

**POLK COUNTY BOARD OF COUNTY COMMISSIONERS**  
**PUBLIC HEARING ON FY 24/25 BUDGET**  
**AGENDA**  
**September 9, 2024**  
**6:00 p.m.**  
**Commission Boardroom**

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Call to Order (*Commissioner Bill Braswell, 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 24/25 Street Lighting Assessments.
- A.2. Public Hearing to consider adoption of the Final Rate Resolution for the FY 24/25 Skyview Utility Municipal Service Benefit Unit ("MSBU").
- A.3. Public hearing to consider adoption of the Final Rate Resolution for FY 24/25 Island Club West Utility Municipal Service Benefit Unit ("MSBU").
- A.4. Public hearing to consider adoption of the final Rate Resolution for the FY 24/25 East Bimini Bay Utility Municipal Service Benefit Unit ("MSBU").
- A.5. Public hearing to consider adoption of the Final Rate Resolution for the FY 24/25 Fire Services Non-Ad Valorem Assessments.
- A.6. Public Hearing to consider adoption of the Final Rate Resolution and Assessment Roll for the FY 24/25 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 24/25.
- A.8. Public Hearing to consider the adoption of the Final Assessment Resolution and Assessment Roll for the FY 24/25 Excessive Bulk Waste Assessments
- A.9. Public Hearing to consider adoption of the Final Rate Resolution for the FY 24/25 Central Inwood Street Lighting Municipal Service Benefit Unit ("MSBU").
- A.10. Public Hearing to consider adoption of the Final Rate Resolution for the FY 24/25 Southwest Inwood Street Lighting Municipal Service Benefit Unit ("MSBU").
- A.11. Request the Board designate Assistant County Attorney Noah Milov to certify the FY 24/25 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 24/25 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 24/25** (*Christia Johnson, Budget and Management Services Director*)

C.1. Discuss the FY 24/25 Board of County Commissioners proposed tentative operating millage rate.

| <b>FY 24/25 Countywide Proposed Tentative Operating Millage Rates</b> |                 |                 |                   |                       |
|---|-----------------|-----------------|-------------------|-----------------------|
| <b><u>MILLAGE RATES</u></b>   | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>Difference</b> | <b>Percent Change</b> |
| General Fund  | 5.0352          | 4.9848          | (0.0504)          | -1.0%                 |
| Transportation  | 1.2000          | 1.2000          | 0.0000            |                       |
| Environmental Lands   | 0.2000          | 0.2000          | 0.0000            |                       |
| Emergency Medical   | 0.2500          | 0.2500          | 0.0000            |                       |
| <b>TOTAL</b>  | <b>6.6852</b>   | <b>6.6348</b>   | <b>(0.0504)</b>   | <b>-0.8%</b>          |

| <b><u>MILLAGE RATES</u></b> | <b>Rolled-Back Rate</b> | <b>FY 24/25</b>      | <b>Difference</b>    | <b>Increase from Rolled-Back Rate</b> |
|-----------------------------|-------------------------|----------------------|----------------------|---------------------------------------|
| General Fund                | 4.6263                  | 4.9848               | 0.3585               |                                       |
| Transportation              | 1.2000                  | 1.2000               | 0.0000               |                                       |
| Environmental Lands         | 0.2000                  | 0.2000               | 0.0000               |                                       |
| Emergency Medical           | 0.2500                  | 0.2500               | 0.0000               |                                       |
| <b>TOTAL</b>                | <b>6.2763</b>           | <b>6.6348</b>        | <b>0.3585</b>        | <b>5.7%</b>                           |
| <b><u>REVENUE</u></b>       |                         |                      |                      |                                       |
| General Fund                | \$ 306,841,605          | \$330,619,292        | \$ 23,777,687        |                                       |
| Transportation              | \$ 79,590,585           | \$ 79,590,585        | \$ -                 |                                       |
| Environmental Lands         | \$ 13,265,098           | \$ 13,265,098        | \$ -                 |                                       |
| Emergency Medical           | \$ 16,581,372           | \$ 16,581,372        | \$ -                 |                                       |
| <b>TOTAL</b>                | <b>\$ 416,278,660</b>   | <b>\$440,056,347</b> | <b>\$ 23,777,687</b> | <b>5.7%</b>                           |

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

C.2. Discuss the FY 24/25 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.

| <b>FY 24/25 MSTU Proposed Tentative Millage Rates</b> |                 |                 |                   |                       |
|---|-----------------|-----------------|-------------------|-----------------------|
| <b><u>MILLAGE RATES</u></b>                           | <b>FY 23/24</b> | <b>FY 24/25</b> | <b>Difference</b> | <b>Percent Change</b> |
| Parks   | 0.5286          | 0.5286          | 0.0000            | 0.0%                  |
| Library   | 0.1985          | 0.1985          | 0.0000            | 0.0%                  |
| Stormwater  | 0.0941          | 0.0941          | 0.0000            | 0.0%                  |
| <b>Unincorporated Total</b>                           | <b>0.8212</b>   | <b>0.8212</b>   | <b>0.0000</b>     | <b>0.0%</b>           |
| Rancho Bonito Area                                    | 9.1272          | 9.1272          | 0.0000            | 0.0%                  |
| <b>TOTAL</b>  | <b>9.9484</b>   | <b>9.9484</b>   | <b>0.0000</b>     | <b>0.0%</b>           |

| <b><u>MILLAGE RATES</u></b> | <b>Rolled-Back Rate</b> | <b>FY 24/25</b>      | <b>Difference</b>   | <b>Increase from Rolled-Back Rate</b> |
|-----------------------------|-------------------------|----------------------|---------------------|---------------------------------------|
| 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%                                  |
| <b>Unincorporated Total</b> | <b>0.7674</b>           | <b>0.8212</b>        | <b>0.0538</b>       | <b>7.0%</b>                           |
| Rancho Bonito Area          | 8.9803                  | 9.1272               | 0.1469              | 1.6%                                  |
| <b>TOTAL</b>                | <b>9.7477</b>           | <b>9.9484</b>        | <b>0.2007</b>       | <b>2.1%</b>                           |
| <b><u>REVENUE</u></b>       |                         |                      |                     |                                       |
| Parks                       | \$ 19,062,578           | \$ 20,397,730        | \$ 1,335,152        | 7.0%                                  |
| Library                     | \$ 7,158,114            | \$ 7,659,761         | \$ 501,647          | 7.0%                                  |
| Stormwater                  | \$ 3,391,904            | \$ 3,631,151         | \$ 239,247          | 7.1%                                  |
| <b>Unincorporated Total</b> | <b>\$ 29,612,596</b>    | <b>\$ 31,688,642</b> | <b>\$ 2,076,046</b> | <b>7.0%</b>                           |
| Rancho Bonito Area          | \$ 9,271                | \$ 9,423             | \$ 152              | 1.6%                                  |
| <b>TOTAL</b>                | <b>\$ 29,621,867</b>    | <b>\$ 31,698,065</b> | <b>\$ 2,076,198</b> | <b>7.0%</b>                           |

*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 24/25 (Christia Johnson, Budget and Management Services Director)**

D.1. Discuss the FY 24/25 proposed tentative budget totaling \$2,984,670,147.

D.2. Discuss the FY 24/25 Polk County Parks MSTU proposed tentative budget totaling \$44,425,096, Polk County Library MSTU proposed tentative budget totaling \$10,177,281, Polk County Stormwater MSTU proposed tentative budget totaling \$12,881,579, and Polk County Rancho Bonito MSTU proposed tentative budget totaling \$55,387.

**E. Public Hearing on FY 24/25 Proposed Tentative Budget and Millage Rates**  
*(Commissioner Bill Braswell, Chair)*

- E.1. Requests from the public to speak regarding the FY 24/25 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 24/25**

- F.1. Recommend Board adopt the resolution establishing the FY 24/25 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 24/25 tentative operating millage rate of 6.6348 mills, which is a 5.7% increase over the rolled-back rate of 6.2763 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 1.6% increase over the rolled-back rate of 8.9803 mills.

Action

**G. Set the Tentative Budget for FY 24/25**

- G.1. Recommend Board adopt the resolution adopting the FY 24/25 tentative budget of \$12,881,579 for the Polk County Stormwater MSTU, which is included in the FY 24/25 tentative budget of \$2,984,670,147.

Action

- G.2. Recommend Board adopt the resolution adopting the FY 24/25 tentative budget of \$2,984,670,147; the FY 24/25 tentative budget of \$44,425,096 for the Polk County Parks MSTU, the FY 24/25 tentative budget of \$10,177,281 for the Polk County Library MSTU, and the FY 24/25 tentative budget of \$55,387 for the Polk County Rancho Bonito MSTU.

Action

**H. Set the FY 24/25 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 16, 2024 at 6:00 p.m. in the Commission Boardroom.

Adjournment (*Commissioner Bill Braswell, Chair*)