# Flagler County Board of County Commissioners
# First Public Hearing • Fiscal Year 2025-26 Budget

September 11, 2025 • 5:01 p.m.

**Government Services Building 2, Board Chambers, 1769 E. Moody Blvd., 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

1. **Pledge to the Flag and Moment of Silence**

2. **Open Public Hearing**

3. **Adopt Special Assessment Rolls for FY 2025-2026**
   a. Unincorporated Barrier Island Beach Renourishment Special Assessment
   b. Special Assessment

4. **Adopt FY 2026-2030 Five-Year Capital Improvement Program**

5. **Adopt the FY 2025-2026 Tentative Millage Rates and Tentative Budget:**
   The procedures to be followed at the public hearing, as set forth in Section 200.065, Florida Statutes, are:
   - Announce the percentage increase in the aggregate tentative millage rate over the aggregated rolled back rate, if any.
   - Discuss the specific purpose(s) for the tax increase, if applicable.
   - Allow comments from the public regarding the adoption of the tentative millage rates and budget.
   - Consider approval of the Resolution to adopt the tentative millage rates.
   - Consider approval of budget changes by fund.
   - Consider approval of the resolution to adopt the tentative budget as amended.
   - Establish and publicly announce the date, time and place of the statutorily mandated 2nd Public Hearing to consider final adoption of the millage rates and budget as amended.

6. **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**

**PUBLIC HEARING / AGENDA ITEM #3a**

**SUBJECT:** Resolution Levying Unincorporated Barrier Island Beach Renourishment Assessment at Zero Dollars and Interlocal Agreements with the Property Appraiser and Tax Collector to Reimburse Administrative Costs of Preparing the Tax Roll and Collecting the Assessment

**DATE OF MEETING:** September 11, 2025

**OVERVIEW/SUMMARY:** In December 2024, the Board of County Commissioners adopted a Resolution 2024-105, stating the Board's intent to utilize the uniform method of collecting non-ad valorem assessments, pursuant to Section 197.3632, Fla. Stat., to fund the provision of beach renourishment services, facilities, and programs that benefit properties within the unincorporated county east of the Intracoastal Waterway.

The assessment will continue from year to year until rescinded by the Board of County Commissioners. However, in this initial year, the levy is for zero dollars. Any assessments in future years will be based on an engineering study determining the benefit to, and apportionment among, the properties to be assessed. Prior to any such assessment, each property owner will be mailed a notice notifying them of the amount of the assessment and the date and time of the public hearing at which they may object or raise concerns.

Accompanying the assessment resolution are interlocal agreements with the Property Appraiser and Tax Collector to reimburse them for the administrative costs of preparing the assessment roll and collecting the assessment. These agreements are required by Section 197.3632(2), Fla. Stat.

**STRATEGIC PLAN:**

- Focus: Growth & Infrastructure
  - Goal 2. Protect and Manage Natural Resources
    - Obj. GI 2.3: Develop a beach management plan.

**FUNDING INFORMATION:** The assessment will generate no revenue in Fiscal Year 2025-2026.

**RECOMMENDATIONS:** Adopt the Resolution Levying the Beach Renourishment Assessment at Zero Dollars, Approve the Interlocal Agreements with the Property Appraiser and Tax Collector, and authorize staff to include this Special Assessment in the DR-408A Certificate to Non-Ad Valorem Assessment Roll Form.

**ATTACHMENTS:** ***Use this link to view attachment(s)***

1.) Resolution with Legal Ad
2.) Notice to Property Owners
3.) ILA with Property Appraiser
4.) ILA with Tax Collector
5.) Letters and emails received regarding this assessment

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS**
**PUBLIC HEARING / AGENDA ITEM # 3b**

**SUBJECT:** Consideration of Fiscal Year 2025-26 Assessment Rates and Assessment Rolls for the Espanola Special Service District, the Rima Ridge Special Service District, North Malacompra Drainage Basin District, Marineland Acres Drainage Basin District, the Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District, the Painters Hill Seawall Special Assessment District, Dunes CDD Stormwater Assessment District, and Nuisance Abatement Special Assessment District.

**DATE OF MEETING:** September 11, 2025

**OVERVIEW/SUMMARY:** Beginning in 1991, the Board of County Commissioners has levied a number of non-ad valorem assessments for a variety of services. The public hearing being held today is for the purpose of approving the assessment rates and assessment rolls for fiscal year 2025-26. The assessments to be considered as a part of this public hearing are as follows:

On February 28, 2002, the Board of County Commissioners approved the creation of the Espanola Special Assessment District for the purpose of providing mosquito control services. The proposed fiscal year 2025-26 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 2025-26 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 2025-26 is $445.20.

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. Since FY 2016-17, the initial rates for the North Malacompra District were $30/parcel and remain the same for FY 2025-26. Since FY 2016-2017, the initial rates for the Marineland Acres District were $435/parcel for developed property and $220/parcel for undeveloped property and will remain the same in fiscal year 2025-26 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 fiscal year 2025-26 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. The rate for fiscal year 2025-26 is $65.69 per Equivalent Residential Unit (ERU).

On December 18, 2023, the Board of County Commissioners adopted Resolution 2023-126, stating its intent to utilize the uniform method of collecting special assessments within the unincorporated county to reimburse the County for the costs of abating nuisance conditions on private properties. This year's assessment is on a single property at 6653 N. Oceanshore Blvd. at a rate of $40,910. for the demolition of an unsafe structure.

**FUNDING INFORMATION:** Special Assessment Revenues generated from the non-ad valorem assessments contemplated in the attached Resolution have been included within the appropriate funds in the proposed fiscal year 2025-26 budget, to be approved on September 22, 2025, final public hearing to adopt the budget.

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

**RECOMMENDATIONS:** Request the Board of County Commissioners Adopt the attached resolution approving the assessment rolls, levying the non-ad valorem assessments as follows:

| Entity | FY 2025-26 Assessment Rate |
|---|---|
| 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 | $445.20 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 CDD Stormwater Assessment | $65.69 per ERU |
| Nuisance Abatement Special Assessment | Based on Actual Costs Incurred |
| **The following Assessment are Levied Pursuant to a Separate Resolution, But are Included Here for Reference** | |
| Unincorporated Barrier Island Beach Renourishment Special Assessment | $0 |

**ATTACHMENTS:** ***Use this link to view attachment(s)***

1. Resolution Approving Special Assessment Rolls and Special Assessment Rates
2. DR-408A Certificate to Non-Ad Valorem Assessment Roll

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS**
**PUBLIC HEARING / AGENDA ITEM # 4**

**SUBJECT:** Consideration of Approval of the FY 2026-2030 Five-Year Capital Improvement Program (CIP).

**DATE OF MEETING:** September 11, 2025

**OVERVIEW/SUMMARY:** On September 21, 2020, the Board adopted resolution 2020-64 enacting the Capital Improvement Program Policy that took effect on October 1, 2020. The purpose of the CIP is to compile an accurate, comprehensive, and timely Capital Improvement Program (CIP). To provide guidelines and set processes and procedures for the efficient operation and management of the Flagler County Capital Improvement Program, to establish an annual capital improvement review process. To provide a central point of communication and organization in the development and review of the CIP and ensure that issues and decisions related to the CIP undergo effective and appropriate internal processing along with bringing forth issues and decisions through the County's approval and information process (the CIP Team, County Administrator, Board of County Commissioners, et cetera).

**FUNDING INFORMATION:** The CIP Team prioritized the known projects. Funding has been appropriated in the FY 2025-26 budget for projects in the first year of the CIP. Year 2 is financially feasible and years 3-5 are prioritized for planning purposes.

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

**RECOMMENDATION:** Staff recommends the Board approve the FY 2026-2030 Five-Year Capital Improvement Program.

**ATTACHMENTS:** ***Use this link to view attachment(s)***
1. FY 2026-2030 Five-Year CIP

08/26/25 Approved by Financial Services Director, John Brower, BE

**FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS**
**PUBLIC HEARING / AGENDA ITEM # 5**

**SUBJECT:** Adopt the FY 2025-26 Tentative Millage Rate and Tentative Fiscal Year 2025-26 Budget Detailed by Fund, Totaling $335,772,213.

**DATE OF MEETING:** September 11, 2025

**OVERVIEW/SUMMARY:** The attached Schedule A lists all changes by fund that have been made to the tentative budget document submitted to the Board of County Commissioners on July 14, 2025. The items changed include items that have arisen since the submission of the FY 2025-26 Tentative Budget document.

In 1980, the Florida Legislature adopted what is known as the Truth-in-Millage Legislation also known as TRIM. The goal of the legislation is to ensure that taxpayers are advised of the public hearings at which the local taxing authorities' budgets and millage rates are considered and adopted. Each year, the Property Appraiser completes an assessment of the value of all property and certifies to each taxing authority the taxable value of the property within its jurisdiction. Each taxing authority then notifies the Property Appraiser of its proposed millage rate, its rolled back rate and the date, time and place of the public hearing to consider the proposed millage rate and the tentative budget. Once the Property Appraiser receives the information, he sends a notice that includes all the referenced information by first class mail to every taxpayer on the assessment role. The notice sent to taxpayers is called the TRIM notice. The TRIM notice lists what the taxes were for the prior year, what the taxes will be if the proposed budget changes are made, and what the taxes will be if no budget changes are made. This information is listed for each taxing authority. The notice also lists all voted levies for debt service. The purpose of the TRIM notice is to provide taxpayers with sufficient basic information to enable them to participate in the public hearing process.

**FUNDING INFORMATION:** Please see the Schedule A attached to Budget Resolution.

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

**RECOMMENDATIONS:** Pursuant to the provisions of Section 129.03(3)(a), Florida Statutes, request the Board adopt the Tentative Millage Rates, approve the attached Resolution incorporating all changes made to date to the fiscal year 2025-26 budget totaling an overall increase of $5,980,007 and adopt the Tentative Fiscal Year 2025-26 Budget that will now total $335,772,213.

**ATTACHMENTS:** ***Use this link to view attachment(s)***
1. Resolution to Adopt Tentative Millage Rates
2. Resolution to Adopt the Tentative Fiscal Year 2025-26 Budget in the Amount of $335,772,213 (Schedule A attached)