



# Flagler County Board of County Commissioners Workshop Agenda

**Monday, July 10, 2023 • 1:00 p.m.**

**Special Meeting to Follow**

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

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. Public Comment
6. 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 Board of County Commissioners Special Meeting Agenda

**Monday, July 10, 2023 • Immediately Following Workshop**

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

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 1<sup>st</sup> Public Hearing to adopt the Proposed millage rates and the Tentative budget for Fiscal Year 2023-24.
5. Establishment of Proposed Special Assessment Rates
6. Approval of Budget Transfer from Reserves for Helicopter Replacement
7. Public Comment
8. 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 2023-2024 Proposed Millage Rates for Notice of Proposed Property Taxes.

**DATE OF MEETING:** July 10, 2023

**OVERVIEW/SUMMARY:** On June 28, 2023, staff received the final Certified Taxable Value information from the Property Appraiser Office. The following information for the 2023 DR-420 Forms includes:

	<b>Adopted Millage Rate FY 22-23</b>	<b>Proposed Millage Rate FY 23-24</b>	<b>Ad Valorem Tax Revenue @ 95%</b>
<b>Operating Millage Levies:</b>			
General Fund (Fund 1001)	7.9297 mills	7.9297 mills	\$ 108,957,519
Remainder of ESL (Fund 1119)	0.1250 mills	0.1250 mills	\$ 1,717,554
Total Operating Millage	<hr/> 8.0547 mills	<hr/> 8.0547 mills	<hr/> \$ 110,675,073
<b>Voted Debt Service Levies:</b>			
Series 2016 ESL (Fund 1219)	0.1250 mills	0.1250 mills	\$ 1,717,554
2015 GO Refunding Bond (Fund 1211)	0.1665 mills	0.1546 mills	\$ 2,124,271
Total Voted Debt Service Millage	<hr/> 0.2915 mills	<hr/> 0.2796 mills	<hr/> \$ 3,841,825
<b>Total – All Millage Levies</b>	<hr/> <b>8.3462 mills</b>	<hr/> <b>8.3343 mills</b>	<hr/> <b>\$ 114,516,898</b> <hr/>

The General Fund millage rate of 7.9297 mills will generate a total of \$108,957,519 (@ 95%), which is an increase of \$13,478,436 or 14.12% from the amount of property tax revenue included in the Adopted Fiscal Year 2022-23 Budget. The Environmentally Sensitive Land (ESL) operating millage of 0.1250 will generate a total of \$1,717,554 (@ 95%), which is an increase of \$212,467 or 14.12% from the amount of property tax revenue included in the Adopted Fiscal Year 2022-23 Budget. The total operating millage rate of 8.0547 mills is 8.62% above the rolled back rate of 7.4157 mills and when added to the voter approved millage for debt service, the total millage rate of 8.3343 represents a decrease of 0.0119 mills from fiscal year 2022-23.

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 2023-24 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 0.1546 for FY 2023-24 is a decrease of 0.0119 mills from fiscal year 2022-23.

**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 6, 2023 – 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 2023-24 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, Flagler Estates MSTU, North Malacompra Drainage Basin District, Marineland Acres Drainage Basin District, and the Flagler County Mandatory Solid Waste Collection and Disposal Special Assessment District, and the Painters Hill Seawall Special Assessment District.

**DATE OF MEETING:** July 10, 2023

**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 2023-24 assessment rate of \$1.16 per front foot of benefitted property, which is an increase of \$0.58 per front foot from Fiscal Year 2022-23.

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. Since fiscal year 1992-93, the assessment rate has remained constant at \$0.58 per front foot of benefitted property.

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 2023-24 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 2023-24 assessment rate of \$14.62 per special assessment unit has remained constant.

On August 15, 2005, the Board established the Flagler Estates Municipal Service Taxing Unit (MSTU). Services to be provided include fire protection, law enforcement, recreation services, facilities, water, alternate water supplies, sidewalks, streets, street lighting, garbage, transportation, emergency services, and indigent health care and other essential governmental purposes. At this time, an associated budget has not been established. Accordingly, no non-ad valorem assessment is contemplated for the Flagler Estates MSTU.

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 2023-24 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, FY 2022-23 and will remain the same for FY 2023-24. 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, FY 2022-23, and will remain the same in FY 2023-24 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 23-24 is \$116.28 per lineal front foot.

**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 2023-24 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 2023-24 as follows:

Entity	FY 2023-24 Assessment Rate
The Daytona North Service District	\$1.16 per front foot
The Bimini Gardens Municipal Service Benefit Unit	\$0.58 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 Estates MSTU	\$0.00 per parcel
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 \$220.00 per vacant lot
Painter's Hill Seawall Special Assessment District	\$116.28 per front foot

**ATTACHMENTS:**

N/A