



2024-2025 BUDGET WORKSHOP



2024-2025 BUDGET CALENDAR

Activity		Date
Budget Kick-off		Feb 21
Draft Five-Year Capital Plans to City Commission		Apr 11
Property Appraiser certifies Taxable Value		Jul 1
Proposed Budget to City Commission		Jul 15
Budget Presentation/Tentative Millage Rate Set		Jul 25
Budget Workshop		Aug 7
Budget Workshops (as needed)		Aug 8, 12, 13
First Public Hearing		Sep 12
Second Public Hearing/Adopt Budget		Sep 26
Fiscal Year 2024/2025 Begins		Oct 1



2024-2025 TAXABLE VALUE

	2024	2025
Gross Taxable Value	\$ 1,067,302,320	\$ 1,210,818,731
Change		+ 13.45%
Adjusted Taxable Value	\$ 1,049,809,229	\$ 1,169,389,222
Change		+ 11.39%
Millage Rate (proposed)	5.4500	(5.4500)
Revenues	\$ 5,816,798	\$ 6,373,171
Change		+\$ 556,373



2024-2025 TAXABLE VALUE

	COLUMN 1*		COLUMN 2*		COLUMN 3*		
TAXING AUTHORITY	Tax Rate (2022)	Your Property Taxes (2022)	Tax Rate if No Budget Change is Adopted (2023)	Your Property Taxes if No Budget Change is Adopted (2023)	Tax Rate PROPOSED (2023)	Your Property Taxes if PROPOSED Budget is Adopted (2023)	PUBLIC HEARING INFORMATION A public hearing on the proposed taxes and budget will be held on:
FLAGLER COUNTY	8.0547	1,782.58	7.4265	1,704.00	8.0547	1,848.13	9/6/2023 5:01 PM GOVT SERV BLDG 2 1769 E MOODY BLVD, BUNNELL, FL 32110
FLAGLER COUNTY VOTED DEBT	0.2915	64.51	0.2796	64.15	0.2796	64.15	9/6/2023 5:01 PM GOVT SERV BLDG 2 1769 E MOODY BLVD, BUNNELL, FL 32110
SCHOOL-STATE LAW/LEVY	3.2980	812.33	3.1127	792.02	3.1550	802.78	9/5/2023 5:15 PM GOVT SERV BLDG 2 TRAINING RM 3 1769 E MOODY BLVD, BUNNELL, FL 32110
SCHOOL DISCRETIONARY	2.2480	553.70	2.1217	539.86	2.2480	572.00	9/5/2023 5:15 PM GOVT SERV BLDG 2 TRAINING RM 3 1769 E MOODY BLVD, BUNNELL, FL 32110
CITY OF FLAGLER BEACH	5.4500	1,206.13	5.0712	1,163.58	5.4500	1,250.49	9/14/2023 5:01 PM FB CITY COMM ROOM 105 S 2ND ST., FLAGLER BEACH, FL 32136
SJR WATER MGMT DISTRICT	0.1974	43.69	0.1793	41.14	0.1793	41.14	9/12/2023 5:05 PM SJRWMD HEADQUARTERS 4049 REID STREET, PALATKA, FL 32177
EAST FLAGLER MOSQUITO CONTROL	0.2975	65.84	0.2695	61.84	0.3250	74.57	9/13/2023 5:01 PM EFMCD 210 FIN WAY, PALM COAST, FL 32164
FL INLAND NAVIGATION DIST	0.0320	7.08	0.0288	6.61	0.0288	6.61	9/7/2023 5:05 PM F.LANGFORD PAVILION 1707 NE INDIAN RIVER DR JENSEN BCH, FL 34957
Total Property Taxes	19.8691	4,535.86	18.4893	4,373.20	19.7204	4,659.87	

Taxing Districts	Market Value		Assessed Value		Exemptions		Taxable Value	
	2022	2023	2022	2023	2022	2023	2022	2023
County	504,471	515,727	271,309	279,448	50,000	50,000	221,309	229,448
Municipality	504,471	515,727	271,309	279,448	50,000	50,000	221,309	229,448
Other	504,471	515,727	271,309	279,448	50,000	50,000	221,309	229,448
School	504,471	515,727	271,309	279,448	25,000	25,000	246,309	254,448

Assessment Reductions	Applicable to:	Value
Save Our Homes	All Taxes	236,279

Exemptions	Applicable to:	Value
Homestead Exemption	All Taxes	25,000
Additional Homestead Exempt	Non-School Taxes	25,000



2024-2025 PROPOSED BUDGET

REVENUES	
General Fund	
Ad Valorem Taxes	\$ 5,812,816
Sales and Use Taxes	\$ 1,894,502
Licenses and Permits	\$ 256,250
Intergovernmental	\$ 773,311
Charges for Services	\$ 20,000
Fines and Forfeitures	\$ 87,000
Miscellaneous Revenues	\$ 535,100
Total Revenues	\$ 9,378,979



2024-2025 PROPOSED BUDGET

EXPENDITURES		
General Fund		
Department	2024	2025
City Commission	\$ 190,325	\$ 138,866
Executive	\$ 217,487	\$ 267,836
City Clerk	\$ 407,473	\$ 271,836
Human Resources	\$ 183,346	\$ 174,443
Finance	\$ 349,318	\$ 387,687
Legal	\$ 225,500	\$ 233,500
Facilities	\$ 954,466	\$ 754,298
General Government	\$ 1,149,493	\$ 615,650
Police	\$ 2,741,532	\$ 3,088,265



2024-2025 PROPOSED BUDGET

EXPENDITURES (continued)		
General Fund		
Department	2024	2025
Victim's Advocate	\$ 140,383	\$ 146,238
Fire	\$ 1,593,416	\$ 1,453,392
Planning/Zoning	\$ 420,794	\$ 300,864
Information Technology	\$ 0	\$ 272,915
Streets	\$ 699,325	\$ 501,234
Library	\$ 205,521	\$ 197,949
Museum	\$ 9,300	\$ 8,560
Recreation	\$ 570,442	\$ 454,512
TOTAL	\$10,058,121	\$9,267,495



2024-2025 PROPOSED BUDGET

General Fund Property Tax Distribution						
Department	%	500	900	1300	1800	5000
City Commission	1	7	13	19	27	75
Executive	3	14	26	37	52	144
City Clerk	3	15	26	38	53	147
Human Resources	2	9	17	24	34	94
Finance	4	21	38	54	75	209
Legal	5	13	23	33	45	126
Facilities	8	41	73	106	147	407
General Government	7	33	60	86	120	332
Police	33	167	300	433	600	1,666



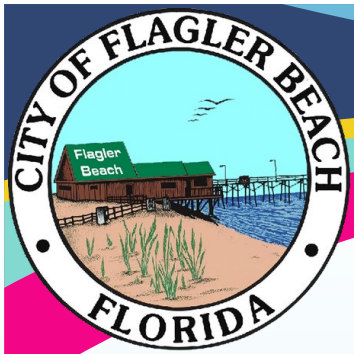
2024-2025 PROPOSED BUDGET

General Fund Property Tax Distribution						
Department	%	500	900	1300	1800	5000
Victim's Advocate	2	8	14	21	28	79
Fire	16	78	141	204	282	784
Planning/Zoning	3	16	29	42	58	162
Information Technology	3	15	27	38	53	147
Streets	5	27	49	70	97	270
Library	2	11	19	28	38	107
Museum	0	0	1	1	2	5
Recreation	5	25	44	64	88	245



2024-2025 PROPOSED BUDGET

SPECIAL AND ENTERPRISE FUND EXPENSES		
	2024	2025
Community Redevelopment	\$ 1,186,408	\$ 892,777
Building Code	\$ 629,760	\$ 894,671
Pier	\$ 530,416	\$ 19,607,000
Water Treatment Plant	\$ 2,341,635	\$ 2,845,173
Wastewater Treatment Plant	\$ 11,443,660	\$ 29,138,724
Utility Maintenance	\$ 6,365,638	\$ 4,037,291
Utility Administration	\$ 1,633,441	\$ 1,381,144
Impact Fee	\$ 2,000,000	\$ 1,621,341
Sanitation	\$ 1,861,236	\$ 2,185,150
Stormwater	\$ 3,978,818	\$ 1,307,900

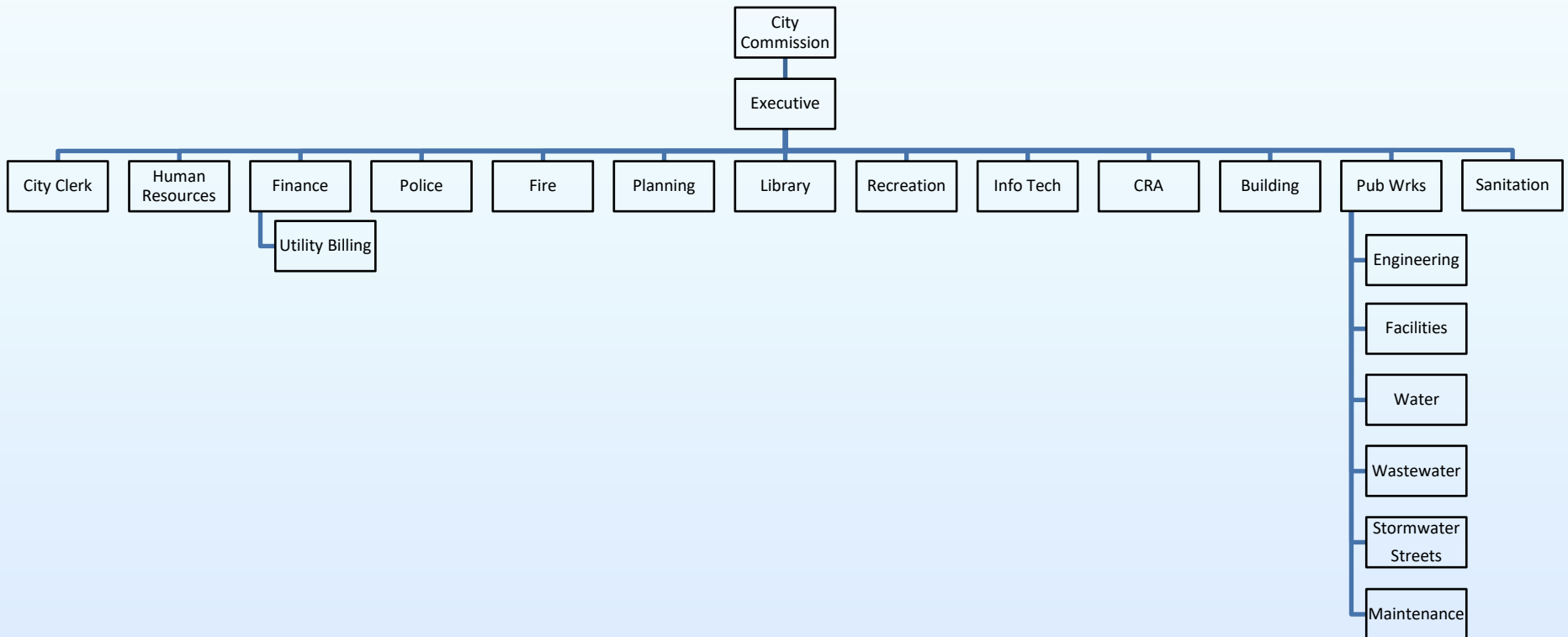


2024-2025 PROPOSED BUDGET

ORGANIZATIONAL CHANGES	
Rename Maintenance Department	→ FACILITIES DEPARTMENT
Create Information Technology Department	→ IT DEPARTMENT
Combine Beach and Recreation Departments	→ RECREATION DEPARTMENT
Combine T&D, Lift Station, and Sewer Collection	→ UTILITY MAINTENANCE
Reorganize Public Works Division	→ CITY ENGINEER FACILITIES DEPARTMENT WATER TREATMENT PLANT DEPARTMENT WASTEWATER TREATMENT PLANT DEPARTMENT STORMWATER AND STREETS



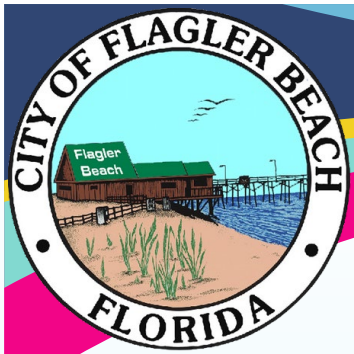
2024-2025 PROPOSED BUDGET





2023-2024 STAFFING CHANGES

STAFFING CHANGES SINCE OCT 1, 2023		
Executive Department	→	ONE NEW HIRE
Finance Department	→	TWO DEPARTURES TWO TRANSFERS (OUT) FOUR NEW HIRES
Planning Department	→	ONE TRANSFERS (OUT) ONE TRANSFER (IN) ONE NEW HIRE
Info Tech Department	→	TWO NEW HIRES ONE DEPARTURE
Police Department	→	ONE DEPARTURE TWO NEW HIRES
Fire Department	→	ONE NEW HIRE
Public Works Department	→	ONE NEW HIRE THREE TRANSFERS (IN)



2023-2024 STAFFING CHANGES

STAFFING CHANGES SINCE OCT 1, 2023		
Facilities Department	→	TWO DEPARTURES TWO NEW HIRES
Library Department	→	ONE DEPARTURE TWO NEW HIRES
Recreation Department	→	TWO DEPARTURES ONE NEW HIRE
Building Department	→	ONE DEPARTURE ONE TRANSFER (IN)
Water Treatment Department	→	TWO DEPARTURES TWO NEW HIRES
Utility Maintenance Department	→	ONE DEPARTURE FOUR NEW HIRES
Sanitation Department	→	ONE NEW HIRE
Stormwater Department	→	TWO TRANSFERS (OUT)



2024-2025 STAFFING CHANGES

PROPOSED STAFFING ADDITIONS		
Police Department	→	ADD ONE PATROL OFFICER
Building Code Department	→	ADD ONE BUILDING OFFICIAL
		ADD ONE BUILDING INSPECTOR
		ADD ONE PERMIT CLERK
Water Treatment Plant Department	→	ADD ONE WATER TREATMENT OPERATOR
Utilities Maintenance Department	→	ADD ONE MAINTENANCE MECHANIC



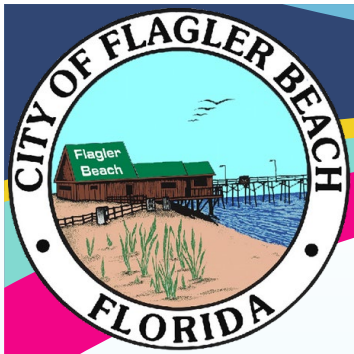
2024-2025 PROPOSED BUDGET

CAPITAL FUND PROJECTS	
Comm. Redev. Agcy: Parking Improvements	\$ 285,000
Comm. Redev. Agcy: Light Replacement	\$ 292,731
Library: Bathroom Renovations	\$ 50,000
Police: Door Security	\$ 15,000
Planning/Zoning, Building: Sound Dampening	\$ 25,000
Recreation: Park Improvements	\$ 50,000
Streets: Paving	\$ 100,000
Police: Vehicles	\$ 185,000
Recreation: Vehicles	\$ 10,000
Facilities: Equipment	\$ 7,000
Facilities: Air-Conditioning Units	\$ 24,000



2024-2025 PROPOSED BUDGET

CAPITAL FUND PROJECTS (continued)	
Fire: Air Packs	\$ 20,000
IT: Storage Device	\$ 9,000



2024-2025 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
Pier: Reconstruction	\$ 16,600,000
Pier: Beachwalk	\$ 2,658,600
Water Treatment Plant: S. Central Ave Water Main	\$ 900,000
Water Treatment Plant: River Crossing Design	\$ 150,000
Water Treatment Plant: Vehicle	\$ 75,000
Water Treatment Plant: Well Landscaping	\$ 17,000
Water Treatment Plant: Treatment Equipment	\$ 6,000
Wastewater Treatment Plant: Treatment Facility	\$ 25,000,000
Wastewater Treatment Plant: EQ/Master Lift	\$ 1,693,681
Wastewater Treatment Plant: Screw Press	\$ 1,287,000
Utility Maintenance: Lift Stations	2,359,785



2024-2025 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
Utility Maintenance: Manhole Improvements	\$ 239,756
Utility Maintenance: Abandon Water Lines	\$ 125,000
Utility Maintenance: Fire Hydrant Replacement	\$ 87,954
Utility Maintenance: Oak Street Sewer Connection	\$ 80,000
Utility Maintenance: Wet Well Rehabilitation	\$ 80,000
Utility Maintenance: Bypass Pump Trailer	\$ 70,000
Utility Maintenance: Pumps	\$ 60,000
Impact Fees: Expand Water Line	\$ 475,000
Impact Fees: 1MM Gallon Storage Tank Design	\$ 150,000
Sanitation: Awning	\$ 25,000
Stormwater: Improvements	\$ 270,000



2024-2025 MILLAGE RATES

	Millage Rate	Revenues
Rolled-Back Rate	4.9742	\$ 5,816,775
Max. Majority Rate	5.2572	\$ 6,147,713
Increase over Rolled-Back	5.69%	
Proposed Millage Rate	5.4500	\$ 6,373,171
Increase over Rolled-Back	9.57%	
Max. Super-Majority Rate	5.7829	\$ 6,762,461
Increase over Rolled-Back	16.26%	