



FY 2025/2026 **Proposed Budget** for Polk County Government





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FY 2025/2026 Polk County Proposed Budget Message

July 11, 2025

Honorable Commissioners,

I am once again pleased to present to you the Fiscal Year 2025/2026 Proposed 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 have also looked at the potential future budget challenges and are keeping 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 4 to 5 years.

We are planning for that possibility with this budget.

Polk's Property Appraiser numbers 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.
- Adding 191 new positions, most of which will be in Fire and Emergency Services, Utilities and Parks and Natural Resources.
- The increase in fire personnel will also result 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%. The Board has been clear in its direction that indexing fees are preferable to larger, periodic one-time increases.

Key Takeaways

\$3.406 Billion

Total Proposed Budget

\$724.2 Million

General Fund Budget

8.83%

Property Value Increase



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 6,539 countywide single-family permits projected to be issued in the FY 2024/25. This is down from the 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 propose an additional 191 positions. With public safety remaining the No. 1 priority for the Board, we are looking to add 132 new personnel to the Fire Rescue division. Included in the 132 number are the 108 positions needed to help ensure a better work-life balance for first responder personnel.

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

The Parks and Natural Resources Division has requested 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 is looking to add five new employees to help with grants, veteran services, medical contracts and healthcare provider services.



Potential New Positions FY 2025/2026

Support Services & Others	Infrastructure	Public Safety/Public & Environmental Health
Cooperative Extension Services - 1 County Attorney - 2 Human Resources - 3 Health & Human Services - 5 Information Technology - 4 Tourism & Sports Marketing - 2	Fleet Management - 1 Parks & Natural Resources - 9	Emergency Management - 1 Fire Rescue - 132 Solid Waste - 4 Utilities - 27

Again, with our goal of public safety being the top priority, the addition of 132 fire and EMS personnel will result in an increase in the single-family residential fire assessment fee. The increase will help offset salary and benefit costs, the costs of new equipment and safety gear. We will also see 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 2025/2026, the Single-Family Residential Rate will increase \$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 will also continue with the Paramedic Incentive Program and providing funds to promote the growth of staff. As always, we will continue to focus on higher education and career advancement opportunities for all staff members.

Solid Waste

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

As the proposed budget illustrates, the Solid Waste Division will continue 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, assessment rates, and being good stewards of the taxpayer's 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 Adjustment

2024		2025	
BoCC Ad Valorem			
2024 Just Value	\$276,404	2025 Just Value	\$284,419
Homestead Exemption	(\$50,000)	Homestead Exemption	(\$50,000)
2024 Taxable Value	\$226,404	2025 Taxable Value	\$234,419
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	\$1,747.83
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 \$2,486.88	
		Increase to Homeowner - 2025	\$180.61



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 2025/2026 are \$839,291,956. The 5-year CIP (FY 2026/2030) totals \$1,968,646,994.

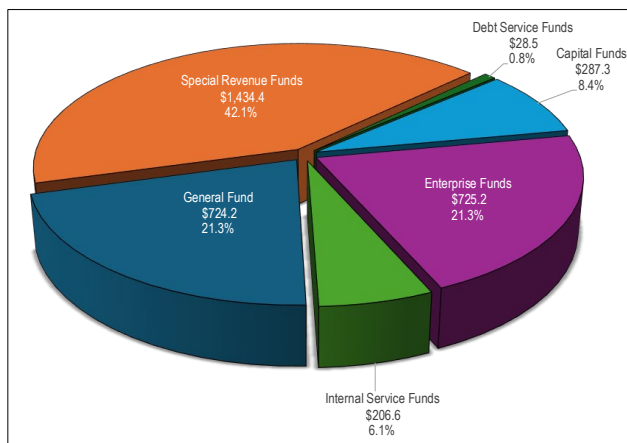
Staff will present the five-year CIP plan to the Board on August 5.

Overall County Budget

The proposed FY 2025/2026 budget totals \$3.406 billion, representing a 14.1% 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 proposed budget includes initiatives that:

- Ensures public safety is the No. 1 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, Polk County Sheriff's Office Jail expansion, the County Courthouse Annex building, expanding the County Medical Examiner's Office

as well as increasing the number of fire and EMS personnel, and law enforcement personnel requested by the PCSO, and

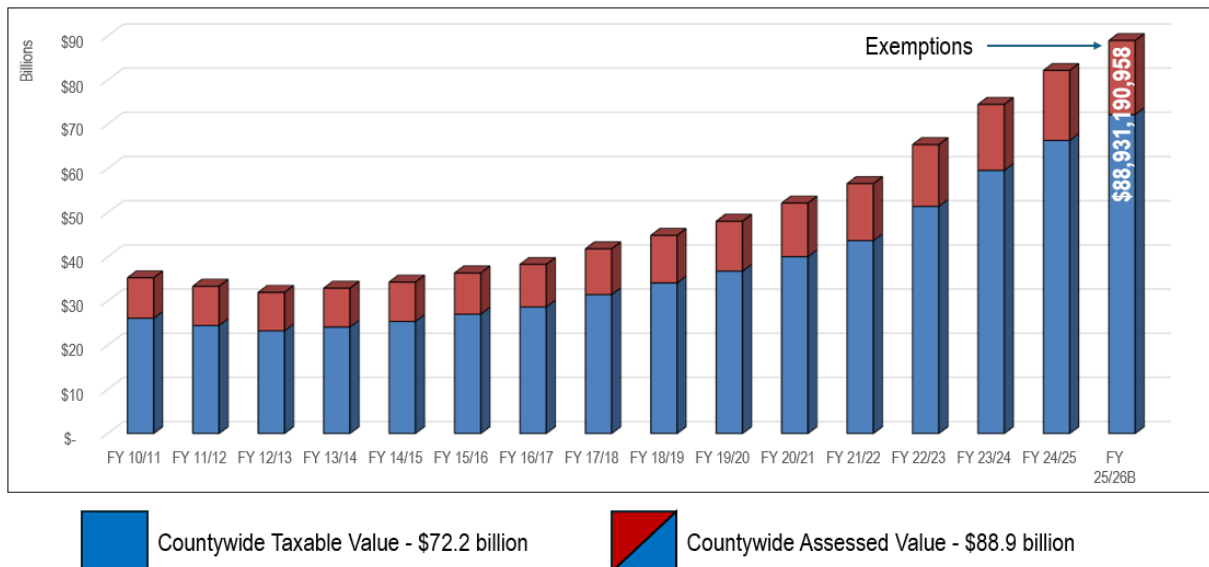


- Continues investments in securing identified alternative water source options and expanding water and wastewater facilities in the Northeast and East Central areas of the county, and
- Continues the preservation of sensitive lands with Environmental Lands ad valorem tax funding, and
- Continues to 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 2025/2026 countywide millage rate remains at 6.6348. We have developed this budget with an 8.83% property value increase. 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 expected for FY 2025/2026.

Countywide Assessed & Taxable Values



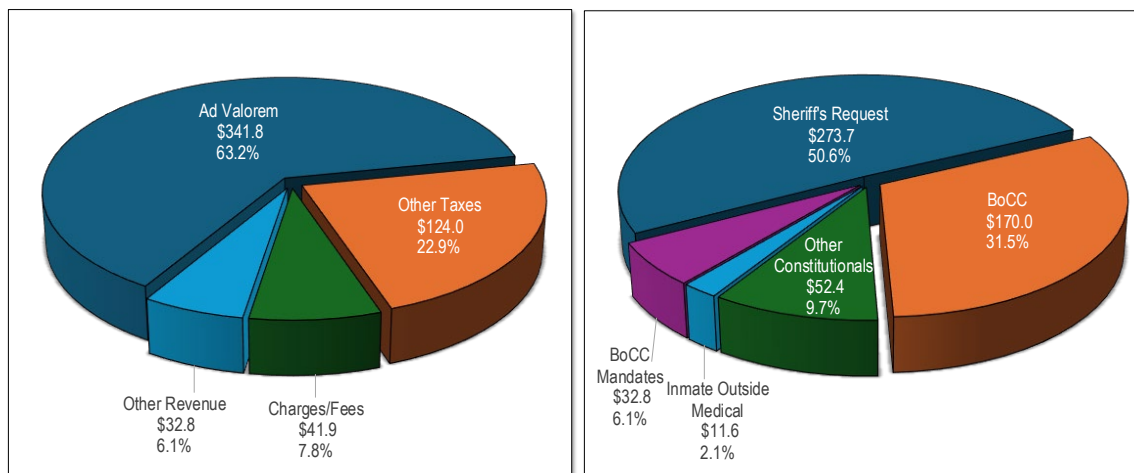


General Fund

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 2025/2026 proposed budget totals \$724,162,373 million, which is an increase of \$70,730,555 million from the current adopted budget. Of the proposed FY 2025/2026 General Fund budget, the Polk County Sheriff's Office is requesting \$273.7 million; the Supervisor of Elections Office is requesting \$7.4 million; the Property Appraiser is requesting \$10.38 million, and the Tax Collector's Office is requesting \$16.3 million.

Based on the Board's direction, the county will continue to maintain an emergency fund equal to 45 days of operating budget, which is \$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

EXPENDITURES BY FUND GROUP

		FY 24/25 Budget	FY 25/26 Proposed	FY 26/27 Plan
General Fund				
00100	General Fund	653,431,818	724,162,373	711,004,845
Special Revenue Funds				
10100	County Transportation Trust Fund	185,225,014	179,218,902	147,925,563
10150	Special Revenue Grants	104,962,666	91,190,339	22,819,534
12160	Tourism Tax Funds	38,236,298	44,856,605	40,493,387
12180	Lake And River Enhancement Trust Funds	2,900,923	2,207,475	1,205,636
12190	Fire Rescue Funds	77,872,763	102,456,830	106,552,286
12240	Impact Fees	217,734,515	205,774,463	138,696,312
14350	Emergency 911 Funds	7,231,502	5,551,321	4,496,386
14370	Hazardous Waste Funds	112,621	131,470	114,083
14390	Radio Communications Funds	5,457,565	7,525,792	6,702,773
14460	Local Provider Participation (Ord. No. 22-029)	74,468,127	193,379,371	193,379,371
14480	Polk County Florida Opioid Trust Fund	8,999,839	10,985,291	1,875,557
14490	Indigent Health Care Funds	154,433,213	151,713,666	122,717,538
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	89,063,272	40,539,670	10,585,255
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	15,000	10,000	0
14930	Leisure Services MSTU Funds	44,425,096	46,013,519	29,352,259
14950	Libraries MSTU Funds	10,177,281	12,074,224	13,486,131
14960	Rancho Bonito MSTU Fund	55,387	67,564	68,111
14970	Transportation Millage Fund	137,462,570	171,995,782	173,626,576
14980	Emergency Medical Millage Fund	35,996,702	34,213,067	34,386,075
14990	Law Enforcement Trust Funds	1,354,812	1,762,101	1,906,436
15010	Land Management Nonexpendable Trust Funds	41,774,031	45,333,249	46,843,908
15250	Eloise CRA Trust-Agency Funds	909,603	743,014	578,078
15290	Harden Parkway CRA Funds	1,876,476	2,035,770	2,268,988
15310	Building Funds	18,574,680	21,236,625	17,247,305
15350	Affordable Housing Assistance Trust Funds	16,331,711	15,348,791	13,699,684
15650	Hurricane Ian Fund	33,272,100	10,721,955	0
15750	Hurricane Milton Fund	0	18,207,256	0
15850	Hurricane Idalia Fund	0	300,000	0
16000	Street Lighting Districts	3,939,757	3,487,419	3,487,419
18000	Stormwater MSTU	12,881,579	15,353,357	5,546,182
Debt Service Funds				
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	10,032,946	9,178,589	9,262,639
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	3,832,864	4,240,469	4,375,842
23800	Promissory Note 2020A	5,108,977	4,390,496	4,628,142
24000	Promissory Revenue Note, Series 2020 C	10,701,616	10,648,156	11,101,531
Capital Funds				
30200	Drainage and Water Quality Fund	2,205,623	957,071	49,849
30800	General Capital Improvement Funds	173,746,572	261,460,460	63,229,115
31200	Environmental Land Acquisition Funds	20,534,092	24,884,935	12,581,819
Enterprise Funds				
41010	Solid Waste Funds	124,872,821	198,378,093	98,186,017
41110	Landfill Closure Funds	78,628,404	82,940,703	84,968,010
41210	Universal Solid Waste Collection Funds	56,052,321	59,610,603	72,358,080
42010	Utilities Operating Funds	180,500,672	212,000,579	211,464,375
42110	Utilities Capital Expansion Funds	91,041,344	91,784,632	57,524,133
42432	Utilities Bonds	55,000,000	80,446,063	77,370,000
43110	Rohr Home Fund	350,170	0	0
Internal Service Funds				
50100	Fleet Maintenance Funds	15,275,947	16,574,660	18,662,338
50300	Employee Health Insurance Fund	115,569,670	117,512,727	116,705,640
51500	Fleet Replacement Funds	41,316,855	44,894,170	40,533,687
52000	Information Technology Fund	20,722,332	27,655,679	25,741,441
Total Funds		2,984,670,147	3,406,155,346	2,759,808,336

Proposed FY 25/26 BUDGET

FUND	DESCRIPTION	ADOPTED FY 24/25	Proposed FY 25/26	VARIANCE	EXPLANATION
GENERAL FUND					
00100	GENERAL FUND Most County functions are funded through the General Fund. The primary source of revenue is ad valorem tax, followed by sales tax and Public Service Tax. Other revenue is generated through fees from licenses and permits, charges for service, fines, and intergovernmental sources.	653,431,818	724,162,373	70,730,555	The General Fund increase is primarily due to an additional \$27.7 million in ad valorem revenue as Countywide property tax values increased by 8.83% and a \$29.3 million increase in carryforward from prior years. Major State revenues (Sales Tax, Communications Services Tax, Public Service Tax, and State Revenue Sharing) are projected to increase a total of \$3.5 million. Indirect payments from other funds increased by \$3.5 million based on the most recent cost allocation study. Smaller increases and decreases to other sources net an additional \$6.7 million in budgeted revenue.
SPECIAL REVENUE FUNDS					
10100	COUNTY TRANSPORTATION TRUST FUND Most Transportation Trust Fund revenue is generated through gas taxes and used for transportation operations and roadway maintenance.	185,225,014	179,218,902	(6,006,112)	This decrease is the result of a reduction in CIP projects budgeted.
10150	SPECIAL REVENUE GRANT 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.	104,962,666	91,190,339	(13,772,327)	The Special Revenue Grant Fund is heavily impacted by projects driven by multiple divisions with a heavy emphasis on Roads and Drainage and Parks and Natural Resources. The Parks and Natural Resources Division projects primary focus on the Upper Saddle Creek Water Quality Improvement and Peace River Corridor projects.
12160	TOURISM TAX 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.	38,236,298	44,856,605	6,620,307	This increase is a result of higher revenue and carryforward from two CIP projects in FY 24/25.
12180	LAKE & RIVER ENHANCEMENT TRUST FUNDS 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.	2,900,923	2,207,475	(693,448)	The decrease is the result of spending project budgets. This fund is capital project-related and changes each fiscal year depending on project completion schedules.
12190	FIRE RESCUE FUNDS 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.	77,872,763	102,456,830	24,584,067	The increase is the result of the \$112 per household increase to the fire assessment fee and an overall increase in parcels.
12240	IMPACT FEE 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.	217,734,515	205,774,463	(11,960,052)	The decrease is due to spending down on construction for CIP projects. A new fee schedule went into effect on January 1, 2025 for Correctional Facilities, Educational Systems, Emergency Medical Systems, Fire Rescue, Law Enforcement, Library, Parks and Natural Resources; and Transportation impact fees.
14350	EMERGENCY 911 FUNDS 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.	7,231,502	5,551,321	(1,680,181)	The decrease is a result of the spending down of reserves thereby decreasing cash balance forward.

FUND	DESCRIPTION	ADOPTED FY 24/25	Proposed FY 25/26	VARIANCE	EXPLANATION
14370	HAZARDOUS WASTE FUND Revenues are derived from a 3% tax on gross receipts of hazardous waste recovery companies as described in Section 403.7215 of the Florida Statutes. The primary purpose of this tax is to fund hazardous waste operations, such as additional security, inspections, contingency plans development, and road construction within 1,000 feet of the hazardous waste facility.	112,621	131,470	18,849	The beginning fund balance continues to grow due to a decrease in spending.
14390	RADIO COMMUNICATIONS FUND Revenue is received from a \$12.50 per offense moving traffic violation penalty as described by Section 318.21 of the Florida Statutes. Additionally, in October 2013, the Board adopted a resolution to supplement this fund through user fees. This fund is used for the intergovernmental radio communication program or local law enforcement automation.	5,457,565	7,525,792	2,068,227	This increase includes an increase in radio user fees in order to maintain the equipment and infrastructure of the communication system.
14460	LOCAL PROVIDER PARTICIPATION (ORD. NO. 22-029) Funding is generated through levying a non-ad valorem special assessment on public and private hospitals. Revenue is used for intergovernmental transfers to draw down additional State and Federal funds to close the gap in Medicaid reimbursements.	74,468,127	193,379,371	118,911,244	The increase reflects the latest hospital direct contribution based on State and Federal guidance, including the addition of a new hospital provider in the County.
14480	POLK COUNTY FLORIDA OPIOID ABATEMENT TRUST FUND Funding is generated through settlement proceeds resulting from legal action filed by the State (re: National Prescription Opiate Litigation, MDL No. 2804). Proceeds are used to fund and implement the Polk County Florida Opioid Abatement Plan.	8,999,839	10,985,291	1,985,452	The increase reflects the new settlement amount as directed by the State of Florida.
14490	INDIGENT HEALTH CARE FUND This fund was established to provide extended healthcare services to low-income residents. This revenue is generated through a half-cent discretionary sales surtax initially approved in 2004 and re-approved in 2016 for 25 years.	154,433,213	151,713,666	(2,719,547)	The decrease in this fund is a result of an ongoing spending plan that has been put into place to expand utilization within the community.
14500	CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS AMERICAN RESCUE PLAN Funding was received during FY 2021 through the American Rescue Plan Act. Funds must be obligated by December 31, 2024 and expended by December 31, 2026.	89,063,272	40,539,670	(48,523,602)	The decrease in CLFRF funds is the result of increased spending of budgeted CIP projects. All funds were obligated by December 31, 2024 and will be expended by December 31, 2026.
14850	HAZARDOUS MITIGATION GRANT PROGRAM IRMA Revenue was established in FY 1920 from a federal grant program with a 75% federal cost share and a 25% local cash match to mitigate future damages from natural disasters.	15,000	10,000	(5,000)	This fund is comprised of federal funds to mitigate future damages from natural disasters. The decrease is the result of the completion of projects.
14930	LEISURE SERVICES MSTU FUND Revenue is generated through a 0.5286 mill ad valorem assessment levied in unincorporated Polk County to fund parks, recreation facilities, leisure services, and programs.	44,425,096	46,013,519	1,588,423	The increase is based on a 6.69% increase in property value in the unincorporated area of the County.
14950	LIBRARY MSTU FUND Revenue is generated through a 0.1985 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.	10,177,281	12,074,224	1,896,943	The increase is based on a 6.69% increase in property value in the unincorporated area of the County offset by spending of the Library Cooperative and an increased cash balance forward.
14960	RANCHO BONITO MSTU FUND Revenue is generated through a 9.1272 mill ad valorem assessment on the parcels located in the Rancho Bonito area of unincorporated Polk County in order to minimally assist in the funding of law enforcement services and various improvements.	55,387	67,564	12,177	The increase is based on property tax revenue and an increased cash balance forward.

FUND	DESCRIPTION	ADOPTED FY 24/25	Proposed FY 25/26	VARIANCE	EXPLANATION
14970	TRANSPORTATION MILLAGE FUND Revenue is generated through a 1.2000 mill ad valorem assessment designed to narrow the transportation infrastructure gap. Projects addressed by this fund include operations, recurring maintenance, bridge, drainage, intersection and capacity projects.	137,462,570	171,995,782	34,533,212	The increase is due to increase in property value and interest revenue.
14980	EMERGENCY MEDICAL MILLAGE FUND This fund was established through a Countywide millage increase of 0.2500 mill to support ambulance services throughout Polk County, as well as covering operating and capital costs associated with Emergency Medical Services (EMS).	35,996,702	34,213,067	(1,783,635)	The decrease is due to spending down on construction for CIP projects.
14990	LAW ENFORCEMENT TRUST 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.	1,354,812	1,762,101	407,289	The Polk County Sheriff's Office can request funds in accordance with Florida Statute from the Law Enforcement Trust Fund, Domestic Violence Trust Fund, or the Unclaimed Cash Trust Fund. This revenue can be difficult to project as forfeitures and confiscations vary greatly from year to year, increasing the cash balance forward as funding requested by the Sheriff is often less than the revenue actually generated.
15010	LAND MANAGEMENT NON-EXPENDABLE TRUST FUND This fund was established for the preservation of water, wildlife, and wilderness resources and the purchase of environmentally-sensitive lands. The acquisitions fund notes the original assessment and sunset. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.	41,774,031	45,333,249	3,559,218	The increase is due to increase in property value.
15250	ELOISE CRA 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.	909,603	743,014	(166,589)	This decrease is due to a decrease in cash balance forward, primarily as funds have been spent for neighborhood revitalization projects.
15290	HARDEN PARKWAY CRA FUND This CRA was established for transportation improvement activities in the Polk Harden Community. Revenue is generated through an incremental increase in ad valorem taxes with a base year of 2003.	1,876,476	2,035,770	159,294	The increase is due to an overall increase in property valuations and cash balance forward.
15310	BUILDING FUND The Building Fund is dedicated to building inspection-related activities and is funded by building permit fees and radon surcharge fees.	18,574,680	21,236,625	2,661,945	The increase is due to a moderate growth trend in new residential construction. This growth is anticipated to continue over the next couple of years. Single-family permit trends over the past two years have suggested a leveling off, however, total building permit activity has remained steady.
15350	AFFORDABLE HOUSING ASSISTANCE TRUST 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.	16,331,711	15,348,791	(982,920)	This decrease is due to a generalized reduction in Federal grant funding and an uncertainty in future availability in under the current Presidential Administration, leading to conservative grant renewal projections.
15650	HURRICANE IAN 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.	33,272,100	10,721,955	(22,550,145)	The variance reflects the anticipated FEMA reimbursement of debris revenue in FY 24/25.
15550	HURRICANE IDALIA FUND The fund was established in FY 24/25 to track Countywide expenditures resulting from Hurricane Idalia damages. This fund collects revenue from State and Federal agencies for recovery costs.	0	300,000	300,000	The increase is for recovery of damages (primarily debris) from Federal and State agencies with local match. The increase is based on estimated costs from FEMA project worksheets.
15750	HURRICANE MILTON FUND The fund was established in FY 24/25 to track Countywide expenditures resulting from Hurricane Milton damages. This fund collects revenue from State and Federal agencies for recovery costs.	0	18,207,256	18,207,256	The variance 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%.

FUND	DESCRIPTION	ADOPTED FY 24/25	Proposed FY 25/26	VARIANCE	EXPLANATION
16000	STREET LIGHTING DISTRICTS 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.	3,939,757	3,487,419	(452,338)	Non-ad valorem assessments are levied based on anticipated costs. This decrease is based on anticipated utility cost within each street lighting district.
18000	STORMWATER MSTU FUND Revenue is generated through an ad valorem assessment of 0.0941 mill levied in unincorporated Polk County to enable the County to provide mandated services linked to the Environmental Protection Agency's (EPA) National Pollution Discharge Elimination System Permit program. Mandated services include water quality monitoring, cleanup, maintenance, and improvement of drainage systems in unincorporated Polk County.	12,881,579	15,353,357	2,471,778	The increase is based on a 6.69% increase in property value in the unincorporated area of the County. The Stormwater Technical Advisory Committee continues to address permit requirements and priorities for stormwater projects necessary for compliance with NPDES permit requirements.
DEBT SERVICE FUNDS					
23500	PUBLIC FACILITIES REV BONDS (\$2014) The proceeds of this issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.	10,032,946	9,178,589	(854,357)	Debt Service Funds are reviewed each year to ensure the County has enough reserves to cover the debt reserve requirements. The decrease is from a reduction to cash balance forward as principal and interest obligations are met.
23700	PUBLIC FACILITIES REV REF BONDS (\$2015) This debt fund was established through a refunding of the Constitutional Fuel Tax Bond, Series 2006, Fund 21600.	3,832,864	4,240,469	407,605	The increase is from cash balance forward to ensure adequate reserves as principal and interest obligations are met.
23800	PROMISSORY NOTE 2020A The proceeds of this issue was established in FY 1920 for the repayment of principal and interest related to several projects funded from the Capital Improvement Project Fund.	5,108,977	4,390,496	(718,481)	The decrease is from a reduction to cash balance forward as principal and interest obligations are met.
24000	PROMISSORY REVENUE NOTE SERIES 2020C The proceeds of this issue refunded all of the County's Series 2020 Capital Improvement bonds and 2020 Transportation Bonds to reduce principal and interest payments for the County.	10,701,616	10,648,156	(53,460)	The decrease is from a reduction to cash balance forward as principal and interest obligations are met.
CAPITAL FUNDS					
30200	DRAINAGE AND WATER QUALITY FUND This fund was created for drainage and water quality projects and was originally funded through Public Service Tax Revenue; it currently has no active revenue stream and is only funded through the carryforward of fund balance.	2,205,623	957,071	(1,248,552)	The decrease is due to CIP project completion with no additional revenue projected for this fund.
30800	GENERAL CAPITAL IMPROVEMENT FUND This fund is generally used for building asset management projects. In the past, this fund received revenue from an annual dividend from the Waste and Recycling commercial tonnage fee collection. A majority of the revenue now is from one-time money transferred in from the General Fund.	173,746,572	261,460,460	87,713,888	The net increase 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.
31200	ENVIRONMENTAL LAND ACQUISITION FUND This fund was established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters in 1994 and sunset in 2015. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.	20,534,092	24,884,935	4,350,843	The increase is due to increase in property value.

FUND	DESCRIPTION	ADOPTED FY 24/25	Proposed FY 25/26	VARIANCE	EXPLANATION
ENTERPRISE FUNDS					
	SOLID WASTE FUNDS These funds were established to account for the activities associated with solid waste management services operations.				
41010		124,872,821	198,378,093	73,505,272	The variance is due primarily to an overall increase of \$24.00 to the Tipping fee charges.
	LANDFILL CLOSURE FUNDS The Landfill Closure Funds were established for the closure and long-term care and maintenance of landfill cells.				
41110		78,628,404	82,940,703	4,312,299	The increase is due to a build up of reserves and therefore carryforward as the liability to maintain the fund for closure was less than expected.
	UNIVERSAL SOLID WASTE COLLECTION FUND Revenue is generated through a non-ad valorem assessment levied upon those residents of unincorporated Polk County receiving the benefit of the service.				
41210		56,052,321	59,610,603	3,558,282	The increase of \$8.84 for Collection and Disposal annual fees per household as well as a 3% increase in the number of households served.
	UTILITIES OPERATING FUND These funds were established to provide water and sewer services in certain unincorporated areas of Polk County.				
42010		180,500,672	212,000,579	31,499,907	The variance is a result of a 6% increase in water and sewage fees per household, along with an increase in cash balance forward and reimbursement from local agencies.
	UTILITIES CAPITAL EXPANSION FUND Revenue is generated from water and wastewater connection fees to fund capital expansion projects.				
42110		91,041,344	91,784,632	743,288	The variance is a result of an increase in the cash balance forward and an increase in revenue from connection fees.
	UTILITIES BONDS Used partially for refunding series 2010, series 2012, series 2013, and series 2014 Utility System Refunding Bonds. Remaining 2020 Bonds will be used for several Capital Improvement initiatives				
42432		55,000,000	80,446,063	25,446,063	The increase in revenue is attributed to the refinancing of utility bonds to secure more favorable interest rates.
	ROHR HOME FUND This fund was established to provide skilled long-term nursing care for needy residents.				
43110		350,170	0	(350,170)	The Rohr Home closed in June 2024; and FY 24/25 budget existed to cover any final closeout costs. In FY 25/26 the fund will be fully closed.
INTERNAL SERVICE FUNDS					
	FLEET MAINTENANCE FUND This fund was established to provide maintenance activities for County equipment and vehicles. Fleet maintenance services are also provided to the cities of Auburndale and Lake Wales through Memorandums of Understanding (MOUs).				
50100		15,275,947	16,574,660	1,298,713	This increase is a result of additional fleet maintenance fees due to the expansion of the fleet inventory and the rising cost of parts.
	EMPLOYEE HEALTH INSURANCE FUND This fund was established to provide health benefits to County employees and their dependents through the County's Self-Insurance Program.				
50300		115,569,670	117,512,727	1,943,057	This increase is primarily driven by an increase in membership offset by an increase in Claims Expense.
	FLEET REPLACEMENT FUND This fund was established to provide funding for the replacement of aging vehicles and equipment.				
51500		41,316,855	44,894,170	3,577,315	This increase includes additional fleet replacement fees due to the expansion and rising cost of the fleet inventory.
	INFORMATION TECHNOLOGY FUND This fund was established to provide open accountability related to costs associated with providing telecommunication and computer services to County divisions.				
52000		20,722,332	27,655,679	6,933,347	This increase is the result of continued technology improvements and an increase to personnel to ensure the network is available and secure.
TOTAL		\$2,984,670,147	\$3,406,155,346	\$421,485,199	

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

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

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

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

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

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

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

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

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

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

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

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

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

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 24/25.

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 Permit program. Mandated services include water quality monitoring, cleanup, maintenance, and improvement of drainage systems in unincorporated Polk County.

DEBT SERVICE FUNDS

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

CAPITAL PROJECT FUNDS

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

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

General Capital Improvement 30800 Fund – This fund is generally used for building asset management projects. 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.

**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		
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	0.0000	0.2000	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	0.0000	0.2000	0.0000	1.2000	6.6348	0.5286	0.1985	0.0941	7.4560	9.1272
25/26	\$3,406,155,346	4.9848	0.0000	0.0000	0.0000	0.0000	0.2500	0.0000	0.2000	0.0000	1.2000	6.6348	0.5286	0.1985	0.0941	7.4560	9.1272
26/27**	\$2,759,808,336	4.9848	0.0000	0.0000	0.0000	0.0000	0.2500	0.0000	0.2000	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 proposed budget is a part of a two year budget; FY 26/27 is a proposed plan

TAX AND MILLAGE INFORMATION

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

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

QUESTIONS AND ANSWERS

1. What is included in the Countywide millage?

For FY 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: - ~~(\$50,000)~~
Taxable value: \$100,000

Countywide

$$\frac{100,000}{1,000} = 100 \times 6.6348 = \$663.48$$

(Countywide millage)

Unincorporated

$$\frac{100,000}{1,000} = 100 \times 7.4560 = \$745.60$$

(Countywide plus MSTUs)

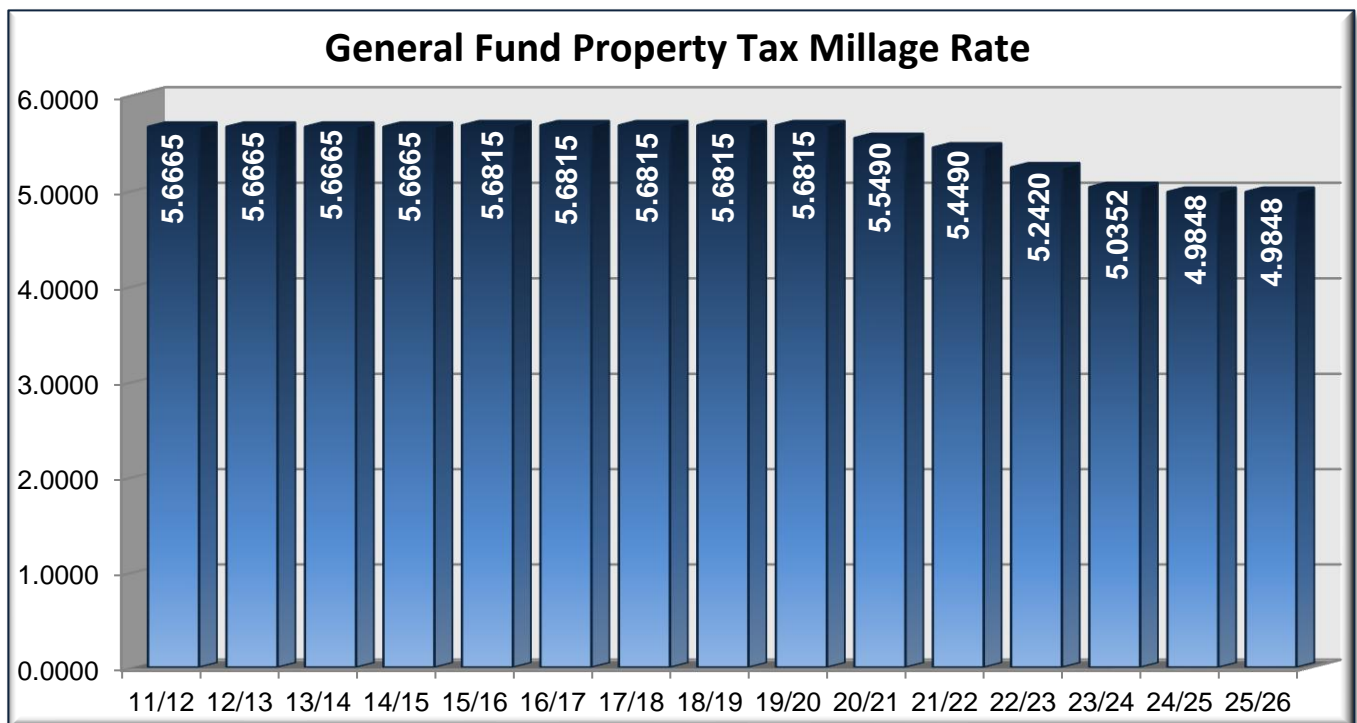
4. Common Terms Used in Budgeting:

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

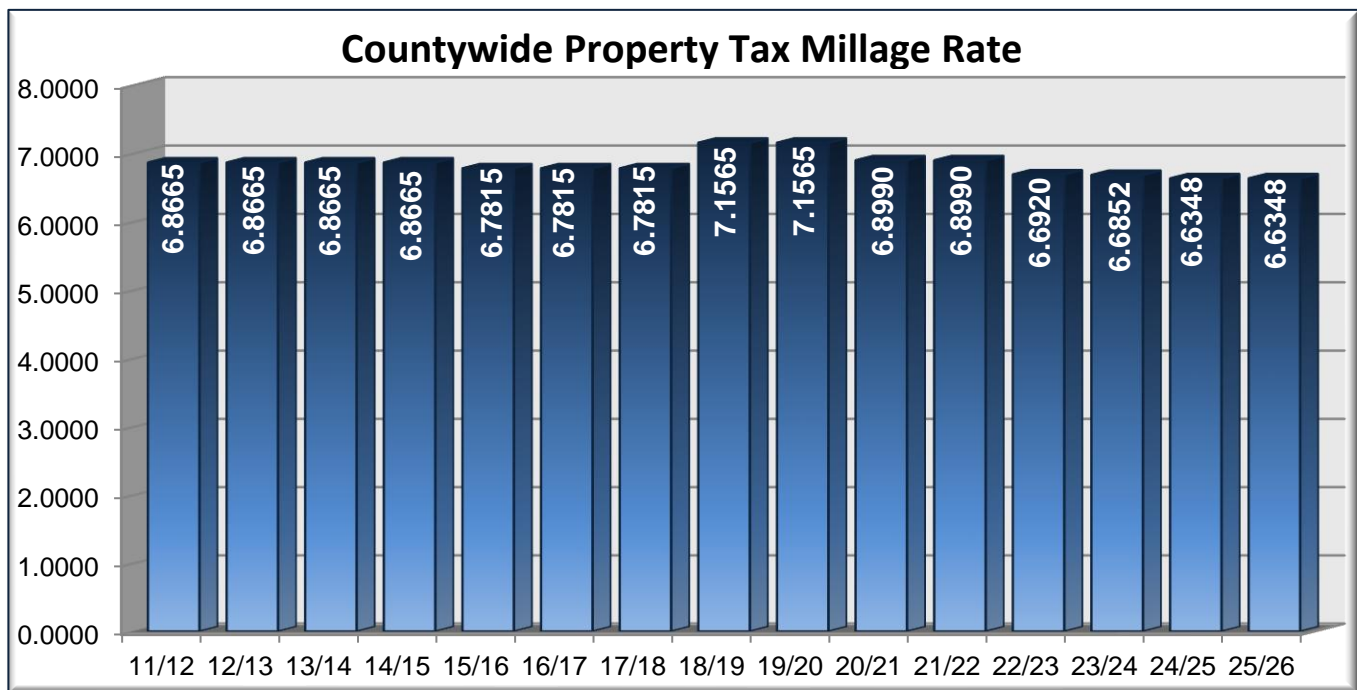
***Tax Base:** The total value of land and personal property on which a taxing entity, such as the County, can levy property taxes. Because some property is partially or completely exempt from taxes, the tax base is usually smaller than the actual value of the property in the county.

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

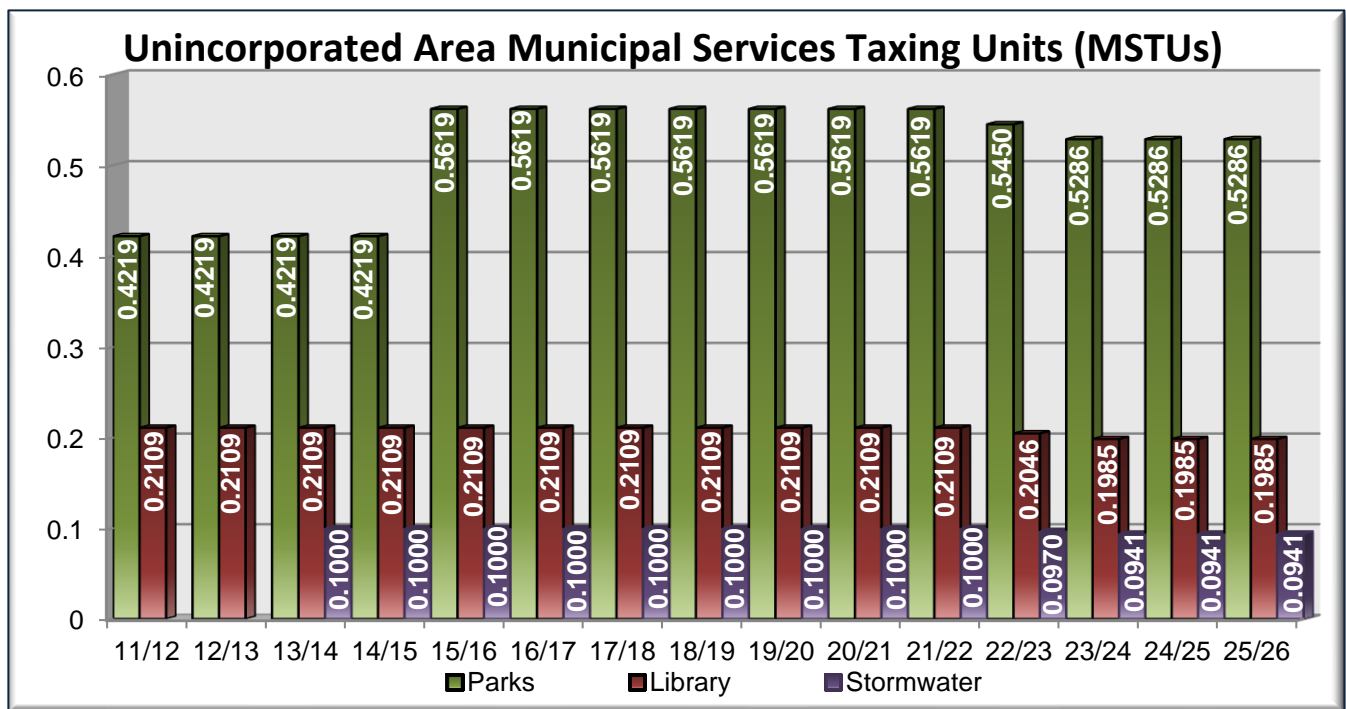
***Exemptions:** Exemptions are granted by the state, and they either lower the taxable value of property or remove the property from the tax rolls completely. Exemptions include \$50,000 Homestead Exemption, \$500 Disability Exemption, \$500 Widow or Widowers Exemption, up to \$50,000 low-income Senior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



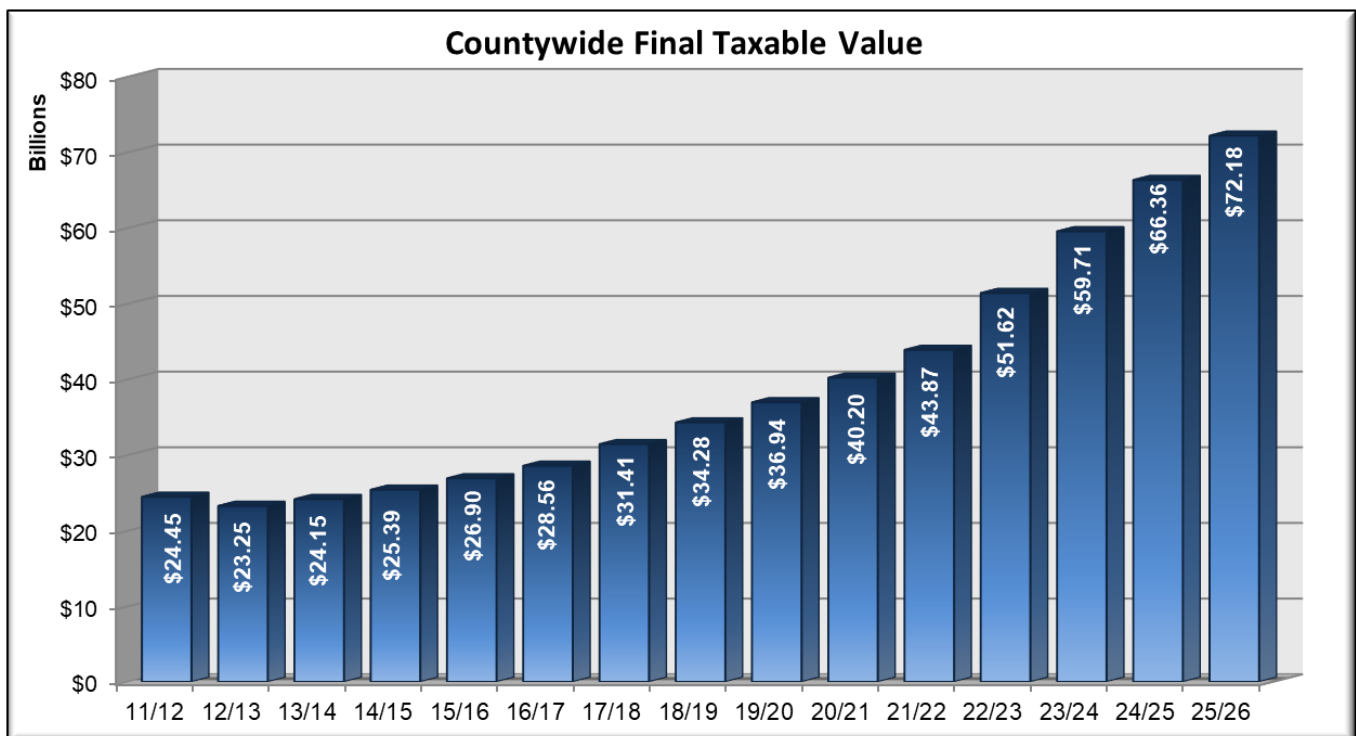
The FY 24/25 Adopted Budget General Fund millage rate was reduced by 0.0504 mills to 4.9848. The FY 25/26 Proposed Budget millage is the same as the FY 24/25 Adopted Budget millage.



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 November 2022 and went into effect in FY 23/24. The Countywide rate does not include the MSTUs, as they are assessed only in the unincorporated areas of the County.



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

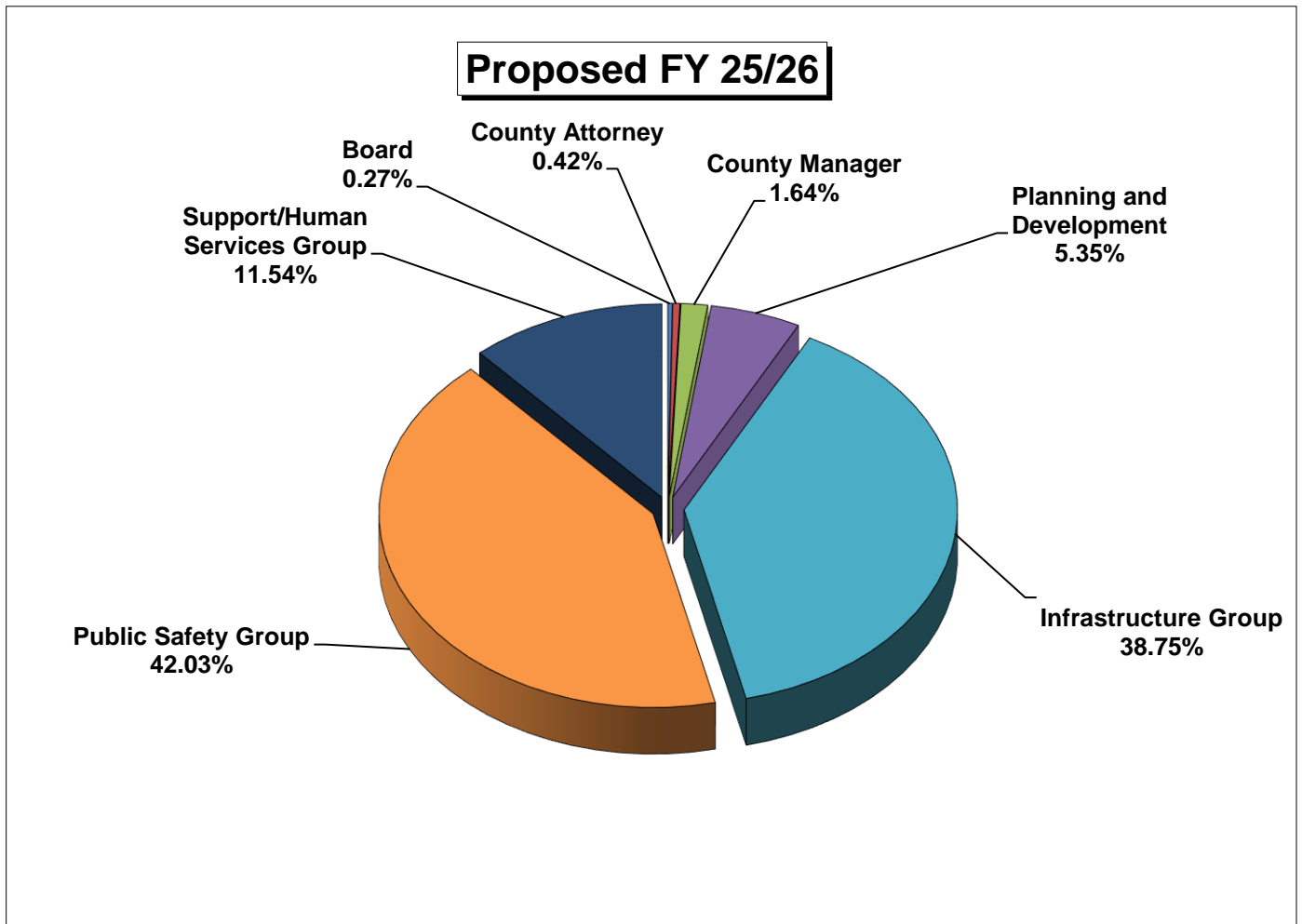


The Countywide taxable value is used in conjunction with the millage rate to calculate property taxes. Information provided by the Property Appraiser.

SCHEDULE OF EMPLOYEES

ALLOCATED POSITIONS BY BOARD FUNCTIONAL UNITS

	Ending FY 22/23	Ending FY 23/24	Ending FY 24/25	Proposed 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	Proposed 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	16	19	19
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 (o)	13	13	13	13	14	14	14
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

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 reclassified 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 Procurement

(o) One position reallocated from Supplier Diversity to Procurement

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 Operators I, II, III (Career Ladder), one Water Conservation Program Supervisor, three Water Pollution Control (WPC) Operators, 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 Supervisors, one Renewal and Replacement Project Manager

(d) Fleet Management - one Admin Assistant & Receptionist

(e) Parks and Natural Resources, nine positions - three Environmental Technicians I, II, III (Career Ladder), one Visitor Engagement Specialist, one Environmental Specialist (Outreach and Education), four Parks Caretakers I, II (Career Ladder)

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

(g) Fire Rescue, 132 positions - one Supply Administrative Assistant, three ESCI Tender Drivers, three Battalion Chief 56, 17 Fire Company Captain 56, 16 Driver Engineer 56, 72 Firefighter 56, 18 Emergency Medical Technician/Paramedic, two Paramedic 40

(h) Emergency Management - one Emergency Management Logistics Coordinator

(i) Human Resources, three positions - one Background Screening Analyst, two HR Recruiters

(j) Health and Human Services Administration - one Grants Analyst

(k) Veterans Services - one Assistant Veteran Services Officer

(l) Cooperative Extension Services - one Educational Program Specialist, 4-H Youth Development; one position filled contractually through an agreement with the University of Florida

(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 Operational Cyber Security Analyst, 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 Veteran Services Officer
- Human Resources, three positions - one Background Screening Analyst, two HR Recruiter
- 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 Supply Administrative Assistant
- County Attorney, two positions - one Assistant County Attorney I, II, III (Career Ladder), one Paralegal

EMS Millage Fund

- Fire Rescue, 20 positions - 18 Emergency Medical Technician/Paramedic, two Paramedic 40

Information Technology Fund

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

Fire Fund

- Fire Rescue, 111 positions - three ESCI Tender Driver, three Battalion Chief 56, 17 Fire Company Captain 56, 16 Driver Engineer 56, 72 Firefighter 56

Leisure Services MSTU Fund

- Parks and Natural Resources - four Parks Caretaker 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 Operator

Storm Water MSTU Fund/Land Management Nonexpendable Trust Fund/General Fund

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

Fleet Maintenance Fund

- Fleet Management - one Admin 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) Operators, 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 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	Proposed FY 25/26	Plan FY 26/27
CONSTITUTIONAL OFFICERS							
Courts	42	43	43	45	45	49	49
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	9	9
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	2,697.61	2,697.61

GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	4,724.12	4,799.98	4,811.98	4,996.99	5,071.99	5,314.61	5,314.61
---------------------------------------------------------------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

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

- Courts Administration adding four positions: two Accountants, one Teen Court Coordinator, one Administrative Assistant
- 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

RESERVES: DESCRIPTIONS AND GENERAL FUND RESERVES

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

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

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

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

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

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

General Fund Reserves

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

FY 25/26 General Fund Reserves

Reserve	Amount
Aircraft for Sheriff	5,001,954
Budget Stabilization	46,309,542
Contingencies	7,788,700
Economic Development	2,524,203
Mitigation Match	1,778,236
MSBU & Assessment	133
Self-Insurance Claims	8,270,000
State Attorney Computer Project	150,000
Tax Collector-Contingencies	3,469,156
Tax Collector-Debt Service	1,536,289
Property Appraiser	1,000,000
Total	77,828,213

RESERVES BY FUND

		Adopted FY 24/25	Proposed FY 25/26	Plan FY 26/27
00100	General Fund			
5998010	Reserves - Cash Balance Forward	1,928,236	1,928,236	1,978,236
5998020	Reserves - Contingencies	11,410,663	12,257,989	12,757,989
5998080	Reserves - 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	0	0
5998170	Reserves - Service Improvements	2,398,621	2,524,203	2,526,828
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	90,898,848
Total Funds:		73,738,135	77,828,213	128,106,092
10100	County Transportation Trust Fund			
5998020	Reserves - Contingencies	2,446,823	3,742,633	4,547,468
5998300	Reserves - Budget Stabilization	72,512,392	89,519,861	79,561,351
Total Funds:		74,959,215	93,262,494	84,108,819
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	52,492
5998140	Reserves - Future Capital Expansion	1,045,155	669,035	650,509
Total Funds:		1,095,155	719,035	703,001
12190	Fire Rescue Funds			
5998020	Reserves - Contingencies	2,295,446	2,696,708	4,343,568
Total Funds:		2,295,446	2,696,708	4,343,568
12200	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

RESERVES BY FUND

		Adopted FY 24/25	Proposed FY 25/26	Plan FY 26/27
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	11,683,458	0
5998330 Reserves - Health Plans Statutory Reserves		2,682,103	2,737,152	2,422,298
Total Funds:		41,058,103	32,562,977	16,055,492
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan				
5998140 Reserves - Future Capital Expansion		8,595,876	6,921,024	9,727,508
Total Funds:		8,595,876	6,921,024	9,727,508
14930 Leisure Services MSTU Funds				
5998010 Reserves - Cash Balance Forward		1,225,718	162,549	1,124,742
5998020 Reserves - Contingencies		2,000,000	1,851,533	2,000,000
5998140 Reserves - Future Capital Expansion		106,202	2,446,019	136,766
Total Funds:		3,331,920	4,460,101	3,261,508
14950 Libraries MSTU Funds				
5998010 Reserves - Cash Balance Forward		1,831,911	2,659,027	4,048,721
5998020 Reserves - Contingencies		997,374	1,127,979	1,127,979
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	12,382,152	14,912,735
Total Funds:		12,626,837	12,382,152	14,912,735
15010 Land Management Nonexpendable Trust Funds				
5998010 Reserves - Cash Balance Forward		369,570	0	0
5998150 Reserves - Nonexpendable Trust Fund		38,246,669	41,061,117	42,708,322
Total Funds:		38,616,239	41,061,117	42,708,322
15250 Eloise CRA Trust-Agency Funds				
5998020 Reserves - Contingencies		38,956	39,080	29,218
5998140 Reserves - Future Capital Expansion		381,090	218,134	181,684
Total Funds:		420,046	257,214	210,902

RESERVES BY FUND

		Adopted FY 24/25	Proposed FY 25/26	Plan FY 26/27
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	947,175	45,687
Total Funds:		860,469	947,175	45,687
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	65,599,737	59,166,646
Total Funds:		41,346,830	65,599,737	59,166,646
31200 Environmental Land Acquisition Funds				
5998140 Reserves - Future Capital Expansion		274,241	2,772	846,393
Total Funds:		274,241	2,772	846,393
41010 Solid Waste Funds				
5998010 Reserves - Cash Balance Forward		12,240,663	13,064,866	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	9,741,015	14,475,673
5998170 Reserves - Service Improvements		500,000	500,000	0
5998230 Reserves - Carryforward Adjustment		3,575,792	0	0
Total Funds:		55,269,159	28,982,632	15,736,730

RESERVES BY FUND

		Adopted FY 24/25	Proposed 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	10,588,184	294,270
Total Funds:		1,354,293	10,588,184	294,270
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	32,267,153	9,675,940
Total Funds:		19,210,896	33,356,926	10,765,713
42110	Utilities Capital Expansion Funds			
5998140	Reserves - Future Capital Expansion	57,837,458	40,277,885	12,928,316
Total Funds:		57,837,458	40,277,885	12,928,316
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	2,525,020	4,809,708
Total Funds:		2,972,123	3,802,820	6,136,508
50300	Employee Health Insurance Fund			
5998020	Reserves - Contingencies	11,556,967	7,656,020	1,589,251
5998200	Health Care Fluctuation Margin 3% (Actuary)	2,282,018	2,437,918	2,437,918
5998300	Reserves - Budget Stabilization	850,230	0	0
5998330	Reserves - Health Plans Statutory Reserves	13,223,532	14,126,923	14,903,903
Total Funds:		27,912,747	24,220,861	18,931,072
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	830,968,187	688,817,476

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