



Flagler County, FL FY 2027 Tentative Budget

July 13, 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 09, 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, 2025	1:30 pm

Important Meeting Dates

Meeting	Date	Time
Tentative Budget Presentation and Board Sets Millage Rate	July 13, 2026	1:00 pm
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 2, 2026	5:01 pm
2 nd Public Hearing	September 14, 2026	5:01 pm

FY2027 Tentative Budget Highlights



Millage Rate

Countywide Budget is balanced at the current rate of 8.0906 mills, which represents a decrease of 0.0894 mills from FY26.
Proposed General Fund Millage rate will generate \$141 million, a 3.96% increase over FY26.

BoCC Departments

Across the Board 2.3% COLA increases
Health Insurance Program Costs: No Increase for Employee or Employer
BoCC's total expense budget (including Judicial) is \$87,318,981, a decrease of \$5.1 million, a 5.56% decrease over FY26
Decrease of 8.25 FTEs in the General Fund and 5 FTEs in Non-General Fund

Sheriff and Other Constitutional Officers

Sheriff's total expense budget is \$51.97 million, an 8.17% increase over FY26, and includes 4 new Deputies from the BoCC

Other Constitutional Officers combined total expense budgets total \$16.89 million, a 4.45% increase over FY26

HHW Closure

- Closing the Household Hazardous Waste (HHW) Site located at 1700 S Old Kings Rd, Flagler Beach, FL 32136
- Last Day for Drop off is 09/15/2026
- Residents can at their own cost drop off items at WastePro located at 401 S Bay Street, Bunnell, FL 32110

- **Acceptable Items**

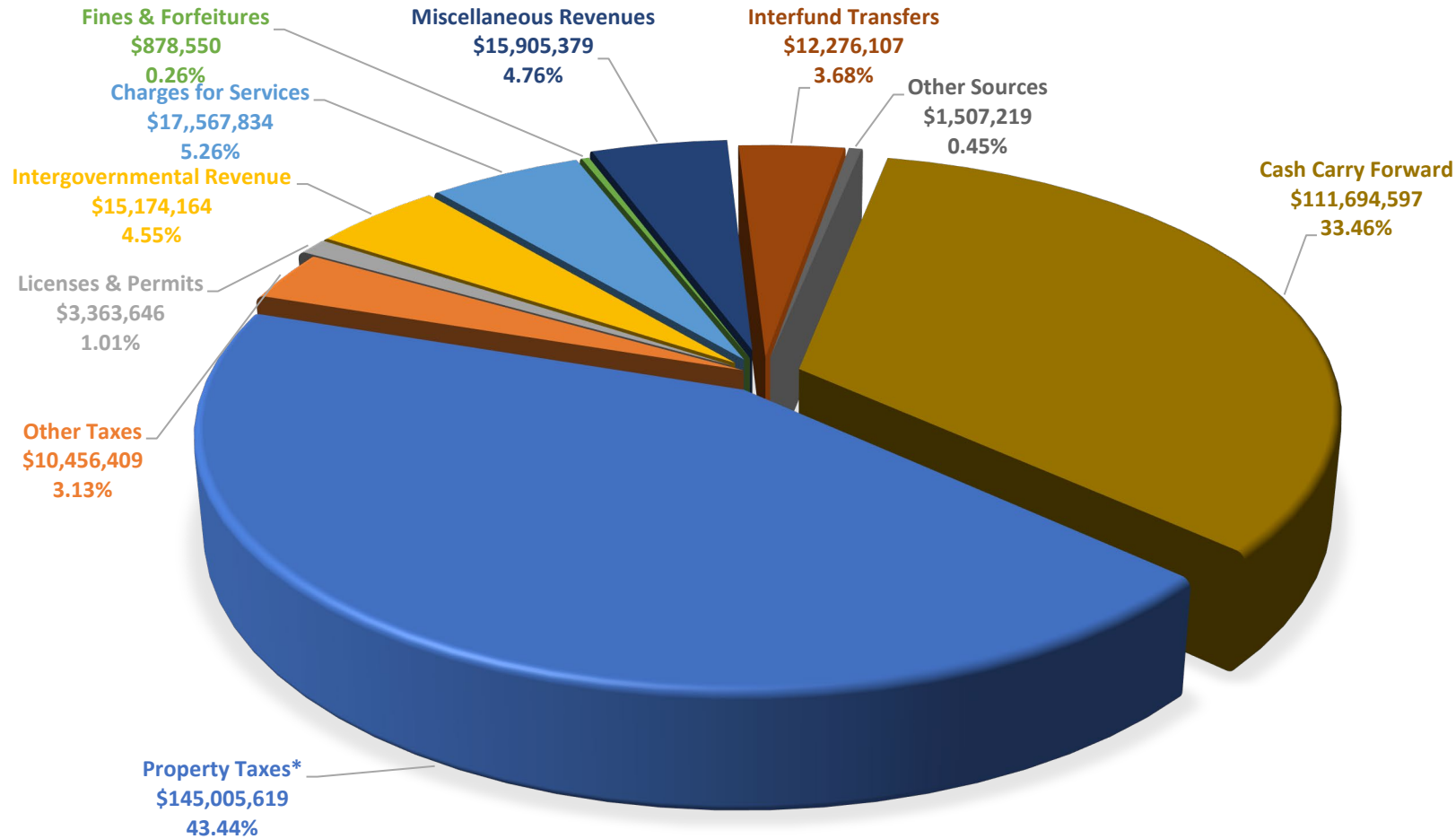
- Paint
- Tires
- Light Bulbs
- Oil
- Pool Chemicals
- Insecticides/Pesticides
- Batteries
- E-Waste (TVs, computers, etc)
- Fire Extinguishers

- **Unacceptable Items**

- Fuel (regular and diesel)
- Propane Tanks

FY 2027 Tentative Budget – Total Revenue Sources by Category

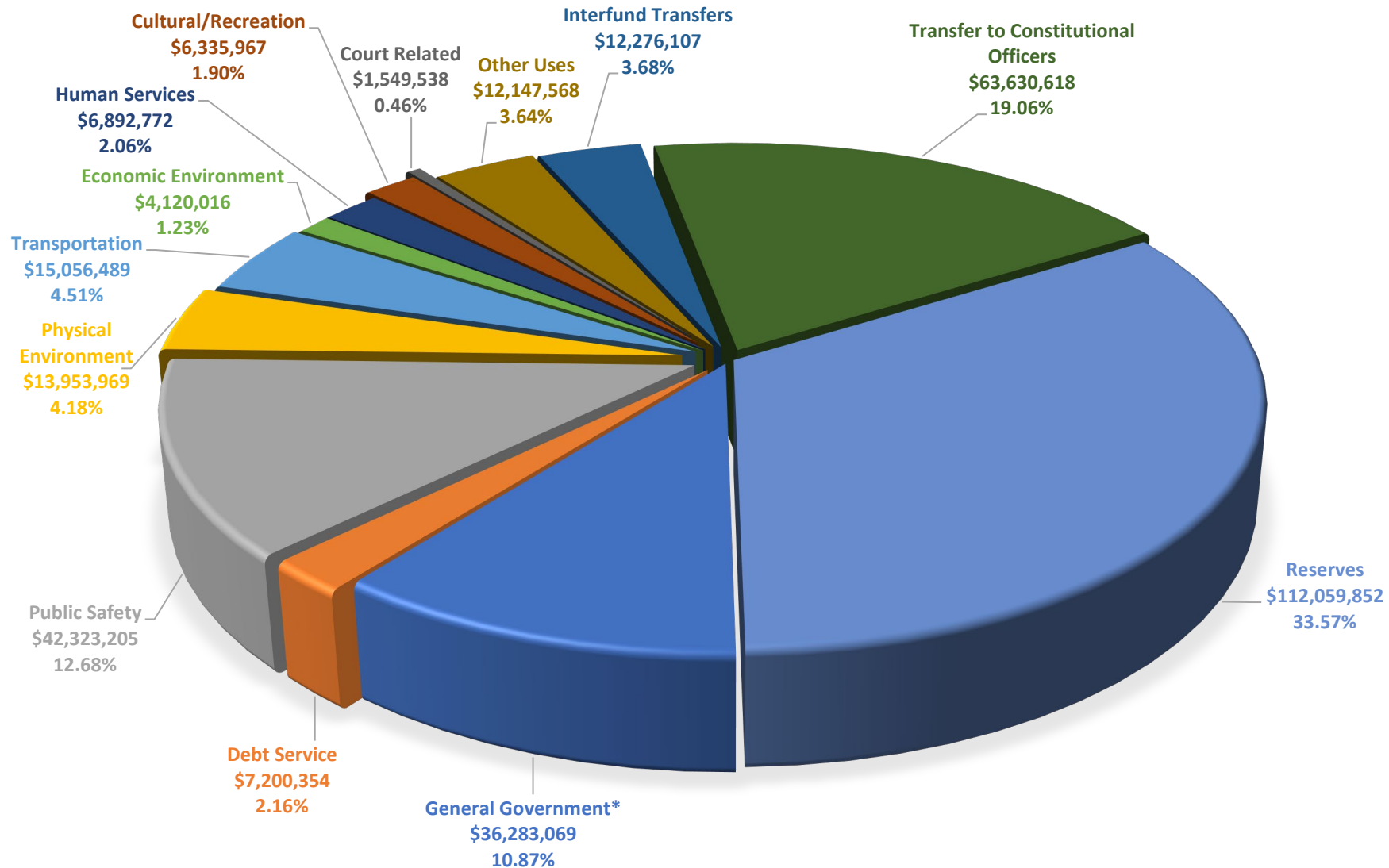
Total Budget - \$333,829,524



*Property Taxes budgeted at 95%

FY 2027 Tentative Budget – Total Expenses by Activity Type

Total Budget - \$333,829,524



FY 2027 Countywide Budget

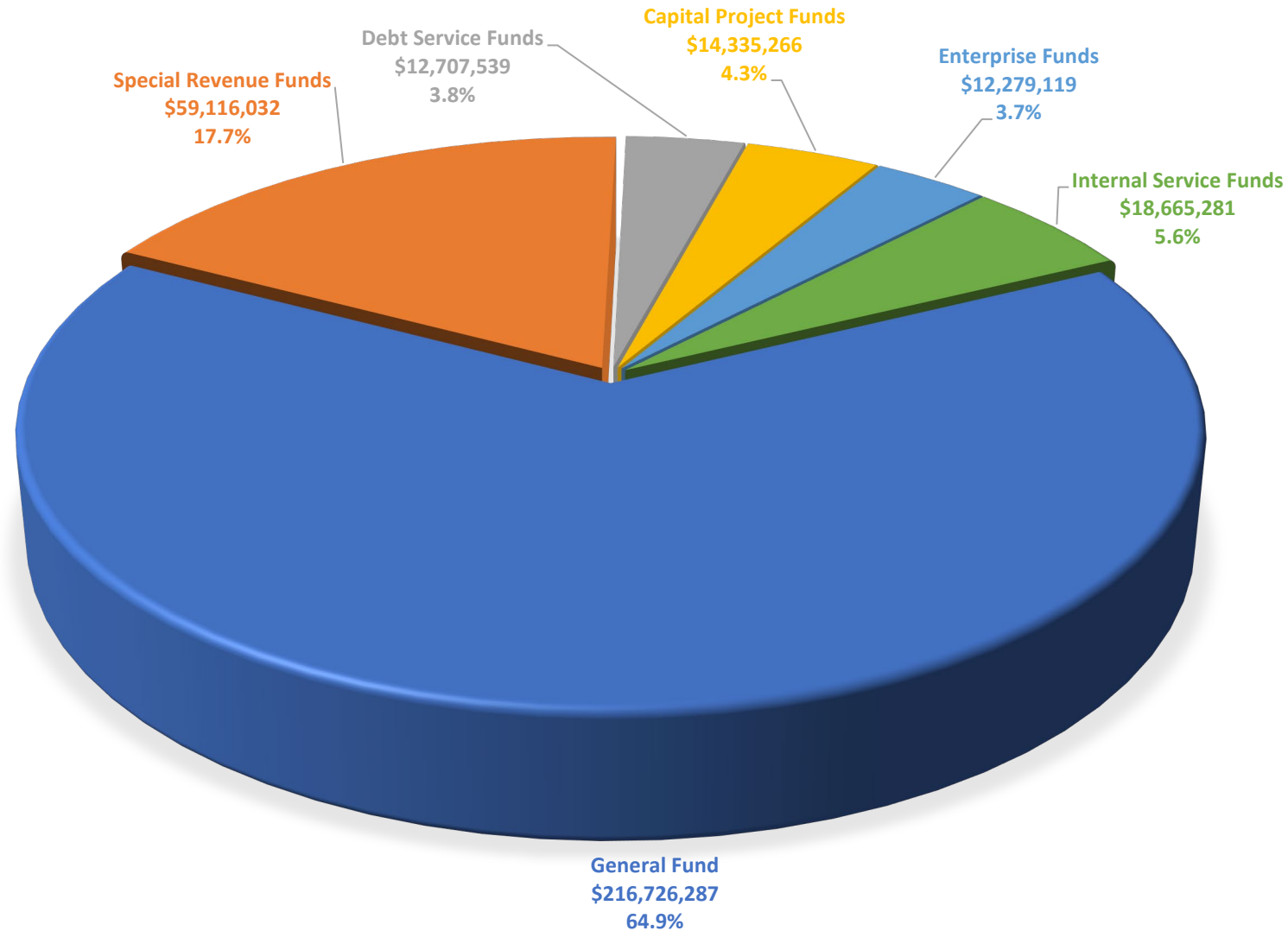
Revenues	
Property Taxes (at 95%)	\$145,005,619
Other Taxes	\$10,456,409
Licenses & Permits	\$3,363,646
Intergovernmental Revenue	\$15,174,164
Charges for Services	\$17,567,834
Fines & Forfeitures	\$878,550
Miscellaneous Revenues	\$15,905,379
Interfund Transfers	\$12,276,107
Other Sources	\$1,507,219
Cash Carry Forward	\$111,694,597
Total Revenues	\$333,829,524

Expenditures	
General Government*	\$36,283,069
Debt Service	\$7,200,354
Public Safety	\$42,323,205
Physical Environment	\$13,953,969
Transportation	\$15,056,489
Economic Environment	\$4,120,016
Human Services	\$6,892,772
Cultural/Recreation	\$6,335,967
Court Related	\$1,549,538
Other Uses	\$12,147,568
Interfund Transfers	\$12,276,107
Transfer to Constitutional Officers	\$63,630,618
Reserves	\$112,059,852
Total Expenditures	\$333,829,524

*Includes \$5,230,000 as Tax Collector is a Fee Officer

FY 2027 Tentative Budget by Fund

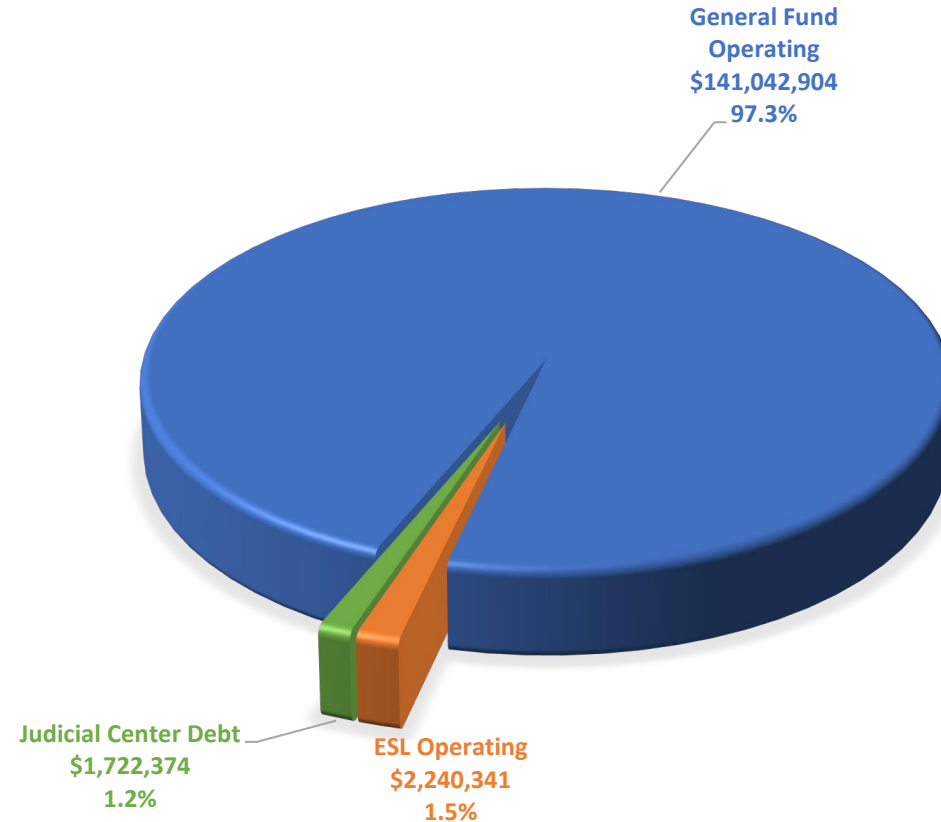
Total Budget - \$333,829,524



FY 2027 Tentative Budget Property Tax Revenue

Total Property Taxes - \$145,005,619

Millage Rates	
General Fund Operating	7.8695
ESL Operating	0.1250
ESL Debt	0.0000
Judicial Center Debt	0.0961
Total Millage	8.0906



Ad Valorem Taxes – FY 2026 vs FY 2027

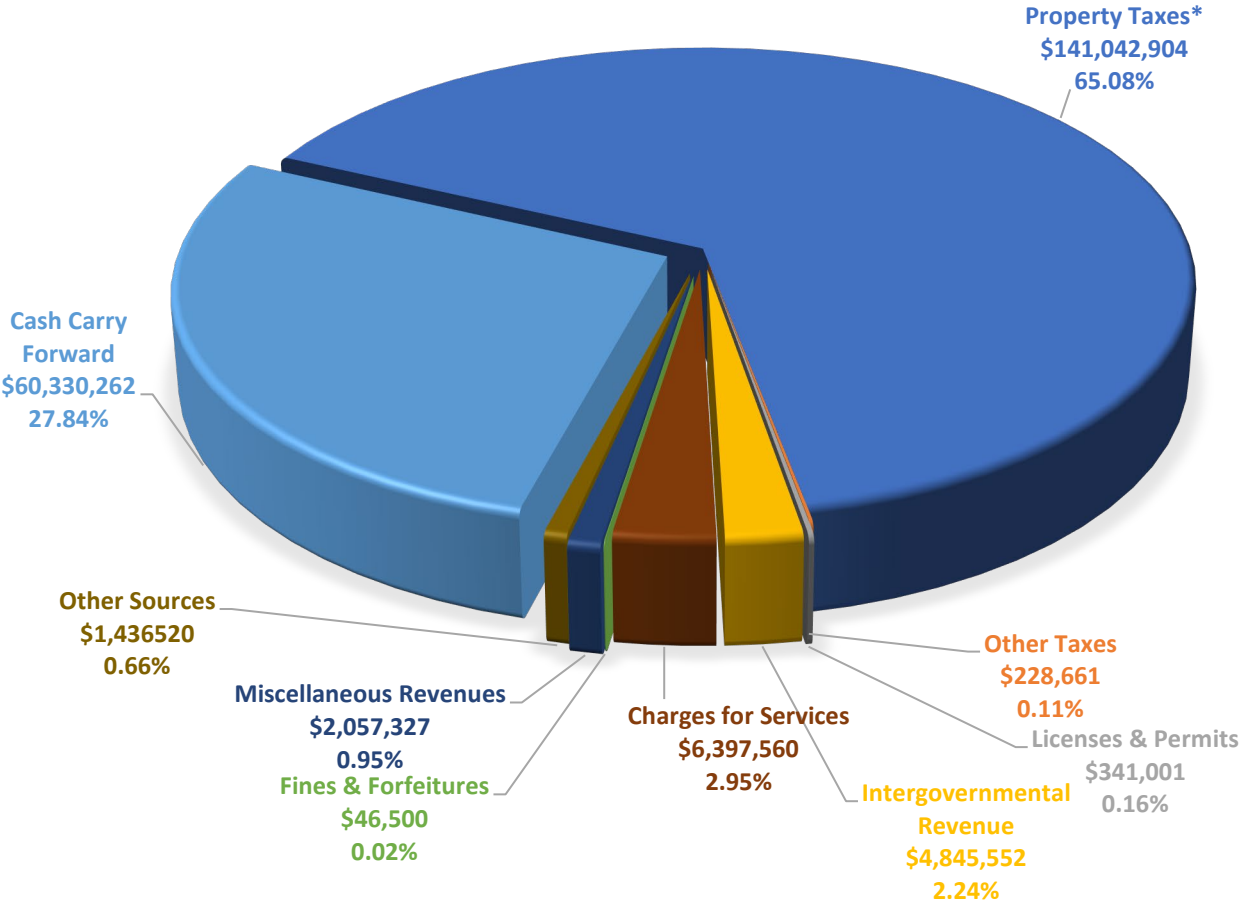
	FY 2026	FY 2027	Change from FY26- FY27	
			Amount	Percentage
General Fund Operating	\$135,664,707	\$141,042,904	\$5,378,197	3.96%
ESL Operating	\$2,154,913	\$2,240,341	\$85,428	3.96%
ESL Debt	\$1,473,961	\$0	-\$1,473,961	-100.00%
Judicial Center Debt	\$1,723,930	\$1,722,374	-\$1,556	-0.09%
Total Property Taxes	\$141,017,511	\$145,005,619	\$3,988,108	2.83%

FY 26 General Fund Breakdown by Entity

Entity	Percentage of General Fund
BOCC	58.95%
Sheriff	30.63%
Property Appraiser	2.43%
Tax Collector	3.32%
Clerk of Court & Comptroller	2.85%
Supervisor of Elections	1.72%
Judicial	0.11%
Note: Calculation Excludes Reserves	

FY 2027 Tentative Budget - General Fund Revenues by Category

Total General Fund Budget - \$216,726,287

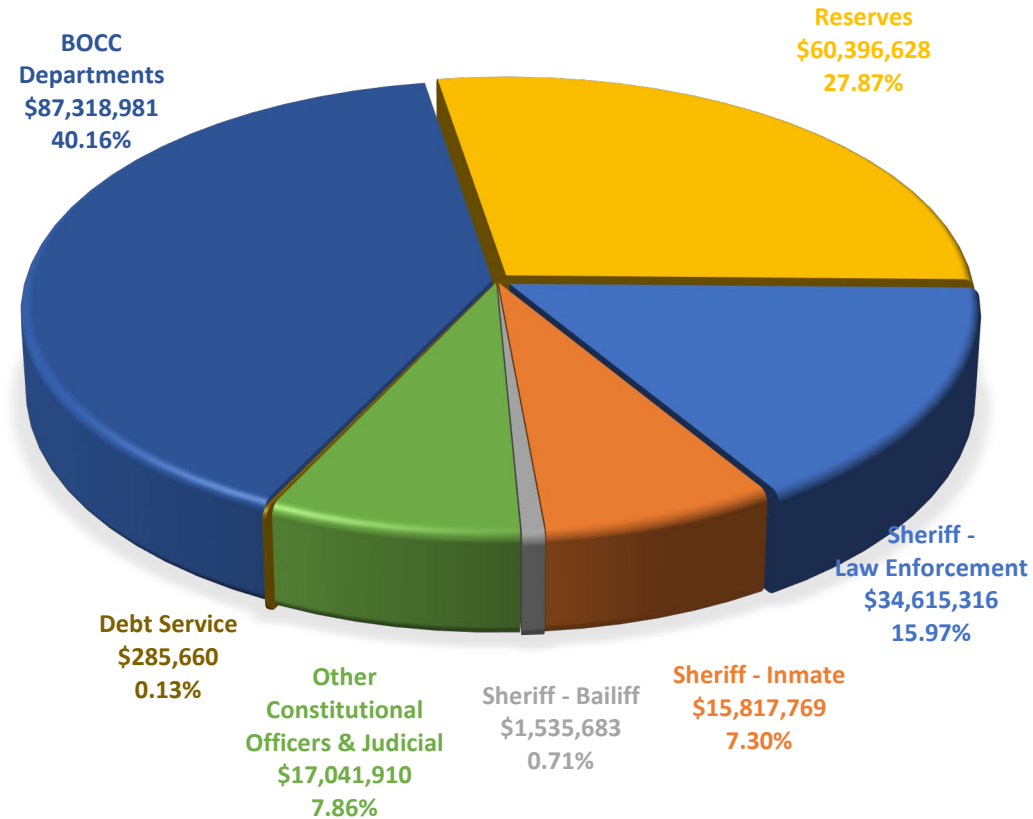


*Property Taxes budgeted at 95%



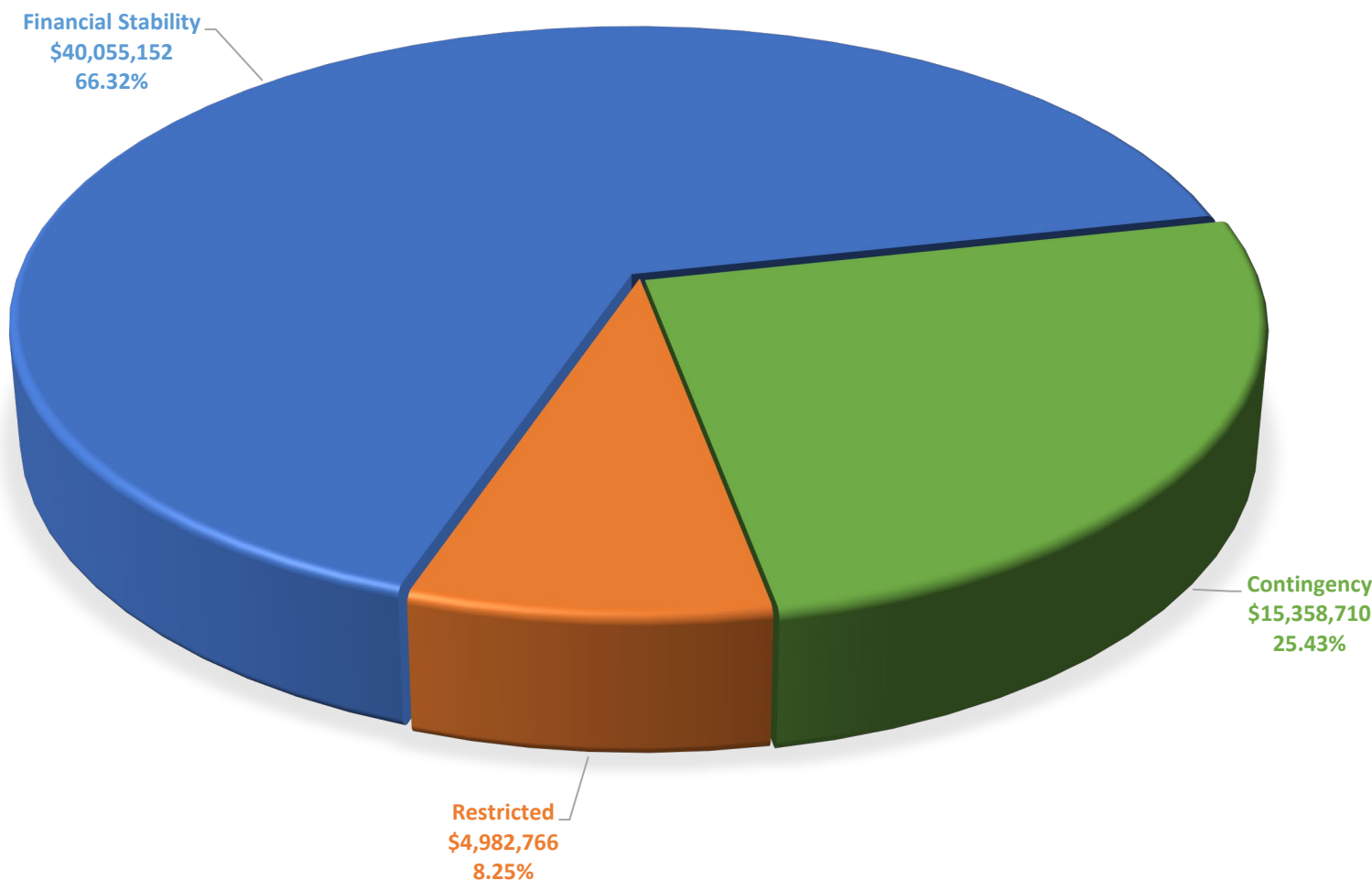
FY 2027 Tentative Budget - General Fund Expense by Function

Total General Fund Budget - \$216,726,287

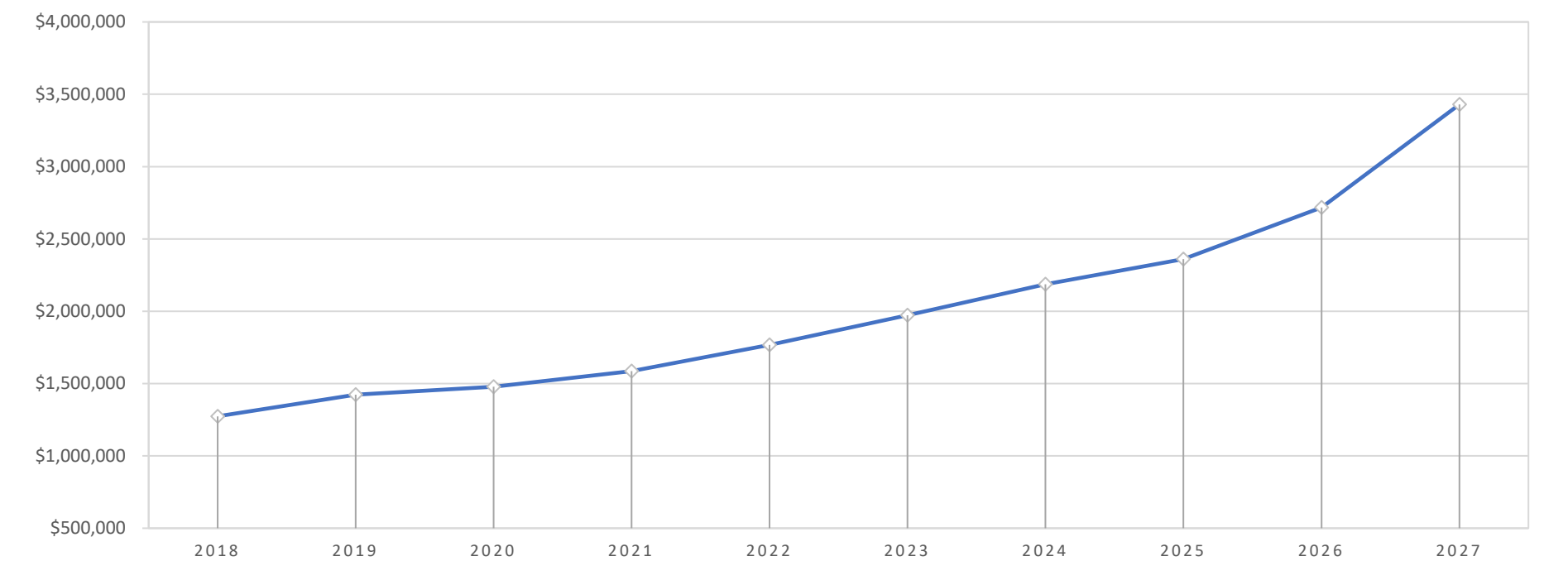


FY 2027 General Fund Reserves

Total- \$60,396,628



CRA Payments by Fiscal Year



CRA Agency	Base Value	FY 27 Values	FY 27 Payment
Flagler Beach	\$24,154,210	\$94,370,785	\$524,941
City of Palm Coast	\$40,091,077	\$402,032,907	\$2,705,887
Town of Marineland	\$5,212,466	\$13,084,608	\$58,845
City of Bunnell	\$38,433,905	\$87,183,505	\$140,173
Total	\$107,891,658	\$596,671,805	\$3,429,846



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
	Gvmnt Complex GSB Exterior Painting	\$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

How Much a Mill Generates

Millage Rate	Revenue Generated @ 95%
1.0000 Mills	\$17,922,727
0.5000 Mills	\$8,961,364
0.2500 Mills	\$4,480,682
0.1000 Mills	\$1,792,273
0.0100 Mills	\$179,227

Proposed Millage Rates

	Adopted Millage Rate FY 25-26	Proposed Millage Rate FY 26-27	Difference
Operating Millage Levies:			
General Fund (Fund 1001)	7.8695	7.8695	0
Remainder of ESL (Fund 1119)	0.1250	0.1250	0
Total Operating Millage	7.9945	7.9945	0
Voted Debt Service Levies:			
Series 2016 ESL (Fund 1219)	0.0855	0.0000	(0.0855)
2015 GO Refunding Bond (Fund 1211)	0.1000	0.0961	(0.0039)
Total Voted Debt Service Millage	0.1855	0.0961	(0.0894)
Total – All Millage Levies	8.18000	8.0906	(0.0894)

Millage Rate Vote Requirements

Millage Type	Millage Rate	Votes Needed
Rolled-Back Rate	8.0049	Simple Majority (3)
Proposed Rate	7.9945	Simple Majority (3)
Up to 110% Above Rolled-Back Rate	8.8054	2/3 Vote (4)
Over 110% Above Rolled-Back Rate	Above 8.8054	Unanimous (5)