

**POLK COUNTY, FLORIDA  
FISCAL YEAR 2020 / 2021  
ADOPTED BUDGET**

**TABLE OF CONTENTS**

<b>BUDGET MESSAGE</b>	1
<b>COUNTY PROFILE</b>	11
LOCATION OF COUNTY	14
COUNTY ORGANIZATION CHART	15
CHARTER GOVERNMENT	16
ANNUAL REVIEW	18
TRENDS AND ISSUES	20
BUILDING PERMITS	21
POLK COUNTY MUNICIPALITIES	22
<b>BUDGET PROCESS AND POLICIES</b>	23
BUDGET CALENDAR (STATE AND INTERNAL)	25
ACCOUNTING POLICIES	28
GENERAL FISCAL / BUDGET POLICIES	30
FISCAL POLICY FOR ANNUAL OPERATING REVENUE AND EXPENSES	31
CAPITAL EXPENDITURES AND DEBT FINANCING	33
AMENDMENTS AFTER ADOPTION	35
INVESTMENT POLICY	36
RESERVE AND FUND BALANCE POLICY	45
GASB SPENDING POLICY	49
COMMUNITY INVESTMENT PROGRAM POLICY	50
CIP PROCESS AND TIMELINE	52
<b>EXECUTIVE &amp; FINANCIAL SUMMARIES</b>	53
FINANCIAL SOURCES	54
EXPENDITURES BY RESULT AREA	55
EXPENDITURES BY FUNCTION	56
EXPENDITURES BY CHARACTER	57
EXPENDITURES BY FUND GROUP	58
OPERATING EXPENDITURES AND REVENUES BY FUNDS	59
OPERATING EXPENDITURES BY RESULT AREA	60
GENERAL FUND REVENUES	61
GENERAL FUND EXPENDITURES BY CHARACTER	62
GENERAL FUND REVENUE SUMMARY	63
GENERAL FUND EXPENDITURE SUMMARY	66
SUMMARY OF REVENUE AND EXPENDITURE BY FUND (BUDGET SUMMARY)	70
SUMMARY OF PROGRAM MATRIX BY UNIT AND FUND GROUP	71
SUMMARY OF REVENUES BY CHARACTER AND OBJECT	83
SUMMARY OF EXPENDITURES BY CHARACTER AND OBJECT	86

EXPENDITURES BY FUNCTION AND PROGRAM	88
SUMMARY OF RESERVES BY FUND	90
FUNDING SOURCES / CHANGES TO FUND BALANCE & NET ASSETS	96
REVENUE SOURCES	97
IMPACT FEE RATE CHANGES	105
DESCRIPTION OF FUND TYPES AND FUNDS	106
TAX AND MILLAGE INFORMATION	112
<b>HISTORICAL SUMMARIES</b>	115
HISTORICAL TOTAL ADOPTED BUDGET	116
HISTORICAL REVENUES BY CHARACTER (BUDGETED)	117
HISTORICAL TAXES BY OBJECT (BUDGETED)	118
HISTORICAL AD VALOREM REVENUE AND STATE REVENUE SHARING	119
HISTORICAL SALES TAX AND GAS TAX REVENUE	120
HISTORICAL ADOPTED BUDGETS AND MILLAGE	121
HISTORICAL GENERAL FUND PROPERTY TAX RATE AND COUNTYWIDE PROPERTY TAX RATE	122
HISTORICAL MUNICIPAL SERVICES TAXING UNITS AND COUNTYWIDE FINAL TAXABLE VALUE	123
<b>SCHEDULE OF EMPLOYEES</b>	125
ALLOCATED POSITIONS BY BOARD FUNCTIONAL UNITS	126
ALLOCATED POSITIONS BY BOARD DIVISIONS	127
<b>MISSION, VISION, OBJECTIVES</b>	131
<b>FIVE-YEAR PROJECTIONS</b>	137
<b>RESULT AREAS</b>	
BASIC NEEDS	149
ECONOMIC DEVELOPMENT	175
GOOD GOVERNMENT	189
GROWTH AND INFRASTRUCTURE	265
NATURAL RESOURCES AND ENVIRONMENT	333
RECREATION AND CULTURAL ARTS	353
SAFETY	371
<b>DEBT SERVICE</b>	475
<b>CAPITAL / COMMUNITY INVESTMENT PROGRAM (CIP)</b>	483
<b>GLOSSARY</b>	499
<b>INDEX</b>	511
<b>APPENDIX</b>	517