

Major Fund Expenditure by Category
Adopted FY 23/24 to Adopted Tentative FY 24/25

Fund	Description	ADOPTED BUDGET FY 23/24	ADOPTED TENTATIVE BUDGET FY 24/25	\$ INCREASE/ DECREASE FROM FY 23/24	% INCREASE/ DECREASE FROM FY 23/24	% OF TOTAL FY 24/25
General Fund						
00100	General Fund	576,372,782	653,431,818	77,059,036	13.37%	21.89%
Special Revenue Funds						
10100	County Transportation Trust Fund	150,600,411	185,225,014	34,624,603	22.99%	6.22%
10150	Special Revenue Grants	78,864,981	104,962,666	26,097,685	33.09%	3.53%
12160	Tourism Tax Funds	37,691,991	38,236,298	544,307	1.44%	1.28%
12180	Lake And River Enhancement Trust Funds	3,818,832	2,900,923	(917,909)	(24.04%)	0.10%
12190	Fire Rescue Funds	70,860,150	77,872,763	7,012,613	9.90%	2.61%
12240	Impact Fees	142,966,593	217,734,515	74,767,922	52.30%	7.30%
14350	Emergency 911 Funds	5,920,890	7,231,502	1,310,612	22.14%	0.24%
14370	Hazardous Waste Funds	111,480	112,621	1,141	1.02%	0.00%
14390	Radio Communications Funds	5,004,265	5,457,565	453,300	9.06%	0.18%
14460	Local Provider Participation (Ord. No. 22-029)	37,485,000	74,468,127	36,983,127	98.66%	2.50%
14480	Polk County Florida Opioid Trust Fund	6,177,664	8,999,839	2,822,175	45.68%	0.30%
14490	Indigent Health Care Funds	163,244,765	154,433,213	(8,811,552)	(5.40%)	5.17%
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	110,855,767	89,063,272	(21,792,495)	(19.66%)	2.98%
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	6,445,002	15,000	(6,430,002)	(99.77%)	0.00%
14930	Leisure Services MSTU Funds	40,765,548	44,425,096	3,659,548	8.98%	1.49%
14950	Libraries MSTU Funds	8,897,956	10,177,281	1,279,325	14.38%	0.34%
14960	Rancho Bonito MSTU Fund	65,870	55,387	(10,483)	(15.91%)	0.00%
14970	Transportation Millage Fund	128,392,710	137,462,570	9,069,860	7.06%	4.61%
14980	Emergency Medical Millage Fund	42,401,703	35,996,702	(6,405,001)	(15.11%)	1.21%
14990	Law Enforcement Trust Funds	946,077	1,354,812	408,735	43.20%	0.05%
15010	Land Management Nonexpendable Trust Funds	37,881,231	41,774,031	3,892,800	10.28%	1.40%
15250	Eloise CRA Trust-Agency Funds	1,010,001	909,603	(100,398)	(9.94%)	0.03%
15290	Harden Parkway CRA Funds	1,611,139	1,876,476	265,337	16.47%	0.06%
15310	Building Funds	21,843,861	18,574,680	(3,269,181)	(14.97%)	0.62%
15350	Affordable Housing Assistance Trust Funds	15,321,155	16,331,711	1,010,556	6.60%	0.55%
15550	Hurricane Irma Fund	2,000,000	0	(2,000,000)	(100.00%)	0.00%
15650	Hurricane Ian Fund	32,250,000	33,272,100	1,022,100	3.17%	1.11%
16000	Street Lighting Districts	3,459,347	3,939,757	480,410	13.89%	0.13%
18000	Stormwater MSTU	12,327,493	12,881,579	554,086	4.49%	0.43%
Debt Service Funds						
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,380,915	10,032,946	652,031	6.95%	0.34%
23700	Public Facilities Rev Ref Note, Series 2015(Ref CFT 2006)	3,749,566	3,832,864	83,298	2.22%	0.13%
23800	Promissory Note 2020A	4,875,325	5,108,977	233,652	4.79%	0.17%
24000	Promissory Revenue Note, Series 2020 C	10,713,242	10,701,616	(11,626)	(0.11%)	0.36%
Capital Funds						
30200	Drainage and Water Quality Fund	2,202,791	2,205,623	2,832	0.13%	0.07%
30800	General Capital Improvement Funds	115,448,455	173,746,572	58,298,117	50.50%	5.82%
31200	Environmental Land Acquisition Funds	10,942,871	20,534,092	9,591,221	87.65%	0.69%
31900	Northeast Polk Roadway Fund	800	0	(800)	(100.00%)	0.00%
Enterprise Funds						
41010	Solid Waste Funds	111,453,514	124,872,821	13,419,307	12.04%	4.18%
41110	Landfill Closure Funds	73,626,115	78,628,404	5,002,289	6.79%	2.63%
41210	Universal Solid Waste Collection Funds	47,988,913	56,052,321	8,063,408	16.80%	1.88%
42010	Utilities Operating Funds	154,341,875	180,500,672	26,158,797	16.95%	6.05%
42110	Utilities Capital Expansion Funds	83,876,418	91,041,344	7,164,926	8.54%	3.05%
42432	Utilities Bonds	0	55,000,000	55,000,000	-	1.84%
43110	Rohr Home Fund	1,795,749	350,170	(1,445,579)	(80.50%)	0.01%
Internal Service Funds						
50100	Fleet Maintenance Funds	12,710,079	15,275,947	2,565,868	20.19%	0.51%
50300	Employee Health Insurance Fund	104,376,278	115,569,670	11,193,392	10.72%	3.87%
51500	Fleet Replacement Funds	35,792,169	41,316,855	5,524,686	15.44%	1.38%
52000	Information Technology Fund	18,933,520	20,722,332	1,788,812	9.45%	0.69%
GRAND TOTAL		2,547,803,259	2,984,670,147	436,866,888	17.15%	100.00%

Major Fund Expenditure Summary

MAJOR FUND CATEGORY	ADOPTED BUDGET FY 23/24	ADOPTED TENTATIVE BUDGET FY 24/25	\$ INCREASE/ DECREASE FROM FY 23/24	% INCREASE/ DECREASE FROM FY 23/24	% OF TOTAL FY 24/25
Infrastructure	792,490,393	1,051,347,291	258,856,898	32.66%	35.22%
General Fund	576,372,782	653,431,818	77,059,036	13.37%	21.89%
Other Fee-Based Funds	349,666,133	384,397,917	34,731,784	9.93%	12.88%
Solid Waste Operating	159,442,427	180,925,142	21,482,715	13.47%	6.06%
Water & Wastewater	154,341,875	180,500,672	26,158,797	16.95%	6.05%
Fleet, IT, Health Insurance	171,812,046	192,884,804	21,072,758	12.27%	6.46%
Grant Funds	230,415,750	227,313,038	(3,102,712)	(1.35%)	7.62%
Fire Service	70,860,150	77,872,763	7,012,613	9.90%	2.61%
Emergency Medical Millage Fund	42,401,703	35,996,702	(6,405,001)	(15.11%)	1.21%
GRAND TOTAL	2,547,803,259	2,984,670,147	436,866,888	17.15%	100.00%