CITY OF FLAGLER BEACH
FLORIDA

2026-2027 PROPOSED BUDGET

2026-2027 PROPOSED BUDGET

	2026	2027
Gross Taxable Value	1,344,045,401	1,434,921,903
Change		+ 6.76 %
Adjusted Taxable Value	1,295,782,543	1,335,649,088
Change		+ 3.08 %
Millage Rate (proposed)	5.4500	5.4500
Ad Valorem Revenues	7,062,015	7,279,288
Change		217,273

2026-2027 PROPOSED BUDGET

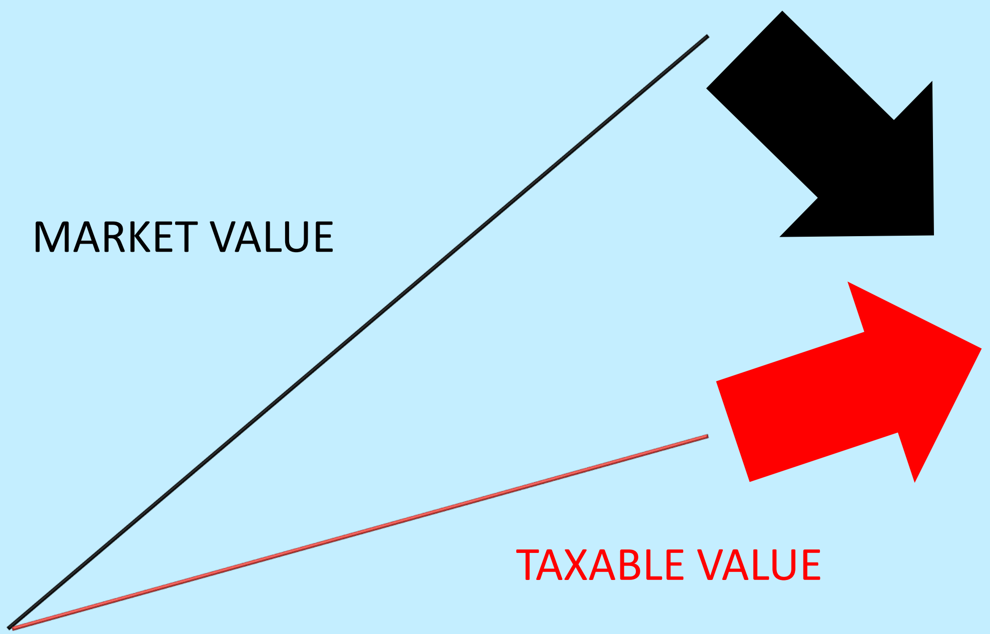
	Millage Rate	Revenues
Rolled-Back Rate	5.5521	7,415,657
Max. Majority Rate	5.5521	7,415,657
Increase over Rolled-Back	0.00 %	
Proposed Millage Rate	5.4500	7,279,288
Increase over Rolled-Back	-1.87 %	- 136,369
Max. Super-Majority Rate	6.1073	8,157,210
Increase over Rolled-Back	+ 9.99 %	741,553

2026-2027 PROPOSED BUDGET

MILLAGE IMPACT (EXAMPLE)							
		2025			2026		
	Market	Taxable	Taxes	Market	Taxable	Taxes	Change
PK	1,179,669	979,965	5,341	1,098,610	1,007,105	5,489	148
EC	570,568	128,401	700	539,411	132,548	722	22
SS	460,762	247,040	1,346	432,153	254,391	1,386	40
JC	679,082	345,686	1,884	469,527	355,700	1,939	55
RS	621,790	217,010	1,183	578,137	223,550	1,218	35
DM	634,206	261,665	1,426	626,682	269,410	1,468	42
Median		2025	1,431				

2026-2027 PROPOSED BUDGET

MARKET v TAXABLE VALUES



2026-2027 PROPOSED BUDGET

2027 General Fund
Tax Distribution

Budget	Ad Valorem	Portion	Department	500	1000	1,500	2,000	3,000	5,000	Department
193,176	110,409	1.69%	City Commission	8	17	25	34	51	84	City Commission
250,912	143,408	2.19%	Executive	11	22	33	44	66	109	Executive
274,474	156,875	2.39%	City Clerk	12	24	36	48	72	120	City Clerk
256,853	146,803	2.24%	Human Resources	11	22	34	45	67	112	Human Resources
421,046	240,647	3.67%	Finance	18	37	55	73	110	184	Finance
185,000	105,736	1.61%	Legal	8	16	24	32	48	81	Legal
961,065	549,293	8.38%	Facilities	42	84	126	168	252	419	Facilities
588,050	336,098	5.13%	General Government	26	51	77	103	154	257	General Government
3,584,099	2,048,479	31.27%	Police	156	313	469	625	938	1,563	Police
152,989	87,440	1.33%	Victim's Advocate	7	13	20	27	40	67	Victim's Advocate
1,955,491	1,117,654	17.06%	Fire	85	171	256	341	512	853	Fire
376,619	215,255	3.29%	Planning/Zoning	16	33	49	66	99	164	Planning/Zoning
440,476	251,752	3.84%	Info. Technology	19	38	58	77	115	192	Info. Technology
556,105	317,840	4.85%	Streets	24	49	73	97	146	243	Streets
213,727	122,155	1.86%	Library	9	19	28	37	56	93	Library
9,260	5,293	0.08%	Museum	0	1	1	2	2	4	Museum
496,059	283,521	4.33%	Recreation	22	43	65	87	130	216	Recreation
547,392	312,860	4.78%	Contingency/Reserves	24	48	72	96	143	239	Contingency/Reserves
11,462,793	6,551,518	100.00%		500	1000	1,500	2,000	3,000	5,000	
1,400,949			Transfers							
0			Unallocated							
3,215,936			Fund Balance (Emer)							
16,079,678										

2026-2027 PROPOSED BUDGET

REVEDUES (GENERAL FUND)		
	2026	**2027**
Ad Valorem Taxes	6,428,625	6,551,518
Sales and Use Taxes	2,031,782	2,152,282
Licenses and Permits	259,000	246,500
Intergovernmental	747,876	956,977
Charges for Services	20,000	22,000
Fines and Forfeitures	96,000	112,000
Miscellaneous Revenues	931,652	1,206,000
Fund Balances/Reserves	4,801,736	4,757,401
TOTAL REVENUES	**15,316,671**	**16,004,678**

2026-2027 PROPOSED BUDGET

EXPENDITURES (GENERAL FUND)		
	2026	**2027**
City Commission	133,291	193,176
Executive	233,651	250,912
City Clerk	250,206	274,474
Human Resources	231,689	256,853
Finance	391,322	421,046
Legal	190,000	185,000
Facilities	893,125	961,065
General Government	567,805	588,050
Police	3,221,327	3,584,099
Victim's Advocate	145,074	152,989

2026-2027 PROPOSED BUDGET

EXPENDITURES (GENERAL FUND; continued)		
	2026	**2027**
Fire	1,493,144	1,955,491
Planning/Zoning	573,006	376,619
Contingency	2,446,555	1,948,341
Information Technology	267,908	440,476
Streets	492,776	556,105
Library	197,572	213,727
Museum	9,960	9,260
Recreation	444,926	496,059
Transfers/Reserves/Emergencies	3,063,334	3,200,936
TOTAL EXPENDITURES	**15,246,671**	**16,004,678**

2026-2027 PROPOSED BUDGET

UTILITY RATES (BASE)				
	CURRENT	CHANGE	PROPOSED	CHANGE
Water	41.06	+ 20.00%	49.27	+ 8.21
Sewer	26.57	+ 20.00%	31.89	+ 5.31
Sanitation (residential)	25.16	+ 2.46%	25.78	+ 0.62
Recycle	2.46	+ 2.46%	2.52	+ 0.06
Yard Waste	0.00	+ 100 %	1.00	+ 1.00
Stormwater	20.45	+ 20.00%	24.54	+ 4.09
Utility Tax	4.11	+ 20.00%	4.93	+ 0.82
Total Base Fees	**119.81**		**139.93**	**+ 20.12**

2026-2027 PROPOSED BUDGET

UTILITY RATES (USAGE)		
	Consumption (gallons)	Charge /1,000 gallons
Water	≤ 2,000	6.18
	2,001 – 8,000	9.69
	8,001 >	11.67
Sewer	per water consumption	8.23

2026-2027 PROPOSED BUDGET

SPECIAL/ENTERPRISE FUND EXPENSES		
	2026	**2027**
General Fund Impact Fee	282,000	771,495
Capital	2,393,251	2,357,224
Community Redevelopment	937,436	1,359,270
Building Code Inspection	922,898	1,002,028
Pier	19,330,382	8,349,064
Water Treatment Plant	1,891,869	1,553,355
Wastewater Treatment Plant	1,981,739	1,000,303

2026-2027 PROPOSED BUDGET

SPECIAL/ENTERPRISE FUND EXPENSES (con’t)		
	2026	**2027**
Utility Maintenance	1,090,465	1,263,551
Utility Administration	38,668,172	33,365,048
Impact Fee	756,000	981,900
Sanitation	2,275,680	2,503,842
Stormwater	1,292,500	1,639,000
TOTAL EXPENDITURES	**87,069,603**	**72,285,758**

2026-2027 PROPOSED BUDGET

GENERAL FUND CAPITAL PROJECTS	
Facilities: Air Conditioning Units	24,000
Facilities: Vehicles	0
Facilities: Park Improvements	50,000
Facilities: Building Painting	25,000
Facilities: Wickline Center Improvements	18,250
Police: Vehicles	200,000
Police: Lobby Rehabilitation	50,000
Fire: Station Rehabilitation	50,000
Information Technology: Equipment	254,974
Information Technology: Cameras	115,000

2026-2027 PROPOSED BUDGET

GENERAL FUND CAPITAL PROJECTS (con't)	
Roads/Streets: Paving	300,000
Roads/Streets: Bridge Lighting	150,000
Library: Interior Renovation	35,000
Recreation: Custer Park Improvements	50,000
Recreation: Vehicle	25,000
TOTAL GENERAL FUND CAPITAL PROJECTS	**1,347,224**

2026-2027 PROPOSED BUDGET

SPECIAL FUND CAPITAL PROJECTS	
CRA: Parking Facilities	200,000
CRA: Street Lamps	200,000
CRA: Veterans Park Improvements	50,000
CRA: Crosswalks	460,000
CRA: Wayfinding	75,000
Building Code Inspection: Facility Maintenance	25,000
TOTAL SPECIAL FUND CAPITAL PROJECTS	**1,010,000**

2026-2027 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
Pier: Reconstruction	4,479,478
Pier: Beachwalk	300,000
Water Production: Well No. 17 Construction	1,500,000
Water Production: Lambert Ave. Water Main	1,000,000
Water Production: River Crossing Water Main Design	350,000
Water Production: S. Central Ave Water Main (S. 3^{rd} - S. 6^{th})	1,500,000
Water Production: Filter Elements	7,000
Water Production: 1M-Gallon Storage Tank Construction	2,500,000
Water Production: Well No. 13 Road Stabilization	20,000
Water Production: Variable Frequency Drive	10,000
Water Production: Acid Room Enclosure	15,000
Water Production: Nano Filtration	10,000

2026-2027 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
WWTP: Construction	23,741,894
WWTP: RO Treatment Design	135,000
WWTP: Transfer Pump Design	225,000
WWTP: Reclaim Main Design (from Plant)	32,400
WWTP: Reclaim Main Design (JA Hwy)	481,986
WWTP: Reclaim Main Construction (JA Hwy)	5,355,399
WWTP: Evaluate Reclaim Funding Options	25,000
WWTP: Reclaim Rate/Impact Fee Study	50,000
WWTP: Reclaim Main Construction (Roberts Rd)	2,908,709
WWTP: Develop Interlocal Reclaim Water Agreement (PC)	75,000
WWTP: Yard Spotter	145,000

2026-2027 PROPOSED BUDGET

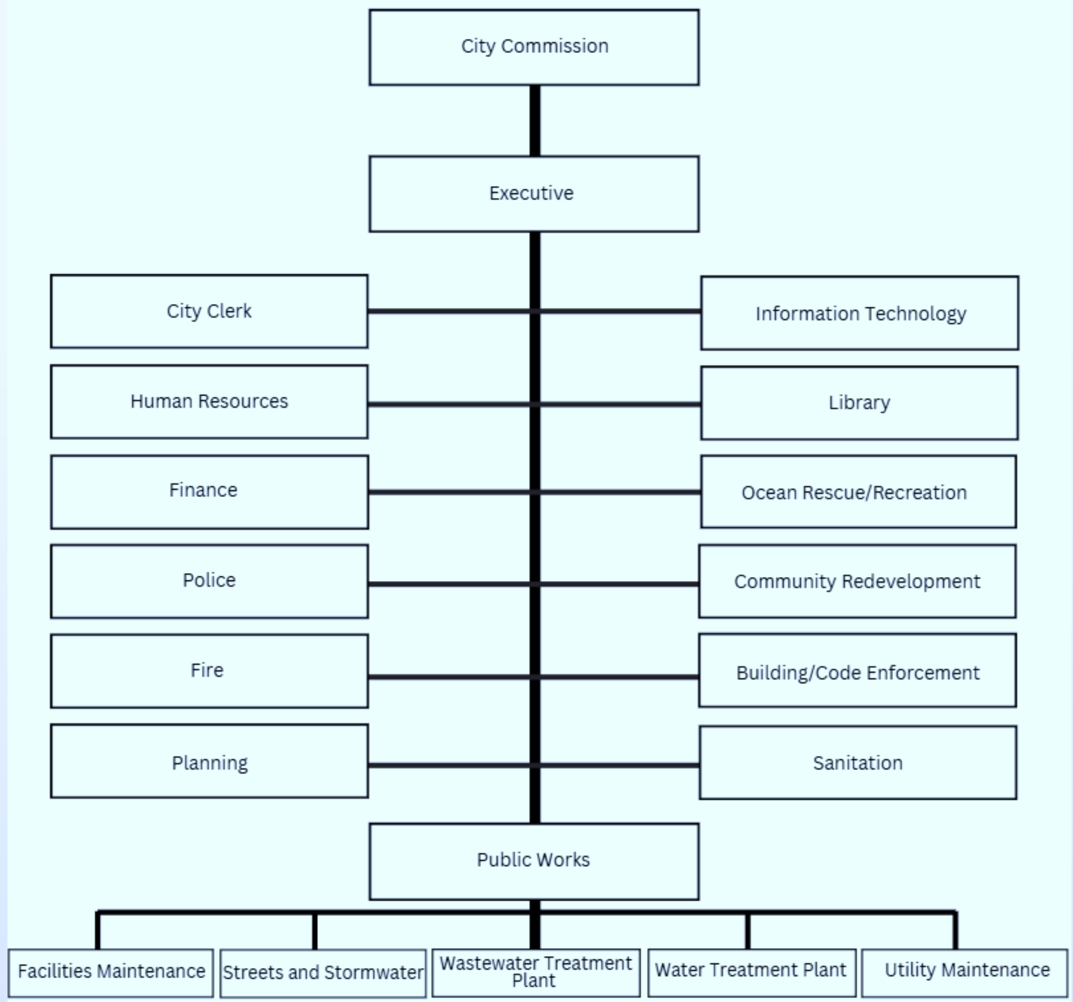
ENTERPRISE FUND CAPITAL PROJECTS	
Utility Maintenance: Bypass Pump	75,000
Utility Maintenance: Large Pumps	60,000
Utility Maintenance: Wet Well Rehabilitations	1,500,000
Utility Maintenance: Pump Station #05 Reconstruction	1,200,000
Utility Maintenance: Manhole Rings/Covers	250,000
Utility Maintenance: Lift Station Rebuilds	1,335,210
Utility Maintenance: Lift Station Generators	500,000
Utility Maintenance: Fire Hydrant Replacement	90,000
Utility Maintenance: Lift Station Relocation	500,000
Utility Maintenance: Sewer Camera	60,000

2026-2027 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
Utility Admin: Meter Reader Truck	40,000
Utility Admin: Utility Billing Flooring Replacement	15,000
Sanitation: Truck	300,000
Stormwater: Improvements	500,000
TOTAL ENTERPRISE FUND CAPITAL PROJECTS	**51,292,076**

2026-2027 PROPOSED BUDGET

Organizational Chart



2026-2027 PROPOSED BUDGET

STAFFING	
Finance	Add one (1) Part-Time Payroll Clerk
Planning	Transfer two (2) Code Enforcement Officers to BCI
IT	Add one (1) Full-Time Support Technician
Police	Add one (1) Full-Time Officer Add one (1) Part-Time Officer
Fire	Eliminate one (1) Full-Time Fire Code Inspector
Public Works	Convert Part-Time Deputy Project Manager to Full-Time
BCI	Add one (1) Full-Time Code Enforcement Clerk Eliminate one (1) Full-Time Deputy Building Official Eliminate one (1) Full-Time Building Inspector
Sanitation	Convert Part-Time Driver to Full-Time
Net Personnel Change	**+ 2 Full-Time/0 Part-Time**

2026-2027 PROPOSED BUDGET

BUDGET CALENDAR	
Set Tentative Millage Rate	Jul 23
Budget Workshops (Scheduled)	Aug 5, 6, 10
First Public Hearing	Sep 10
Second Public Hearing/Adopt Budget	Sep 24
Fiscal Year Begins	Oct 1