

RESOLUTION 2025 - 454

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2025 FEMA EMERGENCY DISASTER RELIEF, HEALTH DEPARTMENT, PONTE VEDRA BEACH DUNE & BEACH, SOUTH PONTE VEDRA BLVD DUNE & BEACH, 2024 SPECIAL OBLIGATION REFUNDING BOND, AND OPEB TRUST FUND BUDGETS TO RECOGNIZE AND APPROPRIATE UNANTICIPATED REVENUE TO COVER NEGATIVE FISCAL YEAR 2025 DEPARTMENT ACCOUNT BALANCES.**

**WHEREAS**, the St. Johns County Board of County Commissioners approves an annual operating budget; and

**WHEREAS**, the St. Johns County Fiscal Year 2025 operating budget was prepared prior to knowing the final amount of revenue that would be received; and

**WHEREAS**, St. Johns County seeks recognition of revenue in the amount of \$479,461, relating to revenues received in Fiscal Year 2025 by the FEMA Emergency Disaster Relief, Health Department, Ponte Vedra Beach Dune & Beach, South Ponte Vedra Blvd Dune & Beach, 2024 Special Obligation Refunding Bond, and OPEB Trust Funds; and seeks appropriation of these receipts to the Fiscal Year 2025 FEMA Emergency Disaster Relief, Health Department, Ponte Vedra Beach Dune & Beach, South Ponte Vedra Blvd Dune & Beach, 2024 Special Obligation Refunding Bond, and OPEB Trust Fund department budgets to cover negative Fiscal Year 2025 department account balances; and

**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 findings of fact.
2. The FEMA Emergency Disaster Relief Fund budget shall be adjusted to account for unanticipated funds from Transfer from Funds in the amount of \$125,068 for Fiscal Year 2025.
3. The Health Department Fund budget shall be adjusted to account for unanticipated funds from fund balance in the amount of \$194 for Fiscal Year 2025.
4. The Ponte Vedra Beach Dune & Beach Fund budget shall be adjusted to account for unanticipated funds from fund balance in the amount of \$335,398 for Fiscal Year 2025.
5. The South Ponte Vedra Blvd Dune & Beach Fund budget shall be adjusted to account for unanticipated funds from Interest Earnings - SBA in the amount of \$51 for Fiscal Year 2025.
6. The 2024 Special Obligation Refunding Bond Fund budget shall be adjusted to account for unanticipated funds from Interest Earnings - SBA in the amount of \$750 for Fiscal Year 2025.
7. The OPEB Trust Fund budget shall be adjusted to account for unanticipated funds from OPEB Earnings in the amount of \$18,000 for Fiscal Year 2025.
8. County staff are authorized to take whatever steps necessary, to adjust and account for said unanticipated funds.

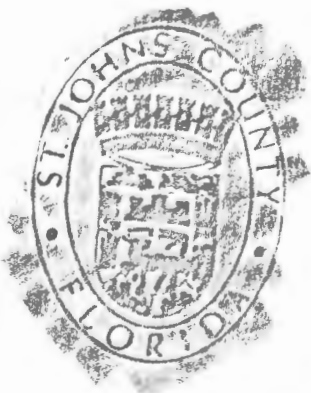
**PASSED AND ADOPTED** by the Board of County Commissioners of St. Johns County, State of Florida, this 18th day of November 2025.

**BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA**

Rendition Date November 19, 2025 By: [Signature]  
Chair

**ATTEST:** Brandon J. Patty, Clerk of the Circuit Court & Comptroller

By: [Signature]  
Deputy Clerk



<b>General Fund:</b>	
<b>Transfer of \$899,515 from General Fund Reserves [0083-59920] to General Fund Departments:</b>	
State Juvenile Justice [0039-53120]	\$244,538
Soil and Water Conservation [0055-51200]	\$433
Tax Incentive Rebate [0059-58210]	\$447,269
State Medicaid Participation [0071-55706]	\$80,571
Lincolnvill CRA [0107-58100]	\$1,636
General Fund Transfers [0082-59100]	\$125,068
<b>Special Revenue Fund:</b>	
<b>Transfer of \$6,370 from Golf Course Reserve [1474-59920] to:</b>	
Golf Course Lease Debt Service - Ad Valorem Property Taxes [1475-54905]	\$6,370
<b>Recognition and Appropriation of FEMA Emergency Disaster Relief - Transfer from Funds [1342-38101]</b>	
FEMA Storm Events – Federal Grant Expenditure [1344-55304]	\$125,068
<b>Recognition and Appropriation of Health Department Fund Balance [1102-38999] to:</b>	
Health Department – Veterans Tax Refund [1427-59307]	\$194
<b>Recognition and Appropriation of Ponte Vedra Beach Dune &amp; Beach Fund Balance [1298-38999] to:</b>	
Ponte Vedra Beach Dune & Beach Department – Transfer to Funds [1299-59100]	\$335,398
<b>Recognition and Appropriation of SPV Blvd Dune &amp; Beach Fund – SBA Interest Revenue [1322-36102] to:</b>	
SPV Blvd Dune & Beach Department – Tax Collector Services [1323-53123]	\$51
<b>Debt Service Fund:</b>	
<b>Recognition and Appropriation of 24 Spec. Obl. Refunding Bond - SBA Interest Revenue [2305-36102] to:</b>	
2024 Spec. Obligation Refunding Bond Department – Paying Agent Fees [2306-57300]	\$750
<b>Enterprise Fund:</b>	
<b>Transfer \$411,761 from Utility Reserve [4426-59927] to:</b>	
Disaster Recovery – Federal Grant Expenditure [4412-55304]	\$411,761
<b>Internal Service Fund:</b>	
<b>Transfer \$998,315 from Group Insurance Department Reserve [5500-59920] to:</b>	
Group Insurance Dept – Health/Life Insurance Payments [5500-53113]	\$998,315
<b>Recognition and Appropriation of OPEB Trust Fund – OPEB Earnings Revenue [6501-36123] to:</b>	
OPEB Trust Fund – Contractual Services [6502-53120]	\$18,000