



City Commission Special Meeting Agenda

Thursday, September 25, 2025 at 5:30 PM

City Commission Chambers – 105 S. 2ND Street, Flagler Beach, FL 32136



All meeting items will be continued until meeting is complete.

1. **Call the meeting to order**
2. **Pledge of Allegiance followed by a moment of silence to honor our Veterans, members of the Armed Forces and First Responders**
3. **General Business**
 - a. Resolution 2025-75. A Resolution by the City Commission of the City of Flagler Beach, Florida, levying the Ad Valorem Property Tax Millage Rate for the municipal purposes on all taxable property within the City for the fiscal year beginning October 1, 2025, and ending September 30, 2026, stating the Millage to be levied is 5.4500 in Flagler County and 5.4500 is the rate to be levied for Volusia County; and providing an effective date - final reading.
 - b. Resolution 2025- 76. A Resolution by the City Commission of the City of Flagler Beach, Florida, adopting Budgets for the General Fund, Utility Fund, Sanitation Fund, Stormwater Fund, CRA Fund, Pier Enterprise Fund, and Building Code Inspection Fund for the Fiscal Year 2025-26 fixing appropriations therein; proposing expenditures thereunder; and determining the amount of money to be raised by taxation and providing an effective date hereof - final reading.
4. **Adjournment**

RECORD REQUIRED TO APPEAL: In accordance with Florida Statute 286.0105 if you should decide to appeal any decision the Commission makes about any matter at this meeting, you will need a record of the proceedings. You are responsible for providing this record. You may hire a court reporter to make a verbatim transcript. The City is not responsible for any mechanical failure of the recording equipment. In accordance with the Americans with Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk at (386) 517-2000 ext 233 at least 72 hours prior to the meeting. The City Commission reserves the right to request that all written material be on file with the City Clerk when the agenda item is submitted.



Staff Report

City Commission Special Meeting

September 25, 2025



To: City Commission
From: Hollie Harlan, Finance Director
Meeting Date: September 25, 2025
Item Name: Resolution 2025-75. A Resolution by the City Commission of the City of Flagler Beach, Florida, levying the Ad Valorem Property Tax Millage Rate for the municipal purposes on all taxable property within the City for the fiscal year beginning October 1, 2025, and ending September 30, 2026, stating the Millage to be levied is 5.4500 in Flagler County and 5.4500 is the rate to be levied for Volusia County; and providing an effective date - final reading.

Background:

Resolution 2025-75 passed first reading at the September 11, 2025, hearing. A Resolution of the City Commission of the City of Flagler Beach, Florida, establishing the ad valorem property tax millage rate for Fiscal Year 2025–26. The millage rate is set at **5.4500 mills** for taxable property in both Flagler County and Volusia County. Adoption of this resolution provides the basis for funding municipal operations in the upcoming fiscal year.

Fiscal Impact:

Adoption of Resolution 2025-75 sets the property tax millage at 5.4500 mills for Fiscal Year 2025–26, generating approximately **\$7.0 million** in revenue. These funds will support general municipal operations for the upcoming fiscal year.

Staff Recommendation:

Staff recommends **adoption of Resolution 2025-75** to establish the Fiscal Year 2025–26 property tax millage rate at 5.4500 mills, ensuring funding for city operations and municipal services.

Attachments:

1. 2025-75 Mill Rate

RESOLUTION 2025-75

A RESOLUTION OF THE CITY OF FLAGLER BEACH, FLORIDA LEVYING THE AD VALOREM PROPERTY TAX MILLAGE RATE FOR MUNICIPAL PURPOSES ON ALL TAXABLE PROPERTY WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, STATING THE MILLAGE TO BE LEVIED IS 5.4500 IN FLAGLER COUNTY AND 5.4500 IS THE RATE TO BE LEVIED FOR VOLUSIA COUNTY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida law requires the City Commission of the City of Flagler Beach, Flagler/Volusia County, Florida, to pass an ordinance or resolution levying the millage rate for ad valorem property taxes for municipal purposes on all taxable property within the City limits of the City of Flagler Beach, Florida, for the fiscal year beginning October 1, 2025 and ending September 30, 2026 and

WHEREAS, Florida law requires said ordinance or resolution to state the millage rate to be levied, and also, to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

WHEREAS, the City Commission of the City of Flagler Beach, Florida, has duly considered the budgetary requirements of the City; has adopted a tentative budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 based on a millage rate of **5.4500 mills for Flagler County and 5.4500 mills for Volusia County** on the taxable property within the City; and has acted in accordance with the terms, provisions, and procedures contained in Section 200.065, Florida Statutes;

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Flagler County has been certified by the Flagler County Property Appraiser to the City of Flagler Beach as \$1,280,242,997. The gross taxable value for operating purposes not exempt from taxation within Volusia County has been certified by the Volusia County Property Appraiser to the City of Flagler Beach as \$15,539,546.

NOW THEREFORE, be it resolved by the City Commission of the City of Flagler Beach, Florida, in special session assembled, that:

SECTION 1. The ad valorem property tax millage rate for municipal purposes to be levied on the taxable property within the City limits of the City of Flagler Beach, Florida, during the fiscal year beginning October 1, 2025, and ending September 30, 2026, is hereby set at the rate of **5.4500 mills for Flagler County and 5.4500 mills for Volusia County**.

Resolution 2025-XX continued.

SECTION 2. The Fiscal Year 2025-2026 operating millage rate is **5.4500 mills**, which is greater than the rolled back rate of 5.1604 mills by 5.61% for Flagler County. The Fiscal Year 2025-26 operating millage rate is **5.4500 mills**, which is greater than the rolled back rate of 5.1604 mills by 5.61% for Volusia County.

SECTION 3. This Resolution shall take effect immediately upon its final passage and adoption by the City Commission of the City of Flagler Beach, Florida.

TENTATIVELY ADOPTED THIS 11TH DAY OF **SEPTEMBER**, 2025.

PASSED AND ADOPTED IN SPECIAL SESSION, THIS ____TH DAY OF **SEPTEMBER**, 2025.

CITY OF FLAGLER BEACH, FLORIDA
CITY COMMISSION

Patti King, Mayor

ATTEST:

Penny Overstreet, City Clerk



Staff Report

City Commission Special Meeting

September 25, 2025



To: City Commission
From: Hollie Harlan, Finance Director
Meeting Date: September 25, 2025
Item Name: Resolution 2025- 76. A Resolution by the City Commission of the City of Flagler Beach, Florida, adopting Budgets for the General Fund, Utility Fund, Sanitation Fund, Stormwater Fund, CRA Fund, Pier Enterprise Fund, and Building Code Inspection Fund for the Fiscal Year 2025-26 fixing appropriations therein; proposing expenditures thereunder; and determining the amount of money to be raised by taxation and providing and effective date hereof - final reading.

Background:

Resolution 2025-76 passed first reading at the September 11, 2025, hearing. Resolution 2025-76 establishes the City’s official budget for October 1, 2025, through September 30, 2026. It sets appropriations and funding levels for all City funds, including the General, Utility, Sanitation, Stormwater, CRA, Pier Enterprise, and Building Code Inspection Funds.

Exhibit A provides the FY26 budget summary of all funds, and exhibit B provides the changes to the budget since the proposed budget.

Fiscal Impact:

The adoption of this resolution authorizes expenditure of funds as outlined in the approved FY 2025-26 budget Summary (Exhibit “A”).

Staff Recommendation:

Staff recommends approval of Resolution 2025-76 adopting the Fiscal Year 2025-26 budget.

Attachments:

1. Resolution 2025-76 Budget
2. Changes Since Proposed Budget
3. Budget Summary FY 2025-26

RESOLUTION 2025-76

A RESOLUTION BY THE CITY COMMISSION OF THE CITY OF FLAGLER BEACH, FLORIDA, ADOPTING BUDGETS FOR THE GENERAL FUND, UTILITY FUND, SANITATION FUND, STORMWATER FUND, CRA FUND, PIER ENTERPRISE FUND, AND BUILDING CODE INSPECTION FUND FOR THE FISCAL YEAR 2025-26 FIXING APPROPRIATIONS THEREIN; PROPOSING EXPENDITURES THERE UNDER; AND DETERMINING THE AMOUNT OF MONEY TO BE RAISED BY TAXATION AND PROVIDING AN EFFECTIVE DATE HEREOF.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FLAGLER BEACH, FLORIDA AS FOLLOWS:

- Section 1. The budgets for the City of Flagler Beach, Florida, for the General Fund, Utility Fund, Sanitation Fund, Stormwater Fund, Pier Enterprise Fund, Building Code Inspection Fund and CRA Fund for the fiscal year commencing on October 1, 2025 and ending September 30, 2026, shall be as outlined in Exhibit "A".
- Section 2. All Resolutions or parts thereof in conflict herewith be and the same are hereby repealed.
- Section 3. This Resolution shall take effect immediately upon its final passage and adoption by the City Commission of the City of Flagler Beach, Florida.

TENTATIVELY ADOPTED THIS 11TH DAY OF **SEPTEMBER**, 2025.

PASSED AND ADOPTED IN SPECIAL SESSION, THIS ___TH DAY OF **SEPTEMBER**, 2025.

CITY OF FLAGLER BEACH, FLORIDA
CITY COMMISSION

Patti King, Mayor

ATTEST:

Penny Overstreet, City Clerk

Exhibit B

Description	Inc/(Dec)	Revenue/Expense	Fund	G/L	Comments
Doggie Dining	(1,000)	Revenue	General	001.3200.329201	Per Budget Workshop
FPL Service Tax	25,000	Revenue	General	001.3100.314100	Increased revenue projection
Recreation Overtime	(8,000)	Expense	General	001.5800.101400	Reduction in funds needed
Recreation Rentals & Leases	(6,000)	Expense	General	001.5800.304400	Expense line item no longer needed
Transfer to Capital Fund	227,611	Expense	General	001.5391.909304	See details in Capital Fund
Other Funding Sources	117,000	Revenue	General	001.3600.384000	Fire Station Rehab - Infrastructure Surtax Reserve
Salary & Benefit Contingency	83,730	Expense	General	001.5391.909314	1 Facilities Headcount; 50% of additional Headcount in Streets
Equip/Supply Contingency	9,950	Expense	General	001.5391.909315	Supplies needed for additional contingency headcount
Rate Correction for Current Employee	743	Expense	General	Salary & Benefits	Fire Department
Rate Correction for Current Employee	2,509	Expense	General	Salary & Benefits	P&Z
Rate Correction for Current Employee	(25,356)	Expense	General	Salary & Benefits	Police
Rate Correction for Current Employee	(4,898)	Expense	General	Salary & Benefits	Library
Salary Adjustment for Contingency Headcount	(79,646)	Expense	General	001.5391.909314	GIS Analyst budgeted for 9 months. All other positions 10 months.
Rate Correction for Current Employee	14,188	Expense	BCI	Salary & Benefits	Fire Inspector
Transfer from Fund Balance	14,188	Revenue	BCI	102.3800.389110	
Painting High Water Vehicle	7,000	Expense	Capital	304.5392.606400.604	
Fire Department Renovations	117,000	Expense	Capital	304.5392.606300.603	Bay doors and building updates. Funded by Infrastructure Surtax
Facilities - Bucket Truck/Dump Truck	103,611	Expense	Capital	304.5392.606400.556	Purchase used for both vehicles
Transfer From General Fund	227,611	Revenue	Capital	304.3800.909200	
Hydroplanks Grant Funds	147,502	Revenue	Capital	304.3300.331102.572	Grant revenue for Hydroplanks
Hydroplanks	147,502	Expense	Capital	304.5392.606300.572	Hydroplanks will not be received until Nov. 25
Telecommunications	(600)	Expense	Utility	401.5331.304100	
Rate Correction for Current Employee	1,966	Expense	Utility	Salary & Benefits	Utility Maintenance
Rate Correction for Current Employees	3,682	Expense	Utility	Salary & Benefits	Utility Admin Expense
Professional Services for Project 591	(42,510)	Expense	Utility	401.5331.303100.591	Roll over of 24/25 project - less payments
Reserve For Contingencies	37,462	Expense	Utility	401.5391.909302	
Rate Correction for Current Employees	2,204	Expense	Sanitation	Salary & Benefits	Sanitation Admin Expense
Reserve For Contingencies	(2,204)	Expense	Sanitation	403.5391.909302	
Contingency Headcount	28,982	Expense	Stormwater	405.5391.909314	Additional Headcount split with Streets
Contingency Equip/Supplies	750	Expense	Stormwater	405.5391.909315	Additional Headcount split with Streets
Reserve For Contingencies	(29,732)	Expense	Stormwater	405.5391.909302	
5 Year Capital Plan					
Reduce Manhole Rings and Cover Replacements	(100,000)				Based on budget workshop
Water Production - Acid Tank Replacement	(51,800)				Will be completed before 24/25 YE.
Water Production - 1 MG Tank Construction	(19,033)				Reduction based on remaining cost of the project
Water Production - Water Main River Crossing	(58,212)				Reduction based on remaining cost of the project
Well #17 Design	(50,000)				More cost effective to design two rather than each well a year apart.
Well #18 Design	100,000				More cost effective to design two rather than each well a year apart.
Stormwater - S Flagler Ave Rt 100 to S 7th St	(21,005)				Will be completed before 24/25 YE.
Stormwater - John Bull Drainage Improvement	(7,075)				Reduction based on remaining cost of the project

CITY OF FLAGLER BEACH - FISCAL YEAR 2025/2026

***THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FLAGLER BEACH ARE 8.6% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.**

	GENERAL FUND	CRA FUND	BUILDING CODE INSPECTION FUND	PIER ENTERPRISE FUND	UTILITY FUND	IMPACT FEE FUND	SANITATION FUND	STORM WATER FUND	CAPITAL FUND	Total Budget
<u>ESTIMATED REVENUES:</u>										
Taxes: Millage per \$1000 = Flagler Co.	5.4500									
Taxes: Millage per \$1000 = Volusia Co	5.4500									
Ad Valorem Taxes	\$6,428,625	\$701,725								\$7,130,350
										\$0
Sales and Use Taxes	\$2,031,782									\$2,031,782
Licenses and Permits	\$259,000	\$2,000	\$307,900							\$568,900
Intergovernmental	\$747,876			\$8,707,382	\$4,573,677				\$317,502	\$14,346,437
Charges for Services	\$20,000				\$6,879,000		\$1,942,000	\$1,174,000		\$10,015,000
Fines and Forfeitures	\$96,000				\$65,000		\$15,000			\$176,000
Miscellaneous Revenue	\$931,652	\$12,000	\$18,270	\$10,107,000	\$28,148,000	\$1,038,000	\$51,000	\$1,000		\$40,306,922
TOTAL SOURCES	\$10,514,935	\$715,725	\$326,170	\$18,814,382	\$39,665,677	\$1,038,000	\$2,008,000	\$1,175,000	\$317,502	\$74,575,391
Transfers In				\$516,000			\$60,800		\$2,005,749	\$2,582,549
Fund Balances/Reserves/Net Assets	\$4,801,736	\$221,711	\$596,728		\$3,966,568		\$206,880	\$117,500		\$9,911,123
TOTAL ESTIMATED REVENUES, TRANSFERS AND BALANCES	\$15,316,671	\$937,436	\$922,898	\$19,330,382	\$43,632,245	\$1,038,000	\$2,275,680	\$1,292,500	\$2,323,251	\$87,069,063
<u>EXPENSES</u>										
General Government Services	\$1,674,575	\$242,327							\$1,171,502	\$3,088,404
Public Safety	\$4,834,695		\$887,082						\$469,649	\$6,191,426
Physical Environment	\$573,006				\$3,519,817	\$1,038,000	\$1,647,935	\$1,056,767	\$11,000	\$7,846,525
Transportation	\$512,972								\$510,000	\$1,022,972
Human Services										\$0
Culture and Recreation	\$652,458			\$11,373,483					\$35,000	\$12,060,941
Debt Services		\$75,109		\$7,956,899	\$1,444,256			\$118,233		\$9,594,497
Financial and Administrative	\$2,078,898				\$34,701,604		\$420,865		\$126,100	\$37,327,467
TOTAL EXPENSES	\$10,326,604	\$317,436	\$887,082	\$19,330,382	\$39,665,677	\$1,038,000	\$2,068,800	\$1,175,000	\$2,323,251	\$77,132,232
Transfers Out	\$1,926,733	\$620,000	\$35,816							\$2,582,549
Revenue Net Expenses	\$0									\$0
Fund Balance Policy - For Emergencies	\$3,063,334				\$3,966,568		\$206,880	\$117,500		\$7,354,282
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES AND BALANCE	\$15,316,671	\$937,436	\$922,898	\$19,330,382	\$43,632,245	\$1,038,000	\$2,275,680	\$1,292,500	\$2,323,251	\$87,069,063

The tentative, adopted, and / or final budgets are on file in the clerk's office of the City of Flagler Beach as a public record

Must show at least 95% Ad Valorem for each millage