



# Sheriff Grady Judd

## Polk County

1891 Jim Keene Blvd. • Winter Haven, FL 33880-8010 • Phone: 863.298.6200 • www.polksheriff.org

November 4, 2024

The Honorable Bill Braswell,  
Chairman, Polk County Commission  
330 West Church Street  
Bartow, FL 33830

Dear Chairman Braswell,

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. We are also requesting the appropriation authority, but **not any additional funds**, for \$1,044,940 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 \$28,427,292 represents an increase of \$11,283,847 over the original amount of \$17,143,445 that was part of the adopted budget. In addition to the aforementioned capital outlay (right-to-use assets) acquisitions book entry, it consists of revenue from the sale of assets and scrap, interest earnings, task force reimbursements, writs, supply reimbursements, insurance payments, inmate co-payments, city policing, dispatch, and other service contracts, school safety contracts, extra duty administrative fees, animal control fees, inmate phone commissions, video visitation commissions, FEMA reimbursement for Hurricanes Ian & Idalia related expenditures, propane tax credits, and other awards, settlements and restitutions. We are requesting the appropriation of these Other General Fund revenues as follows:

#### LAW ENFORCEMENT

Personnel	\$ 19,284,129
Operating	\$ 2,945,068
Capital	\$ 795,955
Capital Lease Acquisition	\$ 986,111
<b>TOTAL LAW ENFORCEMENT</b>	<b>\$24,011,263</b>

#### DETENTION

Personnel	\$ 496,793
Operating	\$ 1,221,694
Capital	\$ 2,550,136
Capital Lease Acquisition	\$ 55,203
<b>TOTAL DETENTION</b>	<b>\$ 4,323,826</b>

★★★★★★★★★  
"TEN STAR ACCREDITED AGENCY"

<b>COURT SECURITY</b>	
Operating	\$ 88,577
Capital Lease Acquisition	\$ 3,626
<b>TOTAL COURT SECURITY</b>	<b>\$ 92,203</b>

**GRAND TOTAL OTHER GENERAL FUND** **\$28,427,292**

#### SPECIAL REVENUE FUNDS

The Sheriff's Office was awarded or carried forward \$5,682,320 in special revenues during the year. This request represents an increase of \$3,438,991 in appropriation authority over the Special Revenue budget of \$2,243,329 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	\$ (11,965,000)
TO: Law Enforcement Operating	\$ 1,700,000
TO: Law Enforcement Capital	\$ 8,710,000
TO: Detention Operating	\$ 1,450,000
TO: Court Security Personnel	\$ 30,000
TO: Court Security Capital	\$ 75,000

For: IT infrastructure & other capital projects, vehicles & accessories, aviation assets acquisition, Hurricane Helene, contract services, food supplies, higher than budgeted share of indirect cost reallocation, training stipends, and to reallocate surplus budget for audit reclassification contingency.

FROM: Detention Capital	\$ (400,000)
TO: Detention Operating	\$ 400,000

FOR: Contract services, food supplies and to reallocate surplus budget for audit reclassification contingency.

FROM: Court Security Personnel	\$ (110,000)
TO: Court Security Operating	\$ 10,000
TO: Court Security Capital	\$ 100,000

For: Share of IT infrastructure and other capital projects, 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,

A handwritten signature in blue ink that reads "Saba Rahmani". The signature is fluid and cursive, with the first name "Saba" and last name "Rahmani" clearly distinguishable.

SABA RAHMANI, DIRECTOR  
Fiscal Services Division

**POLK COUNTY SHERIFF'S OFFICE**  
**SUMMARY OF AMENDED GENERAL FUND CHANGES**  
**FY 2023-2024 ADOPTED VS AMENDED**

	2024 Adopted Budget BoCC	Budget Appropriation pursuant to GASB	Adopted Budget Non- BoCC Funded	Additional Non- budgeted Revenue Received	Total Appropriated Proceeds	Budget Transfer Amendment	2024 Amended Budget
<b>LAW ENFORCEMENT</b>							
Personnel Services	124,272,707		16,039,268	3,244,861	19,284,129	(11,965,000)	131,591,836
Operating	18,621,240		370,899	2,574,169	2,945,068	1,700,000	23,266,308
Capital	5,467,220		408,278	387,677	795,955	8,710,000	14,973,175
Capital Lease Acquisitions	-	986,111	-	-	986,111	-	986,111
<b>TOTAL LAW ENFORCEMENT</b>	<b>148,361,167</b>	<b>986,111</b>	<b>16,818,445</b>	<b>6,206,707</b>	<b>24,011,263</b>	<b>(1,555,000)</b>	<b>170,817,430</b>
<b>DETENTION</b>							
Personnel Services	57,021,061		315,000	181,793	496,793	-	57,517,854
Operating	20,133,778		10,000	1,211,694	1,221,694	1,850,000	23,205,472
Capital	479,340			2,550,136	2,550,136	(400,000)	2,629,476
Capital Lease Acquisitions		55,203		-	55,203		55,203
<b>TOTAL DETENTION</b>	<b>77,634,179</b>	<b>55,203</b>	<b>325,000</b>	<b>3,943,623</b>	<b>4,323,826</b>	<b>1,450,000</b>	<b>83,408,005</b>
<b>COURT SECURITY</b>							
Personnel Services	7,538,000		-	-	-	(110,000)	7,428,000
Operating	2,068,998		-	88,577	88,577	40,000	2,197,575
Capital	59,343		-	-	-	175,000	234,343
Capital Lease Acquisitions		3,626		-	3,626		3,626
<b>TOTAL COURT SECURITY</b>	<b>9,666,341</b>	<b>3,626</b>	<b>-</b>	<b>88,577</b>	<b>92,203</b>	<b>105,000</b>	<b>9,863,544</b>
<b>TOTAL BUDGET</b>	<b>235,661,687</b>	<b>1,044,940</b>	<b>17,143,445</b>	<b>10,238,907</b>	<b>28,427,292</b>	<b>0</b>	<b>264,088,979</b>
		(1)	(2)	(3)			

- (1) 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.
- (2) Originally adopted budget for contracts, Animal Control fees & inmate charges.
- (3) Proceeds > adopted budget which were appropriated.

POLK COUNTY SHERIFF'S OFFICE  
SUMMARY OF SPECIAL REVENUE FUND  
FY 2023-2024 ADOPTED VS AMENDED BUDGET

Fund	Description	Program	2024 Amended Budget	2024 Adopted Budget
1105	State Attorney's Office	Crime Prevention	\$ 2,500	\$ 500
1106	State Attorney's Office	Strategic Investigation & Analysis Unit	\$ 2,900	\$ 2,900
1109	Project Safe and Sound	Crime Prevention	\$ 500	\$ 500
1140	Inmate Cart Fund	Detention Security	\$ 2,733,257	\$ 583,257
1155	Gifts #38, #112, #113	Crime Prevention	\$ 3,300	\$ 3,300
1155	Gifts #1, #5, #24, #46	Major Crimes/Special Victims	\$ 950	\$ 950
1155	Gifts #16,#17	Detention Security	\$ 406	\$ 406
1155	Gifts #9	K-9	\$ 3,500	\$ 3,500
1155	Gifts #7, #8, #41,#43, #44,#10,#11,#12,#20 #32,#35	Patrol	\$ 5,433	\$ 4,127
1155	Gifts #50	Traffic	\$ 10,000	\$ 10,000
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
1155	Gifts #117	Central Supply	\$ 49,320	\$ -
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	\$ 15,737	\$ 12,000
1196	Guardian Grant	Safe Schools	\$ 175,000	\$ 175,000
1130*	Unclaimed Evidence Trust FS 705	Trust Funds	\$ 150,000	\$ 150,000
1150*	Law Enforcement Education FS 938	Academy & Development (Training)	\$ 75,000	\$ 75,000
1250*	Domestic Violence Education Trust FS 938	Trust Funds	\$ 101,000	\$ 20,000
1151*	Impound Animals Fees Fund FS 588	Ag Crimes	\$ 5,000	\$ 5,000
1152*	Training Funds (Article V) FS 938	Academy & Development (Training)	\$ 140,000	\$ 140,000
1154*	Animal Control Education (Fines)	Animal Control	\$ 10,000	\$ 10,000
1160*	Law Enforcement Trust Fund 932	Trust Funds	\$ 420,000	\$ 420,000
1165*	Crime Prevention FS 775	Crime Prevention	\$ 180,000	\$ 180,000
1180*	Environment Grant	Environmental	\$ 385,000	\$ 342,069
1183	S.A.F.E.	Narcotics	\$ 1,108,697	\$ -
1193	County Impact Fees	Food Services	\$ 4,700	\$ 4,700
	<b>Total Special Revenue Budget</b>		<b>\$ 5,682,320</b>	<b>\$ 2,243,329</b>