FY 2026/2027
Proposed Budget
for Polk County Government

July 10, 2026

Honorable Commissioners,

I am pleased to present to you the Fiscal Year 2026/2027 Proposed Balanced Budget.

This year it is a little bittersweet as it is the last annual budget I will prepare for you before my retirement on Jan. 15, 2027. I leave my 20-plus year career here knowing that the organization I have been honored to lead for the past seven years is in a very good financial position. We have a strong, dedicated workforce who have made public service their priority. It will take the Board of County Commissioners' continued leadership and the strong commitment of the men and women of our workforce to carry us through the next few potentially difficult years.

Although we have a conservative, cautious and productive budget for FY 2026-27, I would be remiss if I did not bring up the elephant in the proverbial room – the potential loss of more than $100 million in ad valorem taxes over the 2027/2028 and 2028/2029 budget years. Depending on what statewide voters decide at the polls in November of this year, I fear county leadership will be faced with some extremely difficult decisions on how to proceed with the loss of such a significant funding source.

However, I have no doubt that with board leadership and a dedicated workforce, a collective strategy will be developed to continue serving the residents of and visitors to Polk County.

As for the FY 2026-27 budget, the county is primed to continue on the path which this board, and past boards, have set for us.

Public Safety will continue to be Priority One. We are on track to implement a Kelly Day benefit within our Polk County Fire Rescue Division and are in early negotiations to implement a potential fourth shift (D-shift) to further enhance the work-life balance for our fire and EMS personnel. We recently opened the new Fire Rescue Training Center that will continue to be a training ground for our current and future generations of firefighters and EMS employees. Through your support, the Polk County Sheriff's Office has opened a new training center for deputies as well as the Matt Williams and Diogi K9 Training Center.

Whatever the financial future holds, Polk County will continue to protect our residents and visitors.

In addition to priority commitments to public safety, this board has expressed a strong desire to ensure that our employees remain a primary focus of available funding.

For the fifth consecutive year, there will be no increase to employees for their portion of health care coverage premiums – the county will absorb the 5% increase in health insurance premiums. The proposed budget also stipulates a 2% COLA increase on Oct. 1 and an additional 2% longevity/tenure pay adjustment on an employee's hire anniversary date with the county.

Despite the potential financial hardships ahead, this budget reflects no increase in the current millage rates. The proposed budget also maintains a best practice of keeping 45 days of General Fund operating reserves in order to address extreme contingency conditions.

Although there are signs of an economic downturn, consistent with prior years, this budget allocates one-time money to fund select mission critical/priority projects.

For the second year in a row, we have seen a decline in the ad valorem growth rates not seen since 2013-2014. With that serving as a warning and the unknown future of ad valorem taxes, we have taken a conservative approach to the proposed budget.

The main messages reflected in this budget:

- Property value increase of 4.83% countywide and 2.95% unincorporated property value increase.
- Adding 54 new positions, which includes 21 positions in fire rescue, but 18 of those 21 positions will not be funded until FY 2027-28.
- There will be a slight decrease of $8 in the single-family residential fire assessment fee.
- An increase in the solid waste residential special assessment fee will help offset contracted hauling expenses and landfill disposal costs.
- There will be a continued indexed increase in utilities fees. The board has provided direction that the indexing of fees is preferable to larger, periodic one-time increases.

Key Takeaways

$3.91 Billion
Total Proposed Budget

$764.3 Million
General Fund Budget

4.83%↑
Property Value Increase

2.95%↑
Unincorporated Property Value Increase

ECONOMIC OUTLOOK AND GROWTH

While Polk County continues to be the fastest growing county in the state in population, we also continue to attract big business as well.

Based on an analysis by the Central Florida Development Council, strong performers in Polk County continue to be manufacturing companies, storage/transportation and insurance companies. Large companies such as food manufacturing, chemical manufacturing and health care services are also performing well.

Lately, Polk County has seen an influx of new freestanding emergency rooms and the addition of the new Orlando Health Watson Clinic Lakeland Highlands Hospital. Lakeland Regional Health, BayCare and AdventHealth are also planning new medical facilities in Polk County.

Tourism continues to be a big draw in Polk County with major sporting events such as the Russ Matt baseball and various soccer tournaments; LEGOLAND Florida Resorts continues to attract visitors to the area as do our local lakes, parks and recreation venues.

The board continues to add to the county's natural resources by way of the Environmental Lands Program. This program ensures that local lands are preserved for future generations, continues to help recharge our aquifers, protects our water supply and water resources as well as creates connected landscapes of conservation and working lands to provide green space for wildlife and recreation. These protected lands also contribute to the Florida Wildlife Corridor.

This budget continues to reflect the board's commitment to the county's community healthcare initiatives such as the Polk Health Care Plan and indigent healthcare resources. The county is maintaining its affordable housing programs by leveraging State Housing Initiatives Partnership (SHIP) and federal Community Development Block Grant (CDBG) funding to support related initiatives.

POPULATION GROWTH

Polk County continues to keep pace in population growth with an estimated number of 898,146 residents, placing us as the fastest growing county in Florida (again) and 13th in the top 50 counties in the U.S., according to recent U.S. Census Bureau data.

Polk County, historically known as the Heart of Florida, is developing a major metropolitan vibe, but has still been able to keep its family-oriented, downhome feel, especially in southern Polk County and in some of the smaller communities.

In Polk County, countywide new construction values are estimated to drop from $2.79 billion in FY 2025-26 to $2.1 billion in FY 2026-27. In unincorporated Polk, new single-family residential building permits have had a significant decline from previous years and are projected to be at 1,870 by the end of FY 2025-26 which indicates the decline of new housing demand. However, it appears that this decline has leveled off with a projection of 1,800 new single-family home permits for FY 2026-27.

Countywide total building permits also saw a slight drop from 23,900 projected by the end of FY 2025-26 to 22,763 projected in FY 2026-27. Those numbers are down from 29,547 in FY 2024-25.

POTENTIAL NEW POSITIONS

Support Services & Others	Infrastructure	Public Safety/Public & Environmental Health
Budget & Management Services - 1	Fleet Management - 2	Code Enforcement - 2
Communications - 1	Parks & Natural Resources - 6	Court Services - 2
County Attorney - 1	Road & Drainage - 7	Fire Rescue - 21*
Health & Human Services - 1		Utilities - 10

In keeping an eye on any future ad valorem changes, we are proposing a modest addition of 54 staff positions across all elements of our organization.

Again, with public safety and environmental health as main priorities, we propose adding 21 new fire rescue personnel. Of that number, 18 positions are for planning purposes only at this point. Funding for 18 of those positions would not be allocated until FY 2027-28. As growth, regulatory, and service demands increase, 10 additional positions are also requested within the Polk County Utilities Division.

To help keep up with project workloads, maintenance requirements and related demands, we are proposing another seven staff members be hired within the Roads and Drainage Division and six new staff members to be hired for the Parks and Natural Resources Division.

The remaining positions would be spread out through seven other divisions; Budget and Management Services, Communications, County Attorney's Office, Health and Human Services, Fleet Management, Code Enforcement and Court Services.

FIRE FEE

For FY 2026-27, single-family residential fire assessment rates will decrease by $8 from the FY 2025-26 rate of $393 to $385. In FY 2027-28 the fee is slated to go back to the regular indexing rate of approximately 5% a year.

The slight decrease is attributed to a lower number of calls to residential homes. All fire rescue calls have been steadily increasing over the past five years. Due to the influx of new businesses in the county, Polk County Fire Rescue has seen an increase in the number of calls to warehouses, commercial and multi-family structures.

SOLID WASTE

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

The residential collection/disposal special assessment for FY 2025-26 is currently $346.05 and is slated to increase to $366.80 in FY 2026-27, reflecting a collection fee of $299.18 and a disposal fee of $67.62. The fees will then continue to be indexed at an approximate 5% rate each year.

POTABLE WATER/WASTEWATER/RECLAIMED WATER

The water and wastewater industry is continuously evolving in response to changing legislation, increased regulatory requirements, system growth, and shifting economic conditions. During the next five years, our priority will be to meet these challenges through strategic planning, operational efficiency, and fiscally responsible decision-making while continuing to provide safe, reliable, and high-quality water, wastewater and reclaimed water services.

One of the most critical issues facing many Florida utilities is securing sustainable alternative water supplies to meet both current and future demands for drinking water and irrigation. State and federal regulators are increasingly requiring local utility providers to develop alternative water sources rather than relying on the traditional groundwater supplies that have served Polk's communities for decades. Because these alternative sources are difficult to obtain and require advanced treatment to meet drinking water standards, they are significantly more expensive to develop, treat, and distribute than conventional groundwater supplies.

Average Single Family Residential Property			
2025		2026	
BoCC Ad Valorem:			
2025 Just Value	$271,682	2026 Just Value (2.7% Cap)	$279,561
Homestead Exemption	($50,722)	Homestead Exemption	($51,411)
2025 Taxable Value	$220,960	2026 Taxable Value	$228,150
Countywide Millage Rate	6.6348	Countywide Millage Rate	6.6348
Unincorporated Millage Rate	0.8212	Unincorporated Millage Rate	0.8212
2025 BoCC Property Taxes	$1,647.48	2026 BoCC Property Taxes	$1,701.09
BoCC Non-Ad Valorem:			
Fire Assessment	$393.00	Fire Assessment	$385.00
Waste Collection Assessment	$281.65	Waste Collection Assessment	$299.18
Waste Disposal Assessment	$64.40	Waste Disposal Assessment	$67.62
Total Non-Ad Valorem Assessments	$739.05	Total Non-Ad Valorem Assessments	$751.80
Total 2025 BoCC TRIM Payment	$2,386.53	Total 2026 BoCC TRIM Payment	$2,452.89
		Increase to Homeowner - 2026	$66.36

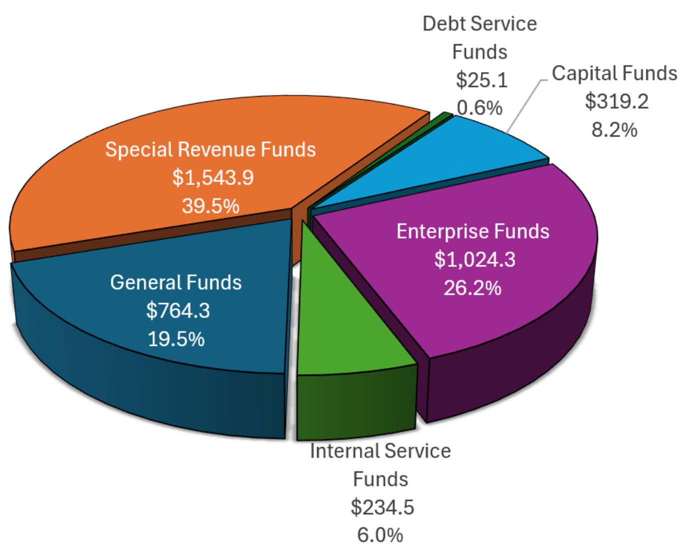
INFRASTRUCTURE

Polk County's Community Investment Program (CIP) is a continuous five-year plan that funds major capital improvements for various divisions. The Utilities, Facilities Management, Solid Waste, Roads and Drainage and Parks and Natural Resources divisions continue to address facility and infrastructure needs in order to improve services. The proposed CIP budget for FY 2026-27 totals $748,794,992. The program for the overall five-year CIP plan (fiscal years 2026-31) totals $1.83 billion.

Staff will present the five-year CIP plan to the board on Aug. 4, 2026.

OVERALL COUNTY BUDGET

The proposed FY 2026-27 budget totals $3.91 billion, representing a 12.9% increase over the current year. This increase represents a concerted effort to keep expenses low, while still providing a basic level of service across a standard range of programs to a community that continues to grow.

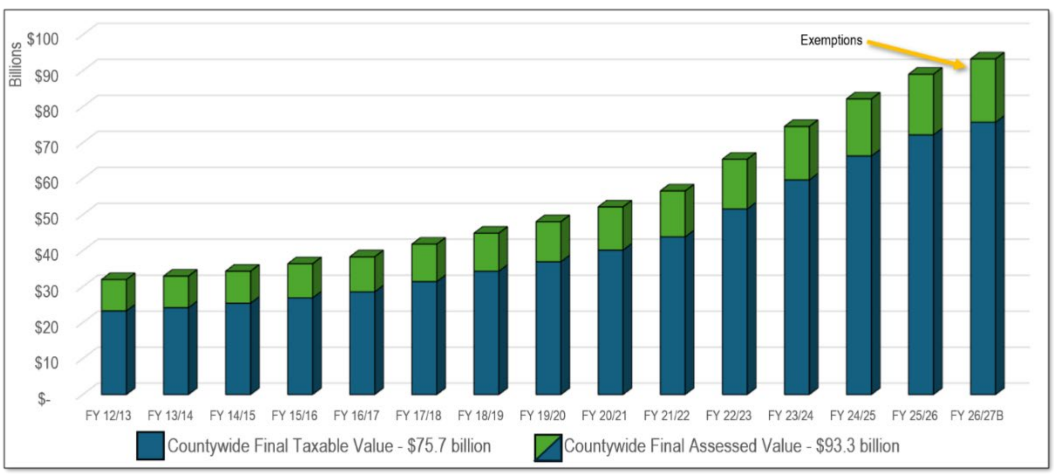


With the board agreeing to keep the millage rates the same again this year, the proposed budget includes initiatives that:

- Ensures public safety is the No. 1 priority with the continuation of funding and building new fire and EMS stations and expanding the newly constructed Fire Rescue Training Center.
- Continues looking for new ways to identify alternative water supply options and expanding water and wastewater facilities in the Northeast and West Central areas of the county.
- 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 VALUATION

The proposed FY 2026-27 total countywide millage rate remains at 6.6348. We have developed this budget with a 4.83% anticipated property value increase. County property values are experiencing a slower rate of increase due to a slight downturn in housing sales, higher consumer prices and an uncertain economic outlook. Even with those factors, additional General Fund operating millage revenue of $22 million is expected for FY 2026-27.



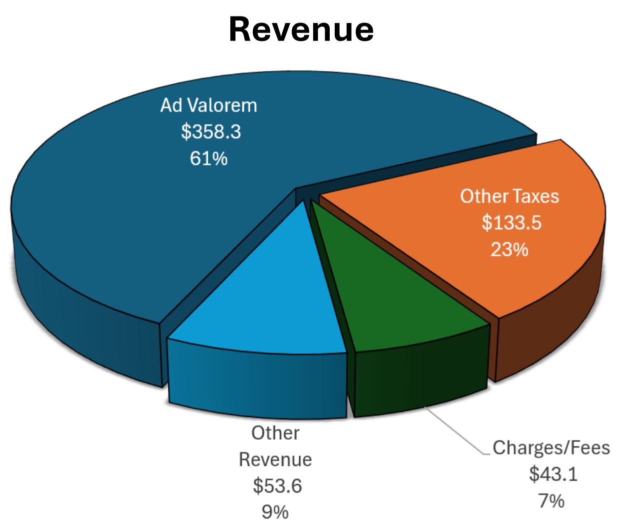
GENERAL FUND

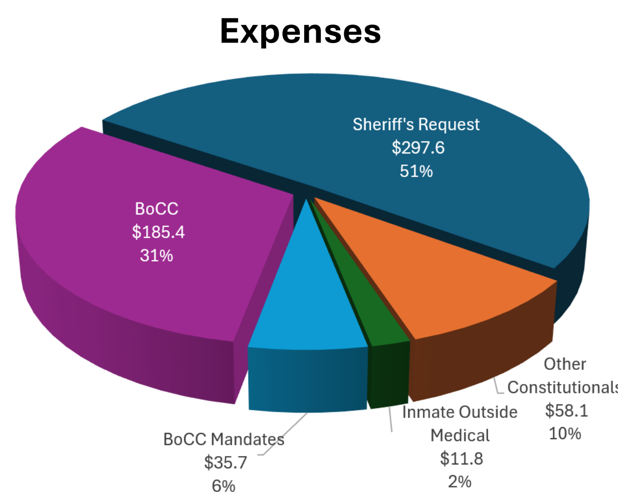
The county's General Fund provides operational funding for county divisions that have no specific dedicated funding source. The General Fund also includes funding to support the county's constitutional officers, and other boards and agencies as required by state law. In addition to ad valorem revenues,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

The General Fund FY 2026-27 proposed budget totals $764.3 million, which is an increase of $38,350,816 million from the current adopted budget. It also makes up 20% of the $3.91 billion total proposed budget.

Of the proposed FY 2026-27 General Fund budget, the Polk County Sheriff's Office is requesting $297.6 million; the Supervisor of Elections Office is requesting $8.1 million; the Property Appraiser is requesting $11.5 million, the Clerk of Courts is requesting $8.7 million, and the Tax Collector is requesting $16.8 million.

Based on the board's direction, the county will continue to maintain a General Fund operating reserve equal to 45 days of operating budget, which is approximately $72.9 million. This 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

Subject to the outcome of the November 2026 statewide voter referendum on property tax reform, Polk County may potentially be facing some hard challenges in the next two years, but one thing we have always been good at is hitting a challenge head on. We will focus on the issues at hand and we will find solutions. Regardless of what happens at the polls in November, Polk County staff will still answer the call and respond to fire, EMS and law enforcement calls, we will still make sure that roads and bridges are safe, we will continue to make sure water flows when residents turn on their taps, and we will continue to offer places for residents and visitors to get out and enjoy recreational pursuits.

I am proud of Polk County. I am proud of the men and women who come to work every day and strive to do their best in offering the highest quality of services to our residents, visitors and business owners.

I am proud of the storms we have weathered, both literal and figurative. We have seen some lean years, and we have seen some prosperous years. I have no doubt we will see both again.

We can't always control what is handed to us, but we can control how we respond, plan and prepare. This proposed, balanced budget is a solid foundation on which to base future decisions.

Whatever the challenges Polk may face, I will rest easy knowing that we have the right people in place to weather any storm.

It has been my honor and privilege to serve this great county these past 20-plus years. I wish you all fair winds and following seas.

Respectfully and with much gratitude,

William D. Beasley
County Manager

EXPENDITURES BY FUND GROUP

		Budget FY 25/26	Proposed FY 26/27	Plan FY 27/28
General Fund				
00100	General Fund	725,953,746	764,304,562	764,237,969
Special Revenue Funds				
10100	County Transportation Trust Fund	179,718,902	182,960,657	146,385,576
10150	Special Revenue Grants	102,615,339	132,594,772	48,473,251
12160	Tourism Tax Funds	44,856,605	42,496,339	40,130,965
12180	Lake And River Enhancement Trust Funds	2,207,475	2,679,420	1,081,161
12190	Fire Rescue Funds	102,456,830	111,153,413	114,787,322
12240	Impact Fees	205,774,463	223,708,868	167,848,885
14350	Emergency 911 Funds	5,551,321	8,789,962	7,869,201
14370	Hazardous Waste Funds	131,470	114,185	108,313
14390	Radio Communications Funds	7,525,792	7,752,199	7,687,467
14460	Local Provider Participation (Ord. No. 22-029)	193,379,371	201,440,218	201,440,218
14480	Polk County Florida Opioid Trust Fund	10,985,291	14,998,273	12,028,330
14490	Indigent Health Care Funds	151,713,666	192,586,985	171,911,534
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	41,483,050	1,209,160	0
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	10,000	10,000	0
14930	Leisure Services MSTU Funds	46,013,519	48,995,923	30,847,065
14950	Libraries MSTU Funds	12,074,224	13,453,894	14,014,091
14960	Rancho Bonito MSTU Fund	67,564	78,146	67,985
14970	Transportation Millage Fund	171,995,782	199,760,072	209,492,681
14980	Emergency Medical Millage Fund	34,213,119	40,228,573	30,217,062
14990	Law Enforcement Trust Funds	1,762,101	2,066,503	2,222,414
15010	Land Management Nonexpendable Trust Funds	45,333,249	46,736,593	47,308,327
15250	Eloise CRA Trust-Agency Funds	743,014	1,095,867	1,051,600
15290	Harden Parkway CRA Funds	2,035,770	2,202,929	0
15310	Building Funds	21,236,625	15,456,944	11,387,091
15350	Affordable Housing Assistance Trust Funds	15,348,791	11,562,574	12,193,542
15650	Hurricane Ian Fund	35,171,704	9,085,600	500,000
15750	Hurricane Milton Fund	18,207,256	10,534,000	2,200,000
15850	Hurricane Idalia Fund	300,000	0	0
16000	Street Lighting Districts	3,487,419	2,931,311	2,931,311
18000	Stormwater MSTU	14,370,652	17,238,517	7,196,974
Debt Service Funds				
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,178,589	0	0
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	4,240,469	4,226,305	0
23800	Promissory Note 2020A	4,390,496	4,651,892	4,890,012
24000	Promissory Revenue Note, Series 2020 C	10,648,156	11,101,531	11,101,531
24000	Public Facilities Rev Ref Bonds, Series 2025 (Ref 2014)	0	5,089,750	5,090,750
Capital Funds				
30200	Drainage and Water Quality Fund	957,071	87,409	90,031
30800	General Capital Improvement Funds	262,461,943	295,403,594	131,972,521
31200	Environmental Land Acquisition Funds	23,828,013	23,721,754	13,057,271
Enterprise Funds				
41010	Solid Waste Funds	203,378,093	292,098,902	209,644,097
41110	Landfill Closure Funds	82,940,703	84,316,123	86,139,711
41210	Universal Solid Waste Collection Funds	59,610,602	62,331,660	67,171,245
42010	Utilities Operating Funds	212,100,579	278,871,098	261,825,155
42110	Utilities Capital Expansion Funds	91,784,632	68,334,245	43,992,680
42432	Utilities Bonds	80,446,063	238,331,622	115,753,018
Internal Service Funds				
50100	Fleet Maintenance Funds	16,574,660	16,960,056	17,758,790
50300	Employee Health Insurance Fund	132,817,305	145,455,591	142,471,803
51500	Fleet Replacement Funds	44,894,170	39,450,953	34,407,521
52000	Information Technology Fund	27,655,679	32,618,059	32,811,001
Total Funds		3,464,631,333	3,911,277,003	3,233,797,472

Proposed FY 26/27 BUDGET					
FUND	**DESCRIPTION**	**ADOPTED FY 25/26**	**Proposed FY 26/27**	**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.*	725,953,746	764,304,562	38,350,816	The General Fund increase is primarily due to an additional $16.5 million in ad valorem revenue as Countywide property tax values increased by 4.83% and a $9.7 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 $9.5 million. Indirect payments from other funds decreased by $936,947 based on the most recent cost allocation study. Smaller increases and decreases to other sources net an additional $1.8 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.*	179,718,902	182,960,657	3,241,755	This increase is due to increases in gas tax revenue and interfund transfers.
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.*	102,615,339	132,594,772	29,979,433	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 accounts for $65 million in projects with a primary focus on the Upper Saddle Creek Water Quality Improvement and Peace River Corridor projects. The increase is the difference between expiring grants in FY 25/26 and new awarded grant beginning in FY 26/27.
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.*	44,856,605	42,496,339	(2,360,266)	This decrease is due to an anticipated reduction in Bed Tax revenue resulting from a slowdown in travel and lodging within Polk County.
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.*	2,207,475	2,679,420	471,945	The increase is the result of project budgets carrying forward.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.*	102,456,830	111,153,413	8,696,583	The increase is due to a multi-family fire assesment rate increase by $41 as a result of a fire rate study that was completed in FY 25/26. However, the Single -Family Residential rate will decrease by $8 as a result of the study.
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.*	205,774,463	223,708,868	17,934,405	The increase is due to a new fee schedule that went into effect on January 1, 2026 for Correctional Facilities, Educational Systems, Emergency Medical Systems, Fire Rescue, Law Enforcement, Library, Parks and Natural Resources; and Transportation impact fees. Increase is also due to increased cash forward balance and investment earnings.
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.*	5,551,321	8,789,962	3,238,641	The increase is the result of a higher cash balance forward due to increase in wireless fees. This fund has strong guidelines on where and how the funds are spent.

FUND	DESCRIPTION	ADOPTED FY 25/26	Proposed FY 26/27	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.*	131,470	114,185	(17,285)	The decrease is due to a lower cash balance forward.
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.*	7,525,792	7,752,199	226,407	The increase reflects an increase in radio user fees to ensure the continued maintenance of the communication system equipment and infrastructure.
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.*	193,379,371	201,440,218	8,060,847	The increase reflects preliminary estimates of special assessment revenue to be collected from Polk County hospitals. Each year, the Agency for Health Care Administration (AHCA) issues a formal notice identifying the required local match late in the budget cycle, and the County subsequently transfers the necessary funds collected from the special assessments through Intergovernmental Transfers (IGTs) to support participation in the statewide Hospital Directed Payment Program and the Low Income Pool (LIP) Program.
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.*	10,985,291	14,998,273	4,012,982	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.*	151,713,666	192,586,985	40,873,319	The increase primarily reflects a $34.4 million rise in carryforward funds from the current year and a $6.2 million increase in Sales Surtax revenue.
14500	**CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS 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.*	41,483,050	1,209,160	(40,273,890)	The decrease 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 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.*	10,000	10,000	0	This fund is comprised of federal funds to mitigate future damages from natural disasters.
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.*	46,013,519	48,995,923	2,982,404	The increase is based on a 2.95% increase in property value in the unincorporated area of the County. This increase also includes an increase in interfund transfers with corresponding expenses and a decrease to cash balance forward.
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.*	12,074,224	13,453,894	1,379,670	The increase is based on a 2.95% 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.*	67,564	78,146	10,582	The increase is based on an increased cash balance forward.

FUND	DESCRIPTION	ADOPTED FY 25/26	Proposed FY 26/27	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.*	171,995,782	199,760,072	27,764,290	The increase is due to an increase in cash balance forward due to Community Improvement projects that are projected over multiple years, as well as an increase in property values 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).*	34,213,119	40,228,573	6,015,454	The increase is the result of cash balance forward which is due to CIP and capital expense rollover to FY 26/27.
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.*	1,762,101	2,066,503	304,402	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.*	45,333,249	46,736,593	1,403,344	The increase is based on a 4.83% increase in the Countywide property value and an increased cash balance forward. A percentage of the revenue is captured in this fund and the Environmental Land Acquisition Fund.
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.*	743,014	1,095,867	352,853	This increase is due to an increase in cash balance forward.
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.*	2,035,770	2,202,929	167,159	The increase is due to an overall increase in property valuations and cash balance forward. After the final debt service payment is made in December 2026, the Harden Parkway CRA will be sunset at the end of FY 26/27.
15310	**BUILDING FUND** *The Building Fund is dedicated to building inspection-related activities and is funded by building permit fees and radon surcharge fees.*	21,236,625	15,456,944	(5,779,681)	The decrease is due to a slowing growth trend in new residential construction over the next couple of years.
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.*	15,348,791	11,562,574	(3,786,217)	This decrease is due to reduced grant funding for SHIP, as annual allocations are declining because of lower doc stamp revenues.
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.*	35,171,704	9,085,600	(26,086,104)	The decrease reflects the anticipated FEMA reimbursement of project revenue.
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.*	18,207,256	10,534,000	(7,673,256)	The decrease reflects the anticipated FEMA reimbursement of project revenue.
15850	**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.*	300,000	0	(300,000)	Hurricane Idalia recovery process has been completed and the majority of funding has been received from Federal and State sources

FUND	DESCRIPTION	ADOPTED FY 25/26	Proposed FY 26/27	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.*	3,487,419	2,931,311	(556,108)	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.*	14,370,652	17,238,517	2,867,865	The increase is based on 2.95% increase in property value in the unincorporated area of the County and an increased cash balance forward. 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 (S2014)** *The proceeds of this issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.*	9,178,589	0	(9,178,589)	Debt Service Funds are reviewed each year to ensure the County has enough reserves to cover the debt reserve requirements. The decrease is due to the refinance of this fund to Public Facilities Rev Ref Bonds Series 2025.
23700	**PUBLIC FACILITIES REV REF BONDS (S2015)** *This debt fund was established through a refunding of the Constitutional Fuel Tax Bond, Series 2006, Fund 21600.*	4,240,469	4,226,305	(14,164)	The decrease is from a reduction to cash balance forward as principal and interest obligations are met.
23800	**PROMISSORY NOTE 2020A** *The proceeds of this issue was established in FY 19/20 for the repayment of principal and interest related to several projects funded from the Capital Improvement Project Fund.*	4,390,496	4,651,892	261,396	The increase is due to the increased revenue in FY 25/26 resulting in an increased cash forward balance.
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.*	10,648,156	11,101,531	453,375	The increase is due to the increased revenue in FY 25/26 resulting in an increased cash forward balance.
24000	**PUBLIC FACILITIES REV REF BONDS SERIES 2025** *This debt fund was established through a refunding of the Public Facilities Rev Ref Bonds (S2014)*	0	5,089,750	5,089,750	This increase is due to the establishment of a new bond series from the refinance of the Public Facilities Rev Bond series 2014.
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.*	957,071	87,409	(869,662)	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.*	262,461,943	295,403,594	32,941,651	The net increase is due primarily to cash balance forward from prior year one-time transfers from the General Fund. The FY 26/27 Transfer is made up of the FY 24/25 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.*	23,828,013	23,721,754	(106,259)	The decrease is due to an increase in interfund transfers with corresponding expenses which caused a decrease to cash balance forward.

FUND	DESCRIPTION	ADOPTED FY 25/26	Proposed FY 26/27	VARIANCE	EXPLANATION
ENTERPRISE FUNDS					
41010	**SOLID WASTE FUNDS** *These funds were established to account for the activities associated with solid waste management services operations.*	203,378,093	292,098,902	88,720,809	The increase is the result of cash balance forward which is due to CIP rollover to FY 26/27.
41110	**LANDFILL CLOSURE FUNDS** *The Landfill Closure Funds were established for the closure and long-term care and maintenance of landfill cells.*	82,940,703	84,316,123	1,375,420	The increase is due to a build up of reserves as the liability to maintain the fund for closure was less than expected.
41210	**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.*	59,610,602	62,331,660	2,721,058	The adjustment is due to the increase to the non-ad valrem assement Collection and Disposal annual fees per household of $20.75, for the Polk County Solid Waste customers in the unicorporated area of Polk County.
42010	**UTILITIES OPERATING FUND** *These funds were established to provide water and sewer services in certain unincorporated areas of Polk County.*	212,100,579	278,871,098	66,770,519	The increase is a result of a 6% increase in water base facility and usage per household. This rate structure was approved by the Board in 2024. A new septage processing fee of $0.15 per gallon; and a connection fee increase as proposed to the board for approval on July 20, 2026.
42110	**UTILITIES CAPITAL EXPANSION FUND** *Revenue is generated from water and wastewater connection fees to fund capital expansion projects.*	91,784,632	68,334,245	(23,450,387)	The increase is a result of a decrease in the cash balance forward due to the spend on and completion of Community Investment Program (CIP) projects, and an decrease in revenue from connection fees.
42432	**UTILITIES BONDS** *The Series 2024 Revenue and Revenue Refunding bonds were partially used for refunding of the series 2010, series 2012, series 2013, series 2014, and series 2020 bonds. The remaining proceeds and the new Utility Systems Revenue Bonds, series 2026 proceeds will be used for future Capital Improvement initiatives*	80,446,063	238,331,622	157,885,559	The funds from the Utility Systems Revenue Bonds, series 2026 proceeds which are expected to be received on Oct 2026, will be used to complete Community Investment Program (CIP) projects.
INTERNAL SERVICE FUNDS					
50100	**FLEET MAINTENANCE FUND** *This fund was established to provide maintenance activities for County equipment and vehicles.*	16,574,660	16,960,056	385,396	This increase is a result of higher fleet maintenance fees due to the expansion of the fleet inventory and the rising cost of parts.
50300	**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.*	132,817,305	145,455,591	12,638,286	This increase is primarily driven by an increase in membership offset by an increase in claims expense.
51500	**FLEET REPLACEMENT FUND** *This fund was established to provide funding for the replacement of aging vehicles and equipment.*	44,894,170	39,450,953	(5,443,217)	This decrease is due to higher fleet replacement cost in FY 25/26; replacements were orgininally scheduled for prior periods, but availability caused delays.
52000	**INFORMATION TECHNOLOGY FUND** *This fund was established to provide open accountability related to costs associated with providing telecommunication and computer services to County divisions.*	27,655,679	32,618,059	4,962,380	The increase is due primarily to an increased cash balance forward in FY 26/27. This is a result of lower than budgeted spending primarily due to vacancies and timing of capital projects.
TOTAL		**$ 3,464,931,333**	**$ 3,911,277,003**	**$ 446,345,670**	

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 26/27 proposed budgeted ad valorem revenue is based on a Countywide increase in property values of 4.83%.

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 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 Agency (CRA) Trust 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 Agency (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. After the final debt service payment is made in December 2026, the Harden Parkway CRA will be sunset at the end of FY 26/27.

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 (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 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 27/28.

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 27/28.

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.

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 – 31200 – In accordance with the Community Investment Program, these funds are designated for capital improvement, construction, or acquisition projects.

Drainage & Water Quality 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 Land 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 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.

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

													Unincorporated Polk County				
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	Parks MSTU	Libraries MSTU	Storm Water MSTU	Grand Total	Rancho Bonito MSTU
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	$3,464,631,333	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	$3,911,277,003	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
27/28**	$3,233,797,472	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 26/27 proposed budget is a part of a two year budget; FY 27/28 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 26/27, 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	Unincorporated
$\frac{100{,}000}{1{,}000} = 100 \times 6.6348 = \$663.48$ (Countywide millage)	$\frac{100{,}000}{1{,}000} = 100 \times 7.4560 = \$745.60$ (Countywide plus MSTUs)

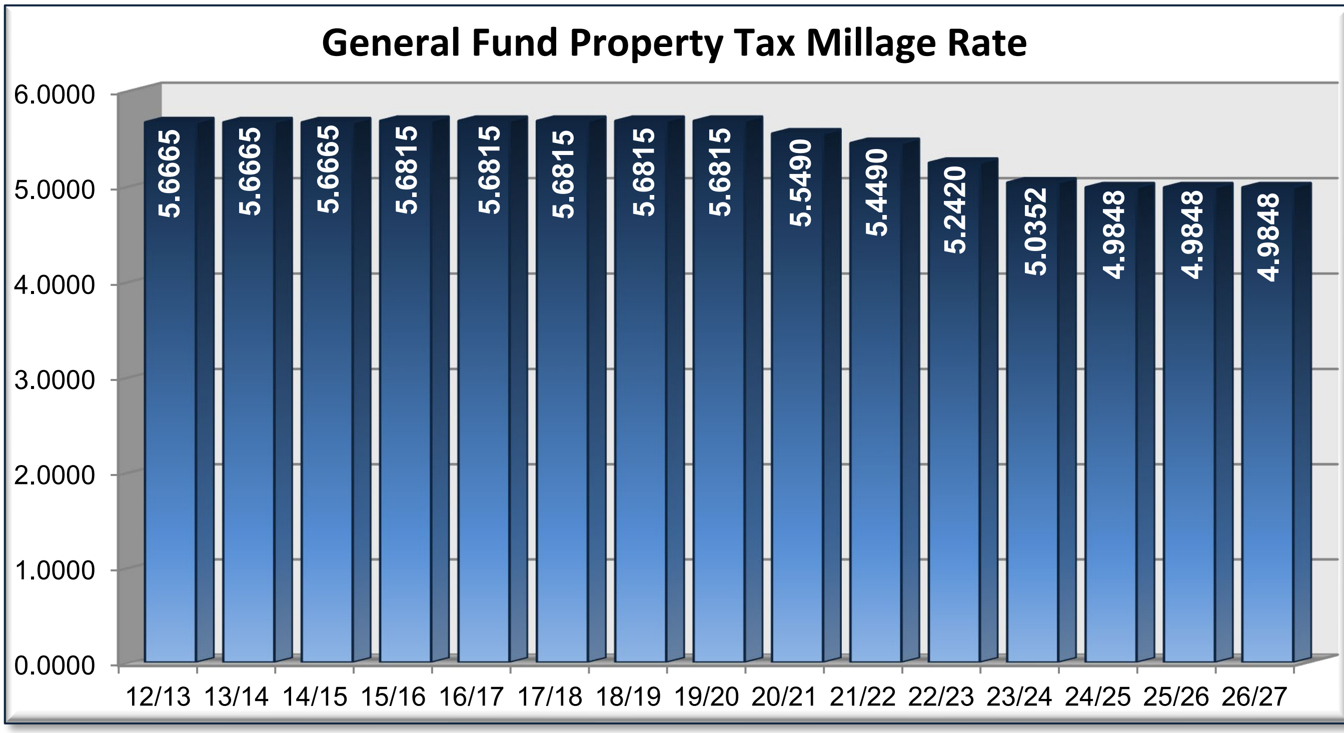
4. **Common Terms Used in Budgeting**:

*__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.

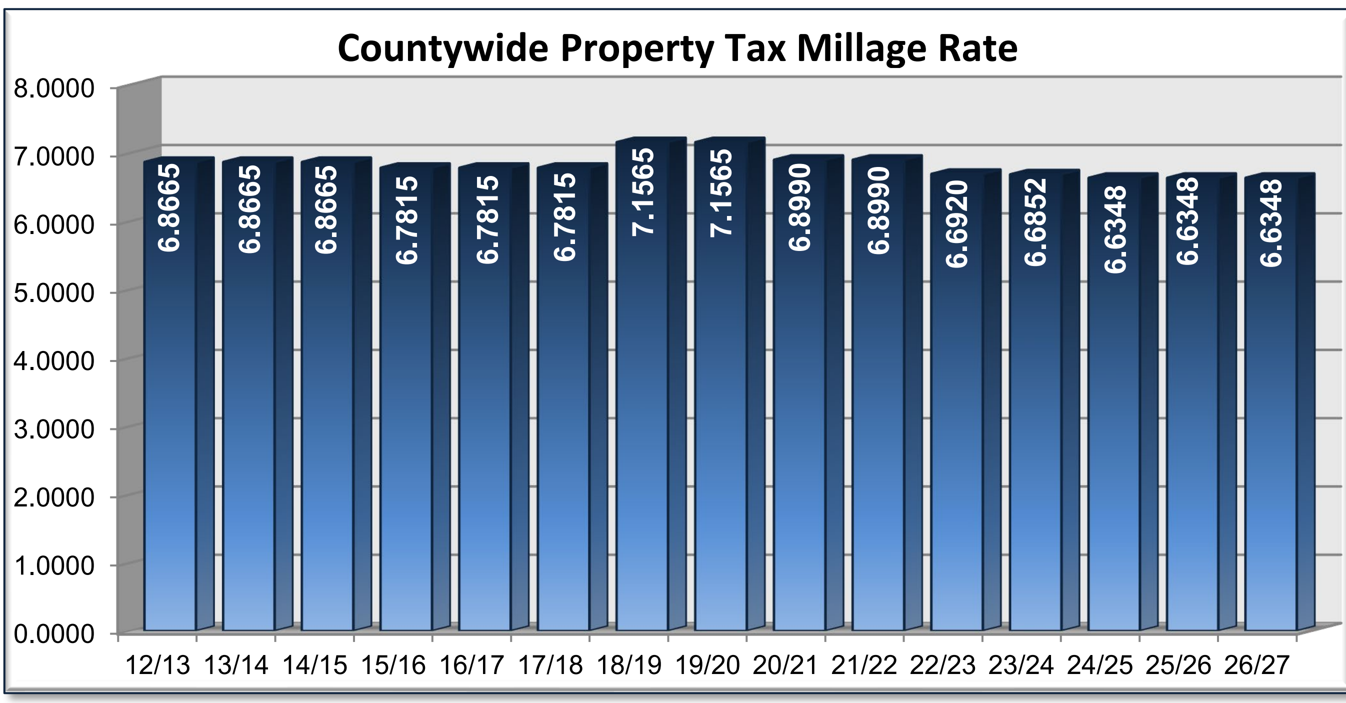
*__Tax Base__: The total value of land and personal property on which a taxing entity, such as the County, can levy property taxes. Because some property is partially or completely exempt from taxes, the tax base is usually smaller than the actual value of the property in the county.

*__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.

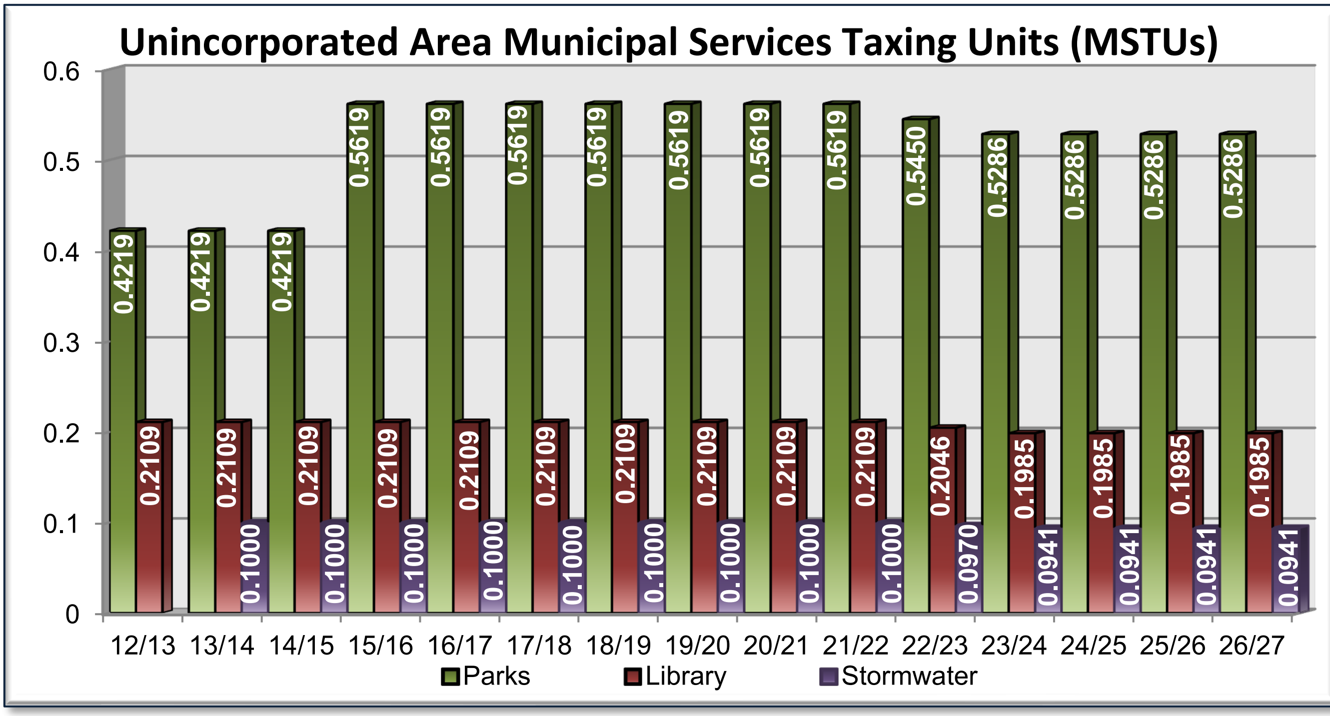
*__Exemptions__: Exemptions are granted by the state, and they either lower the taxable value of property or remove the property from the tax rolls completely. Exemptions include $50,000 Homestead Exemption, $500 Disability Exemption, $500 Widow or Widowers Exemption, up to $50,000 low-income Senior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



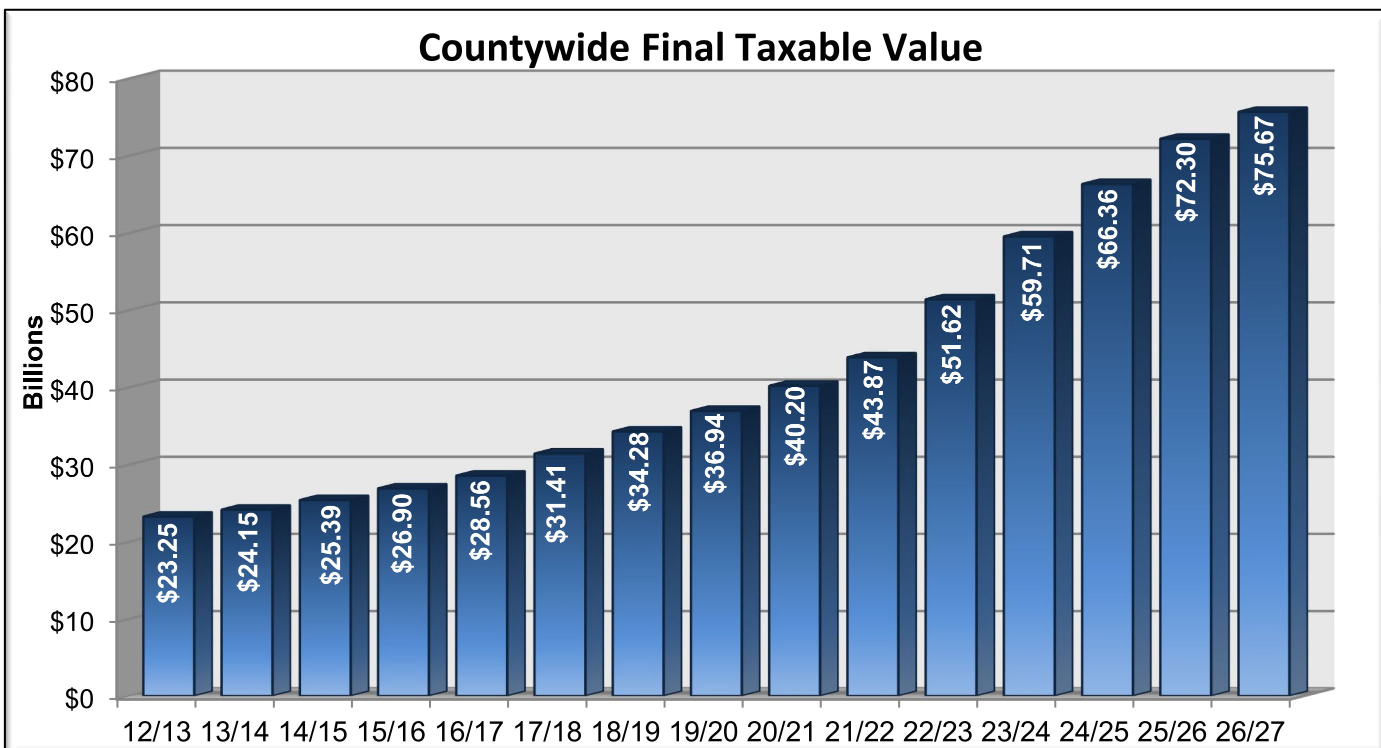
The FY 26/27 Proposed Budget millage of 4.9848 is the same as the FY 25/26 Adopted Budget millage.



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.

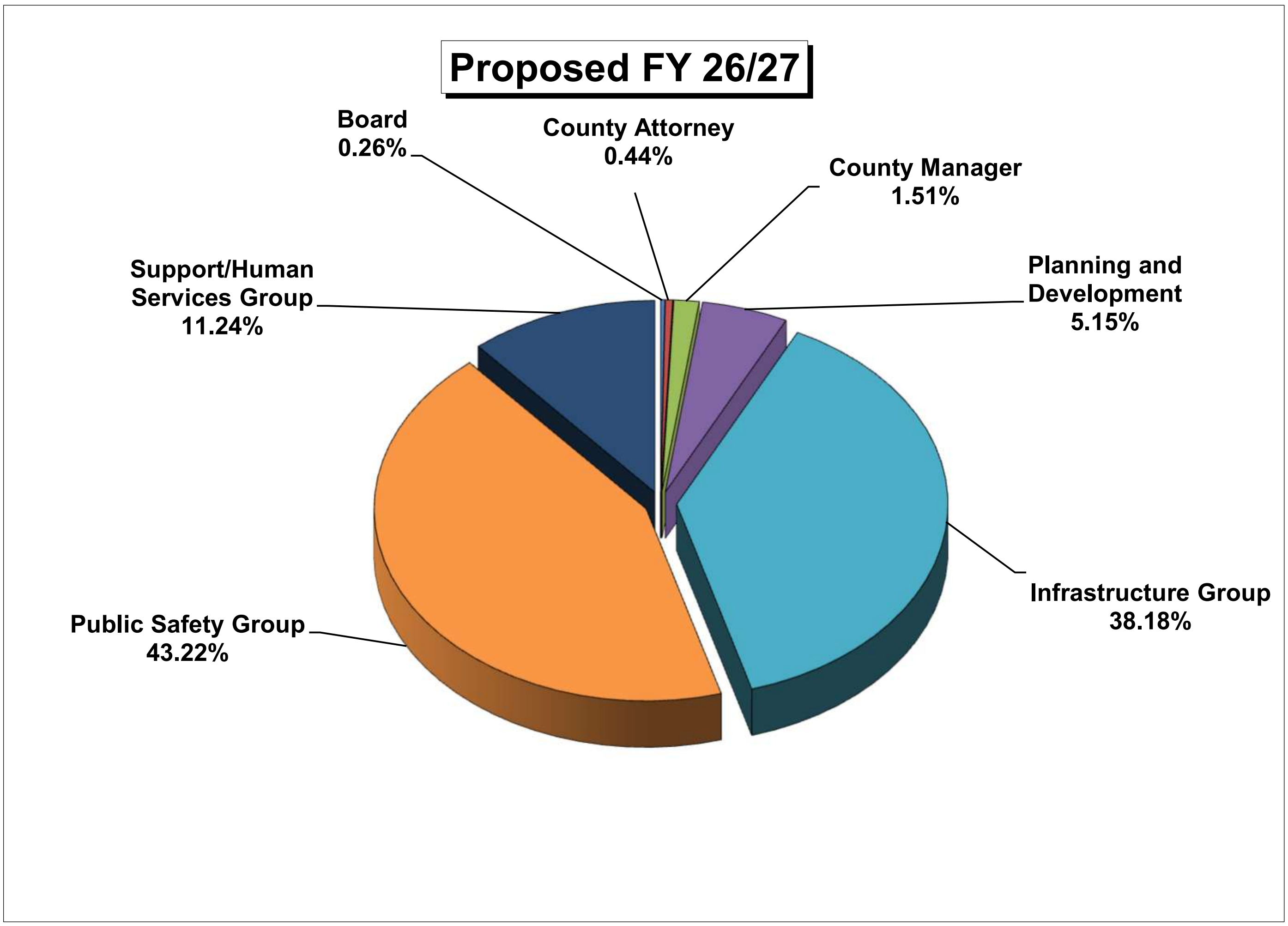


The Countywide taxable value is used in conjunction with the millage rate to calculate property taxes. Information provided by the Property Appraiser.

SCHEDULE OF EMPLOYEES

ALLOCATED POSITIONS
BY BOARD FUNCTIONAL UNITS

	Ending FY 23/24	Ending FY 24/25	Ending FY 25/26	Proposed FY 26/27	Plan FY 27/28
Board	7	7	7	7	7
County Attorney	9	9	11	12	12
County Manager	39	39	41	41	41
Planning and Development	136	140	140	140	140
Infrastructure Group	919	973	1,014	1,039	1,039
Public Safety Group	857	968	1,151	1,176	1,176
Support/Human Services Group	303	290	303	306	306
Total Allocated Positions	**2,270**	**2,426**	**2,667**	**2,721**	**2,721**



ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS

	Ending FY 23/24	Adopted FY 24/25	Ending FY 24/25	Adopted FY 25/26	Ending FY 25/26	Proposed FY 26/27	Plan FY 27/28
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	11	11	12	12
TOTAL COUNTY ATTORNEY	**9**	**9**	**9**	**11**	**11**	**12**	**12**
COUNTY MANAGER							
County Manager Administration	7	7	7	7	7	7	7
Equal Opportunity Office	4	4	2	2	2	2	2
Tourism/Sports Marketing	28	30	30	32	32	32	32
TOTAL COUNTY MANAGER	**39**	**41**	**39**	**41**	**41**	**41**	**41**
PLANNING AND DEVELOPMENT							
Planning and Development Administration	15	15	16	16	16	16	16
Building	78	78	77	77	77	77	77
Land Development	43	47	47	47	47	47	47
TOTAL PLANNING AND DEVELOPMENT	**136**	**140**	**140**	**140**	**140**	**140**	**140**
INFRASTRUCTURE GROUP							
Utilities (b)	282	307	307	334	334	344	344
Roads and Drainage (c)	264	274	274	274	274	281	281
Real Estate Services	7	7	7	7	7	7	7
Fleet Management (d)	46	46	46	47	47	49	49
Facilities Management	86	91	91	91	91	91	91
Parks and Natural Resources (e)	163	173	173	182	182	188	188
Solid Waste	71	75	75	79	79	79	79
TOTAL INFRASTRUCTURE GROUP	**919**	**973**	**973**	**1,014**	**1,014**	**1,039**	**1,039**
PUBLIC SAFETY GROUP							
Fire Rescue (f)	721	753	829	961	1011	1,032	1,032
Emergency Management	27	28	28	29	29	29	29
Code Enforcement (g)	43	45	45	45	45	47	47
Court Services (h)	66	66	66	66	66	68	68
TOTAL PUBLIC SAFETY GROUP	**857**	**892**	**968**	**1,101**	**1,151**	**1,176**	**1,176**
SUPPORT/HUMAN SERVICES GROUP							
Human Resources Administration	2	2	2	2	2	2	2
Human Resources	16	16	16	19	19	19	19
Health and Human Services Administration	11	12	12	13	13	13	13
Veterans Services	9	9	9	10	10	10	10
Healthy Families	44	44	44	44	44	44	44
Housing and Neighborhood Development (i)	21	21	21	21	21	22	22
Cooperative Extension Services	13	13	13	14	14	14	14
Rohr Home (closed in 2024)	23	0	0	0	0	0	0
Community Health Care (previously Indigent Health Care)	44	50	50	53	53	53	53
Budget and Management Services (j)	10	10	10	10	10	11	11
Procurement	13	13	14	14	14	14	14
Information Technology	69	71	71	75	75	75	75
Communications (k)	19	19	19	19	19	20	20
Risk Management	9	9	9	9	9	9	9
TOTAL SUPPORT/HUMAN SERVICES GROUP	**303**	**289**	**290**	**303**	**303**	**306**	**306**
TOTAL BOARD POSITIONS	**2,270**	**2,351**	**2,426**	**2,617**	**2,667**	**2,721**	**2,721**

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 25/26 the following changes occurred:

- Fire Rescue added 50 Firefighter 56 positions

In FY 26/27 the following divisions will add new positions:

(a) County Attorney, one position - one Assistant County Attorney I

(b) Utilities, ten positions - one Asset Management Specialist, one Systems Reliability Operator, I, II, III, IV, V (Mechanical), two Business Operations Specialists, one Lead Utilities Systems Operator (BF & CCC), one Customer Service Account Specialist I, one Lead Systems Reliability Operator (Mechanical), one Utilities Data Collection Supervisor, one Lead Systems Reliability Operator (Electrical), one Systems Reliability Operator, I, II, III, IV, V (Electrician/Electronics)

(c) Roads and Drainage, seven positions - six Service Workers, one Traffic Signal Technician I

(d) Fleet Management, two positions - one Customer Service Writer/Warranty Recovering Specialist, one Data Analyst

(e) Parks and Natural Resources, six positions - four Parks Maintenance Worker I, two Environmental Technicians I, II, III (Career Ladder)

(f) Fire Rescue, 21 positions - 18 Emergency Medical Technicians/Paramedics (Funding begins FY 27/28), three Driver Engineers 56

(g) Code Enforcement, two positions - one Administrative Secretary, one Administrative Records Specialist

(h) Court Services, two positions - two Pretrial Interviewers

(i) Health and Human Services (HND), one position - one Housing Technician IV

(j) Budget and Management Services, one position - one Budget and Data Analyst

(k) Communications, one position - one Communications Specialist

ALLOCATED POSITIONS BY BOARD DIVISIONS

POSITION FUNDING ALLOCATIONS BY FUNDS FOR ALL GROUPS

General Fund

- Budget and Management Services, one position - one Budget and Data Analyst
- Code Enforcement, two positions - one Administrative Secretary, one Administrative Records Specialist
- County Attorney, one position - one Assistant County Attorney I
- Court Services, two positions - two Pretrial Interviewers

Affordable Housing Trust Fund

- Health and Human Services (HND), one position - one Housing Technician IV

Emergency Medical Millage Fund

- Fire Rescue, 18 positions - 18 Emergency Medical Technicians/Paramedics (Funding begins FY 27/28)

Fire Rescue Fund

- Fire Rescue, three positions - three Driver Engineers 56

Transportation MIllage Fund / General Fund

- Communications, one position - one Communications Specialist

Transportation Trust Fund

- Roads and Drainage, six positions - six Service Workers

Transportation MIllage Fund

- Roads and Drainage, one position - one Traffic Signal Technician I

Leisure Services MSTU Fund

- Parks and Natural Resources, four positions - four Parks Maintenance Workers I

Storm Water MSTU Fund/Land Management Nonexpendable Trust Fund

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

Fleet Maintenance Fund

- Fleet Management, two positions - one Customer Service Writer/Warranty Recovering Specialist, one Data Analyst

Utilities Operating Fund

- Utilities, eight positions - one Asset Management Specialist, one Systems Reliability Operator, I, II, III, IV, V (Mechanical), two Business Operations Specialists, one Lead Utilities Systems Operator (BF & CCC), one Customer Service Account Specialist I, one Lead Systems Reliability Operator (Mechanical), one Utilities Data Collection Supervisor

Utilities Capital Expansion Fund

- Utilities, two positions - one Lead Systems Reliability Operator (Electrical), one Systems Reliability Operator, I, II, III, IV, V (Electrician/Electronics)

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS
BY FUNCTIONAL UNIT/DIVISION

	Ending FY 23/24	Adopted FY 24/25	Ending FY 24/25	Adopted FY 25/26	Ending FY 25/26	Proposed FY 26/27	Plan FY 27/28
CONSTITUTIONAL OFFICERS							
Courts	43	45	45	50	50	54	54
Property Appraiser	125	126	126	124	124	121	121
Supervisor of Elections	32	33	33	36	36	36	36
Sheriff	2,008.98	2,084.99	2,084.99	2,131.61	2,131.61	2,181.86	2,181.86
Clerk of Courts	47	50	50	50	50	50	50
Public Defender	6	6	6	6	6	6	6
State Attorney	8	9	9	11	11	11	11
Tax Collector	272	292	292	292	292	292	292
TOTAL CONSTITUTIONAL OFFICERS	**2,541.98**	**2,645.99**	**2,645.99**	**2,700.61**	**2,700.61**	**2,751.86**	**2,751.86**

GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	**4,811.98**	**4,996.99**	**5,071.99**	**5,317.61**	**5,367.61**	**5,472.86**	**5,472.86**

In FY 26/27 the following Constitutional Offices will add new positions:

- Courts, four positions - one Cloud Systems Administrator, one Endpoint Administrator, one User Support Analyst II, one Court Program Specialist

- Property Appraiser eliminating three positions - one Residential Appraiser, one Exemptions Specialist, one Deed Analyst

- Sheriff's Office adding 50.25 FTEs

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 26/27 General Fund Reserves

Reserve	Amount
Aircraft for Sheriff	5,001,954
Budget Stabilization	49,816,882
Contingencies	7,788,700
Economic Development	2,577,715
Mitigation Match	1,778,236
Self-Insurance Claims	11,685,000
State Attorney-Computer Network Project	200,000
Tax Collector-Contingencies	3,656,459
Tax Collector-Debt Service	972,237
Property Appraiser-Contingencies	1,500,000
Total	**84,977,183**

RESERVES BY FUND

		Adopted FY 25/26	Proposed FY 26/27	Plan FY 27/28
00100	**General Fund**			
5998010	Reserves - Cash Balance Forward	1,928,236	1,978,236	2,028,236
5998020	Reserves - Contingencies	12,257,856	12,945,159	13,259,038
5998080	Reserves - Debt Service	1,536,289	972,237	972,237
5998140	Reserves - Future Capital Expansion	133	0	5,700,000
5998170	Reserves - Service Improvements	2,404,420	2,577,715	2,580,215
5998210	Reserves - Aircraft for Sheriff	5,001,954	5,001,954	5,001,954
5998250	Reserves - Self-Insurance Claims	8,270,000	11,685,000	11,685,000
5998300	Reserves - Budget Stabilization	46,309,542	49,816,882	88,606,387
	Total Funds:	77,708,430	84,977,183	129,833,067
10100	**County Transportation Trust Fund**			
5998020	Reserves - Contingencies	3,742,633	3,992,553	4,891,665
5998300	Reserves - Budget Stabilization	89,579,341	84,063,837	80,582,239
	Total Funds:	93,321,974	88,056,390	85,473,904
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	2,270,000	2,270,000
5998080	Reserves - Debt Service	8,353,806	4,371,823	4,371,823
5998300	Reserves - Budget Stabilization	0	6,499,250	3,281,546
	Total Funds:	10,453,806	13,971,073	10,753,369
12180	**Lake And River Enhancement Trust Funds**			
5998010	Reserves - Cash Balance Forward	50,000	50,000	50,000
5998140	Reserves - Future Capital Expansion	899,035	479,575	539,127
	Total Funds:	949,035	529,575	589,127
12190	**Fire Rescue Funds**			
5998020	Reserves - Contingencies	1,164,263	1,293,602	369,379
	Total Funds:	1,164,263	1,293,602	369,379
12200	**Impact Fees**			
5998140	Reserves - Future Capital Expansion	102,634,671	129,795,163	78,794,815
	Total Funds:	102,634,671	129,795,163	78,794,815
14350	**Emergency 911 Funds**			
5998010	Reserves - Cash Balance Forward	879,487	878,996	823,485
5998170	Reserves - Service Improvements	0	3,270,104	2,929,772
	Total Funds:	879,487	4,149,100	3,753,257
14370	**Hazardous Waste Funds**			
5998140	Reserves - Future Capital Expansion	11,304	5,702	4,414
	Total Funds:	11,304	5,702	4,414
14390	**Radio Communications Funds**			
5998020	Reserves - Contingencies	752,579	562,979	749,471
5998140	Reserves - Future Capital Expansion	309,803	0	0
	Total Funds:	1,062,382	562,979	749,471

RESERVES BY FUND

			Adopted FY 25/26	Proposed FY 26/27	Plan FY 27/28
14480	**Polk County Florida Opioid Trust Fund**				
5998230	Reserves - Carryforward Adjustment		0	9,913,422	6,935,164
		Total Funds:	0	9,913,422	6,935,164
14490	**Indigent Health Care Funds**				
5998020	Reserves - Contingencies		15,171,367	19,258,699	16,928,815
5998140	Reserves - Future Capital Expansion		0	30,000,000	30,000,000
5998200	Health Care Fluctuation Margin 3% (Actuary)		2,971,000	2,939,000	2,939,000
5998320	Reserves - Future Plan Changes		11,672,856	18,755,535	0
5998330	Reserves - Health Plans Statutory Reserves		2,737,152	2,848,518	2,919,731
		Total Funds:	32,552,375	73,801,752	52,787,546
14930	**Leisure Services MSTU Funds**				
5998010	Reserves - Cash Balance Forward		162,549	2,727,226	1,746,531
5998020	Reserves - Contingencies		3,727,846	2,000,000	2,000,000
5998140	Reserves - Future Capital Expansion		2,446,019	665,630	701,601
		Total Funds:	6,336,414	5,392,856	4,448,132
14950	**Libraries MSTU Funds**				
5998010	Reserves - Cash Balance Forward		2,414,000	2,259,031	2,355,969
5998020	Reserves - Contingencies		1,207,000	1,318,482	1,373,381
5998170	Reserves - Service Improvements		166,006	0	0
5998300	Reserves - Budget Stabilization		0	1,053,729	945,441
		Total Funds:	3,787,006	4,631,242	4,674,791
14960	**Rancho Bonito MSTU Fund**				
5998010	Reserves - Cash Balance Forward		13,483	15,629	13,584
5998020	Reserves - Contingencies		6,742	7,815	6,792
5998170	Reserves - Service Improvements		26,243	33,455	26,330
		Total Funds:	46,468	56,899	46,706
14970	**Transportation Millage Fund**				
5998140	Reserves - Future Capital Expansion		81,004,502	113,006,870	123,309,284
		Total Funds:	81,004,502	113,006,870	123,309,284
14980	**Emergency Medical Millage Fund**				
5998140	Reserves - Future Capital Expansion		10,902,204	10,634,237	4,770,819
		Total Funds:	10,902,204	10,634,237	4,770,819
15010	**Land Management Nonexpendable Trust Funds**				
5998150	Reserves - Nonexpendable Trust Fund		41,162,540	41,957,635	43,579,649
		Total Funds:	41,162,540	41,957,635	43,579,649
15250	**Eloise CRA Trust-Agency Funds**				
5998020	Reserves - Contingencies		44,080	29,144	44,284
5998140	Reserves - Future Capital Expansion		163,134	775,290	564,477
		Total Funds:	207,214	804,434	608,761
15290	**Harden Parkway CRA Funds**				
5998140	Reserves - Future Capital Expansion		435,770	602,929	0
		Total Funds:	435,770	602,929	0

RESERVES BY FUND

		Adopted FY 25/26	Proposed FY 26/27	Plan FY 27/28
15310	**Building Funds**			
5998020	Reserves - Contingencies	2,123,662	1,545,694	604,475
5998300	Reserves - Budget Stabilization	6,461,350	2,801,202	0
	Total Funds:	8,585,012	4,346,896	604,475
18000	**Stormwater MSTU**			
5998140	Reserves - Future Capital Expansion	588,278	2,424,826	2,281,797
	Total Funds:	588,278	2,424,826	2,281,797
23500	**Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)**			
5998080	Reserves - Debt Service	3,812,639	0	0
	Total Funds:	3,812,639	0	0
23700	**Public Fac Rev Note, S2015(Ref CFT 2006)**			
5998080	Reserves - Debt Service	2,118,441	2,073,025	0
	Total Funds:	2,118,441	2,073,025	0
23800	**Promissory Note 2020A**			
5998080	Reserves - Debt Service	2,141,070	2,402,939	2,641,510
	Total Funds:	2,141,070	2,402,939	2,641,510
24000	**Promissory Revenue Note, Series 2020 C**			
5998080	Reserves - Debt Service	4,904,556	5,358,831	5,358,831
	Total Funds:	4,904,556	5,358,831	5,358,831
30200	**Drainage and Water Quality Fund**			
5998140	Reserves - Future Capital Expansion	47,071	87,409	90,031
	Total Funds:	47,071	87,409	90,031
30800	**General Capital Improvement Funds**			
5998140	Reserves - Future Capital Expansion	78,677,012	142,545,641	119,992,273
	Total Funds:	78,677,012	142,545,641	119,992,273
31200	**Environmental Land Acquisition Funds**			
5998140	Reserves - Future Capital Expansion	545,850	438,205	3,236,004
	Total Funds:	545,850	438,205	3,236,004
41010	**Solid Waste Funds**			
5998010	Reserves - Cash Balance Forward	18,056,287	0	0
5998020	Reserves - Contingencies	5,676,751	0	0
5998140	Reserves - Future Capital Expansion	9,704,075	127,245,581	103,977,304
5998170	Reserves - Service Improvements	500,000	0	0
	Total Funds:	33,937,113	127,245,581	103,977,304
41110	**Landfill Closure Funds**			
5998110	Reserves - Landfill Closure	82,493,214	83,834,268	85,637,576
	Total Funds:	82,493,214	83,834,268	85,637,576
41210	**Universal Solid Waste Collection Funds**			
5998140	Reserves - Future Capital Expansion	10,588,183	1,249,941	3,923,201
	Total Funds:	10,588,183	1,249,941	3,923,201

RESERVES BY FUND

			Adopted FY 25/26	Proposed FY 26/27	Plan FY 27/28
42010	**Utilities Operating Funds**				
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		35,223,392	83,833,260	72,527,609
		Total Funds:	36,313,165	84,923,033	73,617,382
42110	**Utilities Capital Expansion Funds**				
5998140	Reserves - Future Capital Expansion		41,427,985	43,580,030	19,920,782
		Total Funds:	41,427,985	43,580,030	19,920,782
42432	**Utilities Bonds**				
5998140	Reserves - Future Capital Expansion		14,171,063	126,644,858	43,114,914
		Total Funds:	14,171,063	126,644,858	43,114,914
50100	**Fleet Maintenance Funds**				
5998020	Reserves - Contingencies		1,277,800	1,502,800	1,537,800
5998170	Reserves - Service Improvements		2,523,213	1,917,840	2,761,903
		Total Funds:	3,801,013	3,420,640	4,299,703
50300	**Employee Health Insurance Fund**				
5998020	Reserves - Contingencies		13,281,731	14,069,311	397,133
5998200	Health Care Fluctuation Margin 3% (Actuary)		2,499,840	2,902,740	3,161,400
5998300	Reserves - Budget Stabilization		6,236,265	0	0
5998330	Reserves - Health Plans Statutory Reserves		14,727,200	16,820,411	18,319,259
		Total Funds:	36,745,036	33,792,462	21,877,792
51500	**Fleet Replacement Funds**				
5998020	Reserves - Contingencies		500,000	500,000	500,000
5998140	Reserves - Future Capital Expansion		24,144,880	18,599,683	18,543,659
		Total Funds:	24,644,880	19,099,683	19,043,659
52000	**Information Technology Fund**				
5998020	Reserves - Contingencies		2,718,494	2,297,200	2,293,900
5998170	Reserves - Service Improvements		2,886,324	7,233,385	7,360,991
		Total Funds:	5,604,818	9,530,585	9,654,891
		Grand Total	857,966,244	1,279,341,896	1,072,953,780

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.