



Sheriff Grady Judd

Polk County

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November 3, 2025

The Honorable Rick Wilson,
Chairman, Polk County Commission
330 West Church Street
Bartow, FL 33830

Dear Chairman Wilson,

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 \$1,672,259 non-cash book entry pursuant to the Governmental Accounting Standards Board (GASB) statements 87 and 96 that mandate recognition of certain multi-year lease and information technology contracts as expenditures for capital outlay (right-to-use assets).

GENERAL FUND

In the General Fund, the appropriation authority request of \$34,736,864 represents an increase of \$14,338,257 over the original amount of \$20,398,607 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 Hurricane Helene deployment, propane tax credits, Department of Homeland Security award, and other awards, settlements and restitutions. We are requesting the appropriation of these Other General Fund revenues as follows:

LAW ENFORCEMENT

Personnel	\$ 21,861,106
Operating	\$ 2,875,635
Capital	\$ 3,516,765
Capital Lease Acquisition (right-to-use assets)	<u>\$ 1,174,549</u>
TOTAL LAW ENFORCEMENT	\$29,428,055

DETENTION

Personnel	\$ 455,893
Operating	\$ 1,242,790
Capital	\$ 3,023,807
Capital Lease Acquisition (right-to-use assets)	<u>\$ 496,402</u>
TOTAL DETENTION	\$ 5,218,892

COURT SECURITY

Operating	\$ 88,609
Capital Lease Acquisition (right-to-use assets)	\$ 1,308
TOTAL COURT SECURITY	\$ 89,917

GRAND TOTAL OTHER GENERAL FUND**\$34,736,864****SPECIAL REVENUE FUNDS**

The Sheriff's Office was awarded or carried forward \$3,732,558 in special revenues during the year. This request represents an increase of \$539,196 in appropriation authority over the Special Revenue budget of \$3,193,362 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	\$(12,129,500)
TO: Law Enforcement Operating	\$ 1,238,000
TO: Law Enforcement Capital	\$ 6,191,500
TO: Detention Personnel	\$ 1,600,000
TO: Detention Operating	\$ 1,900,000
TO: Detention Capital	\$ 500,000
TO: Court Security Personnel	\$ 350,000
TO: Court Security Operating	\$ 250,000
TO: Court Security Lease Acquisitions	\$ 100,000

For: IT infrastructure & other capital projects including the new district, vehicles & accessories, firearms replacement, contract services, food supplies, higher than budgeted share of indirect cost reallocation, training stipends, and to reallocate surplus budget for audit reclassification contingency.

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

Respectfully,



SABA RAHMANI, DIRECTOR
Fiscal Services Division

POLK COUNTY SHERIFF'S OFFICE
SUMMARY OF AMENDED GENERAL FUND CHANGES
FY 2024-2025 ADOPTED VS AMENDED

	2025 Adopted Budget BoCC	Budget Appropriation pursuant to GASB Statements 87 & 96	Adopted Budget Non- BoCC Funded	Additional Non- budgeted Revenue Received	Total Appropriated Proceeds	Budget Transfer Amendment	2025 Amended Budget
LAW ENFORCEMENT							
Personnel Services	135,070,195		19,168,328	2,692,778	21,861,106	(12,129,500)	144,801,801
Operating	20,383,368		402,145	2,473,490	2,875,635	1,238,000	24,497,003
Capital	4,524,556		462,334	3,054,431	3,516,765	6,191,500	14,232,821
Capital Lease Acquisitions	-	1,174,549	-	-	1,174,549	-	1,174,549
TOTAL LAW ENFORCEMENT	159,978,119	1,174,549	20,032,807	8,220,699	29,428,055	(4,700,000)	184,706,174
DETENTION							
Personnel Services	59,848,294		355,800	100,093	455,893	1,600,000	61,904,187
Operating	21,506,745		10,000	1,232,790	1,242,790	1,900,000	24,649,535
Capital	524,869			3,023,807	3,023,807	500,000	4,048,676
Capital Lease Acquisitions		496,402		-	496,402	-	496,402
TOTAL DETENTION	81,879,908	496,402	365,800	4,356,690	5,218,892	4,000,000	91,098,800
COURT SECURITY							
Personnel Services	7,928,945		-	-	-	350,000	8,278,945
Operating	2,167,912		-	88,609	88,609	250,000	2,506,521
Capital	10,736		-	-	-		10,736
Capital Lease Acquisitions		1,308		-	1,308	100,000	101,308
TOTAL COURT SECURITY	10,107,593	1,308	-	88,609	89,917	700,000	10,897,510
TOTAL BUDGET	251,965,620	1,672,259	20,398,607	12,665,998	34,736,864	0	286,702,484
		(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 2024-2025 ADOPTED VS AMENDED BUDGET

Fund	Description	Program	2025 Amended Budget	2025 Adopted Budget
1105	State Attorney's Office	Crime Prevention	\$ 467	\$ 250
1106	State Attorney's Office	Strategic Investigation & Analysis Unit	\$ 2,900	\$ 2,900
1109	Project Safe and Sound	Crime Prevention	\$ 1,758	\$ 500
1140	Inmate Cart Fund	Detention Security	\$ 762,807	\$ 588,807
1140	Inmate Cart Fund	Office Mental Health Services	\$ 118,423	\$ 118,423
1155	Gifts #14, #38, #112, #113	Crime Prevention	\$ 3,898	\$ 3,898
1155	Gifts #2	Office of Communications	\$ 1,100	\$ -
1155	Gifts #1, #5, #24, #46	Major Crimes/Special Victims	\$ 950	\$ 950
1155	Gifts #16,#17	Detention Security	\$ 586	\$ 586
1155	Gifts #9	K-9	\$ 30,935	\$ 2,935
1155	Gifts #7, #8,#10,#11,#12,#20 #32,#35 #41,#43, #44	Patrol	\$ 4,226	\$ 4,226
1155	Gifts #50	Traffic	\$ 10,743	\$ 10,743
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 #118	Marine	\$ 23,684	\$ -
1155	Gifts # 120	Animal Control	\$ 19,460	\$ -
1155	Gifts # 45 Organized Crime	Strategic Investigation & Analysis Unit	\$ 5,000	\$ 5,000
1155	Gifts #36, #110, & #111	Volunteers	\$ 5,850	\$ 5,850
1156	Animal Control Donations	Animal Control	\$ 50,000	\$ 50,000
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	\$ 40,920	\$ 12,000
1196	Guardian Grant	Safe Schools	\$ 200,000	\$ 200,000
1197	School Security Assessment	New In FY25	\$ 273	\$ -
1130*	Unclaimed Evidence Trust FS 705	Trust Funds	\$ 150,000	\$ 150,000
1150*	Law Enforcement Education FS 938	Academy & Development (Training)	\$ 60,000	\$ 60,000
1250*	Domestic Violence Education Trust FS 938	Trust Funds	\$ 217,199	\$ 15,000
1151*	Impound Animals Fees Fund FS 588	Ag Crimes	\$ 5,000	\$ 5,000
1152*	Training Funds (Article V) FS 938	Academy & Development (Training)	\$ 156,000	\$ 156,000
1154*	Animal Control Education (Fines)	Animal Control	\$ 10,000	\$ 10,000
1160*	Law Enforcement Trust Fund 932	Trust Funds	\$ 700,000	\$ 700,000
1165*	Crime Prevention FS 775	Crime Prevention	\$ 180,000	\$ 180,000
1180*	Environment Grant	Environmental	\$ 391,824	\$ 391,824
1183	S.A.F.E.	Narcotics	\$ 450,000	\$ 450,000
1184	End Human Trafficking Grant	Major Crimes/Special Victims	\$ 60,085	\$ -
1193	County Impact Fees	Food Services	\$ 4,200	\$ 4,200
Total Special Revenue Budget			\$ 3,732,558	\$ 3,193,362