

RESOLUTION 2026 - 234

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA, AMENDING THE FISCAL
YEAR 2026 GENERAL FUND BUDGET BY RECOGNIZING \$42,998
IN FUND BALANCE RELATING TO VALUE ADJUSTMENT BOARD
PETITION FILING FEES.**

RECITALS

WHEREAS, the St Johns Board of County Commissioners is responsible for paying the Value Adjustment Board, VAB, expenses related to outside attorney fees including Special Magistrate Services; and

WHEREAS, these expenses are offset from VAB Petition filing fees collected by the Clerk's Office and remitted to the BCC at Fiscal Year-end; and

WHEREAS, the Fiscal Year 2025 VAB Petition filing fees in the amount of \$42,998 were received after the Fiscal Year 2026 Budget was adopted; and

WHEREAS, St. Johns County seeks recognition of \$42,998 from VAB Petition filing fees that were received in Fiscal Year 2025 and are currently residing in the General Fund's carryforward fund balance, and the appropriation of these funds to the Board of County Commissioners Contractual Services Fiscal Year 2026 budget.

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 Fiscal Year 2026 General Fund Budget and the Board of County Commissioners Contractual Services Budget shall be adjusted to account for the VAB Petition filing fees received in Fiscal Year 2025 in the amount of \$42,998.
3. To the extent that there are typographical, and/or administrative, errors and/or omissions that do not change the tone, tenor, or context of this Resolution, then this Resolution may be revised without subsequent approval of the Board of County Commissioners.
4. This Resolution shall be effective on the date of execution.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, State of Florida, this 21st day of July 2026.

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

By: _____

Commissioner Clay Murphy, Chair

Rendition Date JUL 21 2026

**ATTEST: BRANDON J. PATTY,
CLERK OF THE CIRCUIT COURT
& COMPTROLLER**

By: _____

Deputy Clerk

