



## Polk County Board of County Commissioners (Final Budget)

### Meeting Agenda - Final

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#### September 15, 2025 Public Hearing on FY 25/26 Final Budget

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Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Commission, and the Commission is not allowed by law to endorse the religious beliefs or views of this, or any other speaker.

If a person decides to appeal any decision made by the board with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

#### **CALL TO ORDER (RICK WILSON, CHAIR)**

##### **A. PURPOSE OF PUBLIC HEARING (RANDY MINK, COUNTY ATTORNEY)**

A.1. Discuss the purpose of the Public Hearing for the FY 25/26 Budget

##### **B. DISCUSS ADOPTED TENTATIVE MILLAGE RATES FOR FY 25/26 (CHRISTIA JOHNSON, BUDGET AND MANAGEMENT SERVICES DIRECTOR)**

B.1. Discuss the FY 25/26 Board of County Commissioners adopted tentative operating millage rate.

B.2. Discuss the FY 25/26 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.

##### **C. DISCUSS ADOPTED TENTATIVE BUDGET FOR FY 25/26 (CHRISTIA JOHNSON, BUDGET AND MANAGEMENT SERVICES DIRECTOR)**

C.1. Discuss the FY 25/26 adopted tentative budget totaling \$3,464,631,333.

C.2. Discuss the FY 25/26 Polk County Parks MSTU adopted tentative budget totaling \$46,013,519, Polk County Library MSTU adopted tentative budget totaling \$12,074,224, Polk County Stormwater MSTU adopted tentative budget totaling \$14,370,652, and Polk County Rancho Bonito MSTU adopted tentative budget totaling \$67,564.

**D. PUBLIC HEARING ON FY 25/26 ADOPTED TENTATIVE BUDGET AND MILLAGE RATES (RICK WILSON, CHAIR)**

- D.1. Requests from the public to speak in regard to the FY 25/26 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 25/26**

- E.1. Recommend Board adopt the resolution establishing the FY 25/26 operating millage rate of 6.6348 mills, which is a 4.3% increase over the rolled-back rate of 6.3607 mills; the Polk County Parks MSTU operating millage rate of 0.5286 mills, which is a 3.8% increase over the rolled-back rate of 0.5092 mills; the Polk County Library MSTU operating millage rate of 0.1985 mills, which is a 3.8% increase over the rolled-back rate of 0.1912 mills; the Polk County Stormwater MSTU operating millage rate of 0.0941 mills, which is a 3.9% increase over the rolled-back rate of 0.0906, and the Polk County Rancho Bonito MSTU operating millage rate of 9.1272 mills, which is a 1.9% increase over the rolled-back rate of 8.9594 mills.

**F. ADOPT THE FINAL BUDGET RATES FOR FY 25/26**

- F.1. Recommend Board adopt the resolution that adopts the final budget of \$3,464,631,333 for FY 25/26, the final budget of \$46,013,519 for the Polk County Parks MSTU, the final budget of \$12,074,224 for the Polk County Library MSTU, the final budget of \$14,370,652 for the Polk County Stormwater MSTU, and the final budget of \$67,564 for the Polk County Rancho Bonito MSTU, each of which are included in the FY 25/26 adopted tentative budget of \$3,464,631,333.

**ADJOURNMENT (RICK WILSON, CHAIR)**



Polk County  
Board of County Commissioners (Final Budget)

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Agenda Item A.1.

9/15/2025

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**SUBJECT**

Discuss the purpose of the Public Hearing for the FY 25/26 Budget

**DESCRIPTION**

Discuss the purpose of the Public Hearing for the FY 25/26 Budget

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.

**RECOMMENDATION**

**FISCAL IMPACT**

**CONTACT INFORMATION**



Polk County  
Board of County Commissioners (Final Budget)

Agenda Item B.1.

9/15/2025

**SUBJECT**

Discuss the FY 25/26 Board of County Commissioners adopted tentative operating millage rate.

**DESCRIPTION**

Discuss the FY 25/26 Board of County Commissioners adopted tentative operating millage rate.

<b>FY 25/26 Countywide Adopted Tentative Operating Millage Rates</b>				
<b>MILLAGE RATES</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>Difference</b>	<b>Percent Change</b>
General Fund	4.9848	4.9848	0.0000	
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>6.6348</b>	<b>6.6348</b>	<b>0.0000</b>	<b>0.0%</b>

<b>MILLAGE RATES</b>	<b>Rolled-Back Rate</b>	<b>FY 25/26</b>	<b>Difference</b>	<b>Increase from Rolled-Back Rate</b>
General Fund	4.7107	4.9848	0.2741	
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>6.3607</b>	<b>6.6348</b>	<b>0.2741</b>	<b>4.3%</b>
<b>REVENUE</b>				
General Fund	\$ 340,022,290	\$ 359,807,058	\$ 19,784,768	
Transportation	\$ 86,617,010	\$ 86,617,010	\$ -	
Environmental Lands	\$ 14,436,168	\$ 14,436,168	\$ -	
Emergency Medical	\$ 18,045,210	\$ 18,045,210	\$ -	
<b>TOTAL</b>	<b>\$ 459,120,678</b>	<b>\$ 478,905,446</b>	<b>\$ 19,784,768</b>	<b>4.3%</b>

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

**RECOMMENDATION**

**FISCAL IMPACT**

**CONTACT INFORMATION**



Polk County  
Board of County Commissioners (Final Budget)

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Agenda Item B.2.

9/15/2025

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**SUBJECT**

Discuss the FY 25/26 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.

**DESCRIPTION**

Discuss the FY 25/26 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.

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<b>FY 25/26 MSTU Adopted Tentative Millage Rates</b>				
<b>MILLAGE RATES</b>	<b>FY 24/25</b>	<b>FY 25/26</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>MILLAGE RATES</b>	<b>Rolled-Back Rate</b>	<b>FY 25/26</b>	<b>Difference</b>	<b>Increase from Rolled-Back Rate</b>
Parks	0.5092	0.5286	0.0194	3.8%
Library	0.1912	0.1985	0.0073	3.8%
Stormwater	0.0906	0.0941	0.0035	3.9%
<b>Unincorporated Total</b>	<b>0.7910</b>	<b>0.8212</b>	<b>0.0302</b>	<b>3.8%</b>
Rancho Bonito Area	8.9594	9.1272	0.1678	1.9%
<b>TOTAL</b>	<b>9.7504</b>	<b>9.9484</b>	<b>0.1980</b>	<b>2.0%</b>
<b>REVENUE</b>				
Parks	\$ 20,962,893	\$ 21,761,557	\$ 798,664	3.8%
Library	\$ 7,871,378	\$ 8,171,905	\$ 300,528	3.8%
Stormwater	\$ 3,729,848	\$ 3,873,936	\$ 144,089	3.9%
<b>Unincorporated Total</b>	<b>\$ 32,564,119</b>	<b>\$ 33,807,398</b>	<b>\$ 1,243,281</b>	<b>3.8%</b>
Rancho Bonito Area	\$ 9,417	\$ 9,593	\$ 176	1.9%
<b>TOTAL</b>	<b>\$ 32,573,536</b>	<b>\$ 33,816,991</b>	<b>\$ 1,243,457</b>	<b>3.8%</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.

## **RECOMMENDATION**

## **FISCAL IMPACT**

**CONTACT INFORMATION**





Polk County  
Board of County Commissioners (Final Budget)

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Agenda Item C.1.

9/15/2025

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**SUBJECT**

Discuss the FY 25/26 adopted tentative budget totaling \$3,464,631,333.

**DESCRIPTION**

Discuss the FY 25/26 adopted tentative budget totaling \$3,464,631,333.

**RECOMMENDATION**

**FISCAL IMPACT**

**CONTACT INFORMATION**



Polk County  
Board of County Commissioners (Final Budget)

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Agenda Item C.2.

9/15/2025

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**SUBJECT**

Discuss the FY 25/26 Polk County Parks MSTU adopted tentative budget totaling \$46,013,519, Polk County Library MSTU adopted tentative budget totaling \$12,074,224, Polk County Stormwater MSTU adopted tentative budget totaling \$14,370,652, and Polk County Rancho Bonito MSTU adopted tentative budget totaling \$67,564.

**DESCRIPTION**

Discuss the FY 25/26 Polk County Parks MSTU adopted tentative budget totaling \$46,013,519, Polk County Library MSTU adopted tentative budget totaling \$12,074,224, Polk County Stormwater MSTU adopted tentative budget totaling \$14,370,652, and Polk County Rancho Bonito MSTU adopted tentative budget totaling \$67,564.

**RECOMMENDATION**

**FISCAL IMPACT**

**CONTACT INFORMATION**



Polk County  
Board of County Commissioners (Final Budget)

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Agenda Item D.1.

9/15/2025

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**SUBJECT**

Requests from the public to speak in regard to the FY 25/26 adopted tentative operating budget and millage rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU.

**DESCRIPTION**

Requests from the public to speak in regard to the FY 25/26 adopted tentative operating budget and millage rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU.

**RECOMMENDATION**

**FISCAL IMPACT**

**CONTACT INFORMATION**



## Polk County

### Board of County Commissioners (Final Budget)

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Agenda Item E.1.

9/15/2025

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#### **SUBJECT**

Recommend Board adopt the resolution establishing the FY 25/26 operating millage rate of 6.6348 mills, which is a 4.3% increase over the rolled-back rate of 6.3607 mills; the Polk County Parks MSTU operating millage rate of 0.5286 mills, which is a 3.8% increase over the rolled-back rate of 0.5092 mills; the Polk County Library MSTU operating millage rate of 0.1985 mills, which is a 3.8% increase over the rolled-back rate of 0.1912 mills; the Polk County Stormwater MSTU operating millage rate of 0.0941 mills, which is a 3.9% increase over the rolled-back rate of 0.0906, and the Polk County Rancho Bonito MSTU operating millage rate of 9.1272 mills, which is a 1.9% increase over the rolled-back rate of 8.9594 mills.

#### **DESCRIPTION**

Recommend Board adopt the resolution establishing the FY 25/26 operating millage rate of 6.6348 mills, which is a 4.3% increase over the rolled-back rate of 6.3607 mills; the Polk County Parks MSTU operating millage rate of 0.5286 mills, which is a 3.8% increase over the rolled-back rate of 0.5092 mills; the Polk County Library MSTU operating millage rate of 0.1985 mills, which is a 3.8% increase over the rolled-back rate of 0.1912 mills; the Polk County Stormwater MSTU operating millage rate of 0.0941 mills, which is a 3.9% increase over the rolled-back rate of 0.0906, and the Polk County Rancho Bonito MSTU operating millage rate of 9.1272 mills, which is a 1.9% increase over the rolled-back rate of 8.9594 mills.

#### **RECOMMENDATION**

#### **FISCAL IMPACT**

#### **CONTACT INFORMATION**

**RESOLUTION NO. 2025- 114**  
**Fiscal Year 2025-2026**

**WHEREAS**, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the final ad valorem millage rate to be levied by the County for the 2025-2026 fiscal year;

**NOW, THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 11, 2025 that:

**SECTION 1:** This Board does hereby determine and state the final rate of millage to be levied for the Board of County Commissioners for each fund of the County budget for the 2025-2026 fiscal year as follows:

	Mills
General Fund	4.9848
Transportation	1.2000
Emergency Medical	0.2500
Environmental Lands	<u>0.2000</u>
	6.6348

**SECTION 2:** The millage to be levied pursuant to this Resolution, Section 1, is a 4.31% increase over the rolled-back rate of 6.3607 mills, computed pursuant to Section 200.065(1), Florida Statutes.

**SECTION 3:** The Board does hereby determine and state the final rate of millage to be levied for the Polk County Parks MSTU of the County budget for the 2025-2026 fiscal year as 0.5286.

**SECTION 4:** The millage to be levied pursuant to this Resolution, Section 3, is a 3.82% increase over the rolled-back rate of 0.5092 mills, computed pursuant to Section 200.065(1), Florida Statutes.

**SECTION 5:** The Board does hereby determine and state the final rate of millage to be levied for the Polk County Library MSTU of the County budget for the 2025-2026 fiscal year as 0.1985.

**SECTION 6:** The millage to be levied pursuant to this Resolution, Section 5, is a 3.81% increase over the rolled-back rate of 0.1912 mills, computed pursuant to Section 200.065(1), Florida Statutes.

**SECTION 7:** The Board does hereby determine and state the final rate of millage to be levied for the Polk County Stormwater MSTU of the County budget for the 2025-2026 fiscal year as 0.0941.

**SECTION 8:** The millage to be levied pursuant to this Resolution, Section 7 is a 3.86% increase over the rolled-back rate of 0.0906 mills, computed pursuant to Section 200.065(1), Florida Statutes.

**SECTION 9:** The Board does hereby determine and state the final rate of millage to be levied for the Polk County Rancho Bonito MSTU of the County budget for the 2025-2026 fiscal year as 9.1272.

**SECTION 10:** The millage to be levied pursuant to this Resolution, Section 9 is a 1.87% increase over the rolled-back rate of 8.9594 mills, computed pursuant to Section 200.065(1), Florida Statutes.

**SECTION 11:** The Board does hereby determine and state the final aggregate rate of millage to be levied for the Board of County Commissioners for all taxing authorities and all funds of the County budget for the 2025-2026 fiscal year is 7.1033.

**SECTION 12:** The millage to be levied pursuant to this Resolution, Section 11, is a 3.81% increase over the rolled-back rate of 6.8423 mills, computed pursuant to Section 200.065(1), Florida Statutes.

**SECTION 13:** This Resolution shall take effect immediately upon its adoption.

DRAFT



Polk County  
Board of County Commissioners (Final Budget)

Agenda Item F.1.

9/15/2025

**SUBJECT**

Recommend Board adopt the resolution that adopts the final budget of \$3,464,631,333 for FY 25/26, the final budget of \$46,013,519 for the Polk County Parks MSTU, the final budget of \$12,074,224 for the Polk County Library MSTU, the final budget of \$14,370,652 for the Polk County Stormwater MSTU, and the final budget of \$67,564 for the Polk County Rancho Bonito MSTU, each of which are included in the FY 25/26 adopted tentative budget of \$3,464,631,333.

**DESCRIPTION**

Recommend Board adopt the resolution that adopts the final budget of \$3,464,631,333 for FY 25/26, the final budget of \$46,013,519 for the Polk County Parks MSTU, the final budget of \$12,074,224 for the Polk County Library MSTU, the final budget of \$14,370,652 for the Polk County Stormwater MSTU, and the final budget of \$67,564 for the Polk County Rancho Bonito MSTU, each of which are included in the FY 25/26 adopted tentative budget of \$3,464,631,333.

The budget packet includes:

- a. The budget, appropriations, and revenues by cost center
- b. FY 25/26 budget changes from Adopted FY 24/25 to Adopted Tentative FY 25/26
- c. FY 25/26 pay plan procedures
- d. FY 25/26 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 5, 2025

**RECOMMENDATION**

**FISCAL IMPACT**

**CONTACT INFORMATION**

**RESOLUTION NO. 2025-115**  
**Fiscal Year 2025-2026**

**WHEREAS**, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the final budget for the 2025-2026 fiscal year;

**NOW, THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 11, 2025 that:

**SECTION 1:** The Board does hereby adopt the final budget for the Polk County Parks MSTU for fiscal year 2025-2026 totaling \$46,013,519, which is hereby filed with the Clerk.

**SECTION 2:** The Board does hereby adopt the final budget for the Polk County Library MSTU for fiscal year 2025-2026 totaling \$12,074,224, which is hereby filed with the Clerk.

**SECTION 3:** The Board does hereby adopt the final budget for the Polk County Stormwater MSTU for fiscal year 2025-2026 totaling \$14,370,652, which is hereby filed with the Clerk.

**SECTION 4:** The Board does hereby adopt the final budget for the Polk County Rancho Bonito MSTU for fiscal year 2025-2026 totaling \$67,564, which is hereby filed with the Clerk.

**SECTION 5:** This Board does hereby adopt the final budget of Polk County for the 2025-2026 fiscal year totaling \$3,464,631,333, which includes the Community Investment Program (CIP), the Polk County Parks MSTU budget of \$46,013,519, the Polk County Library MSTU budget of \$12,074,224, the Polk County Stormwater MSTU budget of \$14,370,652, and the Polk County Rancho Bonito MSTU budget of \$67,564, the summary of which is attached hereto, and the full text of which is hereby filed with the Clerk.

**SECTION 6:** This Resolution shall take effect immediately upon its adoption.