

### **Executive Summary**

\*\*\* **This item to be heard at 9:30 AM.** \*\*\* Recommendation to adopt a Resolution establishing the Proposed Millage Rates as the Maximum Property Tax Rates to be levied in FY 2025/26 and reaffirm the Advertised Public Hearing dates in September 2025 for the budget approval process.

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**OBJECTIVE:** To adopt a resolution which establishes the proposed millage rates as the maximum property tax rates to be levied in FY 2025/26 and reaffirms the Advertised Public Hearing dates for the adoption of the FY 2025/26 Amended Tentative Budgets (September 4, 2025) and the FY 2025/26 Final Millage Rates and Final Adopted Collier County Budget (September 18, 2025).

**CONSIDERATIONS:** The published TRIM (Truth in Millage) timetable provides that tax rates hereby adopted must be provided to the Collier County Property Appraiser on or about August 4, 2025, (within 35 days of certification of value) for use in preparing the statutorily required Notice of Proposed Taxes (TRIM Notice). Each Collier County property owner will receive this notice, which must be mailed by August 24, 2025, (within 55 days after certification of values) under the Florida Truth in Millage (TRIM) law.

During the September 2025, advertised public hearings the Board may maintain or lower millage rates in each taxing district unit at or below the level of the proposed millage rates. The millage rates may not be raised subsequent to the adoption of this resolution, without meeting extraordinary public notice and advertising requirements.

The proposed maximum millage rates and associated tax dollars are included within Exhibit A and are entitled "Proposed Maximum Property Tax Rates", and "Proposed Property Tax Dollars". A chart of taxable values is also included by taxing district and reflects data certified by the Property Appraiser on June 27, 2025.

- The General Fund (0001) maximum proposed millage rate range is 3.0107 per \$1,000 of taxable value (or \$301.07 per \$100,000 of taxable value) and exceeds the DR-420 rolled back rate of \$2.8564 per \$1,000 of taxable value. The General Fund maximum millage rate range represents a 5.40% increase over the rolled-back rate.
- The County-wide Water Pollution Control proposed maximum millage rate is 0.0246 per \$1,000 of taxable value (or \$2.46 per \$100,000 of taxable value) and exceeds the DR-420 rolled back rate of \$0.0233 per \$1,000 of taxable value. The County-wide Water Pollution Control range represents a 5.58% increase over the rolled-back rate.
- The County-wide Conservation Collier maximum proposed millage rate range is 0.2096 per \$1,000 of taxable value (or \$20.96 per \$100,000 of taxable value) and exceeds the rolled back rate of \$0.1984 per \$1,000 of taxable value. The County-wide Conservation Collier rate range represents a 5.65% increase over the rolled-back rate.
- The Unincorporated Area General Fund (1011) maximum proposed millage rate is 0.6844 per \$1,000 of taxable value (or \$68.44 per \$100,000 of taxable value) and exceeds the rolled back rate of \$0.6506 per \$1,000 of taxable value. This rate range represents a 5.20% increase over the rolled-back rate.

**Public hearings on the FY 2025/26 Collier County budget will be held on Thursday, September 4, 2025, and Thursday, September 18, 2025, at 5:05 p.m. in the third-floor boardroom in the W. Harmon Turner building at the County Government Center Complex.**

With receipt of certified taxable value numbers from the Property Appraiser on June 27th, 2025, budgets for all funds that receive ad valorem property tax revenue are customarily adjusted, and these changes are reflected in the tentative budget, which will be submitted to the Board on or about Friday, July 11, 2025. Transmittal of the tentative budget to the County Commission satisfies part of the State's Truth in Millage (TRIM) timeline for adoption of the County's FY 2025/26 Budget.

A summary listing of budget changes from the June workshop document, together with a narrative description of the fund change, will be included as an attachment within the FY 2025/26 tentative budget upon its submission.

This item is consistent with the Collier County strategic plan objective to safeguard taxpayer money by promoting fiscal stewardship and sound budget oversight.

**FISCAL IMPACT:** The proposed General Fund (0001) millage rate of 3.0107 is expected to generate \$496,602,635 in ad valorem tax revenue for FY 2025/26. County-wide taxable value from June preliminary to July certified increased by \$486,276,398 or 0.30%, resulting in a levy increase of \$1,464,032.

The proposed Water Pollution Control millage rate of 0.0246 is expected to generate \$4,057,669 in ad valorem tax revenue.

The proposed Conservation Collier millage rate of 0.2096 is expected to generate \$34,572,662 in ad valorem tax revenue.

The proposed Unincorporated Area General Fund (1011) millage rate of 0.6844 is expected to generate \$71,780,599 in ad valorem tax revenue for FY 2025/26. Unincorporated Area taxable value from June preliminary to July certified increased by \$296,053,492 or 0.28%, resulting in a tax levy increase of \$202,619.

The proposed total tax levy, inclusive of all special taxing districts, is expected to generate \$621,434,540 in ad valorem tax revenue for FY 2025/26.

**GROWTH MANAGEMENT IMPACT:** There is no Growth Management Impact associated with this Executive Summary.

**LEGAL CONSIDERATIONS:** This item has been reviewed by the County Attorney, is approved as to form and legality and requires a majority vote for approval. -JAK

**RECOMMENDATIONS:** That the Board of County Commissioners:

Adopt by resolution:

1. The proposed maximum property tax rates for FY 2025/26; and
2. Reaffirm the Advertised Public Hearing dates for the adoption of the FY 2025/26 Amended Tentative Budgets (September 4, 2025) and the FY 2025/26 Final Millage Rates and Final Collier County Adopted Budget (September 18, 2025).

**PREPARED BY:** Christopher Johnson, Director - Corporate Financial Planning and Management Services

**ATTACHMENTS:**

1. Proposed Millage Rate Resolution
2. Exhibit A

**RESOLUTION NO. 25-**

**A RESOLUTION APPROVING THE COUNTY'S PROPOSED MAXIMUM MILLAGE RATES AND  
REAFFIRMING THE PUBLIC HEARING DATES FOR ADOPTION OF THE FY 2025/26  
AMENDED TENTATIVE BUDGETS AND FY 2025/26 FINAL MILLAGE RATES AND BUDGETS**

**WHEREAS**, Section 200.65, Florida Statutes, provides the procedure for fixing the millage rates; and

**WHEREAS**, Section 129.03, Florida Statutes, sets forth the procedure for preparation and adoption of the budget; and

**WHEREAS**, the Board of County Commissioners has received and examined the tentative budgets for each of the County's funds including all estimated receipts, taxes to be levied and balances expected to be brought forward and all estimated expenditures, reserves and balances to be carried over at the end of the year; and

**WHEREAS**, Section 200.065, Florida Statutes, provides that the Board of County Commissioners shall hold public hearings to adopt the tentative budgets.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLLIER  
COUNTY, FLORIDA**, that:

1. The proposed maximum millage rates set forth in Exhibit "A" and incorporated herein are hereby approved as the County's proposed millage rates pursuant to Sections 129.03 and 200.065, Florida Statutes.
2. The public hearings to adopt the FY 2025/26 amended tentative budgets and the FY 2025/26 final millage rates and budgets, respectively, pursuant to Section 200.065, Florida Statutes, will be held by the Board of County Commissioners on September 4, 2025 at 5:05 p.m. at the Collier County Government Center, W. Harmon Turner Building, Third Floor Board Room, 3299 Tamiami Trail East, Naples, Florida and on September 18, 2025 at 5:05 p.m. at the Collier County Government Center, W. Harmon Turner Building, Third Floor Board Room, 3299 Tamiami Trail East, Naples, Florida.

**BE IT FURTHER RESOLVED** that the Clerk is hereby ordered and directed to spread this Resolution in full among the minutes of this meeting for permanent record in his office.

This Resolution adopted this 8<sup>th</sup> day of July 2025, after motion, second and majority vote.

ATTEST:

CRYSTAL K. KINZEL, CLERK

By: \_\_\_\_\_  
DEPUTY CLERK

BOARD OF COUNTY COMMISSIONERS  
COLLIER COUNTY, FLORIDA

By: \_\_\_\_\_  
Burt L. Saunders, BCC Chairman

Approved as to form and legality:

  
\_\_\_\_\_  
Jeffrey A. Klatzkow, County Attorney

<b>Collier County, Florida</b> <b>Proposed Maximum Property Tax Rates</b> <b>Based on July 1, 2025 Taxable Value</b>					
<b>Fund Title</b>	<b>Fund No.</b>	<b>Prior Year Millage Rate</b>	<b>Rolled Back Millage Rate</b>	<b>Proposed Millage Rate</b>	<b>% Change From Rolled Back</b>
<b>County Wide</b>					
General Fund	0001	3.0107	2.8564	3.0107	5.40%
Water Pollution Control	1017	0.0246	0.0233	0.0246	5.58%
Conservation Collier	1061	0.2096	0.1984	0.2096	5.65%
<b>Subtotal County Wide</b>		<b>3.2449</b>	<b>3.0781</b>	<b>3.2449</b>	<b>5.42%</b>
<b>Dependent Districts and MSTU's</b>					
Unincorporated Area General Fund	1011	0.6844	0.6506	0.6844	5.20%
Golden Gate Community Center MSTU	1605	0.1862	0.1786	0.1862	4.26%
Victoria Park Drainage MSTU	1608	0.3814	0.3634	0.3814	4.95%
Naples Park Drainage MSTU	1613	0.0041	0.0039	0.0041	5.13%
Vanderbilt Beach MSTU	1617	0.4650	0.4438	0.4650	4.78%
Ochopee Fire Control MSTU	1040	4.0000	3.7959	4.0000	5.38%
Goodland/Horr's Island Fire MSTU	1041	1.2760	1.1793	1.2760	8.20%
Sabal Palm Road MSTU	1619	0.0000	0.0000	1.0000	n/a
Lely Golf Estates Beautification MSTU	1620	2.0000	1.8930	2.0000	5.65%
Golden Gate Beautification MSTU	1621	0.5000	0.4784	0.5000	4.52%
Hawksridge Stormwater Pumping MSTU	1622	0.0318	0.0316	0.0318	0.63%
Radio Road Beautification MSTU	1625	0.1000	0.0949	0.1000	5.37%
Forest Lakes Roadway & Drainage MSTU	1626	4.0000	3.7448	2.5000	-33.24%
Immokalee Beautification MSTU	1629	1.0000	0.9573	1.0000	4.46%
Bayshore Avalon Beautification MSTU	1630	2.1104	1.9304	2.1104	9.32%
Haldeman Creek Dredging MSTU	1631	0.9480	0.9034	1.0000	10.69%
Rock Road MSTU	1632	0.7224	0.7019	0.7224	2.92%
Vanderbilt Waterways MSTU	1635	0.3000	0.2859	0.3000	4.93%
Blue Sage MSTU	3080	3.0000	3.0620	3.0000	-2.02%
Collier County Lighting MSTU	1601	0.1025	0.0977	0.1025	4.91%
42nd Ave SE MSTU	1637	1.0000	0.8738	1.0000	14.44%
Palm River Sidewalk MSTU	1638	0.5000	0.4776	0.5000	4.69%
Private Road Emerg Repair MSTU	1639	0.0000	0.0000	1.0000	n/a
Pelican Bay MSTBU	1008	0.0857	0.0811	0.0857	5.67%
<b>Aggregate Millage Rate</b>		<b>3.7652</b>	<b>3.5870</b>	<b>3.7675</b>	<b>5.03%</b>

<b>Collier County, Florida</b> <b>Proposed Property Tax Dollars</b> <b>Based on July 1, 2025 Taxable Value</b>					
<b>Fund Title</b>	<b>Fund No.</b>	<b>Prior Year Tax Dollars</b>	<b>Current Year Rolled Back Tax Dollars</b>	<b>Proposed Tax Dollars</b>	<b>% Change From Rolled Back</b>
<b>County Wide</b>					
General Fund	0001	457,734,064	471,151,482	496,602,635	5.40%
Water Pollution Control	1017	3,740,080	3,843,240	4,057,669	5.58%
Conservation Collier	1061	31,866,695	32,725,267	34,572,662	5.65%
<b>Subtotal County Wide</b>		<b>493,340,839</b>	<b>507,719,989</b>	<b>535,232,966</b>	<b>5.42%</b>
<b>Dependent Districts and MSTU's</b>					
Unincorporated Area General Fund	1011	65,969,957	68,235,619	71,780,599	5.20%
Golden Gate Community Center MSTU	1605	719,125	748,704	780,564	4.26%
Victoria Park Drainage MSTU	1608	23,794	23,797	24,976	4.95%
Naples Park Drainage MSTU	1613	11,096	11,211	11,786	5.13%
Vanderbilt Beach MSTU	1617	1,780,961	1,819,786	1,906,716	4.78%
Ochopee Fire Control MSTU	1040	1,940,085	1,976,909	2,083,204	5.38%
Goodland/Horr's Island Fire MSTU	1041	184,593	183,879	198,956	8.20%
Sabal Palm Road MSTU	1619	0	0	7,649	n/a
Lely Golf Estates Beautification MSTU	1620	429,590	429,940	454,242	5.65%
Golden Gate Beautification MSTU	1621	736,695	741,607	775,091	4.52%
Hawksridge Stormwater Pumping MSTU	1622	3,491	3,496	3,518	0.63%
Radio Road Beautification MSTU	1625	200,457	200,995	211,797	5.37%
Forest Lakes Roadway & Drainage MSTU	1626	1,265,785	1,268,355	846,744	-33.24%
Immokalee Beautification MSTU	1629	627,112	657,703	687,040	4.46%
Bayshore Avalon Beautification MSTU	1630	2,447,147	2,700,651	2,952,473	9.32%
Haldeman Creek Dredging MSTU	1631	303,116	306,734	339,532	10.69%
Rock Road MSTU	1632	25,075	25,250	25,988	2.92%
Vanderbilt Waterway's MSTU	1635	551,025	557,605	585,105	4.93%
Blue Sage MSTU	3080	18,127	18,127	17,760	-2.02%
Collier County Lighting MSTU	1601	987,758	997,356	1,046,356	4.91%
42nd Ave SE MSTU	1637	3,092	3,102	3,550	14.44%
Palm River Sidewalk MSTU	1638	292,216	292,742	306,472	4.69%
Private Rd Emerg Repair MSTU	1639	0	0	219,428	n/a
Pelican Bay MSTBU	1008	879,247	882,001	932,028	5.67%
<b>Total Taxes Levied</b>		<b>572,740,383</b>	<b>589,805,558</b>	<b>621,434,540</b>	
<b>Aggregate Taxes</b>		<b>572,740,383</b>	<b>589,805,558</b>	<b>621,434,540</b>	

<b>Collier County, Florida</b> <b>Taxable Property Values</b> <b>Based on July 1, 2025 Taxable Value</b>					
<b>Fund Title</b>	<b>Fund No.</b>	<b>Prior Year Final Gross Taxable Value</b>	<b>Current Year Adjusted Taxable Value</b>	<b>Current Year Gross Taxable Value</b>	<b>% Change From Prior Year</b>
<b>County Wide</b>					
General Fund	0001	152,035,760,421	160,635,430,368	164,945,904,621	8.49%
Water Pollution Control	1017	152,035,760,421	160,635,430,368	164,945,904,621	8.49%
Conservation Collier	1061	152,035,760,421	160,635,430,368	164,945,904,621	8.49%
<b>Dependent Districts and MSTU's</b>					
Unincorporated Area General Fund	1011	96,390,937,091	101,684,674,329	104,881,062,181	8.81%
Golden Gate Community Center MSTU	1605	3,862,110,495	4,027,486,819	4,192,071,186	8.54%
Victoria Park Drainage MSTU	1608	62,385,821	65,484,110	65,484,110	4.97%
Naples Park Drainage MSTU	1613	2,706,418,125	2,809,309,361	2,874,558,451	6.21%
Vanderbilt Beach MSTU	1617	3,830,022,767	4,012,663,856	4,100,463,599	7.06%
Ochopee Fire Control MSTU	1040	485,021,246	511,098,672	520,801,073	7.38%
Goodland/Horr's Island Fire MSTU	1041	144,665,717	156,521,649	155,921,852	7.78%
Sabal Palm Road MSTU	1619	7,007,908	7,641,297	7,649,131	9.15%
Lely Golf Estates Beautification MSTU	1620	214,794,975	226,936,758	227,121,084	5.74%
Golden Gate Beautification MSTU	1621	1,473,389,203	1,539,972,864	1,550,182,829	5.21%
Hawksridge Stormwater Pumping MSTU	1622	109,781,505	110,548,987	110,634,276	0.78%
Radio Road Beautification MSTU	1625	2,004,571,067	2,112,643,377	2,117,965,896	5.66%
Forest Lakes Roadway & Drainage MSTU	1626	316,446,199	338,008,094	338,697,670	7.03%
Immokalee Beautification MSTU	1629	627,111,692	655,110,887	687,039,947	9.56%
Bayshore Avalon Beautification MSTU	1630	1,159,565,280	1,267,675,700	1,399,010,964	20.65%
Haldeman Creek Dredging MSTU	1631	319,742,129	335,513,347	339,532,346	6.19%
Rock Road MSTU	1632	34,710,100	35,725,831	35,974,016	3.64%
Vanderbilt Waterways MSTU	1635	1,836,749,637	1,927,601,335	1,950,350,808	6.18%
Blue Sage MSTU	3080	6,042,352	5,919,946	5,919,946	-2.03%
Collier County Lighting MSTU	1601	9,636,663,327	10,111,306,147	10,208,348,646	5.93%
42nd Ave SE MSTU	1637	3,092,144	3,538,435	3,550,112	14.81%
Palm River Sidewalk MSTU	1638	584,431,139	611,904,666	612,944,620	4.88%
Private Road Emerg Repair MSTU	1639	38,816,963	213,520,617	219,428,127	465.29%
Pelican Bay MSTBU	1008	10,259,594,633	10,843,792,586	10,875,468,973	6.00%