



FY 2025-26 Budget Workshop

July 02, 2025

Flagler County BOCC

Agenda



- Operational Efficiency Adjustments
- Aligning Resources with Community Priorities
- General Fund Budget Requests
- Bridging the Budget Gap – Constitutionals
- Next Steps

Operational Efficiency Adjustments

Description	Amount
Administration Realignment	(\$113,000)
General Services - Fleet (3 FTEs)*	(\$246,313)
General Services - Facilities (2 FTEs)	(\$130,954)
General Services - Parks (1 FTE)	(\$65,872)
General Services - Land Management (1 FTE)*	(\$35,660)
Fire Rescue - OT Reduction	(\$300,000)
HHS - Outside Agency Grants Reduced	(\$75,000)
Reduce FY26 >\$1M CIP	(\$162,000)
Outside Agency Flagler Beach - Life Guards	(\$106,000)
Library Nexus (Reduced from 6 to 3 FTEs)	(\$179,172)

TOTAL

(\$1,413,971)

Operational Efficiency Adjustments

Health & Human Services – Adult Day Care (12,100 Hours Provided/Year)

	Provided In-House By Staff*	Potentially Outsourced
Annual Cost	\$409,012	\$314,479
Reimbursement	\$100,000	
TOTAL	\$309,012	\$314,479

OPTIONS

- Can Be Further Reduced By Establishing More Clients with Reimbursement (Medicaid, Medicare, Insurance)
- Can Be Phased Out to Reduce Costs Over Time

Operational Efficiency Adjustments

Option 1: Library – Nexus Center (Additional 6 FTEs)

- 6 new FTE positions – 5 FT and 2 PT (19 hours per week).
- 1 Library Director added to staff count.
- 2 staff from Bunnell will be moved to new location.
- 3 staff from Palm Coast will be relocated to Nexus.
- Total staff will be 12.5 at Palm Coast and 12 at Nexus.
- Palm Coast will reduce hours slightly from 52 hours per week to 44 hours per week to include Tuesday through Saturday and two evenings.
- Nexus will be open 41 hours per week to include Sunday through Thursday with two evenings.

HOURS OF OPERATION					
Palm Coast			Bunnell (Nexus)		
Sunday	Closed		Sunday	12:00 PM	5:00 PM
Monday	Closed		Monday	10:00 AM	7:00 PM
Tuesday	10:00 AM	7:00 PM	Tuesday	9:00 AM	6:00 PM
Wednesday	10:00 AM	7:00 PM	Wednesday	9:00 AM	6:00 PM
Thursday	9:00 AM	6:00 PM	Thursday	10:00 AM	7:00 PM
Friday	9:00 AM	6:00 PM	Friday	Closed	
Saturday	9:00 AM	5:00 PM	Saturday	Closed	
Total Hours		44 Hours	Total Hours		41 Hours

Increased Cost = \$358,000

Operational Efficiency Adjustments

Option 1: Library – Nexus Center (Additional 6 FTEs)

PROS

1. Both facilities remain open with continued service to Palm Coast area.
2. Early voting site and polling location remains intact.
3. Addition of a polling location.
4. Provision of Passport Service would continue at both locations for increased revenue potential.
5. Continuity of access to all services.
6. Increase in access and the number of programs available to the public with the addition of programming at the Nexus Center which are currently not offered in Bunnell.
7. There would be an increase in access to and the number of materials through addition of the new Nexus Center.
8. There will be a minor cost savings in utilities at the Palm Coast location with reduced hours of operation.
9. In full compliance with the MPCF Grant.

CONS

1. Minor reduction in hours at Palm Coast as we move 3 staff members to the Nexus Center.
2. Minor reduction in programs and services at the Palm Coast location because of changes to staff and hours.
3. Additional cost for 6 new staff with 1 of the positions split to 2 part-time at 19 hours per week.

Operational Efficiency Adjustments

Option 2: Library – Nexus Center (Additional 3 FTEs)

- 3 new FTE positions – 2 FT and 2 PT (19 hours per week).
- 1 Library Director will be added to staff count.
- 2 staff from Bunnell will be moved to new location.
- 5 staff from Palm Coast will be relocated to Nexus.
- Total staff will be 10.5 at Palm Coast and 11 at Nexus.
- Palm Coast will reduce hours from 52 hours per week to 40 hours per week to include Tuesday through Saturday and two evenings.
- Nexus will be open 41 hours per week to include Sunday through Thursday with two evenings.

HOURS OF OPERATION					
Palm Coast			Bunnell (Nexus)		
Sunday	Closed		Sunday	12:00 PM	5:00 PM
Monday	Closed		Monday	10:00 AM	7:00 PM
Tuesday	10:00 AM	7:00 PM	Tuesday	9:00 AM	6:00 PM
Wednesday	10:00 AM	7:00 PM	Wednesday	9:00 AM	6:00 PM
Thursday	10:00 AM	5:00 PM	Thursday	10:00 AM	7:00 PM
Friday	10:00 AM	5:00 PM	Friday	Closed	
Saturday	9:00 AM	5:00 PM	Saturday	Closed	
Total Hours		40 Hours	Total Hours		41 Hours

Increased Cost = \$178,828

Operational Efficiency Adjustments

Option 2: Library – Nexus Center (Additional 3 FTEs)

PROS

1. Cost savings with only 3 additional staff and 1 of the positions would be split to 2 part-time at 19 hours per week reducing overall personnel cost.
2. Both facilities remain open with continued service to Palm Coast area.
3. Early voting site and polling location remains intact.
4. Addition of a polling location.
5. Provision of Passport Service would continue in the Palm Coast location.
6. Continuity of access to all services, materials and programs.
7. There would be an increase in the number of materials and access through addition of the new Nexus Center.
8. There will be a minor cost savings in utilities at the Palm Coast location with reduced hours of operation.
9. In full compliance with State Aid and the MPCF Grant.

CONS

1. There would be a need to move additional staff from Palm Coast to remain in compliance.
2. Reduced hours at Palm Coast with relocation of 5 staff instead of 3.
3. Reduction in programs and services at the Palm Coast location because of changes to staff and hours.
4. Reduced revenue with limited staff for passport service.
5. Additional cost for 3 new staff.

Operational Efficiency Adjustments

Option 3: Library – Nexus Center (Additional 0 FTEs)

- 0 new FTE positions
- 1 Library Director will be added to staff count.
- 2 staff from Bunnell will be moved to new location.
- 8 staff from Palm Coast will be relocated to Nexus.
- Total staff will be 7.5 at Palm Coast and 11 at Nexus.
- Palm Coast will reduce hours from 52 hours per week to 37 hours per week to include Tuesday through Saturday and one evening.
- Nexus will be open 40 hours per week to include Sunday through Thursday with two evenings.

HOURS OF OPERATION					
Palm Coast			Bunnell (Nexus)		
Sunday	Closed		Sunday	1:00 PM	5:00 PM
Monday	Closed		Monday	10:00 AM	7:00 PM
Tuesday	10:00 AM	7:00 PM	Tuesday	9:00 AM	6:00 PM
Wednesday	10:00 AM	5:00 PM	Wednesday	9:00 AM	6:00 PM
Thursday	9:00 AM	5:00 PM	Thursday	10:00 AM	7:00 PM
Friday	9:00 AM	5:00 PM	Friday	Closed	
Saturday	9:00 AM	2:00 PM	Saturday	Closed	
Total Hours		37 Hours	Total Hours		40 Hours

Increased Cost = \$0

Operational Efficiency Adjustments

Option 3: Library – Nexus Center (Additional 0 FTEs)

PROS

1. Cost savings with no additional staff
2. Both facilities remain open at a reduced level.
3. Early voting site and polling location remains intact.
4. Addition of a polling location.
5. There will be a minor cost savings in utilities at the Palm Coast location with reduced hours of operation.
6. In compliance for State Aid.
7. Level of staff at Nexus is in full compliance with the MPCF Grant.

CONS

1. Significant reduction to hours at Palm Coast due to number of staff needed to be in compliance with grant.
2. Reduced Services.
3. Reduced revenue with limited staff for passport service.
4. Reduced Programming.
5. Work/life balance issues potentially affecting staff morale.

Aligning Resources with Community Priorities

FY2026 Program Funding	
Total	\$ 14,310,000
FY26 Beach Management	\$ 8,160,000
Current 1/2 Cent Sales Tax	\$ 2,000,000
0.2 Dedicated Millage	\$ 3,400,000
FY25 Carry Over	\$ 1,000,000
TDC Funds	\$ 1,760,000
FY26 Roadway Systems	\$ 5,350,000
Roads Design/Construction	\$ 5,000,000
Roads Maintenance (GF)	\$ 350,000
FY26 Stormwater	\$ 800,000
Stormwater Design/Construction	\$ 500,000
Stormwater Maintenance	\$ 300,000

Funding Sources:

Current ½ Cent Sales Tax - \$3.5M
FY25 Carry Over - \$1M
TDC Funds - \$1.76M
Interfund Transfer (GF) - \$8.05M

General Fund Budget Request Summary

	Adopted FY 24-25	Requested FY 25-26	Changes +/-	Increase / Decrease
Administration	\$4,072,952	\$3,973,224	-\$99,728	-2.45%
Economic Development	\$196,362	\$231,640	\$35,278	17.97%
Emergency Management	\$848,241	\$934,329	\$86,088	10.15%
Engineering	\$1,377,991	\$1,423,259	\$45,268	3.29%
Extension Services	\$435,070	\$452,270	\$17,200	3.95%
Financial Services	\$1,664,339	\$1,605,920	-\$58,419	-3.51%
Fire Rescue	\$21,009,583	\$24,576,903	\$3,567,320	16.98%
General Services	\$15,718,743	\$15,328,054	-\$356,394	-2.49%
Health & Human Services	\$5,304,394	\$5,938,971	\$634,577	11.96%

General Fund Budget Request Summary

	Adopted FY 24-25	Requested FY 25-26	Changes +/-	Increase / Decrease
Human Resources	\$2,270,066	\$2,637,300	\$367,234	16.18%
Innovation Technology	\$3,587,139	\$4,149,321	\$562,182	15.67%
Land Management	\$1,396,697	\$1,003,811	-\$392,886	-28.13%
Library Services	\$1,932,537	\$2,709,009	\$776,472	40.18%
Misc. Others	\$5,163,280	\$5,637,421	\$474,141	9.18%
Pooled Expenditures	\$4,658,384	\$3,823,823	-\$834,561	-17.92%
Interfund Transfers	\$7,085,948	\$15,003,149	\$7,917,201	111.73%

Board of County Commissioners



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$690,490	\$723,965
Operating	\$230,984	\$248,623
Total	\$921,474	\$972,588
Expenditure Increase/Decrease: 5.55%		

Administration



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$991,172	\$892,245
Operating	\$629,529	\$607,469
Total	\$1,620,701	\$1,499,714
Expenditure Increase/Decrease: -7.47%		

- Reduction in Workforce - Eliminated Asst. County Administrator

Communications



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$372,005	\$389,420
Operating	\$47,592	\$114,444
Total	\$419,597	\$503,864
Expenditure Increase/Decrease: 20.08%		

- Operating Increased Due to Social Media Archiving and Increased Communication Platforms

County Attorney



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$989,600	\$873,758
Operating	\$121,580	\$123,300
Total	\$1,111,180	\$997,058
Expenditure Increase/Decrease: -10.27%		

- County Attorney Retiring, Replacement Cost is anticipated to be lower

Economic Development



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$139,791	\$181,394
Operating	\$56,571	\$50,246
Total	\$196,362	\$231,640
Expenditure Increase/Decrease: 17.97%		

- Increase Due to Charging 15% of Tourism Director's Salary for Oversight

Financial Services – Office of Management and Budget (OMB)



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$651,948	\$685,406
Operating	\$31,470	\$54,875
Total	\$683,418	\$740,281
Expenditure Increase/Decrease: 8.32%		

Financial Services – Office of Procurement and Contracts (OPC)



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$883,413	\$781,768
Operating	\$97,508	\$83,871
Total	\$980,921	\$865,639
Expenditure Increase/Decrease: -11.75%		

- Reduced Due to Realignment of Position

Human Resources



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$766,278	\$853,051
Operating	\$239,334	\$217,209
Total	\$1,005,612	\$1,070,260
Expenditure Increase/Decrease: 6.43%		

- Increase Due to Realignment of Position – Training & Staff Development

Human Resources – Veterans Services



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$197,975	\$207,408
Operating	\$10,434	\$11,731
Grants & Aids	\$2,000	\$2,000
Total	\$210,409	\$221,142
Expenditure Increase/Decrease: 5.10%		

Human Resources - Risk Management (Previously Insurance)



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$0	\$122,168
Operating	\$1,054,045	\$1,223,730
Total	\$1,054,045	\$1,345,898
Expenditure Increase/Decrease: 27.69%		

- Creation of New Division within Human Resources – Risk Management, Worker’s Compensation, Self Insurance Fund

Land Management



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$363,946	\$395,894
Operating	\$143,775	\$226,761
Grants & Aids	\$17,964	\$17,964
Total	\$525,685	\$640,619
Expenditure Increase/Decrease: 21.86%		

- Reduction in Workforce – Elimination of 1 Position
- Increase in Operating Due to Outsourcing / Contracts

Natural Resource Land



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$641,947	\$132,964
Capital	\$229,065	\$230,228
Total	\$871,012	\$363,192
Expenditure Increase/Decrease: -58.30%		

- Operating Reduced – Funds Held in Reserves for Future Outlay (Geographically Restricted)

Innovation Technology – IT Department



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$898,169	\$935,467
Operating	\$796,337	\$867,362
Total	\$1,694,506	\$1,802,829
Expenditure Increase/Decrease: 6.39%		

Innovation Technology – Geospatial Info Systems (GIS)



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$343,548	\$358,328
Operating	\$86,378	\$96,306
Total	\$429,926	\$454,634
Expenditure Increase/Decrease: 5.75%		

Innovation Technology - Cyber Security



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$212,122	\$221,900
Operating	\$162,855	\$284,880
Total	\$374,977	\$506,780
Expenditure Increase/Decrease: 35.15%		

- Operating Increase – Due to State Grant Ending

Innovation Technology – IT Project Management



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$182,608	\$191,195
Operating	\$45,004	\$96,454
Total	\$227,612	\$287,649
Expenditure Increase/Decrease: 26.38%		

- Increase in Operating Due to Better Alignment of Bidirectional Amplifiers for Cellphones (Radio Fund)

Innovation Technology - Public Safety Software



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$369,100	\$428,923
Operating	\$296,544	\$436,363
Total	\$665,644	\$865,286
Expenditure Increase/Decrease: 29.99%		

Decision Units

Innovation Technology – Public Safety

1 – Public Safety System Specialist I (1.0 FTE; split with Funds 1184 & 1103)

- Approved

- Increase in Operating Due to CAD Software Increase

Innovation Technology – Unmanned Aerial Systems (UAS)



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$127,537	\$198,495
Operating	\$41,137	\$33,648
Capital	\$25,800	\$0
Total	\$194,474	\$232,143
Expenditure Increase/Decrease: 19.37%		

- Increase in Manpower with Realignment of Existing Position – Based on workload demands

Health & Human Services - Administration



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$507,954	\$614,049
Operating	\$38,536	\$74,237
Total	\$546,490	\$688,286
Expenditure Increase/Decrease: 25.95%		

- Increased Due to Realignment of Existing Staff (SHIP) and Anticipated Operating Costs for Nexus Center

Health & Human Services – Human Services



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$334,245	\$350,688
Operating	\$4,775	\$5,225
Outside Agency Funding	\$486,000	\$470,000
State Mandated Costs	\$1,752,460	\$2,081,004
Public Assistance	\$260,000	\$201,000
Total	\$2,837,480	\$3,107,917
Expenditure Increase/Decrease: 9.53%		

- Increase Due to State Mandated Costs

Health & Human Services – Senior Services



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$338,526	\$355,116
Operating	\$729,974	\$1,038,434
Grants & Aids	\$10,000	\$10,000
Total	\$1,078,500	\$1,403,550
Expenditure Increase/Decrease: 30.14%		

- Increase in Operating Due to Increase in Grant Funding

Health & Human Services – Adult Day Care



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$376,662	\$394,613
Operating	\$32,350	\$32,350
Total	\$409,012	\$426,963
Expenditure Increase/Decrease: 4.39%		

Health & Human Services – Congregate & Home Delivered Meals



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$100,387	\$172,682
Operating	\$332,525	\$139,573
Total	\$432,912	\$312,255
Expenditure Increase/Decrease: -27.87%		

- Operating Costs Decreased Due to No Longer Paying Rent @ Church on the Rock, some Congregate Meal Expense Moved to Senior Services

Palm Coast Library



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$1,357,370	\$858,160
Operating	\$180,723	\$401,679
Capital	\$191,280	\$193,268
Total	\$1,729,373	\$1,453,107
Expenditure Increase/Decrease: -15.97%		

- Decreased Due to Realignment of Personnel to Staff Nexus Center
- Increase in Operating Due to Property Insurance, Contracted Services for Landscaping and Janitorial

Bunnell Library



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$151,425	\$996,466
Operating	\$33,239	\$215,936
Capital	\$18,500	\$43,500
Total	\$203,164	\$1,255,902
Expenditure Increase/Decrease: 518.17%		

Decision Units Library – Bunnell

- | |
|--|
| 1 – Nexus Center Staffing (3.0 FTE) <ul style="list-style-type: none">• Approved |
|--|

- Increase Due to Additional 'New' Operating Costs Associated with Nexus Center

Engineering



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$1,191,931	\$1,260,129
Operating	\$186,060	\$163,130
Total	\$1,377,991	\$1,423,259
Expenditure Increase/Decrease: 3.29%		

Emergency Management



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$639,685	\$707,738
Operating	\$195,356	\$212,791
Grants & Aids	\$13,200	\$13,800
Total	\$848,241	\$934,329
Expenditure Increase/Decrease: 10.15%		

Fire/Rescue - Administration



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$2,102,054	\$2,196,817
Operating	\$117,414	\$67,446
Total	\$2,219,468	\$2,264,263
Expenditure Increase/Decrease: 2.02%		

Fire/Rescue



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$4,469,570	\$5,212,561
Operating	\$896,309	\$1,065,191
Capital	\$158,000	\$830,000
Total	\$5,523,879	\$7,107,452
Expenditure Increase/Decrease: 28.67%		

Decision Units

Fire (30%)/Rescue (70%)

- 1 – Rescue 25 Service Expansion (6 FTE)
- 2 – Sick and Relief Coverage (9 FTE; split with EMS)
 - Approved

EMS



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$10,117,720	\$11,850,656
Operating	\$1,304,557	\$1,505,921
Capital	\$901,000	\$866,000
Total	\$12,323,277	\$14,222,577
Expenditure Increase/Decrease: 15.41%		

Decision Units Fire (30%)/Rescue (70%)

- 1 – Rescue 25 Service Expansion (6 FTE)
- 2 – Sick and Relief Coverage (9 FTE; split with EMS)
 - Approved

Fire/Rescue – Flight Operations



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$408,322	\$473,166
Operating	\$497,637	\$472,445
Total	\$905,959	\$945,611
Expenditure Increase/Decrease: 4.38%		

Fire/Rescue – Fire/EMS Equipment



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$37,000	\$37,000
Total	\$37,000	\$37,000
Expenditure Increase/Decrease: 0.00%		

Extension Services



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$355,910	\$371,098
Operating	\$79,160	\$81,172
Total	\$435,070	\$452,270
Expenditure Increase/Decrease: 3.95%		

General Services – Administration



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$966,122	\$1,187,470
Operating	\$28,656	\$40,504
Total	\$994,778	\$1,227,974
Expenditure Increase/Decrease: 23.44%		

- Increase Due to Realignment of Positions

General Services – Fleet Management



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$980,202	\$809,440
Operating	\$157,277	\$169,680
Capital	\$10,000	\$0
Total	\$1,147,479	\$979,120
Expenditure Increase/Decrease: -14.67%		

- Decreased Due to Proposed Reduction in Workforce – 3 Positions

General Services – Public Transportation



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$2,249,905	\$2,274,437
Operating	\$684,217	\$720,299
Total	\$2,934,122	\$2,994,736
Expenditure Increase/Decrease: 2.07%		

General Services – Facilities Management



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$2,693,088	\$2,635,390
Operating	\$2,717,123	\$2,505,590
Capital	\$8,000	\$71,773
Total	\$5,418,211	\$5,212,753
Expenditure Increase/Decrease: -3.79%		

- Decreased Due to Proposed Reduction in Workforce – 2 Positions

General Services – Government Services Building (GSB)



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$1,235,089	\$1,369,979
Capital	\$23,500	\$0
Total	\$1,258,589	\$1,369,979
Expenditure Increase/Decrease: 8.85%		

General Services – Recreation Facilities



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$1,296,849	\$1,191,428
Operating	\$1,131,304	\$1,208,949
Capital	\$390,618	\$62,000
Grants & Aids	\$169,000	\$169,000
Total	\$2,987,771	\$2,631,377
Expenditure Increase/Decrease: -11.93%		

- Decreased Due to Proposed Reduction in Workforce – 1 Positions

General Services – Vessel Registration



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$130,000	\$30,000
Total	\$130,000	\$30,000
Expenditure Increase/Decrease: -76.92%		

General Services – Carver Center



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$71,925	\$80,937
Grants & Aids	\$97,500	\$97,500
Total	\$169,425	\$178,437
Expenditure Increase/Decrease: 5.32%		

General Services – Bull Creek Fish Camp



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$30,585	\$33,446
Operating	\$45,005	\$42,005
Total	\$75,590	\$75,451
Expenditure Increase/Decrease: -0.18%		

General Services – Princess Place



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$427,784	\$463,716
Operating	\$103,092	\$93,167
Total	\$530,876	\$556,883
Expenditure Increase/Decrease: 4.90%		

General Services – Princess Place Eco-Cottages



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$71,902	\$71,344
Total	\$71,902	\$71,344
Expenditure Increase/Decrease: -0.78%		

Pooled Expenditures



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$3,129,725	\$2,263,331
Grants & Aids	\$1,158,879	\$1,190,072
Debt Service	\$369,780	\$370,420
Total	\$4,658,384	\$3,823,823
Expenditure Increase/Decrease: -17.92%		

- Decreased Due to Outside Agency Fuel Transactions Completed thru Munis Software

Tax Increment Value



	Adopted FY 24-25	Tentative FY 25-26
Grants & Aids	\$2,360,931	\$2,717,459
Total	\$2,360,931	\$2,717,459
Expenditure Increase/Decrease: 15.10%		

- Increased Due to Property Values and the Amounts Going Back to Municipal CRA's

Value Adjustment Board



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$13,000	\$24,500
Total	\$13,000	\$24,500
Expenditure Increase/Decrease: 88.46%		

- Increase Due to Current Year Actuals – More Filings

Interfund Transfers



	Adopted FY 24-25	Tentative FY 25-26
Interfund Transfers	\$7,085,948	\$15,003,149
Total	\$7,085,948	\$15,003,149
Expenditure Increase/Decrease: 111.73%		

- Increase Due to One-Time Funding for Roadway Systems, Stormwater, Beach Management, and Health Insurance
- Increase to Build-Up Risk Funds

Medical Examiner



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$728,783	\$937,347
Grants & Aids	\$25,000	\$24,721
Total	\$753,783	\$962,068
Expenditure Increase/Decrease: 27.63%		

- Increased Due to Contract Costs Increasing

FCSO Internal Charges



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$1,957,811	\$1,846,868
Total	\$1,957,811	\$1,846,868
Expenditure Increase/Decrease: -5.67%		

Law Enforcement Education Funds



	Adopted FY 24-25	Tentative FY 25-26
Operating	\$51,805	\$57,676
Total	\$51,805	\$57,676
Expenditure Increase/Decrease: 11.33%		

Court Services & Public Defender



	Adopted FY 24-25	Tentative FY 25-26
Court Services	\$4,000	\$4,000
Public Defender	\$0	\$3,200
Total	\$4,000	\$7,200
Expenditure Increase/Decrease: 80.00%		

Pretrial Services Supervision



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$78,769	\$82,690
Operating	\$18,000	\$17,700
Total	\$96,769	\$100,390
Expenditure Increase/Decrease: 3.74%		

Guardian Ad Litem



	Adopted FY 24-25	Tentative FY 25-26
Personnel	\$57,230	\$60,290
Operating	\$3,950	\$3,950
Total	\$61,180	\$64,240
Expenditure Increase/Decrease: 5.00%		

Constitutional Budget Request Summary

	Adopted FY 24-25	Requested FY 25-26	Changes +/-	Increase / Decrease
BOCC General Fund*	\$76,857,725	\$83,435,009	\$6,577,284	8.56%
Clerk of Court	\$3,482,202	\$4,592,793	\$1,110,591	31.89%
Supervisor of Elections	\$2,706,239	\$2,718,070	\$11,831	0.44%
Property Appraiser	\$3,663,557	\$3,920,694	\$257,137	7.02%
Tax Collector (Estimated)	\$4,720,000	\$5,200,000	\$480,000	10.17%
Sheriff	\$45,748,855	\$51,984,130	\$6,235,275	13.63%
Total	\$137,178,578	\$151,850,696	\$14,672,118	10.70%
FY26 Projected Revenues			\$11,791,947	9.57%
Delta (Requested Budget vs Projected Revenues)			(\$2,880,171)	

Constitutional Budget Request Summary

	Adopted FY 24-25	Requested FY 25-26	Changes +/-	Increase / Decrease
BOCC General Fund*	\$76,857,725	\$83,435,009	\$6,577,284	8.56%
Clerk of Court	\$3,482,202	\$4,592,793	\$1,110,591	31.89%
Supervisor of Elections	\$2,706,239	\$2,718,070	\$11,831	0.44%
Property Appraiser	\$3,663,557	\$3,920,694	\$257,137	7.02%
Tax Collector (Estimated)	\$4,720,000	\$5,200,000	\$480,000	10.17%
Sheriff	\$45,748,855	\$51,984,130	\$6,235,275	13.63%
Total	\$137,178,578	\$151,850,696	\$14,672,118	10.70%
FY26 Potential New Revenue (Ad Valorem)			\$12,472,293	10.12%
Delta (Requested Budget vs Projected Revenues)			(\$2,199,825)	

Option – Bridging the Budget Gap w/ Constitutionals



Reduce COLA to 2% (from 4%) and Split Delta Based on Percentage

	Adopted FY 24-25	Revised FY 25-26	Changes +/-	Increase / Decrease
BOCC General Fund*	\$76,857,725	\$82,572,841	\$5,715,116	7.44%
Clerk of Court	\$3,482,202	\$4,463,826	\$981,624	28.19%
Supervisor of Elections	\$2,706,239	\$2,685,946	-\$20,293	-0.75%
Property Appraiser	\$3,663,557	\$3,854,039	\$190,482	5.20%
Tax Collector (Estimated)	\$4,720,000	\$5,197,664	\$477,664	10.12%
Sheriff	\$45,748,855	\$50,876,555	\$5,127,700	11.21%
Total	\$137,178,578	\$149,650,871	\$12,472,293	10.12%
FY26 Potential New Revenue (Ad Valorem)			\$12,472,293	10.12%
Delta (Requested Budget vs Projected Revenues)			(\$0.00)	

Budget Summary



- ✓ Balanced Budget
- ✓ Flat/Reduced Budget
- ✓ Holding the Line of Expenditures
- ✓ (Net) 15 New Positions for Public Safety
- ✓ Capital Projects Based on Necessity & Available Funding
 - Beach Management = \$8,160,000
 - Roadway = \$5,400,000
 - Stormwater = \$750,000

Next Steps



Discussion



July 14, 2025
Tentative Budget