Flagler County
FY21 Budget Development Guidelines

Flagler County
Board of County Commission Workshop
January 13, 2020

Submitted by:
Financial Services Department
Budget Guidelines

- Decrease millage rate 0.1000 mil
- Maintain Reserves at 5% of operating revenue for General Fund
- Work towards the short-term goal to budget 10% of operating revenue as Estimated Ending Fund Balance in the General Fund (exclusive of Reserves) for stability and to protect liquidity
- One-time sources will be allocated toward one-time expenditures
Budget Guidelines

- Maintain the current funding allocation for Small County Surtax revenues and State’s ½ Cent Sales Tax revenue that is in excess of debt obligations
- 5% (estimated) increase in taxable property value
- Create a 5-Year CIP with first year funded
- 1.4% (estimated) CPI for COLA
- Continue to present a one-year budget
Funding Considerations
(In no particular Order)

- Master Plan for Board and Constitutional Officer’s space needs
- Implementation strategy for the upcoming Evergreen Salary Study
- Long-term, sustainable funding for Fire Services
- Sustainability and funding plan for coastline
Flagler County
FY21 Budget Development Calendar

Flagler County
Board of County Commission Workshop
January 13, 2020

Submitted by:
Financial Services Department
FY21 Budget Development Calendar

- January - Begins today
- February to March - Based on the Board’s guidelines the Budget Office will work with departments to create their budgets along with any decision units they are requesting
- April – Budget Office works on submitted budgets and creates all other areas of the County’s budget (debt, capital, non-departmental, special revenue, taxes, fund balance, reserves, et cetera)
FY21 Budget Development Calendar

- May – County Administrator conducts “Administrator’s Budget Hearings” to have open discussions with all requesting departments and offices to align requests as an organization instead of one department/office at a time.
- June – Budget Office compiles the information from the Board’s guidelines and the “County Administrator’s Budget Hearings” and creates the Tentative Budget that’s presented to the Board.
FY21 Budget Development Calendar

- **July** – Board sets the proposed millage rates and assessment rates
- **August** – Board discusses the Tentative Budget and makes adjustments as a body during any one of the budget meetings within the month
- **September** – Hold two Public Hearings; the first of which to adopt the proposed millage rates and adjusted Tentative Budget and the second to adopt both the final millage rate and the final budget
Presenting Flagler County’s Mission Statement
Flagler County
FY21 Budget Development Guidelines

Flagler County
Board of County Commission Workshop
January 13, 2020

Submitted by:
Financial Services Department