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# Fiscal Year 2025 Recommended Budget & Proposed Millage Rates

July 16, 2024



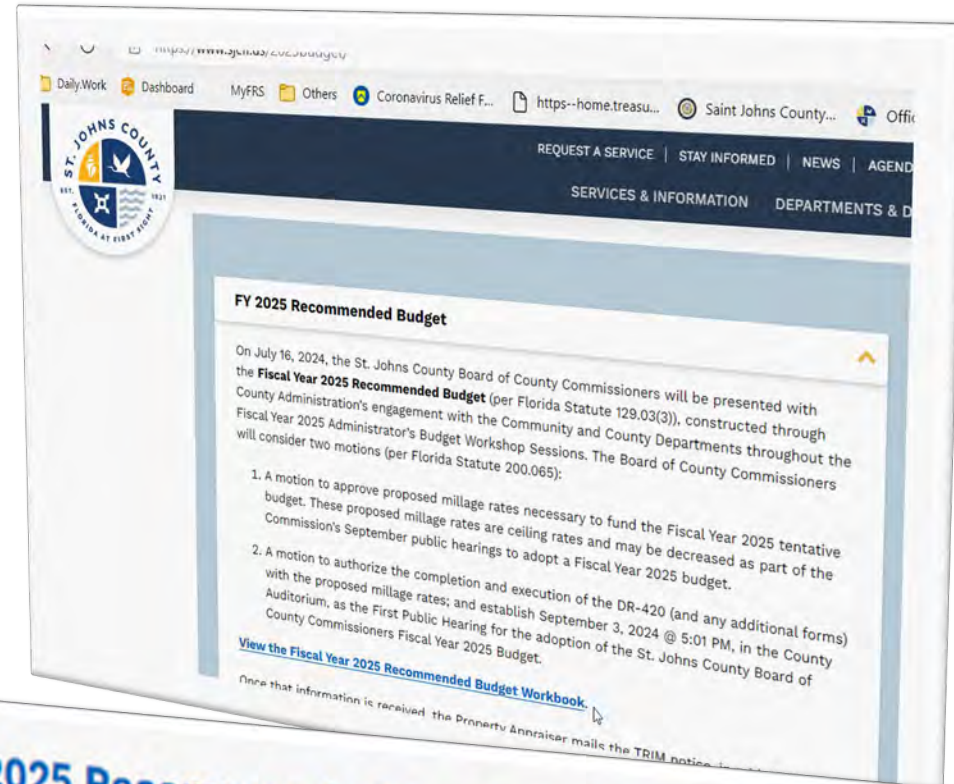


# FY 2025 Recommended Budget Document

# The Recommended Budget: [www.sjcfl.us/2025budget/](https://www.sjcfl.us/2025budget/)

The Recommended Budget is now:

- Presented in a more engaging and interactive narrative
- Organized by County service area
- Mobile device friendly
- Online, Save File, or Print

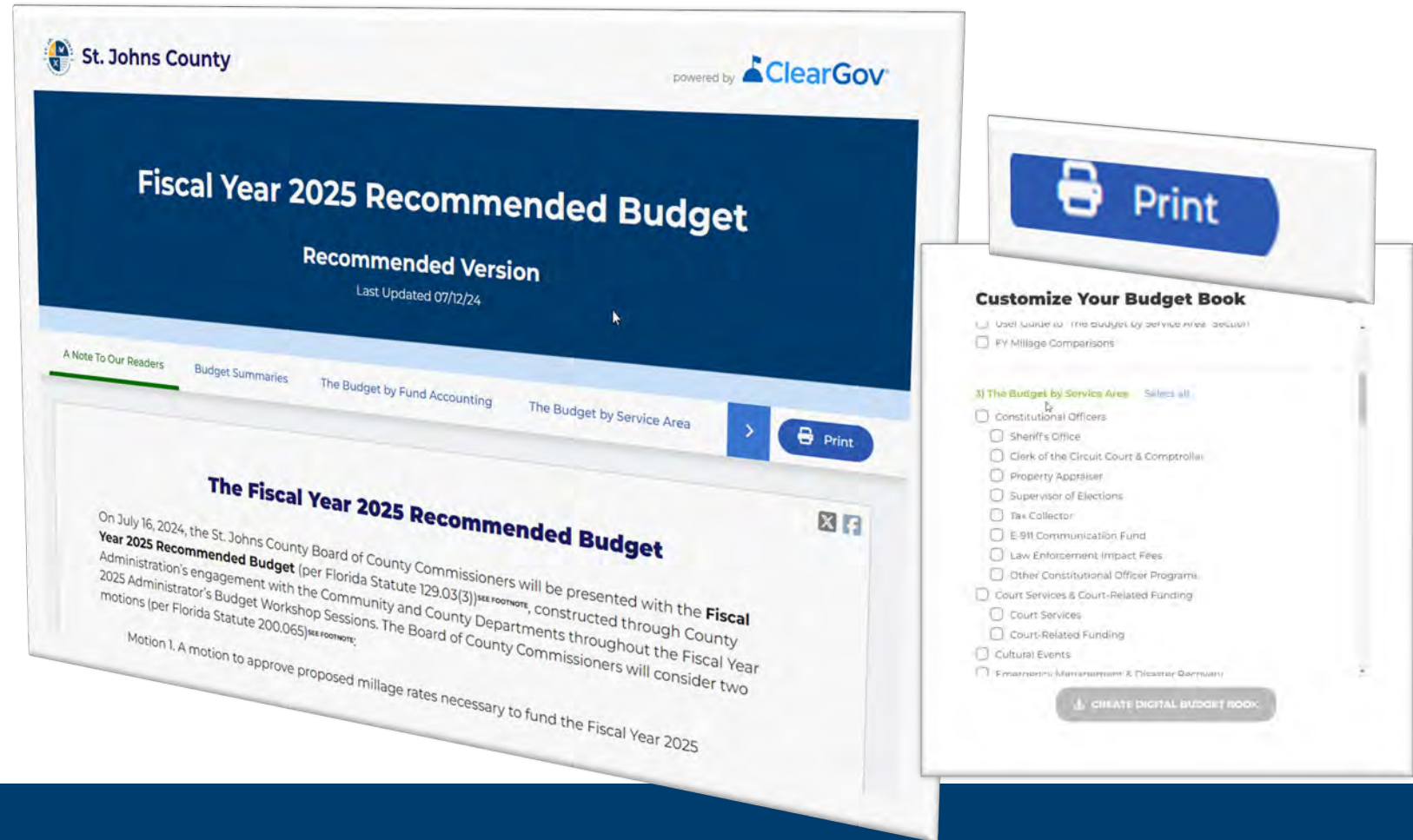


[View the Fiscal Year 2025 Recommended Budget Workbook.](#)

# The Recommended Budget Online @ [www.sjcfl.us](http://www.sjcfl.us)

Clicking the link, will take you to the Fiscal Year 2025 Recommended Budget

- Navigate the budget by County service area.
- Provide feedback directly to OMB.
- Customize your own budget workbook.
- Custom document directly to your email.





## Budget Calendar and Truth in Millage (TRIM)

# Fiscal Year 2025 Budget Process

The St. Johns County annual budget process encompasses seven-months from mid-February to mid-September.



# Statutorily-Prescribed Process

Florida Statutes and the Florida Administrative Code (TRIM) establish specific requirements for the annual budget process by which St. Johns County must adhere.

- ✓ First, in compliance with Florida Statute 129.03(3), “the county budget officer...shall prepare and present to the board a tentative budget for the next fiscal year...”
- ✓ Second, in compliance with Florida Statute 200.065,
  - ✓ “...each taxing authority shall compute a **proposed millage rate** necessary to fund the tentative budget...”
  - ✓ “...advise the property appraiser of its proposed millage rate, of its rolled-back rate computed..., and of the date, time, and place at which the public hearing will be held to consider the proposed millage rate and the tentative budget.





## **FS 129.03: Recommending an FY 2025 Tentative Budget**

# The Fiscal Year 2025 Recommended Budget

In compliance with Florida Statute 129.03(3), “the county budget officer...shall prepare and present to the board a tentative budget for the next fiscal year for each of the funds...including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year.”

The Recommended Budget does not include multi-year capital and grant carryforward appropriations. These appropriations will be presented at the Tentative Budget Hearing (in September) and incorporated into the Tentative Budget.

**FY 2025  
Recommended  
Budget  
\$1,215,721,492**

**plus  
Carryforwards  
\$*tbd***

**FY 2025  
Tentatively  
Adopted  
Budget \$*tbd***

# Fiscal Year 2025 Recommended Budget

The FY 2025 Recommended Budget totals **\$1,215,671,492**

## Fund Categories

General Fund: \$426,976,371

Special Revenue Funds: \$421,069,931

Debt Service Funds: \$18,893,962

Capital Improvement Funds: \$26,599,710

Enterprise Funds: \$257,871,689

Internal Service Funds: \$57,802,244

Fiduciary Funds: \$6,507,585

## Fund Examples

Includes: Transportation Trust, Fire District, County Health, Impact Fees, Tourist Development, Building Services

Debt on public infrastructure including roads, parks, libraries, and beaches.

Infrastructure Activity including Hastings Library, LAMP, Public Safety Training Facility,

Comprised of Utilities \$199,963,570 & Solid Waste \$57,908,119

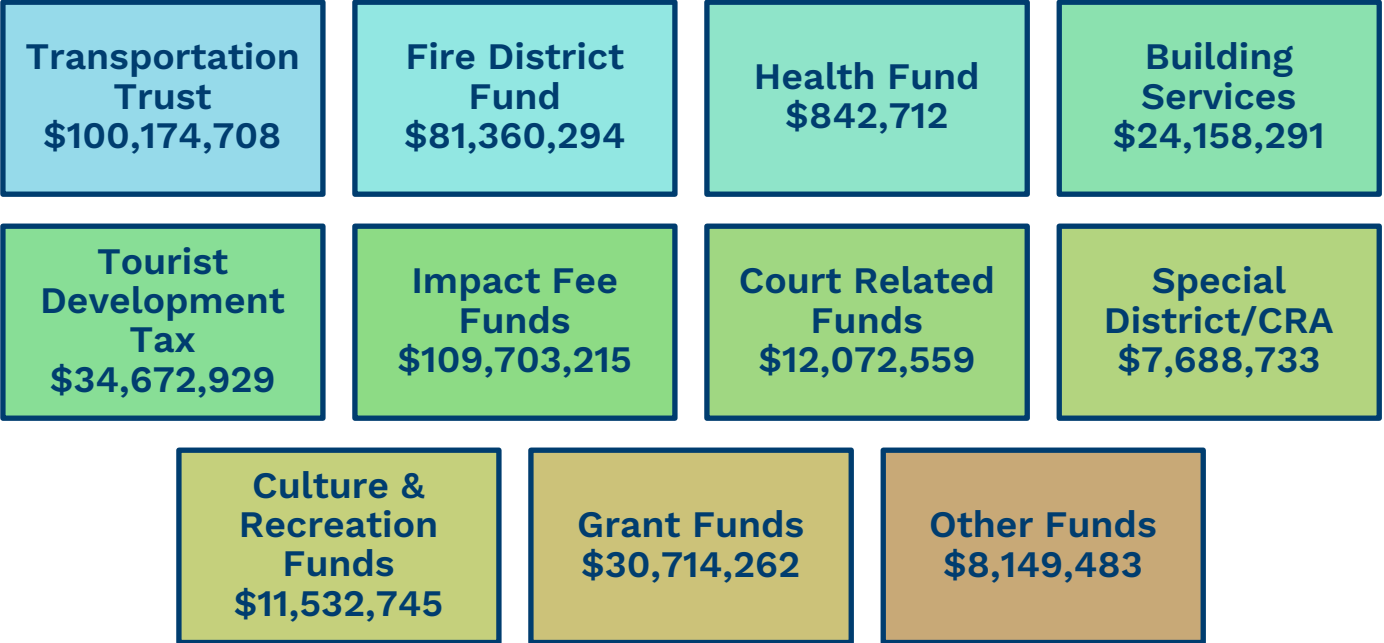
Comprised of Work Comp \$3,953,411 & Health Ins \$53,848,833

Comprised of OPEB Trust \$5,301,000 & FSA \$1,206,585

# Fiscal Year 2025 Special Revenue Funds

The FY 2025 Recommended Budget for Special Revenue Funds totals **\$421,069,931**

## Special Revenue Funds and Fund Categories

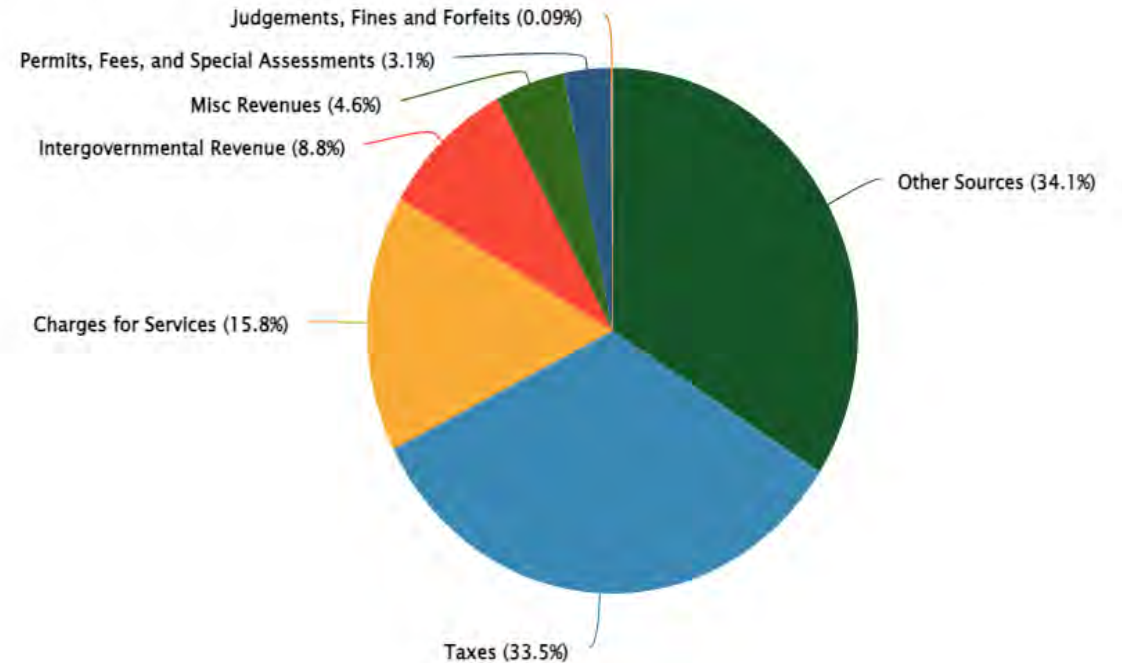


# Fiscal Year 2025 Recommended Budget Revenues

Revenues are derived from various activities:

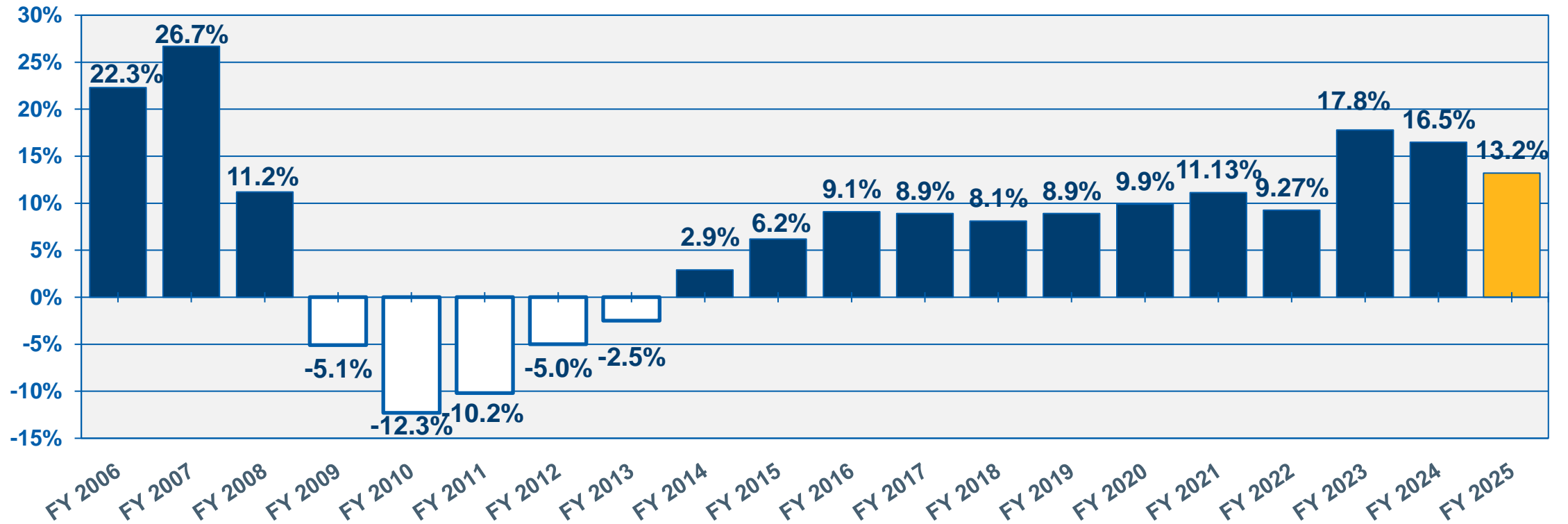
- ✓ 34.1% in accumulated fund balances, and intrafund & intragovernmental transfers.
- ✓ 33.5% in taxes including property, fuel taxes and communication services.
- ✓ 15.8% in charges for services including ambulance fees, water/sewer, beach driving, landfill, utility connection fees, development fees.
- ✓ 8.8% in grants, and State-remitted revenues.
- ✓ 4.6% in miscellaneous revenue including impact fees and interest earnings.
- ✓ 3.1% in assessments including recycling/collections and building permits.
- ✓ 0.09% in fines including court judgments.

Total Budgeted Revenues: All Funds



# Taxable Value & Property Taxes

The Property Appraiser's certified valuation calculation reflects a 13.2% in taxable value growth increase for FY 2025 (over FY 2024).



# St. Johns County BCC Taxable Value

A 13.2% increase in taxable values results in \$40.8 million in incremental property taxes for St. Johns County countywide. This is compared to \$15.7 million at rolled-back rate.

	Current Millage Rates	Incremental Taxes @ Rollback (in \$ Millions) @ 95% Statutorily	Incremental Taxes @ Flat Taxes (in \$ Millions) @ 95% Statutorily
General Fund	4.6537	\$10,862,827	\$27,860,936
Fire District Fund	1.3813	\$2,907,778	\$7,791,898
Transportation Trust	0.8444	\$1,845,099	\$5,055,284
Health Dept. Fund	0.0160	\$34,350	\$95,789
		\$15,650,054	\$40,803,907

The FY 2025 Recommended Budget is predicated on flat millage rates for FY 2025.

# Save Our Homes Provision

The State of Florida's Save our Homes provision protects homesteaded properties from the full percentage increase in assessed value.

- ✓ Homesteaded property owners will not experience a 13.2% increase in taxes.
  - Homesteaded property owners will experience an approximate 3% increase in taxes over last year.
  - Approximately 2/3 of SJC residential parcels are protected by Save our Homes.
- ✓ A non-homesteaded property is capped at 10% annually.



# SJC BCC Taxing Authority

St. Johns County Board of County Commissioners has the authority to levy:

1.) Three (3) countywide millage:

- ✓ General Fund
- ✓ Transportation Trust Fund
- ✓ County Health Unit Trust Fund

2.) One (1) almost-countywide millage:

- ✓ Fire District Fund (countywide except City of St. Augustine)

3.) Eight (8) regional/special district millage.



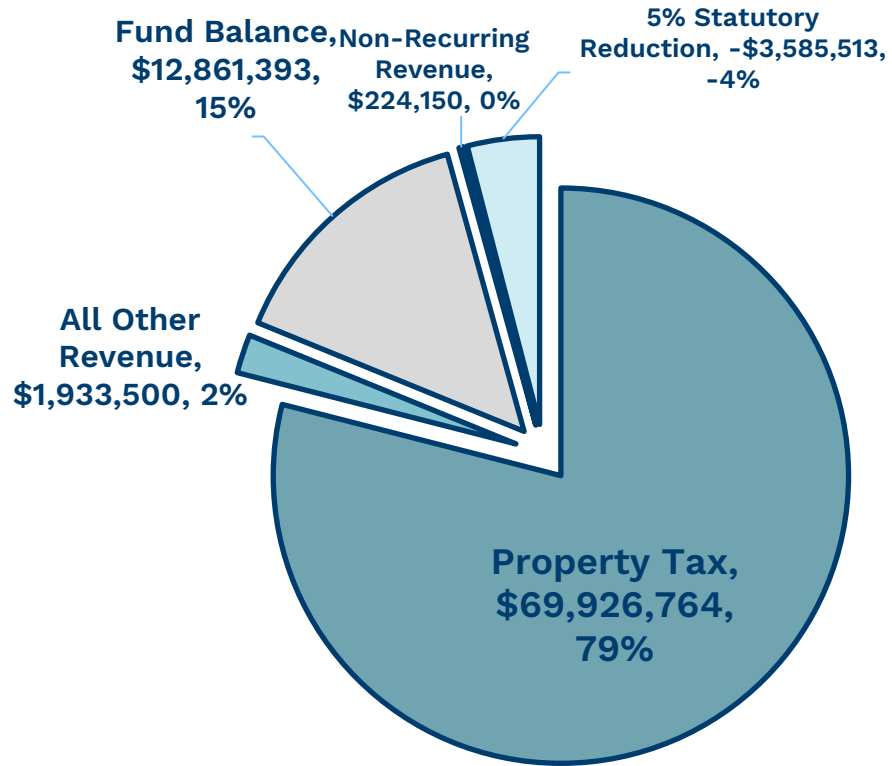
SJC BCC Taxing Authority	FY 2024 Millage
General Fund	4.6537
County Transportation Trust Fund	0.8444
County Health Unit Trust Fund	0.0160
Fire District, Countywide except COSA	1.3813
<i>St. Augustine South Street Lighting District</i>	<i>0.1350</i>
<i>Vilano Street Lighting District</i>	<i>0.0320</i>
<i>Summerhaven MSTU</i>	<i>7.3392</i>
<i>Coastal Highway MSTU</i>	<i>0.5000</i>
<i>S. Ponte Vedra Dune &amp; Beach Restoration MSTU</i>	<i>2.0000</i>
<i>Serenata Beach MSTU</i>	<i>0.5500</i>
<i>Ponte Vedra I Dune &amp; Beach MSTU</i>	<i>-</i>
<i>Ponte Vedra II Dune &amp; Beach MSTU</i>	<i>-</i>



# Fire District Fund

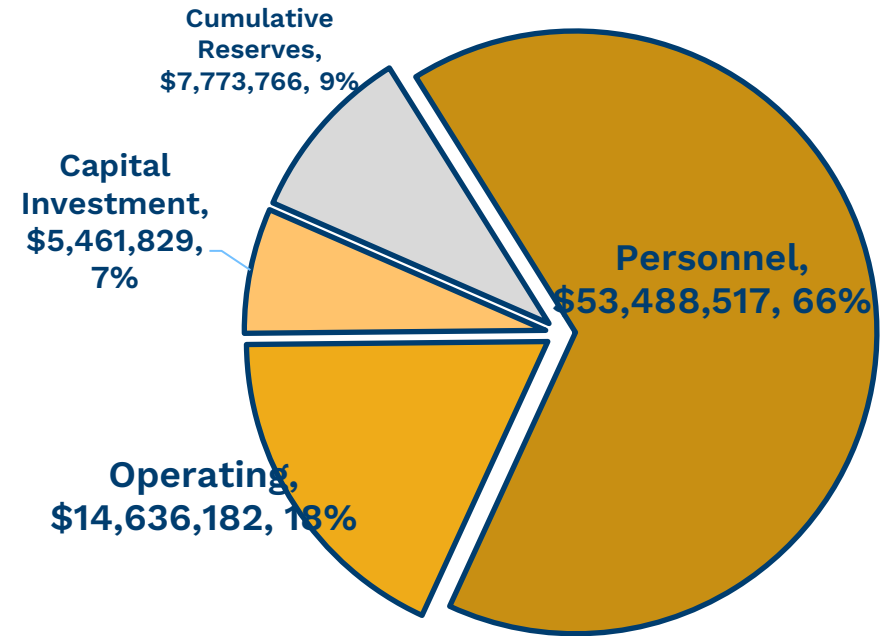
## FY 2025 Budget \$81,360,294

### Fire District Revenue



Recurring Revenues (net 5% Stat Reduction) generate a total \$68.3 million.

### Fire District Expense

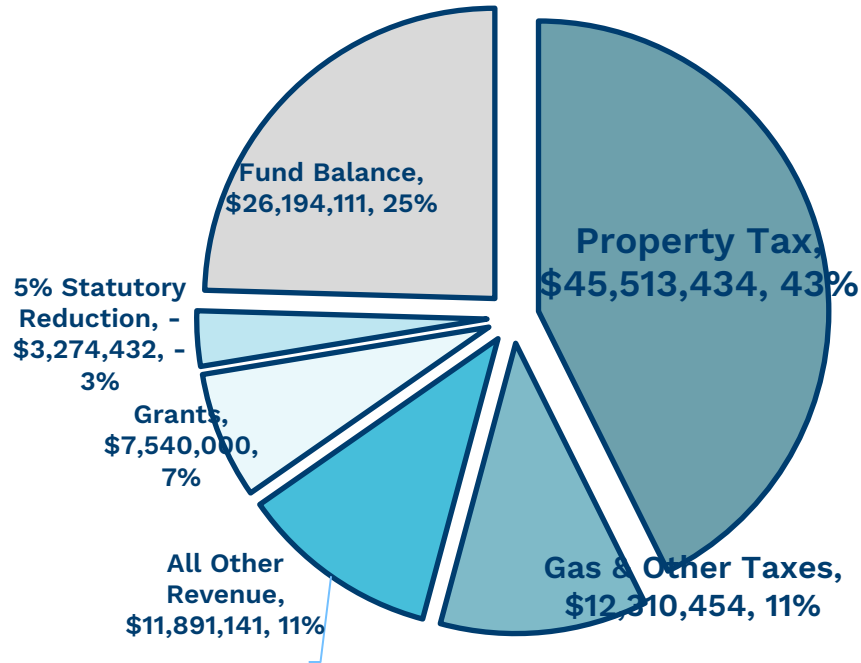


Recurring Personnel & Operating Expenses total \$68.1 million.



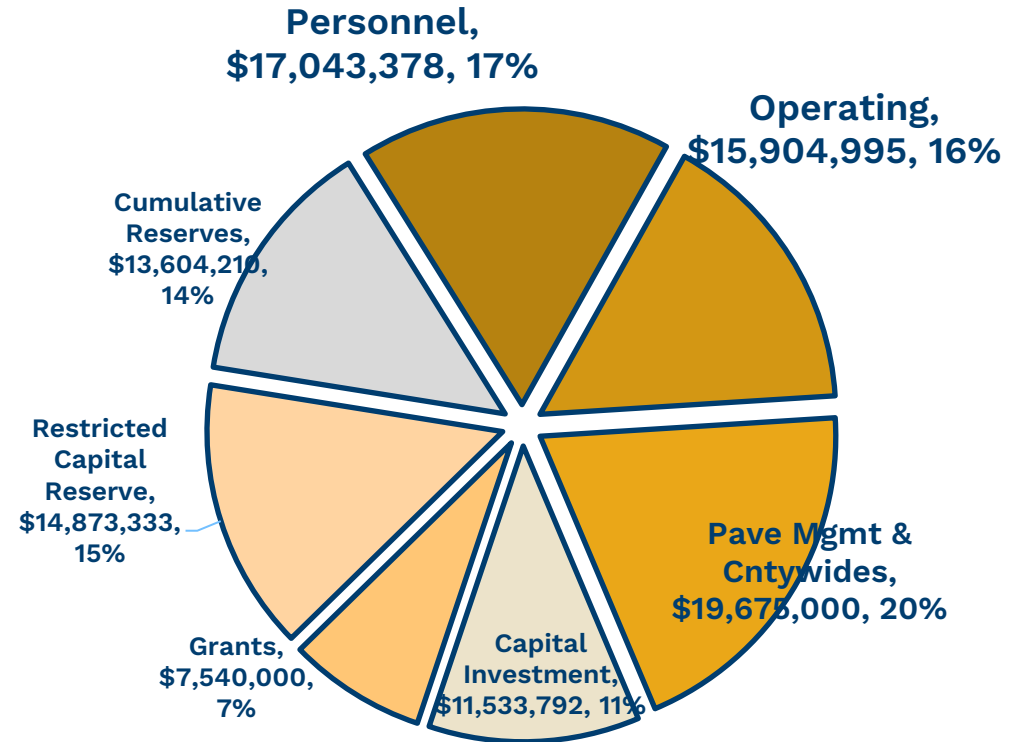
# Transportation Trust Fund FY 2025 Budget \$100,174,708

## Transp. Trust Revenue



Recurring Revenues (net 5% Stat Reduction) total \$69.1 million.

## Transp. Trust Expense



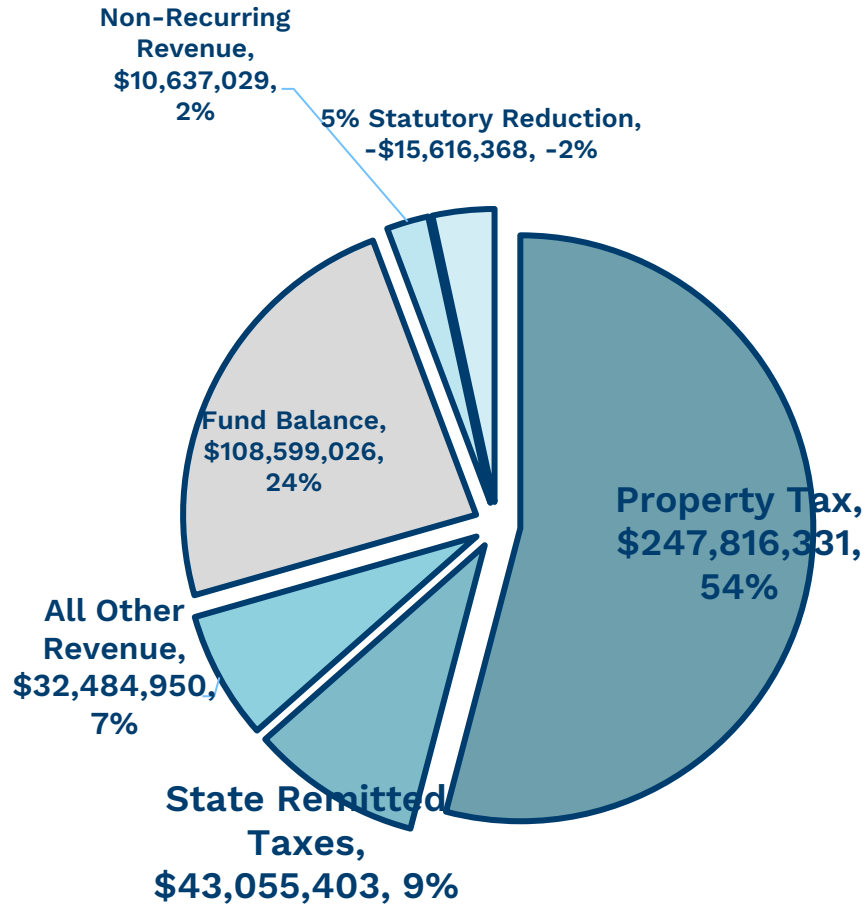
Recurring Personnel, Operating & Pavement Management total \$52.6 million with remainder toward Capital Investment



# General Fund

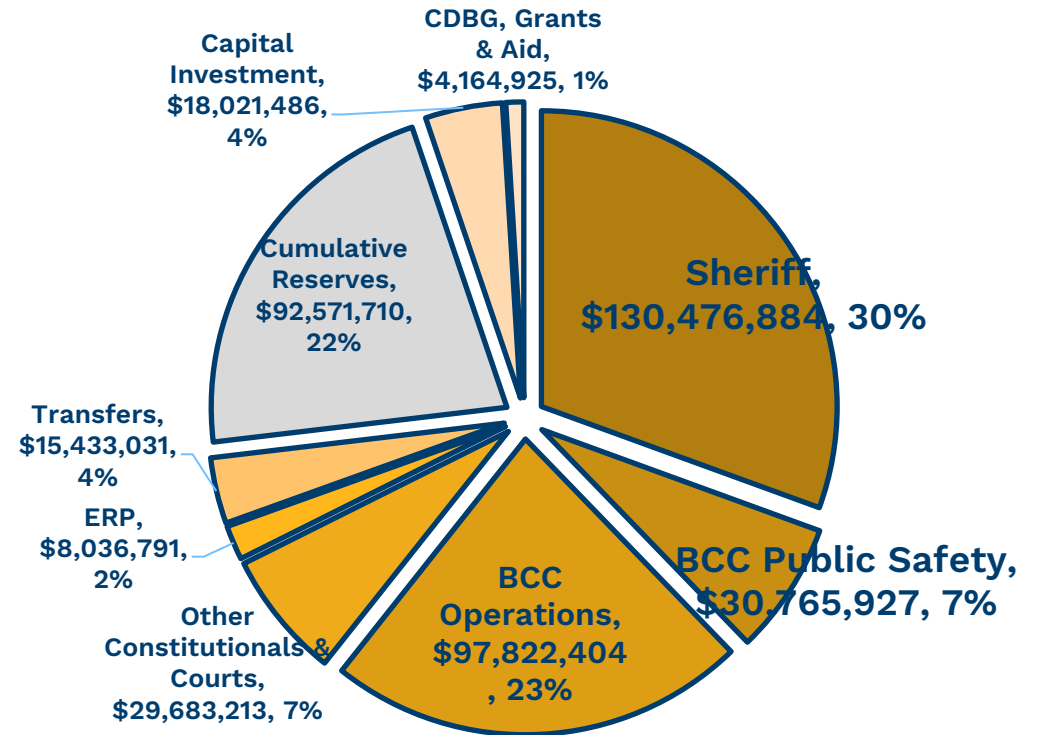
FY 2025 Budget \$426,976,371

## General Fund Revenue



Property Tax, State Remitted Tax, and All Other Revenue encompass the recurring funding opportunities

## General Fund Expense



Sheriff, Public Safety, BCC Operations, Constitutional Officers and Transfers encompass the recurring expenses.



# General Fund Expense Comparison

## General Fund: FY 2024 to FY 2025 Budget Comparison: All Service Areas.

General Fund Service Areas	FY 2024 Adopt	FY 2025 Rec	Variance	%
Sheriff	\$120,817,923	\$130,476,884	\$9,658,961	8.0%
Other Constitutional Officers	25,618,147	29,683,213	4,065,066	15.9%
BCC Public Safety	27,617,812	30,765,927	3,148,115	11.4%
BCC Non-Public Safety	94,902,138	97,822,404	2,920,266	3.1%
ERP	-	8,036,791	8,036,791	
Capital Investment	29,773,523	18,021,486	(11,752,037)	-39.5%
Transfers (includes LAMP, Debt Serv)	11,463,156	15,433,031	3,969,875	34.6%
CDBG & Other Grants	15,683,319	4,164,925	(11,518,394)	-73.4%
Reserve: Infrastructure Financing	-	4,000,000	4,000,000	
Cumulative Reserves	76,185,706	88,571,710	12,386,004	16.3%
	\$402,061,724	\$426,971,371	\$24,914,647	

# General Fund BCC Non-Public Safety

## Breakdown of BCC Non-Public Safety Areas **From Previous Slide**

BCC Non-Public Safety Areas	FY 2024 Adopt	FY 2025 Rec	Variance	%
General Government Services	\$47,049,201	\$48,154,158	\$1,104,957	2.3%
Parks & Recreation	13,945,821	14,822,558	876,737	6.3%
Phys. Environment <small>(Growth &amp; Coastal)</small>	11,218,023	10,821,063	(396,960)	-3.5%
Library Services	9,208,494	9,878,466	669,972	7.3%
HHS & Agencies	8,879,339	9,294,045	414,706	4.7%
Economic Develop. & Incentives	2,601,260	2,852,114	250,854	9.6%
Non-Operating	2,000,000	2,000,000	-	0.0%
	\$94,9002,138	\$97,822,404	\$2,920,266	



# General Fund General Govt Comparison

## Breakdown of BCC General Government Areas **From Previous Slide**

General Government Areas	FY 2024 Adopt	FY 2025 Rec	Variance	%
Facilities Management	\$23,804,741	\$23,541,403	(\$263,338)	-1.1%
Mgmt Info Systems	6,437,302	5,580,503	(856,799)	-13.3%
Human Resources	2,936,186	2,716,975	(219,211)	-7.5%
County Attorney	2,146,058	2,679,888	533,830	24.9%
Office of Management & Budget	1,957,320	2,004,020	46,700	2.4%
Purchasing	1,582,441	1,947,896	365,455	23.1%
Other (COSA CRAs)	1,580,436	1,880,521	300,085	19.0%
Board of County Commissioners	1,397,539	1,543,672	146,133	10.5%
Public Affairs	964,505	1,497,384	532,879	55.2%
County Administration	1,698,410	1,475,516	(222,894)	-13.1%
Grants & Legislative Affairs	815,256	1,396,695	581,439	71.3%
Construction Services	849,331	895,662	46,331	5.5%
Veteran Services	587,876	586,123	(1,753)	-0.3%
Risk Management	291,800	407,900	116,100	39.8%
	<b>\$47,049,201</b>	<b>\$48,154,158</b>	<b>\$1,104,957</b>	<b>2.3%</b>



# State of Florida Appropriations

St. Johns County received \$26,475,000 in combined State of Florida Appropriations for Public Safety, Transportation, Coastal Protection, and the Lincolnville Museum

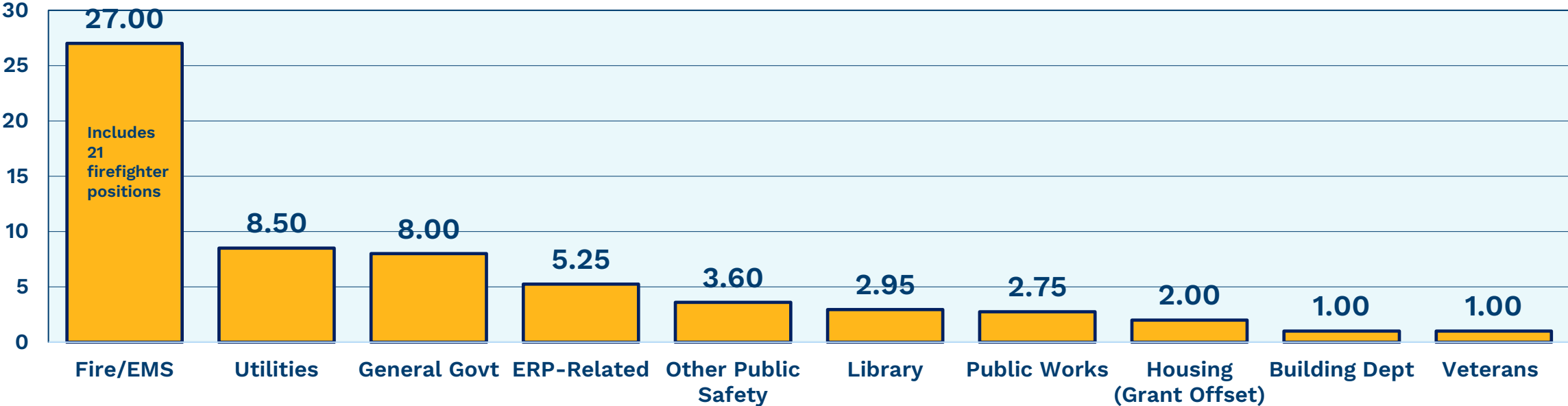
	State of Florida Appropriation
Regional Training Facility	\$7,500,000
State Road 16 Improvements	7,500,000
County Road 2209	6,500,000
South Ponte Vedra Coastal Nourishment	4,750,000
Lincolnville Museum	225,000
<b>Total State of Florida Appropriation</b>	<b>\$26,475,000</b>





# New Personnel Distribution (in FTEs)

62.05 new FTES are included in the FY 2025 Recommended Budget.



Note: General Govt includes 3 Facilities Management, 2 Public Affairs, 1 Purchasing, 1 MIS, 1 Intergovernmental Affairs.



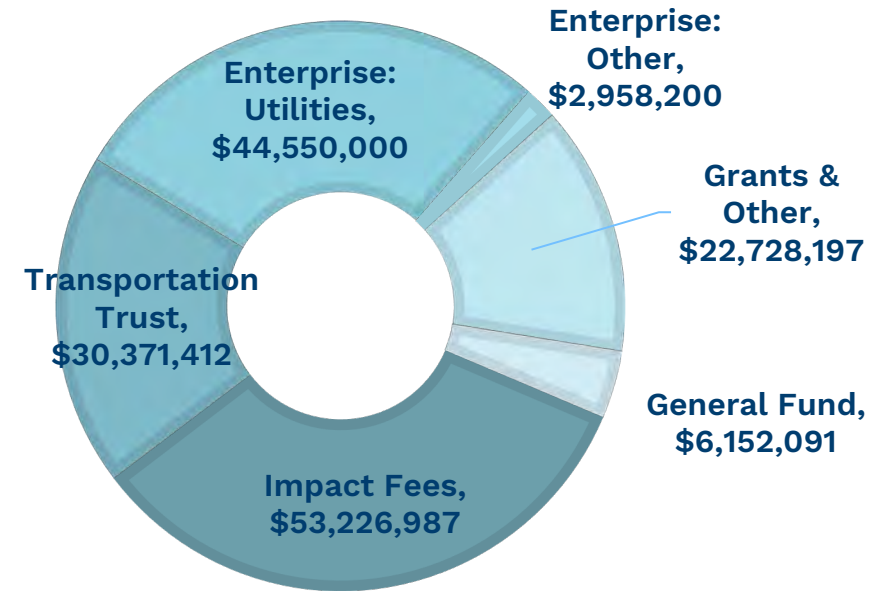
# Capital Improvement Plan

The FY 2025 Recommended Budget totals \$140,445,296 with the majority funded through impact fees, utility services (including unit connection fees), transportation trust and grants.

## TYPES OF PROJECTS FUNDED:



## PROJECTS FUND THROUGH:



# Capital Improvement Plan Details

The Capital Improvement Plan list below represents a partial list of projects funded.

## Culture & Recreation

- San Sebastian Boat Ramp & Park (Initial) \$3.5 million
- Deleon Shores Park \$2.0 million
- Solomon Calhoun Park \$2.0 million
- Pacetti Bay Neighborhood Park \$1.5 million
- World Commerce Center Outdoor Court Facilities \$1.2 million
- Porpoise Point Vehicle Ramp \$850,000

## General Government

- Old Jail Demo & Parking Expansion \$1.2 million
- SOE Voting Tabulation Equipment \$958,291
- Tax Collector Remodel Phs 2 \$550,000
- GTV Studio \$170,000

Funding may not represent total project cost.

Please visit the full list within the FY 2025 Recommended Budget Workbook:  
[www.sjcfl.us/2025budget/](http://www.sjcfl.us/2025budget/) under Capital Improvement Plan



# Capital Improvement Plan Details

The Capital Improvement Plan list below represents a partial list of projects funded.

- Public Safety
- Fire Rescue Training Facility \$7.5 million
  - Fire/EMS Engine/Ambulance Replacement \$5.2 million
  - Flagler Estates Fire Station (Partial Funding) \$2.2 million
  - Evacuation Shelter Hardening Program \$0.5 million
  - Fire Station 17 Remodel Design \$350,000
- Utilities
- Northwest Wastewater Treatment Plant \$9.5 million
  - Countywide Reuse Force Mains \$6.0 million
  - Marsh Landing Wastewater Treatment Plant \$3.6 million
  - Countywide Lift Stations \$3.1 million
  - SR 16 Wastewater Treatment Plant \$1.7 million

Funding may not represent total project cost.

Please visit the full list within the FY 2025 Recommended Budget Workbook:  
[www.sjcfl.us/2025budget/](http://www.sjcfl.us/2025budget/) under Capital Improvement Plan



# Capital Improvement Plan Details

The Capital Improvement Plan list below represents a partial list of projects funded.

Transportation

- Pavement Management \$13.0 million
- CR 2209 Central (CR 210 to 208) \$6.5 million
- CR 210 Widening (Greenbriar to Cimaronne) \$5.0 million
- Countywide Drainage \$3.25 million
- PV Blvd Drainage \$2.8 million
- Kings Estate Rd Corridor Improvements \$2.5 million
- CR 208 Town Branch Bridge \$2.5 million
- Four Mile Road Westbound Turn Lane \$2.2 million
- Santa Rosa Drainage Improvements \$1.95 million
- CR 16A & Timberwolf Trail \$1.58 million
- Woodlawn Rd from SR 16 to T-Intersection \$1.5 million
- Greenbriar Road Widening (Design) \$1.5 million

Funding may not represent total project cost.

Please visit the full list within the FY 2025 Recommended Budget Workbook:  
[www.sjcfl.us/2025budget/](http://www.sjcfl.us/2025budget/) under Capital Improvement Plan



# Capital Improvement Plan: Other Infrastructure

In April 2024, the Commission authorized the County Administrator to move forward with plans to construct regional parks, community centers, and public safety facilities and to present a financing package to the Commission under a subsequent agenda.

Information related to those plans are **not included in the FY 2025 Recommended Budget** and will be brought back to the Commission, in the future, as a regular agenda item.



- Central Athletic Park
- Central Park & Library
- Northeast Park & Nocatee Library
- Northwest Park & Library Hub
- Davis Park Improve



- Fire St 19 (Flagler Estates)
- Fire St 20
- Fire St 21
- Med Exam Office
- Sheriff Admin
- Fire Training Facility

# ERP: Enterprise Resource Plan

ERP has been a Capital Improvement Project for multiple years, becoming obvious during hurricane response and COVID.

Current accounting/system of record, used by the BCC, Supervisor of Elections, and the Clerk of Court, is obsolete, with the existing platform sunsetting in the near future.

Current accounting, contract management, and human resource systems are not integrated.

New ERP (including accounting, contracts and human resources) will improve accountability and controls including:

- Accounts Receivable and Cash Management
- Grants Management
- Performance Management

ERP for FY 2025 includes implementation costs.



## **FS 260.05 and Truth in Millage**



# Statutorily-Prescribed Process

Florida Statutes and the Florida Administrative Code (TRIM) establish specific requirements for the annual budget process by which St. Johns County must adhere

In compliance with Florida Statute 200.065,

- ✓ “...each taxing authority shall compute a **proposed millage rate** necessary to fund the tentative budget...”
- ✓ “...advise the property appraiser of its proposed millage rate, of its rolled-back rate computed..., and of the **date, time, and place at which the public hearing will be held** to consider the proposed millage rate and the tentative budget.

# TRIM: Truth in Millage

Florida Administrative Code Rule 12D-17 Truth in Millage or TRIM is the process that informs taxpayers and the public about the process by which taxing authorities determine ad valorem (property taxes).



# Recommended Budget and Proposed Millage Rates

- ✓ The FY 2025 Recommended Budget is predicated on the proposed flat millage rates.
- ✓ Proposed millage rates, first public hearing information , and the rolled-back rate is used in the TRIM (Truth in Millage) notices mailed to each taxpayer.
- ✓ Once established, proposed millage rates can be reduced but not increased.



## Commission Motions

# Motion 1: Proposed Millage Rates for FY 2025

Motion to approve the proposed millage rates for Fiscal Year 2025.

<b>SJC BCC Taxing Authority</b>	<b>Adopted FY 2024</b>	<b>Proposed FY 2025</b>
General Fund	4.6537	4.6537
County Transportation Trust Fund	0.8444	0.8444
County Health Unit Trust Fund	0.0160	0.0160
Fire District, Countywide except City of St. Aug.	1.3813	1.3813
St. Augustine South Street Lighting District	0.1350	0.1350
Vilano Street Lighting District	0.0320	0.0320
Summerhaven MSTU	7.3392	7.3392
Coastal Highway MSTU	0.5000	0.5000
S. Ponte Vedra Dune & Beach Restoration MSTU	2.0000	2.0000
Serenata Beach MSTU	0.5500	0.5500
Ponte Vedra I Dune & Beach MSTU	-	-
Ponte Vedra II Dune & Beach MSTU	-	-

## **Motion 2: Form DR-420s & First Public Hearing**

**Motion to authorize the completion and execution of the Fiscal Year 2025 Form DR-420s by the County Administrator with the approved proposed millage rates and the establishment of September 3, 2024 at 5:01 PM in the County Auditorium as the first public hearing for the adoption of the St. Johns County Board of County Commission Fiscal Year 2025 Budget.**

