

**POLK COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING ON 2021-2022 BUDGET
AGENDA**

**September 13, 2021
6:00 p.m.
Commission Boardroom**

1. Call to order – *Commissioner Rick Wilson, Chair*
2. Public Hearing to consider adoption of the Final Rate Resolution for the 2021-2022 Street Lighting Assessments. (No fiscal impact)
3. Public Hearing to consider adoption of the Final Assessment Resolutions for 2021-2022 for Asherwoods Road, Angus Road, Black White & Huggins Roads, Estate Road, JEH Road, Moore Road, Pete’s Lane, Pioneer Drive, Ridge Road, and Roy Burt Road Assessment Areas for roadway paving improvements. (\$20,245.43 approximate one-time revenue)
4. Public Hearing to consider adoption of the Final Rate Resolution for the 2021-2022 Skyview Utility Municipal Service Benefit Unit (“MSBU”). (No fiscal impact)
5. Public Hearing to consider adoption of the Final Rate Resolution for the 2021-2022 Island Club West Utility Municipal Service Benefit Unit (“MSBU”).(\$67,105.70 estimated assessment revenue)
6. Public Hearing to consider adoption of the Final Rate Resolution for the 2021-2022 East Bimini Bay Utility Municipal Service Benefit Unit (“MSBU”).(\$65,369.88 estimated assessment revenue)
7. Public Hearing to consider adoption of the Final Rate Resolution for the 2021-2022 Fire Services Non-Ad Valorem Assessments. (\$53,962,545.00 estimated assessment revenue)
8. Public Hearing to consider adoption of the Residential Waste Program Services Final Assessment Resolution and Setting the Assessment Rate for 2021-2022. (\$37,232,659 estimated assessment revenue)
9. Public Hearing to consider adoption of the Final Rate Resolution and Assessment Roll for the 2021-2022 Nuisance Abatement Assessments. (\$627,901.73 estimated assessment revenue)
10. Public Hearing to consider adoption of the Final Rate Resolution and Assessment Roll for the 2021-2022 Excessive Bulk Waste Assessment. (\$70,523.24 estimated assessment revenue)

11. Request the Board to designate County Attorney, Randy Mink, to certify the 2021-2022 Final Assessment Rolls to the Tax Collector.
12. Discuss the purpose of the Public Hearing for the 2021-2022 Budget – *Randy Mink, County Attorney*

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.

13. Budget Presentation – *Bill Beasley, County Manager*

A. Discuss Proposed Tentative Millage Rates for 2021-2022

14. Discuss the 2021-2022 Board of County Commissioners proposed tentative operating millage rate – *Christia Johnson, Budget and Management Services Director*

FY 21/22 Countywide Proposed Tentative Operating Millage Rates				
<u>MILLAGE RATES</u>	FY 20/21	FY 21/22	Difference	Percent Change
General Fund	5.5490	5.4490	(0.1000)	
Transportation	1.1000	1.2000	0.1000	
Emergency Medical	0.2500	0.2500	0.0000	
TOTAL	6.8990	6.8990	(0.0000)	0.00%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 21/22	Difference	Increase from Rolled-Back Rate
General Fund	5.1564	5.4490	0.2926	
Transportation	1.2000	1.2000	0.0000	
Emergency Medical	0.2500	0.2500	0.0000	
TOTAL	6.6064	6.8990	0.2926	4.43%
<u>REVENUE</u>				
General Fund	\$ 225,046,358	\$237,816,618	\$12,770,260	
Transportation	\$ 52,372,901	\$ 52,372,901	\$ -	
Emergency Medical	\$ 10,911,021	\$ 10,911,021	\$ -	
TOTAL	\$ 288,330,280	\$301,100,540	\$12,770,260	4.43%

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

15. Discuss the 2021-2022 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 – *Christia Johnson, Budget and Management Services Director*

FY 21/22 MSTU Proposed Tentative Millage Rates				
<u>MILLAGE RATES</u>	FY 20/21	FY 21/22	Difference	Percent Change
Parks	0.5619	0.5619	0.0000	0.00%
Library	0.2109	0.2109	0.0000	0.00%
Stormwater	0.1000	0.1000	0.0000	0.00%
Unincorporated Total	0.8728	0.8728	0.0000	0.00%
Rancho Bonito Area	9.1272	9.1272	0.0000	0.00%
TOTAL	10.0000	10.0000	0.0000	0.00%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 21/22	Difference	Increase from Rolled-Back Rate
Parks	0.5333	0.5619	0.0286	5.36%
Library	0.2002	0.2109	0.0107	5.34%
Stormwater	0.0949	0.1000	0.0051	5.37%
Unincorporated Total	0.8284	0.8728	0.0444	5.36%
Rancho Bonito Area	9.0435	9.1272	0.0837	0.93%
TOTAL	9.8719	10.0000	0.1281	1.30%
<u>REVENUE</u>				
Parks	\$ 13,786,346	\$ 14,525,685	\$ 739,339	5.36%
Library	\$ 5,175,373	\$ 5,451,979	\$ 276,606	5.34%
Stormwater	\$ 2,453,261	\$ 2,585,101	\$ 131,840	5.37%
Unincorporated Total	\$ 21,414,980	\$ 22,562,765	\$ 1,147,785	5.36%
Rancho Bonito Area	\$ 8,764	\$ 8,845	\$ 81	0.92%
TOTAL	\$ 21,423,744	\$ 22,571,610	\$ 1,147,866	5.36%

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 that are included in the NPDES permit that is mandated by the Federal Clean Water Act in the Stormwater MSTU.

B. Discuss Proposed Tentative Budget for 2021-2022

- 16. Discuss the 2021-2022 proposed tentative budget totaling \$2,132,844,075 – *Christia Johnson, Budget and Management Services Director*
- 17. Discuss the 2021-2022 Polk County Parks MSTU proposed tentative budget totaling \$28,357,084, Polk County Library MSTU proposed tentative budget totaling \$6,730,429, Polk County Stormwater MSTU proposed tentative budget totaling \$10,296,353, and Polk County Rancho Bonito MSTU proposed tentative budget totaling \$36,836 – *Christia Johnson, Budget and Management Services Director*

C. Public Hearing on 2021-2022 Proposed Tentative Budget and Millage Rates

- 18. Requests from the public to speak in regard to the 2021-2022 Proposed Tentative Operating Budget and Millage Rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU – *Commissioner Rick Wilson, Chair*

D. Set the Tentative Millage Rates for 2021-2022

- 19. ***Recommend Board adopt the tentative operating millage rate of 6.8990 mills, which is a 4.43% increase over the rolled-back rate of 6.6064 mills.*** Action
- 20. ***Recommend Board adopt the tentative millage rate of 0.5619 mills for the Polk County Parks MSTU, which is a 5.36% increase over the rolled-back rate of 0.5333 mills; the tentative millage rate of 0.2109 mills for the Polk County Library MSTU, which is a 5.34% increase over the rolled-back rate of 0.2002 mills; and the tentative millage rate of 9.1272 mills for the Polk County Rancho Bonito MSTU, which is a 0.93% increase over the rolled-back rate of 9.0435 mills.*** Action
- 21. ***Recommend Board adopt the tentative millage rate of 0.1000 mills for the Polk County Stormwater MSTU, which is a 5.37% increase over the rolled-back rate of 0.0949 mills.*** Action

E. Set the Tentative Budget for 2021-2022

22. ***Recommend Board adopt the 2021-2022 tentative budget of \$28,357,084 for the Polk County Parks MSTU, the 2021-2022 tentative budget of \$6,730,429 for the Polk County Library MSTU, and the 2021-2022 tentative budget of \$36,836 for the Polk County Rancho Bonito MSTU, which are included in the 2021-2022 tentative budget of \$2,132,844,075.***

Action

23. ***Recommend Board adopt the 2021-2022 tentative budget of \$10,296,353 for the Polk County Stormwater MSTU, which is included in the 2021-2022 tentative budget of \$2,132,844,075.***

Action

24. ***Recommend Board adopt the tentative budget of \$2,132,844,075 for 2021-2022.***

Action

F. Set the 2021-2022 Second Public Hearing Date/Time

25. ***Recommend the Board Set the date, time, and place for the Public Hearing to adopt a final millage rate and budget on September 20, 2021 at 6:00 p.m. in the Commission Boardroom.***

Action

26. *Adjournment – Commissioner Rick Wilson, Chair*

FY 21/22 PROPOSED TENTATIVE BUDGET VERSUS FY 21/22 PROPOSED BUDGET

FUND GROUP FUND DESCRIPTION	ADOPTED FY 20/21	PROPOSED FY 21/22	TENTATIVE FY 21/22	VARIANCE FY 21/22
General Fund				
00100 General Fund	449,870,417	491,016,518	492,857,137	1,840,619
Special Revenue Funds				
10100 County Transportation Trust Fund	120,997,444	179,376,470	179,400,490	24,020
10150 Special Revenue Grants	42,496,973	45,371,716	45,338,092	(33,624)
12160 Tourism Tax Funds	19,704,248	21,823,687	22,009,461	185,774
12180 Lake And River Enhancement Trust Funds	3,253,085	3,448,053	3,448,053	-
12190 Fire Rescue Funds	52,406,357	57,763,603	57,763,603	-
12240 Impact Fees	70,142,145	95,142,592	95,042,077	(100,515)
14350 Emergency 911 Funds	4,793,989	5,571,878	5,571,878	-
14370 Hazardous Waste Funds	148,555	213,660	213,660	-
14390 Radio Communications Funds	4,780,791	5,047,930	5,047,930	-
14400 Cares Act Coronavirus Relief Fund 2020	41,700,000	2,883,557	2,883,557	-
14490 Indigent Health Care Funds	84,937,392	100,303,260	100,303,260	-
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	-	140,921,788	140,379,601	(542,187)
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	3,876,348	6,119,161	6,119,161	-
14930 Leisure Services MSTU Funds	25,152,731	26,983,585	28,357,084	1,373,499
14950 Libraries MSTU Funds	6,192,127	6,730,429	6,730,429	-
14960 Rancho Bonito MSTU Fund	59,027	36,836	36,836	-
14970 Transportation Millage Fund	85,472,391	90,949,690	106,954,989	16,005,299
14980 Emergency Medical Millage Fund	19,944,296	29,118,205	29,118,205	-
14990 Law Enforcement Trust Funds	1,128,007	995,348	995,348	-
15010 Land Management Nonexpendable Trust Funds	41,697,988	41,445,657	41,445,657	-
15250 Eloise CRA Trust-Agency Funds	672,047	699,634	699,634	-
15290 Harden Parkway CRA Funds	1,545,639	1,451,763	1,451,763	-
15310 Building Funds	14,305,715	19,582,163	19,582,163	-
15350 Affordable Housing Assistance Trust Funds	6,992,500	4,195,000	4,195,000	-
15550 Hurricane Irma Fund	2,000,000	2,000,000	2,000,000	-
16000 Street Lighting Districts	2,855,185	2,855,185	3,025,104	169,919
18000 Stormwater MSTU	8,986,979	10,296,353	10,296,353	-
Debt Service Funds				
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	8,795,681	9,251,954	9,251,954	-
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	3,837,161	3,823,749	3,823,749	-
23800 Promissory Note 2020A	2,586,176	4,418,355	4,418,355	-
24000 Promissory Revenue Note, Series 2020 C	5,700,000	10,812,113	10,812,113	-
Capital Funds				
30200 Drainage and Water Quality Fund	9,052,852	7,440,487	7,440,487	-
30800 General Capital Improvement Funds	32,105,926	69,050,601	50,281,351	(18,769,250)
30900 2019 Capital Improvement Project Fund	23,149,415	8,897,717	8,897,717	-
31200 Environmental Land Acquisition Funds	2,258,400	3,030,415	3,030,415	-
31900 Northeast Polk Roadway Fund	5,993,916	3,621,532	3,621,532	-
Enterprise Funds				
41000 Solid Waste	214,185,415	260,117,361	260,117,361	-
42000 Utilities	214,439,552	207,587,884	207,587,884	-
43110 Rohr Home Fund	6,440,590	5,611,778	5,611,778	-
Internal Service Funds				
50100 Fleet Maintenance Funds	10,644,366	11,489,506	11,489,506	-
50300 Employee Health Insurance Fund	82,662,269	86,857,009	91,352,336	4,495,327
51500 Fleet Replacement Funds	27,432,317	29,232,584	29,232,584	-
52000 Information Technology Fund	13,727,233	14,041,049	14,608,428	567,379
Grand Total	1,779,123,645	2,127,627,815	2,132,844,075	5,216,260



Proposed Tentative Budget Summary Fiscal Year 2021/2022

- Total Budget for all funds from \$1.779 billion in FY 20/21 to \$2.133 billion in FY 21/22
 - Total General Fund from \$450.0 million in FY 20/21 to \$492.9 million in FY 21/22

- BoCC Position Changes

BoCC positions added in FY 21/22 budget	55
BoCC positions eliminated in FY 21/22 budget	0
Total net increased positions for FY 21/22	55

- Property Values

Unincorporated increase	8.65%
Countywide increase	9.03%

- Millage Rates

- Countywide Millage Rates 6.8990

General Fund	5.4490
Transportation	1.2000
Countywide Emergency Medical	0.2500

- Unincorporated Millage Rate 0.8728

Parks MSTU Millage Rate	0.5619
Library MSTU Millage Rate	0.2109
Stormwater MSTU Millage Rate	0.1000

- Rancho Bonito MSTU 9.1272

- Total MSTU 10.0000

Total Millage 16.8990

Polk County, along with the rest of the country, is emerging from one of the most difficult periods in recent history. For more than a year, the COVID pandemic dominated peoples' lives and impacted virtually everyone.

Initial revenue projections for FY 20/21 were conservative due to economic uncertainty, however, actual revenue receipts came in higher than budgeted from sources such as State Revenue Sharing, Sales Tax, Indigent Sales Surtax, and Gas Tax, just to name a few. Tourism, which is a huge economic driver in Polk County, rebounded much more quickly than anticipated. Tourism tax receipts for March and April 2021 showed record months as compared to previous years, and this trend is anticipated to continue.

In March, Congress and the President passed into law the American Rescue Plan (ARP), a \$1.9 trillion economic stimulus package designed to support COVID response efforts, replace local governments' lost revenues, and address necessary investments in water, sewer, and broadband infrastructure. ARP provides direct funding to large local governments, including Polk County, and provides additional programmatic funding for rental and utility assistance.

The COVID pandemic did not slow population growth in Polk County. According to U.S. Census population estimates released in May, the Lakeland-Winter Haven metropolitan area, which includes all of Polk County, had the second-highest rate of population growth in the U.S. at 2.7% between July 2019 and July 2020.

The proposed tentative FY 21/22 balanced budget totals \$2.1 billion. Breaking the \$2.0 billion threshold is largely attributed to Federal COVID-related funds, which includes the \$140.8 million of ARP revenue, an unexpected and unprecedented appropriation from the U.S. Treasury. The overall FY 21/22 budget represents a 19.9% increase over the previous year, of which 9.0% is attributed to property value growth and new construction.

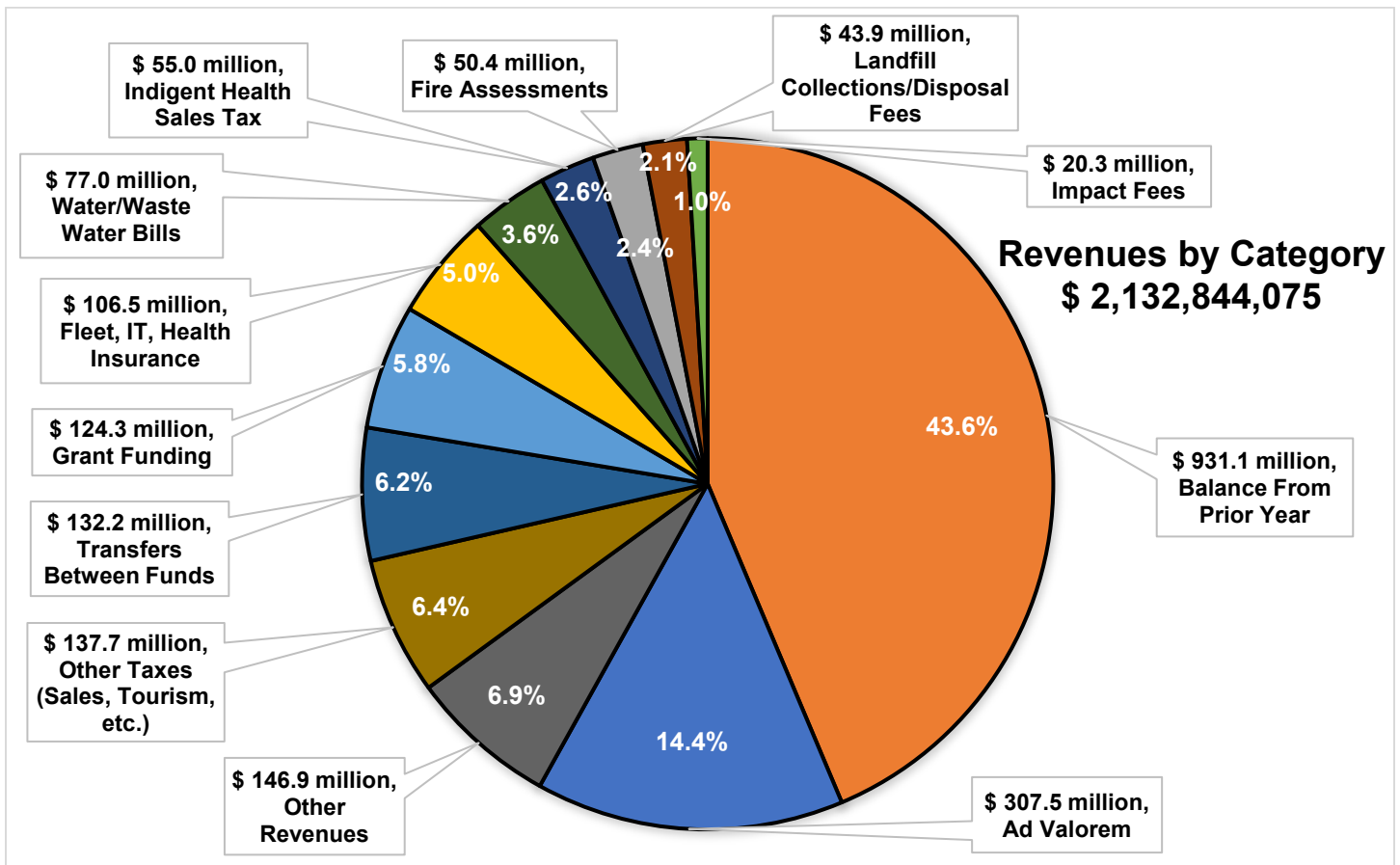
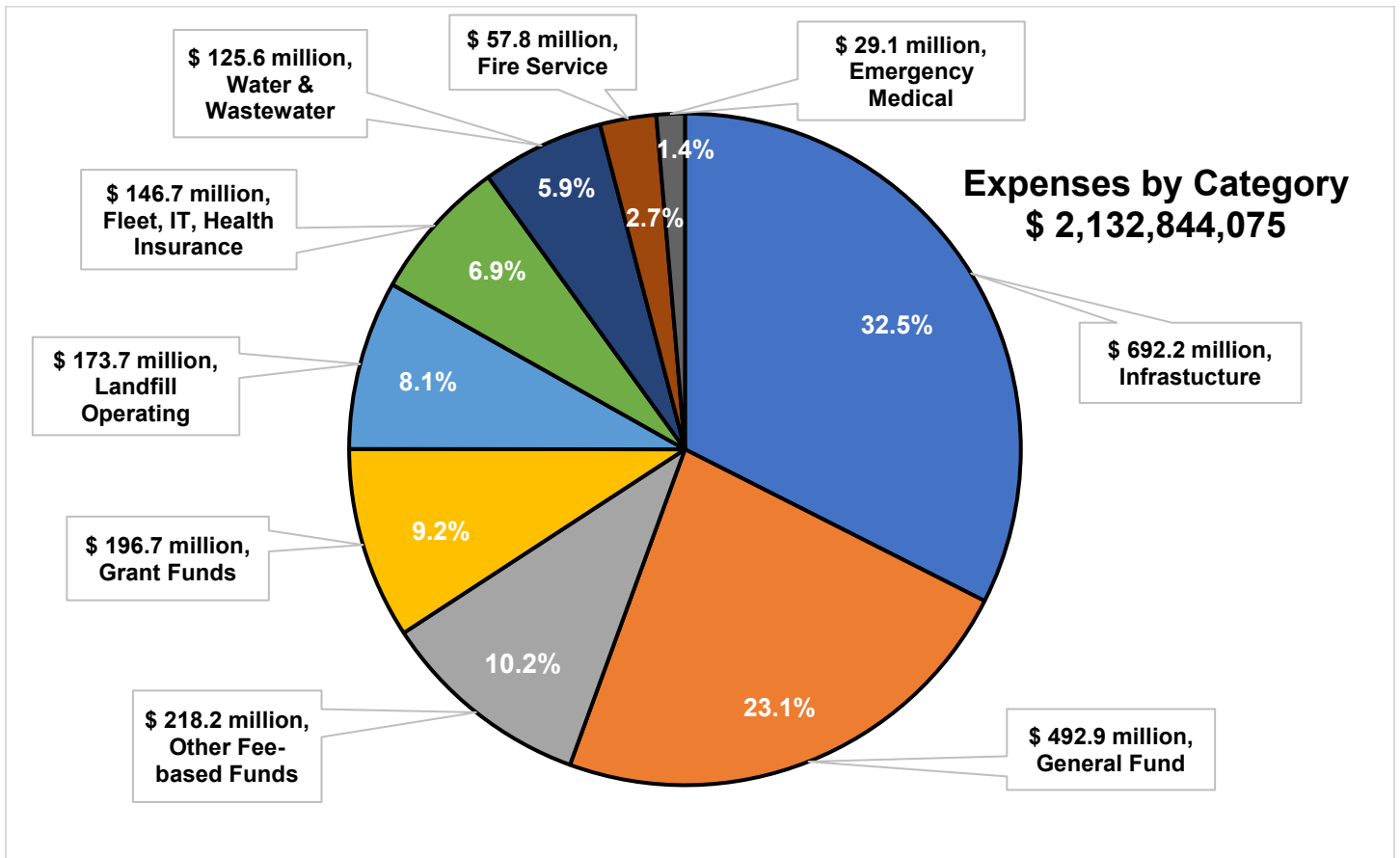
The proposed tentative budget includes a spending plan that accomplishes the Board of County Commissioners' goals to

- Continue to invest in public safety with construction of four new fire rescue stations, construction of a professional fire training facility, and increased firefighter and emergency medical staffing to provide acceptable levels of service to the growing population
 - Increase transportation revenue without increasing millage in an effort to address unfunded road capacity projects
 - Index Fire Fee rates to contain the General Fund subsidy for fire services
 - Expend the \$63.7 million comprised of the ARP lost revenue allocation and one-time General Fund money available for capital projects
- The FY 21/22 budget also includes 55 new positions. This will bring the Board's total position count to 2,189. Approximately 75% of these new positions will provide services that support the County's public safety and public and environmental health missions. The remaining positions are for infrastructure and support services to all divisions.

- Included in the FY 21/22 proposed tentative budget is a 3.5% pay increase for all employees effective the first pay period of 2022. There is a 5.0% increase in health insurance for the employer, however, employees will not see an increase. This is great news for employees, who will not have to pay more for their health insurance premiums.
- The Countywide operating millage rate in the FY 21/22 proposed tentative budget remains at 6.8990. The General Fund operating millage was reduced to 5.4490, and 0.1000 mill was shifted to the Transportation Millage Fund, increasing the Transportation millage to 1.2000. This provides an additional \$4.1 million to the Transportation Millage Fund for capital projects that were previously unfunded.
- Countywide taxable property values were certified by the Property Appraiser on July 1, 2021 at \$43,644,084,714. New construction accounts for more than \$1.6 billion of this growth. Nine consecutive years of considerable growth increases has brought Polk County back to pre-recession taxable property values.
- The budget includes a \$10 increase in disposal fees to Waste and Recycling residential customers due to the increase in the average annual tonnage of waste generated. Data shows an increase from 1.2 tons to 1.4 tons on average per unit. Additionally, the increase in tonnage uses additional consumption of airspace in the landfill.
- The proposed tentative five-year CIP budget for 2022-2026 is \$923.7 million.
 - Proposed Tentative Community Investment Program: \$342.2 million (FY 21/22 only)

Facilities Management	\$ 54,814,094
Fire Rescue	\$ 29,340,539
Information Technology	\$ 3,497,491
Natural Resources	
Environmental Lands	\$ 2,740,040
Water Resources	\$ 15,810,775
Parks	\$ 13,797,166
Roads and Drainage	\$ 119,364,442
Utilities	
Expansion	\$ 56,239,832
Renewal & Replacement	\$ 20,522,501
Waste and Recycling	\$ 26,005,904
Fleet	\$ 109,879

Fiscal Year 21/22 Proposed Tentative Budget by Category



**NEW / ELIMINATED POSITIONS BY DIVISION
FISCAL YEAR 2021/2022
POSITIONS OVERVIEW SUMMARY**

BOARD DIVISIONS

GENERAL FUND

Code Enforcement	3953	Customer Service Representative	\$59,393	1.0
	3954	Customer Service Representative	\$59,393	1.0
Sub-Total			\$118,786	2.0
County Probation	3999	Electronic Monitoring Officer	\$70,698	1.0
	4000	Electronic Monitoring Officer	\$70,698	1.0
	4001	Electronic Monitoring Officer	\$70,698	1.0
Sub-Total			\$212,094	3.0
Communications	3997	Digital and Media Services Manager	\$95,126	1.0
Sub-Total			\$95,126	1.0
Equity & Human Resources	4004	Position Control Specialist	\$99,855	1.0
	4005	Human Resource Analyst	\$86,806	1.0
Sub-Total			\$186,661	2.0
Facilities Management	3983	Maintenance Mechanic Specialist	\$67,885	1.0
Sub-Total			\$67,885	1.0
Parks and Natural Resources	3994	Unit Chief Clerk	\$59,393	1.0
Sub-Total			\$59,393	1.0
Real Estate Services	3996	Real Estate Services Professional	\$76,059	1.0
Sub-Total			\$76,059	1.0
TOTAL GENERAL FUND			\$816,004	11.0

OTHER FUNDS

Information Technology	3951	Identity Management (IDM) Analyst	\$89,967	1.0
	3952	Mobile Device Specialist	\$76,398	1.0
Sub-Total			\$166,365	2.0
Fire Rescue	3956	FF-Emergency Medical Technician	\$78,093	1.0
	3957	FF-Emergency Medical Technician	\$78,093	1.0
	3958	FF-Emergency Medical Technician	\$78,093	1.0
	3959	FF-Emergency Medical Technician	\$78,093	1.0
	3960	FF-Emergency Medical Technician	\$78,093	1.0
	3961	FF-Emergency Medical Technician	\$78,093	1.0
	3962	FF-Emergency Medical Technician	\$78,093	1.0
	3963	FF-Emergency Medical Technician	\$78,093	1.0
	3964	FF-Emergency Medical Technician	\$78,093	1.0
	3965	FF-Emergency Medical Technician	\$78,093	1.0
	3966	FF-Emergency Medical Technician	\$78,093	1.0
	3967	FF-Emergency Medical Technician	\$78,093	1.0
	3968	FF-Paramedic	\$78,093	1.0
	3969	FF-Paramedic	\$78,093	1.0
	3970	FF-Paramedic	\$78,093	1.0
	3971	FF-Paramedic	\$78,093	1.0
	3972	FF-Paramedic	\$78,093	1.0
	3973	FF-Paramedic	\$78,093	1.0
	3974	FF-Paramedic	\$78,093	1.0
	3975	FF-Paramedic	\$78,093	1.0
	3976	FF-Paramedic	\$78,093	1.0
	3977	FF-Paramedic	\$78,093	1.0
	3978	FF-Paramedic	\$78,093	1.0
	3979	FF-Paramedic	\$78,093	1.0
	3980	Driver Engineer 56	\$95,674	1.0
	3981	Driver Engineer 56	\$95,674	1.0
	3982	Driver Engineer 56	\$95,674	1.0
	4003	Secretary I	\$58,205	1.0
Sub-Total			\$2,219,459	28.0

* Note: Estimated salary and benefits cost FY 21/22

Some positions are split funded and appear in the fund where most of their costs are budgeted

**NEW / ELIMINATED POSITIONS BY DIVISION
FISCAL YEAR 2021/2022
POSITIONS OVERVIEW SUMMARY**

	Position Number	Position Title	Estimated Annual Cost *	No. of Positions
Roads and Drainage	3955	Construction and Testing Inspector III	\$97,319	1.0
	3998	Traffic Signal Technician I	\$66,019	1.0
Sub-Total			\$163,338	2.0
Tourism	4002	Sports & Special Events Coordinator	\$68,851	1.0
Sub-Total			\$68,851	1.0
Utilities	3984	Service Worker/Equipment Operator III	\$43,290	1.0
	3985	Service Worker/Equipment Operator III	\$43,290	1.0
	3986	Service Worker/Equipment Operator II	\$41,134	1.0
	3987	Service Worker/Equipment Operator II	\$41,134	1.0
	3988	Utilities Service Worker III	\$38,914	1.0
	3989	Utilities Service Worker III	\$38,914	1.0
	3990	Utilities Service Worker II	\$36,801	1.0
	3991	Utilities Service Worker II	\$36,801	1.0
	3992	Fiscal Specialist I	\$37,115	1.0
	3993	Senior Environmental Specialist	\$82,381	1.0
	3995	Data Architect	\$153,586	1.0
Sub-Total			\$593,359	11.0
TOTAL OTHER FUNDS			\$3,211,372	44.0
TOTAL ALL FUNDS			\$4,027,377	55.0

* Note: Estimated salary and benefits cost FY 21/22

Some positions are split funded and appear in the fund where most of their costs are budgeted