

POLK COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING ON FY 23/24 BUDGET
AGENDA
September 11, 2023
6:00 p.m.
Commission Boardroom

Call to Order (*Commissioner Bill Braswell, Vice Chair*)

A. Final Assessment Resolutions and Non-Ad Valorem Assessment Rolls

- A.1. Public hearing to consider adoption of the Final Rate Resolution for the FY 23/24 Street Lighting Assessments.
- A.2. Public Hearing to consider adoption of the Final Rate Resolution for the FY 23/24 Skyview Utility Municipal Service Benefit Unit ("MSBU").
- A.3. Public hearing to consider adoption of the Final Rate Resolution for FY 23/24 Island Club West Utility Municipal Service Benefit Unit ("MSBU").
- A.4. Public hearing to consider adoption of the final Rate Resolution for the FY 23/24 East Bimini Bay Utility Municipal Service Benefit Unit ("MSBU").
- A.5. Public hearing to consider adoption of the Final Rate Resolution for the FY 23/24 Fire Services Non-Ad Valorem Assessments.
- A.6. Public Hearing to consider adoption of the Final Rate Resolution and Assessment Roll for the FY 23/24 Nuisance Abatement Assessments.
- A.7. Public hearing to consider adoption of the Residential Waste Program Services Final Assessment Resolution and Setting the Assessment Rate for FY 23/24.
- A.8. Public Hearing to consider the adoption of the Final Assessment Resolution and Assessment Roll for the FY 23/24 Excessive Bulk Waste Assessments
- A.9. Public Hearing to consider adoption of the Final Rate Resolution for the FY 23/24 Southwest Inwood Street Lighting Municipal Service Benefit Unit ("MSBU").
- A.10. Request the Board designate Deputy County Attorney Sandra Howard to certify the FY 23/24 Final Assessment Rolls to the Tax Collector

B. Purpose of Public Hearing (*Randy Mink, County Attorney*)

B.1. Discuss the purpose of the Public Hearing for the FY 23/24 Budget

Hearings are primarily for the purpose of explaining the budget, proposed tax levy, and any proposed amendments, as well as affording the public the opportunity to participate in the budget process.

B.2. Budget Presentation - *Bill Beasley, County Manager*

C. Discuss Proposed Tentative Millage Rates for FY 23/24 (*Christia Johnson, Budget and Management Services Director*)

C.1. Discuss the FY 23/24 Board of County Commissioners proposed tentative operating millage rate.

FY 23/24 Countywide Proposed Tentative Operating Millage Rates				
<u>MILLAGE RATES</u>	FY 22/23	FY 23/24	Difference	Percent Change
General Fund	5.2420	5.0352	(0.2068)	
Transportation	1.2000	1.2000	0.0000	
Environmental Lands	0.0000	0.2000	0.2000	
Emergency Medical	0.2500	0.2500	0.0000	
TOTAL	6.6920	6.6852	(0.0068)	-0.1%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 23/24	Difference	Increase from Rolled-Back Rate
General Fund	4.4277	5.0352	0.6075	
Transportation	1.2000	1.2000	0.0000	
Environmental Lands	0.2000	0.2000	0.0000	
Emergency Medical	0.2500	0.2500	0.0000	
TOTAL	6.0777	6.6852	0.6075	10.0%
<u>REVENUE</u>				
General Fund	\$ 263,630,388	\$299,801,642	\$36,171,254	
Transportation	\$ 71,449,390	\$ 71,449,390	\$ -	
Environmental Lands	\$ 11,908,232	\$ 11,908,232	\$ -	
Emergency Medical	\$ 14,885,289	\$ 14,885,289	\$ -	
TOTAL	\$ 361,873,299	\$398,044,553	\$36,171,254	10.0%

The increase over the rolled-back rate is necessary to maintain services within the funds this levy applies to.

C.2. Discuss the FY 23/24 proposed tentative millage rate for the Polk County Parks Municipal Services Taxing Unit (MSTU), Polk County Library MSTU, Polk County Stormwater MSTU, and Polk County Rancho Bonito MSTU.

FY 23/24 MSTU Proposed Tentative Millage Rates				
<u>MILLAGE RATES</u>	FY 22/23	FY 23/24	Difference	Percent Change
Parks	0.5450	0.5286	(0.0164)	-3.0%
Library	0.2046	0.1985	(0.0061)	-3.0%
Stormwater	0.0970	0.0941	(0.0029)	-3.0%
Unincorporated Total	0.8466	0.8212	(0.0254)	-3.0%
Rancho Bonito Area	9.1272	9.1272	0.0000	0.0%
TOTAL	9.9738	9.9484	(0.0254)	-0.3%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 23/24	Difference	Increase from Rolled-Back Rate
Parks	0.4940	0.5286	0.0346	7.0%
Library	0.1855	0.1985	0.0130	7.0%
Stormwater	0.0879	0.0941	0.0062	7.1%
Unincorporated Total	0.7674	0.8212	0.0538	7.0%
Rancho Bonito Area	8.9432	9.1272	0.1840	2.1%
TOTAL	9.7106	9.9484	0.2378	2.4%
<u>REVENUE</u>				
Parks	\$ 17,151,621	\$ 18,352,929	\$ 1,201,308	7.0%
Library	\$ 6,440,538	\$ 6,891,896	\$ 451,358	7.0%
Stormwater	\$ 3,051,878	\$ 3,267,141	\$ 215,263	7.1%
Unincorporated Total	\$ 26,644,037	\$ 28,511,966	\$ 1,867,929	7.0%
Rancho Bonito Area	\$ 9,142	\$ 9,330	\$ 188	2.1%
TOTAL	\$ 26,653,179	\$ 28,521,296	\$ 1,868,117	7.0%

The increase over the rolled-back rate is necessary to maintain services within the Parks, Library, and Rancho Bonito MSTU Funds and to fund upcoming water quality projects and other services related to the NPDES permit as mandated by the Federal Clean Water Act in the Stormwater MSTU.

D. Discuss Proposed Tentative Budget for FY 23/24 (Christia Johnson, Budget and Management Services Director)

D.1. Discuss the FY 23/24 proposed tentative budget totaling \$2,547,803,259.

D.2. Discuss the FY 23/24 Polk County Parks MSTU proposed tentative budget totaling \$40,765,548, Polk County Library MSTU proposed tentative budget totaling \$8,897,956, Polk County Stormwater MSTU proposed tentative budget totaling \$12,327,493, and Polk County Rancho Bonito MSTU proposed tentative budget totaling \$65,870.

E. Public Hearing on FY 23/24 Proposed Tentative Budget and Millage Rates
(Commissioner Bill Braswell, Vice Chair)

- E.1. Requests from the public to speak regarding the FY 23/24 Proposed Tentative Operating Budget and Millage Rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU.

F. Set the Tentative Millage Rates for FY 23/24

- F.1. Recommend Board adopt the resolution establishing the FY 23/24 tentative millage rate of 0.0941 mills for the Polk County Stormwater MSTU, which is a 7.1% increase over the rolled-back rate of 0.0879 mills.

Action

- F.2. Recommend Board adopt the resolution establishing the FY 23/24 tentative operating millage rate of 6.6852 mills, which is a 10.0% increase over the rolled-back rate of 6.0777 mills; the tentative millage rate of 0.5286 mills for the Polk County Parks MSTU, which is a 7.0% increase over the rolled-back rate of 0.4940 mills; the tentative millage rate of 0.1985 mills for the Polk County Library MSTU, which is a 7.0% increase over the rolled-back rate of 0.1855 mills; and the tentative millage rate of 9.1272 mills for the Polk County Rancho Bonito MSTU, which is a 2.1% increase over the rolled-back rate of 8.9432 mills.

Action

G. Set the Tentative Budget for FY 23/24

- G.1. Recommend Board adopt the resolution adopting the FY 23/24 tentative budget of \$12,327,493 for the Polk County Stormwater MSTU, which is included in the FY 23/24 tentative budget of \$2,547,803,259.

Action

- G.2. Recommend Board adopt the resolution adopting the FY 23/24 tentative budget of \$2,547,803,259; the FY 23/24 tentative budget of \$40,765,548 for the Polk County Parks MSTU, the FY 23/24 tentative budget of \$8,897,956 for the Polk County Library MSTU and the FY 23/24 tentative budget of \$65,870 for the Polk County Rancho Bonito MSTU.

Action

H. Set the FY 23/24 Second Public Hearing Date/Time

Action

- H.1. Recommend the Board set the date, time, and place for the Public Hearing to adopt a final millage rate and budget on September 18, 2023 at 6:00 p.m. in the Commission Boardroom.

Adjournment (*Commissioner Bill Braswell, Vice Chair*)

RESOLUTION NO. 2023-104
Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the tentative ad valorem millage rate to be levied by the County for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to the issuance of the TRIM notice, which advertised the first Public Hearing to adopt a tentative budget that:

SECTION 1: The Board does hereby determine and state the tentative rate of millage to be levied for the Polk County Stormwater MSTU of the County budget for the 2023-2024 fiscal year as 0.0941.

SECTION 2: The tentative millage to be levied pursuant to this Resolution, Section 1, is a 7.1% increase over the rolled-back rate of 0.0879 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 3: This Resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 2023-105
Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the tentative ad valorem millage rate to be levied by the County for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to the issuance of the TRIM notice, which advertised the first Public Hearing to adopt a tentative budget that:

SECTION 1: This Board does hereby determine and state the tentative rate of millage to be levied for the Board of County Commissioners for each fund of the County budget for the 2023-2024 fiscal year as follows:

	Mills
General Fund	5.0352
Transportation	1.2000
Emergency Medical	0.2500
Environmental Lands	<u>0.2000</u>
	6.6852

SECTION 2: The millage to be levied pursuant to this Resolution, Section 1, is a 10.0% increase over the rolled-back rate of 6.0777 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 3: The Board does hereby determine and state the tentative rate of millage to be levied for the Polk County Parks MSTU of the County budget for the 2023-2024 fiscal year as 0.5286.

SECTION 4: The millage to be levied pursuant to this Resolution, Section 3, is a 7.0% increase over the rolled-back rate of 0.4940 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 5: The Board does hereby determine and state the tentative rate of millage to be levied for the Polk County Library MSTU of the County budget for the 2023-2024 fiscal year as 0.1985.

SECTION 6: The millage to be levied pursuant to this Resolution, Section 5, is a 7.0% increase over the rolled-back rate of 0.1855 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 7: The Board does hereby determine and state the tentative rate of millage to be levied for the Polk County Rancho Bonito MSTU of the County budget for the 2023-2024 fiscal year as 9.1272.

SECTION 8: The tentative millage to be levied pursuant to this Resolution, Section 7 is a 2.1% increase over the rolled-back rate of 8.9432 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 9: This Resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 2023-106
Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the Tentative Budget for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to the issuance of the TRIM notice, which advertised the first Public Hearing to adopt a tentative budget that:

SECTION 1: The Board does hereby adopt the tentative budget for the Polk County Stormwater MSTU for fiscal year 2023-2024 totaling \$12,327,493, which is hereby filed with the Clerk.

SECTION 2: This Resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 2023-107
Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the Tentative Budget for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to the issuance of the TRIM notice, which advertised the first Public Hearing to adopt a tentative budget that:

SECTION 1: The Board does hereby adopt the tentative budget for the Polk County Parks MSTU for fiscal year 2023-2024 totaling \$40,765,548, which is hereby filed with the Clerk.

SECTION 2: The Board does hereby adopt the tentative budget for the Polk County Library MSTU for fiscal year 2023-2024 totaling \$8,897,956, which is hereby filed with the Clerk.

SECTION 3: The Board does hereby adopt the tentative budget for the Polk County Rancho Bonito MSTU for fiscal year 2023-2024 totaling \$65,870, which is hereby filed with the Clerk.

SECTION 4: This Board does hereby adopt the tentative budget of Polk County for the 2023-2024 fiscal year totaling \$2,547,803,259, which includes the Polk County Parks MSTU budget of \$40,765,548, the Polk County Library MSTU budget of \$8,897,956, the Polk County Stormwater MSTU budget of \$12,327,493, and the Polk County Rancho Bonito MSTU budget of \$65,870, the summary of which is attached hereto, and the full text of which is hereby filed with the Clerk.

SECTION 5: This Resolution shall take effect immediately upon its adoption.

FY 23/24 PROPOSED TENTATIVE BUDGET

FUND GROUP FUND DESCRIPTION	PROPOSED TENTATIVE FY 23/24
General Fund	
00100 General Fund	576,372,782
Special Revenue Funds	
10100 County Transportation Trust Fund	150,600,411
10150 Special Revenue Grants	78,864,981
12160 Tourism Tax Funds	37,691,991
12180 Lake And River Enhancement Trust Funds	3,818,832
12190 Fire Rescue Funds	70,860,150
12240 Impact Fees	142,966,593
14350 Emergency 911 Funds	5,920,890
14370 Hazardous Waste Funds	111,480
14390 Radio Communications Funds	5,004,265
14460 Local Provider Participation (Ord. No. 22-029)	37,485,000
14480 Polk County Florida Opioid Abatement Trust Fund	6,177,664
14490 Indigent Health Care Funds	163,244,765
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	110,855,767
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	6,445,002
14930 Leisure Services MSTU Funds	40,765,548
14950 Libraries MSTU Funds	8,897,956
14960 Rancho Bonito MSTU Fund	65,870
14970 Transportation Millage Fund	128,392,710
14980 Emergency Medical Millage Fund	42,401,703
14990 Law Enforcement Trust Funds	946,077
15010 Land Management Nonexpendable Trust Funds	37,881,231
15250 Eloise CRA Trust-Agency Funds	1,010,001
15290 Harden Parkway CRA Funds	1,611,139
15310 Building Funds	21,843,861
15350 Affordable Housing Assistance Trust Funds	15,321,155
15550 Hurricane Irma Fund	2,000,000
16000 Street Lighting Districts	3,459,347
18000 Stormwater MSTU	12,327,493
15650 Hurricane Ian Fund	32,250,000
Debt Service Funds	
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,380,915
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	3,749,566
23800 Promissory Note 2020A	4,875,325
24000 Promissory Revenue Note, Series 2020 C	10,713,242
Capital Funds	
30200 Drainage and Water Quality Fund	2,202,791
30800 General Capital Improvement Funds	115,448,455
30900 2019 Capital Improvement Project Fund	-
31200 Environmental Land Acquisition Funds	10,942,871
31900 Northeast Polk Roadway Fund	800
Enterprise Funds	
41000 Solid Waste	233,068,542
42000 Utilities	238,218,293
43110 Rohr Home Fund	1,795,749
Internal Service Funds	
50100 Fleet Maintenance Funds	12,710,079
50300 Employee Health Insurance Fund	104,376,278
51500 Fleet Replacement Funds	35,792,169
52000 Information Technology Fund	18,933,520
Grand Total	2,547,803,259

FY 23/24 PROPOSED TENTATIVE BUDGET VERSUS FY 23/24 PROPOSED BUDGET

FUND GROUP FUND DESCRIPTION	ADOPTED FY 22/23	PROPOSED FY 23/24	PROPOSED TENTATIVE FY 23/24	VARIANCE FY 23/24
General Fund				
00100 General Fund	563,655,083	576,071,861	576,372,782	300,921
Special Revenue Funds				
10100 County Transportation Trust Fund	175,683,875	150,600,411	150,600,411	0
10150 Special Revenue Grants	60,099,198	78,025,682	78,864,981	839,299
12160 Tourism Tax Funds	38,479,568	37,691,991	37,691,991	0
12180 Lake And River Enhancement Trust Funds	3,820,670	3,818,832	3,818,832	0
12190 Fire Rescue Funds	63,603,197	70,860,150	70,860,150	0
12240 Impact Fees	139,928,930	144,501,593	142,966,593	(1,535,000)
14350 Emergency 911 Funds	4,963,899	5,920,890	5,920,890	0
14370 Hazardous Waste Funds	118,263	111,480	111,480	0
14390 Radio Communications Funds	4,769,179	5,004,265	5,004,265	0
14460 Local Provider Participation (Ord. No. 22-029)	40,000,000	37,485,000	37,485,000	0
14480 Polk County Florida Opioid Abatement Trust Fund	1,000,000	6,177,664	6,177,664	0
14490 Indigent Health Care Funds	137,786,508	163,244,765	163,244,765	0
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	133,367,800	111,015,247	110,855,767	(159,480)
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	9,794,913	6,445,002	6,445,002	0
14930 Leisure Services MSTU Funds	38,228,771	40,765,548	40,765,548	0
14950 Libraries MSTU Funds	7,645,393	8,897,956	8,897,956	0
14960 Rancho Bonito MSTU Fund	61,020	65,870	65,870	0
14970 Transportation Millage Fund	108,661,857	128,392,710	128,392,710	0
14980 Emergency Medical Millage Fund	31,541,213	40,681,888	42,401,703	1,719,815
14990 Law Enforcement Trust Funds	1,051,807	946,077	946,077	0
15010 Land Management Nonexpendable Trust Funds	40,274,252	37,881,231	37,881,231	0
15250 Eloise CRA Trust-Agency Funds	771,805	1,010,001	1,010,001	0
15290 Harden Parkway CRA Funds	1,519,283	1,611,139	1,611,139	0
15310 Building Funds	26,325,352	21,843,861	21,843,861	0
15350 Affordable Housing Assistance Trust Funds	10,057,559	15,321,155	15,321,155	0
15550 Hurricane Irma Fund	2,000,000	2,000,000	2,000,000	0
16000 Street Lighting Districts	3,245,017	3,459,347	3,459,347	0
18000 Stormwater MSTU	11,517,686	12,327,493	12,327,493	0
15650 Hurricane Ian Fund	-	-	32,250,000	32,250,000
Debt Service Funds				
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,324,165	9,380,915	9,380,915	0
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	3,847,616	3,749,566	3,749,566	0
23800 Promissory Note 2020A	4,643,247	4,875,325	4,875,325	0
24000 Promissory Revenue Note, Series 2020 C	10,729,595	10,713,242	10,713,242	0
Capital Funds				
30200 Drainage and Water Quality Fund	2,007,587	2,202,791	2,202,791	0
30800 General Capital Improvement Funds	97,818,790	106,637,803	115,448,455	8,810,652
30900 2019 Capital Improvement Project Fund	496,398	-	-	0
31200 Environmental Land Acquisition Funds	2,854,777	10,942,871	10,942,871	0
31900 Northeast Polk Roadway Fund	-	800	800	0
Enterprise Funds				
41000 Solid Waste	237,254,376	233,068,542	233,068,542	0
42000 Utilities	244,135,708	238,218,293	238,218,293	0
43110 Rohr Home Fund	4,847,965	961,479	1,795,749	834,270
Internal Service Funds				
50100 Fleet Maintenance Funds	12,179,973	12,710,079	12,710,079	0
50300 Employee Health Insurance Fund	94,068,118	104,376,278	104,376,278	0
51500 Fleet Replacement Funds	34,966,166	35,792,169	35,792,169	0
52000 Information Technology Fund	16,940,544	18,933,520	18,933,520	0
Grand Total	2,436,087,123	2,504,742,782	2,547,803,259	43,060,477



Proposed Tentative Budget Summary FY 23/24

- Total budget for all funds from \$2.436 billion in FY 22/23 to \$2.548 billion in FY 23/24
 - Total General Fund from \$563.7 million in FY 22/23 to \$576.4 million in FY 23/24
 - BoCC Position Changes

BoCC positions added in FY 23/24 budget	7
BoCC positions eliminated in FY 23/24 budget	0
Rohr Home positions reclassified in FY 23/24 budget	24
Total net increased positions for FY 23/24 budget	7

- Property Values

Countywide Increase	15.86%
Unincorporated Increase	15.01%

- Millage Rates

- Countywide Millage Rate **6.6852**

General Fund	5.0352
Transportation	1.2000
Countywide Emergency Medical	0.2500
Environmental Lands	0.2000

- Unincorporated Millage Rate **0.8212**

Parks MSTU Millage Rate	0.5286
Library MSTU Millage Rate	0.1985
Stormwater MSTU Millage Rate	0.0941

- Total Countywide and Unincorporated MSTU Total **7.5064**

- Rancho Bonito MSTU **9.1272**

In 2023, Polk County is still feeling the lingering effects of demands on supply chains, moderate gas prices, and continued elevated inflation. This continues to put an economic strain on the budget, especially when planning and managing the Community Investment Projects (CIP). Ongoing close monitoring is essential to effectively manage financial pressures to meet service delivery expectations in this economic cycle.

Polk County continues to lead the State of Florida in population growth and is the fifth fastest growing county in the country. In July 2022, the U.S. Census predicted that Polk was now home to 787,404 people; that's 32,225 more than the previous year and equates to about 88 people a day moving into the County. According to the Property Appraiser's July 1 tax roll, Countywide taxable values of all

properties increased 15.86% over 2022. The steep increase in home values is due in large part to high demand by people moving to the County. New construction accounted for more than \$2.550 billion of the net increase.

The proposed tentative FY 23/24 balanced budget totals approximately \$2.548 billion, which represents a 4.6% increase over the prior fiscal year. Approximately 18.7% (\$476.2 million) of funds in the FY 23/24 proposed tentative budget are allocated to capital projects. The General Fund FY 23/24 proposed tentative budget totals \$576.4 million, which is an increase of \$12.7 million from the current adopted budget.

Taking into consideration the Board's strategic priorities, the goal was to submit a spending plan that delivers necessary services while minimizing ad valorem tax and fee increases for residents. These priorities include public safety, providing more behavioral health services, addressing the increasing demand for more affordable housing, adequate long-term potable water supply, road capacity, and a compensation plan for employees that keeps County government as an attractive employment option.

Revenue projections for FY 23/24 show that many revenues have increased over the current year. Ad valorem (property taxes) are up approximately 16.0%, the Indigent Health Care Sales Surtax is 13.3% higher, sales tax and other tax revenues are 7.0% higher, and grant revenues have increased.

The budget includes:

- A second consecutive 3.0% millage rate reduction on County-established millage rates for property owners
- Continued spend-down of American Rescue Plan (ARP) Act funding from the federal government
- Increased funding for Indigent Health Care services, behavioral health needs, and an opioid abatement program
- More than \$11 million of new funding for environmental lands acquisition and maintenance generated from the 2022 voter-approved 0.2000 millage increase

In 2022, the Board directed staff to contract with a human resources compensation consultant that would help the County:

- Reduce turnover and promote County careers
- Attract qualified personnel
- Establish equitable relationships among various jobs
- Relieve compression between pay grades and role classifications
- Create salary ranges competitive to reasonably-similar positions consistent with economic conditions

Cody & Associates, Inc. was selected and completed an extensive pay study that included a host of recommendations that has made Polk County a more competitive employer. Collectively, between the Cody study and staff's enhanced compensation recommendations to help offset minimum wage and compression issues, Polk County is indeed better positioned to compete for market labor talent.

In April 2023, the Board approved a four-phase implementation plan that met these objectives. Steps 1 – 3 were implemented in the current fiscal year, which included:

- Raising the minimum wage for all positions to \$15 per hour
- Restructuring pay grades taking into consideration the current market, internal relationships, and trends occurring in the current economic conditions
- Executing a strategy to relieve compression, giving employees merit/tenure-based moves up their pay grade for up to ten years of service

Step 4 of the compensation plan is included in the FY 23/24 proposed tentative budget, which will give all employees a 3% cost of living adjustment on October 1 and another 2% merit/tenure increase on the

anniversary date of their employment. This increases the budget about \$12.5 million through September 30, 2024.

For the second consecutive year, there will be no increase in health insurance premiums for employees.

Beginning July 1, 2023, there are only employer increases to FRS for the benefit of the workforce. Employer contribution rates are increasing to 13.57% for Regular class and to 32.67% for Special Risk class from current contribution rates of 11.91% and 27.83%, respectively. Increases in FRS contribution rates add an additional \$4.7 million recurring expense to this budget.

The proposed tentative budget is balanced using the Countywide millage rate of 6.6852 mills. The proposed rate will generate \$378.1 million in Countywide property taxes, a \$51.4 million (15.86%) increase over the current year. Unincorporated MSTUs will generate \$27.1 million in revenue for parks, libraries, and stormwater quality, a \$2.8 million (11.6%) increase over FY 22/23.

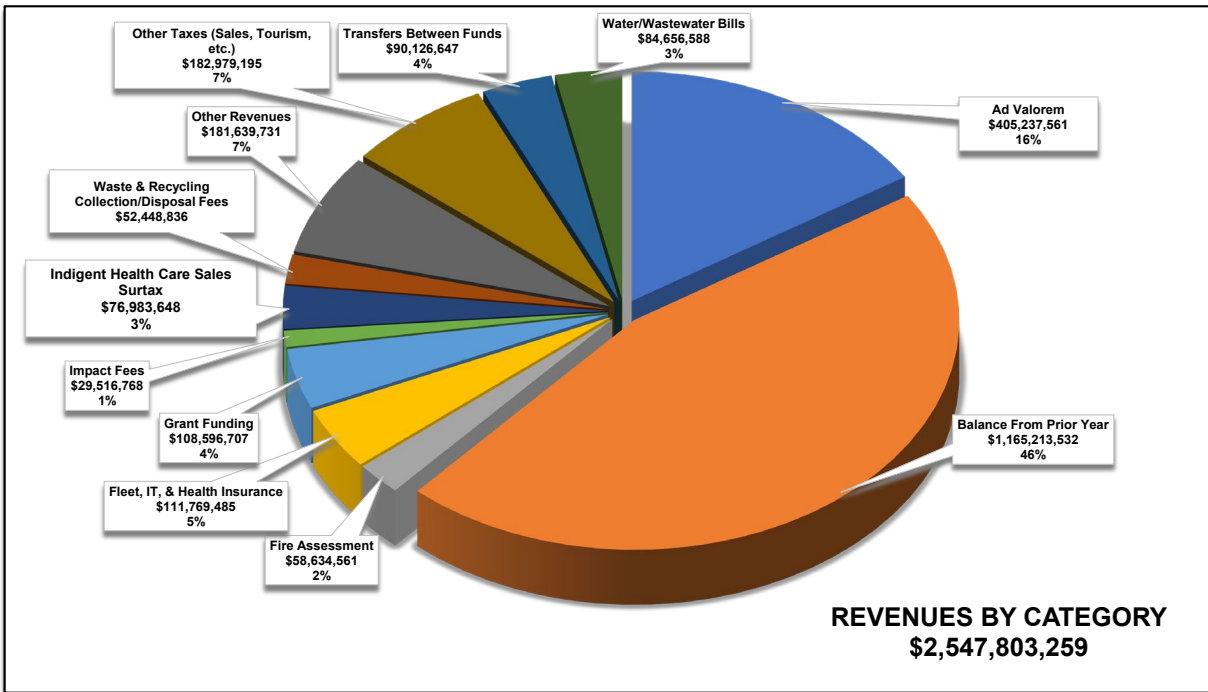
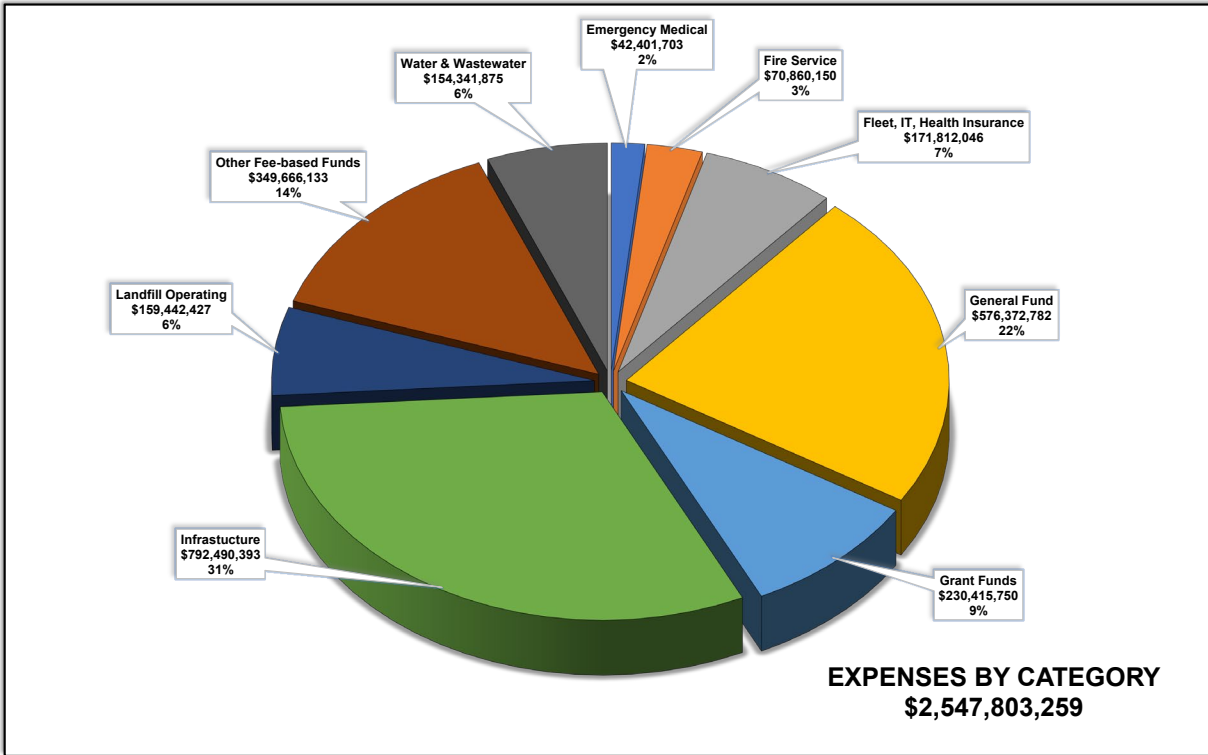
As directed by the Board in 2021 to help address inflationary impacts, the Fire Assessment continues to increase by 5.0% each year to address staffing and add the fire stations and apparatus needed to provide acceptable levels of service to the growing population in keeping with the County's commitment to public safety.

The Board reduced residents' waste collection fee in unincorporated Polk County due to an unacceptable level of missed collections by contracted waste haulers. In returning to the \$206.50 special assessment fee established in FY 21/22 and including newly occupied dwellings, Waste and Recycling's revenue increases about \$6.3 million in FY 23/24. For the first time in history, the County will be creating a third waste collection zone utilizing County employees for collection services beginning October 1, 2024.

The proposed tentative rolling five-year CIP budget for FY 23/24 – FY 27/28 is \$1.226 billion. The proposed tentative Community Investment Program is \$476.2 million (FY 23/24 only):

Facilities Management	\$ 50,358,450
Fire Rescue	\$ 51,744,928
Information Technology	\$ 565,272
Natural Resources	
Environmental Lands	\$ 9,468,426
Water Resources	\$ 29,915,314
Parks	\$ 27,865,708
Roads and Drainage	\$ 213,465,801
Utilities	
Expansion	\$ 37,916,566
Renewal and Replacement	\$ 27,213,345
Waste and Recycling	\$ 27,182,244
Fleet Management	\$ 509,082

FY 23/24 Proposed Tentative Budget by Category



**NEW/ELIMINATED/RECLASSIFIED POSITIONS BY DIVISION
FY 23/24
POSITIONS OVERVIEW SUMMARY**

NEW POSITIONS

BOARD DIVISIONS

	<u>Position Number</u>	<u>Position Title</u>	<u>Estimated Annual Cost **</u>	<u>Rohr Home</u>	<u>Net Cost</u>	<u>No. of Positions</u>
Fire Rescue	4069	Paramedic 40 (Helping Hands)	\$109,838		\$109,838	1.0
	4070	Paramedic 40 (Helping Hands)	\$109,838		\$109,838	1.0
	4071	Firefighter - Driver Engineer 56	\$164,082		\$164,082	1.0
	4072	Firefighter - Driver Engineer 56	\$164,082		\$164,082	1.0
	4073	Firefighter - Driver Engineer 56	\$164,082		\$164,082	1.0
		SubTotal	\$711,922		\$711,922	5.0
Parks and Natural Resources	4074	Project Management Specialist	\$119,783		\$119,783	1.0
	4075	Senior Environmental Specialist	\$131,267		\$131,267	1.0
		SubTotal	\$251,050		\$251,050	2.0
NEW POSITIONS-TOTAL FUNDS			\$962,972		\$962,972	7.0

RECLASSIFIED ROHR HOME POSITIONS

Parks and Natural Resources	2015	Recreation Program Educator I	\$100,803	(\$68,286)	\$32,517	1.0
	2027	Environmental Specialist III	\$100,803	(\$69,243)	\$31,560	1.0
		SubTotal	\$201,606	(\$137,529)	\$64,077	2.0
Information Technology	3242	Personal Computer Installation Technician	\$84,738	(\$67,727)	\$17,011	1.0
		SubTotal	\$84,738	(\$67,727)	\$17,011	1.0
Fleet Management	2035	Fleet Technician III	\$103,493	(\$69,243)	\$34,250	1.0
	2036	Fleet Technician III	\$103,493	(\$69,243)	\$34,250	1.0
		SubTotal	\$206,986	(\$138,486)	\$68,500	2.0
Utilities	2039	Water Pollution Control (WPC) Operators III	\$122,353	(\$69,243)	\$53,110	1.0
	2048	Water Pollution Control (WPC) Operators III	\$122,353	(\$69,243)	\$53,110	1.0
	2084	Water Pollution Control (WPC) Operators III	\$122,353	(\$80,503)	\$41,850	1.0
	2710	Water Pollution Control (WPC) Operators III	\$122,353	(\$66,153)	\$56,200	1.0
	2711	Environmental Regulatory Professional	\$131,267	(\$101,640)	\$29,627	1.0
	2768	Meter Maintenance & CCC Technician III	\$96,473	(\$69,243)	\$27,230	1.0
	2803	Asset Management Specialist	\$106,906	(\$101,640)	\$5,266	1.0
		SubTotal	\$824,058	(\$557,665)	\$266,393	7.0
Waste and Recycling	2001	Residential Curbside Collection Specialist	\$106,906	(\$78,021)	\$28,885	1.0
	2002	Residential Curbside Collection Specialist	\$106,906	(\$78,021)	\$28,885	1.0
	2003	Residential Curbside Collection Specialist	\$106,906	(\$101,640)	\$5,266	1.0
	2008	Residential Curbside Collection Specialist	\$106,906	(\$69,243)	\$37,663	1.0
	2010	Residential Curbside Collection Specialist	\$106,906	(\$67,727)	\$39,179	1.0
	2043	Residential Curbside Collection Specialist	\$106,906	(\$49,381)	\$57,525	1.0
	1992	Residential Cart Delivery Specialist	\$86,640	(\$126,513)	(\$39,873)	1.0
	2019	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	2020	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	2021	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	2023	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	1994	Residential Collections Route Supervisor	\$136,258	(\$111,269)	\$24,989	1.0
			SubTotal	\$1,256,582	(\$958,787)	\$297,795
RECLASSIFIED POSITIONS-TOTAL FUNDS			\$2,573,970	(\$1,860,194)	\$713,776	24.0
TOTAL ALL FUNDS			\$3,536,942	(\$1,860,194)	\$1,676,748.40	31.0

** Note: Estimated salary and benefits cost FY 23/24

Some positions are split funded and appear in the fund where most of their costs are budgeted