



# Sheriff Grady Judd

## Polk County

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November 3, 2023

The Honorable George Lindsey, III, Chairman  
Board of County Commissioners  
P.O BOX 60  
Bartow, FL 33830

Dear Chairman Lindsey,

In accordance with F.S. 129.06, the Sheriff's Office respectfully requests additional appropriation authority for other general and special revenue funding it received during the year from outside sources, as well as appropriation authority for the \$950,000 transfer of rolled forward FY2021-2022 returned fees for vehicles, supplies, and computer equipment, approved by the Board at its December 6, 2022 meeting. We are also requesting the appropriation authority, but **not any additional funds**, for \$3,058,599 non-cash book entry related to the implementation of Governmental Accounting Standards Board (GASB) statements 87 and 96 that mandate recognition of certain multi-year lease contracts as expenditures for capital outlay (right-to-use assets).

### GENERAL FUND

In the General Fund, the appropriation authority request of \$27,823,897 represents an increase of \$14,452,825 over the original amount of \$13,371,072 that was part of the adopted budget. In addition to the aforementioned one time transfer for the vehicles and computer equipment, and the capital outlay (right-to-use assets) acquisitions book entry, it consists of revenue from the sale of helicopter and other assets and scrap, task force reimbursements, writs, supply reimbursements, insurance payments, inmate co-payments, city policing, dispatch, and other service contracts, extra duty administrative fees, animal control fees, phone commissions, video visitation commissions, FEMA reimbursement for Hurricane Ian related expenditures, propane tax credits, and other awards, settlements and restitutions. We are requesting the appropriation of these revenues as follows:

#### LAW ENFORCEMENT

Personnel	\$ 15,991,279
Operating	\$ 1,270,177
Capital	\$ 3,846,566
Capital Lease Acquisition	\$ 2,365,237
<b>TOTAL LAW ENFORCEMENT</b>	<b>\$23,473,259</b>

#### DETENTION

Personnel	\$ 433,640
Operating	\$ 578,678
Capital	\$ 2,644,840
Capital Lease Acquisition	\$ 623,188
<b>TOTAL DETENTION</b>	<b>\$ 4,280,346</b>

<b>COURT SECURITY</b>	
Operating	\$ 118
Capital Lease Acquisition	\$ 70,174
<b>TOTAL COURT SECURITY</b>	<b>\$ 70,292</b>

<b>GRAND TOTAL GENERAL FUND</b>	<b><u>\$27,823 897</u></b>
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**SPECIAL REVENUE FUND**

The Sheriff's Office was awarded or carried forward \$3,818,956 in special revenues during the year. This request represents an increase of \$1,766,598 in appropriation authority over the Special Revenue of \$2,052,358 requested in the original program budget summary document. The original budget will be amended to reflect the attached list of funds and appropriated in accordance with the grantors' terms and conditions.

**BUDGET TRANSFERS**

In accordance with F.S. 129.06, the Sheriff's Office furthermore requests the transfer of the following funds. This bookkeeping matter will allow the Sheriff's Office to meet its operating needs and still return in excess of the amount anticipated by the Office of Budget and Management Services.

FROM: Law Enforcement Personnel	\$ (8,820,000)
TO: Law Enforcement Operating	\$ 1,740,927
TO: Law Enforcement Capital	\$ 3,911,100
TO: Detention Personnel	\$ 965,000
TO: Detention Operating	\$ 1,875,000
TO: Detention Capital	\$ 327,973

For: IT infrastructure & integrated software system, fuel supplies, vehicles & accessories, Hurricane Idalia, higher than budgeted share of indirect cost reallocation, training stipends, and to reallocate surplus budget for audit reclassification contingency.

FROM: Court Security Personnel	\$ (75,000)
TO: Court Security Capital	\$ 75,000

For: Share of IT infrastructure and integrated software system, and to reallocate surplus budget for audit reclassification contingency.

Please let me know if you have any questions regarding this procedure. Your consideration of the above request is appreciated.

Respectfully,



SABA RAHMANI, DIRECTOR  
Fiscal Services Division

POLK COUNTY SHERIFF'S OFFICE  
SUMMARY OF AMENDED GENERAL FUND CHANGES  
FY 2022-2023 ADOPTED VS AMENDED

	2023 Adopted Budget BoCC	BoCC one time transfer of rolled forward FY22 returned fees	Accounting Rules pursuant to GASB Statements 87 & 96	Adopted Budget Non- BoCC Funded	Additional Non- budgeted Revenue Received	Total Appropriated Proceeds	Budget Transfer Amendment	2023 Amended Budget
<b>LAW ENFORCEMENT</b>								
Personnel Services	105,593,046.00			12,311,515	3,679,764	15,991,279	(8,820,000)	112,764,325
Operating	16,997,047.00			390,899	879,278	1,270,177	1,740,927	20,008,151
Capital	3,451,600.00	950,000		348,428	2,548,138	3,846,566	3,911,100	11,209,266
Capital Lease Acquisitions	-		2,365,237	-	-	2,365,237	-	2,365,237
<b>TOTAL LAW ENFORCEMENT</b>	<b>126,041,693</b>	<b>950,000</b>	<b>2,365,237</b>	<b>13,050,842</b>	<b>7,107,180</b>	<b>23,473,259</b>	<b>(3,167,973)</b>	<b>146,346,979</b>
<b>DETENTION</b>								
Personnel Services	50,254,864.00	-		320,230	113,410	433,640	965,000	51,653,504
Operating	17,490,463.00	-			578,678	578,678	1,875,000	19,944,141
Capital	451,700.00	-			2,644,840	2,644,840	327,973	3,424,513
Capital Lease Acquisitions			623,188		-	623,188		623,188
<b>TOTAL DETENTION</b>	<b>68,197,027</b>	<b>-</b>	<b>623,188</b>	<b>320,230</b>	<b>3,336,928</b>	<b>4,280,346</b>	<b>3,167,973</b>	<b>75,645,346</b>
<b>COURT SECURITY</b>								
Personnel Services	6,909,232.00	-		-	-	-	(75,000)	6,834,232
Operating	1,753,936.00	-		-	118	118		1,754,054
Capital	50,575.00	-		-	-	-	75,000	125,575
Capital Lease Acquisitions			70,174		-	70,174		70,174
<b>TOTAL COURT SECURITY</b>	<b>8,713,743</b>	<b>-</b>	<b>70,174</b>	<b>-</b>	<b>118</b>	<b>70,292</b>	<b>-</b>	<b>8,784,035</b>
<b>TOTAL BUDGET</b>	<b>202,952,463</b>	<b>950,000</b>	<b>3,058,599</b>	<b>13,371,072</b>	<b>10,444,226</b>	<b>27,823,897</b>	<b>-</b>	<b>230,776,360</b>
		(1)	(2)	(3)	(4)			

- (1) One time transfer for vehicles, supplies and computer equipment not received in previous fiscal year due to supply chain issues-requested vide Sheriff's letter dated October 31 2022; adopted by the BoCC at December 6, 2022 meeting.
- (2) Governmental Accounting Standards Board (GASB) statements 87 & 96 require certain multi-year lease contracts to be recognized as expenditures for capital outlay (right-to-use assets). Non-cash entry only, no additional funds requested.
- (3) Originally adopted budget for contracts & inmate charges.
- (4) Proceeds > adopted budget which were appropriated.

POLK COUNTY SHERIFF'S OFFICE  
SUMMARY OF SPECIAL REVENUE FUND  
FY 2022-2023 ADOPTED VS AMENDED BUDGET

Fund	Description	Program	2023 Amended Budget	2023 Adopted Budget
1105	State Attorney's Office	Crime Prevention	\$ 6,900	\$ 2,000
1106	State Attorney's Office	Strategic Investigation & Analysis Unit	\$ 2,900	\$ 2,900
1109	Project Safe and Sound	Crime Prevention	\$ 1,000	\$ 5,000
1140	Inmate Cart Fund	Detention Security	\$ 1,347,605	\$ 426,605
1155	Gifts #38, #112, #113	Crime Prevention	\$ 3,300	\$ 3,300
1155	Gifts #14	Crime Prevention	\$ 1,000	\$ -
1155	Gifts #1, #5, #24, #46	Major Crimes/Special Victims	\$ 850	\$ 850
1155	Gifts #16,#17	Detention Security	\$ 342	\$ 342
1155	Gifts #9	K-9	\$ 2,500	\$ -
1155	Gifts #7, #8, #41,#43, #44,#10,#11,#12,#20 #32,#35	Patrol	\$ 4,129	\$ 4,129
1155	Gifts #34, #40	Safe Schools	\$ 5,100	\$ 5,100
1155	Gifts # 108	Facilities	\$ 310	\$ 310
1155	Gifts #42	Narcotics	\$ 1,000	\$ 1,000
1155	Gifts # 45 Organized Crime	Strategic Investigation & Analysis Unit	\$ 5,000	\$ 5,000
1155	Gifts #110, #111 & #36	Volunteers	\$ 5,850	\$ 5,850
1156	Animal Control Donations	Animal Control	\$ 25,000	\$ 25,000
1159	City 2nd Dollar Training Fund	Academy & Development (Training)	\$ 20,300	\$ 20,300
1161	HIDTA Task Force Fund	Narcotics	\$ 37,560	\$ 37,560
1162	Explorers Post 900	Employment Svc	\$ 12,000	\$ 12,000
1196	Guardian Grant	Safe Schools	\$ 262,536	\$ -
1130*	Unclaimed Evidence Trust FS 705	Trust Funds	\$ 95,000	\$ 95,000
1150*	Law Enforcement Education FS 938	Academy & Development (Training)	\$ 150,000	\$ 150,000
1250*	Domestic Violence Education Trust FS 938	Trust Funds	\$ 289,000	\$ 220,000
1151*	Impound Animals Fees Fund FS 588	Ag Crimes	\$ 5,000	\$ 5,000
1152*	Training Funds (Article V) FS 938	Academy & Development (Training)	\$ 135,000	\$ 135,000
1154*	Animal Control Education (Fines)	Animal Control	\$ 10,000	\$ 10,000
1160*	Law Enforcement Trust Fund 932	Trust Funds	\$ 814,682	\$ 385,000
1165*	Crime Prevention FS 775	Crime Prevention	\$ 180,000	\$ 180,000
1180*	Environment Grant	Environmental	\$ 315,112	\$ 315,112
1183	S.A.F.E.	Narcotics	\$ 79,980	\$ -
	<b>Total Special Revenue Budget</b>		<b>\$ 3,818,956</b>	<b>\$ 2,052,358</b>