



# Flagler County Board of County Commissioners Workshop Agenda

Monday, July 15, 2024 • 2:00 p.m.

**Special Meeting to Follow**

**Government Services Complex, 1769 E. Moody Blvd., Bldg 2, Board Chambers, Bunnell, FL 32110**

View the meeting broadcast live on cable television: Spectrum Channel 492

View the meeting streamed live on the County's YouTube Channel: [www.YouTube.com/FlaglerCounty](http://www.YouTube.com/FlaglerCounty)

1. Call to Order
2. Pledge to the Flag and Moment of Silence
3. Welcome: Flagler County Board Chair
4. Budget Discussion and Presentation
5. Capital Project Update
6. Discussion:
7. Public Comment
8. Adjournment

While this is a workshop only and no decisions are expected to be made by any of the governmental bodies, if a person decides to appeal any matter that may be discussed for a future proceeding, a record of the workshop may be needed and, for such purposes, the person may need to ensure that a verbatim record of the workshop is made.

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in this meeting should contact the (386) 313-4001 at least 48 hours prior to the meeting.



# Flagler County, FL FY 2025 Tentative Budget

July 15, 2024

Budget Workshop

# Prior Budget Meeting Dates



| Meeting                                                                   | Date              | Time    |
|---------------------------------------------------------------------------|-------------------|---------|
| Budget Discussions Begin                                                  | December 4, 2024  | 1:00 pm |
| Strategic Plan, Board Policies and Funding Priorities                     | December 18, 2024 | 1:00 pm |
| Budget Guidelines/Kick-off                                                | February 5, 2024  | 9:00 am |
| Employee Benefits, Roadway Infrastructure, Daytona North Service District | May 20, 2024      | 1:00 pm |
| Non-General Fund and Capital Projects Budget Workshop                     | June 3, 2024      | 1:00 pm |
| Constitutional Officers Budget Workshop                                   | June 10, 2024     | 1:00 pm |
| General Fund Budget Workshop                                              | June 17, 2024     | 1:00 pm |

# Important Meeting Dates

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| Meeting                                                   | Date               | Time    |
|-----------------------------------------------------------|--------------------|---------|
| Tentative Budget Presentation and Board Sets Millage Rate | July 15, 2024      | 2:00 pm |
| Capital Improvement and Final Proposed Budget Adoption    | August 5, 2024     | 1:00 pm |
| 1 <sup>st</sup> Public Hearing                            | September 4, 2024  | 5:01 pm |
| 2 <sup>nd</sup> Public Hearing                            | September 16, 2024 | 5:01 pm |



# Budget Alignment with Board Policies & Priorities

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- ✓ Funding Aligns with Strategic Plan
- ✓ Increase in General Fund Reserves
- ✓ Reduction in Millage Rate
- ✓ Supports Public Safety
- ✓ Supports Deferred Maintenance and Capital
- ✓ Supports Additional Maintenance Personnel
- ✓ Supports Constitutional Officers' Requests
- ✓ Provides for Employee Benefits, Cost of Living and Merit
- ✓ Suspends Daytona North and Bimini Gardens Assessments
- ✓ Establishes Funding for Beach Nourishment, Fire Equipment & Rolling Stock Replacement

# Strategic Priorities



## Effective Government

Flagler County will pursue four individual goals to ensure it attains its primary function for citizens: to be an effective government. High performing organizations are those that learn to anticipate and adapt to change.

### Goals for Effective Government

- Maintain Financial Stability
- Build and Maintain Relationships to Support Effective & Efficient Government
- Provide an Excellent Customer Experience
- Create a Culture of Performance Excellence



## Economic Vitality

Improve quality of life by enhancing economic vitality in Flagler County.

### Goals for Economic Vitality

- Diversify and Enhance the Tax Base to Improve the Local Economy
- Develop Competitive Advantages for New and Existing Businesses
- Promote and Market Flagler County as a Desirable Place to Live, Work, and Visit
- Explore Affordable, Workforce and Attainable Housing Options



## Growth & Infrastructure

Growth and Infrastructure – defined as any effort based on either physical structures or technology – will be closely monitored and enhanced for the benefit of residents and businesses in Flagler County.

### Goals for Growth and Infrastructure

- Provide Quality Fundamental Infrastructure and Assets
- Protect and Manage Natural Resources
- Preserve and Enhance Cultural, Recreational and Leisure Activities



## Public Health & Safety

Flagler County will strive to enhance its public safety component to improve quality of life.

### Goals for Public Health and Safety

- Increase Resident Awareness of Available Services of the Health & Human Services Department
- Operate a Risk Reduction Program
- Improve Public Safety Response and Service Delivery Capabilities
- Expand Behavioral Health and Substance Abuse Programs

# Funding by Strategic Priority



## Effective Government

## Economic Vitality

## Growth & Infrastructure

## Public Health & Safety

Operating Reserves  
**\$6,675,245**

Economic Development  
**\$339,550**

Capital Projects  
**\$24,139,120**

Sheriff's Office  
**\$45,748,855**

Financial Stability Reserves  
**\$32,869,122**

Tourism Development  
**\$16,175,170**

Environmentally Sensitive Lands  
**\$11,598,562**

Fire Rescue/EMS/Flight Ops  
**\$21,009,583**

Communications  
**\$419,597**

Housing Assistance Program  
**\$1,042,249**

Conservation Lands  
**\$10,000,000**

Emergency Management  
**\$848,241**

Innovation, Engagement & Staff  
Development  
**\$475,045**

Flagler Executive Airport  
**\$4,604,196**

Capital Equipment  
**\$3,334,335**

Health and Human Services  
**\$6,405,814**

Innovation Technology  
**\$3,212,162**

Emergency Preparedness Shelter  
Disaster  
**\$10,000,000**

Cyber Security  
**\$374,977**

Beach Renourishment  
**\$5,301,309**

# FY2025 Tentative Budget Highlights



## Millage Rate

Countywide Budget is balanced at the current rate of 8.2343 mills, which represents a decrease of 0.1000 mills from FY24. Proposed rate will generate \$123.19 million, a 13.06% increase over FY24.

## BoCC Departments

Across the Board 3.9% (3.0% Union) COLA increases – approximately \$1.1 million  
FRS Rate Increases – approximately \$200,000  
Health Insurance Program Costs Increased – approximately \$900,000  
BoCC's total expense budget (including Judicial) is \$76,806,930  
Includes 12.45 GF funded positions & 2 Non-GF positions

## Sheriff and Other Constitutional Officers

Sheriff's total expense budget is \$45.7 million, a 9.18% increase over FY24, and includes 3 new Deputies & 4 new Communications Specialists.  
Other Constitutional Officers combined total expense budgets total \$15.5 million, a 10.99% increase over FY24

## Capital Project Funding

FY 2025 is \$24.1 million, a decrease of \$14.1 million below FY 2024. In addition, replacement equipment is \$3.3 million, and there are other projects funded with non-Ad Valorem dollars and Legislative appropriations.

# Property Valuation Growth

| Valuation Type         | FY 2023-24              | FY 2024-25              | Change from FY24- FY25 |               |
|------------------------|-------------------------|-------------------------|------------------------|---------------|
|                        |                         |                         | Amount                 | %             |
| New Construction       | \$699,116,605           | \$943,914,419           | \$244,747,814          | 35.01%        |
| Existing Property      | \$13,764,498,113        | \$15,534,416,528        | \$1,769,918,415        | 12.86%        |
| <b>Total Valuation</b> | <b>\$14,463,614,718</b> | <b>\$16,478,330,947</b> | <b>\$2,014,666,229</b> | <b>13.93%</b> |



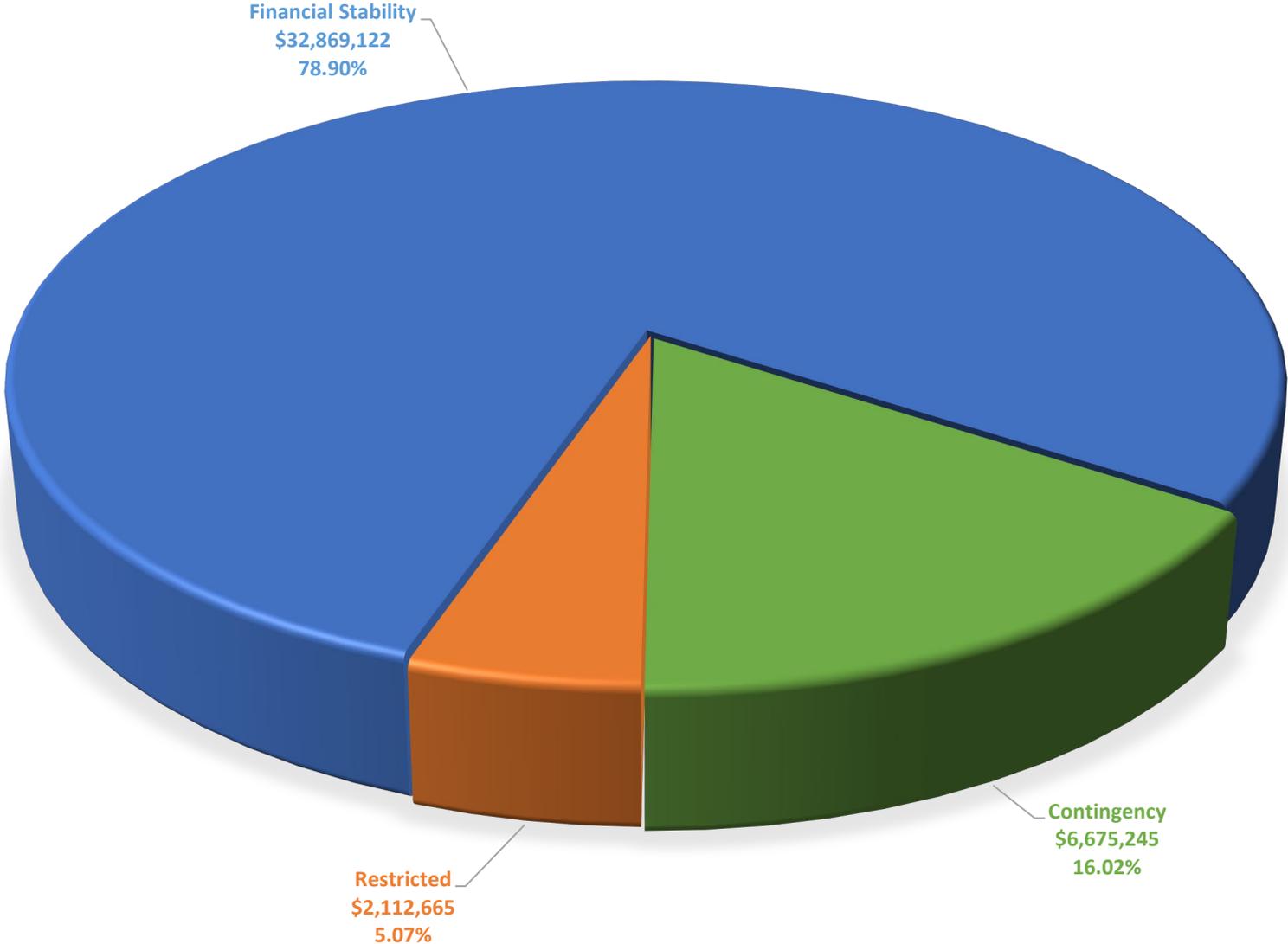
# General Fund Reserves

| Reserve                  | FY 2023-24          | FY 2024-25          | Change from FY24- FY25 |            |
|--------------------------|---------------------|---------------------|------------------------|------------|
|                          |                     |                     | Amount                 | %          |
| Contingency              | \$5,878,766         | \$6,675,245         | \$796,479              | 14%        |
| Financial Stability      | \$16,315,678        | \$32,869,122        | \$16,553,444           | 101%       |
| Restricted               | \$1,437,181         | \$2,112,665         | \$675,848              | 47%        |
| <b>Total GF Reserves</b> | <b>\$23,631,625</b> | <b>\$41,657,032</b> | <b>\$18,025,407</b>    | <b>76%</b> |



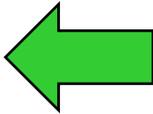
# FY 2025 General Fund Reserves

Total- \$41,657,032



# Flagler County Bonded Debt – Bond Ratings

| Moody | S&P  | Fitch | Rating Description      |                                            | Remarks                                                                                                        |                                                                                             |
|-------|------|-------|-------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Aaa   | AAA  | AAA   | Investment Grade        | Prime                                      | Highest credit quality and extremely strong credit standing.                                                   |                                                                                             |
| Aa1   | AA+  | AA+   |                         | High Grade                                 | Very high credit quality. Very low default risk and strong capacity to meet financial commitments              |                                                                                             |
| Aa2   | AA   | AA    |                         | Upper Medium Grade                         | High credit quality. The firm is susceptible to adverse effects of changes in business or economic conditions. |                                                                                             |
| Aa3   | AA-  | AA-   |                         |                                            |                                                                                                                |                                                                                             |
| A1    | A+   | A+    |                         |                                            |                                                                                                                |                                                                                             |
| A2    | A    | A     |                         | Lower Medium Grade                         | Good credit quality. May be weakened by changes in business or economic conditions.                            |                                                                                             |
| A3    | A-   | A-    |                         |                                            |                                                                                                                |                                                                                             |
| Baa1  | BBB+ | BBB+  |                         |                                            |                                                                                                                |                                                                                             |
| Baa2  | BBB  | BBB   |                         | Speculative Grade                          | Indicates vulnerability to default risk due to adverse changes in business or economic conditions over time.   |                                                                                             |
| Baa3  | BBB- | BBB-  |                         |                                            |                                                                                                                |                                                                                             |
| Ba1   | BB+  | BB+   | Highly Speculative      |                                            |                                                                                                                | Financial commitments currently met. However, capacity for continued payment is vulnerable. |
| Ba2   | BB   | BB    |                         |                                            |                                                                                                                |                                                                                             |
| Ba3   | BB-  | BB-   |                         |                                            |                                                                                                                |                                                                                             |
| B1    | B+   | B+    | Substantial Risk        |                                            |                                                                                                                | Default as a real possibility.                                                              |
| B2    | B    | B     |                         |                                            |                                                                                                                |                                                                                             |
| B3    | B-   | B-    |                         |                                            |                                                                                                                |                                                                                             |
| Caa1  | CCC+ | CCC   | Highly Substantial Risk |                                            |                                                                                                                | High level of credit risk with default either occurring or about to occur.                  |
| Caa2  | CCC  | CCC   |                         |                                            |                                                                                                                |                                                                                             |
| Caa3  | CCC- | CCC-  |                         |                                            |                                                                                                                |                                                                                             |
| Ca    | CC   | CC    | Default                 | Default or default like process has begun. |                                                                                                                |                                                                                             |
| C     | C    | C     |                         |                                            |                                                                                                                |                                                                                             |
| -     | D    | D     |                         |                                            |                                                                                                                |                                                                                             |



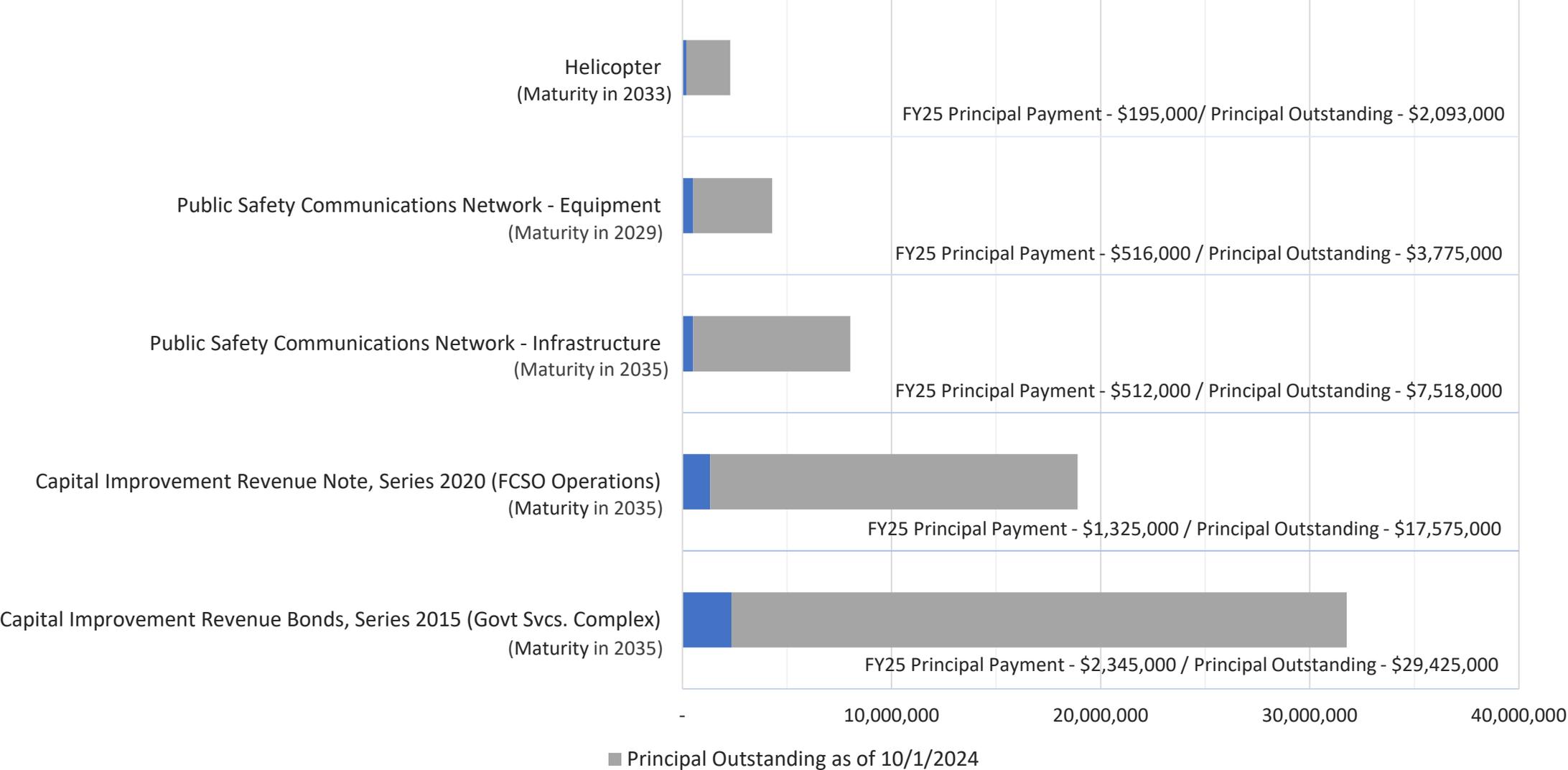
Flagler County’s Municipal Bond Rating is a Aa1 or AA+



# FY 2025 Debt Service

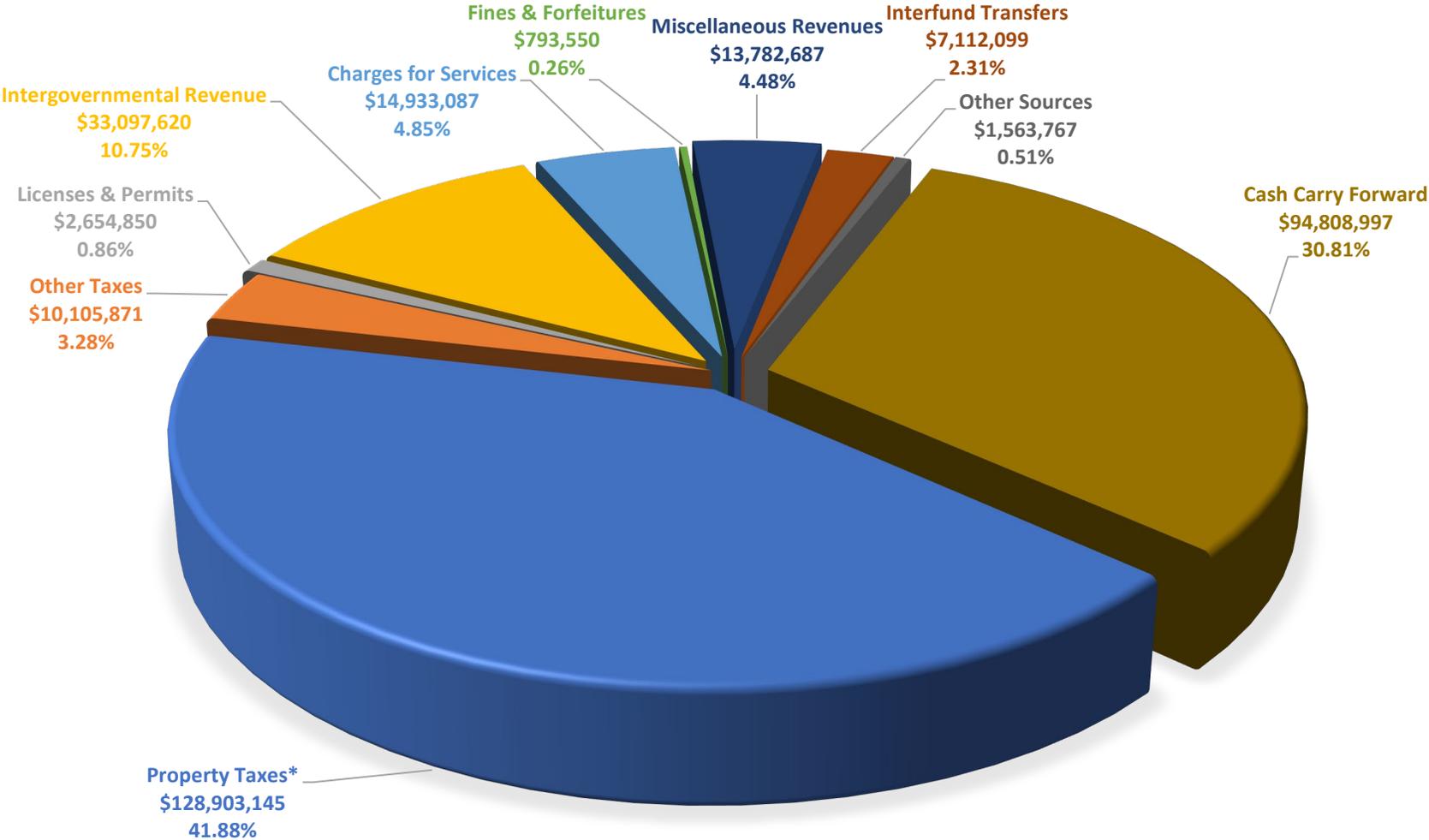
|                                                  |                     |                     | Change from FY24- FY25 |               |
|--------------------------------------------------|---------------------|---------------------|------------------------|---------------|
| Fund                                             | FY 2023-24          | FY 2024-25          | Amount                 | %             |
| General Fund                                     | \$335,000           | \$369,780           | \$34,780               | 10.38%        |
| County Transportation Trust                      | \$100,532           | \$121,529           | \$20,997               | 20.89%        |
| Public Safety Communications Network             | \$1,250,192         | \$1,248,980         | -\$1,212               | -0.10%        |
| Judicial Center Bond                             | \$1,792,565         | \$1,793,900         | \$1,335                | 0.07%         |
| Bond Capital Improvement S2015 (GS Complex)      | \$3,480,305         | \$3,481,015         | \$710                  | 0.02%         |
| Special Assessment Revenue S2018 (PH Seawall)    | \$86,620            | \$85,710            | -\$910                 | -1.05%        |
| Bond Capital Improvement Revenue S2020 (New Ops) | \$1,826,921         | \$1,634,505         | -\$192,416             | -10.53%       |
| Bond-ESL 2008 Referendum                         | \$1,161,698         | \$1,159,360         | -\$2,338               | -0.20%        |
| Airport Fund                                     | \$623,054           | \$594,994           | -\$28,060              | -4.50%        |
| <b>Total Debt Service</b>                        | <b>\$10,656,887</b> | <b>\$10,489,773</b> | <b>-\$167,114</b>      | <b>-1.57%</b> |

# General Revenue Supported Debt Service



# FY 2025 Tentative Budget – Total Revenue Sources by Category

Total Budget - \$307,755,675

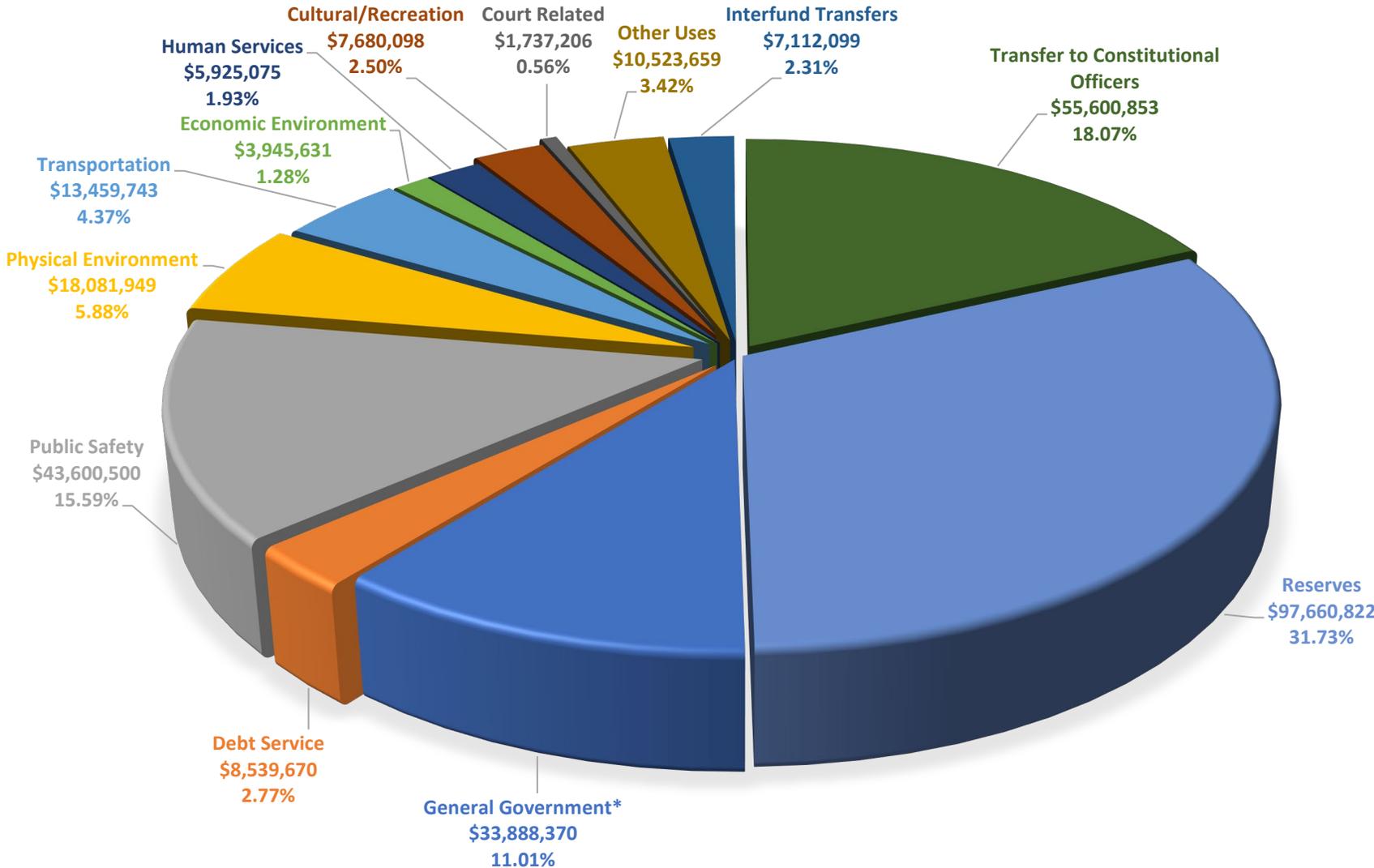


\*Property Taxes budgeted at 95%



# FY 2025 Tentative Budget – Total Expenses by Activity Type

Total Budget - \$307,755,675



# FY 2025 Countywide Budget

| Revenues                  |                      |
|---------------------------|----------------------|
| Property Taxes (at 95%)   | \$128,903,145        |
| Other Taxes               | \$10,105,871         |
| Licenses & Permits        | \$2,654,850          |
| Intergovernmental Revenue | \$33,097,620         |
| Charges for Services      | \$14,933,089         |
| Fines & Forfeitures       | \$793,550            |
| Miscellaneous Revenues    | \$13,782,687         |
| Interfund Transfers       | \$7,112,099          |
| Other Sources             | \$1,563,737          |
| Cash Carry Forward        | \$94,808,997         |
| <b>Total Revenues</b>     | <b>\$307,755,675</b> |

| Expenditures                        |                      |
|-------------------------------------|----------------------|
| General Government*                 | \$33,888,790         |
| Debt Service                        | \$8,539,670          |
| Public Safety                       | \$43,600,500         |
| Physical Environment                | \$18,081,949         |
| Transportation                      | \$13,459,743         |
| Economic Environment                | \$3,945,631          |
| Human Services                      | \$5,925,075          |
| Cultural/Recreation                 | \$7,680,098          |
| Court Related                       | \$1,737,206          |
| Other Uses                          | \$10,523,659         |
| Interfund Transfers                 | \$7,112,099          |
| Transfer to Constitutional Officers | \$55,600,853         |
| Reserves                            | \$97,660,822         |
| <b>Total Expenditures</b>           | <b>\$307,755,675</b> |

\*Includes \$4,720,000 as Tax Collector is a Fee Officer

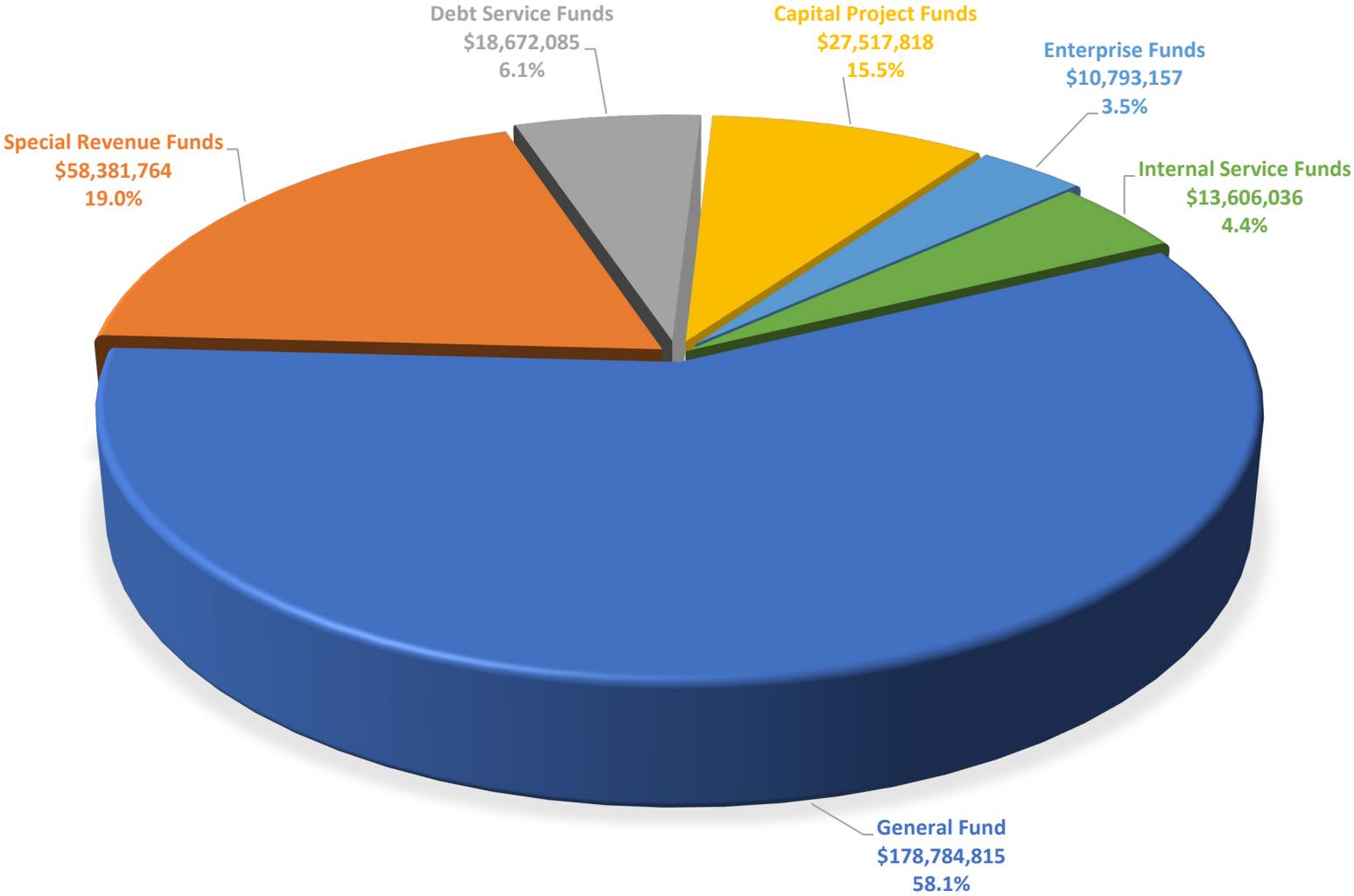
# What is a Fund?

- A separate fiscal and budgetary entity, required by Governmental Accounting Standards Board (GASB)
- Each fund must be balanced per Florida Statute – Revenues = Expenditures
- Used to maintain control over resources that have been segregated for specific activities or objectives



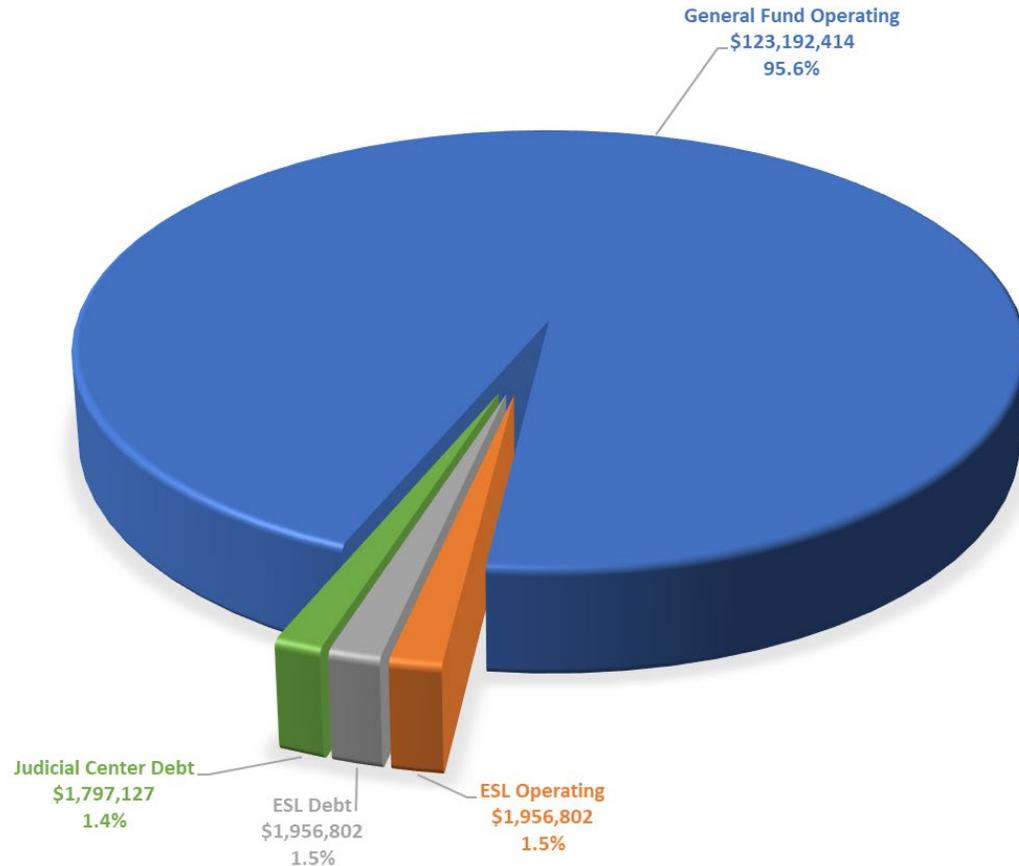
# FY 2025 Tentative Budget by Fund

Total Budget - \$307,755,675



# FY 2025 Tentative Budget Property Tax Revenue

Total Property Taxes - \$128,903,145



| Millage Rates          |               |
|------------------------|---------------|
| General Fund Operating | 7.8695        |
| ESL Operating          | 0.1250        |
| ESL Debt               | 0.1250        |
| Judicial Center Debt   | 0.1148        |
| <b>Total Millage</b>   | <b>8.2343</b> |

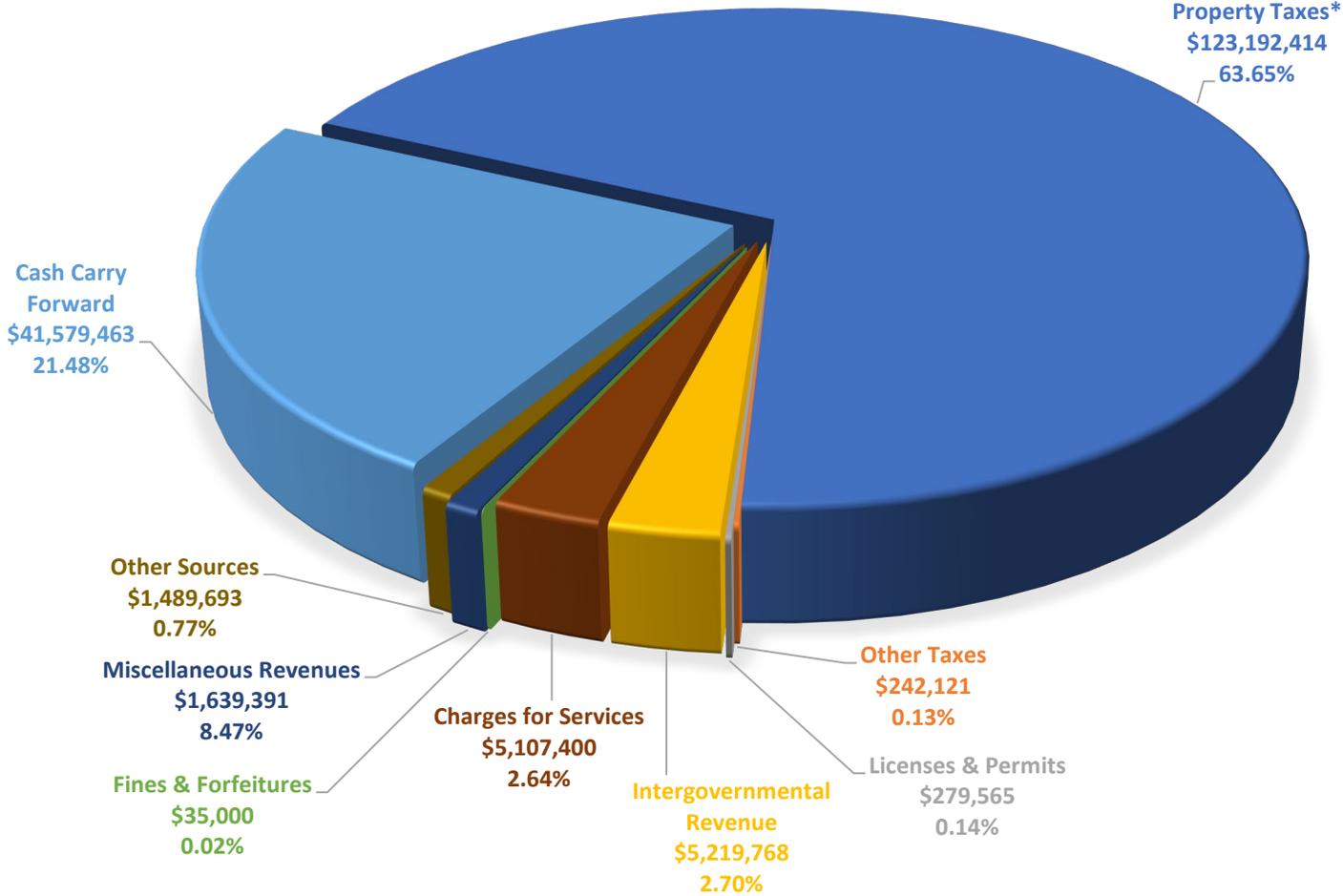
# Ad Valorem Taxes– FY 2024 vs FY 2025

|                             | FY 2024              | FY 2025              | Change from FY24- FY25 |               |
|-----------------------------|----------------------|----------------------|------------------------|---------------|
|                             |                      |                      | Amount                 | Percentage    |
| General Fund Operating      | \$108,957,519        | \$123,192,414        | \$14,234,895           | 13.06%        |
| ESL Operating               | \$1,717,554          | \$1,956,802          | \$239,248              | 13.93%        |
| ESL Debt                    | \$1,717,554          | \$1,956,802          | \$239,248              | 13.93%        |
| Judicial Center Debt        | \$2,124,271          | \$1,797,127          | (\$327,144)            | -15.40%       |
| <b>Total Property Taxes</b> | <b>\$114,516,898</b> | <b>\$128,903,145</b> | <b>\$14,386,247</b>    | <b>12.56%</b> |



# FY 2025 Tentative Budget- General Fund Revenues by Category

Total General Fund Budget - \$178,784,815



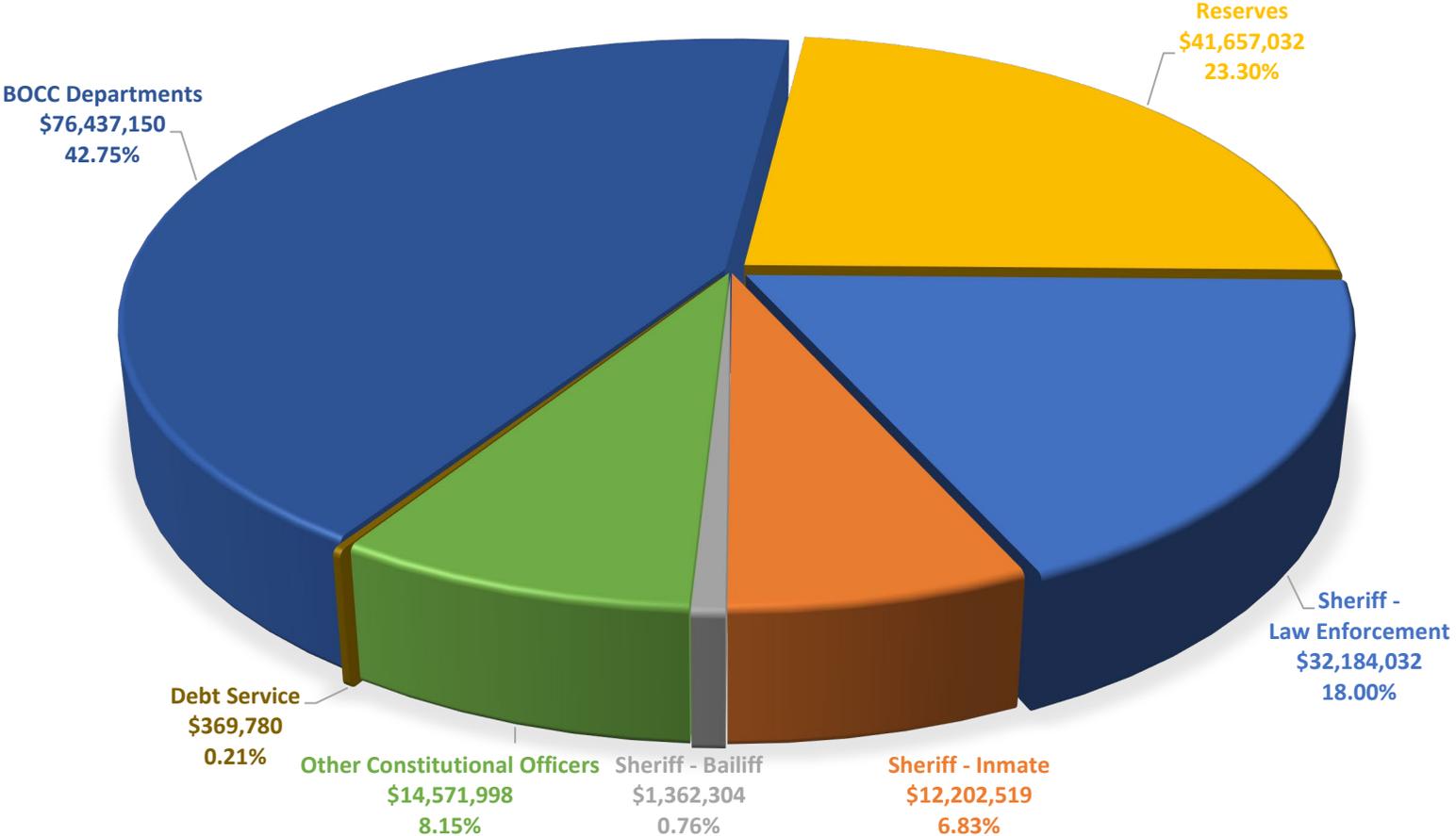
# General Fund Revenue History

| Revenue                                      | Actual FY<br>2022    | Actual FY<br>2023    | Adopted FY<br>2024   | Tentative FY<br>2025 | Budget Difference   |               |
|----------------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
|                                              |                      |                      |                      |                      | Amount              | %             |
| Ad Valorem Tax                               | \$83,146,243         | \$96,874,607         | \$108,957,519        | \$123,192,414        | \$14,234,895        | 13.06%        |
| Half-Cent Sales Tax                          | \$1,652,681          | \$1,745,689          | \$2,666,069          | \$2,799,994          | \$133,925           | 5.02%         |
| Federal and State Grants                     | \$1,564,430          | \$1,570,195          | \$1,543,135          | \$1,656,910          | \$113,775           | 7.37%         |
| Ambulance & Helicopter Fee/Reimburs.         | \$3,578,744          | \$4,006,168          | \$3,350,000          | \$3,350,000          | \$0                 | 0.00%         |
| Excess Fees & Reimburs. from Constitutionals | \$1,924,195          | \$2,013,603          | \$1,387,257          | \$1,489,693          | \$102,436           | 7.38%         |
| Cash Carry Forward                           | \$0                  | \$0                  | \$31,815,239         | \$41,579,463         | \$9,764,224         | 30.69%        |
| <b>Total Major GF Revenues</b>               | <b>\$91,866,293</b>  | <b>\$106,210,263</b> | <b>\$149,719,219</b> | <b>\$174,068,474</b> | <b>\$24,349,255</b> | <b>16.26%</b> |
| Total Remaining - GF Revenues                | \$14,071,763         | \$7,746,643          | \$5,380,925          | \$4,416,341          | -\$964,584          | -17.93%       |
| <b>Total General Fund Revenues</b>           | <b>\$105,938,056</b> | <b>\$113,956,906</b> | <b>\$155,100,144</b> | <b>\$178,484,815</b> | <b>\$23,384,671</b> | <b>15.08%</b> |



# FY 2025 Tentative Budget - General Fund Expense by Function

Total General Fund Budget - \$178,784,815



# General Fund Expense History

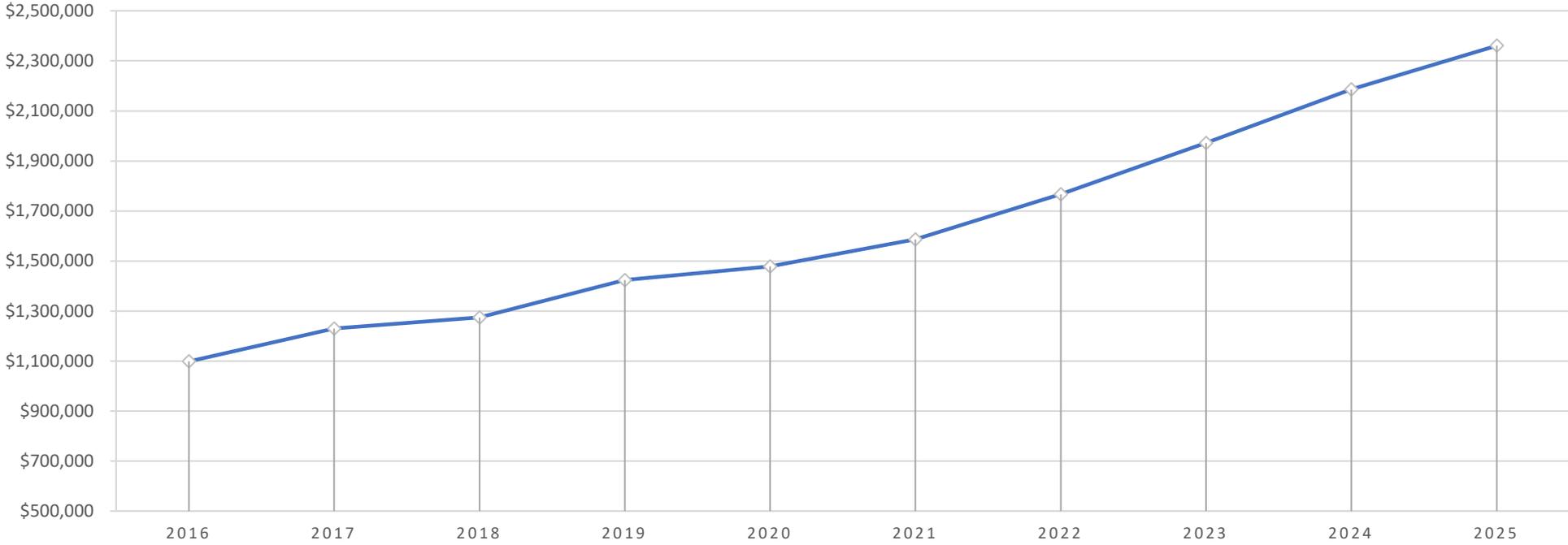
| Expenditures                           | Actual<br>FY 2022   | Actual<br>FY 2023    | Adopted<br>FY 2024   | Tentative<br>FY 2025 | Difference          |               |
|----------------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------|
|                                        |                     |                      |                      |                      | Amount              | %             |
| Sheriff – Law Enforcement*             | \$22,836,358        | \$25,565,408         | \$29,845,722         | \$32,184,032         | \$2,338,310         | 7.83%         |
| Sheriff – Inmate (GF Only)**           | \$5,106,493         | \$6,408,500          | \$7,813,860          | \$12,202,519         | \$4,388,659         | 56.17%        |
| Sheriff – Bailiff                      | \$929,742           | \$1,843,675          | \$1,242,692          | \$1,362,304          | \$119,612           | 9.63%         |
| Clerk of Court & Comptroller           | \$2,255,151         | \$2,729,953          | \$3,035,350          | \$3,482,202          | \$446,852           | 14.72%        |
| Supervisor of Elections                | \$1,775,674         | \$2,133,249          | \$2,696,192          | \$2,706,239          | \$10,047            | 0.37%         |
| Property Appraiser                     | \$2,807,482         | \$3,085,363          | \$3,159,187          | \$3,663,557          | \$504,370           | 15.97%        |
| Tax Collector                          | \$3,138,180         | \$3,673,873          | \$4,160,000          | \$4,720,000          | \$560,000           | 13.46%        |
| Debt Service                           | \$0                 | \$0                  | \$335,000            | \$369,780            | \$34,780            | 10.38%        |
| BOCC Departments                       | \$59,346,651        | \$67,035,248         | \$79,052,923         | \$76,437,150         | -\$2,615,773        | -3.31%        |
| Reserves                               | \$0                 | \$0                  | \$23,759,218         | \$41,657,032         | \$17,897,814        | 75.33%        |
| <b>Total General Fund Expenditures</b> | <b>\$97,929,448</b> | <b>\$132,739,134</b> | <b>\$155,100,144</b> | <b>\$178,784,815</b> | <b>\$23,684,671</b> | <b>15.27%</b> |

\*Includes IT Costs in FY 24

\*\* No ½ Cent Sales Tax used in FY 25



# CRA Payments by Fiscal Year



| CRA Agency         | Base Value           | FY 25 Values         | FY 25 Payment      |
|--------------------|----------------------|----------------------|--------------------|
| Flagler Beach      | \$24,154,210         | \$70,788,271         | \$348,638          |
| City of Palm Coast | \$40,091,077         | \$293,595,363        | \$1,895,205        |
| Town of Marineland | \$5,212,466          | \$12,827,853         | \$56,926           |
| City of Bunnell    | \$38,433,905         | \$68,433,905         | \$60,162           |
| <b>Total</b>       | <b>\$107,891,658</b> | <b>\$445,645,392</b> | <b>\$2,360,931</b> |



# Proposed Millage Rates

|                                         | Adopted Millage Rate<br>FY 23-24 | Proposed Millage Rate<br>FY 24-25 | Difference      |
|-----------------------------------------|----------------------------------|-----------------------------------|-----------------|
| <b>Operating Millage Levies:</b>        |                                  |                                   |                 |
| General Fund (Fund 1001)                | 7.9297                           | 7.8695                            | (0.0602)        |
| Remainder of ESL (Fund 1119)            | 0.1250                           | 0.1250                            | 0               |
| <b>Total Operating Millage</b>          | <b>8.0547</b>                    | <b>7.9945</b>                     | <b>(0.0602)</b> |
|                                         |                                  |                                   |                 |
| <b>Voted Debt Service Levies:</b>       |                                  |                                   |                 |
| Series 2016 ESL (Fund 1219)             | 0.1250                           | 0.1250                            | 0               |
| 2015 GO Refunding Bond (Fund 1211)      | 0.1546                           | 0.1148                            | (0.0398)        |
| <b>Total Voted Debt Service Millage</b> | <b>0.2796</b>                    | <b>0.2398</b>                     | <b>(0.0398)</b> |
|                                         |                                  |                                   |                 |
| <b>Total – All Millage Levies</b>       | <b>8.3343</b>                    | <b>8.2343</b>                     | <b>(0.1000)</b> |

# Daytona North & Bimini Garden Assessments

|                                         | FY 2024   | FY 2025 | Change from FY24- FY25 |            |
|-----------------------------------------|-----------|---------|------------------------|------------|
|                                         |           |         | Amount                 | Percentage |
| Front Foot Assessment                   | \$0.58    | \$0.00  | -\$0.58                | -100%      |
| Budgeted Collections –<br>Daytona North | \$260,000 | \$0.00  | -\$260,000             | -100%      |
| Budget Collections –<br>Bimini Garden   | \$5,300   | \$0.00  | -\$5,300               | -100%      |

Staff is proposing to suspend the collection of these special assessments for fiscal year 2025



# Special Assessments



| Entity                                                                                       | FY 2024-25 Assessment Rate                            |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------|
| The Daytona North Service District                                                           | \$0.00 per front foot                                 |
| The Bimini Gardens Municipal Service Benefit Unit                                            | \$0.00 per front foot                                 |
| The Espanola Special Service District                                                        | \$11.76 per special assessment unit                   |
| The Rima Ridge Special Service District                                                      | \$14.62 per special assessment unit                   |
| The Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District | \$428.90 per residential unit                         |
| North Malacompra Drainage Basin District                                                     | \$30.00 per parcel                                    |
| Marineland Acres Drainage Basin District                                                     | \$435.00 per developed lot<br>\$220.00 per vacant lot |
| Painter’s Hill Seawall Special Assessment District                                           | \$116.28 per front foot                               |
| Dunes Community Development District for Stormwater                                          | TBD                                                   |
| Nuisance Abatement for Unincorporated Flagler County                                         | Based on Actual Costs Incurred                        |

Staff is proposing no increases to any of these special assessments for fiscal year 2025

# Recap Board Policies & Priorities

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- ✓ Funding Aligns with Strategic Plan
- ✓ Increase in General Fund Reserves
- ✓ Reduction in Millage Rate
- ✓ Supports Public Safety
- ✓ Supports Deferred Maintenance and Capital
- ✓ Supports Additional Maintenance Personnel
- ✓ Supports Constitutional Officers' Requests
- ✓ Provides for Employee Benefits, Cost of Living and Merit
- ✓ Suspends Daytona North and Bimini Gardens Assessments
- ✓ Establishes Funding for Beach Nourishment, Fire Equipment & Rolling Stock Replacement



# Flagler County, FL FY 2025 Tentative Budget

July 15, 2024

Special Meeting



# Flagler County, FL Capital Project Update

July 15, 2024  
Workshop

# Agenda

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## Capital Project Updates

- Nexus Center
- Fire Station #51
- Fire Administration and Fire Station #62

# Nexus Center Project Updates

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- **June 2022** – Board approved the Construction Manager at Risk (CMAR) Agreement between Flagler County and Ajax Building Company
- **September 2023** – Approved Florida Department of Commerce Office of Broadband - Multi-Purpose Community Facilities Program Grant Application.
- **December 2023** – Added Code Plus to Project to Harden Facility for Future Sheltering and Identified \$800,000 Funding From FDEM Disaster Recovery to Cover Cost of Code Plus.
- **January 2024** – Awarded Public Library Construction Grant from State for **\$500,000**
- **2024** – Awarded **\$4,000,000** Florida Department of Commerce Office of Broadband
- **October 2023 (FY24)** – Funding in the amount of **\$16,015,335** is included in the FY 23-24 Amended Budget in the Capital Project Fund 1316 and the Library Impact Fee Fund 1159
- **July 2024** – CMAR Completed the Guaranteed Maximum Price (GMP) of **\$14,379,837**



rhodes + brito  
ARCHITECTS

# Conceptual Front Elevations



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ARCHITECTS

# Conceptual Side Elevation



# Nexus Center Project Funding



| Funding Sources                  | Funding Anticipated | Budget              |
|----------------------------------|---------------------|---------------------|
| General Fund                     | \$9,150,000         | \$9,150,000         |
| MPCF Grant                       | \$4,000,000         | \$4,000,000         |
| State Library Construction Grant | \$500,000           | \$500,000           |
| Library Passport Revenue         | \$815,335           | \$815,335           |
| Library Impact Fees              | \$750,000           | \$750,000           |
| FDEM Disaster Recovery           | \$800,000           | \$800,000           |
| <b>TOTAL</b>                     | <b>\$16,015,335</b> | <b>\$16,015,335</b> |

- Opportunities for Owner Direct Purchasing and Value Engineering to further reduce costs
- Use of Library Impact Fees and Passport Revenues can be used, should be able to reduce or maintain project costs

# Nexus Center Project – Next Steps

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- Consent Agenda Item #7v (Board Meeting 7/15/24)
  - Consideration of Approval of Guaranteed Maximum Price (GMP) Proposal from Ajax Building Company for Construction of the Flagler County NEXUS Center by Construction Manager at Risk (CMAR) Method of Delivery in the Amount of **\$ 14,379,837.00**
- August 2024 – Proposed Groundbreaking Ceremony
- October 2025 – Substantial Completion of Nexus Center

# Fire Station #51 - Project History

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- **2017** – County purchased property located at 245 County Road 305 (SE Corner of SR100 and CR305)
- **2017 – 2021** – Delay in project due to funding challenges
- **October 2021 (FY22)** – Funding Allocated towards Fire Station Construction (\$4.1M)
- **2022** – County advertised for Architectural & Engineering Services (RSQ# 22-007Q)
- **March 2022** – Awarded to Schenkel Shultz Architecture
- **2022** – Began Task 1 – Planning and Schematic Design for 12,000 SF Fire Station (\$140K)
- **October 2022 (FY23)** – Additional Funding Allocated (\$400K for Construction and \$1.9M Land)
- **Early 2023** – Cost Estimate 12,000 SF (\$8.7M), Reduced by 2,000 SF & design aesthetics simplified
- **June 2023** – Completed Task 1 – Planning and Schematic Design for 10,000 SF Fire Station
- **June 2023** – Estimated Cost of Project (Not to Exceed) \$7M
- **August 2023** – Begin Task 2 – Design, Permitting and Construction Administration (\$418K)
- **October 2023 (FY24)** – Additional Funding Allocated in Tentative Budget (\$600K)



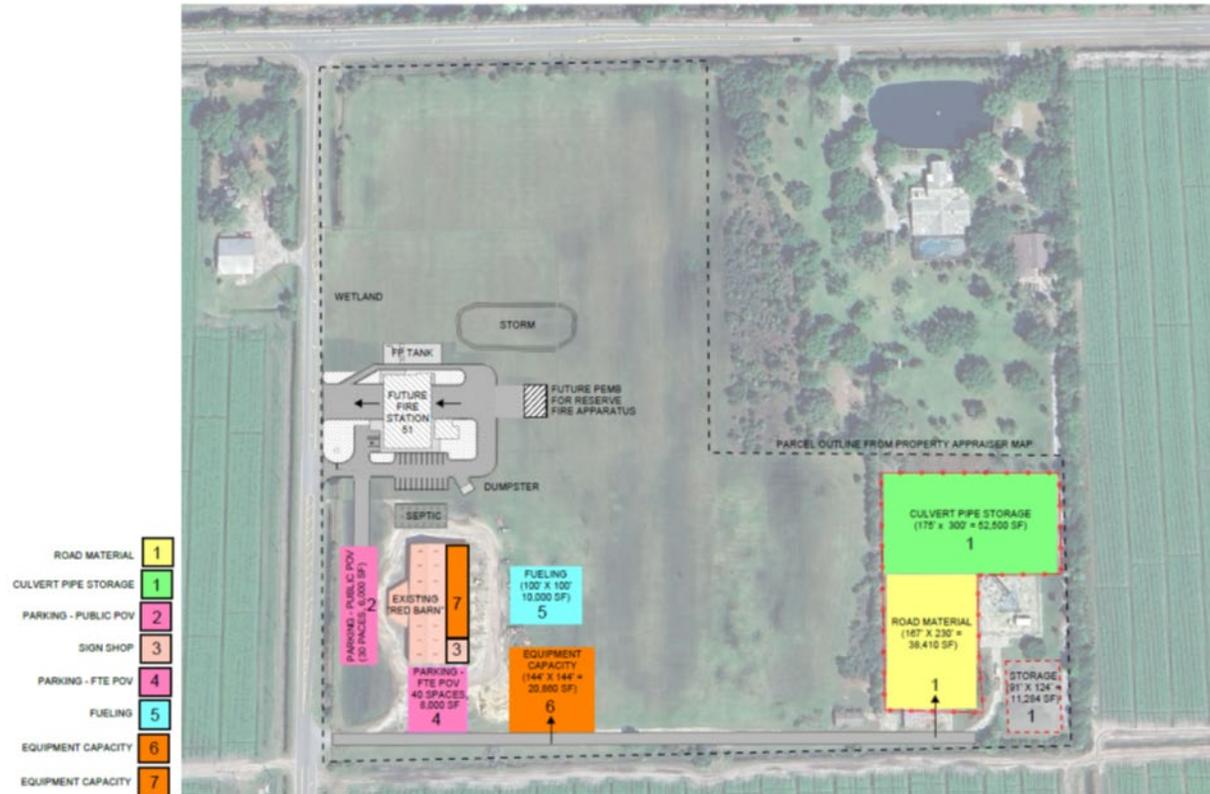
# Project Scope

## Planning, Design, Permitting and Construction of a new Fire Station #51

- Approximately 10,000 square feet (gross) with 8,600 square feet (program/net)
- Includes well, septic, water storage tank, and generator
- Project Budget (Not to Exceed) \$7M

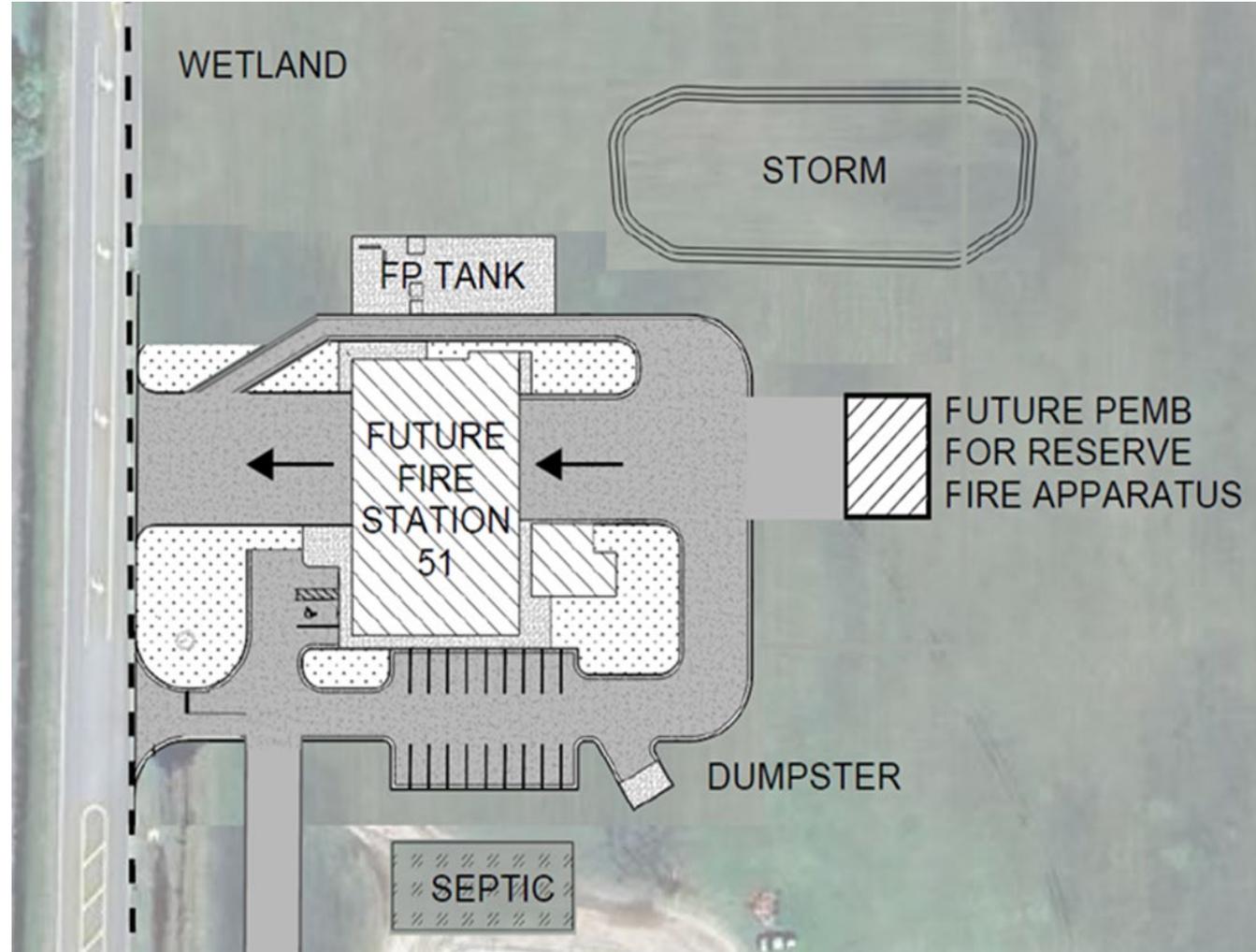
## Building Footprint

- Administration: 320 SF
- Apparatus Bay & Support: 5,522 SF
- Day Space & Crew Quarters: 2,011 SF
- Building Support: 445 SF
- Public Access/FCSO: 300 SF



# Site Plan

|                 |                                                                                 |
|-----------------|---------------------------------------------------------------------------------|
| Exterior Patio: | Approximately 350 SF, Uncovered                                                 |
| Parking:        | 24 Spaces Total<br>20 Crew/Staff<br>3 Public<br>1 Accessible                    |
| Service Yard:   | 1,200 SF Adjacent to Building<br>150 KW Generator<br>Mechanical CDUs            |
| Septic Field:   | Approximately 1,200 SF                                                          |
| Dumpster:       | 20'x30' Enclosure<br>2 Bins                                                     |
| Fueling:        | 1,000-Gal Tank with Dispenser                                                   |
| Tender Fill:    | 8,000 Storage Tank Fill<br>Non-Potable Well                                     |
| Fire Sprinkler: | 30,000-Gal Storage Tank Fill<br>Potable Well<br>Capacity for 12,000 SF Building |



# Conceptual Front Elevations



Public Entrance



# Conceptual Front Elevations



Apparatus Bay



# Fire Administration & Fire Station #62 - Project History

- **2022** – County advertised for Architectural & Engineering Services (RSQ# 22-007Q)
- **March 2022** – Awarded to Schenkel Shultz Architecture
- **October 2022 (FY23)** – Recognized the need for expansion of Fire Services within the City of Bunnell, allocated **\$1.9 million** from ½ Cent Sales Tax in FY23 Budget.
- **2023** – County submitted a legislative priority request for the relocation and construction of a combined Fire Administration and Fire Station #62.
- **July 2023** – Awarded **\$10 million** thru State Appropriation.
- **October 2023 (FY24)** – County allocated an additional **\$500K** from ½ Cent Sales Tax in FY24 Budget, bringing the combined project total funding to **\$12.4 million**.
- **October 2023 (FY24)** – Additional Funding Allocated in Tentative Budget (\$600K)
- **November 2023** – Authorized Task 1 – Planning and Schematic Design for 19,500 SF Fire Station (\$247,555)



# Project Scope

## Planning, Design, Permitting and Construction of a new Fire Administration and Fire Station #62

- Approximately 19,500 square feet (gross) with 17,623 square feet (program/net)
- Project Budget (Not to Exceed) \$12.4 M

### Building Footprint

- Administration: 3,488 SF
- Apparatus Bay & Support: 7,781 SF
- Day Space & Crew Quarters: 4,460 SF
- Building Support: 1,435 SF
- Public Access: 459 SF



# Site Plan

## Initial Concept



Offset

1. City Well & Easement (12' OC of Well Pipe)
2. Well access drive (34' Wide, including Easement)
3. Retention (20%)
4. Dumpster Area
5. Parking (43 Spaces)
6. Flag Court, Monument Sign, & Future Community Engagement Opportunity
7. Site Ingress
8. Apron (44' depth)
9. Service Yard



# Site Plan

## Schematic Design



1. City Well & Easement (12' OC of Well Pipe)
2. Well access drive (34' Wide, including Easement)
3. Retention (20%)
4. Dumpster Area
5. Parking
6. Flag Court, Monument Sign, & Future Community Engagement Opportunity
7. Site Ingress
8. Apron (44' depth)
9. Service Yard



# Exterior Design

Public Entrance



# Exterior Design

Apparatus Bay



SCHENKEL  
SHULTZ



# Exterior Design

Crew Porch



# Floor Plan

## Level 1



# Floor Plan

## Level 2



# Fire Rescue Project Funding



| Project                                | Current Cost Estimate | Budget              |
|----------------------------------------|-----------------------|---------------------|
| Fire Station #51                       | \$7,095,702           | \$7,000,000         |
| Fire Administration & Fire Station #62 | \$12,298,465          | \$12,400,000        |
| <b>TOTAL</b>                           | <b>\$19,394,167</b>   | <b>\$19,400,000</b> |

- Estimates are currently within budget, may go down with the CMAR GMP
- Opportunities for Owner Direct Purchasing and Value Engineering to further reduce costs
- Use of Fire Rescue Impact Fees, should be unable to reduce or maintain project costs

# Fire Rescue Project – Next Steps

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- Final Design Completed within the next couple of months.
- Consent Agenda Item #7n (Board Meeting 7/15/24)
  - Consideration for Approval of a Second Addendum to Contract No. 22-007Q (Addendum 2) with Schenkel & Schultz, Inc. for Design and Engineering Services for Fire Rescue Station 51 and the Administration Fire Rescue Station 62 in the Not to Exceed Lump Sum Amount of \$682,797.00.
- Advertise and Award Contract for Construction Services, Construction Manager at Risk (CMAR).
- Establish Guaranteed Maximum Price (GMP) for Project.



# Flagler County, FL Capital Project Update

July 15, 2024  
Workshop



# Flagler County Board of County Commissioners Special Meeting Agenda

**Monday, July 15, 2024 • Immediately Following Workshop**

**Government Services Complex, 1769 E. Moody Blvd., Bldg 2, Board Chambers, Bunnell, FL 32110**

View the meeting broadcast live on cable television: Spectrum Channel 492

View the meeting streamed live on the County's YouTube Channel: [www.YouTube.com/FlaglerCounty](http://www.YouTube.com/FlaglerCounty)

1. Call to Order
2. Establishment of Proposed Operating Millage Rate
3. Establishment of Proposed Debt Service Millage Rates
4. Establishment of the date, time, and place of 1st Public Hearing to adopt the Proposed millage rates and the Tentative budget for Fiscal Year 2024-25.
5. Establishment of Proposed Special Assessment Rates
6. Public Comment
7. Adjournment

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board agency, or commission with respect to any matter considered at a meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he 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.

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in this meeting should contact the (386) 313-4001 at least 48 hours prior to the meeting.

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS  
SPECIAL MEETING / ITEMS 2-4**

**SUBJECT:** Fiscal Year 2024-2025 Proposed Millage Rates for Notice of Proposed Property Taxes.

**DATE OF MEETING:** July 15, 2024

**OVERVIEW/SUMMARY:** On July 1, 2024, staff received the final Certified Taxable Value information from the Property Appraiser Office. The following information for the 2024 DR-420 Forms includes:

|                                         | <b>Adopted<br/>Millage Rate<br/>FY 23-24</b> | <b>Proposed<br/>Millage Rate<br/>FY 24-25</b> | <b>Ad Valorem<br/>Tax Revenue<br/>@ 95%</b> |
|-----------------------------------------|----------------------------------------------|-----------------------------------------------|---------------------------------------------|
| <b>Operating Millage Levies:</b>        |                                              |                                               |                                             |
| General Fund (Fund 1001)                | 7.9297 mills                                 | 7.8695 mills                                  | \$ 123,192,414                              |
| Remainder of ESL (Fund 1119)            | 0.1250 mills                                 | 0.1250 mills                                  | \$ 1,956,802                                |
| <b>Total Operating Millage</b>          | <hr/> 8.0547 mills                           | <hr/> 7.9945 mills                            | <hr/> \$ 125,149,216                        |
| <b>Voted Debt Service Levies:</b>       |                                              |                                               |                                             |
| Series 2016 ESL (Fund 1219)             | 0.1250 mills                                 | 0.1250 mills                                  | \$ 1,956,802                                |
| 2015 GO Refunding Bond (Fund 1211)      | 0.1546 mills                                 | 0.1148 mills                                  | \$ 1,797,127                                |
| <b>Total Voted Debt Service Millage</b> | <hr/> 0.2796 mills                           | <hr/> 0.2398 mills                            | <hr/> \$ 3,753,929                          |
| <br><b>Total – All Millage Levies</b>   | <hr/> <b>8.3343 mills</b>                    | <hr/> <b>8.2343 mills</b>                     | <hr/> <b>\$ 128,903,145</b> <hr/>           |

The General Fund millage rate of 7.8695 mills represents a decrease of 0.0602 mills, will generate a total of \$123,192,414 (@ 95%), which is an increase of \$14,234,895 or 13.06% from the amount of property tax revenue included in the Adopted Fiscal Year 2023-24 Budget. The Environmentally Sensitive Land (ESL) operating millage of 0.1250 will generate a total of \$1,956,802 (@ 95%), which is an increase of \$239,248 or 13.93% from the amount of property tax revenue included in the Adopted Fiscal Year 2023-24 Budget. The total operating millage rate of 7.9945 mills is 6.28% above the rolled back rate of 7.5223 mills and when added to the voter approved millage for debt service, the total millage rate of 8.2343 represents a decrease of 0.1000 mills from fiscal year 2023-24.

A Voter Approved Referendum of up to 0.2500 mills has been dedicated for the purchase of and debt service on Environmentally Sensitive Lands (ESLs). The voted millage rate needed for ESL debt is 0.1250. The remaining 0.1250 mills for FY 2024-25 will support operations and maintenance for ESL properties.

The 2015 General Obligation Refunding Bond millage rate is for debt issued to construct the Judicial Center. Originally issued in 2005, this debt was refinanced during 2015 saving interest over the remaining life of the bonds. The necessary millage rate to pay the related Debt Service of 0.1148 for FY 2024-25 is a decrease of 0.0398 mills from fiscal year 2023-24.

**DEPARTMENT CONTACT:** E. John Brower, Financial Services Director (386) 313-4036

**RECOMMENDATIONS:** Authorize County Administrator to execute the appropriate paperwork in accordance with Chapter 200 Fla. Stat. to include:

- A. Proposed Operating Millage Rates
- B. Proposed Debt Service Millage Rates
- C. Establish the date, time, and place at which the 1<sup>st</sup> Public Hearing will be held to adopt the proposed millage rates and the tentative budget to be:

Wednesday, September 4, 2024 – 5:01 p.m.  
Flagler County Government Services Building  
1769 East Moody Boulevard, Building 2  
Bunnell, Florida 32110

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS  
SPECIAL MEETING / ITEM 5**

**SUBJECT:** Consideration of intent to Levy Fiscal Year 2024-25 Assessment Rates for the Daytona North Service District, the Bimini Gardens Municipal Service Benefit Unit, the Espanola Special Service District, the Rima Ridge Special Service District, North Malacompra Drainage Basin District, Marineland Acres Drainage Basin District, and the Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District, the Painters Hill Seawall Special Assessment District, Dunes Community Development District Stormwater Special Assessment, and the Nuisance Abatement Special Assessment.

**DATE OF MEETING:** July 15, 2024

**OVERVIEW/SUMMARY:** The Daytona North Service District was originally created on December 29, 1983 for the purpose of maintenance and paving of roadways. The proposed fiscal year 2024-25 assessment rate of \$0.00 per front foot of benefitted property, which is a decrease of \$0.58 per front foot from Fiscal Year 2023-24.

The Bimini Gardens Municipal Service Benefit Unit was created, pursuant to Flagler County Ordinance 99-91 on December 20, 1999, for road projects and services. The proposed fiscal year 2024-25 assessment rate of \$0.00 per front foot of benefitted property, which is a decrease of \$0.58 per front foot from Fiscal Year 2023-24.

On February 28, 2002, the Board of County Commissioners approved the creation of Espanola Special Assessment District for the purpose of providing mosquito control services. The proposed fiscal year 2024-25 assessment rate of \$11.76 per special assessment unit has remained constant.

On February 28, 2002, the Board of County Commissioners approved the creation of Rima Ridge Special Assessment District for the purpose of providing mosquito control services. The proposed fiscal year 2024-25 assessment rate of \$14.62 per special assessment unit has remained constant.

The Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District was created pursuant to the provisions of Flagler County Ordinance Number 07-08, dated July 9, 2007. The stated purpose of this district "is to assure that all solid waste generated and accumulated within Flagler County shall be collected, removed and disposed of by an authorized collector, except as otherwise provided herein, in a proper, sanitary and efficient manner, to eliminate illegal dumping within the county, to provide an effective method of collecting the special assessment charges provided herein, and to promote the general health, safety and welfare of the citizens of Flagler County, Florida". Special assessments were imposed against benefitted properties in this district for the first time in fiscal year 2007-08. The special assessment in fiscal year 2024-25 is \$428.90.

On September 12, 2016, the Board of County Commissioners established the North Malacompra Drainage Basin District and the Marineland Acres Drainage Basin District for improvements and maintenance of a stormwater master plan and drainage system to mitigate flooding and pollution from the basin area. The initial rates for the North Malacompra District were \$30/parcel in FY 2016-17, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, FY 2023-24 and will remain the same for FY 2024-25. The initial rates for the Marineland Acres District were \$435/parcel for developed property and \$220/parcel for undeveloped property in FY 2016-17, FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22, 2022-23, FY 2023-24, and will remain the same in FY 2024-25 as well.

On December 20, 2017, the Board of County Commissioners established the Painters Hill Seawall Special Assessment District that will allow the County to construct a seawall that will run 21 consecutive lots (2 of which have existing seawalls and will not be assessed). The seawall will serve

a paramount public purpose in protecting homes and State Road A1A in Painters Hill, as well as the beach itself from the risk of collapsing homes. The rate for FY 24-25 is \$116.28 per lineal front foot.

On April 15, 2024 the Board of County Commissioners entered into an interlocal agreement with the Dunes Community Development District (DCDD) for a Stormwater Special Assessment. Staff is still working with the DCDD to determine the amount to be assessed.

On December 2023, the Board of County Commissioners established the collection of Non-Ad Valorem Assessments for Nuisance Abatement within Unincorporated Flagler County. This assessment will ensure that the County will recoup the costs of demolishing an unsafe structure or cleaning up a nuisance condition.

**FUNDING INFORMATION:** Special Assessment Revenues generated from the non-ad valorem assessments contemplated in this agenda item have been included within the appropriate funds in the Tentative Fiscal Year 2024-25 Budget. These rates will return before the board as part of the 1<sup>st</sup> Public Hearing in September.

**DEPARTMENT CONTACT:** E. John Brower, Finance Director (386) 313-4036

**RECOMMENDATIONS:** Request the Board of County Commissioners Approve the Preliminary Special Assessment Rates for FY 2024-25 as follows:

| Entity                                                                                       | FY 2024-25 Assessment Rate                            |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------|
| The Daytona North Service District                                                           | \$0.00 per front foot                                 |
| The Bimini Gardens Municipal Service Benefit Unit                                            | \$0.00 per front foot                                 |
| The Espanola Special Service District                                                        | \$11.76 per special assessment unit                   |
| The Rima Ridge Special Service District                                                      | \$14.62 per special assessment unit                   |
| The Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District | \$428.90 per residential unit                         |
| North Malacompra Drainage Basin District                                                     | \$30.00 per parcel                                    |
| Marineland Acres Drainage Basin District                                                     | \$435.00 per developed lot<br>\$220.00 per vacant lot |
| Painter's Hill Seawall Special Assessment District                                           | \$116.28 per front foot                               |
| Dunes Community Development District for Stormwater                                          | TBD                                                   |
| Nuisance Abatement for Unincorporated Flagler County                                         | Based on Actual Costs Incurred                        |

**ATTACHMENTS:**

N/A