Flagler County Board of County Commissioners
Consent: BOCC Departments / Agenda Item 7.c.

Meeting Date:	November 16, 2026
Department Contact:	Brian Eichinger, OMB Manager
Subject:	**Approval of an Amendment to the Health Insurance Fund (Fund 1501) FY 2025-26 Surplus Budget Related to the Employer Contribution for Health Insurance.**

Overview/Summary:
As part of the annual budget process, based on discussions with our Plan Administrator and in connection with our Actuarial Report, the Board approved the employer contribution for FY 27 to remain at $17,172.00 per Full-Time Equivalent (FTE). For FY 26, this budgeted amount is transferred to the Health Insurance Fund (Fund 1501) at a monthly rate of $1,426.14 attached to each employee. When there are vacancies in departments, no funding is transferred through payroll, which requires us to manually transfer and amend the budget at year-end to capture the funding that should have been moved into the Health Insurance Fund.

To ensure that our Health Insurance Fund solidifies its financial stability and to ensure our self-insured status is not threatened, staff are proposing that all annual appropriations for the employer contributions related to Health Insurance are in fact transferred. For Fiscal Year 2025-26 this will amount to $1,430,715 with $1,097,459 coming from the General Fund.

Strategic Plan:
Focus Area: Effective Government
Goal 1 - Maintain Financial Stability
Objective EG 1.1: Ensure a minimum of 5% operating reserves beginning each fiscal year for unforeseen expenses or natural disasters. (Reserved for contingencies.)
Measure 1.1.1: Prioritize support and flexibility within budget to successfully navigate unforeseen expenses within a given fiscal year.

Funding Information:
No additional funding is required for this agenda item, as $17,172 was budgeted for each FTE. The budget transfer is being presented to you for approval because the overall value exceeds the County Administrator’s signature authority per the Board’s Budget Management Policy. The E-911, Tourist Development, Growth Management, Building, Public Safety Communications Network, Teen Court, Airport, and Residential Solid Waste Funds transfers can be approved by the County Administrator. Funding will be appropriated with approval of the Unanticipated Revenue Resolution.

Recommendations:
Staff recommends that the Board approve the Unanticipated Revenue Resolution and Budget Transfers.

Attachments:

1. Budget Transfer - Fund 1102
2. Budget Transfer - General Fund
3. URR

BUDGET AMENDMENTS JOURNAL ENTRY PROOF

LN	ORG / OBJECT / PROJ	ORG DESCRIPTION / ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND					
2026 12	125598	09/30/2026	211		BUA	YEHEALTHRB	1	1					
1	10208200	523000	CtyTraTrus/R and B	Life and Health Insurance		480,816.00	-126,300.00	354,516.00	
	1102-108-0820-541100-540-54-000-000-523000-			EOY Health Insurance Sweep	09/30/2026				
2	10249030	591001	CtyTraTrus/Transfers	Interfund Transfer		.00	126,300.00	126,300.00	
	1102-149-4903-581900-580-00-000-000-591001-			EOY Health Insurance Sweep	09/30/2026				
				** JOURNAL TOTAL			0.00		

BUDGET AMENDMENT JOURNAL ENTRY PROOF

CLERK: pleblanc

YEAR PER JNL SRC ACCOUNT / EFF DATE JNL DESC REF 1 REF 2 REF 3		ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
2026 12 125598						
BUA 1102-108-0820-541100-540-54-000-000-523000-		Life and Health Insurance		5		126,300.00
09/30/2026 YEHEALTHRB 211	T	EOY Health Insurance Sweep				
BUA 1102-149-4903-581900-580-00-000-000-591001-		Interfund Transfer		5	126,300.00	
09/30/2026 YEHEALTHRB 211	T	EOY Health Insurance Sweep				
		JOURNAL 2026/12/125598 TOTAL			.00	.00

BUDGET AMENDMENT JOURNAL ENTRY PROOF

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
				FUND TOTAL	.00	.00

** END OF REPORT - Generated by Phoebe LeBlanc **

BUDGET AMENDMENTS JOURNAL ENTRY PROOF

LN	ORG / OBJECT / PROJ / ACCOUNT	ORG DESCRIPTION / LINE DESCRIPTION	ACCOUNT DESCRIPTION / EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND
2026 12	125565	09/30/2026	198		BUA	YEHEALTHGF	1	1
1	00149030	591001	GenFund/Transfers	Interfund Transfer	15,128,587.00	1,097,459.00	16,226,046.00	
	1001-149-4903-581900-580-00-000-000-591001-		YE Health Ins to Interfund Trx 09/30/2026					
2	00101000	523000	GenFund/BOCC	Life and Health Insurance	85,860.00	-51,479.00	34,381.00	
	1001-101-0100-511100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
3	00102000	523000	GenFund/Cnty Admin	Life and Health Insurance	71,849.00	-1,492.00	70,357.00	
	1001-102-0200-512100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
4	00102100	523000	GenFund/Fin Srvc	Life and Health Insurance	94,446.00	-24,393.00	70,053.00	
	1001-102-0210-513100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
5	00102150	523000	GenFund/Purchasing	Life and Health Insurance	124,497.00	-5,843.00	118,654.00	
	1001-102-0215-513100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
6	00102200	523000	GenFund/Eco Dev	Life and Health Insurance	19,748.00	-1,662.00	18,086.00	
	1001-102-0220-559100-550-55-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
7	00102250	523000	GenFund/Land Mngmt	Life and Health Insurance	68,688.00	-17,198.00	51,490.00	
	1001-102-0225-515100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
8	00104030	523000	GenFund/IT	Life and Health Insurance	122,395.00	-6,805.00	115,590.00	
	1001-104-0403-519100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
9	10100570	523000	Innovation Technology	Life and Health Insurance	54,950.00	-1,762.00	53,188.00	
	1001-104-0404-519100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
10	10100290	523000	Innovation Technology	Life and Health Insurance	29,192.00	-2,810.00	26,382.00	
	1001-104-0405-519100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
11	10100160	523000	Innovation Technology	Life and Health Insurance	64,395.00	-8,348.00	56,047.00	
	1001-104-0407-525100-520-52-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
12	10100590	523000	Innovation Technology	Life and Health Insurance	37,778.00	-4,605.00	33,173.00	
	1001-104-0409-519100-510-51-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
13	10110050	523000	Public Safety Answering Point	Life and Health Insurance	480,816.00	-57,644.00	423,172.00	
	1001-113-0423-529100-520-52-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
14	00105005	523000	GenFund/Human Srvc	Life and Health Insurance	68,688.00	-68.00	68,620.00	
	1001-105-0500-569100-560-56-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					
15	00105010	523000	GenFund/Sen Srvc	Life and Health Insurance	68,688.00	-5,086.00	63,602.00	
	1001-105-0501-569100-560-56-000-000-523000-		YE Health Ins to Interfund Trx 09/30/2026					

BUDGET AMENDMENTS JOURNAL ENTRY PROOF

LN	ORG	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
	ACCOUNT			LINE DESCRIPTION	EFF DATE			
16	00105020	523000		GenFund/Adult Day	Life and Health Insurance	85,860.00	-37,278.00	48,582.00
	1001-105-0502-569100-560-56-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
17	00105030	523000		GenFund/Congr Meal	Life and Health Insurance	42,930.00	-30,731.00	12,199.00
	1001-105-0503-569100-560-56-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
18	00105040	523000		GenFund/Comm Srvc	Life and Health Insurance	103,032.00	-44,387.00	58,645.00
	1001-105-0504-569100-560-56-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
19	00105200	523000		GenFund/Vet Srvc	Life and Health Insurance	34,344.00	-34,263.00	81.00
	1001-105-0520-553100-550-55-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
20	00106000	523000		GenFund/Library	Life and Health Insurance	180,306.00	-4,502.00	175,804.00
	1001-106-0600-571100-570-57-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
21	00106010	523000		GenFund/Bun Lib	Life and Health Insurance	188,892.00	-51,666.00	137,226.00
	1001-106-0601-571100-570-57-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
22	00107000	523000		GenFund/Cnty Att	Life and Health Insurance	68,688.00	-65.00	68,623.00
	1001-107-0700-514100-510-51-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
23	00108000	523000		GenFund/Cnty Engr	Life and Health Insurance	137,376.00	-30,161.00	107,215.00
	1001-108-0800-541100-540-54-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
24	00111000	523000		GenFund/EM	Life and Health Insurance	103,032.00	-20,102.00	82,930.00
	1001-110-1000-525100-520-52-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
25	00111005	523000		GenFund/FireRescue	Life and Health Insurance	633,647.00	-60,672.00	572,975.00
	1001-111-1100-522100-520-52-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
26	10111180	523000		Emergency Services Fire RescueLife and Health Insurance		34,344.00	-32.00	34,312.00
	1001-111-1105-522100-520-52-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
27	10111210	523000		Emergency Services Fire RescueLife and Health Insurance		1,512,853.00	-144,651.00	1,368,202.00
	1001-111-1110-526100-520-52-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
28	10111110	523000		Emergency Services Fire RescueLife and Health Insurance		197,392.00	-25,510.00	171,882.00
	1001-111-1120-522100-520-52-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
29	00112000	523000		GenFund/Ag Exten	Life and Health Insurance	44,647.00	-27,387.00	17,260.00
	1001-112-1200-537100-530-53-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
30	00114000	523000		GenFund/Gen Srvc	Life and Health Insurance	163,220.00	-5,973.00	157,247.00
	1001-114-1400-519100-510-51-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			

YEAR-PER JOURNAL EFF-DATE REF 1 REF 2 SRC JNL-DESC ENTITY AMEND

2026 12 125565 09/30/2026 198 BUA YEHEALTHGF 1 1

BUDGET AMENDMENTS JOURNAL ENTRY PROOF

LN	ORG	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
	ACCOUNT			LINE DESCRIPTION	EFF DATE			
31	00114050	523000		GenFund/Fleet	Life and Health Insurance	137,376.00	-8,715.00	128,661.00
	1001-114-1405-519100-510-51-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
32	00114100	523000		GenFund/Pub Transp	Life and Health Insurance	497,988.00	-169,274.00	328,714.00
	1001-114-1410-544100-540-54-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
33	00114150	523000		GenFund/Facilities	Life and Health Insurance	497,988.00	-121,916.00	376,072.00
	1001-114-1415-519100-510-51-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
34	00114400	523000		GenFund/Rec Fac	Life and Health Insurance	240,408.00	-55,985.00	184,423.00
	1001-114-1440-572100-570-57-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
35	00114430	523000		GenFund/Bull Creek	Life and Health Insurance	8,586.00	-3,584.00	5,002.00
	1001-114-1443-572100-570-57-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
36	10177010	523000		Insurance	Life and Health Insurance	17,172.00	-5,734.00	11,438.00
	1001-170-7000-519100-510-51-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
37	00190010	523000		GenFund/Pretrial	Life and Health Insurance	17,172.00	-8,595.00	8,577.00
	1001-190-9001-719100-600-60-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
38	00191040	523000		GenFund/G Ad Litem	Life and Health Insurance	17,172.00	-17,081.00	91.00
	1001-191-9104-685100-600-60-000-000-523000-				YE Health Ins to Interfund Trx 09/30/2026			
					** JOURNAL TOTAL		0.00	

YEAR-PER JOURNAL EFF-DATE REF 1 REF 2 SRC JNL-DESC ENTITY AMEND

2026 12 125565 09/30/2026 198 BUA YEHEALTHGF 1 1

BUDGET AMENDMENT JOURNAL ENTRY PROOF

CLERK: pleblanc

YEAR PER JNL SRC ACCOUNT / EFF DATE JNL DESC REF 1 REF 2 REF 3		ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
2026 12 125565						
BUA 1001-149-4903-581900-580-00-000-000-591001-		Interfund Transfer		5	1,097,459.00	
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
Journal 125565						
Reference 198						
General Fund						
Transfer remaining FY26 Life and Health Insurance budget to Interfund Transfer.						
Funds will be moved to Health Insurance Fund 1501.						
BUA 1001-101-0100-511100-510-51-000-000-523000-		Life and Health Insurance		5		51,479.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-102-0200-512100-510-51-000-000-523000-		Life and Health Insurance		5		1,492.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-102-0210-513100-510-51-000-000-523000-		Life and Health Insurance		5		24,393.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-102-0215-513100-510-51-000-000-523000-		Life and Health Insurance		5		5,843.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-102-0220-559100-550-55-000-000-523000-		Life and Health Insurance		5		1,662.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-102-0225-515100-510-51-000-000-523000-		Life and Health Insurance		5		17,198.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-104-0403-519100-510-51-000-000-523000-		Life and Health Insurance		5		6,805.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-104-0404-519100-510-51-000-000-523000-		Life and Health Insurance		5		1,762.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-104-0405-519100-510-51-000-000-523000-		Life and Health Insurance		5		2,810.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-104-0407-525100-520-52-000-000-523000-		Life and Health Insurance		5		8,348.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-104-0409-519100-510-51-000-000-523000-		Life and Health Insurance		5		4,605.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-113-0423-529100-520-52-000-000-523000-		Life and Health Insurance		5		57,644.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-105-0500-569100-560-56-000-000-523000-		Life and Health Insurance		5		68.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-105-0501-569100-560-56-000-000-523000-		Life and Health Insurance		5		5,086.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-105-0502-569100-560-56-000-000-523000-		Life and Health Insurance		5		37,278.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-105-0503-569100-560-56-000-000-523000-		Life and Health Insurance		5		30,731.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-105-0504-569100-560-56-000-000-523000-		Life and Health Insurance		5		44,387.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				
BUA 1001-105-0520-553100-550-55-000-000-523000-		Life and Health Insurance		5		34,263.00
09/30/2026 YEHEALTHGF 198	T	YE Health Ins to Interfund Trx				

BUDGET AMENDMENT JOURNAL ENTRY PROOF

YEAR PER JNL SRC ACCOUNT EFF DATE JNL DESC REF 1 REF 2 REF 3	ACCOUNT DESC LINE DESC	T	OB	DEBIT	CREDIT
BUA 1001-106-0600-571100-570-57-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		4,502.00
BUA 1001-106-0601-571100-570-57-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		51,666.00
BUA 1001-107-0700-514100-510-51-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		65.00
BUA 1001-108-0800-541100-540-54-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		30,161.00
BUA 1001-110-1000-525100-520-52-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		20,102.00
BUA 1001-111-1100-522100-520-52-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		60,672.00
BUA 1001-111-1105-522100-520-52-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		32.00
BUA 1001-111-1110-526100-520-52-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		144,651.00
BUA 1001-111-1120-522100-520-52-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		25,510.00
BUA 1001-112-1200-537100-530-53-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		27,387.00
BUA 1001-114-1400-519100-510-51-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		5,973.00
BUA 1001-114-1405-519100-510-51-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		8,715.00
BUA 1001-114-1410-544100-540-54-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		169,274.00
BUA 1001-114-1415-519100-510-51-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		121,916.00
BUA 1001-114-1440-572100-570-57-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		55,985.00
BUA 1001-114-1443-572100-570-57-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		3,584.00
BUA 1001-170-7000-519100-510-51-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		5,734.00
BUA 1001-190-9001-719100-600-60-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		8,595.00
BUA 1001-191-9104-685100-600-60-000-000-523000- 09/30/2026 YEHEALTHGF 198	Life and Health Insurance YE Health Ins to Interfund Trx	T	5		17,081.00
	JOURNAL 2026/12/125565 TOTAL			.00	.00

BUDGET AMENDMENT JOURNAL ENTRY PROOF

FUND ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
				FUND TOTAL	.00	.00

** END OF REPORT - Generated by Phoebe LeBlanc **

RESOLUTION 2026 - __

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, TO AMEND THE HEALTH INSURANCE FUND BUDGET FOR FISCAL YEAR 2025-26 TO RECOGNIZE AND APPROPRIATE UNANTICIPATED REVENUE

WHEREAS, it is necessary to increase the Health Insurance Fund 1501 budget to receive unanticipated revenue from various internal county departments for employer health insurance contributions; and

WHEREAS, Section 129.06, Florida Statutes, authorizes the Board of County Commissioners to amend, by resolution, its budget to provide for the receipt and expenditure of unanticipated funds.

NOW, THEREFORE, BE IT RESOLVED by the Flagler County Board of County Commissioners, that the Health Insurance Fund is hereby amended, and the appropriation and expenditures identified in Exhibit A, attached hereto and incorporated herein, are approved. This Resolution shall take effect upon adoption.

ADOPTED in regular session, this 16th day of November 2026.

FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS

By:_____
Leann Pennington, Chair

ATTEST:

_____
Tom Bexley, Clerk of the Circuit Court and Comptroller

APPROVED AS TO FORM

Sean S. Moylan Digitally signed by Sean S. Moylan Date: 2026.11.05 08:56:35 -05'00'

_____
Sean S. Moylan, Deputy County Attorney

Flagler County

BUDGET AMENDMENTS JOURNAL ENTRY PROOF

LN	ORG / ACCOUNT	OBJECT / LINE DESCRIPTION	PROJ	ORG DESCRIPTION / EFF DATE	ACCOUNT DESCRIPTION	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR
YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND	
2026 12	125599	09/30/2026	210		BUA	YEHLTHURR	1	2	
1	15000020	381000		Revenue Department	Interfund Transfer In	-1,500,000.00	-1,430,715.00	-2,930,715.00	
	1501-001-0000-381000-380-00-000-000-381000-			EOY Health Insurance Sweep 09/30/2026					
2	50150000	598020		HealthIns/Reserves	Reserve - Future Use	1,765,459.00	1,430,715.00	3,196,174.00	
	1501-150-5000-000000-590-00-000-000-598020-			EOY Health Insurance Sweep 09/30/2026					
					** JOURNAL TOTAL		0.00		

BUDGET AMENDMENT JOURNAL ENTRY PROOF

CLERK: pleblanc

YEAR PER JNL SRC ACCOUNT EFF DATE JNL DESC REF 1 REF 2 REF 3		ACCOUNT DESC LINE DESC	T	OB	DEBIT	CREDIT
2026 12 125599						
BUA 1501-001-0000-381000-380-00-000-000-381000- 09/30/2026 YEHLTHURR 210	T	Interfund Transfer In EOY Health Insurance Sweep		5		1,430,715.00
Journal 125599 Reference 210 Move remaining Health Insurance funds from Funds/Departments/Divisions to Fund 1501 Board meeting November 16, 2026 7c						
BUA 1501-150-5000-000000-590-00-000-000-598020- 09/30/2026 YEHLTHURR 210	T	Reserve - Future Use EOY Health Insurance Sweep		5	1,430,715.00	
					.00	.00
BUA 1501-000-0000-000000-000-00-000-000-241000- 09/30/2026 YEHLTHURR 210		Appropriations				1,430,715.00
BUA 1501-000-0000-000000-000-00-000-000-171000- 09/30/2026 YEHLTHURR 210		Estimated Revenues			1,430,715.00	
		SYSTEM GENERATED ENTRIES TOTAL			1,430,715.00	1,430,715.00
		JOURNAL 2026/12/125599 TOTAL			1,430,715.00	1,430,715.00

BUDGET AMENDMENT JOURNAL ENTRY PROOF

FUND / ACCOUNT	YEAR PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
1501 Health Insurance	2026 12	125599	09/30/2026			
1501-000-0000-000000-000-00-000-000-171000-				Estimated Revenues	1,430,715.00	
1501-000-0000-000000-000-00-000-000-241000-				Appropriations		1,430,715.00
				FUND TOTAL	1,430,715.00	1,430,715.00

** END OF REPORT - Generated by Phoebe LeBlanc **