

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

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.

FY 24/25 Countywide Proposed 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.

- 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.

FY 24/25 MSTU Proposed 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.

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

Action

- 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.

G. Set the Tentative Budget for FY 24/25

Action

- 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.

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*)

RESOLUTION NO. 2024-161

Fiscal Year 2024-2025

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 2024-2025 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 2024-2025 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. 2024-162

Fiscal Year 2024-2025

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 2024-2025 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 2024-2025 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 5.7% increase over the rolled-back rate of 6.2763 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 2024-2025 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 2024-2025 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 2024-2025 fiscal year as 9.1272.

SECTION 8: The tentative millage to be levied pursuant to this Resolution, Section 7 is a 1.6% increase over the rolled-back rate of 8.9803 mills, computed pursuant to Section 200.065(1), Florida Statutes.

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

RESOLUTION NO. 2024-163
Fiscal Year 2024-2025

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 2024-2025 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 2024-2025 totaling \$12,881,579, which is hereby filed with the Clerk.

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

RESOLUTION NO. 2024-164

Fiscal Year 2024-2025

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 2024-2025 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 2024-2025 totaling \$44,425,096, 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 2024-2025 totaling \$10,177,281, 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 2024-2025 totaling \$55,387, which is hereby filed with the Clerk.

SECTION 4: This Board does hereby adopt the tentative budget of Polk County for the 2024-2025 fiscal year totaling \$2,984,670,147, which includes the Polk County Parks MSTU budget of \$44,425,096, the Polk County Library MSTU budget of \$10,177,281 the Polk County Stormwater MSTU budget of \$12,881,579, and the Polk County Rancho Bonito MSTU budget of \$55,387, 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 24/25 PROPOSED TENTATIVE BUDGET

FUND GROUP FUND DESCRIPTION	PROPOSED TENTATIVE FY 24/25
General Fund	
00100 General Fund	653,431,818
Special Revenue Funds	
10100 County Transportation Trust Fund	185,225,014
10150 Special Revenue Grants	104,962,666
12160 Tourism Tax Funds	38,236,298
12180 Lake And River Enhancement Trust Funds	2,900,923
12190 Fire Rescue Funds	77,872,763
12240 Impact Fees	217,734,515
14350 Emergency 911 Funds	7,231,502
14370 Hazardous Waste Funds	112,621
14390 Radio Communications Funds	5,457,565
14460 Local Provider Participation (Ord. No. 22-029)	74,468,127
14480 Polk County Florida Opioid Abatement Trust Fund	8,999,839
14490 Indigent Health Care Funds	154,433,213
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	89,063,272
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	15,000
14930 Leisure Services MSTU Funds	44,425,096
14950 Libraries MSTU Funds	10,177,281
14960 Rancho Bonito MSTU Fund	55,387
14970 Transportation Millage Fund	137,462,570
14980 Emergency Medical Millage Fund	35,996,702
14990 Law Enforcement Trust Funds	1,354,812
15010 Land Management Nonexpendable Trust Funds	41,774,031
15250 Eloise CRA Trust-Agency Funds	909,603
15290 Harden Parkway CRA Funds	1,876,476
15310 Building Funds	18,574,680
15350 Affordable Housing Assistance Trust Funds	16,331,711
15650 Hurricane Ian Fund	33,272,100
16000 Street Lighting Districts	3,939,757
18000 Stormwater MSTU	12,881,579
Debt Service Funds	
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	10,032,946
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	3,832,864
23800 Promissory Note 2020A	5,108,977
24000 Promissory Revenue Note, Series 2020 C	10,701,616
Capital Funds	
30200 Drainage and Water Quality Fund	2,205,623
30800 General Capital Improvement Funds	173,746,572
31200 Environmental Land Acquisition Funds	20,534,092
Enterprise Funds	
41000 Solid Waste	259,553,546
42000 Utilities	326,542,016
43110 Rohr Home Fund	350,170
Internal Service Funds	
50100 Fleet Maintenance Funds	15,275,947
50300 Employee Health Insurance Fund	115,569,670
51500 Fleet Replacement Funds	41,316,855
52000 Information Technology Fund	20,722,332
Grand Total	2,984,670,147

FY 24/25 PROPOSED TENTATIVE BUDGET

FUND GROUP FUND DESCRIPTION		ADOPTED FY 23/24	PROPOSED FY 24/25	PROPOSED TENTATIVE FY 24/25	VARIANCE FY 24/25
General Fund					
00100	General Fund	576,372,782	657,945,482	653,431,818	(4,513,664)
Special Revenue Funds					
10100	County Transportation Trust Fund	150,600,411	185,225,015	185,225,014	(1)
10150	Special Revenue Grants	78,864,981	104,662,666	104,962,666	300,000
12160	Tourism Tax Funds	37,691,991	38,236,298	38,236,298	0
12180	Lake And River Enhancement Trust Funds	3,818,832	2,900,923	2,900,923	0
12190	Fire Rescue Funds	70,860,150	77,872,763	77,872,763	0
12240	Impact Fees	142,966,593	217,734,515	217,734,515	0
14350	Emergency 911 Funds	5,920,890	7,231,502	7,231,502	0
14370	Hazardous Waste Funds	111,480	112,621	112,621	0
14390	Radio Communications Funds	5,004,265	5,457,565	5,457,565	0
14460	Local Provider Participation (Ord. No. 22-029)	37,485,000	70,000,000	74,468,127	4,468,127
14480	Polk County Florida Opioid Abatement Trust Fund	6,177,664	8,999,839	8,999,839	0
14490	Indigent Health Care Funds	163,244,765	154,433,213	154,433,213	0
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	110,855,767	89,063,272	89,063,272	0
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	6,445,002	15,000	15,000	0
14930	Leisure Services MSTU Funds	40,765,548	44,425,096	44,425,096	0
14950	Libraries MSTU Funds	8,897,956	10,177,281	10,177,281	0
14960	Rancho Bonito MSTU Fund	65,870	55,387	55,387	0
14970	Transportation Millage Fund	128,392,710	137,462,570	137,462,570	0
14980	Emergency Medical Millage Fund	42,401,703	35,996,702	35,996,702	0
14990	Law Enforcement Trust Funds	946,077	1,354,812	1,354,812	0
15010	Land Management Nonexpendable Trust Funds	37,881,231	41,774,031	41,774,031	0
15250	Eloise CRA Trust-Agency Funds	1,010,001	909,610	909,603	(7)
15290	Harden Parkway CRA Funds	1,611,139	1,876,476	1,876,476	0
15310	Building Funds	21,843,861	18,574,680	18,574,680	0
15350	Affordable Housing Assistance Trust Funds	15,321,155	16,331,711	16,331,711	0
15550	Hurricane Irma Fund	2,000,000	-	-	0
15650	Hurricane Ian Fund	32,250,000	33,272,100	33,272,100	0
16000	Street Lighting Districts	3,459,347	3,939,757	3,939,757	0
18000	Stormwater MSTU	12,327,493	12,881,579	12,881,579	0
Debt Service Funds					
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,380,915	10,032,946	10,032,946	0
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	3,749,566	3,832,864	3,832,864	0
23800	Promissory Note 2020A	4,875,325	5,108,977	5,108,977	0
24000	Promissory Revenue Note, Series 2020 C	10,713,242	10,701,616	10,701,616	0
Capital Funds					
30200	Drainage and Water Quality Fund	2,202,791	2,205,623	2,205,623	0
30800	General Capital Improvement Funds	115,448,455	187,894,594	173,746,572	(14,148,022)
31200	Environmental Land Acquisition Funds	10,942,871	20,534,092	20,534,092	0
31900	Northeast Polk Roadway Fund	800	-	-	0
Enterprise Funds					
41000	Solid Waste	233,068,542	259,553,546	259,553,546	0
42000	Utilities	238,218,293	324,542,016	326,542,016	2,000,000
43110	Rohr Home Fund	1,795,749	350,170	350,170	0
Internal Service Funds					
50100	Fleet Maintenance Funds	12,710,079	15,275,947	15,275,947	0
50300	Employee Health Insurance Fund	104,376,278	110,619,743	115,569,670	4,949,927
51500	Fleet Replacement Funds	35,792,169	41,316,855	41,316,855	0
52000	Information Technology Fund	18,933,520	20,726,203	20,722,332	(3,871)
Grand Total		2,547,803,259	2,991,617,658	2,984,670,147	(6,947,511)



Proposed Tentative Budget Summary FY 24/25

- Total budget for all funds from \$2.548 billion in FY 23/24 to \$2.985 billion in FY 24/25
 - Total General Fund from \$576.4 million in FY 23/24 to \$653.4 million in FY 24/25
 - BoCC Position Changes

BoCC positions added in FY 24/25 budget	104
BoCC positions eliminated in FY 24/25 budget	0
Rohr Home positions reclassified in FY 24/25 budget	(23)
Total net position increase in FY 24/25 budget	81

- Property Values

Countywide Increase	11.39%
Unincorporated Increase	11.14%

- Millage Rates

- Countywide Millage Rate **6.6348**

General Fund	4.9848
Transportation	1.2000
Emergency Medical	0.2500
Environmental Lands	0.2000

- Unincorporated Millage Rate **0.8212**

Parks MSTU	0.5286
Library MSTU	0.1985
Stormwater MSTU Millage Rate	0.0941

- Total Countywide and Unincorporated MSTU Total **7.4560**

- Rancho Bonito MSTU **9.1272**

In FY 23/24, Polk County continued to navigate the pressure of ongoing inflation at just under 3.00% with the demand for affordable housing and the infrastructure to sustain the immense growth across the County. The estimated population in Polk County has grown to 848,278 in 2024; this is a growth rate of 3.66% over the past year and a 16.18% increase from the 2020 census. It is estimated that by 2029, Polk County will be home to nearly one million residents. As the population grows, so does the need for public services such as public safety, new roads and the expansion of existing roads, public utilities, and recreation.

Based upon a preliminary ad valorem projection provided by the Property Appraiser, the Board directed staff to build a budget anticipating an 8.50% ad valorem tax revenue increase. In June, the Property Appraiser's estimate indicated that Countywide property values were more likely to be near 11.30%. The Property Appraiser's July 1 tax roll showed a 11.39% increase in property values over 2023, a decrease in growth from the prior year but a double-digit increase for the third consecutive year. The Board's subsequent decision to use the difference between the final assessed valuation increase over the 8.50% provided \$8.2 million of available revenue to be used for one-time capital projects.

The proposed tentative FY 24/25 balanced budget totals approximately \$2.985 billion, a 17.15% increase over FY 23/24. Capital projects for FY 24/25 make up 23.29% of the FY 24/25 balanced budget at approximately \$695.1 million. These capital projects will increase capacity and renew or replace current infrastructure to keep pace with the growth in Polk County.

Revenue projections for FY 24/25 show that many revenues have increased over the current year. Ad valorem (property taxes) is up approximately 11.39%, the Indigent Health Care Sales Surtax is 3.95% higher, sales tax and other major tax revenues are 5.25% higher, and grant revenues have increased as well.

The budget includes:

- A 1.00% millage rate reduction on the General Fund portion of the Countywide millage rate, which equates to a total reduction of 0.75% to the Countywide millage rate
- 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

The proposed tentative FY 24/25 budget will include a merit/tenure and cost of living raise for employees totaling 4%. Effective in the pay period that begins September 30, all employees will see a 2% cost of living increase and then an additional 2% on the anniversary of their original hire date.

For the third consecutive year, there will be no increase in health insurance premiums for employees. A 5% increase is budgeted for the employer side.

One hundred and four new positions are included in the Proposed Tentative FY 24/25 budget, but the net increase in head count is 81 due to the closure of the Rohr Home during FY 23/24. Most of the new positions were added to the Public Safety, Public & Environmental Health, and Infrastructure areas. The need for additional positions is a direct result of the increased demand for public services.

The proposed tentative FY 24/25 budget is balanced using the Countywide millage rate of 6.6348 mills. The proposed rate will generate \$418.1 million in Countywide property taxes, a \$39.9 million (10.55%) increase over the current year. Unincorporated MSTUs will generate \$30.1 million in revenue for parks, libraries, and stormwater quality, a \$3.0 million (11.14%) increase over FY 23/24.

Attractive home prices and a lower cost of living lures families to Polk County from counties and states across the country. The influx of new residents and increased demand on infrastructure have resulted in the need for County staff to reevaluate current user fees and rates to determine if an adjustment is necessary to continue providing the highest level of service to the citizens of Polk County.

In FY 20/21, the Board first approved a 5% annual index to the Fire Assessment 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 Fire Assessment will increase by 5% again in FY 24/25.

Polk County will begin new hauling contracts effective October 1, 2024, which also includes expansion of the County's in-house collection area. Collection and disposal fees will increase to \$337.21 in FY 24/25; while this reflects an increase of 63.3% from prior year, it is important to note that the County's Solid Waste fees have not increased in seven years.

In FY 23/24, Polk County completed a comprehensive rate study to identify potential rate or fee increases due to expanding Utilities operations, the need for alternative water supply, and increased regulatory demands. Based on the results of the study, water rates and wastewater rates will increase by 6% in 2024 and will be indexed by 6% every year through 2028. The surcharge assessed on water usage to supplement alternative water supply projects will increase by \$0.25 per thousand gallons beginning October 2024 through 2028. A similar surcharge will be added to reclaimed water usage. Connection fees for residential water connection will also increase from \$2,844 to \$3,038 and wastewater connection fees will increase from \$4,195 to \$6,168 beginning October 1, 2024.

Polk County Utilities (PCU) FY 24/25 through FY 28/29 five-year Community Investment Program (CIP) totals nearly \$492.2 million and is significantly higher than FY 23/24 through FY 27/28 planned spending. The increase is primarily due to additional funding allocated to address continued customer growth, fund Alternative Water Supply (AWS) projects, and pay for general water and wastewater repair and rehabilitation projects. One of the largest projects is the expansion of the Northeast Regional Wastewater Treatment Facility (NERWWTF) from six million gallons per day to nine million gallons

per day. General repair and rehabilitation projects are another large initiative. Additional projects include filter and dewatering system improvements at the Northwest Regional Wastewater Treatment Facility (NWRWWTF) and the South Regional Wastewater Treatment Facility (SRWWTF) as well as construction of a septage receiving station to be located at the NCLF (North Central Landfill).

Much of the Utilities Division CIP plan (approximately 49%) is expected to be funded via debt and 43% from pay-as-you-go sources that include water and sewer connection fees. The remaining 8% will be funded from American Rescue Plan Act (ARPA) funds and the Federal Emergency Management Agency (FEMA) Hazard Mitigation Assistance Grants program, among other grant funds. Of the \$91.6 million in bond proceeds received, approximately \$54.3 million will be used to restructure PCU's current debt.

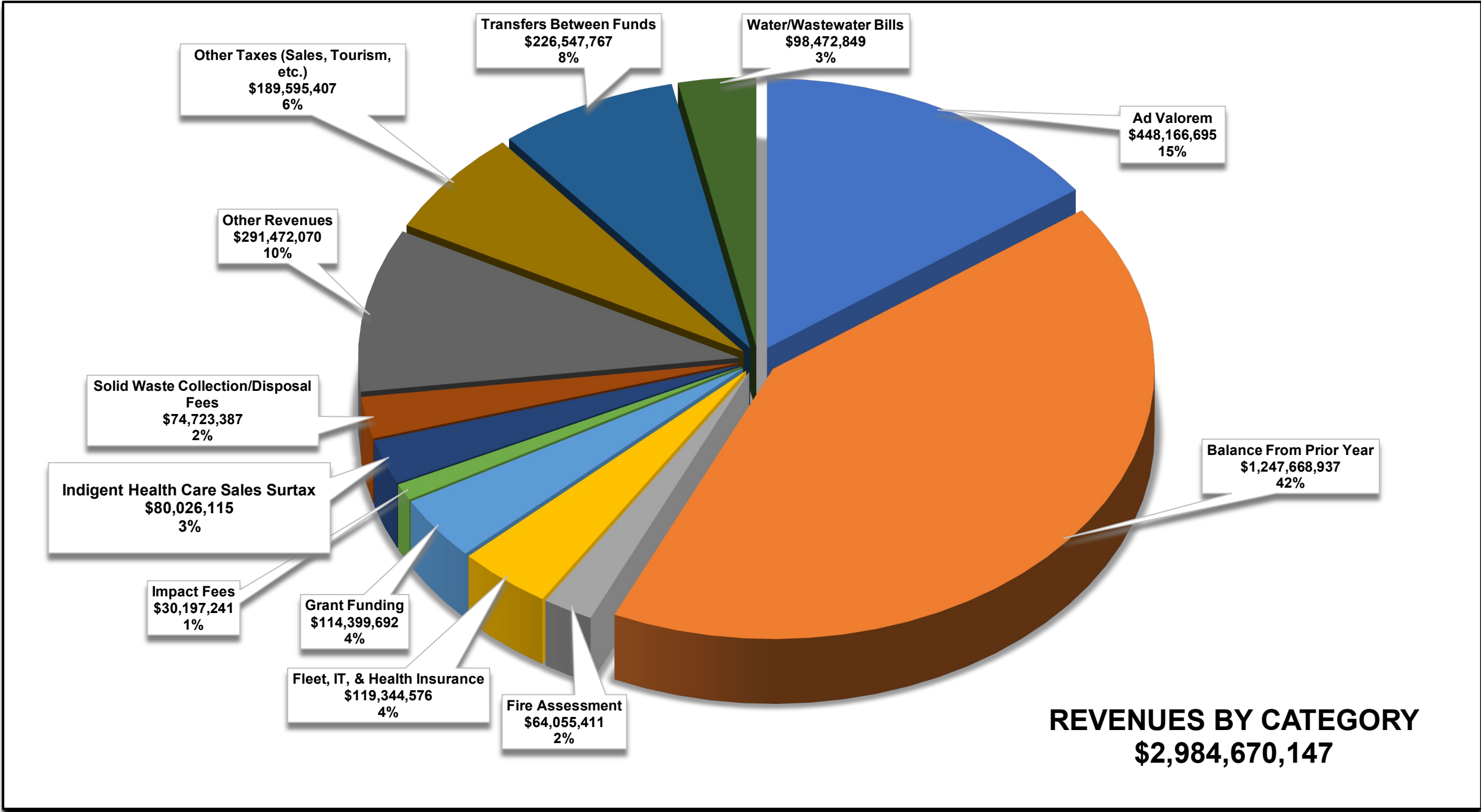
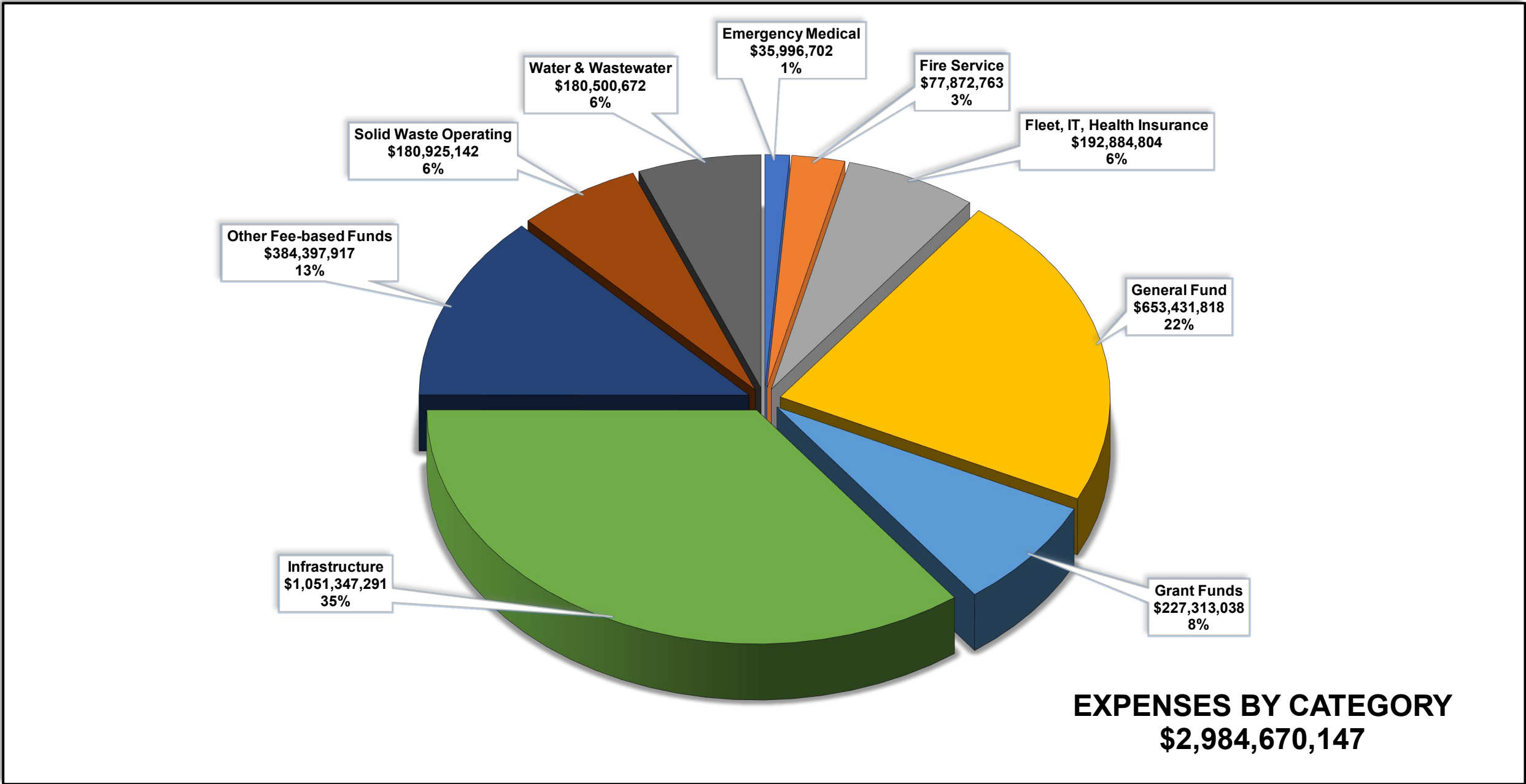
The proposed five-year CIP budget for FY 24/25 through FY 28/29 is \$1.79 billion. The proposed tentative FY 24/25 budget contains CIP projects totaling \$695.1 million across all funds.

Divisions	Proposed FY 24/25
------------------	------------------------------

Facilities Management *	\$ 80,289,868
Fire Rescue	\$ 53,345,156
Natural Resources	\$ 69,410,006
Environmental Lands	\$ 20,570,000
Water Resources	\$ 48,840,006
Parks	\$ 49,480,508
Roads and Drainage	\$ 260,875,679
Utilities	\$ 126,714,104
Expansion	\$ 86,684,323
Renewal & Replacement	\$ 40,029,781
Solid Waste	\$ 54,973,867
Total	\$ 695,089,188

* Facilities Management includes Facilities, Fleet, and I.T. CIP projects

FY 24/25 Proposed Tentative Budget by Category



NEW/ELIMINATED/RECLASSED POSITIONS BY DIVISION
FY 24/25
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>
Facilities	4165	Maintenance Mechanic Specialist	\$85,586		\$85,586	1.0
	4166	Maintenance Mechanic Specialist	\$85,586		\$85,586	1.0
	4167	Maintenance Mechanic Specialist	\$85,586		\$85,586	1.0
	4168	Maintenance Mechanic Specialist	\$85,586		\$85,586	1.0
Subtotal			\$342,344		\$342,344	4.0
Fire Rescue	4117	Driver Engineer 56	\$102,045		\$102,045	1.0
	4118	Driver Engineer 56	\$102,045		\$102,045	1.0
	4119	Driver Engineer 56	\$102,045		\$102,045	1.0
	4126	Driver Engineer 56	\$102,045		\$102,045	1.0
	4127	Driver Engineer 56	\$102,045		\$102,045	1.0
	4128	Driver Engineer 56	\$102,045		\$102,045	1.0
	4123	Firefighter 56	\$94,317		\$94,317	1.0
	4124	Firefighter 56	\$94,317		\$94,317	1.0
	4125	Firefighter 56	\$94,317		\$94,317	1.0
	4120	Fire Company Captain	\$126,808		\$126,808	1.0
	4121	Fire Company Captain	\$126,808		\$126,808	1.0
	4122	Fire Company Captain	\$126,808		\$126,808	1.0
	4129	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4130	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4131	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4132	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4133	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4134	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4135	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4136	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4137	Emergency Medical Technician	\$93,727		\$93,727	1.0
	4138	Paramedic 56	\$104,501		\$104,501	1.0
	4139	Paramedic 56	\$104,501		\$104,501	1.0
	4140	Paramedic 56	\$104,501		\$104,501	1.0
	4141	Paramedic 56	\$104,501		\$104,501	1.0
	4142	Paramedic 56	\$104,501		\$104,501	1.0
	4143	Paramedic 56	\$104,501		\$104,501	1.0
	4144	Paramedic 56	\$104,501		\$104,501	1.0
	4145	Paramedic 56	\$104,501		\$104,501	1.0
	4146	Paramedic 56	\$104,501		\$104,501	1.0
Subtotal			\$3,059,697		\$3,059,697	30.0
Parks & Natural Resources	4147	Lead Environmental Technician	\$91,476		\$91,476	1.0
	4148	Recreation Coordinator	\$73,112		\$73,112	1.0
	4149	Recreation Coordinator	\$73,112		\$73,112	1.0
	4150	Recreation Coordinator	\$73,112		\$73,112	1.0
	4151	Recreation Coordinator	\$73,112		\$73,112	1.0
	4152	Recreation Coordinator	\$73,112		\$73,112	1.0
	4153	Recreation Coordinator	\$73,112		\$73,112	1.0
	4154	Parks Construction Manager	\$101,489		\$101,489	1.0
Subtotal			\$631,637		\$631,637	8.0
Roads & Drainage	4161	Service Worker/Equipment Operator I	\$74,458		\$74,458	1.0
	4162	Service Worker/Equipment Operator I	\$74,458		\$74,458	1.0
	4163	Service Worker/Equipment Operator II	\$80,468		\$80,468	1.0
	4164	Service Worker/Equipment Operator II	\$80,468		\$80,468	1.0
	4158	Service Worker	\$72,227		\$72,227	1.0
	4159	Service Worker	\$72,227		\$72,227	1.0
	4160	Service Worker	\$72,227		\$72,227	1.0
	4155	Asset Management Technician	\$103,644		\$103,644	1.0
	4156	Traffic Signal Technician	\$88,079		\$88,079	1.0
	4157	Traffic Control Technician	\$77,844		\$77,844	1.0
Subtotal			\$796,100		\$796,100	10.0

**Note: Estimated salary and benefits cost FY 24/25
Some Positions are split funded and appear in the fund where most of the costs are budgeted

**NEW/ELIMINATED/RECLASSED POSITIONS BY DIVISION
FY 24/25
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>
Utilities	4092	Customer Service Account Specialist I	\$70,128		\$70,128	1.0
	4093	Customer Service Account Specialist I	\$70,128		\$70,128	1.0
	4094	Utilities Service Technician II	\$72,227		\$72,227	1.0
	4095	Utilities Service Technician II	\$72,227		\$72,227	1.0
	4096	Utilities Service Technician II	\$72,227		\$72,227	1.0
	4097	Utilities Service Technician II	\$72,227		\$72,227	1.0
	4098	Trades Helper	\$70,128		\$70,128	1.0
	4099	Trades Helper	\$70,128		\$70,128	1.0
	4100	Trades Helper	\$70,128		\$70,128	1.0
	4101	Trades Helper	\$70,128		\$70,128	1.0
	4102	Network Analyst	\$119,968		\$119,968	1.0
	4103	Utilities Underground Supervisor	\$103,644		\$103,644	1.0
	4104	Regional Wastewater Lead Operators	\$100,048		\$100,048	1.0
	4105	Regional Water Lead Operator	\$100,048		\$100,048	1.0
	4106	Utilities Mechanic	\$81,781		\$81,781	1.0
	4107	Industrial Pretreatment Program Supervisor	\$124,566		\$124,566	1.0
	4108	Distribution and Collections System Operator I	\$70,128		\$70,128	1.0
	4109	Distribution and Collections System Operator I	\$70,128		\$70,128	1.0
	4110	Distribution and Collections System Operator I	\$70,128		\$70,128	1.0
	4111	Distribution and Collection System Operator III	\$74,458		\$74,458	1.0
	4112	Distribution and Collection System Operator III	\$74,458		\$74,458	1.0
	4113	Distribution and Collection System Operator III	\$74,458		\$74,458	1.0
	4114	Distribution and Collection System Equipment Operator III	\$81,781		\$81,781	1.0
	4115	Water Pollution Control Operator	\$84,458		\$84,458	1.0
	4116	Water Pollution Control Operator	\$84,458		\$84,458	1.0
Subtotal			\$2,024,186		\$2,024,186	25.0
Solid Waste	4088	Landfill Operator	\$98,867		\$98,867	1.0
	4089	Landfill Operator	\$98,867		\$98,867	1.0
	4090	Environmental Compliance Worker I	\$75,482		\$75,482	1.0
	4091	Environmental Compliance Worker I	\$75,482		\$75,482	1.0
Subtotal			\$348,698		\$348,698	4.0
NEW POSITIONS-TOTAL FUNDS			\$7,202,662		\$7,202,662	81.0

RECLASSED ROHR HOME POSITIONS

	<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>
Code Enforcement	1993	Code Enforcement Admin Supervisor	\$101,465	(\$118,152)	(\$16,687)	1.0
	1995	Special Magistrate Assistant	\$77,739	(\$102,160)	(\$24,421)	1.0
	Subtotal		\$179,204	(\$220,312)	(\$41,108)	2.0
Emergency Management	1997	Training Coordinator	\$85,928	(\$95,715)	(\$9,787)	1.0
	Subtotal		\$85,928	(\$95,715)	(\$9,787)	1.0
Facilities	2004	Contract Specialist	\$85,586	(\$78,205)	\$7,381	1.0
	Subtotal		\$85,586	(\$78,205)	\$7,381	1.0
Fire Rescue	2769	Administrative Assistant	\$81,781	(\$40,991)	\$40,790	1.0
	2770	Division Fiscal Analyst	\$84,458	(\$66,272)	\$18,186	1.0
	Subtotal		\$166,239	(\$107,263)	\$58,976	2.0
Health & Human Services	2005	Volunteer Polk Assistant	\$73,120	(\$65,404)	\$7,716	1.0
	2006	Grant Specialist	\$101,488	(\$80,225)	\$21,263	1.0
	2007	Community Planner	\$109,011	(\$68,388)	\$40,623	1.0
	2011	Data Quality Specialist	\$91,476	(\$71,025)	\$20,451	1.0
	2022	Informatics Analyst	\$113,079	(\$57,196)	\$55,883	1.0
	2029	Quality Assurance & Compliance Specialist	\$101,489	(\$43,739)	\$57,750	1.0
	2030	Contract Coordinator	\$97,982	(\$54,674)	\$43,308	1.0
Subtotal			\$687,645	(\$440,651)	\$246,994	7.0
Information Technology	2033	Discovery Analyst	\$96,609	(\$66,272)	\$30,337	1.0
	2037	Hardware Technician	\$88,447	(\$59,743)	\$28,704	1.0
Subtotal			\$185,056	(\$126,015)	\$59,041	2.0
Land Development	2041	Land Development Inspector I	\$83,775	(\$57,086)	\$26,689	1.0
	2042	Land Development Inspector I	\$83,775	(\$68,556)	\$15,219	1.0
	2718	Land Development Inspector II	\$88,447	(\$72,647)	\$15,800	1.0
	2721	Land Development Inspector II	\$88,447	(\$105,865)	(\$17,418)	1.0
Subtotal			\$344,444	(\$178,512)	\$40,290	4.0
Parks and Natural Resources	1999	Senior Recreation Coordinator	\$94,662	(\$84,972)	\$9,690	1.0
	2000	Senior Recreation Coordinator	\$94,662	(\$78,205)	\$16,457	1.0
Subtotal			\$189,324	(\$163,177)	\$26,147	2.0
Tourism & Sports Marketing	2038	Client Services Coordinator	\$85,586	(\$59,743)	\$25,843	1.0
	2040	Visitor Services Events Coordinator	\$85,586	(\$59,775)	\$25,811	1.0
Subtotal			\$171,172	(\$119,518)	\$51,654	2.0
RECLASSED POSITIONS-TOTAL FUNDS			\$2,094,598	(\$1,529,368)	\$439,588	23.0
TOTAL ALL FUNDS			\$9,297,260	(\$1,529,368)	\$7,767,892	104.0

**Note: Estimated salary and benefits cost FY 24/25
Some Positions are split funded and appear in the fund where most of the costs are budgeted



POLK
COUNTY

Proposed Tentative Budget

FY 2024/25



FY 2024/25

Key Takeaways

\$2.985 Billion
Total Proposed Budget

\$653.4 Million
General Fund Budget

11.39%
Property Value Increase

Expanding Services
Growth-Related Challenges

\$2,984,670,147

FY 2024/25 Proposed Tentative Budget

1% **decrease** to General Fund portion of
Countywide millage rate (0.0504 mills)

5% Index to **Fire Assessment**

- \$281 for Single Family Residence

Waste Collection Assessment Increase

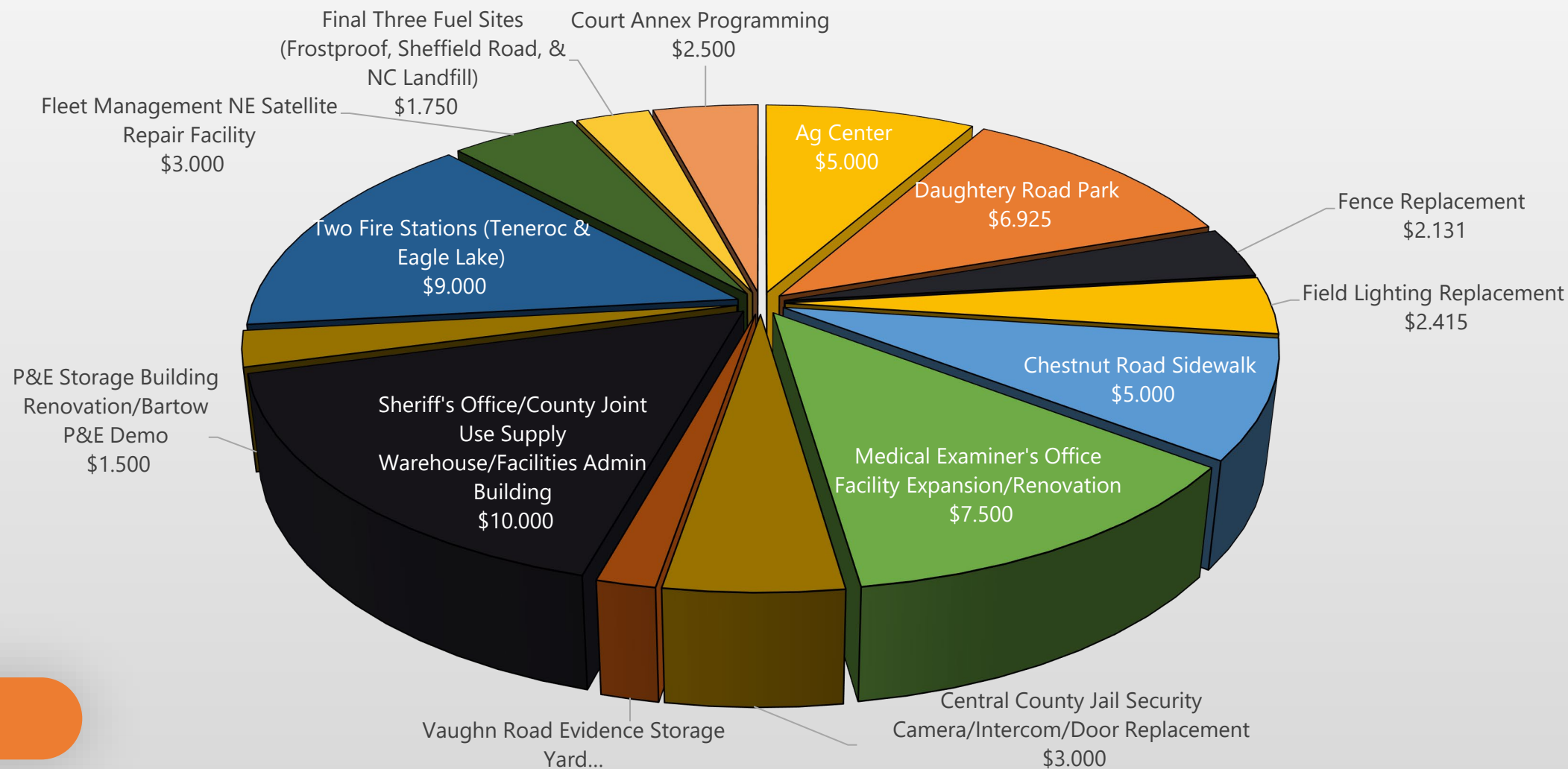
- Collection Fee = \$264.21
- Disposal Fee = \$73

6% Index to **Water/Wastewater Rates**

- New Reclaimed Water Rates

\$60.7 million

One-Time Project Funding



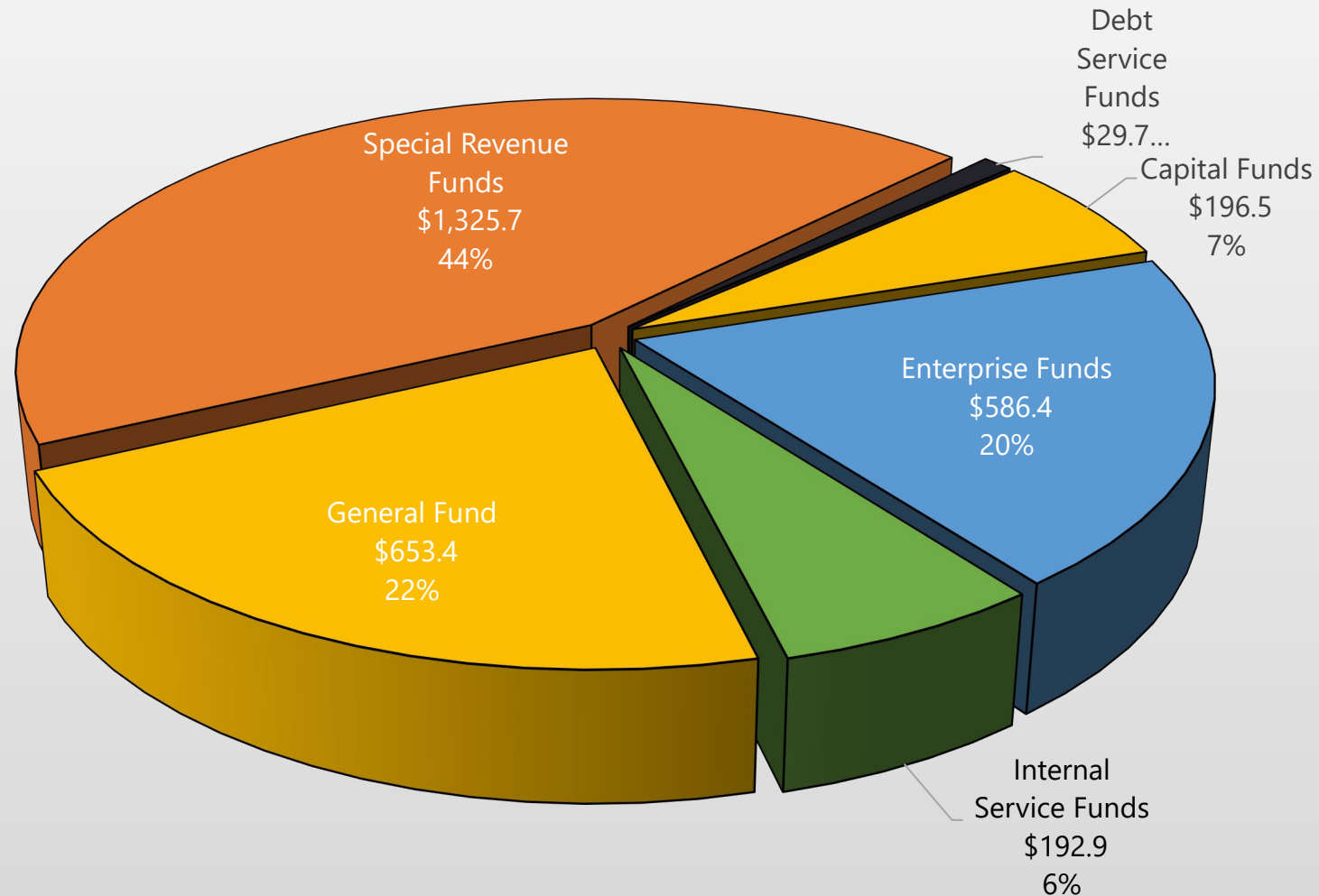
Budgeted Revenue From Millage

1% Reduction to GF Portion of Countywide Millage

	FY 23/24 Adopted		FY 24/25 Proposed Tentative (11.39%)		FY 23/24 Adopted vs FY 24/25 Proposed Tentative		
	Millage	Revenue	Millage	Revenue	Millage	Revenue	Change
Taxable Valuation		59,541,158,604		66,325,487,898		6,784,329,294	11.39%
General Fund	5.0352	284,811,560	4.9848	314,088,328	(0.0504)	29,276,768	
Emergency Medical	0.2500	14,141,026	0.2500	15,752,304	0.0000	1,611,278	
Transportation	1.2000	67,876,921	1.2000	75,611,057	0.0000	7,734,136	
Environmental Lands	0.2000	11,312,821	0.2000	12,601,843	0.0000	1,289,022	
TOTAL COUNTYWIDE	6.6852	378,142,328	6.6348	418,053,532	(0.0504)	39,911,204	
Taxable Valuation		34,719,880,852		38,588,214,949		3,868,334,097	11.14%
Parks MSTU	0.5286	17,435,283	0.5286	19,377,844	0.0000	1,942,561	
Library MSTU	0.1985	6,547,302	0.1985	7,276,773	0.0000	729,471	
Stormwater MSTU	0.0941	3,103,784	0.0941	3,449,594	0.0000	345,810	
TOTAL UNINCORPORATED MSTU	0.8212	27,086,369	0.8212	30,104,211	0.0000	3,017,842	
TOTAL COUNTYWIDE & MSTUs	7.5064	405,228,697	7.4560	448,157,743	(0.0504)	42,929,046	
Taxable Valuation		1,022,228		1,032,373		10,145	0.99%
Rancho Bonito MSTU	9.127	8,864	9.127	8,952	0.0000	88	
Grand Total		405,237,561		448,166,695			

Total Proposed Budget

\$2,984,670,147



FY 2024/25 Proposed Tentative Budget

Changes by Fund

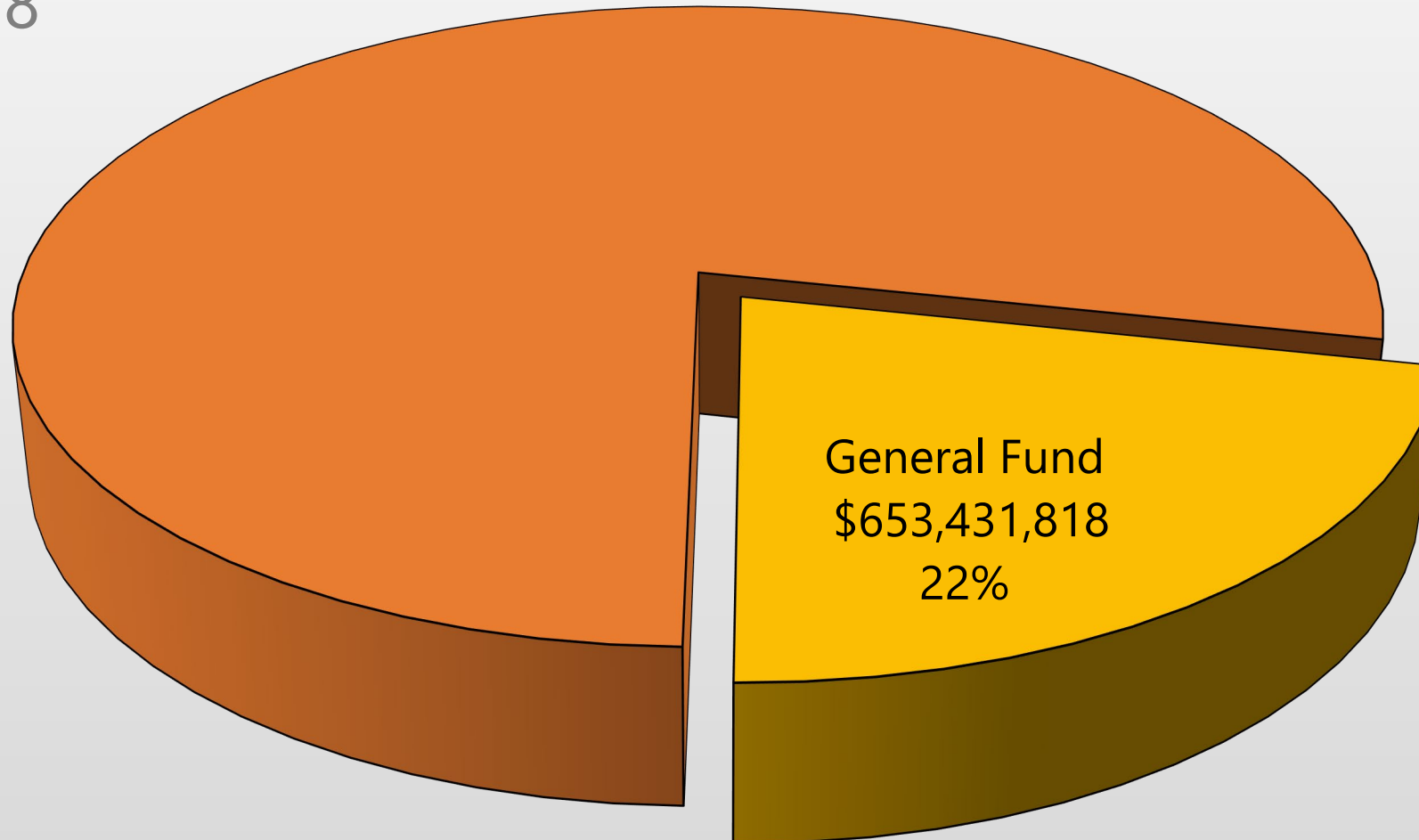
	FY 24/25 Proposed 7/12/24	FY 24/25 Proposed Tentative 9/9/24	Difference	Percent Difference
General Funds	\$ 657.9	\$ 653.4	\$ (4.5)	-0.69%
Special Revenue Funds	\$ 1,321.0	\$ 1,325.7	\$ 4.8	0.36%
Debt Service Funds	\$ 29.7	\$ 29.7	\$ -	0.00%
Capital Funds	\$ 210.6	\$ 196.5	\$ (14.1)	-6.72%
Enterprise Funds	\$ 584.4	\$ 586.4	\$ 2.0	0.34%
Internal Service Funds	\$ 187.9	\$ 192.9	\$ 4.9	2.63%
TOTAL	\$ 2,991.6	\$ 2,984.7	\$ (6.9)	-0.23%

FY 2024/25

General Fund

Proposed General Fund Budget

\$653,431,818



Total budget
= \$2.985
billion

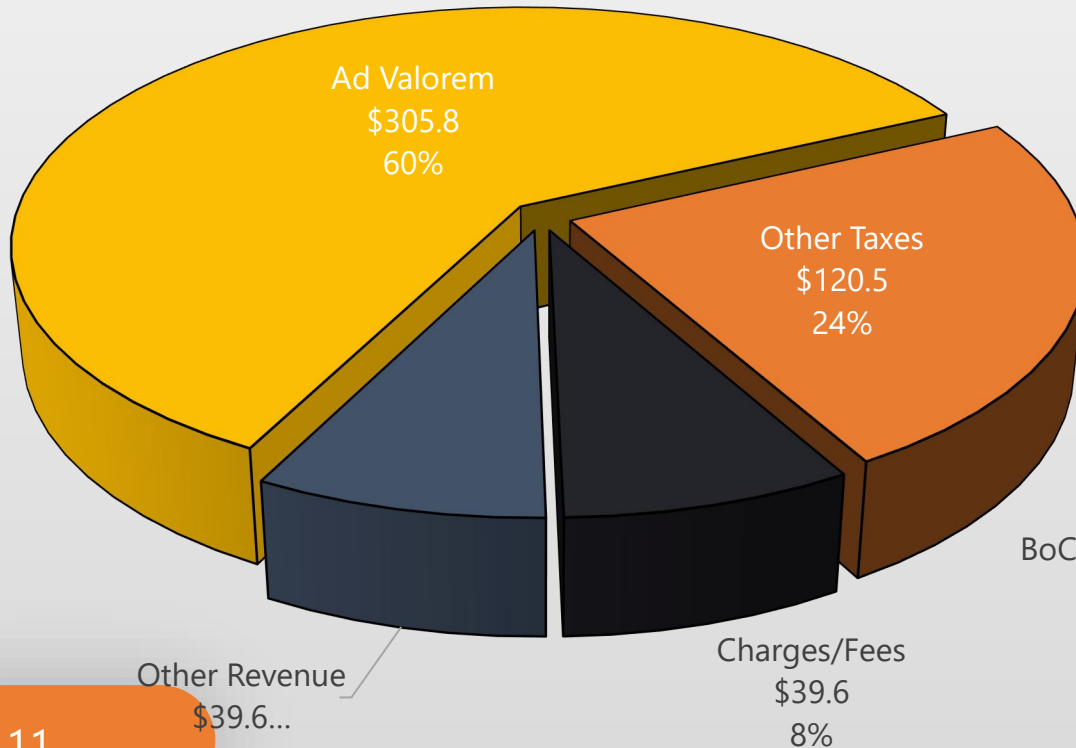
General Operating Budget Difference

	FY 23/24 Adopted	FY 24/25 Proposed Tentative	Difference
Total General Fund Budget	\$ 576,372,782	\$ 653,431,818	\$ 77,059,036
Less Transfers	\$ (41,678,789)	\$ (74,162,231)	\$ (32,483,442)
Less Reserves	\$ (66,650,368)	\$ (73,738,135)	\$ (7,087,767)
General Fund Operating Budget	\$ 468,043,625	\$ 505,531,452	\$ 37,487,827

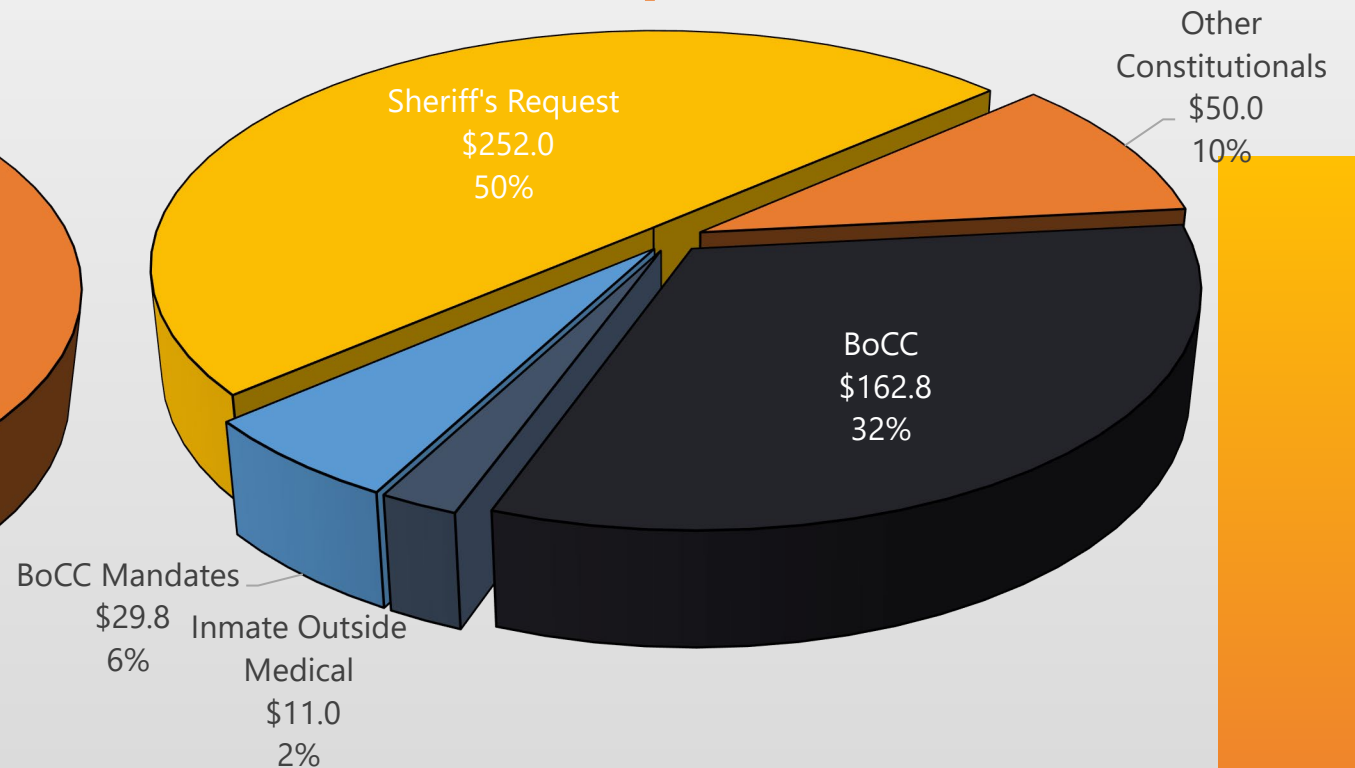
General Fund Operating Budget

\$505,531,452

Revenue

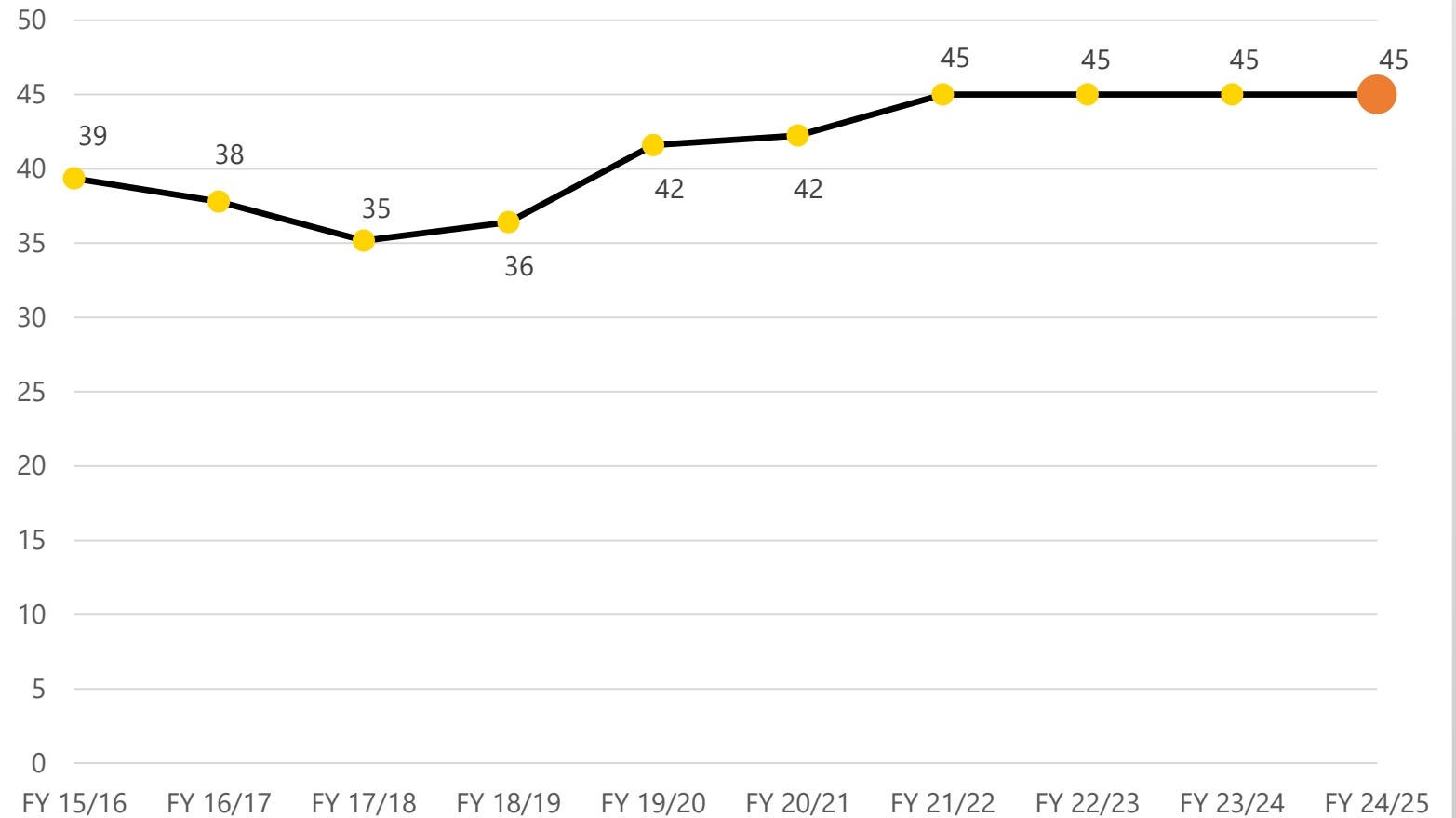


Expenses



General Fund Days of Operating Reserves

\$1.38 million/day

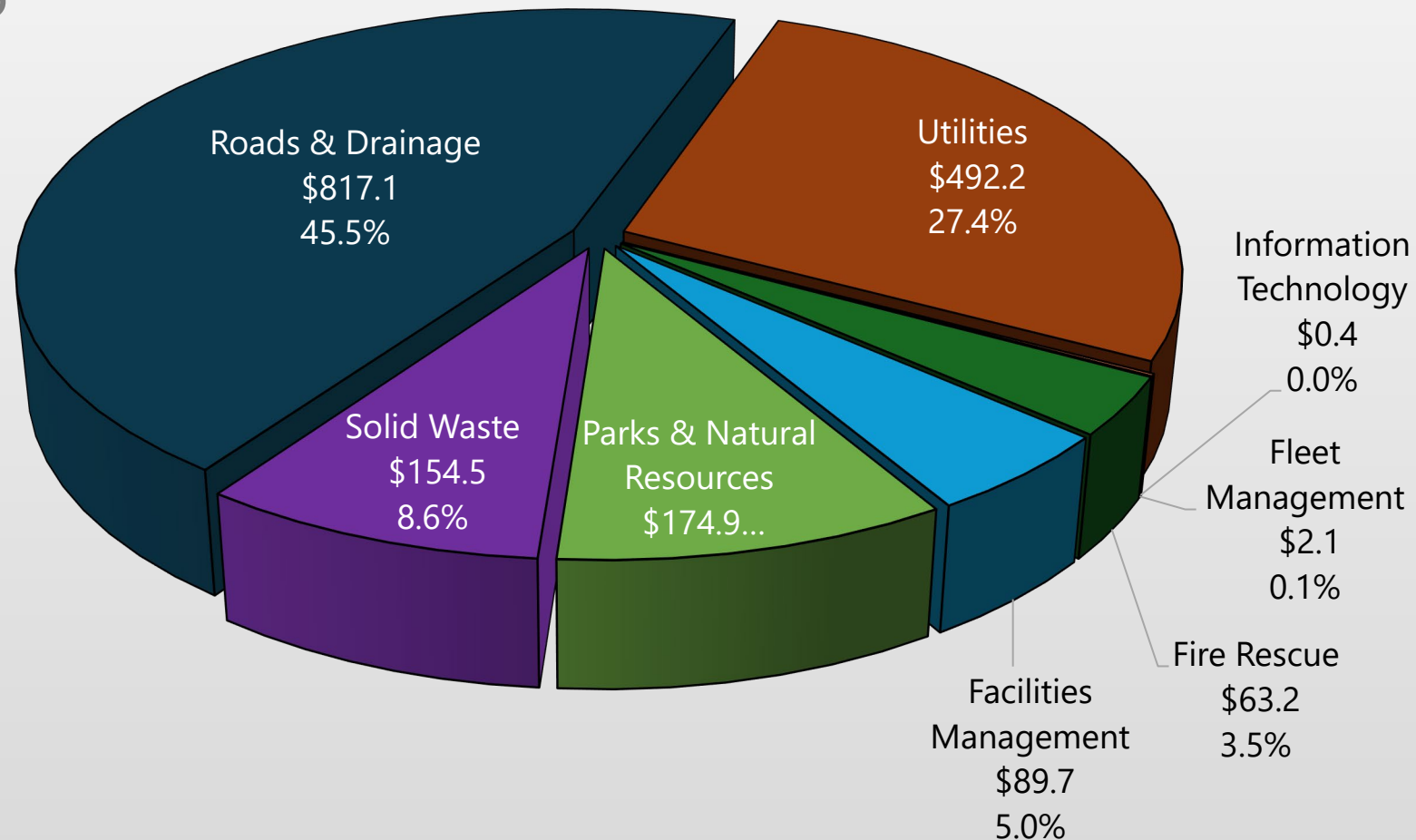




CIP Overview

Five-Year CIP Budget

\$1,793,990,896



Total FY
2024/25
CIP Budget
= \$695.1
million

FY 2024/25

Staffing Requests



Potential New Positions in FY 2024/25

Net 81*

Support Services & Other

- Health & Human Services – 7
- Information Technology – 2
- Tourism & Sports Marketing - 2

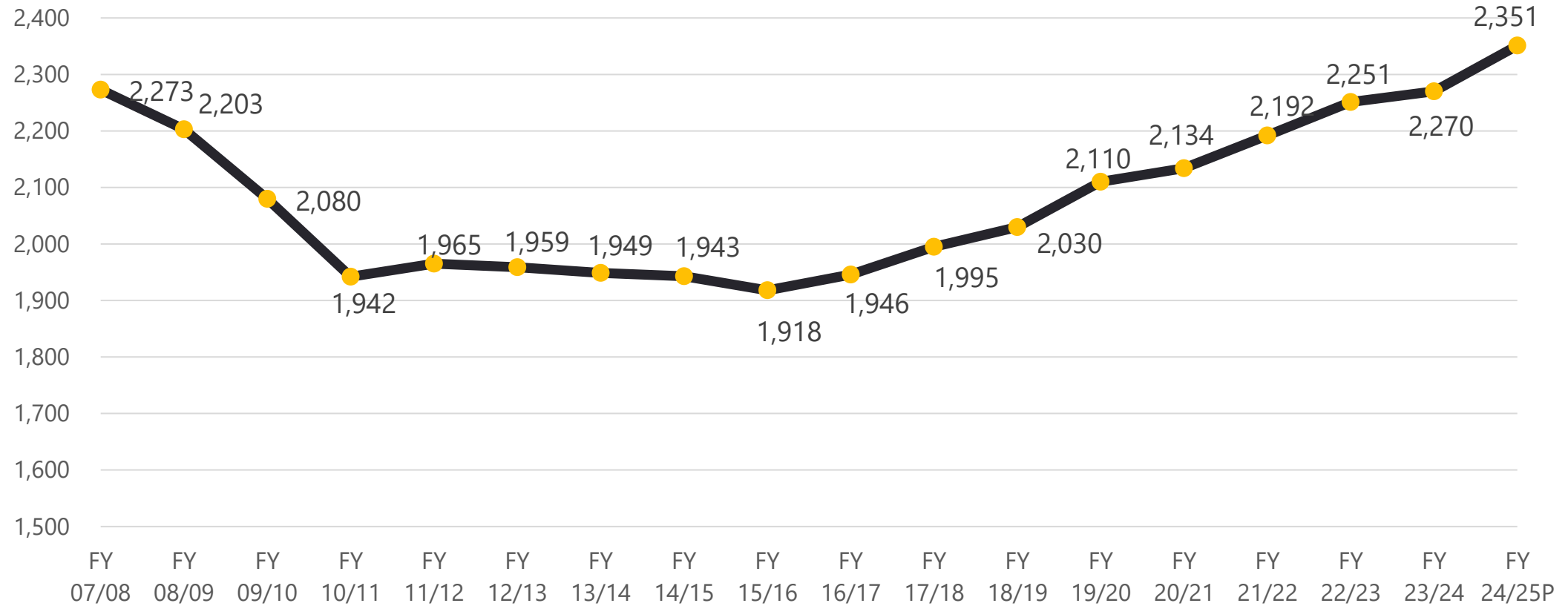
Infrastructure

- Facilities – 5
- Land Development – 4
- Parks and Natural Resources – 10
- Roads and Drainage – 10

Public Safety, Public & Environmental Health

- Code Enforcement – 2
- Emergency Management – 1
- Fire Rescue - 32
- Utilities – 25
- Solid Waste - 4

* Shift former Rohr Home positions to other divisions



Historical Position Count

Board Position Counts

	Employees	Population	Employees Per 1000 Population
FY 2007/08	2273	591,659	3.84
FY 2010/11	1942	602,095	3.23
FY 2015/16	1918	634,638	3.02
FY 2020/21	2134	725,046	2.94
FY 2022/23	2251	753,520	2.99
FY 2023/24	2258	787,404	2.88
FY 2024/25 Proposed	2338	818,330	2.87

\$2,984,670,147

Total Proposed Tentative Budget

Public Hearing