,805,000
NERUSA PRWC AWS Rec Facility	$ 1,575,000	$ 5,355,000	$ 1,391,250	$ -	$ -	$ 8,321,250
NWRUSA Master Plan Update 2025	$ 52,500	$ -	$ -	$ -	$ -	$ 52,500
SWRUSA Master Plan Update 2025	$ 225,000	$ -	$ -	$ -	$ -	$ 225,000
WWTF SCADA Controls Upgrades	$ 21,000	$ -	$ -	$ -	$ -	$ 21,000
FDC Grove Rd Reclaimed WM Loop	$ 1,785,000	$ 560,000	$ -	$ -	$ -	$ 2,345,000
Oakhills/Providence Well #4 Wellhead Installation	$ 1,625,000	$ -	$ -	$ -	$ -	$ 1,625,000
Southwest Regional WWTF Filter,Deewatering,Clarifier,MCC Improv	$ 1,390,000	$ 12,890,000	$ 1,728,750	$ 5,000,000	$ 6,771,250	$ 27,780,000
Northwest Regional WWTF Filter, Dewatering Improvements	$ 1,508,750	$ 7,630,000	$ 6,300,000	$ -	$ -	$ 15,438,750
East Regional Water Production Facility	$ 340,000	$ 2,600,000	$ 2,350,000	$ 2,350,000	$ 2,700,000	$ 10,340,000
Water Quality Laboratory	$ 541,500	$ 5,400,000	$ 5,400,000	$ -	$ -	$ 11,341,500
East Regional Utility Service Area Wastewater Treatment Facility	$ 10,500,000	$ 11,150,000	$ 11,400,000	$ 16,400,000	$ 16,400,000	$ 65,850,000
Facility Security Updates	$ 472,500	$ 367,500	$ 262,500	$ 105,000	$ -	$ 1,207,500
SCADA Software and Programming Standards	$ 105,000	$ 105,000	$ -	$ -	$ -	$ 210,000
Cherry Hill Direct Potable Reuse Facility	$ 210,000	$ 3,150,000	$ 5,550,000	$ 2,625,000	$ -	$ 11,535,000
Central Operations Training Facility	$ 525,000	$ 2,615,000	$ 2,615,000	$ 525,000	$ -	$ 6,280,000
Utilities Expansion CIP Total	**$ 129,502,700**	**$ 142,062,375**	**$ 104,318,125**	**$ 39,945,600**	**$ 40,851,250**	**$ 456,680,050**
Utilities-Repair and Replacement						
AMI Meter Change-out	$ 5,000,000	$ 2,000,000	$ 1,500,000	$ -	$ -	$ 8,500,000
R&R Reclaim Projects	$ 781,666	$ 2,831,666	$ 1,381,666	$ 1,431,666	$ 431,666	$ 6,858,330
R&R Potable Water Projects	$ 15,764,167	$ 14,726,667	$ 8,031,667	$ 4,131,667	$ 1,881,667	$ 44,535,835
R&R Wastewater Projects	$ 15,306,667	$ 18,606,667	$ 11,231,667	$ 10,131,667	$ 3,681,667	$ 58,958,335
NE Elect/Comm Network Conv	$ 3,282,934	$ -	$ -	$ -	$ -	$ 3,282,934
Crooked Lake Park Receivership	$ 752,313	$ -	$ -	$ -	$ -	$ 752,313
R and R Bldgs and Non-Prod	$ 1,200,000	$ 3,707,920	$ 2,050,000	$ 200,000	$ -	$ 7,157,920
Utilities Repair and Replacement CIP Total	**$ 42,087,747**	**$ 41,872,920**	**$ 24,195,000**	**$ 15,895,000**	**$ 5,995,000**	**$ 130,045,667**

Project Name	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total Project Cost FY 25/26 - FY 29/30
Solid Waste						
Phase III Partial Closure	$ 400,000	$ 8,100,000	$ 1,100,000	$ -	$ -	$ 9,600,000
Williams Property Reclamation	$ 1,300,000	$ 771,093	$ 636,445	$ -	$ -	$ 2,707,538
NC-Site/Securitc/Buffer	$ 650,000	$ 1,000,000	$ 1,000,000	$ 390,303	$ -	$ 3,040,303
Wetland Mitigation Bank	$ 1,980,000	$ 2,005,775	$ -	$ -	$ -	$ 3,985,775
Phase IV, Class I Landfill Site Prep	$ 42,500,000	$ 21,000,000	$ 20,500,000	$ 20,250,000	$ 8,228,841	$ 112,478,841
PreTreatment Facility for Leachate	$ 950,000	$ -	$ -	$ -	$ -	$ 950,000
NE Quadrant Stormwater Project	$ 610,500	$ 500,000	$ 500,000	$ 436,000	$ 400,000	$ 2,446,500
CNG Beneficial Use	$ 644,051	$ 300,000	$ 300,000	$ 286,724	$ -	$ 1,530,775
Emergency Generators	$ 290,000	$ 165,000	$ 165,000	$ -	$ -	$ 620,000
Road Improvements	$ 900,000	$ 900,000	$ -	$ -	$ -	$ 1,800,000
Leachate Tank Addition	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
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	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
PH II North Side Temp Final Closure	$ 250,000	$ 150,000	$ 36,822	$ -	$ -	$ 436,822
SCADA System Upgrade	$ 36,940	$ -	$ -	$ -	$ -	$ 36,940
LCRS & Gas Systems Upgrades	$ 1,303,448	$ 299,200	$ 50,000	$ -	$ -	$ 1,652,648
Site-Wide Stormwater Management System Upgrades	$ 1,000,000	$ 600,000	$ 600,000	$ -	$ -	$ 2,200,000
CMMS and Systems Integration	$ 850,000	$ 300,000	$ -	$ -	$ -	$ 1,150,000
Gas Collection System Phase VI	$ 700,000	$ 600,000	$ 940,000	$ -	$ -	$ 2,240,000
Survey Drone Program	$ 70,000	$ 50,000	$ 70,000	$ -	$ -	$ 190,000
NCLF Transfer Station Outbound Scale Addition	$ 5,528,000	$ 800,000	$ -	$ -	$ -	$ 6,328,000
SELF Landfill Cover Restoration	$ 8,200,000	$ 400,000	$ -	$ -	$ -	$ 8,600,000
Waste & Recycling CIP Total	**$ 69,497,939**	**$ 38,956,068**	**$ 26,590,516**	**$ 21,363,027**	**$ 8,628,841**	**$ 165,036,391**
Total Five-Year CIP FY 25/26 - FY 29/30	**$ 793,133,552**	**$ 462,067,987**	**$ 347,298,881**	**$ 164,515,251**	**$ 142,856,715**	**$ 1,909,872,386**

FY 25/26 - FY 29/30 CAPITAL INVESTMENT PROJECT OPERATING COSTS								
Division	**Project Name**	**Project Description**	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**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	**$398,783**
	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	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**
	Northridge Trail Phase 1 Segment 1	Infrastructure project	$0	$8,200	$9,000	$9,000	$9,100	**$35,300**
	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	$520	$520	$550	$550	**$2,140**
	CR 542 A @ 10th Street	Widening project	$0	$480	$480	$480	$525	**$1,965**
	CR 54 @ Heritage Pass Signalization	Widening project	$0	$480	$480	$500	$500	**$1,960**
	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	$600	$600	$600	**$1,800**
	CR 547 @ 10th Street	Widening project	$0	$600	$600	$600	$620	**$2,420**
	Swindell @ Galloway Intersection	Infrastructure project	$0	$0	$0	$600	$600	**$1,200**
	US 27 @ Tierra Del Sol Blvd	Building evaluation	$0	$620	$620	$650	$650	**$2,540**
	Kathleen Rd @ Deeson Road Signalization	Infrastructure project	$0	$520	$520	$520	$600	**$2,160**
	Cypress Pkwy @ Lake Marion Creek Rd	Infrastructure project	$0	$0	$0	$625	$625	**$1,250**
	Ronald Reagan Parkway @ May Fair Blvd Intersection	Infrastructure project	$0	$525	$525	$525	$550	**$2,125**
	Mt Olive Rd @ SR 33	Infrastructure project	$0	$0	$375	$375	$375	**$1,125**
	SR 37 @ Fitzgerald Road	Infrastructure project	$0	$0	$410	$410	$410	**$1,230**
	CR 559 at Lundy Road Intersection	Roadway maintenance	$0	$0	$360	$360	$360	**$1,080**
	US 27 @ Bates Road Intersection	Roadway maintenance	$0	$0	$395	$395	$395	**$1,185**
	US 27 @ North Blvd Intersection	Roadway maintenance	$0	$0	$0	$405	$405	**$810**
	US 27 @ Holly Hill Rd Intersection	Roadway maintenance	$0	$0	$0	$600	$600	**$1,200**
	42nd Street @ Avenue G Intersection	Roadway maintenance	$0	$0	$545	$545	$545	**$1,635**
	Masterpiece Rd @ Timberlane Rd	Infrastructure project	$0	$0	$0	$425	$425	**$850**
	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	$11,500	$11,500	$11,500	$11,500	**$46,000**
	Roadway Maintenance Unit Building Construction	Building evaluation	$0	$0	$13,000	$13,500	$13,500	**$40,000**
		TOTAL:	**$ 980,611**	**$ 1,077,841**	**$ 1,133,483**	**$ 1,147,021**	**$ 714,713**	**$5,053,669**

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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.

ACFR – Annual Comprehensive 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.

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 Fire Rescue 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 Fire Rescue 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. Five sitting Commissioners that perform all 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.

BoCC – Board of County Commissioners. Encompasses the entire County government organization, which includes the County Managers, all County divisions, as well as the five sitting Polk County Commissioners.

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.

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 Balance 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. A Federal grant 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 families, substandard or inadequate structures, or inadequate infrastructure or roadways. Under Florida law (Chapter 163, Part III), the governing body can establish a CRA after conducting a Finding of Necessity, which formally documents the presence of blighted conditions. Once approved, a Community Redevelopment Agency is formed to oversee redevelopment efforts, guided by an approved Community Redevelopment Plan. Funding for community redevelopment in a CRA is by tax increment revenue from properties within the area.

CRAFT – Citrus Research and Field Trial. A Florida-based initiative designed to help citrus growers recover from challenges like citrus greening by encouraging the planting of new trees and testing innovative production practices.

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 protecting 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 Development – 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 works in conjunction with Polk County's Comprehensive Emergency Management Plan (CEMP) to prepare and protect residents and visitors from all known and/or emerging disasters and emergencies within the county.

EMT – Emergency Medical Technician. A County position under the Polk County Fire Rescue 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.

FDACS – Florida Department of Agriculture and Consumer Services. State agency which supports agriculture and food safety.

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 development, 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 and Human Services (HHS) – 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 (HHS) 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.

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

LAAC (Lake Access Advisory Committee) – A Board appointed committee dedicated to expanding public access to Polk County lakes.

Lakewatch – Volunteer group that helps monitor Polk County lakes.

LAMTD – Lakeland Area Mass Transit District. Public transportation system serving Polk County.

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 – Low 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 healthcare 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.

MDG – Million Gallon per Day. A unit used to measure water flow or water capacity in water utility plants.

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.

MSBU – Municipal Services Benefit Unit. A special taxing district used to fund specific public services or improvement in a defined area

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-Ad Valorem – A type of assessment or fee that is not based on the value of property, typically flat fees or charges based on specific benefits or services.

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 balance 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.

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.

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 governed by 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.

US Department of Housing & Urban Development (HUD) - Provides Federal funding for the cost of providing public housing and other urban development projects.

Water/Sewer Combination Services – Physical environment expenditure used to account for provision of water and sewer services as a combined unit operation.

WIN (Watershed Information Network) – State Department of Environmental Protection database.

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 25/26

RESOLUTION NO. 2025-115
Fiscal Year 2025-2026

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 2025-2026 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 12, 2025 that:

SECTION 1: The Board does hereby adopt the final budget for the Polk County Parks MSTU for fiscal year 2025-2026 totaling $46,013,519, 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 2025-2026 totaling $12,074,224, which is hereby filed with the Clerk.

SECTION 3: The Board does hereby adopt the final budget for the Polk County Stormwater MSTU for fiscal year 2025-2026 totaling $14,370,652, which is hereby filed with the Clerk.

SECTION 4: The Board does hereby adopt the final budget for the Polk County Rancho Bonito MSTU for fiscal year 2025-2026 totaling $67,564, which is hereby filed with the Clerk.

SECTION 5: This Board does hereby adopt the final budget of Polk County for the 2025-2026 fiscal year totaling $3,464,631,333, which includes the Community Investment Program (CIP), the Polk County Parks MSTU budget of $46,013,519, the Polk County Library MSTU budget of $12,074,224, the Polk County Stormwater MSTU budget of $14,370,652, and the Polk County Rancho Bonito MSTU budget of $67,564, the summary of which is attached hereto, and the full text of which is hereby filed with the Clerk.

SECTION 6: This Resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 2025-114
Fiscal Year 2025-2026

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 2025-2026 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 12, 2025 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 2025-2026 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 4.31% increase over the rolled-back rate of 6.3607 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 2025-2026 fiscal year as 0.5286.

SECTION 4: The millage to be levied pursuant to this Resolution, Section 3, is a 3.81% increase over the rolled-back rate of 0.5092 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 2025-2026 fiscal year as 0.1985.

SECTION 6: The millage to be levied pursuant to this Resolution, Section 5, is a 3.82% increase over the rolled-back rate of 0.1912 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 Stormwater MSTU of the County budget for the 2025-2026 fiscal year as 0.0941.

SECTION 8: The millage to be levied pursuant to this Resolution, Section 7 is a 3.86% increase over the rolled-back rate of 0.0906 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 9: 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 2025-2026 fiscal year as 9.1272.

SECTION 10: The millage to be levied pursuant to this Resolution, Section 9 is a 1.87% increase over the rolled-back rate of 8.9594 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 11: The Board does hereby determine and state the final aggregate rate of millage to be levied for the Board of County Commissioners for all taxing authorities and all funds of the County budget for the 2025-2026 fiscal year is 7.1033.

SECTION 12: The millage to be levied pursuant to this Resolution, Section 11, is a 3.81% increase over the rolled-back rate of 6.8423 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 13: This Resolution shall take effect immediately upon its adoption.

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Appendix B
Polk County
Strategic Plan
Fiscal Year 25/26

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
    - Accountability to residents' factor and open environment to create and enhance clear, interactive channels of information on County programs and services
- Fiscally responsible information
    - 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 division's 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, that provides services essential to maintaining safe, clean neighborhoods, and helping to create livable communities – places to live, work, and play.

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 with other divisions including the Building Division, Land Development, Property Appraiser, and Sheriff's Office, among others.

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

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
- Develop public information material, such as flyers, annual reports, etc.

Strategy:

Increase proactive neighborhood cleanup/volunteer work

Objectives:

- Strengthen relationship with and 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 for 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 needs 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:

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
    - Providing easily understood and accessible information that's accurate and timely
- 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 and coordinated communication plan consistent with the County's mission and branding

    Objective:

    - 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

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:

    - In concert with OED, provide training on preparing written documents at a level appropriate for public consumption, as well as assist staff in developing more visual PowerPoint presentations

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:

- Examine digital signage system for County facilities
- Examine geofencing options
- Examine other improved technologies like live streaming in 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 and analyze ways to improve outreach

Objective:

- Determine the new outreach methods the County needs and ways to analyze them for effectiveness
- 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
- Continually update and expand the Polk Gateway website and mobile apps.

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 to become better 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 and number of residents/clientele attending each events
3. Number of active, registered volunteers and the number of hours contributed
4. 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. This includes 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

Objectives (contd):

- Develop and conduct training programs for Polk County Sheriff's Office Agricultural Unit deputies to obtain agriculture certification
- Develop and administrate training with County division staff on using herbicides and pesticides and other natural resources topics including invasive species management, lake ecology and restoration, low-impact development, and wildlife conflicts
- Partner with Parks & Recreation summer youth day camping programs
- Work with Tourism & Sports Marketing in development and promotion of agri-tourism in Polk County
- Develop working relationship with Planning & Development Comprehensive Planning staff on land use analysis.
- 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 Green Industries best management practices and herbicides & pesticides use 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 and 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, and co-existing with wildlife
- Continue to provide public education on the value of agricultural best practices in the County including the Green Industries Best Management Practices course and how to obtain services using such practices
- 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 as well as non-traditional settings or communities including Spanish-speaking communities

Objective:

Active collaboration with other extension agents and 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, 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 communication of 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 and 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. It 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 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:

Expand and continue 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 and budget for both Individual Development and Training Plans
- 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 use of best management practices to achieve that mission

Strategy:

Achieve accreditation

Objective:

Continue steps in process toward accreditation

Strategy:

Review and update job descriptions

Objectives:

- Clarify approval process for job descriptions and, conduct reviews

Strategy:

Identify organizational efficiencies

Objectives:

- Conduct internal discussions with staff on mission creeps, gaps, and other alternative forms of work, then identify priorities based on feasibility and impact
- Assess skill development needs to implement changes
- Support operational effectiveness of customers and initiate customer feedback process

Strategy:

Continue and expand training and exercises

Objectives:

- Continue current training and exercise plan, while reviewing options for expansion

Strategy:

Assess staffing level and skill needs

Objectives:

- Examine if a staffing formula would be of value for radio staffing and/or staffing of other functions and develop a formula or standard, if needed
- 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 and 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 changes, 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 to 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

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
- Efficiency and transparency of workload, resources, priority, and user need

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
- 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 in developing 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 efficient 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 County's fleet needs

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 and/or other forms of collaboration and alignment
- Design more effective systems through analysis of current systems 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 Community Health Care

   Strategies:

   - Maintain a presence in the community
   - Provide public education and information regarding the purpose of Community 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

HUMAN RESOURCES
STRATEGIC PLAN

Vision

The Human Resources (HR) 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:

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 and 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 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

Objectives (continued)

- 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, along with discipline, evaluation, and diversity

4. Strengthen and improve training, talent and organizational development

Strategy:

Improve alignment of talent development and assistance for divisions and employees

Objectives:

- Conduct field visits to assess talent and gap analysis for current alignment
- 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

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 re-engineering 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

Outcomes (contd)

- 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 division's image from a 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
- More 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

Outcome Metrics (Contd)

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 (print, social media, 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 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

Outcome Metrics (contd)

4. Number of land acres, residential roads in miles, and resident homes treated for mosquitoes
5. Number of people contacted through natural resource outreach programs
6. Average response time for service requests
7. Assisting in the recovery of rare plants and animals
8. Outside of County funds leveraged into Polk County for protection of water and natural resources
9. Assisting in the meeting of objectives in the Polk County Comprehensive Plan
10. Annual number of visitors to land and waters managed by the division
11. Number of lakes and streams prevented from becoming recreationally unusable through aquatic weed management
12. 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 a 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 County Manager

2. Improve public communications and engagement

Strategy

Increase capacity to translate technical concepts and data into public messages

Objectives

- Utilize Cooperative Extension Division resources and outreach

Strategy

Update the website in a timelier 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
- Revise job descriptions and discuss models with other divisions possessing similar positions; modify as needed
- Develop budget proposals and analyze its fiscal impact

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 program

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

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
12. Fair and 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

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
- 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

Objectives (contd)

- 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

- 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 downtime 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

Objectives (contd)

- 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

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 maintain consistency and quality of data used to project life span of assets
- Maintain standard reports that project foreseeable maintenance needs
- Maintain a list of 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

- Continue to update and maintain the 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 use 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
- 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
- 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

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
- 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

Visitor Services (contd)

- 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
- Competitive costs

Outcome Metrics

1. Number of service complaints and frequency of boil water notices per service area
2. Hours of downtime
3. Number of system failures
4. Number of water quality violations
5. Number of water quality complaints
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 and establish service indicators, industry standards or standards established by other utilities
- Select standards
- Identify data collection tools
- Monitor and response

Strategy

Improve customer awareness and knowledge

Objectives

- Coordinate with Communications Division
- Develop information and educational materials
- Update phone database for alerts and customer information

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

Objectives (contd)

- 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

- Maintain a comprehensive asset management program
- Improve GIS capacity

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

- Accelerate implementation
- 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 policymakers

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

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

- 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

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