RESOLUTION 2011 - [131]

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2011 GENERAL FUND SALES TAX APPROPRIATION IN ORDER TO APPROPRIATE ADDITIONAL SALES TAX PROCEEDS TO THE SERIES 2004-, 2006-, AND 2009-SALES TAX BOND DEBT SERVICE FUNDS.

WHEREAS, St. Johns County, Florida, when preparing the budget for Fiscal Year 2011, balanced the Series 2004-, 2006- and 2009-Sales Tax Bond Debt Service Funds through a combination of impact fees and sales tax; and

WHEREAS, the Office of Management & Budget’s Fiscal Year 2011 projections of impact fees reflect lower receipts than appropriated in the St. Johns County Board of County Commissioners’ Adopted Fiscal Year 2011; and

WHEREAS, the Series 2004-, 2006- and 2009-Sales Tax Bond Debt Service Funds require additional sales tax proceeds (of $61,755, $168,498, and $79,960 respectively) totaling $310,213 re-appropriated from the General Fund to the respective debt service funds in order to meet the Fiscal Year 2011 debt service obligations; and

WHEREAS, it is recommended to reduce the General Fund’s budget to reflect the re-appropriation of $310,213 in sales tax proceeds.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of St. Johns County, Florida, that:

1. The above recitals are hereby adopted as legislative findings of fact.

2. The General Fund and Debt Service Fund budgets shall be adjusted to account for the re-appropriation of $310,213 in sales tax proceeds.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, State of Florida this 5/17/11 day of May, 2011.

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

By: [Signature]
J. Ken Bryan, Chair

ATTEST: Cheryl Strickland, Clerk

By: [Signature]
Deputy Clerk

RENDITION DATE 5/23/11
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Title</th>
<th>Amount</th>
<th>Account No.</th>
<th>Title</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>0001-33518</td>
<td>Half Cent Sales Tax</td>
<td>$310,213</td>
<td>0083-59920</td>
<td>Reserve</td>
<td>$310,213</td>
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</table>

**TOTAL:** $310,213

**Justification of Request:**

Impact fees for FY 2011 are anticipated lower than projected. The difference necessary to cover debt service accounts is being transferred from half-cent sales tax.

**Authorized Signature**

This request has been checked and is correct in every aspect including an adequate source of funds to complete the transfer:

Yes | No

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**Budget Officer**

**Revised 02/10**
**ST. JOHNS COUNTY**
**BOARD OF COUNTY COMMISSIONERS**
**BUDGET TRANSFER FORM**

<table>
<thead>
<tr>
<th>Date:</th>
<th>04/28/11</th>
<th>Dept Name:</th>
<th>Impact Fees Public Buildings</th>
<th>Dept #:</th>
<th>1165</th>
<th>Fund #:</th>
<th>1150</th>
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**Transfer From:**

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<tbody>
<tr>
<td>1165-59100</td>
<td>Transfer to Funds</td>
<td>$142,347</td>
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**Transfer To:**

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<tr>
<th>Account No.</th>
<th>Title</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1165-59920</td>
<td>Reserve</td>
<td>$142,347</td>
</tr>
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</table>

**TOTAL:** $142,347

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Justification of Request:

Impact fees for FY 2011 are anticipated lower than projected. The difference necessary to cover debt service accounts is being transferred from half-cent sales tax.

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Authorized Signature:

This request has been checked and is correct in every aspect including an adequate source of funds to complete the transfer:

Yes | No

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Budget Officer:

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Recommendation of the County Administrator: Approved | Disapproved

Remarks:

Revised 02/10
ST. JOHNS COUNTY
BOARD OF COUNTY COMMISSIONERS
BUDGET TRANSFER FORM

(Board Meeting Date)

Date: 04/28/11  Dept Name: Impact Fees Park B  Dept #: 1198  Fund #: 1159

<table>
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<tbody>
<tr>
<td>Account No.</td>
<td>Title</td>
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<tr>
<td>1198-59100</td>
<td>Transfer to Funds</td>
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</table>

TOTAL: $75,780  TOTAL: $75,780

Justification of Request:

Impact fees for FY 2011 are anticipated lower than projected. The difference necessary to cover debt service accounts is being transferred from half-cent sales tax.

Authorized Signature

This request has been checked and is correct in every aspect including an adequate source of funds to complete the transfer:  Yes  No

Budget Officer

Recommendation of the County Administrator:  Approved  Disapproved

Remarks:

Revised 02/10
ST. JOHNS COUNTY
BOARD OF COUNTY COMMISSIONERS
BUDGET TRANSFER FORM

(Date:  04/28/11  Dept Name: Impact Fees Park C  Dept #:  1201  Fund #:  1160)

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<tbody>
<tr>
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<td>Title</td>
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<tr>
<td>1201-59100</td>
<td>Transfer to Funds</td>
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</tbody>
</table>

TOTAL: $12,125  TOTAL: $12,125

Justification of Request:

Impact fees for FY 2011 are anticipated lower than projected. The difference necessary to cover debt service accounts is being transferred from half-cent sales tax.

Authorized Signature:

This request has been checked and is correct in every aspect including an adequate source of funds to complete the transfer:

Yes  No

Budget Officer

Recommendation of the County Administrator:

Approved  Disapproved

Remarks:

Revised 02/10
ST. JOHNS COUNTY  
BOARD OF COUNTY COMMISSIONERS  
BUDGET TRANSFER FORM  

<table>
<thead>
<tr>
<th>Date</th>
<th>04/28/11</th>
<th>Dept Name</th>
<th>04 Sales Tax Bonds</th>
<th>Dept #</th>
<th>2238</th>
<th>Fund #</th>
<th>2237</th>
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**Transfer From:**

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<tbody>
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<td>2237-38101</td>
<td>Transfer from Funds</td>
<td>$61,755</td>
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**Transfer To:**

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<tbody>
<tr>
<td>2237-33518</td>
<td>Local Govt Half Cent Tax</td>
<td>$61,755</td>
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</table>

**TOTAL:** $61,755  
**TOTAL:** $61,755

Justification of Request:

Impact fee receipts for FY 2011 are anticipated to be lower than projected, thus supplemental half-cent sales tax is necessary to cover budgeted debt service.

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Authorized Signature:

This request has been checked and is correct in every aspect including an adequate source of funds to complete the transfer:

Yes | No

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Budget Officer

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Recommendation of the County Administrator:

Approved | Disapproved

Remarks:

Revised 02/10
ST. JOHNS COUNTY  
BOARD OF COUNTY COMMISSIONERS  
BUDGET TRANSFER FORM  

(Date: 04/28/11  Dept Name: 06 Sales Tax Bonds  Dept #: 2240  Fund #: 2239)

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<td>Account No:</td>
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<tr>
<td>2239-38101</td>
<td>Transfer from Funds</td>
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</table>

TOTAL: $168,498  TOTAL: $168,498

Justification of Request:

Impact fee receipts for FY 2011 are anticipated to be lower than projected, thus supplemental half-cent sales tax is necessary to cover budgeted debt service.

Authorized Signature:

This request has been checked and is correct in every aspect including an adequate source of funds to complete the transfer:

Yes  No

Budget Officer

Recommendation of the County Administrator  
Approved  Disapproved

Remarks:

Revised 02/10
ST. JOHNS COUNTY
BOARD OF COUNTY COMMISSIONERS
BUDGET TRANSFER FORM

Date: 04/28/11  Dept Name: 09 Sales Tax Bonds  Dept #: 2248  Fund #: 2247

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</thead>
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<tr>
<td></td>
<td>2247-36111</td>
<td>Intrst. Earn. T-Note</td>
<td>$40,000</td>
<td></td>
<td>2247-33518</td>
<td>Local Govt Half Cent Tax</td>
<td>$79,960</td>
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<td></td>
<td>2247-38999</td>
<td>Carry-forward</td>
<td>$39,960</td>
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TOTAL: $79,960  TOTAL: $79,960

Justification of Request:
Both carryforward and interest earnings t-note were over budgeted for FY 2011. The $79,960 difference, necessary to cover the debt service, must come from an increase in half cent sales tax.

Authorized Signature

This request has been checked and is correct in every aspect including an adequate source of funds to complete the transfer:

Yes    No

Budget Officer

Recommendation of the County Administrator

Approved    Disapproved

Remarks

Revised 02/10