



Finance Committee Regular Meeting Agenda

Tuesday, December 9, 2025 at 2:00 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**
3. **Approve Minutes**
September 9, 2025 Meeting Notes - No Approval Required
 - a. September 9, 2025 Meeting Notes

4. **Financial Update**
 - a. FY25 Q4 Unaudited Financials
 - b. FY25 Grants
 - c. FY25 Capital Project Status Report
 - d. FY26 Capital Project Status Report
 - e. FY26 Enterprise Capital Project Report

5. **New Business**
 - a. Stormwater Bond Discussion
 - b. 2026 Finance Committee Meeting Schedule

6. **Old Business**

7. **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.



Finance Committee Meeting Notes
Tuesday, September 09, 2025, at 2:00 PM
City Commission Chambers – 105 S. 2ND Street,
Flagler Beach, FL 32136

PRESENT: Andrea Gulliksen, Boyd Venable, Mayor Patti King

ABSENT: Jacqueline Terry, Commissioner Scott Spradley

EX-OFFICIO: City Manager Dale Martin and Finance Director Hollie Harlan

GUESTS:

1. Call the meeting to order

Hollie Harlan, Finance Director called the meeting to order at 2:04 pm

2. Approve the minutes from March 11, 2025

There was no quorum to approve meeting minutes

3. Ad Valorem Collection History – FY20 through FY24

Ms. Harlan discussed the Ad Valorem collection history and millage rate. She explained the figures for FY 20-24 reflected a 40% increase based on rising property values and the millage rate had fairly remained steady since 2021. The Committee discussed the growth in the City and agreed that if Veranda Bay were annexed there would be a significant increase in property tax revenue.

4. City Tax Bill

Ms. Harlan noted that if property values continued to rise the City would be in a good place to maintain and not increase the Ad Valorem. Dale Martin, City Manager, provided the Committee with a printout of all parcels and explained the property tax information and how it was calculated. He said the median tax bill in the City was approximately \$1300, there were six properties that paid more than \$10,000, and some properties that had tax exemption. There was further discussion about how values were assessed, homestead exemptions, and how taxes were split between the City, County, and school district. The Committee reviewed various ways to educate the community about property taxes and the services provided with that revenue.

5. FY25 General Fund Revenue and Expense Actuals – through 8/31/25

Ms. Harlan reviewed the FY 25 revenue and expenses and noted the different ad valorem, fees, service taxes, etc. She said the budget was looking good. There was discussion regarding capital project proposals and how to fund infrastructure replacement. Mayor Patti King

explained that enterprise funds could only be spent on certain programs/departments. Ms. Harlan offered to bring forward topics at future meetings to help educate the Committee on the different funds, departments, and how revenue could be used. She said the City was required to budget a 25% contingency emergency fund. The Committee discussed the option of having the County provide Fire and Police services, and the value of the City doing so. Mr. Martin said this may be a consideration for sanitation due to rising costs. The Committee Agreed that weighing costs versus the City providing its own services was important.

6. Bond Discussion

Mr. Martin shared that the City's Stormwater Management Master Plan would require \$43,000,000 to improve the City's stormwater system and said the City could not afford all the necessary fixes based on tax revenue. He discussed a Referendum Bond going out to voters and how an increase in milage could help. The Committee revisited the Veranda Bay discussion and the revenue that could be included. Mayor King said the City would have to provide infrastructure services whether the area was annexed or not.

7. Other Business

No other business was discussed.

8. Adjournment

Ms. Harlan adjourned the meeting at 3:05 pm and reminded the Committee the next meeting was scheduled for December 9, 2025.

City of Flagler Beach
 General Fund & Building Fund
 Revenue and Expense by Department
 For the 12 months ended September 30, 2025 -
 (unaudited)
*Preliminary Estimated Ending Balances –
 Unaudited and Subject to Adjustment*

General Fund & Building Fund

9/30/2025

	Budget + Amendments	Actual Revenue / Expense (YTD)	Percent	Budget Variance Favorable (Unfavorable)
Beginning Fund Balance - As of 9/30	\$ 9,547,350	\$ 9,547,350		
Revenue:				
Property Tax, Sales & Use Tax - Dept 3100	\$ 7,707,318	\$ 8,235,597	107%	\$ 528,279
License and Permits - Dept 3200	\$ 254,950	\$ 256,113	100%	\$ 1,163
Intergovernmental - Dept 3300	\$ 773,311	\$ 845,215	109%	\$ 71,904
Other local sources (Charges for services/ Fines and Forfeitures/ Misc Revenue)				
Depts 3400-3600	\$ 665,836	\$ 1,344,460	202%	\$ 678,624
Encumbered to Fund Balance/Transfer from Capital Dept 3800	\$ 1,908,600	\$ -	0%	\$ (1,908,600)
License & Permits - Building Fund - Dept 3200	\$ 609,200	\$ 579,421	95%	\$ (29,779)
Misc. Revenue - Building Fund - Dept 3600	\$ 10,000	\$ 3,100	31%	\$ (6,900)
Transfer from Fund Balance Building Fund - Dept 3800	\$ 275,471	\$ -	0%	\$ (275,471)
Total Revenues	\$ 12,204,686	\$ 11,263,906	92%	\$ (940,780)
Expenditures:				
Commission	\$ 114,326	\$ 102,550	90%	\$ 11,776
Executive	\$ 237,286	\$ 222,652	94%	\$ 14,634
City Clerk	\$ 271,836	\$ 265,204	98%	\$ 6,632
Human Resources	\$ 174,443	\$ 164,501	94%	\$ 9,942
Finance	\$ 387,687	\$ 373,746	96%	\$ 13,941
Legal	\$ 233,500	\$ 156,463	67%	\$ 77,037
Facilities	\$ 754,298	\$ 652,123	86%	\$ 102,175
General Government	\$ 665,063	\$ 618,126	93%	\$ 46,937
Police	\$ 3,081,089	\$ 3,003,744	97%	\$ 77,345
Victim's Advocate	\$ 146,238	\$ 134,094	92%	\$ 12,144
Fire	\$ 1,553,392	\$ 1,577,799	102%	\$ (24,407)
Planning & Zoning	\$ 562,736	\$ 347,144	62%	\$ 215,592
Information Technology	\$ 272,915	\$ 244,138	89%	\$ 28,777
Roads & Streets	\$ 573,949	\$ 333,920	58%	\$ 240,029
Library	\$ 197,949	\$ 197,148	100%	\$ 801
Museum	\$ 8,560	\$ 7,602	89%	\$ 958
Recreation	\$ 495,956	\$ 458,726	92%	\$ 37,230
Building Fund - Dept 5242	\$ 850,630	\$ 526,187	62%	\$ 324,443
Total Expenditures	\$ 10,581,853	\$ 9,385,867	89%	\$ 1,195,987
Transfers out	\$ 3,003,992	\$ 1,990,590	66%	\$ 1,013,402
Net Change in Fund Balance (GF & BF)	\$ (1,381,159)	\$ (112,550)		
Fund balance, Ending	\$ 8,166,191	\$ 9,434,800	<i>Unaudited</i>	
Restricted Reserves		\$ 6,295,865		
Emergency Fund Balance Policy - 25% General Fund Only		\$ 2,185,628		

Summary Points (for all funds):

- Above ending fund balances are unaudited, because the following audit activities aren't yet complete for these 2 funds: Accruals, capital asset additions and depreciation, pension/ opeb adjustments, etc.
- The reported revenues and expenditures provide a reliable representation of activity through 9/30/25.
- General fund and Building fund are both governmental funds.

City of Flagler Beach
 CRA Fund
 Revenue and Expense by Department

For the 12 months ended
 September 30, 2025 - (unaudited)
*Preliminary Estimated Ending
 Balances – Unaudited and Subject
 to Adjustment*

CRA

9/30/2025

	Budget + Amendments	Actual Revenue / Expense (YTD)	Percent	Budget Variance Favorable (Unfavorable)
Beginning Fund Balance - As of 9/30	\$ 629,567	\$ 629,567		
Revenue:				
Property Tax, Sales & Use Tax - Dept 3100	\$ 607,777	\$ 604,498	99%	\$ (3,279)
License and Permits - Dept 3200	\$ 1,000	\$ -	0%	\$ (1,000)
Transfer from Fund				
Balance/Interest Earned - Dept 3600	\$ 285,000	\$ 14,551	5%	\$ (270,449)
Total Revenues	\$ 893,777	\$ 619,049	69%	\$ (274,728)
Expenditures:				
Fund Expense - Dept 5391	\$ 154,767	\$ 95,122	61%	\$ 59,645
Redevelopment Grants - Dept 5391	\$ 65,000	\$ 5,000	8%	\$ 60,000
Debt Service - Dept 5391	\$ 74,779	\$ 74,779	100%	\$ (0)
Total Expenditures	\$ 294,546	\$ 174,901	59%	\$ 119,645
Transfers out	\$ 577,731	\$ 629,100	109%	\$ (51,369)
Net Change in Fund Balance	\$ 21,500	\$ (184,952)		
Fund balance, Ending	\$ 651,067	\$ 444,615		<i>Unaudited</i>
Restricted Reserves		\$ -		

Summary points:

1. This fund is a governmental fund.
2. Transfers out is the transfer to capital fund to fund the CRA projects.

City of Flagler Beach
 Capital Reserve Fund
 Revenue and Expense by Fund
 For the 12 months ended
 September 30, 2025 -
 (unaudited)
*Preliminary Estimated
 Ending Balances –
 Unaudited and Subject to
 Adjustment*

Capital Reserves Fund

9/30/2025

	Budget + Amendments	Actual Revenue / Expense (YTD)	Percent	Budget Variance Favorable (Unfavorable)
Beginning Fund Balance - As of 9/30	\$ -	\$ -		
Revenue:				
Intergovernmental - Dept 3300	\$ 366,670	\$ 88,792	24%	\$ (277,878)
Misc. Revenue - Dept 3600	\$ 12,641	\$ 82,629	654%	\$ 69,988
General Fund - Dept 3800	\$ 662,511	\$ 1,184,418	179%	\$ 521,907
CRA- Dept 3800	\$ 577,731	\$ 629,100	109%	\$ 51,369
Building Code - Dept 3800	\$ 63,750	\$ 18,750	29%	\$ (45,000)
Total Revenues	\$ 1,683,303	\$ 2,003,690	119%	\$ 320,386
Expenditures:				
General Fund - All Depts	\$ 1,213,247	\$ 1,174,726	97%	\$ 38,521
CRA	\$ 944,231	\$ 629,099	67%	\$ 315,132
Building Code	\$ 63,750	\$ 18,750	29%	\$ 45,000
Total Expenditures	\$ 2,221,228	\$ 1,822,575	82%	\$ 398,653
Net Change in Fund Balance	\$ (537,925)	\$ 181,114		
Fund balance, Ending	\$ (537,925)	\$ 181,114		<i>Unaudited</i>

Summary Points:

1. There is no beginning fund balance since this fund began 10/1/24.
2. Intergovernmental revenue is funds received for Milton expenses.
3. This fund is a governmental fund.

City of Flagler Beach
 Utility and Impact Fees Fund
 Revenue and Expense by Department

For the 12 months ended
 September 30, 2025 - (unaudited)
*Preliminary Estimated Ending
 Balances – Unaudited and Subject
 to Adjustment*

Utility and Impact Fee Fund

9/30/2025

	Budget + Amendments	Actual Revenue / Expense (YTD)	Percent	Budget Variance Favorable (Unfavorable)
Beginning Fund Balance - As of 9/30	\$ 39,902,397	\$ 39,902,397		
Revenue:				
Impact & Utility Misc Revenue - Dept 3600	\$ 1,237,341	\$ 1,707,689	138%	\$ 470,348
Charges for Services - Dept 3400	\$ 7,008,000	\$ 6,848,008	98%	\$ (159,992)
Grant Revenue - Dept 3300	\$ 5,426,936	\$ 1,089,543	20%	\$ (4,337,393)
Fines - Dept 3500	\$ 65,000	\$ 57,058	88%	\$ (7,942)
Proceeds - SRF Loan - WWTP - Project 119	\$ 25,000,000	\$ -	0%	\$ (25,000,000)
Transfer from Fund Balance - Dept 3800	\$ 3,244,765	\$ -	0%	\$ (3,244,765)
Total Revenues	\$ 41,982,042	\$ 9,702,299	23%	\$ (32,279,743)
Expenditures:				
WTP - Dept 5331	\$ 3,374,672	\$ 2,892,553	86%	\$ 482,119
WWTP - Dept 5351	\$ 29,055,493	\$ 930,120	3%	\$ 28,125,373
Utility Maintenance - Dept 5354	\$ 4,183,961	\$ 1,285,841	31%	\$ 2,898,120
Utility & Impact Fees - Fund Expense - Dept 5391	\$ 1,462,381	\$ 1,282,353	88%	\$ 180,028
Utility Debt Service - Dept 5391	\$ 979,148	\$ -	0%	\$ 979,148
Utility & Impact Fees - Capital Projects - Dept 5391	\$ 719,355	\$ 181,975	25%	\$ 537,379
Utility & Impact - Depreciation - Dept 5391	\$ 2,621,001	\$ -	0%	\$ 2,621,001
Impact - Reserve for Contingency - Dept 5391	\$ 928,739	\$ -	0%	\$ 928,739
Total Expenditures	\$ 43,324,750	\$ 6,572,843	15%	\$ 36,751,907
Net Change in Fund Balance	\$ (1,342,708)	\$ 3,129,456		
Fund balance, Ending	\$ 38,559,689	\$ 43,031,853	<i>Unaudited</i>	
Restricted Reserves		\$ 30,392,704		
Emergency Fund Balance Policy - 10% (utility fund only)		\$ 772,455		

Summary Points:

1. Depreciation isn't yet recorded for all enterprise funds.
2. Ending fund balances are inaccurate as capital assets haven't yet been recorded.
3. Note for all enterprise funds, all capital related expenditures are moved from the income statement to the balance sheet at year end.

City of Flagler Beach
Sanitation Fund
Revenue and Expense by Department
For the 12 months ended
September 30, 2025 -
(unaudited)
*Preliminary Estimated
Ending Balances –
Unaudited and Subject to
Adjustment*

Sanitation Fund

9/30/2025

	Budget + Amendments	Actual Revenue / Expense (YTD)	Percent	Budget Variance Favorable (Unfavorable)
Beginning Fund Balance - As of 9/30	\$ 1,790,239	\$ 1,790,239		
Revenue:				
Charges for Services - Dept 3400	\$ 1,889,500	\$ 1,904,609	101%	\$ 15,109
Fines - Dept 3500	\$ 15,000	\$ 12,308	82%	\$ (2,692)
Misc. - Dept 3600	\$ 76,500	\$ 69,470	91%	\$ (7,030)
Roll Off License - Dept 3670	\$ 5,500	\$ 3,700	67%	\$ (1,800)
Total Revenues	\$ 1,986,500	\$ 1,990,087	100%	\$ 3,587
Expenditures:				
Refuse Collection - Dept 5341	\$ 1,670,004	\$ 1,536,960	92%	\$ 133,044
Capital Projects - Dept 5341	\$ 25,000	\$ -	0%	\$ 25,000
Fund Expense - Dept 5391	\$ 219,626	\$ 140,637	64%	\$ 78,989
Depreciation - Dept 5391	\$ 196,498	\$ -	0%	\$ 196,498
Total Expenditures	\$ 2,111,128	\$ 1,677,597	79%	\$ 433,531
Net Change in Fund Balance	\$ (124,628)	\$ 312,489		
Fund balance, Ending	\$ 1,665,611	\$ 2,102,728	<i>Unaudited</i>	
Restricted Reserves		\$ 885,486		
Emergency Fund Balance Policy - 10%		\$ 196,150		

City of Flagler Beach
Stormwater Fund
Revenue and Expense by Department
For the 12 months
ended September 30,
2025 - (unaudited)

*Preliminary Estimated
Ending Balances –
Unaudited and Subject
to Adjustment*

Stormwater Fund

9/30/2025

	Budget + Amendments	Actual Revenue / Expense (YTD)	Percent	Budget Variance Favorable (Unfavorable)
Beginning Fund Balance - As of 9/30	\$ 6,760,467	\$ 6,760,467		
Revenue:				
Intergovernmental - Dept 3300	\$ 64,944	\$ 50,880	78%	\$ (14,064)
Charges for Service - Dept 3400	\$ 1,182,000	\$ 1,047,580	89%	\$ (134,420)
Misc - Dept 3600	\$ 7,000	\$ 37,218	532%	\$ 30,218
Transfer from Fund Balance - Dept 3800	\$ 136,648	\$ -	0%	\$ (136,648)
Total Revenues	\$ 1,390,592	\$ 1,135,678	82%	\$ (254,914)
Expenditures:				
Fund Expense - Dept 5391	\$ 523,732	\$ 463,207	88%	\$ 60,524
Capital Projects - Dept 5391	\$ 558,128	\$ 142,172	25%	\$ 415,957
Debt Principal and Interest - Dept 5391	\$ 117,865	\$ 13,864	12%	\$ 104,001
Depreciation - Dept 5391	\$ 195,107	\$ -	0%	\$ 195,107
Total Expenditures	\$ 1,394,832	\$ 619,244	44%	\$ 775,588
Net Change in Fund Balance	\$ (4,240)	\$ 516,434		
Fund balance, Ending	\$ 6,756,227	\$ 7,276,901		<i>Unaudited</i>
Restricted Reserves	\$ -	\$ 5,819,186		
Emergency Fund Balance Policy - 10%		\$ 80,565		

City of Flagler Beach
Pier Fund
Revenue and Expense by Department
For the 12 months ended
September 30, 2025 -
(unaudited)
*Preliminary Estimated
Ending Balances –
Unaudited and Subject to
Adjustment*

Pier Fund				
<i>9/30/2025</i>				
	Budget + Amendments	Actual Revenue / Expense (YTD)	Percent	Budget Variance Favorable (Unfavorable)
Beginning Fund Balance - As of 9/30	\$ 2,843,534	\$ 2,843,534		
Revenue:				
Intergovernmental - Dept 3300	\$ 17,557,955	\$ 2,983,481	17%	\$ (14,574,474)
Miscellaneous - Dept 3600	\$ 150,000	\$ 2,530,647	1687%	\$ 2,380,647
Transfer from General Fund/Fund Balance - Dept 3800	\$ 2,040,265	\$ 745,372	37%	\$ (1,294,893)
Total Revenues	\$ 19,748,220	\$ 6,259,499	32%	\$ (13,488,721)
Expenditures:				
Operating - All - Dept 5725	\$ 150,000	\$ 210,638	140%	\$ (60,638)
Capital Projects - Dept 5725	\$ 19,269,520	\$ 3,474,802	18%	\$ 15,794,718
Debt Principal and Interest - Dept 5725	\$ 198,400	\$ 175	0%	\$ 198,225
Depreciation - Dept 5725	\$ 131,665	\$ -	0%	\$ 131,665
Total Expenditures	\$ 19,749,585	\$ 3,685,616	19%	\$ 16,063,969
Net Change in Fund Balance	\$ (1,365)	\$ 2,573,883		
Fund balance, Ending	\$ 2,842,169	\$ 5,417,417		<i>Unaudited</i>
Restricted Reserves		\$ 2,281,167		

Summary Points:

1. \$3.4M of capital expenses will be moved the balance sheet - so expenses are skewed high.

City of Flagler Beach - Grant Status through 9/30/25

Federal Program/ State Project	Federal Program/ State Project	Number	Expenditures FY 24/25 - thru 9/30/25	Total	Federal/State Share	Non- Federal/Local Match
FEMA Grants						
	DR-4283 Hurricane Matthew - project 260	Pier Design and Permitting	10,920.00	\$9,555.00	\$8,190.00	\$1,365.00
	DR4283 - Hurricane Matthew PW 920	Construction	3,386,409.65	\$2,963,108.44	\$2,539,807.24	\$423,301.21
	Total - DR-4286 Hurricane Matthew		Accrued FY 25	\$3,397,329.65	\$2,972,663.44	\$424,666.21
	DR-4673 Hurricane Ian - project 264					
	DI Project # 952623 - Cat Z - Admin Costs	Management		\$30,089.53	\$30,089.53	
	Total - DR-4673 Hurricane Ian			30,089.53	30,089.53	
	DR-4680 Hurricane Nicole - project 265					
	DI Project # 952623 - CAT Z - Admin Costs	Management		\$10,131.79	\$10,131.79	
	Total DR-4680 Hurricane Nicole			10,131.79	10,131.79	
	DR-4834 Hurricane Milton - project 285					
	DI Project # 799744 - CAT E - Bait Shop		12,362.36	10,817.07	9,271.77	1,545.30
	DI Project # 767416 - Cat E - City Hall, PD, & Library Damages		301,509.46	263,820.78	226,132.10	37,688.68
	DI Project # 767418 - Cat F - Lift Stations & Wastewater Systems		-	0.00	0.00	0.00
	DI Project # 796630 - Cat A - Debris		117,509.45	102,820.77	88,132.09	14,688.68
	DI Project # 803920 - Cat B - Emergency Protective Measures	Force account labor	350,000.00	306,250.00	262,500.00	43,750.00
	Total DR-4834 Hurricane Milton			781,381.27	683,708.61	586,035.95
State and Federal Grants						
FDEM Funded						
	Total grant: \$105K; 90/10 - project 230 is just design					
	# 230 HMGP 4486-016-R S. Flagler Ave. Rts. 100_S. 7th St Drainage (Division of Emergency Management Mitigation Bureau - S. Flagler Ave Drainage Phase I)					
	Pass Thru:					
	Hazard Mitigation Grant Program	97.039	20,251.86	105,000.00	94,500.00	10,500.00
	Total - Hazard Mitigation Grant		Accrued FY 25	20,251.86	90%	10%
	#243 FY21-22 GAA #22PLN36 (City of Flagler Beach Vulnerability and Abaptation Action Plan)					
	Resilient Florida Program	37.098	30,628.60		100,000.00	
	Total - COFB Vulnerability and Abaptation Action Plan		Accrued FY 25	30,628.60	100%	
Federal Award, pass through from FDEM						
ARPA Grant						
	Passed through: State FDEM					
	American Rescue Act Coronavirus Local Fiscal Recovery	21.027			2,565,873.00	
	Project # 170 LS-11 Ocean Marina	21.027	0.00			
	Project # 209 Well # 16	21.027	782,293.87		100%	
	Project # 228 Covid 19 Employee Bonus	21.027	0.00			
	Project # 240 Fiber Optic Loop	21.027	0.00			
	Project # 246 ARPA Small Business Projects	21.027	0.00			
	Project # 267 Drone	21.027	0.00			
	Project # 268 Citywide manholes Rings and Covers	21.027	0.00			
	Project # 271 ARPA Engineer Design (4) LS -PS	21.027	7,193.33			
	Project # 283 Pump Station #1	21.027	0.00			
	Total - ARPA Grant		Accrued FY 25	789,487.20		
FDEP Funded						
#238 Screwpress Grant						
	Project # 238 Screwpress		61,064.73	1,700,000.00	850,000.00	850,000.00
	Total - Screwpress		Accrued FY 25	61,064.73	50%	50%
FDEP Funded - 100% Reimbursable						
HA009 Grant						
	Project # 532 PS-04		10,760.23		4,500,000.00	4,500,000.00
	Project # 533 PS-07		10,616.37			

Federal Program/ State Project	Federal Program/ State Project	Number	Expenditures	Total	Federal/State Share	Non- Federal/Local Match
			FY 24/25 - thru 9/30/25			
	Project # 534 LS-05		10,616.38		100%	0%
	Project # 535 LS-02		10,616.37			
	Project # 536 Manholes		2,674.10			
	Project # 537 EQ Bain/Master Lift Station		7,857.61			
	Total - HA009		53,141.06			
FRDAP Grant - Wickline Playground						
	Project # 600		27,056.47	340,000.00	170,000.00 50%	170,000.00 50%
	Total - Wickline Playground		27,056.47			
FDEP Hydroplanks Grant						
	Project # 572		49,167.50		226,000.00 100%	0.00
	Total - Hydroplanks		49,167.50			
FDEP Flagler Beach Pier Removal and Replacement - City Share (12.5%)						
	Project # 260		0.00		4,500,000.00 100%	0.00
	Total - Pier Removal and Replacement		0.00			
Non State of Federal - District Sources						
FCCMA - Intern Grant						
	General Government		9,305.80	10,000.00		
	Total - Intern Grant		9,305.80		Grant complete	\$694.20 refunded to FCCMA
TDC Grant						
	Project # 538		145,836.00	1,490,744.00	745,372.00 50%	745,372.00 50%
	Total - TDC Grant		145,836.00			
DOJ - Bullet Proof Vest Grant						
			3,248.10			
	Total - Bullet Proof Vest Grant		3,248.10		Grant complete	

Summary Points:
Accrued: city has earned the revenue, we just haven't yet received the funds.

FY25 Capital Project Status

PROJECT COMPLETED/COMPLETED by YE		PROJECT IN PROGRESS	PROJECT CANCELLED	PROJECT ROLLED OVER to FY26
UNUSED FUNDS TRANSFERRED to RESERVE		PROJECT ON HOLD UNTIL GRANT FUND AVAILABILITY	UNUSED FUNDS	
Fund	Department	Project or Equipment Description for Current Year	Funding Grant/Reserves/ Etc.	CAPITAL BUDGET FY 24/25
CRA	CRA	City Parking Lots	CRA Fund Balance	\$285,000
CRA	CRA	Light Replacements (30YRS)	CRA	\$292,731
	CRA Total			\$577,731
BCI	Building Code Inspection	Sound Dampening Building Department - Main Space	75 BCI / 25 GF	\$18,750
	BCI Total			\$18,750
Pier	Pier	Pier Reconstruction	FEMA/State Grants	\$16,600,000
Pier	Pier	Pier Bathroom/Beach Walk	TDC Grant/General Fund Transfer	\$2,658,600
	Pier Total			\$19,258,600
General	Planning/Zoning	Sound Dampening Building Department - Main Space	75 BCI / 25 GF	\$6,250
	Planning/Zoning Total			\$6,250
General	Recreation	ATV	Unrestricted General Fund	\$10,000
General	Recreation	Park Improvments	Unrestricted General Fund	\$50,000
	Recreation Total			\$60,000
General	IT	Synology Storage Device	Unrestricted General Fund	\$9,000
	IT Total			\$9,000
General	Fire	Air Pack Replacement	General Fund Reserves	\$20,000
	Fire Dept. Total			\$20,000
General	Library	Bathroom Renovations - full amount will not be used	Unrestricted General Fund	\$50,000
	Library Total			\$50,000
General	Facilities	Air Conditioning Units	Unrestricted General Fund	\$24,000
General	Facilities	Mower	Unrestricted General Fund	\$7,000
	Facilities Total			\$31,000
General	Police	New Door Access Control Security System PD	Unrestricted General Fund	\$15,000
General	Police	Vehicles	Unrestricted General Fund	\$185,000
	Police Total			\$200,000

PROJECT COMPLETED/COMPLETED by YE		PROJECT IN PROGRESS	PROJECT CANCELLED	PROJECT ROLLED OVER to FY26
UNUSED FUNDS TRANSFERRED to RESERVE		PROJECT ON HOLD UNTIL GRANT FUND AVAILABILITY	UNUSED FUNDS	
Fund	Department	Project or Equipment Description for Current Year	Funding Grant/Reserves/ Etc.	CAPITAL BUDGET FY 24/25
General	Roads/Bridges	Street Paving	Paving Reserve	\$100,000
	Roads/Bridges Total			\$100,000
Sanitation	Sanitation	Awning Big Blue	Sanitation Fund	\$25,000
	Sanitation Total			\$25,000
Utility	Maintenance	Bypass Pump on Trailer	Unrestricted Utility Fund	\$70,000
Utility	Maintenance	Large Pumps	Unrestricted Utility Fund	\$60,000
Utility	Maintenance	Wet Well Rehabs	Unrestricted Utility Fund	\$80,000
Utility	Maintenance	Manhole Rings and Covers/Installation	Unrestricted Utility Fund	\$239,756
Utility	Maintenance	Lift Stations Rebuild - PS-05, PS-08, LS-01	Unrestricted Utility Fund	\$300,000
Utility	Maintenance	Fire Hydrant Replacement	Infrastructure Reserve	\$87,954
Utility	Maintenance	Sewer Connect on Oak Street	Transfer from Reserves	\$80,000
Utility	Maintenance	Abandon 2" Galvanized Lines - S. 13th to 15th	Transfer from Reserves	\$125,000
Utility	Maintenance	South 13th Alleyway A1A & Central - Replace Galvanized Line	Impact Fees - Water	\$475,000
Utility	Maintenance	Lift Stations	HNWAG Grant	\$2,059,785
	Utility Maint Total			\$3,577,495
Utility	Wastewater Plant	Screw Press Project	50/50 Match (\$850K Each) Total \$1.7M	\$1,287,000
Utility	Wastewater Plant	WWTP - New Plant	SRF Loan/Line of Credit	\$25,000,000
Utility	Wastewater Plant	Flow Equalization Basin/Master Lift Station	HNWAG Grant	\$1,693,681
	Wastewater Plant Total			\$27,980,681
Utility	Water Production	Potable Water (Intercoastal) River Crossing Design	Unrestricted Utility Fund	\$150,000
Utility	Water Production	Potable Water (Lambert) River Crossing Construction	Will not be included in actual budget until a funding source is	\$1,500,000
Utility	Water Production	Replacement S. Central Water Line	Unrestricted Utility Fund	\$900,000
Utility	Water Production	Train Manifolds	Unrestricted Utility Fund	\$6,000

PROJECT COMPLETED/COMPLETED by YE		PROJECT IN PROGRESS	PROJECT CANCELLED	PROJECT ROLLED OVER to FY26
UNUSED FUNDS TRANSFERRED to RESERVE		PROJECT ON HOLD UNTIL GRANT FUND AVAILABILITY	UNUSED FUNDS	
Fund	Department	Project or Equipment Description for Current Year	Funding Grant/Reserves/ Etc.	CAPITAL BUDGET FY 24/25
Utility	Water Production	1 MG Tank Design	Impact Fees	\$150,000
Utility	Water Production	Plant Ground Stone - Wells 16 and 10 or 11	Unrestricted Utility Fund	\$17,000
Utility	Water Production	Replacement Vehicles	Unrestricted Utility Fund	\$75,000
	Water Production Total			\$2,798,000
Storm Water	Stormwater	Stormwater Improvements - McKim & Creed	Stormwater Funds	\$520,000
	Total			\$520,000
	Totals			\$ 55,232,507

5 Year Capital Plan by FUND

Fund	BUDGET FY 24/25
CRA	\$ 577,731
Building Code Inspection	\$ 6,250
Pier	\$ 19,258,600
General	\$ 488,750
Sanitation	\$ 25,000
Storm Water	\$ 520,000
Utility	\$ 34,356,176
Total	\$ 55,232,507

Capital Plan Status Update - FY 25/26

PROJECT IN PROGRESS		PROJECT COMPLETED		ON COMMISSION MEETING AGENDA
Name	Fund	Funding Source	Budget 25/26	Comments
Facilities - Air Conditioning Units	General	Unrestricted GF	24,000	
Facilities - Bucket Truck	General	Unrestricted GF	100,000	
Facilities - Dump Truck	General	Unrestricted GF	100,000	Dump trailer ordered.
Facilities - Park Improvements	General	Unrestricted GF	10,000	Fence replacement Palmetto Park.
Facilities - Hydroplanks	General	24/25 Capital/Grant Funded	147,502	Hydroplanks received. Staff to install.
Total Facilities			381,502	
Police - Three Vehicles	General	Infrastructure Surtax Reserve	250,833	3 vehicles ordered.
Total Police			250,833	
Fire - Fire Station Repairs	General	Infrastructure Surtax Reserve	117,000	Bay doors completed.
Fire - Painting of High Water Vehicle	General	Unrestricted GF	7,000	
Fire - Vehicle Replacement	General	Infrastructure Surtax Reserve / Fire Equip Reserve	59,000	
Total Fire			183,000	
P&Z - Code Enforcement New Golf Cart	General	Unrestricted GF	11,000	Golf cart ordered.
Total Planning & Zoning			11,000	
IT - New Server	General	Unrestricted GF	38,000	
IT - City Wide Cameras	General	City Wide Camera Reserve	20,000	
IT - BSA Cloud Version Update	Multi	Fund split across departments	68,100	
Total IT			126,100	
Roads & Streets - Paving & Sidewalks	General	Reserves/ Unrestricted GF	287,000	Multiple projects in process.
Roads & Streets - Vehicle Replacement	General	Unrestricted GF	20,000	
Roads & Streets - Bridge Lighting	General	Bridge Lighting Reserve	203,000	
Total Roads & Streets			510,000	
Library - Exterior Rehab	General	Unrestricted GF	25,000	
Total Library			25,000	
Recreation - ATV	General	Reserves/ Unrestricted GF	10,000	
Total Recreation			10,000	
CRA - City Parking Lots	CRA	CRA Fund Balance	200,000	5th St parking lot on 12/11 agenda.
CRA - Decorative Street Lamp Replacement (Installation Only) (30Yrs)	CRA	CRA	200,000	
CRA - Veteran's Park Improvements	CRA	CRA	50,000	

Capital Plan Status Update - FY 25/26

PROJECT IN PROGRESS		PROJECT COMPLETED		ON COMMISSION MEETING AGENDA
Name	Fund	Funding Source	Budget 25/26	Comments
CRA - Wickline Playground Rebuild	CRA	FRDAP Grant / CRA	340,000	
Total CRA			790,000	
BCI - Vehicle	BCI	BCI Fund; 24/25 Capital	35,816	Truck received.
Total Building Code			35,816	
Pier - Pier Reconstruction	Pier	FEMA / State Grant	9,956,774	
Pier - Pier Bathroom / Beach Walk	Pier	TDC Grant/ GF Transfer	1,266,000	
Total Pier Fund			11,222,774	
Water Production - Well # 17 Design	Utility	Impact Fees - Water	100,000	
Water Production - Potable Water (Lambert) River Crossing Construction	Utility	Unrestricted Utility Fund	1,500,000	
Water Production - Infrastructure Improvements	Utility	Unrestricted Utility Fund	500,000	
Water Production - Filter Elements	Utility	Unrestricted Utility Fund	6,500	
Water Production - 1 MG Tank Construction	Utility	Impact Fees - Water; 24/25 Capital	39,237	
Water Production - 1 MG Tank Repairs & Inspections	Utility	Unrestricted Utility Fund	25,000	
Water Production - Stabilization Well 13 Road	Utility	Unrestricted Utility Fund	20,000	
Water Production - Well # 18 Design	Utility	Impact Fees - Water	100,000	
Water Production - Chlorine Pump	Utility	Unrestricted Utility Fund	5,000	
Water Production - VFD	Utility	Unrestricted Utility Fund	10,000	
Water Production - Install Acid Tanks	Utility	24/25 Capital	51,800	
Water Production - Water Main River Crossing Design	Utility	24/25 Capital	83,406	
Total Water Production			2,440,943	
Wastewater Plant - Screw Press Building Construction	Utility	50/50 Match (\$850K Each) Total \$1.7 M	2,728,211	
Wastewater Plant - WWTP - New Plant	Utility	SRF Loan/ Line of Credit	26,776,915	
Wastewater Plant - EQ Basin Master Lift Station	Utility	Grant Funded	1,861,127	
Wastewater Plant - Startup Costs Screwpress	Utility	24/25 Capital	41,300	
Total Wastewater Plant			31,407,553	
Utility Maintenance - Large Pumps	Utility	Unrestricted Utility Fund	60,000	
Utility Maintenance - Wet Well Rehabs	Utility	Unrestricted Utility Fund	1,800,000	
Utility Maintenance - Manhole Rings and Covers / Installation	Utility	Unrestricted Utility Fund	150,000	
Utility Maintenance - Lift Station Rebuild / Construction - LS 2,4,5 & 7	Utility	Unrestricted Utility Fund / Grant	2,048,400	
Utility Maintenance - Lift Station Generators	Utility	Unrestricted Utility Fund	105,200	Generators received.
Utility Maintenance - Fire Hydrant Replacement	Utility	Infrastructure Reserve	90,000	
Utility Maintenance - Vehicle Replacement	Utility	Unrestricted Utility Fund	40,000	
Utility Maintenance - Snack Jack Lift Station Design	Utility	Unrestricted Utility Fund	50,000	
Utility Maintenance - Utility Trailer	Utility	Unrestricted Utility Fund	7,000	
Utility Maintenance - LS's #5 & #2, PS's #4 & #7	Utility	HA009 Grant/ 24/25 Capital	84,250	

Capital Plan Status Update - FY 25/26

PROJECT IN PROGRESS		PROJECT COMPLETED		ON COMMISSION MEETING AGENDA
Name	Fund	Funding Source	Budget 25/26	Comments
Total Utility Maintenance			4,434,850	
Utility Admin Expense - New Golf Gart - Engineering	Utility	Unrestricted Utility Fund	11,000	
Total Utility Admin			11,000	
Sanitation - Forklift/Bobcat	Sanitation	Sanitation Revenues	20,000	
Total Sanitation			20,000	
Stormwater - Roads & Streets Vehicle - 50%	Stormwater	Stormwater Unrestricted Fund Reserve	20,000	
Stormwater- Stormwater Improvements	Stormwater	Stormwater Revenues	500,000	Palm Circle project on 12/11 agenda.
Stormwater - Lambert Ave Projects - 640 & 643	Stormwater	24/25 Capital	118,759	
Stormwater - John Bull Drainage Improvement	Stormwater	24/25 Capital	5,706	
Total Stormwater			644,465	
Capital Contingency			0	
Grand Total			52,504,836	

Total by Fund	25/26
General	1,497,435
CRA	790,000
Building	35,816
Pier	11,222,774
Utility	38,055,109
Impact Fee	239,237
Sanitation	20,000
Stormwater	644,465
	52,504,836

11/17/2025

ACCOUNT BALANCE REPORT FOR FLAGLER BEACH
 PERIOD ENDING 11/30/2025

GL NUMBER	DESCRIPTION	MONTH ACTIVITY NOVEMBER 2025 INCR (DECR)	YEAR-TO-DATE THRU 11/30/25 INCR (DECR)	Open PO Balances
Fund 103 - PIER				
Assets				
Dept 0000 - 5393				
103.0000.169001	CONSTR IN PROGRESS	0.00	0.00	0.00
103.0000.169001.260	CONSTR IN PROG-PIER CONSTRUCTION	7,011.10	7,011.10	12,130,315.56
103.0000.169001.538	CONSTR IN PROG-TDC GRANT IMPROV	2,585.90	2,585.90	151,578.10
Total Dept 0000 - 5393		9,597.00	9,597.00	12,281,893.66
TOTAL ASSETS				
		9,597.00	9,597.00	12,281,893.66
Fund 401 - Utility				
Assets				
Dept 0000 - 5393				
401.0000.169001	CONSTR IN PROGRESS	0.00	0.00	0.00
401.0000.169001.048	CONSTR IN PROG-FIRE HYDRANTS	0.00	0.00	0.00
401.0000.169001.119	CONSTR IN PROG-WWTP	0.00	0.00	1,991,460.00
401.0000.169001.132	CONSTR IN PROG - LS # 3 REPLACEMENT	0.00	0.00	0.00
401.0000.169001.174	CONSTR IN PROG- WELL 13 STABILIZATION	0.00	0.00	0.00
401.0000.169001.209	CONSTR IN PROG-WELL 16	0.00	0.00	4,024.30
401.0000.169001.238	CONSTR IN PROG-SCREWSPRESS	129,644.29	129,644.29	2,551,719.83
401.0000.169001.262	CONSTR IN PROG-PS-06	0.00	0.00	0.00
401.0000.169001.287	CONSTR IN PROG-FILTER ELEMENTS WTP	0.00	0.00	0.00
401.0000.169001.288	CONSTR IN PROG- 1 MG TANK REPAIRS	0.00	0.00	0.00
401.0000.169001.290	CONSTR IN PROG CAP-CHLORINE PUMP WTP	0.00	0.00	0.00
401.0000.169001.291	CONSTR IN PROG CAP-VFD WTP	0.00	0.00	0.00

401.0000.169001.301	CONSTR IN PROG - GENERATORS	0.00	0.00	105,185.86
401.0000.169001.302	CONSTR IN PROG - LARGE PUMPS	0.00	0.00	0.00
401.0000.169001.303	CONSTR IN PROG-TRUCK UTILITY MAINT	0.00	0.00	0.00
401.0000.169001.304	CONSTR IN PROG-TRAILER UTILITY MAINT	0.00	0.00	0.00
401.0000.169001.305	CONSTR IN PROG-GOLF CART ENGINEERING	0.00	0.00	0.00
401.0000.169001.308	CONSTR IN PROG-WET WELL REHABS	0.00	0.00	0.00
401.0000.169001.532	CONSTR IN PROG - PS 04	0.00	0.00	55,075.93
401.0000.169001.533	CONSTR IN PROG - PS 07	0.00	0.00	0.00
401.0000.169001.534	CONSTR IN PROG - LS 05	0.00	0.00	0.00
401.0000.169001.535	CONSTR IN PROG - LS 02	0.00	0.00	0.00
401.0000.169001.536	CONSTR IN PROG-MANHOLES HA009	0.00	0.00	0.00
401.0000.169001.537	CONSTR IN PROG-EQ BASIN	0.00	0.00	0.00
401.0000.169001.570	CONSTR IN PROG-S CENTRAL WATER MAIN	0.00	0.00	120,042.15
401.0000.169001.585	CONSTR IN PROG-WELL 11 ELEVATION	0.00	0.00	0.00
401.0000.169001.592	CONSTR IN PROG-MANHOLES	0.00	0.00	18,620.00
401.0000.169001.593	CONSTR IN PROG-ACID TANK REPLACEMENT	0.00	0.00	0.00
401.0000.169001.621	CONSTR IN PROGRESS - BS&A CLOUD UPGRADE	0.00	0.00	0.00
401.0000.169001.633	CONSTR IN PROG-LS & PS CONSTRUCT	0.00	0.00	1,969,971.00
401.0000.169001.636	CONSTR IN PROG-LAMBERT RIVER CROSSING	0.00	0.00	0.00
401.0000.169001.647	CONSTR IN PROG-SNACK JACT LS RELOCATE	0.00	0.00	0.00
401.0000.169001.648	CONSTR IN PROG-MANHOLES 25/26	0.00	0.00	0.00
401.0000.169001.652	CONSTR IN PROG-UTILITY LOCATE EQUIP	0.00	0.00	17,550.00
Total Dept 0000 - 5393		129,644.29	129,644.29	6,833,649.07

TOTAL ASSETS		129,644.29	129,644.29	6,833,649.07
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Fund 402 - IMPACT FEES

Assets

Dept 0000 - 5393

402.0000.169001	CONSTR IN PROG	0.00	0.00	0.00
402.0000.169001.639	CONSTR IN PROG-1 MG WATER TANK	0.00	0.00	0.00
402.0000.169001.645	CONSTR IN PROG - WELL #17	0.00	0.00	0.00
402.0000.169001.646	CONSTR IN PROG - WELL #18	0.00	0.00	0.00

Total Dept 0000 - 5393		0.00	0.00	0.00
TOTAL ASSETS		0.00	0.00	0.00
Fund 403 - Sanitation				
Assets				
Dept 0000 - 5393				
403.0000.169001	CONSTR IN PROGRESS	0.00	0.00	0.00
403.0000.169001.306	CONSTR IN PROG-FORKLIFT SANITATION	0.00	0.00	0.00
403.0000.169001.621	CONSTR IN PROG - BS&A CLOUD	0.00	0.00	0.00
Total Dept 0000 - 5393		0.00	0.00	0.00
TOTAL ASSETS		0.00	0.00	0.00
Fund 405 - Storm Water				
Assets				
Dept 0000 - 5393				
405.0000.169001	CONSTR IN PROGRESS	0.00	0.00	0.00
405.0000.169001.230	CONSTR IN PROG-S FLAGLER	0.00	0.00	0.00
405.0000.169001.243	CONSTR IN PROG - RESILIAN T FLORIDA	0.00	0.00	0.00
405.0000.169001.307	CONSTR IN PROG-TRUCK STREETS/STORMWATER	0.00	0.00	0.00
405.0000.169001.586	CONSTR IN PROG-JOHN BULL DRAINAGE	0.00	0.00	0.00
405.0000.169001.621	CONSTR IN PROG-BS&A CLOUD	0.00	0.00	0.00
405.0000.169001.640	CONSTR IN PROG-1362 LAMBERT	0.00	0.00	28,431.00
405.0000.169001.643	CONSTR IN PROG-480 LAMBERT	37,489.00	37,489.00	52,839.00
405.0000.169001.644	CONSTR IN PROG-FLAGLER 9-13TH	0.00	0.00	4,950.00
Total Dept 0000 - 5393		37,489.00	37,489.00	86,220.00
TOTAL ASSETS		37,489.00	37,489.00	86,220.00
Total - All Funds:		176,730.29	176,730.29	19,201,762.73

2026 Finance Committee Meeting Schedule
2nd Tuesday in the Last Month of Each Quarter
Meetings begin at 2:00 p.m. and are held in the
City Commission Room at City Hall

March 10, 2026
June 9, 2026
September 8, 2026
December 8, 2026