

RESOLUTION 2026 - 53

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA TO ADOPT THE FINAL BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2027 IN THE TOTAL AMOUNT OF \$333,288,593 PURSUANT TO THE PROVISIONS OF CHAPTERS 129 AND 200, FLORIDA STATUTES; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the County Administrator, in the role of County Budget Officer, pursuant to the provisions of Section 129.025, Florida Statutes, has caused to be prepared, for the fiscal year ending September 30, 2027, a Tentative Budget, including estimated revenues and proposed appropriations, for Flagler County, Florida; and

WHEREAS, the County Administrator, using those guidelines, held budget hearings in the Spring of 2026 to create the FY 26 Tentative Budget that was presented to the Board of County Commissioners on July 13, 2026; and

WHEREAS, the Board of County Commissioners held a public hearing on Thursday, September 3, 2026 for the purpose of hearing public input and adopting the Tentative Budget for the fiscal year ending September 30, 2027; and

WHEREAS, the Board of County Commissioners recommended changes to the Tentative Budget document as originally submitted, and those changes were incorporated into the budget Resolution presented to, and accepted by, the Board of County Commissioners at the first public hearing on Thursday, September 3, 2026; and

WHEREAS, the Board of County Commissioners has duly advertised notice of its intent to adopt its final budget for the fiscal year ending September 30, 2027, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board of County Commissioners held a public hearing on September 14, 2026 for the purpose of finally adopting the budget for the fiscal year ending September 30, 2027, as required by the provisions of Sections 129.03(3)(c) and 200.065, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. Attached hereto and marked for identification as "Schedule A" is the adopted annual budget by fund and revenue/expense category for Flagler County for Fiscal Year 2026-27 beginning on October 1, 2026, and ending on September 30, 2027, in the total amount of \$333,288,593 which said budget is hereby finally approved, adopted, and accepted in all respects.

SECTION 2. It is hereby found and determined that each of the expenditures authorized by the budget for the fiscal year ending September 30, 2027, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Flagler County or which are legally mandated by applicable law.

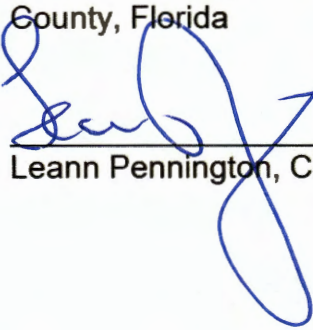
SECTION 3. There are hereby expressly and tentatively appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget.

SECTION 4. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provision of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 5. This Resolution shall take effect immediately upon its adoption.

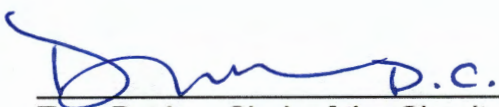
DONE, ORDERED, AND ADOPTED this 14th day of September 2026.

Board of County Commissioners Flagler
County, Florida



Leann Pennington, Chair

Attest:



Tom Bexley, Clerk of the Circuit
Court and Comptroller

Approved as to form:



Sarah Spector, Assistant County Attorney

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1001	General Fund				
	Revenues				
	Taxes	\$ 140,670,111	\$	140,670,111	
	Other Taxes	228,661		228,661	
	Licenses & Permits	341,001		341,001	
	Intergovernmental Revenue	4,938,252		4,938,252	
	Charges for Services	6,397,560		6,397,560	
	Fines & Forfeitures	46,500		46,500	
	Miscellaneous Revenue	2,057,327		2,057,327	
	Excess Fees	1,436,520		1,436,520	
	Cash Carry Forward	60,330,262		60,330,262	
	Total Revenues	\$ 216,446,194	\$ -	\$ 216,446,194	
	Expenditures				
	General Government - Personnel Services	12,474,288		12,474,288	
	General Government - Operating*	14,221,504		14,221,504	
	General Government - Capital Outlay	230,228		230,228	
	General Government - Grants & Aid	3,732,364		3,732,364	
	Public Safety - Personnel Services	25,384,867		25,384,867	
	Public Safety - Operating	8,745,911		8,745,911	
	Public Safety - Capital Outlay	868,000		868,000	
	Public Safety - Grants & Aid	57,984		57,984	
	Physical Environment - Personnel Services	395,216		395,216	
	Physical Environment - Operating	139,772		139,772	
	Transportation - Personnel Services	1,284,099		1,284,099	
	Transportation - Operating	146,895		146,895	
	Economic Environment - Personnel Services	372,982		372,982	
	Economic Environment - Operating	55,744		55,744	
	Human Services - Personnel Services	1,483,585		1,483,585	
	Human Services - Operating	3,400,628		3,400,628	
	Human Services - Grants & Aid	1,378,702		1,378,702	
	Culture/Recreation - Personnel Services	2,913,037		2,913,037	
	Culture/Recreation - Operating	1,844,434		1,844,434	
	Culture/Recreation - Capital Outlay	295,870		295,870	
	Culture/Recreation - Grants & Aid	405,349		405,349	
	Court Related - Personnel Services	133,028		133,028	
	Court Related - Operating	16,675		16,675	
	Court Related - Grants & Aid	426,000		426,000	
	Debt Service - Debt Service	285,660		285,660	
	Interfund Transfers	12,170,810		12,170,810	
	Transfer to Constitutional Officers	63,258,917		63,258,917	
	Reserves	60,323,645		60,323,645	
	Total Expenditures	\$ 216,446,194	\$ -	\$ 216,446,194	

* Includes Tax Collector as they are a Fee Officer

Schedule A

<i>Fund</i>	<i>Description</i>	<i>Adjusted Tentative FY 26-27</i>	<i>Adjustments to Tentative</i>	<i>Final Budget FY 26-27</i>	<i>Description of Charges</i>
Fund 1102	<u>County Transportation Trust</u>				
	Revenues				
	Other Taxes	1,063,732		1,063,732	
	Intergovernmental Revenue	2,000,967		2,000,967	
	Charges for Services	18,454		18,454	
	Miscellaneous Revenue	150,000		150,000	
	Interfund Transfer	410,000		410,000	
	Cash Carry Forward	4,006,732		4,006,732	
	Total Revenues	\$ 7,649,885	\$ -	\$ 7,649,885	
	Expenditures				
	Transportation - Personnel Services	2,292,531		2,292,531	
	Transportation - Operating	2,672,391		2,672,391	
	Transportation - Capital Outlay	360,904		360,904	
	Reserves	2,324,059		2,324,059	
	Total Expenditures	\$ 7,649,885	\$ -	\$ 7,649,885	
Fund 1103	<u>Emergency Communications E-911</u>				
	Revenues				
	Intergovernmental Revenue	641,614		641,614	
	Charges for Services	300		300	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	897,139		897,139	
	Total Revenues	\$ 1,540,053	\$ -	\$ 1,540,053	
	Expenditures				
	Public Safety - Personnel Services	213,136		213,136	
	Public Safety - Operating	780,082		780,082	
	Reserves	546,835		546,835	
	Total Expenditures	\$ 1,540,053	\$ -	\$ 1,540,053	
Fund 1104	<u>Daytona North Service District</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	46,008		46,008	
	Total Revenues	\$ 46,508	\$ -	\$ 46,508	
	Expenditures				
	General Government - Operating	46,508		46,508	
	Total Expenditures	\$ 46,508	\$ -	\$ 46,508	
Fund 1105	<u>Legal Aid Fund</u>				
	Revenues				
	Fines & Forfeitures	20,000		20,000	
	Interfund Transfers	25,054		25,054	
	Total Revenues	\$ 45,054	\$ -	\$ 45,054	
	Expenditures				
	Court Related - Grants & Aid	45,054		45,054	
	Total Expenditures	\$ 45,054	\$ -	\$ 45,054	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1106	<u>Law Enforcement Trust</u>				
	Revenues				
	Fines & Forfeitures	100,000		100,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	14,041		14,041	
	Total Revenues	\$ 115,041	\$ -	\$ 115,041	
	Expenditures				
	Public Safety - Operating	115,041		115,041	
	Total Expenditures	\$ 115,041	\$ -	\$ 115,041	
Fund 1107	<u>Law Library</u>				
	Revenues				
	Fines & Forfeitures	22,000		22,000	
	Total Revenues	\$ 22,000	\$ -	\$ 22,000	
	Expenditures				
	Court Related - Operating	13,072		13,072	
	Other Uses	8,928		8,928	
	Total Expenditures	\$ 22,000	\$ -	\$ 22,000	
Fund 1108	<u>Court Facilities</u>				
	Revenues				
	Fines & Forfeitures	225,000		225,000	
	Miscellaneous Revenue	2,500		2,500	
	Cash Carry Forward	347,083		347,083	
	Total Revenues	\$ 574,583	\$ -	\$ 574,583	
	Expenditures				
	Court Related - Operating	242,127		242,127	
	Reserves	332,456		332,456	
	Total Expenditures	\$ 574,583	\$ -	\$ 574,583	
Fund 1109	<u>Tourist Development Capital Projects</u>				
	Revenues				
	Other Taxes	0		0	
	Miscellaneous Revenue	75,000		75,000	
	Excess Fees	0		0	
	Cash Carry Forward	574,999		574,999	
	Total Revenues	\$ 649,999	\$ -	\$ 649,999	
	Expenditures				
	Culture/Recreation - Operating	2,500		2,500	
	Reserves	647,499		647,499	
	Total Expenditures	\$ 649,999	\$ -	\$ 649,999	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1110	<u>Tourist Development Promotions & Advertising</u>				
	Revenues				
	Other Taxes	2,580,000		2,580,000	
	Miscellaneous Revenue	75,000		75,000	
	Excess Fees	15,000		15,000	
	Cash Carry Forward	1,564,868		1,564,868	
	Total Revenues	\$ 4,234,868	\$ -	\$ 4,234,868	
	Expenditures				
	Economic Environment - Personnel Services	635,953		635,953	
	Economic Environment - Operating	1,828,858		1,828,858	
	Reserves	1,770,057		1,770,057	
	Total Expenditures	\$ 4,234,868	\$ -	\$ 4,234,868	
Fund 1111	<u>Tourist Development Beach Restoration</u>				
	Revenues				
	Other Taxes	1,720,000		1,720,000	
	Miscellaneous Revenue	40,000		40,000	
	Excess Fees	10,000		10,000	
	Total Revenues	\$ 1,770,000	\$ -	\$ 1,770,000	
	Expenditures				
	Physical Environment - Operating	1,770,000		1,770,000	
	Total Expenditures	\$ 1,770,000	\$ -	\$ 1,770,000	
Fund 1112	<u>Constitutional Gas Tax</u>				
	Revenues				
	Miscellaneous Revenue	25,000		25,000	
	Cash Carry Forward	2,093,368		2,093,368	
	Total Revenues	\$ 2,118,368	\$ -	\$ 2,118,368	
	Expenditures				
	Transportation - Operating	5,000		5,000	
	Reserves	2,113,368		2,113,368	
	Total Expenditures	\$ 2,118,368	\$ -	\$ 2,118,368	
Fund 1113	<u>Opioid Settlement</u>				
	Revenues				
	Miscellaneous Revenue	99,091		99,091	
	Cash Carry Forward	522,537		522,537	
	Total Revenues	\$ 621,628	\$ -	\$ 621,628	
	Expenditures				
	Human Services - Operating	621,628		621,628	
	Total Expenditures	\$ 621,628	\$ -	\$ 621,628	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1115	<u>IT Replacement Fund</u>				
	Revenues				
	Miscellaneous Revenue	1,000		1,000	
	Interfund Transfer	500,000		500,000	
	Cash Carry Forward	269,969		269,969	
	Total Revenues	\$ 770,969	\$ -	\$ 770,969	
	Expenditures				
	General Government - Operating	76,355		76,355	
	General Government - Capital Outlay	159,354		159,354	
	Reserves	535,260		535,260	
	Total Expenditures	\$ 770,969	\$ -	\$ 770,969	
Fund 1117	<u>Environmentally Sensitive Lands</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	84,142		84,142	
	Total Revenues	\$ 84,642	\$ -	\$ 84,642	
	Expenditures				
	Physical Environment - Operating	1,541		1,541	
	Physical Environment - Capital Outlay	83,101		83,101	
	Total Expenditures	\$ 84,642	\$ -	\$ 84,642	
Fund 1118	<u>Hammock Dunes CDD</u>				
	Revenues				
	Licenses and Permits	3,745		3,745	
	Total Revenues	\$ 3,745	\$ -	\$ 3,745	
	Expenditures				
	Physical Environment - Operating	3,745		3,745	
	Total Expenditures	\$ 3,745	\$ -	\$ 3,745	
Fund 1119	<u>Environmentally Sensitive Lands 2008</u>				
	Revenues				
	Ad Valorem Taxes	2,240,341		2,240,341	
	Miscellaneous Revenue	150,000		150,000	
	Cash Carry Forward	3,998,785		3,998,785	
	Total Revenues	\$ 6,389,126	\$ -	\$ 6,389,126	
	Expenditures				
	Physical Environment - Capital Outlay	235,000		235,000	
	Reserves	6,154,126		6,154,126	
	Total Expenditures	\$ 6,389,126	\$ -	\$ 6,389,126	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1120	<u>Utility Regulatory Authority</u>				
	Revenues				
	Cash Carry Forward	22,236		22,236	
	Total Revenues	\$ 22,236	\$ -	\$ 22,236	
	Expenditures				
	Reserves	22,236		22,236	
	Total Expenditures	\$ 22,236	\$ -	\$ 22,236	
Fund 1121	<u>Impact Fee - Park D1</u>				
	Revenues				
	Licenses and Permits	30,000		30,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	123,256		123,256	
	Total Revenues	\$ 153,756	\$ -	\$ 153,756	
	Expenditures				
	Reserves	153,756		153,756	
	Total Expenditures	\$ 153,756	\$ -	\$ 153,756	
Fund 1122	<u>Impact Fee - Park D2</u>				
	Revenues				
	Licenses and Permits	3,000		3,000	
	Miscellaneous Revenue	50		50	
	Cash Carry Forward	17,319		17,319	
	Total Revenues	\$ 20,369	\$ -	\$ 20,369	
	Expenditures				
	Reserves	20,369		20,369	
	Total Expenditures	\$ 20,369	\$ -	\$ 20,369	
Fund 1123	<u>Impact Fee - Park D3</u>				
	Revenues				
	Licenses and Permits	18,000		18,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	68,477		68,477	
	Total Revenues	\$ 86,977	\$ -	\$ 86,977	
	Expenditures				
	Reserves	86,977		86,977	
	Total Expenditures	\$ 86,977	\$ -	\$ 86,977	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1124	<u>Impact Fee - Park D4</u>				
	Revenues				
	Licenses and Permits	37,000		37,000	
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	95,112		95,112	
	Total Revenues	\$ 133,112	\$ -	\$ 133,112	
	Expenditures				
	Reserves	133,112		133,112	
	Total Expenditures	\$ 133,112	\$ -	\$ 133,112	
Fund 1125	<u>Marineland Acres District</u>				
	Revenues				
	Licenses and Permits	28,800		28,800	
	Miscellaneous Revenue	100		100	
	Excess Fees	600		600	
	Cash Carry Forward	299,068		299,068	
	Total Revenues	\$ 328,568	\$ -	\$ 328,568	
	Expenditures				
	Physical Environment - Operating	25,000		25,000	
	Reserves	303,568		303,568	
	Total Expenditures	\$ 328,568	\$ -	\$ 328,568	
Fund 1127	<u>North Malacompra Drainage Basin District</u>				
	Revenues				
	Licenses and Permits	35,000		35,000	
	Miscellaneous Revenue	10,000		10,000	
	Excess Fees	160		160	
	Cash Carry Forward	351,136		351,136	
	Total Revenues	\$ 396,296	\$ -	\$ 396,296	
	Expenditures				
	Physical Environment - Operating	41,500		41,500	
	Reserves	354,796		354,796	
	Total Expenditures	\$ 396,296	\$ -	\$ 396,296	
Fund 1128	<u>Grant Special Revenue</u>				
	Revenues				
	Intergovernmental Revenue	172,806		172,806	
	Total Revenues	\$ 172,806	\$ -	\$ 172,806	
	Expenditures				
	Public Safety - Operating	172,806		172,806	
	Total Expenditures	\$ 172,806	\$ -	\$ 172,806	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1130	<u>Transportation Impact Fee East - Old</u>				
	Revenues				
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	244,084		244,084	
	Total Revenues	\$ 254,084	\$ -	\$ 254,084	
	Expenditures				
	Reserves	254,084		254,084	
	Total Expenditures	\$ 254,084	\$ -	\$ 254,084	
Fund 1131	<u>Transportation Impact Fee West</u>				
	Revenues				
	Miscellaneous Revenue	3,000		3,000	
	Cash Carry Forward	115,909		115,909	
	Total Revenues	\$ 118,909	\$ -	\$ 118,909	
	Expenditures				
	Reserves	118,909		118,909	
	Total Expenditures	\$ 118,909	\$ -	\$ 118,909	
Fund 1132	<u>Parks Impact Fee Zone 1</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	51,026		51,026	
	Total Revenues	\$ 56,026	\$ -	\$ 56,026	
	Expenditures				
	Reserves	56,026		56,026	
	Total Expenditures	\$ 56,026	\$ -	\$ 56,026	
Fund 1133	<u>Parks Impact Fee Zone 2</u>				
	Revenues				
	Miscellaneous Revenue	200		200	
	Cash Carry Forward	42,870		42,870	
	Total Revenues	\$ 43,070	\$ -	\$ 43,070	
	Expenditures				
	Reserves	43,070		43,070	
	Total Expenditures	\$ 43,070	\$ -	\$ 43,070	
Fund 1134	<u>Parks Impact Fee Zone 3</u>				
	Revenues				
	Miscellaneous Revenue	1,000		1,000	
	Cash Carry Forward	12,463		12,463	
	Total Revenues	\$ 13,463	\$ -	\$ 13,463	
	Expenditures				
	Reserves	13,463		13,463	
	Total Expenditures	\$ 13,463	\$ -	\$ 13,463	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1135	<u>Parks Impact Fee Zone 4</u>				
	Revenues				
	Miscellaneous Revenue	250		250	
	Cash Carry Forward	7,787		7,787	
	Total Revenues	\$ 8,037	\$ -	\$ 8,037	
	Expenditures				
	Reserves	8,037		8,037	
	Total Expenditures	\$ 8,037	\$ -	\$ 8,037	
Fund 1137	<u>Transportation Impact Fee East - New</u>				
	Revenues				
	Miscellaneous Revenue	6,000		6,000	
	Cash Carry Forward	248,273		248,273	
	Total Revenues	\$ 254,273	\$ -	\$ 254,273	
	Expenditures				
	Reserves	254,273		254,273	
	Total Expenditures	\$ 254,273	\$ -	\$ 254,273	
Fund 1141	<u>Economic Development</u>				
	Revenues				
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	142,713		142,713	
	Total Revenues	\$ 144,213	\$ -	\$ 144,213	
	Expenditures				
	Economic Environment - Grants & Aid	144,213		144,213	
	Total Expenditures	\$ 144,213	\$ -	\$ 144,213	
Fund 1143	<u>State Housing Initiatives Partnership Program (SHIP)</u>				
	Revenues				
	Intergovernmental Revenue	978,450		978,450	
	Miscellaneous Revenue	30,000		30,000	
	Total Revenues	\$ 1,008,450	\$ -	\$ 1,008,450	
	Expenditures				
	Economic Environment - Operating	97,845		97,845	
	Economic Environment - Grants & Aid	910,605		910,605	
	Total Expenditures	\$ 1,008,450	\$ -	\$ 1,008,450	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1144	<u>Public Transportation</u>				
	Revenues				
	Intergovernmental Revenue	3,005,484		3,005,484	
	Charges for Service	100,000		100,000	
	Miscellaneous Revenue	35,000		35,000	
	Interfund Transfer	1,517,751		1,517,751	
	Total Revenues	\$ 4,658,235	\$ -	\$ 4,658,235	
	Expenditures				
	Transportation - Personnel Services	2,270,919		2,270,919	
	Transportation - Operating	1,871,666		1,871,666	
	Transportation - Capital	515,650		515,650	
	Total Expenditures	\$ 4,658,235	\$ -	\$ 4,658,235	
Fund 1145	<u>Princess Place Preserve</u>				
	Revenues				
	Charges for Service	120,000		120,000	
	Miscellaneous Revenue	5,000		5,000	
	Interfund Transfer	633,273		633,273	
	Total Revenues	\$ 758,273	\$ -	\$ 758,273	
	Expenditures				
	Culture/Recreation - Personnel Services	506,843		506,843	
	Culture/Recreation - Operating	161,430		161,430	
	Culture/Recreation - Capital Outlay	90,000		90,000	
	Total Expenditures	\$ 758,273	\$ -	\$ 758,273	
Fund 1152	<u>CDBG-Neighborhood Stabilization Program</u>				
	Revenues				
	Cash Carry Forward	50,518		50,518	
	Total Revenues	\$ 50,518	\$ -	\$ 50,518	
	Expenditures				
	Economic Environment - Operating	50,518		50,518	
	Total Expenditures	\$ 50,518	\$ -	\$ 50,518	
Fund 1154	<u>Impact Fee - Transport D1</u>				
	Revenues				
	Licenses & Permits	235,000		235,000	
	Miscellaneous Revenue	18,000		18,000	
	Cash Carry Forward	1,148,290		1,148,290	
	Total Revenues	\$ 1,401,290	\$ -	\$ 1,401,290	
	Expenditures				
	Transportation - Operating	0		0	
	Transportation - Grants & Aid	0		0	
	Reserves	1,401,290		1,401,290	
	Total Expenditures	\$ 1,401,290	\$ -	\$ 1,401,290	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1155	<u>Impact Fee - Transport D2</u>				
	Revenues				
	Licenses & Permits	88,000		88,000	
	Miscellaneous Revenue	14,000		14,000	
	Cash Carry Forward	566,596		566,596	
	Total Revenues	\$ 668,596	\$ -	\$ 668,596	
	Expenditures				
	Reserves	668,596		668,596	
	Total Expenditures	\$ 668,596	\$ -	\$ 668,596	
Fund 1156	<u>Impact Fee - LE Trust</u>				
	Revenues				
	Licenses & Permits	63,000		63,000	
	Miscellaneous Revenue	30,000		30,000	
	Cash Carry Forward	1,737,854		1,737,854	
	Total Revenues	\$ 1,830,854	\$ -	\$ 1,830,854	
	Expenditures				
	Reserves	1,830,854		1,830,854	
	Total Expenditures	\$ 1,830,854	\$ -	\$ 1,830,854	
Fund 1157	<u>Impact Fee - Fire Rescue Trust</u>				
	Revenues				
	Licenses & Permits	320,000		320,000	
	Miscellaneous Revenue	20,000		20,000	
	Cash Carry Forward	98,039		98,039	
	Total Revenues	\$ 438,039	\$ -	\$ 438,039	
	Expenditures				
	Reserves	438,039		438,039	
	Total Expenditures	\$ 438,039	\$ -	\$ 438,039	
Fund 1158	<u>Impact Fee - EMS Trust</u>				
	Revenues				
	Licenses & Permits	105,000		105,000	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	25,914		25,914	
	Total Revenues	\$ 135,914	\$ -	\$ 135,914	
	Expenditures				
	Reserves	135,914		135,914	
	Total Expenditures	\$ 135,914	\$ -	\$ 135,914	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1159	<u>Impact Fee - Library Trust</u>				
	Revenues				
	Licenses & Permits	450,000		450,000	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	995,936		995,936	
	Total Revenues	\$ 1,450,936	\$ -	\$ 1,450,936	
	Expenditures				
	Reserves	1,450,936		1,450,936	
	Total Expenditures	\$ 1,450,936	\$ -	\$ 1,450,936	
Fund 1175	<u>Bimini Gardens MSTU</u>				
	Revenues				
	Cash Carry Forward	37,959		37,959	
	Total Revenues	\$ 37,959	\$ -	\$ 37,959	
	Expenditures				
	Transportation - Operating	37,959		37,959	
	Total Expenditures	\$ 37,959	\$ -	\$ 37,959	
Fund 1177	<u>Espanola Special Assessment</u>				
	Revenues				
	Licenses and Permits	1,500		1,500	
	Excess Fees	7		7	
	Cash Carry Forward	19,155		19,155	
	Total Revenues	\$ 20,662	\$ -	\$ 20,662	
	Expenditures				
	Human Services - Operating	20,662		20,662	
	Total Expenditures	\$ 20,662	\$ -	\$ 20,662	
Fund 1178	<u>Rima Ridge Special Assessment</u>				
	Revenues				
	Licenses and Permits	2,000		2,000	
	Miscellaneous Revenue	100		100	
	Excess Fees	10		10	
	Cash Carry Forward	41,231		41,231	
	Total Revenues	\$ 43,341	\$ -	\$ 43,341	
	Expenditures				
	Human Services - Operating	43,341		43,341	
	Total Expenditures	\$ 43,341	\$ -	\$ 43,341	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1180	<u>Municipal Services</u>				
	Revenues				
	Licenses & Permits	28,000		28,000	
	Intergovernmental Revenue	110,000		110,000	
	Charges for Services	343,100		343,100	
	Miscellaneous Revenue	53,000		53,000	
	Cash Carry Forward	713,639		713,639	
	Total Revenues	\$ 1,247,739	\$ -	\$ 1,247,739	
	Expenditures				
	General Government - Personnel Services	552,502		552,502	
	Public Safety - Personnel Services	198,077		198,077	
	General Government - Operating	234,629		234,629	
	Public Safety - Operating	107,140		107,140	
	Reserves	155,391		155,391	
	Total Expenditures	\$ 1,247,739	\$ -	\$ 1,247,739	
Fund 1181	<u>Building Department</u>				
	Revenues				
	Licenses & Permits	1,388,400		1,388,400	
	Charges for Services	4,500		4,500	
	Fines & Forfeitures	2,000		2,000	
	Miscellaneous Revenue	53,000		53,000	
	Cash Carry Forward	1,441,389		1,441,389	
	Total Revenues	\$ 2,889,289	\$ -	\$ 2,889,289	
	Expenditures				
	Public Safety - Personnel Services	1,673,614		1,673,614	
	Public Safety - Operating	380,519		380,519	
	Reserves	835,156		835,156	
	Total Expenditures	\$ 2,889,289	\$ -	\$ 2,889,289	
Fund 1182	<u>Public Safety Communication Network</u>				
	Revenues				
	Charges for Services	2,291,612		2,291,612	
	Fines & Forfeitures	50,000		50,000	
	Miscellaneous Revenue	8,450		8,450	
	Interfund Transfer	750,000		750,000	
	Other Sources	27,922		27,922	
	Cash Carry Forward	2,946,321		2,946,321	
	Total Revenues	\$ 6,074,305	\$ -	\$ 6,074,305	
	Expenditures				
	Public Safety - Personnel Services	301,539		301,539	
	Public Safety - Operating	1,360,415		1,360,415	
	Public Safety - Capital Outlay	1,081,170		1,081,170	
	Public Safety - Debt Service	1,248,052		1,248,052	
	Reserves	2,083,129		2,083,129	
	Total Expenditures	\$ 6,074,305	\$ -	\$ 6,074,305	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1187	<u>Capital Preservation</u>				
	Revenues				
	Miscellaneous Revenue	25,000		25,000	
	Interfund Transfer	5,584,545		5,584,545	
	Cash Carry Forward	779,928		779,928	
	Total Revenues	\$ 6,389,473	\$ -	\$ 6,389,473	
	Expenditures				
	General Government - Operating	300,000		300,000	
	Culture/Recreation - Operating	352,000		352,000	
	Physical Environment - Operating	3,584,545		3,584,545	
	Reserves	2,152,928		2,152,928	
	Total Expenditures	\$ 6,389,473	\$ -	\$ 6,389,473	
Fund 1192	<u>Domestic Violence</u>				
	Revenues				
	Fines & Forfeitures	11,000		11,000	
	Cash Carry Forward	97,222		97,222	
	Total Revenues	\$ 108,222	\$ -	\$ 108,222	
	Expenditures				
	Reserves	108,222		108,222	
	Total Expenditures	\$ 108,222	\$ -	\$ 108,222	
Fund 1193	<u>Alcohol & Drug Abuse Trust</u>				
	Revenues				
	Fines & Forfeitures	9,000		9,000	
	Miscellaneous Revenue	100		100	
	Cash Carry Forward	39,111		39,111	
	Total Revenues	\$ 48,211	\$ -	\$ 48,211	
	Expenditures				
	Reserves	48,211		48,211	
	Total Expenditures	\$ 48,211	\$ -	\$ 48,211	
Fund 1194	<u>Court Innovations/Technology</u>				
	Revenues				
	Fines & Forfeitures	300,000		300,000	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	152,955		152,955	
	Total Revenues	\$ 457,955	\$ -	\$ 457,955	
	Expenditures				
	Court Related - Operating	358,463		358,463	
	Court Related - Capital Outlay	7,500		7,500	
	Reserves	91,992		91,992	
	Total Expenditures	\$ 457,955	\$ -	\$ 457,955	

Schedule A

Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1195	<u>Juvenile Diversion</u>				
	Revenues				
	Fines & Forfeitures	19,050		19,050	
	Total Revenues	\$ 19,050	\$ -	\$ 19,050	
	Expenditures				
	Other Uses	19,050		19,050	
	Total Expenditures	\$ 19,050	\$ -	\$ 19,050	
Fund 1196	<u>Crime Prevention</u>				
	Revenues				
	Fines & Forfeitures	28,000		28,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	127,030		127,030	
	Total Revenues	\$ 155,530	\$ -	\$ 155,530	
	Expenditures				
	Public Safety - Grants & Aid	30,000		30,000	
	Reserves	125,530		125,530	
	Total Expenditures	\$ 155,530	\$ -	\$ 155,530	
Fund 1197	<u>Court Innovations</u>				
	Revenues				
	Fines & Forfeitures	19,000		19,000	
	Miscellaneous Revenue	1,000		1,000	
	Interfund Transfers	150,253		150,253	
	Cash Carry Forward	52,646		52,646	
	Total Revenues	\$ 222,899	\$ -	\$ 222,899	
	Expenditures				
	Court Related - Personnel Services	81,479		81,479	
	Court Related - Operating	141,420		141,420	
	Total Expenditures	\$ 222,899	\$ -	\$ 222,899	
Fund 1198	<u>Teen Court</u>				
	Revenues				
	Fines & Forfeitures	27,000		27,000	
	Miscellaneous Revenue	500		500	
	Interfund Transfers	47,474		47,474	
	Cash Carry Forward	8,931		8,931	
	Total Revenues	\$ 83,905	\$ -	\$ 83,905	
	Expenditures				
	Court Related - Personnel Services	78,755		78,755	
	Court Related - Operating	5,150		5,150	
	Total Expenditures	\$ 83,905	\$ -	\$ 83,905	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1211	<u>Gen. Obligation Bonds, Series 2005</u>				
	Revenues				
	Ad Valorem Taxes	1,722,374		1,722,374	
	Miscellaneous Revenue	60,000		60,000	
	Cash Carry Forward	2,262,015		2,262,015	
	Total Revenues	\$ 4,044,389	\$ -	\$ 4,044,389	
	Expenditures				
	General Government - Operating	1,500		1,500	
	Debt Service	1,790,354		1,790,354	
	Reserves	2,252,535		2,252,535	
	Total Expenditures	\$ 4,044,389	\$ -	\$ 4,044,389	
Fund 1213	<u>Bond - Taxable Spec Assessment Rev S18</u>				
	Revenues				
	Licenses and Permits	95,000		95,000	
	Miscellaneous Revenue	500		500	
	Cash Carry Forward	35,297		35,297	
	Total Revenues	\$ 130,797	\$ -	\$ 130,797	
	Expenditures				
	General Government - Operating	200		200	
	Debt Service	85,794		85,794	
	Reserves	44,803		44,803	
	Total Expenditures	\$ 130,797	\$ -	\$ 130,797	
Fund 1215	<u>Bond Cap Imp Rev S2020</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Interfund Transfer	1,600,000		1,600,000	
	Cash Carry Forward	139,560		139,560	
	Total Revenues	\$ 1,740,060	\$ -	\$ 1,740,060	
	Expenditures				
	General Government - Operating	500		500	
	Debt Service	1,630,236		1,630,236	
	Reserves	109,324		109,324	
	Total Expenditures	\$ 1,740,060	\$ -	\$ 1,740,060	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1216	<u>Bond - Cap Imp & Ref Rev S2024</u>				
	Revenues				
	Intergovernmental Revenue	3,493,887		3,493,887	
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	3,293,406		3,293,406	
	Total Revenues	\$ 6,792,293	\$ -	\$ 6,792,293	
	Expenditures				
	General Government - Operating	100		100	
	Debt Service	3,406,010		3,406,010	
	Reserves	3,386,183		3,386,183	
	Total Expenditures	\$ 6,792,293	\$ -	\$ 6,792,293	
Fund 1307	<u>Beachfront Parks Capital</u>				
	Revenues				
	Miscellaneous Revenue	6,000		6,000	
	Cash Carry Forward	63,510		63,510	
	Total Revenues	\$ 69,510	\$ -	\$ 69,510	
	Expenditures				
	Reserves	69,510		69,510	
	Total Expenditures	\$ 69,510	\$ -	\$ 69,510	
Fund 1308	<u>Beachfront Park Maintenance</u>				
	Revenues				
	Miscellaneous Revenue	25,000		25,000	
	Cash Carry Forward	696,833		696,833	
	Total Revenues	\$ 721,833	\$ -	\$ 721,833	
	Expenditures				
	Culture/Recreation - Operating	2,000		2,000	
	Reserves	719,833		719,833	
	Total Expenditures	\$ 721,833	\$ -	\$ 721,833	
Fund 1311	<u>1/2 Cent Discretionary Sales Tax</u>				
	Revenues				
	Other Taxes	4,864,016		4,864,016	
	Miscellaneous Revenue	100,000		100,000	
	Cash Carry Forward	3,206,582		3,206,582	
	Total Revenues	\$ 8,170,598	\$ -	\$ 8,170,598	
	Expenditures				
	General Government - Operating	3,652,000		3,652,000	
	Physical Environment - Operating	3,555,455		3,555,455	
	Physical Environment - Capital Outlay	500,000		500,000	
	Reserves	463,143		463,143	
	Total Expenditures	\$ 8,170,598	\$ -	\$ 8,170,598	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes Or Charges
Fund 1316	<u>General Capital Projects</u>				
	Revenues				
	Miscellaneous Revenue	100,000		100,000	
	Cash Carry Forward	4,269,341		4,269,341	
	Total Revenues	\$ 4,369,341	\$ -	\$ 4,369,341	
	Expenditures				
	Reserves	4,369,341		4,369,341	
	Total Expenditures	\$ 4,369,341	\$ -	\$ 4,369,341	
Fund 1319	<u>2008 ESL Referendum</u>				
	Revenues				
	Miscellaneous Revenue	30,000		30,000	
	Cash Carry Forward	918,393		918,393	
	Total Revenues	\$ 948,393	\$ -	\$ 948,393	
	Expenditures				
	Physical Environment - Operating	4,500		4,500	
	Reserves	943,893		943,893	
	Total Expenditures	\$ 948,393	\$ -	\$ 948,393	
Fund 1320	<u>CPF - Beach Renourishment</u>				
	Revenues				
	Miscellaneous Revenue	1,200		1,200	
	Cash Carry Forward	54,391		54,391	
	Total Revenues	\$ 55,591	\$ -	\$ 55,591	
	Expenditures				
	Physical Environment - Grants & Aid	55,591		55,591	
	Total Expenditures	\$ 55,591	\$ -	\$ 55,591	
Fund 1401	<u>Airport</u>				
	Revenues				
	Charges for Services	3,621,285		3,621,285	
	Miscellaneous Revenue	106,628		106,628	
	Cash Carry Forward	1,759,038		1,759,038	
	Total Revenues	\$ 5,486,951	\$ -	\$ 5,486,951	
	Expenses				
	Transportation - Personnel Services	872,203		872,203	
	Transportation - Operating	2,056,250		2,056,250	
	Transportation - Debt Service	594,218		594,218	
	Reserves	1,964,280		1,964,280	
	Total Expenses	\$ 5,486,951	\$ -	\$ 5,486,951	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1405	<u>Residential Solid Waste Collection</u>				
	Revenues				
	Charges for Services	4,478,408		4,478,408	
	Miscellaneous Revenue	25,000		25,000	
	Excess Fees	8,000		8,000	
	Cash Carry Forward	912,902		912,902	
	Total Revenues	\$ 5,424,310	\$ -	\$ 5,424,310	
	Expenses				
	Physical Environment - Personnel Services	29,318		29,318	
	Physical Environment - Operating	4,351,803		4,351,803	
	Reserves	1,043,189		1,043,189	
	Total Expenses	\$ 5,424,310	\$ -	\$ 5,424,310	
Fund 1408	<u>Old Kings Road Landfill</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Cash Carry Forward	160,706		160,706	
	Total Revenues	\$ 165,706	\$ -	\$ 165,706	
	Expenses				
	Reserves	165,706		165,706	
	Total Expenses	\$ 165,706	\$ -	\$ 165,706	
Fund 1409	<u>Construction & Demolition Debris Landfill</u>				
	Revenues				
	Miscellaneous Revenue	10,000		10,000	
	Cash Carry Forward	694,994		694,994	
	Total Revenues	\$ 704,994	\$ -	\$ 704,994	
	Expenses				
	Reserves	704,994		704,994	
	Total Expenses	\$ 704,994	\$ -	\$ 704,994	
Fund 1410	<u>Bunnell Landfill</u>				
	Revenues				
	Miscellaneous Revenue	1,500		1,500	
	Cash Carry Forward	308,543		308,543	
	Total Revenues	\$ 310,043	\$ -	\$ 310,043	
	Expenses				
	Reserves	310,043		310,043	
	Total Expenses	\$ 310,043	\$ -	\$ 310,043	

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Fund	Description	Adjusted Tentative FY 26-27	Adjustments to Tentative	Final Budget FY 26-27	Description Of Changes
Fund 1501	<u>Health Insurance</u>				
	Revenues				
	Miscellaneous Revenue	12,417,083		12,417,083	
	Cash Carry Forward	3,149,396		3,149,396	
	Total Revenues	\$ 15,566,479	\$ -	\$ 15,566,479	
	Expenses				
	Other Uses - Operating	88,684		88,684	
	Other Uses - Non Operating	12,457,788		12,457,788	
	Reserves	3,020,007		3,020,007	
	Total Expenses	\$ 15,566,479	\$ -	\$ 15,566,479	
Fund 1502	<u>Risk Fund</u>				
	Revenues				
	Miscellaneous Revenue	500		500	
	Interfund Transfer	374,000		374,000	
	Cash Carry Forward	820,397		820,397	
	Total Revenues	\$ 1,194,897	\$ -	\$ 1,194,897	
	Expenses				
	General Government - Operating	100,000		100,000	
	Reserves	1,094,897		1,094,897	
	Total Expenses	\$ 1,194,897	\$ -	\$ 1,194,897	
Fund 1503	<u>Rolling Stock Replacement Fund</u>				
	Revenues				
	Miscellaneous Revenue	5,000		5,000	
	Charges for Service	5,500		5,500	
	Interfund Transfer	616,438		616,438	
	Cash Carry Forward	1,276,967		1,276,967	
	Total Revenues	\$ 1,903,905	\$ -	\$ 1,903,905	
	Expenses				
	Public Safety - Capital	50,000		50,000	
	Reserves	1,853,905		1,853,905	
	Total Expenses	\$ 1,903,905	\$ -	\$ 1,903,905	
	Revenues	333,288,593	0	333,288,593	
	Expenditures/Expenses	333,288,593	0	333,288,593	