

**POLK COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING ON FY 24/25 BUDGET AGENDA**

**September 16, 2024
6:00 p.m.
Commission Boardroom**

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

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

A.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. Discuss Adopted Tentative Millage Rates for FY 24/25 (*Christia Johnson, Budget and Management Services Director*)

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

FY 24/25 Countywide Adopted Tentative Operating Millage Rates				
<u>MILLAGE RATES</u>	FY 23/24	FY 24/25	Difference	Percent Change
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	
TOTAL	6.6852	6.6348	(0.0504)	-0.8%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 24/25	Difference	Increase from Rolled-Back Rate
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	
TOTAL	6.2763	6.6348	0.3585	5.7%
<u>REVENUE</u>				
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	\$ -	
TOTAL	\$ 416,278,660	\$440,056,347	\$ 23,777,687	5.7%

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

B.2. Discuss the FY 24/25 adopted 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 24/25 MSTU Adopted Tentative Millage Rates				
<u>MILLAGE RATES</u>	FY 23/24	FY 24/25	Difference	Percent Change
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%
Unincorporated Total	0.8212	0.8212	0.0000	0.0%
Rancho Bonito Area	9.1272	9.1272	0.0000	0.0%
TOTAL	9.9484	9.9484	0.0000	0.0%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 24/25	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	8.9803	9.1272	0.1469	1.6%
TOTAL	9.7477	9.9484	0.2007	2.1%
<u>REVENUE</u>				
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%
Unincorporated Total	\$ 29,612,596	\$ 31,688,642	\$ 2,076,046	7.0%
Rancho Bonito Area	\$ 9,271	\$ 9,423	\$ 152	1.6%
TOTAL	\$ 29,621,867	\$ 31,698,065	\$ 2,076,198	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.

C. Discuss Adopted Tentative Budget for FY 24/25 (Christia Johnson, Budget and Management Services Director)

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

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

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

- D.1. Requests from the public to speak in regard to the FY 24/25 adopted tentative operating budget and millage rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU.

E. Adopt the Final Millage Rates for FY 24/25

- E.1. Recommend Board adopt the resolution establishing the FY 24/25 Polk County Stormwater MSTU operating millage rate of 0.0941 mills, which is a 7.1% increase over the rolled-back rate of 0.0879 mills.

Action

- E.2. Recommend Board adopt the resolution establishing the FY 24/25 operating millage rate of 6.6348 mills, which is a 5.7% increase over the rolled-back rate of 6.2763 mills; the Polk County Parks MSTU operating millage rate of 0.5286 mills, which is a 7.0% increase over the rolled-back rate of 0.4940 mills; the Polk County Library MSTU operating millage rate of 0.1985 mills, which is a 7.0% increase over the rolled-back rate of 0.1855 mills; and the Polk County Rancho Bonito MSTU operating millage rate of 9.1272 mills, which is a 1.6% increase over the rolled-back rate of 8.9803 mills.

Action

F. Adopt the Final Budget for FY 24/25

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

Action

- F.2. Recommend Board adopt the resolution that adopts the final budget of \$2,984,670,147 for FY 24/25; the final budget of \$44,425,096 for the Polk County Parks MSTU, \$10,177,281, for the Polk County Library MSTU, and \$55,387 for the Polk County Rancho Bonito MSTU, each of which are included in the FY 24/25 adopted tentative budget of \$2,984,670,147.

Action

The budget packet includes:

- a. The budget, appropriations, and revenues by cost center
- b. FY 24/25 budget changes from Adopted FY 23/24 to Adopted Tentative FY 24/25
- c. FY 24/25 pay plan procedures
- d. FY 24/25 position changes
- e. Polk County Sheriff Office's budget by function (i.e., Law Enforcement, Detention, Judicial, Court Security, and Debt Service)
- f. Community Investment Program, also known as the Capital Improvement Program, as presented to the Board on August 20, 2024

Adjournment (*Commissioner Bill Braswell, Chair*)