10	**AGENDA ITEM** **ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS**
	Deadline for Submission - Wednesday 9 a.m. – Thirteen Days Prior to BCC Meeting

11/17/2026

BCC MEETING DATE

TO: **Joy Andrews, County Administrator** **DATE:** **October 19, 2026**

FROM: **Wade Schroeder, Director, Management & Budget** **PHONE:** **904 209-0570**

SUBJECT OR TITLE: **Fiscal Year 2026: End of Year Budget Compliance**

AGENDA TYPE: **Consent Agenda, Resolution, Transfer**

BACKGROUND INFORMATION:

At the end of each fiscal year, adjusting entries may be necessary to ensure compliance with Section 200.6 [Budgetary Control Procedures] of the St. Johns County BCC Administrative Code; specifically, ensuring year-end department reconciliations do not reflect any negative balances. Some of these entries require reserve transfers from respective fund reserves while other entries require Intra-fund department transfers. To accomplish these transfers, the BCC will need to approve the respective transfers for each Department as per the attached schedule. Under Florida Statutes, these adjustments may be made up to 60 days following the end of the Fiscal Year. The attached budget schedule will ensure compliance with our Administrative Code [Section 200.6 Budgetary Control Procedures].

1. IS FUNDING REQUIRED? Yes **2. IF YES, INDICATE IF BUDGETED.** No

IF FUNDING IS REQUIRED, MANDATORY OMB REVIEW IS REQUIRED:

INDICATE FUNDING SOURCE: Various sources, see attached schedule of transfers.

SUGGESTED MOTION/RECOMMENDATION/ACTION:

Motion to adopt Resolution 2026 - _____ recognizing and appropriating unanticipated revenue; and approving the Fiscal Year 2026 end-of-year fund reserve transfers per the attached schedule to ensure fiscal year-end positive account balances per the St. Johns County Administrative Code.

For Administration Use Only:
Legal: Lex Taylor 11/10/2026 **OMB: LF 11/10/2026** **Admin: Brad Bradley 11/10/2026**

RESOLUTION NO. 2026 - ____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2026 STATE HOUSING INITIATIVE PROGRAM, COASTAL HIGHWAY DUNE AND BEACH MSTU, SOUTH PONTE VEDRA BOULEVARD DUNE AND BEACH MSTU, FLEXIBLE SPENDING ACCOUNT – MEDICAL, AND FLEXIBLE SPENDING ACCOUNT - DEPENDENT FUND BUDGETS TO RECOGNIZE AND APPROPRIATE UNANTICIPATED REVENUE TO COVER NEGATIVE FISCAL YEAR 2026 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 2026 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 $565,912, relating to revenues received in Fiscal Year 2026 by the State Housing Initiative Program, Coastal Highway Dune and Beach MSTU, South Ponte Vedra Boulevard Dune and Beach MSTU, Flexible Spending Account – Medical, and Flexible Spending Account – Dependent Funds; and seeks appropriation of these receipts to the Fiscal Year 2026 State Housing Initiative Program, Coastal Highway MSTU, South Ponte Vedra Boulevard Dune and Beach, FSA Medical, and FSA – Dependent department budgets to cover negative Fiscal Year 2026 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 State Housing Initiative Program budget shall be adjusted to account for unanticipated funds from State Grant Revenue in the amount of $400,000 for Fiscal Year 2026.

3. The Coastal Highway Dune and Beach MSTU Fund budget shall be adjusted to account for unanticipated funds from interest earnings in the amount of $4 for Fiscal Year 2026.

4. The South Ponte Boulevard Dune and Beach MSTU Fund budget shall be adjusted to account for unanticipated funds from interest earnings in the amount of $6 for Fiscal Year 2026.

5. The Flexible Spending Account - Medical Fund budget shall be adjusted to account for unanticipated funds from BCC and Sheriff Payroll in the amount of $131,857 for Fiscal Year 2026.

6. The Flexible Spending Account - Dependent Fund budget shall be adjusted to account for unanticipated funds BCC and Sheriff Payroll in the amount of $34,045 for Fiscal Year 2026.

7. 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 ____ day of November 2026.

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

By: _____
Chair

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

By: _____
Deputy Clerk

General Fund:	
Transfer of $579,287 from General Fund Reserves [0083-59920] to General Fund Departments:	
Juvenile Justice [0039-53120]	$96,037
Medicaid Participation [0071-58318]	$14,146
Non-Operating Administration [0081-59910]	$469,104
Special Revenue Fund:	
Transfer of $25,000 from Dori Slosberg Driver Ed Safety - Reserve [1294-59920] to:	
Dori and Slosberg Driver Education Fund - Aid to Govt Agencies [1295-58100]	25,000
Transfer of $26 from Summerhaven MSTU – Reserve [1297-59920] to:	
Summerhaven MSTU – Tax Collectors Commission [1297-53123]	$26
Transfer of $698 from Golf Course Other – Reserve [1474-59920] to:	
Lease Debt Services - Ad Valorem/Property Taxes [1475-54905] and Lease Principal [1475-57101]	$698
Transfer of $204,532 from State Housing Initiative Program – Grant Contract Reserve [1100-59901] to:	
State Housing Initiative Program – Multiple Accounts - SHIP Program FY 2024-2025 [1100 - Multiple Accounts – 1688]	$204,532
Transfer of $141,399 from Cat I - Destination Marketing – Reserve [1144-59920] to:	
Cat I – Destination Marketing – Contractual Services [1144-53120]	$141,399
Recognition and Appropriation of State Housing Initiative Program – State Grant – Economic Environment - SHIP Program FY 2025-2026 to:	
State Housing Initiative Program – Purchase Assist Subsidy – SHIP Program FY 2025-2026 [1100-58215-1715]	$400,000
Recognition and Appropriation of Coastal Highway MSTU - SBA Interest Revenue (1320-361102) to:	
Coastal Highway MSTU - Tax Collectors Commission [1321-53123]	$4
Recognition and Appropriation of SPV Blvd Dune & Beach MSTU – SBA Interest Revenue [1322-361102] to:	
SPV Blvd Dune & Beach Department – Tax Collector Commission [1323-53123]	$6
Internal Service Fund:	
Recognition and Appropriation of FSA-Medical – BCC Payroll [5510-341211] and Sheriff Payroll [5510-341212] to:	
FSA Medical Dept – FSA Medical Claims [5511-52311]	$131,857
Recognition and Appropriation of FSA Dependent Fund – BCC Payroll [5515-341211] and Sheriff Payroll [5515-341212] to:	
FSA Dependent Department – FSA Dependent Claims [5516-52312]	$34,045