



Flagler County, FL

FY 2027 Proposed Budget Discussion

August 3, 2026
Budget Workshop

Prior Budget Meeting Dates



Meeting	Date	Time
Board Policies and Funding Priorities	January 12, 2026	9:00 am
Budget Guidelines/Kick-off	February 9, 2026	1:00 pm
Non-General Fund Budget Workshop	June 1, 2026	1:00 pm
Constitutional Officers Budget Workshop	June 8, 2026	1:00 pm
General Fund Budget Workshop	June 16, 2026	1:30 pm
Tentative Budget Presentation and Board Sets Millage Rate	July 13, 2026	1:00 pm

Important Meeting Dates

Meeting	Date	Time
Final Review of Tentative Budget	August 3, 2026	1:00 pm
Workshop if Needed	August 17, 2026	1:00 pm
1 st Public Hearing	September 3, 2026	5:01 pm
2 nd Public Hearing	September 14, 2026	5:01 pm

General Fund Breakdown by Entity

Entity	FY 26	FY 27
BOCC	58.95%	55.86%
Sheriff	30.63%	33.24%
Property Appraiser	2.43%	2.48%
Tax Collector	3.32%	3.35%
Clerk of Court & Comptroller	2.85%	3.11%
Supervisor of Elections	1.72%	1.87%
Judicial	0.11%	0.10%
Note: Calculation Excludes Reserves		

CIP – Capital Preservation

Capital Preservation Fund 1187	HVAC Replacement – Various Facilities	\$75,000
	Roof Replacement – Various Facilities	\$150,000
	ADA Projects per Transition Plan	\$75,000
	Energy Plant Replacement of Chillers 1&2 (split funded with ½ Cent Sales Tax)	\$1,348,000
	Ballfield Fencing Replacement	\$352,000
	Total	\$2,000,000
½ Cent Sales Tax Fund 1311	Energy Plant Replacement of Chillers 1&2 (split funded with GF)	\$3,652,000
		\$3,652,000

Special Assessments



Entity	FY 2026-27 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 \$220.00 per vacant lot
Painter's Hill Seawall Special Assessment District	\$116.28 per front foot
Dunes Community Development District for Stormwater	\$65.69 per residential unit
Beach Renourishment MSBU	\$0

FY 2026-27 Budget

Anticipated Changes from the Tentative Budget:

- TDC Penny Reallocation
- Human Resources Operating Budget Decrease
- Public Affairs Operating Budget Decrease
- Update for Department of Juvenile Justice Funding
- Property Appraiser Decrease (based on requested budget)
- Residential Solid Waste Special Assessment Rate Decreased (same rate as last year)
- Clerk of Court & Comptroller Decrease

- Any proposed changes from the Board

Next Steps

Meeting	Date	Time
CIP Adoption	August 17, 2026	5:00 pm
1 st Public Hearing	September 3, 2026	5:01 pm
2 nd Public Hearing	September 14, 2026	5:01 pm