



# Polk County Board of County Commissioners (Final Budget)

## Meeting Minutes - Draft

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### September 16, 2024 Public Hearing on FY 24/25 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.

### 2nd Hearing - Adopt FY24-25 Budget

#### CALL TO ORDER (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

**Minutes:** County Attorney Randy Mink discussed the purpose of the public hearing.

#### 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.

**Minutes:** Budget and Management Director Christia Johnson discussed the items on the agenda for the adopted tentative millage rate and the tentative budget. She said the adopted FY 24/25 tentative millage rate is 6.6852 mills and is a 0.8% decrease. She reviewed the roll back rates.

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.

**Minutes:** Budget and Management Director Christia Johnson discussed the adopted tentative millage rate of 0.5286 mills for the Polk County Parks MSTU; the adopted tentative millage rate of 0.1985 for the Polk County Library MSTU; the adopted

tentative millage rate of 0.0941 for the Polk County Stormwater MSTU; the adopted tentative millage rate of 9.1272 for Rancho Bonito. She reviewed the rolled-back rates and the revenue from the millage rates.

**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.

**Minutes:** Budget and Management Director Christia Johnson said the FY 24/25 adopted tentative budget totals \$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.

**Minutes:** Budget and Management Director Christia Johnson said that FY 24/25 Polk County Parks MSTU adopted tentative budget is totaling \$44,425,096 of which \$19,377,844 is from property tax; the Polk County Library MSTU adopted tentative budget is totaling \$10,177,281 of which \$7,276,773 is from property tax; the Polk County Stormwater MSTU adopted tentative budget is totaling \$12,881,579 of which \$3,449,594 is from property tax; and the Polk County Rancho Bonito MSTU adopted tentative budget totaling \$55,387 of which \$8,952 is from property tax.

**D. PUBLIC HEARING ON FY 24/25 ADOPTED TENTATIVE BUDGET AND MILLAGE RATES (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.

**Minutes:** The Chair opened a public hearing; no one spoke.

**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.

**Minutes:** Budget and Management Director Christia Johnson recommended that the 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.

<b>RESULT:</b>	<b>APPROVED</b>
<b>MOVER:</b>	Neil Combee
<b>SECONDER:</b>	Martha Santiago
<b>AYE:</b>	Lindsey, Braswell, Combee, Santiago, and Wilson

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 rolledback 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.

**Minutes:** Budget and Management Director Christia Johnson recommended that the 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.

<b>RESULT:</b>	<b>APPROVED</b>
<b>MOVER:</b>	Neil Combee
<b>SECONDER:</b>	George Lindsey
<b>AYE:</b>	Lindsey, Braswell, Combee, Santiago, and Wilson

**F. ADOPT THE FINAL BUDGET RATES 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.

**Minutes:** Budget and Management Director Christia Johnson recommend that the 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.

<b>RESULT:</b>	<b>APPROVED</b>
<b>MOVER:</b>	Rick Wilson
<b>SECONDER:</b>	Martha Santiago
<b>AYE:</b>	Lindsey, Braswell, Combee, Santiago, and Wilson

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.

**Minutes:** Budget and Management Director Christia Johnson recommended that the 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.

Upon question, Ms Johnson said that the Sheriff can spend across the Board and he does let them know when he is making budgetary changes.

County Attorney Randy Mink said a couple of years ago they passed the state law that does allow them to move it across.

<b>RESULT:</b>	<b>APPROVED</b>
<b>MOVER:</b>	Neil Combee
<b>SECONDER:</b>	Rick Wilson
<b>AYE:</b>	Lindsey, Braswell, Combee, Santiago, and Wilson

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 as presented to the Board on August 20, 2024.

#### **ADJOURNMENT (BILL BRASWELL, CHAIR)**

**Minutes:** Meeting adjourned at 6:21 p.m.