



FY26-27 Budget Discussions

June 08, 2026
Workshop

Agenda

- Constitutional Budget Request Summary
- Budget Request Details
 - Clerk of Court
 - Property Appraiser's Office
 - Sheriff's Office
 - Supervisor of Elections
 - Tax Collector

Constitutional Budget Request Summary

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Clerk of Court	\$4,463,826	\$4,965,806	\$501,980	11.25%
Property Appraiser	\$3,809,678	\$3,875,583	\$65,905	1.73%
Sheriff	\$48,041,392	\$52,164,779	\$4,123,387	8.58%
Supervisor of Elections	\$2,699,190	\$2,953,338	\$254,148	9.42%
Tax Collector	\$5,200,000	\$5,197,500	(\$2,500)	-0.05%
Total	\$64,214,086	\$69,157,006	\$4,942,920	7.70%
Expenditure Increase/Decrease:			\$4,942,920	7.70%

Clerk of Court

	Adopted FY 25-26	Requested FY26-27	Changes +/-	Increase / Decrease
Personnel	\$5,224,339	\$5,698,035	\$473,696	9.07%
Operating	\$647,611	\$675,273	\$27,662	4.27%
Court Related Expenses	(\$495,027)	(\$494,405)	\$622	-0.13%
Sub-Total	\$5,376,923	\$5,878,903	\$501,980	9.34%
Less Clerk Earned Revenues	\$913,097	\$913,097	\$0	0.00%
TOTAL	\$4,463,826	\$4,965,806	\$501,980	11.25%
Expenditure Increase/Decrease:			\$501,980	11.25%

Budget Highlights – Clerk of Court

- FY 25 Reversion (Excess Fees) \$78,517
- 3% COLA
- 2% Merit
- 2 Additional FTEs

Property Appraiser

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Personnel	\$3,271,242	\$3,112,749	(\$158,493)	-4.85%
Operating	\$637,235	\$720,337	\$83,102	13.04%
Capital	\$0	\$14,000	\$14,000	100.00%
Non-Operating	\$16,100	\$152,124	\$136,024	844.87%
Sub-Total	\$3,924,577	\$3,999,210	\$74,633	1.90%
Less Revenue (SJRWMD, EFMCD, FIND)	\$114,899	\$123,627	\$8,728	7.60%
TOTAL	\$3,809,678	\$3,875,583	\$65,905	1.73%
Expenditure Increase/Decrease:			\$65,905	1.73%

Budget Highlights – Property Appraiser

- FY 25 Reversion (Excess Fees) \$193,430
- BOCC portion of budget is calculated by using most recent Property Shares Estimate provided – Pending updated Estimate

Sheriff – Court Bailiffs

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Personnel	\$1,361,550	\$1,525,960	\$164,410	12.08%
Operating	\$20,660	\$17,921	(\$2,739)	-13.26%
TOTAL	\$1,382,210	\$1,543,881	\$161,671	11.70%
Expenditure Increase/Decrease:			\$161,671	11.70%

Sheriff – Inmate

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Personnel	\$10,797,186	\$12,089,099	\$1,291,913	11.97%
Operating	\$3,329,502	\$3,771,109	\$441,607	13.26%
Capital	\$20,000	\$20,000	\$0	0.00%
TOTAL	\$14,146,688	\$15,880,208	\$1,733,520	12.25%
Expenditure Increase/Decrease:			\$1,733,520	12.25%

Sheriff – Law Enforcement

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Personnel	\$22,247,184	\$40,074,135	\$17,826,951	80.13%
Operating	\$8,432,412	\$8,971,403	\$538,991	6.39%
Capital Equipment	\$408,307	\$412,807	\$4,500	1.10%
Debt Principal/Interest	\$1,424,591	\$1,424,591	\$0	0.00%
Sub-Total	\$32,512,494	\$50,882,936	\$18,370,442	56.50%
Less Revenue (Service Contracts and Misc.)		\$16,142,246	\$16,142,246	
TOTAL	\$32,512,494	\$34,740,690	\$2,228,196	6.85%
Expenditure Increase/Decrease:			\$2,228,196	6.85%

Sheriff – FCSO Summary

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Court Bailiff	\$1,382,210	\$1,543,881	\$161,671	11.70%
Inmate	\$14,146,688	\$15,880,208	\$1,733,520	12.25%
Law Enforcement	\$32,512,494	\$34,740,690	\$2,228,196	6.85%
TOTAL	\$48,041,392	\$52,164,779	\$4,123,387	8.58%
Expenditure Increase/Decrease:			\$4,123,387	8.58%

Budget Highlights – FCSO

- FY 25 Reversion (Excess Fees) \$2,120
- 911 Operations to moved BOCC in FY26
- 3% COLA Increase
- Increases include Inmate Medical Care, Contractual Agreements, Health Insurance, Step Increases, Equipment for new FTEs
- 13 New Law Enforcement Deputy Sheriffs (4 County/9 City of Palm Coast)



Supervisor of Elections

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Admin Voter Registration Personnel	\$1,606,200	\$1,673,676	\$67,476	4.20%
Admin Voter Registration Operating	\$502,797	\$585,216	\$82,419	16.39%
Elections Personnel	\$154,688	\$155,251	\$563	0.36%
Elections Operating	\$435,505	\$539,195	\$103,690	23.81%
TOTAL	\$2,699,190	\$2,953,338	\$254,148	9.42%
Expenditure Increase/Decrease:			\$254,148	9.42%

Budget Highlights – Supervisor of Elections

- FY 25 Reversion (Excess Fees) \$370,619
- SOE Renovation
- COLA increase
- 13 days of early voting at 5 voting sites
- Maintenance cost for voting system equipment



Tax Collector

	Adopted FY 25-26	Requested FY 26-27	Changes +/-	Increase / Decrease
Commissions (Fee Based)	\$5,200,000	\$5,197,500	(\$2,500)	-0.05%
TOTAL	\$5,200,000	\$5,197,500	(\$2,500)	-0.05%
Expenditure Increase/Decrease:			(\$2,500)	-0.05%

Budget Highlights – Tax Collector

- FY 25 Reversion (Excess Fees) \$1,016,431
- Formal Budget Request isn't submitted until August
- Budget Estimate provided based on Commission (Fee Based)

Constitutional Budget Summary

	Requested FY 26-27	Changes +/-		
Clerk of Court	\$4,965,806	\$501,980		
Property Appraiser	\$3,875,583	\$65,905		
Sheriff	\$52,164,779	\$4,123,387		
Supervisor of Elections	\$2,953,338	\$254,148		
Tax Collector	\$5,197,500	(\$2,500)		
Total	\$69,157,006	\$4,942,920		
Expenditure Increase:			\$4,942,920	7.70%

Based on Preliminary Taxable Values at flat millage the General Fund will generate an additional \$4,884,563 @ 95% for FY 27.

Next Steps



June 15, 2026
Budget Workshop for
General Fund



July 13, 2026
BOCC Tentative Budget