

St. Johns County · Board of County Commissioners

Amendment 3: Financial Outlook and Resiliency Planning

November 17, 2026

The level of service is a community decision.

Residents voted for lower property taxes. The Board's job is to provide the highest level of service those resources allow.

01

Residents

Voted for lower property taxes, and help define the level of service that follows.

02

The Board

Decides the level of service, at the highest level the resources allow.

03

Staff

Acted early to give the Board as much time and flexibility as possible for the transition.

What Amendment 3 changes on January 1, 2027

Homestead exemption

$150K → $250K

Non-school exemption rises to $150,000 in 2027 and $250,000 in 2028, inflation-adjusted after.

Non-homestead cap

10% → 5%

Annual assessment increases on non-homestead property are capped at 5% instead of 10%.

Unchanged

Schools, SOH

School levies and the 3% Save Our Homes cap are not affected. Remaining revenue is restricted to core services, as the Legislature will define.

Homestead share of real property taxes, 2024

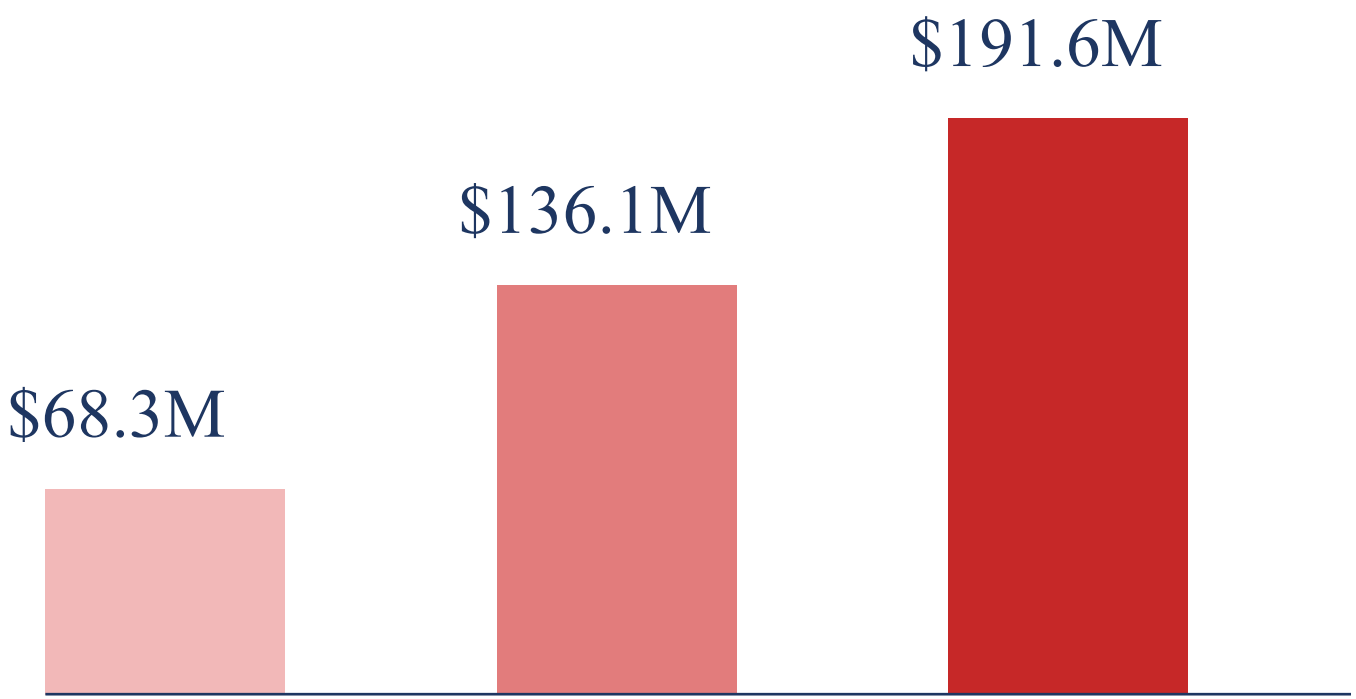
53.6%
St. Johns County

35.1%
Statewide

St. Johns County has the second-highest homestead share of Florida's 67 counties. A larger homestead share means a larger revenue loss from a higher homestead exemption.

Source: Florida Association of Counties, Florida County Property Tax Report, 2025

Estimated county property tax revenue loss



FY2028 Year 1
About 16% of the FY2027 levy

FY2029 Year 2
About 32% of the FY2027 levy

FY2032 Year 5
About 45% of the FY2027 levy

Source: Office of Economic and Demographic Research (EDR), Revenue Estimating Conference, July 2026

Reserves, FY2027

$61M+

Reserves can bridge the transition. They cannot replace a recurring loss.

What the estimates assume

- Homestead exemption increased to $250,000
- Assessment cap on non-homestead property reduced to 5%
- Taxable value growth of about 8% a year through 2031, including new construction. The County's FY2027 growth was 6.7%.

Still unknown

The Legislature's 2027 implementing bills, how "core services" will be defined, and updated taxable values from the Property Appraiser.

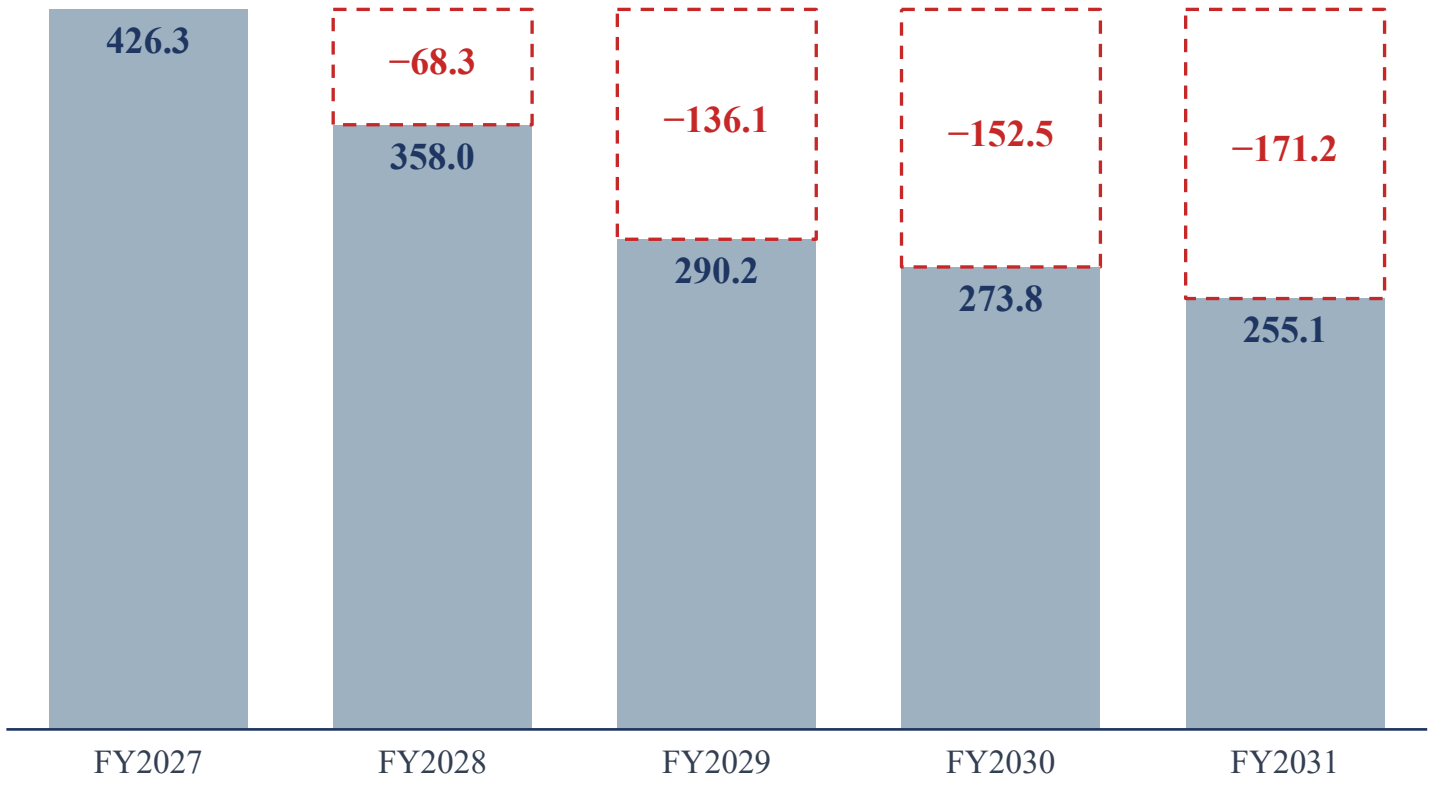
Estimated reduction by property tax fund

	FY2027 property tax	FY2028, Year 1	FY2029, Year 2
General Fund Parks, libraries, County buildings, the Sheriff and most other services	$280.1M	−$45.5M	−$90.6M
Transportation Roads, sidewalks, drainage and pavement	$53.2M	−$8.5M	−$17.0M
Fire District Fire stations, apparatus and Fire Rescue operations	$87.1M	−$14.0M	−$27.8M
All other millages		−$0.3M	−$0.6M
Total	**$426.3M**	**−$68.3M**	**−$136.1M**

The three main funds each lose about 16% of their property tax in year one and about 32% in year two.

Source: EDR estimates, apportioned by OMB across the County's current millage rates. Totals may not add due to rounding.

Property tax after Amendment 3: all County funds



Projected property tax

Estimated Amendment 3 reduction

−$68.3M

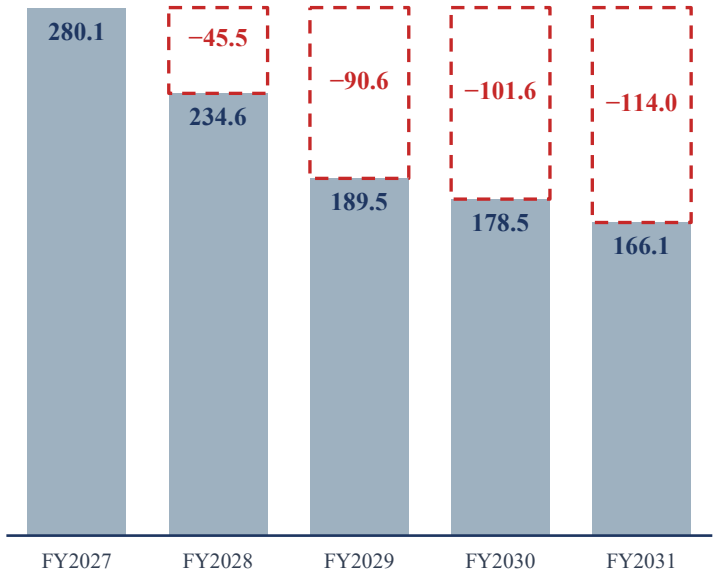
in FY2028, growing to about −$171M a year by FY2031

Planning estimate, $ millions. Tax base held flat at FY2027 levels, less the estimated Amendment 3 reduction. FY2030–FY2031 apportioned in the same proportions as FY2028–FY2029.

Property tax after Amendment 3, by fund

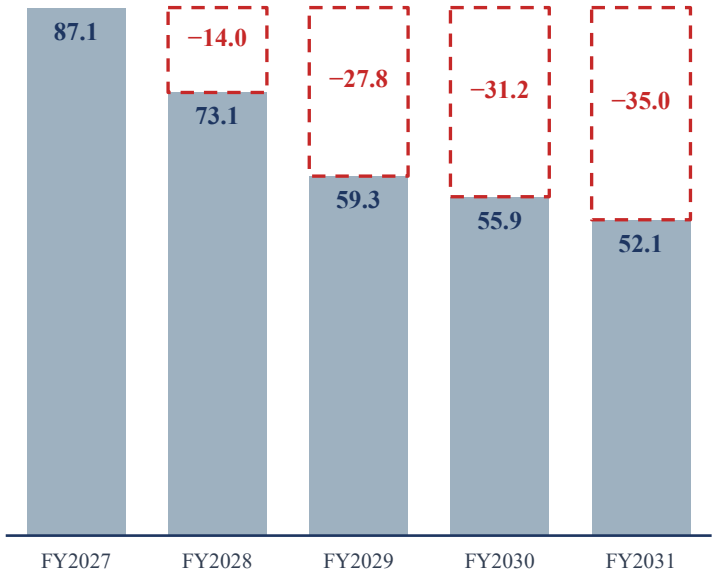
General Fund

−$45.5M in FY2028, about −$114M by FY2031



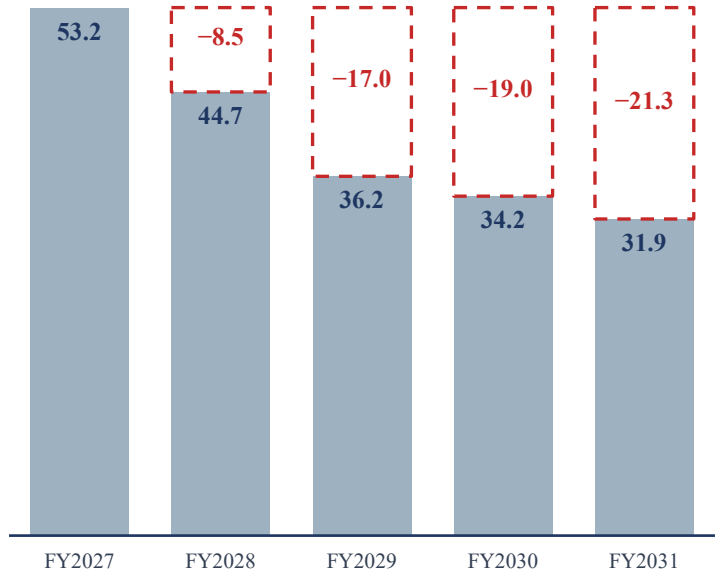
Fire District

−$14.0M in FY2028, about −$35M by FY2031



Transportation

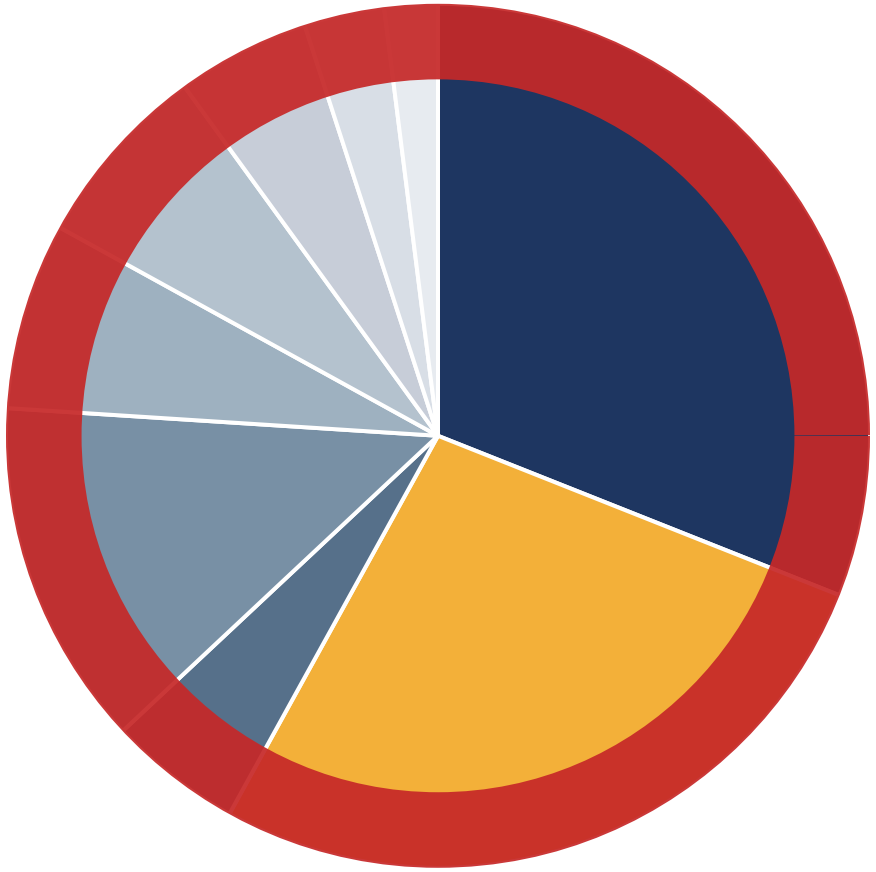
−$8.5M in FY2028, about −$21M by FY2031



Planning estimate, $ millions. Tax base held flat at FY2027 levels, less the estimated Amendment 3 reduction. FY2030–FY2031 apportioned in the same proportions as FY2028–FY2029.

Simplified scenario 1 of 3 · Shows the scale of the impact only · **Not a prioritization**

Shared evenly: every area −32%

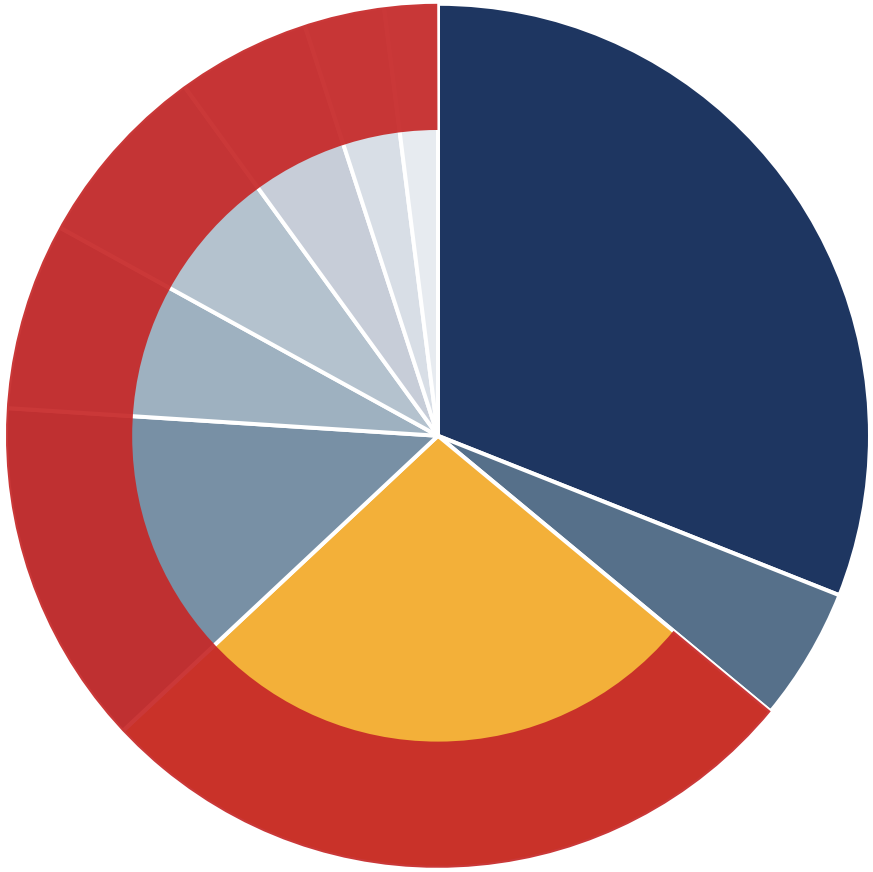


	FY2027	Shared evenly (−32%)
Public safety		
Sheriff	$132.2M	−$42.2M
Fire Rescue	$115.1M	−$36.7M
All other		
Other constitutional offices	$21.3M	−$6.8M
Roads & transportation	$55.4M	−$17.7M
Parks, recreation & libraries	$29.8M	−$9.5M
Buildings & technology	$29.8M	−$9.5M
General government	$21.3M	−$6.8M
Health & human services	$12.8M	−$4.1M
Economic environment	$8.5M	−$2.7M
Total	**$426.3M**	**−$136.1M**

Red band = the year-two loss: $136.1M of the $426.3M levy. Shared evenly, every area would give up about a third, public safety included. **For scale only. Not a prioritization or a proposed allocation.**

Simplified scenario 2 of 3 · Shows the scale of the impact only · **Not a prioritization**

Constitutional officers held flat: Board departments −50%

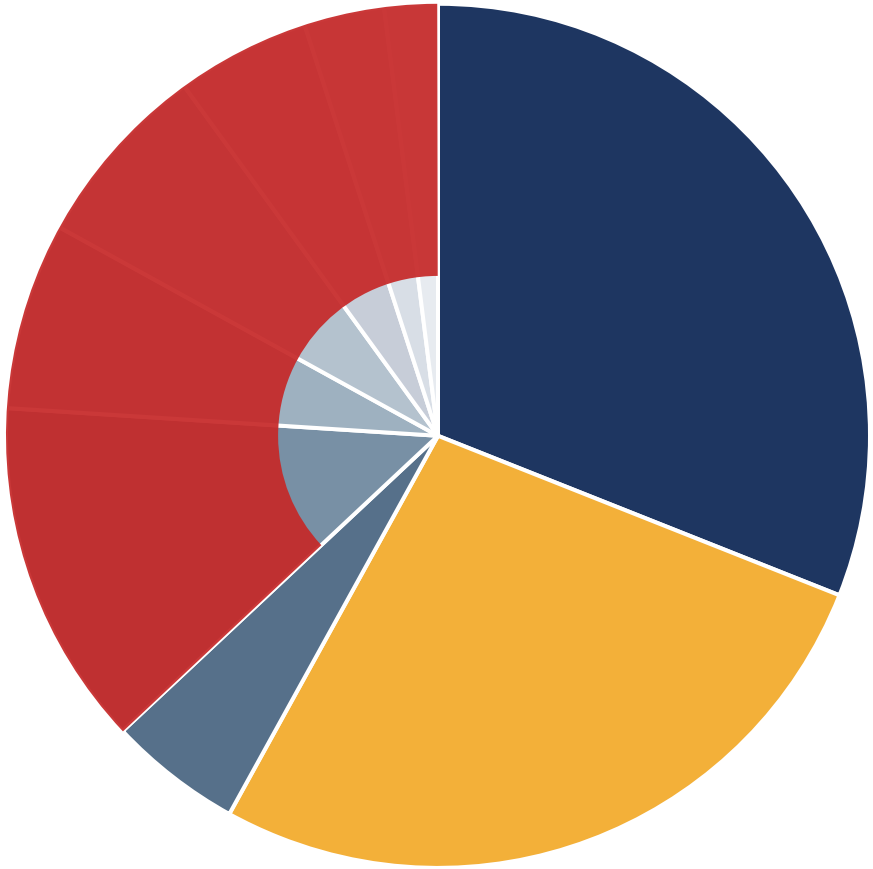


	FY2027	Board departments only (−50%)
Constitutional officers: $153.5M		
Sheriff	$132.2M	*held flat*
Other constitutional offices	$21.3M	*held flat*
Board departments: $272.8M		
Fire Rescue	$115.1M	−$57.4M
Roads & transportation	$55.4M	−$27.6M
Parks, recreation & libraries	$29.8M	−$14.9M
Buildings & technology	$29.8M	−$14.9M
General government	$21.3M	−$10.6M
Health & human services	$12.8M	−$6.4M
Economic environment	$8.5M	−$4.2M
Total	**$426.3M**	**−$136.1M**

Red band = the same $136.1M, taken only from Board departments. They would give up half of their levy funding, Fire Rescue included. **For scale only. Not a prioritization or a proposed allocation.**

Simplified scenario 3 of 3 · Shows the scale of the impact only · **Not a prioritization**

Public safety also held flat: everything else −86%



	FY2027	All other services (−86%)
Held flat: $268.6M		
Sheriff	$132.2M	*held flat*
Fire Rescue	$115.1M	*held flat*
Other constitutional offices	$21.3M	*held flat*
All other services: $157.7M		
Roads & transportation	$55.4M	−$47.8M
Parks, recreation & libraries	$29.8M	−$25.7M
Buildings & technology	$29.8M	−$25.7M
General government	$21.3M	−$18.4M
Health & human services	$12.8M	−$11.0M
Economic environment	$8.5M	−$7.3M
Total	**$426.3M**	**−$136.1M**

Red band = the same $136.1M, taken only from all other services. They would give up 86%. **For scale only. Not a prioritization or a proposed allocation.**

What we have done so far

~$100M

Capital projects on hold

Paused, not canceled

$8.6M

Position funding

New and vacant positions reassessed

$61M+

Reserves, FY2027

Emergency response and financial resiliency

Since May 2026

Program-by-program service review · scenarios with revenue projections through FY2032 · alternative funding analysis (July) · community information session (Sept 30)

Since the vote

Hiring, contract and capital measures in effect · every department reviewing its services, due December 4

Eleven months to the budget that absorbs it



Three policy tracks

Policy track 1

Services

Every department reviews its services and brings options. Due December 4.

Policy track 2

Alternative revenue

Other revenue sources and fees, weighed alongside the services they would support.

Policy track 3

Partners

Partner funding agreements reviewed and brought to the Board.

Every service labeled: mandated or non-mandated

Departments label each service in their December 4 package. Mandated services are funded first; everything else is non-mandated, and that is where the Board sets priorities.

Mandated means	
By law	Required by federal or state law, statute or the Florida Constitution.
By grant agreement	Required as a condition of grant funding the County has accepted.
By contract	Required under contracts and agreements the County has already signed.

Within non-mandated services, the Board sets priorities

Category 1

Mandated

Funded first

Required by law, by grant agreement or by contract.

Category 2

Non-mandated

The Board sets priorities

Priority decisions for the Board

1	Core services
2	Essential services
3	Other services, as resources allow

The Board sets priorities, in public, area by area

Recommending five focus areas, each guided by Board member advisor(s).

Staff	Completes the analysis and reports to the full Board.
Board member advisor(s)	Give staff guidance in a focus area as the analysis and reports are completed.
Residents	Give input on priorities before the Board decides.
The full Board	Sets the priorities, in public workshops.

Five focus areas, each with Board member(s) as advisor(s)

01	**Public engagement for service priorities**	Engaging the public for feedback to form a recommendation on service priorities
02	**Alternative revenue**	Reappropriating existing revenues, resetting fees, additional revenue opportunities
03	**Capital program**	Prioritize capital improvement projects
04	**Shared services**	Collaboration with external agencies, the School Board and municipalities; a regional approach
05	**Department review**	Review services, programs and the cost recovery model

Framework only today. The Board decides which member(s) advise each focus area. All decisions are made by the full Board in public.

Residents weigh in before the Board decides

1	Public engagement portal	An online portal invites resident feedback specific to service priorities.
2	Other public engagement opportunities	Community sessions and other ways for residents to take part.
3	Framed as prioritization	Residents answer the same questions the Board faces, within the resources available.
4	Open and visible	Public comment at every Board workshop.
5	Reported to the full Board	Staff presents what residents said, in public, before the Board sets priorities.

Conceptual policy directions in development

Other revenue

- Assessments and local option revenues
- Fees and cost recovery
- Partnerships and sponsorships

Reallocating what we have

- Restricted funds for eligible services
- Partner agreements
- Capital program
- Reserves as a bridge only

Delivering differently

- Shared services with partners
- New delivery and staffing models
- State legislative advocacy

Time-sensitive actions

Already in effect, administratively

01	**Hiring freeze**	Vacant positions held, with limited exceptions.
02	**Contract review**	Upcoming renewals reviewed before execution.
03	**Capital projects and maintenance**	Deferred. Projects not yet under contract held for review.
04	**Spending limits**	Eliminating food, special events and overnight travel; deferring computer equipment and vehicle replacement.
05	**Fleet and fuel**	Fleet, fuel and take-home vehicle policies under review.
06	**Workforce planning**	Recommend a pay increase freeze, design a voluntary separation program, consolidate positions, and eliminate positions through attrition first.

Direction requested from the Board today

Revisit the FY2027 adopted budget and specific appropriations, for timely reappropriation.

1 Beachwalk fire station

$9M **Capital freed**

2 Nonprofit and other agency contracts and grants for services

$34.3M **FY2027 adopted budget**

With direction today, staff returns with agenda items for formal action. Agency funding is $18.3M from property tax and $16.0M from the tourist development tax; some of it is required by the State.

Beachwalk fire station

A fire station is a permanent operating commitment, not only a building.

If new revenue or state rules make it sustainable, it comes back to the Board.

Annual operating cost

$3.5–4M

30 new FTEs. Financially unsustainable.

Capital freed

$9M

Available to reappropriate with Board action

By FY2031

$29M

Annual recurring Fire District-wide deficit without staffing the Beachwalk station

What we ask of the Board today

1 **Input** on the planning process: focus areas and public input

2 **Guidance** on the service review and the policy directions

3 **Direction** to revisit the FY2027 adopted budget