Polk County

Indigent Health Care Surtax Use Plan

A plan for providing health care services to Qualified Residents as required by Florida Statutes, §212.055, subsection(7)

(formerly known as the Polk HealthCare Plan and as Polk Health Care Plan – Polk County Florida's Safety Net Program)

As amended and restated in its entirety July 21, 2026

Polk County Health and Human Services Division / Community Health Care

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PURPOSE:

This document is the "Plan" defined in Polk County Ordinance 2015-076, as amended in Ordinance 2026-_____(as it may be subsequently amended, the "Ordinance") which is Polk County's plan for providing health care services to qualified residents as required by the Ordinance and by Section 212.055(7), Florida Statutes (2025) (and any successor statutory provision thereto, the "Statute"). The Plan outlines the processes for the appropriate use of funds generated by the indigent half-cent sales tax in accordance with the Ordinance and the Statute. The goal is to ensure these resources are allocated effectively and efficiently to support medically vulnerable and underserved residents of Polk County. This Plan also establishes clear guidelines for identifying "qualified residents" and outlines the various programs, services, and capital projects eligible for funding. At the center of these efforts is the Polk HealthCare Plan, which serves as the foundation and primary service line of the safety net program. By partnering with licensed medical providers, the Plan provides a vital bridge for low-income, uninsured residents to access primary, specialty, behavioral, and emergency care.

BACKGROUND:

Polk County has a long-standing history of caring for its vulnerable residents. That commitment dates to 1926 with the opening of Polk General Hospital, one of the County's earliest efforts to meet the medical needs of individuals with limited means and no health coverage. As the years passed, the need for accessible health care grew, and the County established several clinics to provide services to residents. The last of these County-operated clinics closed in 2000. As Polk County transitioned away from providing direct medical services, the Polk HealthCare Plan was established in 1999, forming the foundation of the County's health care safety net. Instead of delivering services directly, the County began partnering with public, private, and nonprofit providers, clinics, and hospitals to ensure residents received care. Today, the Polk HealthCare Plan financially supports this

network of comprehensive services for qualified residents through a countywide provider system.

AUTHORITY:

In 2003, Polk County voters approved a ½ cent discretionary sales surtax for indigent health care. The tax was approved for 15 years. In 2016, before the tax would expire, voters approved the ½ cent tax for 25 more years (through 2044).

Polk County Ordinance No.: 2015-76

Florida Statute: 212.055 (7) VOTER-APPROVED INDIGENT CARE SURTAX

(c)1. The ordinance adopted by the governing body providing for the imposition of the surtax must set forth a plan for providing health care services to qualified residents, as defined in paragraph (d). The plan and subsequent amendments to it shall fund a broad range of health care services for indigent persons and the medically poor, including, but not limited to, primary care and preventive care, as well as hospital care. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers shall include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care, and require cost containment, including, but not limited to, case management. The plan must also include innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery and funding.

(d) For the purpose of this subsection, the term "qualified residents" means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the authorizing county;

2. Certified by the authorizing county as meeting the definition of the medically poor, defined as persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; not being eligible for any other state or federal program or having medical needs that are not covered by any such program; or having insufficient third-

party insurance coverage. In all cases, the authorizing county shall serve as the payor of last resort; or

3. Participating in innovative, cost-effective programs approved by the authorizing county.

AUTHORIZED EXPENDITURES OF INDIGENT CARE SURTAX PROCEEDS TO PROVIDE HEALTH CARE SERVICES TO QUALIFIED RESIDENTS

The Board of County Commissioners authorizes the use of indigent care surtax proceeds. These funds are used to provide or enhance health care services to qualified residents (the "target population") for programs in which income eligibility is required.

1. Direct Service Programs for Qualified Residents

Programs that provide direct healthcare, social services, and related support to qualified residents primarily at or less than 300% of the Federal Poverty Level for programs in which income eligibility is required, as certified by the County. Agencies must maintain and comply with the County's certification requirements.

2. Innovative Healthcare Programs that Provide Cost - Effective Alternatives

Programs that are designed to be proactive and reach vulnerable populations of qualified residents who may face barriers to traditional healthcare.

3. Capital Projects and Facility Support (non-recurring)

Medical facilities can be an innovative investment via seed funding to further support the local health care infrastructure both for meeting today's needs, as well as continued future growth of increased population. Funds may be used for capital projects that enhance or expand healthcare facilities and services for the target population. This includes the acquisition, construction, or renovation of facilities, as well as the purchase of equipment that will directly improve the delivery of services to qualified residents. These projects must align with the goal of increasing access and improving the quality of care for those medically vulnerable residents.

4. Operational and Administrative Support

Funding for operational and administrative functions may serve as a cost-effective method of supporting the health care safety net, and the network of providers serving the target population. This includes professional services and other support functions that are essential for effective delivery of care. This category also covers initiatives to leverage

existing funding, maximize financial efforts, and expand or sustain access to services for qualified residents.

5. Mandated State Programs

These health care-related mandates align under 'medically poor' criteria, i.e., limited income and assets, and un/underinsured. Funds used for mandatory state programs are as follows: County cost share for Medicaid F.S. Ch. 409.915, Healthcare Responsibility Act (HCRA) F.S. Ch. 154.301- 154.331, Polk County Department of Health Core Public Health Services F.S. Ch. 154.01 (2), and Behavioral Health Services F.S. Ch. 394.76.

Cost-Effectiveness

All funding decisions will prioritize cost-effective healthcare delivery and programs that demonstrate a high return on investment in improving community health outcomes for the target population and are contingent on strategic direction and funding.

Accountability

This safety net program is administered locally, with oversight provided by a BoCC-appointed Citizens' Healthcare Oversight Committee. The Committee's mission is to ensure the integrity of surtax expenditures. Throughout the year, the Committee receives financial and programmatic reports and makes recommendations to the Board regarding policies and funding allocations.