



First Public Hearing to Adopt the 2026 – 2027 Millage Rates and Budget

St. Johns County School District
July 30, 2026 @ 5:30 p.m.



Truth in Millage (TRIM) Calendar

Date	Activity
July 23	Board approved the Tentative Budget for advertising purposes
July 28	Tentative Budget was advertised in <u>The St. Augustine Record</u>
July 30	First Public Hearing on the 2026-2027 Tentative Millages and Budget
September 10	Final Public Hearing on the 2026-2027 Final Millages and Budget

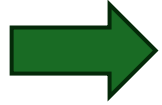


What is Millage?

Taxable Value	67,165,414,219
Divide by 1,000	1,000
Collection Rate by Florida Statute	96%
Value of One Mill	\$64,478,798



Property Values



Fiscal Year	Assessed Values	Percentage Increase/ (Decrease)
2026-2027	\$67,165,414,219	5.56%
2025-2026	\$63,630,664,885	7.51%
2024-2025	\$59,183,696,626	9.78%
2023-2024	\$53,912,457,532	18.18%
2022-2023	\$45,618,734,132	22.80%
2021-2022	\$37,147,732,755	8.89%
2020-2021	\$34,115,465,757	10.81%
2019-2020	\$30,788,004,315	9.52%
2018-2019	\$28,112,012,933	8.78%
2017-2018	\$25,843,970,545	7.94%
2016-2017	\$23,943,597,414	8.71%
2015-2016	\$22,025,538,098	9.51%
2014-2015	\$20,112,527,630	



History of Millages



Millage Rate	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Variance
By State Law	5.094	4.979	4.619	4.295	4.030	3.888	3.702	3.564	3.235	3.160	3.014	3.017	3.016	-0.001
Prior Period Adjustment	<u>0.000</u>	<u>0.001</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.003</u>	<u>0.000</u>	<u>0.000</u>	<u>0.002</u>	<u>0.016</u>	0.007	0.000	<u>-0.007</u>
Total Required Local Effort (RLE)	5.094	4.980	4.619	4.295	4.030	3.888	3.705	3.564	3.235	3.162	3.030	3.024	3.016	-0.008
Basic Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.000
Supplemental Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Additional Millage	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000	0.000
Capital Outlay	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	<u>1.500</u>	1.500	1.500	<u>0.000</u>
Total Millage	7.342	7.228	6.867	6.543	6.278	6.136	5.953	5.812	5.483	5.410	5.278	6.272	6.264	-0.008

Millage Rate Timeline

2018-2019
6.278

-.142

2019-2020
6.136

-.183

2020-2021
5.953

-.141

2021-2022
5.812

-.132

2024-2025
5.278

-.073

2023-2024
5.410

-.329

2022-2023
5.483

.994

2025-2026
6.272

← Referendum Year 1



Millage Overview

Fiscal Year	BY STATE LAW (RLE)	(RLE) Prior Period Adjustment	DISCRETIONARY	Additional Millage Not to Exceed 4 Years (Operating)	CAPITAL OUTLAY	Total	Variance	Percentage Change
2018-19	4.030		0.748		1.500	6.278		
2019-20	3.888		0.748		1.500	6.136	-0.142	-2.26%
2020-21	3.702	0.003	0.748		1.500	5.953	-0.183	-2.98%
2021-22	3.564		0.748		1.500	5.812	-0.141	-2.37%
2022-23	3.235		0.748		1.500	5.483	-0.329	-5.66%
2023-24	3.160	0.002	0.748		1.500	5.410	-0.073	-1.33%
2024-25	3.014	0.016	0.748		1.500	5.278	-0.132	-2.44%
2025-26	3.017	0.007	0.748	1.000	1.500	6.272	0.994	18.83%
2026-27	3.016		0.748	1.000	1.500	6.264	-0.008	-0.13%



Proposed Millage Rates for 2026-2027

State Required Local Effort (RLE)	3.016
Basic Discretionary Millage	<u>0.748</u>
Subtotal	3.764
Capital Outlay Millage	1.500
Additional Voted Millage (not to exceed four years)	<u>1.000</u>
<i>Total 2026-2027 Millage Levy</i>	6.264



2026-2027 Rolled-Back Rate

	(1)	(2)	(3)
	<u>2025-2026</u>	<u>Rolled-Back Rate</u>	<u>2026-2027</u>
Taxable Value	\$ 63,630,664,885	\$ 64,951,572,908	\$ 67,165,414,219
Millage Rate	6.2720	6.1444	6.2640
Dollars Generated (Yield)	\$ 399,091,531	\$ 399,088,445	\$ 420,724,154
Current year total proposed rate as a percent change of rolled-back rate is 1.95%			



How Millage Works – Scenario #1

Assumes no increase in \$280,000 home

2025-26 millage = 6.272 mills

2026-27 millage = 6.264 mills

Last year's taxes were \$1,599.36

This year's taxes will be \$1,597.32

Decrease of (\$2.04) or -0.13%

Assessed Value	\$280,000
Less – Homestead Exemption	<u>- \$25,000</u>
Taxable Value	\$255,000



How Millage Works – Scenario #2

Assumes 3.0% increase assessed property value to \$288,400

2025-26 millage = 6.272 mills

2026-27 millage = 6.264 mills

Last year's taxes were \$1,599.36

**This year's taxes will be
\$1,649.94**

Increase of \$50.58 or 3.16%

Assessed Value	\$288,400
Less – Homestead Exemption	<u>- \$25,000</u>
Taxable Value	\$263,400



How Millage Works – Scenario #3

Assumes no increase in
\$1,000,000 home

2025-26 millage = 6.272 mills

2026-27 millage = 6.264 mills

Last year's taxes were \$6,115.20

**This year's taxes will be
\$6,107.40**

Decrease of (\$7.80) or -0.13%

Assessed Value	\$1,000,000
Less – Homestead Exemption	<u>- \$25,000</u>
Taxable Value	\$975,000



How Millage Works – Scenario #4

Assumes 3.0% increase assessed property value to \$1,030,000

2025-26 millage = 6.272 mills

2026-27 millage = 6.264 mills

Last year's taxes were \$6,115.20

This year's taxes will be \$6,295.32

Increase of \$180.12 or 2.95%

Assessed Value	\$1,030,000
Less – Homestead Exemption	<u>- \$25,000</u>
Taxable Value	\$1,005,000



Property Tax Bill

Jennifer Ravan, CFC
St. Johns County Tax Collector

2025 Real Estate
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM
ASSESSMENTS

118049.0000

PARCEL NUMBER	ESCROW CD	Millage Code
		300

THIS BILL IS FULLY PAID
Ex: HOMESTEAD; ADDITIONAL HOMESTEAD

BROWN, CHARLIE, LUCY
123 SNOOPY BLVD
ELKTON FL 32033

MAILING ADDRESS: PO Box 9001, St. Augustine, FL 32085
(904) 209-2250

AD VALOREM TAXES

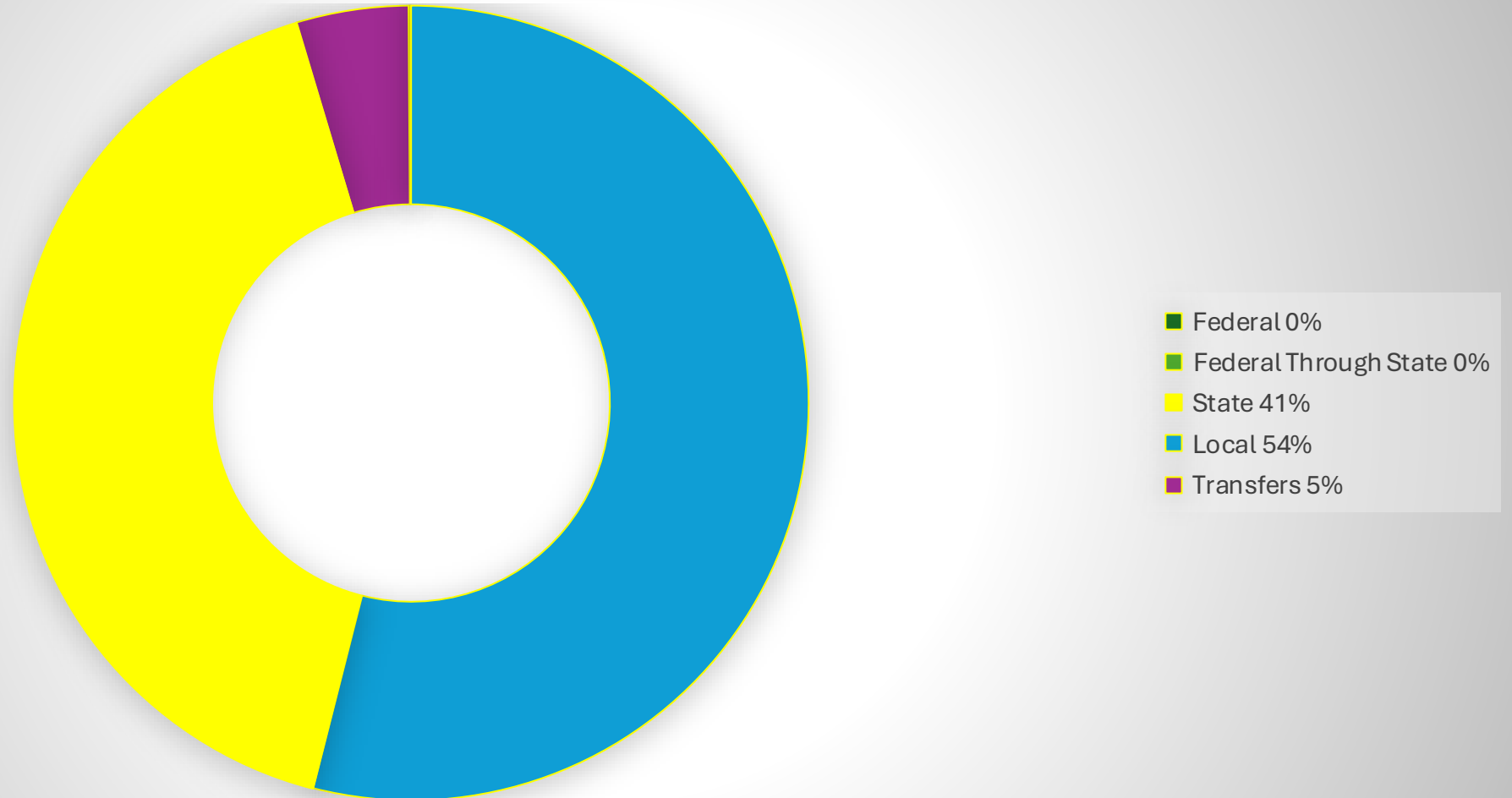
TAXING AUTHORITY	ASSESSED VALUE	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE AMOUNT	TAXES LEVIED
COUNTY					
GENERAL	203,270	4.4999	50,722	152,548	686.45
ROAD	203,270	0.8444	50,722	152,548	128.81
HEALTH	203,270	0.0160	50,722	152,548	2.44
SCHOOL					
SCHOOL-STATE LAW	203,270	3.0240	25,000	178,270	539.09
SCHOOL - LOCAL BOARD	203,270	2.2480	25,000	178,270	400.75
SCHOOL-VOTED MILLAGE	203,270	1.0000	25,000	178,270	178.27
SJRWMD	203,270	0.1793	50,722	152,548	27.35
FIRE	203,270	1.4700	50,722	152,548	224.25
MOSQUITO	203,270	0.1600	50,722	152,548	24.41
FL INLAND NAV DISTRICT	203,270	0.0270	50,722	152,548	4.12



Total Budget for 2026-2027

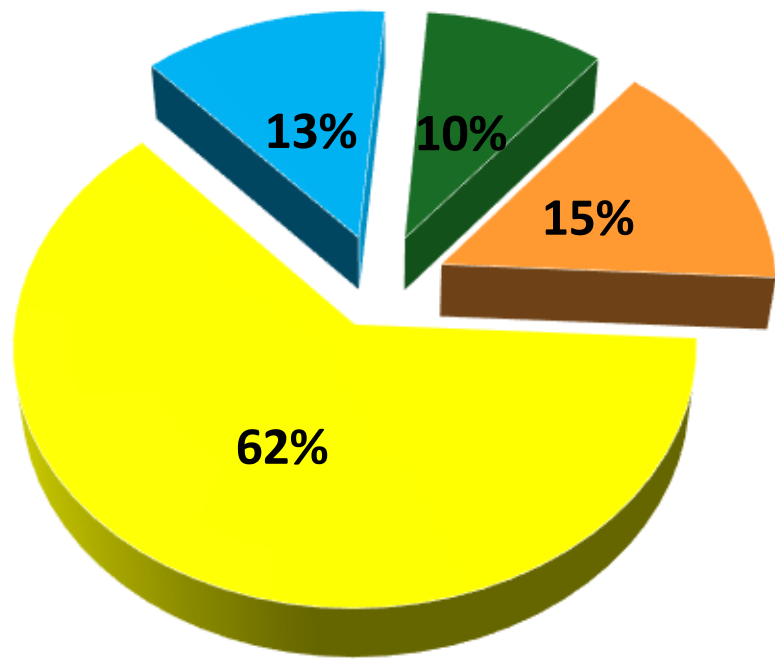
General Operating Fund	\$ 648,089,656
Special Revenue Fund	\$ 53,738,234
Debt Service Fund	\$ 46,595,016
Capital Projects Fund	\$ 665,250,818
Internal Service Fund	<u>\$ 138,647,708</u>
Total All Funds	<u><u>\$ 1,552,321,432</u></u>

General Fund Revenue





General Fund Appropriations



- Classroom Teaching 62%
- Teacher Support 13%
- Operational Services 10%
- School Mgmt/Operations & Maintenance of Schools 15%

Classroom Teaching:
K-12 Basic Programs
K-12 ESE Programs
At Risk Programs
Career Tech
Adult Education Programs

Teacher Support:
Student Services
Instructional Media Services
Instructional & Curriculum Develop.
Instructional Staff Training
Instructional Related Technology

School Operations & Maintenance of Schools:
School Administration
Operation of Plant
Maintenance of Plant
Community Services

Operational Services:
General Administration
Facilities & Acquisition
Fiscal Services
Central Services & Transportation
Board of Education
Administrative Technology Svs.

2023-2024

School and District Operating Expenditures

	SCHOOL EXPENDITURES				DISTRICT EXPENDITURES				
			Food Service	Total School		Finance,			Total
			and	Expenditures		Personnel,	Food Service	Total District	School and District
	Instruction	School	Transportation	(Percent and Dollars)	General	Curriculum and	and	Expenditures	Expenditures
		Administration			Administration	Facilities	Transportation	(Percent and Dollars)	(Percent and Dollars)
Clay	81.17%	4.60%	9.19%	94.96%	0.38%	4.05%	0.61%	5.04%	100.00%
	\$333,060,524	\$18,890,708	\$37,730,082	\$389,681,314	\$1,547,020	\$16,598,910	\$2,517,186	\$20,663,116	\$410,344,430
Duval	76.71%	6.30%	11.10%	94.11%	0.63%	4.78%	0.48%	5.89%	100.00%
	\$941,395,210	\$77,335,850	\$136,296,561	\$1,155,027,621	\$7,705,517	\$58,658,674	\$5,952,508	\$72,316,699	\$1,227,344,320
Flagler	76.22%	5.00%	9.52%	90.74%	1.25%	7.47%	0.54%	9.26%	100.00%
	\$110,787,852	\$7,260,952	\$13,842,449	\$131,891,253	\$1,817,823	\$10,862,188	\$784,783	\$13,464,794	\$145,356,047
Nassau	80.73%	5.29%	9.20%	95.22%	1.03%	3.45%	0.30%	4.78%	100.00%
	\$119,131,293	\$7,808,214	\$13,581,511	\$140,521,018	\$1,522,900	\$5,090,265	\$449,439	\$7,062,604	\$147,583,622
Putnam	65.98%	7.67%	11.73%	85.38%	2.14%	11.00%	1.48%	14.62%	100.00%
	\$88,456,635	\$10,280,495	\$15,720,098	\$114,457,228	\$2,871,049	\$14,740,084	\$1,981,960	\$19,593,093	\$134,050,321
St. Johns	82.89%	5.46%	8.97%	97.32%	0.45%	2.09%	0.14%	2.68%	100.00%
	\$432,995,218	\$28,499,602	\$46,857,569	\$508,352,389	\$2,339,766	\$10,934,573	\$736,569	\$14,010,908	\$522,363,297
Volusia	76.46%	6.42%	8.67%	91.55%	0.43%	7.33%	0.69%	8.45%	100.00%
	\$498,856,599	\$41,898,033	\$56,549,078	\$597,303,710	\$2,788,533	\$47,854,198	\$4,495,118	\$55,137,849	\$652,441,559

2024-25

SCHOOL AND DISTRICT OPERATING EXPENDITURES

	SCHOOL EXPENDITURES				DISTRICT EXPENDITURES				
			Food Service	Total School		Finance,			Total
			and	Expenditures		Personnel,	Food Service	Total District	School and District
		School			General	Curriculum and	and	Expenditures	Expenditures
District	Instruction	Administration	Transportation	(Percent and Dollars)	Administration	Facilities	Transportation	(Percent and Dollars)	(Percent and Dollars)
Clay	79.79%	4.71%	9.38%	93.88%	0.83%	4.70%	0.59%	6.12%	100.00%
	\$340,402,119	\$20,084,539	\$40,014,003	\$400,500,661	\$3,521,205	\$20,054,872	\$2,505,501	\$26,081,578	\$426,582,239
Duval	75.28%	6.35%	12.54%	94.17%	0.85%	4.40%	0.58%	5.83%	100.00%
	\$918,557,645	\$77,426,939	\$153,034,260	\$1,149,018,844	\$10,355,546	\$53,737,413	\$7,025,107	\$71,118,066	\$1,220,136,910
Flagler	76.78%	5.26%	8.82%	90.86%	1.77%	6.85%	0.52%	9.14%	100.00%
	\$114,274,603	\$7,834,214	\$13,124,608	\$135,233,425	\$2,638,205	\$10,198,405	\$774,211	\$13,610,821	\$148,844,246
Nassau	80.83%	5.30%	8.76%	94.89%	1.14%	3.64%	0.33%	5.11%	100.00%
	\$130,763,037	\$8,570,785	\$14,174,741	\$153,508,563	\$1,849,998	\$5,886,065	\$526,440	\$8,262,503	\$161,771,066
Putnam	74.75%	7.70%	14.13%	96.58%	2.03%	1.39%	0.00%	3.42%	100.00%
	\$92,447,435	\$9,517,764	\$17,475,735	\$119,440,934	\$2,508,054	\$1,718,485	\$0	\$4,226,539	\$123,667,473
St. Johns	82.55%	5.69%	9.10%	97.34%	0.38%	2.14%	0.14%	2.66%	100.00%
	\$442,254,959	\$30,485,074	\$48,766,457	\$521,506,490	\$2,025,513	\$11,438,929	\$765,284	\$14,229,726	\$535,736,216
Volusia	75.62%	6.93%	8.93%	91.48%	0.42%	7.63%	0.47%	8.52%	100.00%
	\$490,887,898	\$44,935,433	\$57,989,501	\$593,812,832	\$2,696,797	\$49,562,204	\$3,081,477	\$55,340,478	\$649,153,310

2023-2024

School and District Operating Expenditures

	SCHOOL EXPENDITURES				DISTRICT EXPENDITURES				
			Food Service	Total School		Finance, Personnel,	Food Service	Total District	Total
		School	and	Expenditures	General	Curriculum and	and	Expenditures	School and District
	Instruction	Administration	Transportation	(Percent and Dollars)	Administration	Facilities	Transportation	(Percent and Dollars)	Expenditures (Percent and Dollars)
Citrus	80.16%	6.55%	11.64%	98.35%	0.89%	0.62%	0.14%	1.65%	100.00%
Polk	80.73%	5.58%	11.85%	98.16%	0.50%	1.23%	0.11%	1.84%	100.00%
Pasco	80.95%	6.71%	10.08%	97.74%	0.29%	1.64%	0.33%	2.26%	100.00%
Palm Beach	83.75%	6.12%	7.59%	97.46%	1.13%	1.32%	0.09%	2.54%	100.00%
Osceola	82.19%	4.90%	10.27%	97.36%	0.74%	1.68%	0.22%	2.64%	100.00%
St. Johns	82.89%	5.46%	8.97%	97.32%	0.45%	2.09%	0.14%	2.68%	100.00%
Manatee	81.27%	6.25%	9.57%	97.09%	0.78%	1.99%	0.14%	2.91%	100.00%
St. Lucie	78.51%	6.07%	12.26%	96.84%	1.63%	1.39%	0.14%	3.16%	100.00%

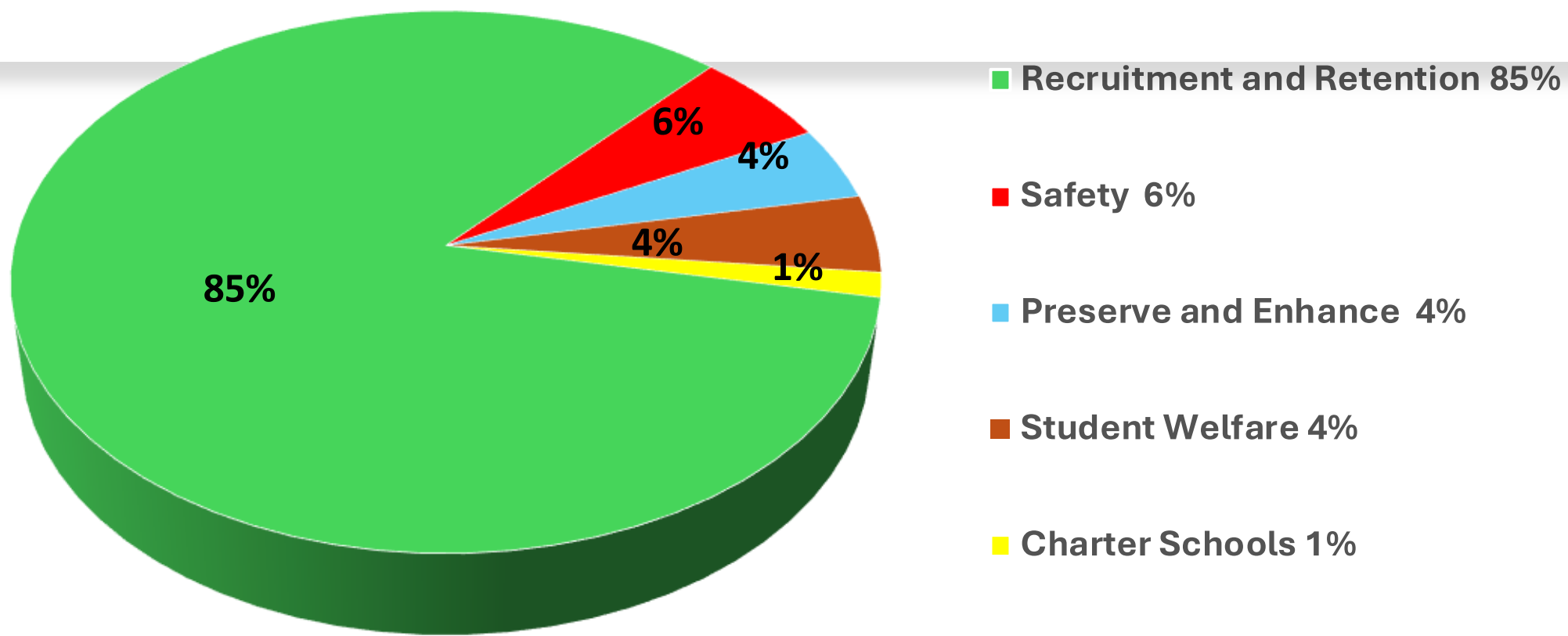
2024-25

SCHOOL AND DISTRICT OPERATING EXPENDITURES

	SCHOOL EXPENDITURES				DISTRICT EXPENDITURES				
						Finance,			Total
			Food Service	Total School		Personnel,	Food Service	Total District	School and District
		School	and	Expenditures	General	Curriculum and	and	Expenditures	Expenditures
District	Instruction	Administration	Transportation	(Percent and Dollars)	Administration	Facilities	Transportation	(Percent and Dollars)	(Percent and Dollars)
Citrus	79.83%	6.26%	12.14%	98.23%	0.97%	0.66%	0.14%	1.77%	100.00%
Polk	79.94%	5.67%	12.39%	98.00%	0.52%	1.36%	0.12%	2.00%	100.00%
Palm Beach	84.24%	5.47%	7.98%	97.69%	0.89%	1.33%	0.09%	2.31%	100.00%
Pasco	80.05%	6.98%	10.41%	97.44%	0.33%	1.84%	0.39%	2.56%	100.00%
Osceola	82.01%	4.97%	10.44%	97.42%	0.71%	1.66%	0.21%	2.58%	100.00%
St. Johns	82.55%	5.69%	9.10%	97.34%	0.38%	2.14%	0.14%	2.66%	100.00%
St. Lucie	78.54%	6.24%	12.55%	97.33%	1.06%	1.48%	0.13%	2.67%	100.00%
Manatee	81.34%	6.47%	9.25%	97.06%	0.80%	2.00%	0.14%	2.94%	100.00%

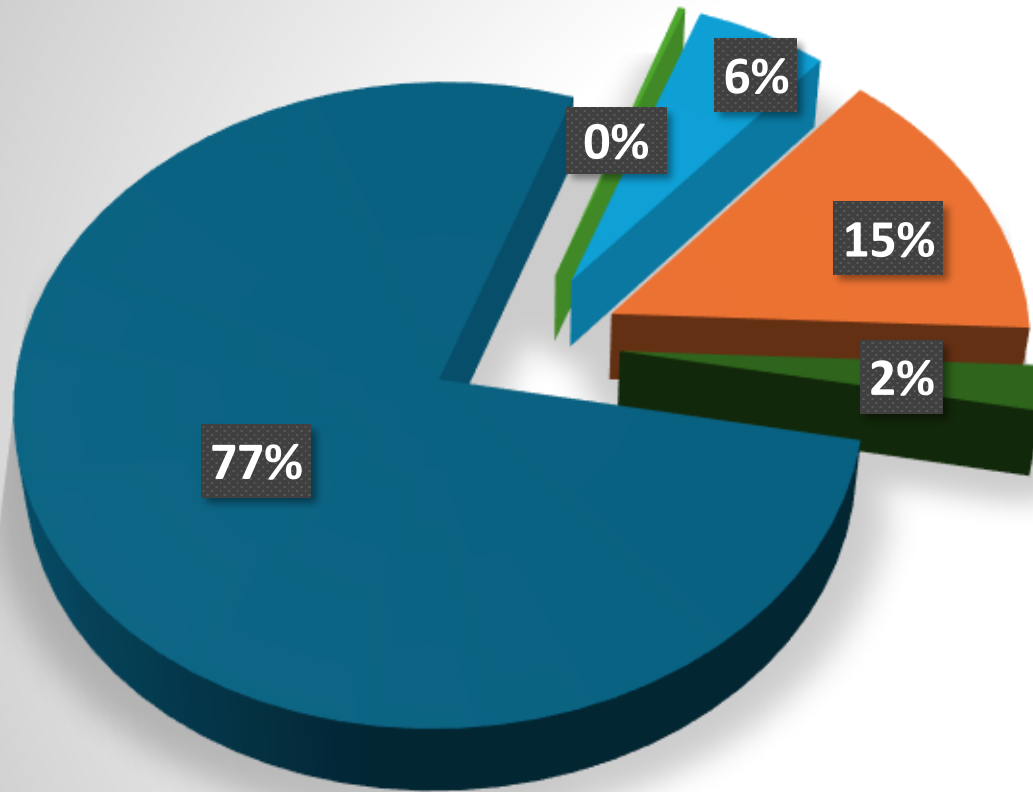


Additional Millage (1 Mill): \$64,478,798





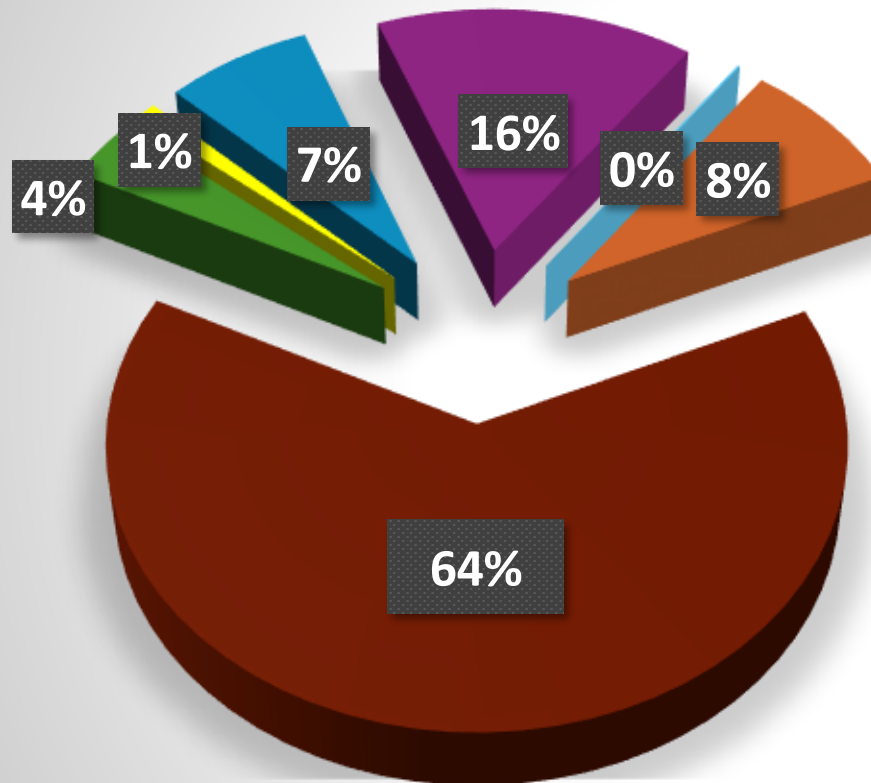
Capital Outlay Revenue



- CO & DS 0%
- Half-Cent Sales Surtax 6%
- Capital Improvement (1.5 Mills) 15%
- Impact Fees 2%
- Fund Balance 77%



Capital Outlay Appropriations

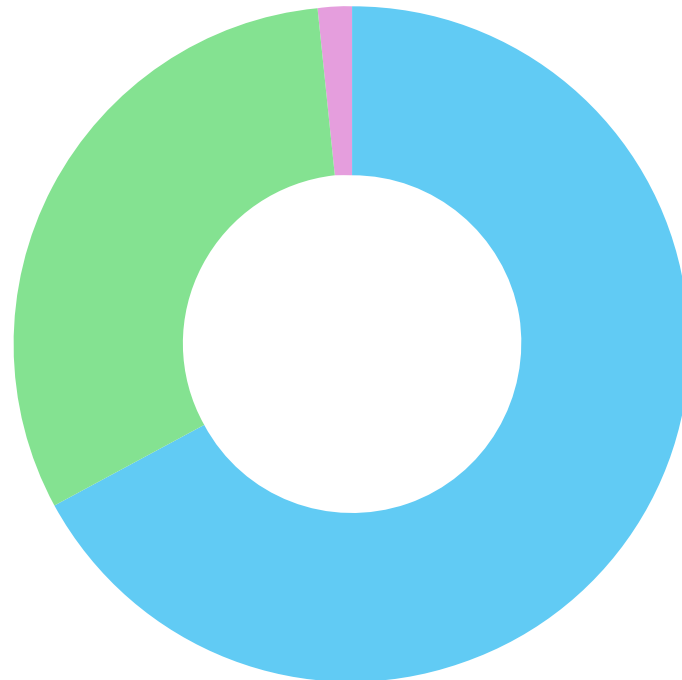


- Buildings & Fixed Equipment 64%
- Furniture, Fixtures & Equipment 4%
- Motor Vehicles (including School Buses) 1%
- Improvements Other Than Buildings 7%
- Remodeling & Renovations 16%
- Charter School Local Capital Improvement 0%



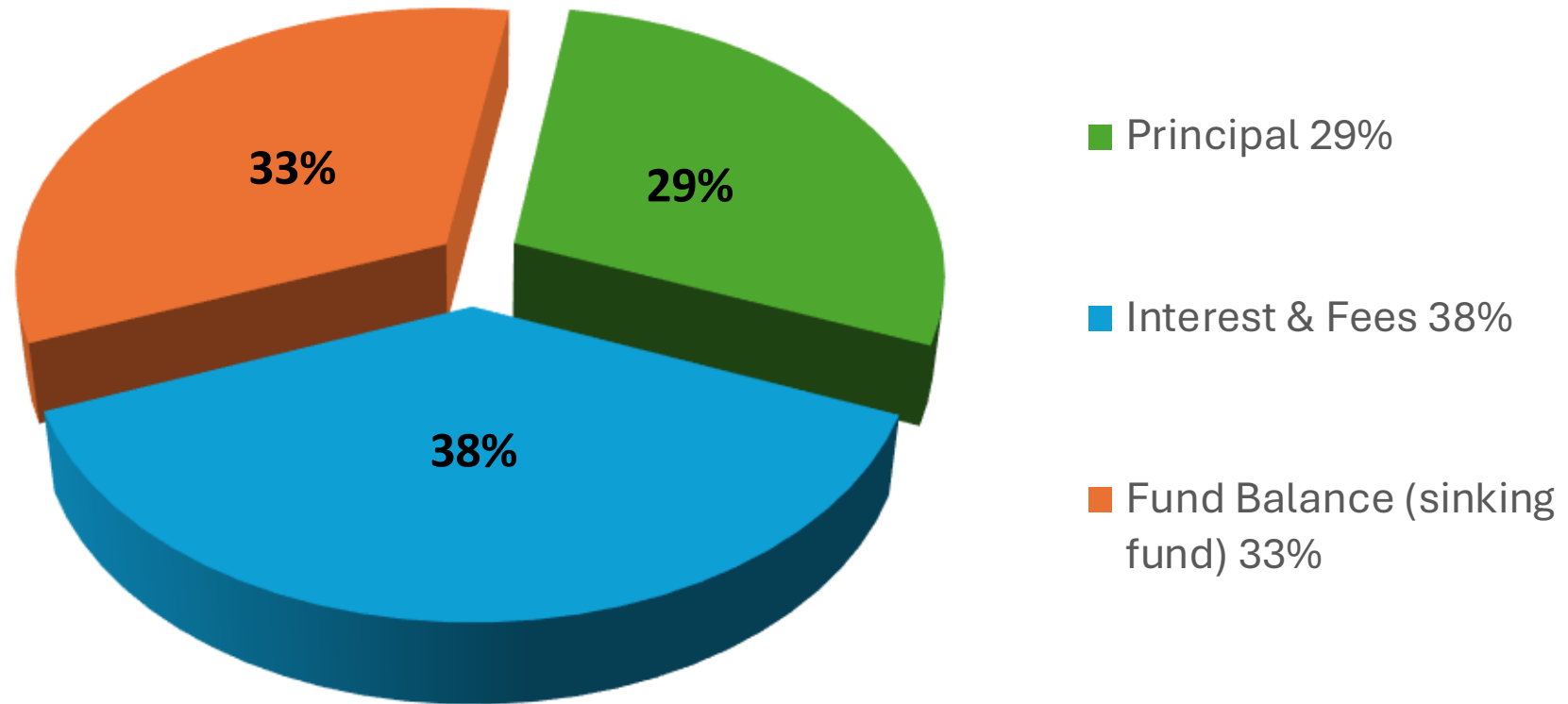
Debt Service Revenue

■ Federal 2% Local 0% ■ Transfers In 67% ■ Carry Forward 31%



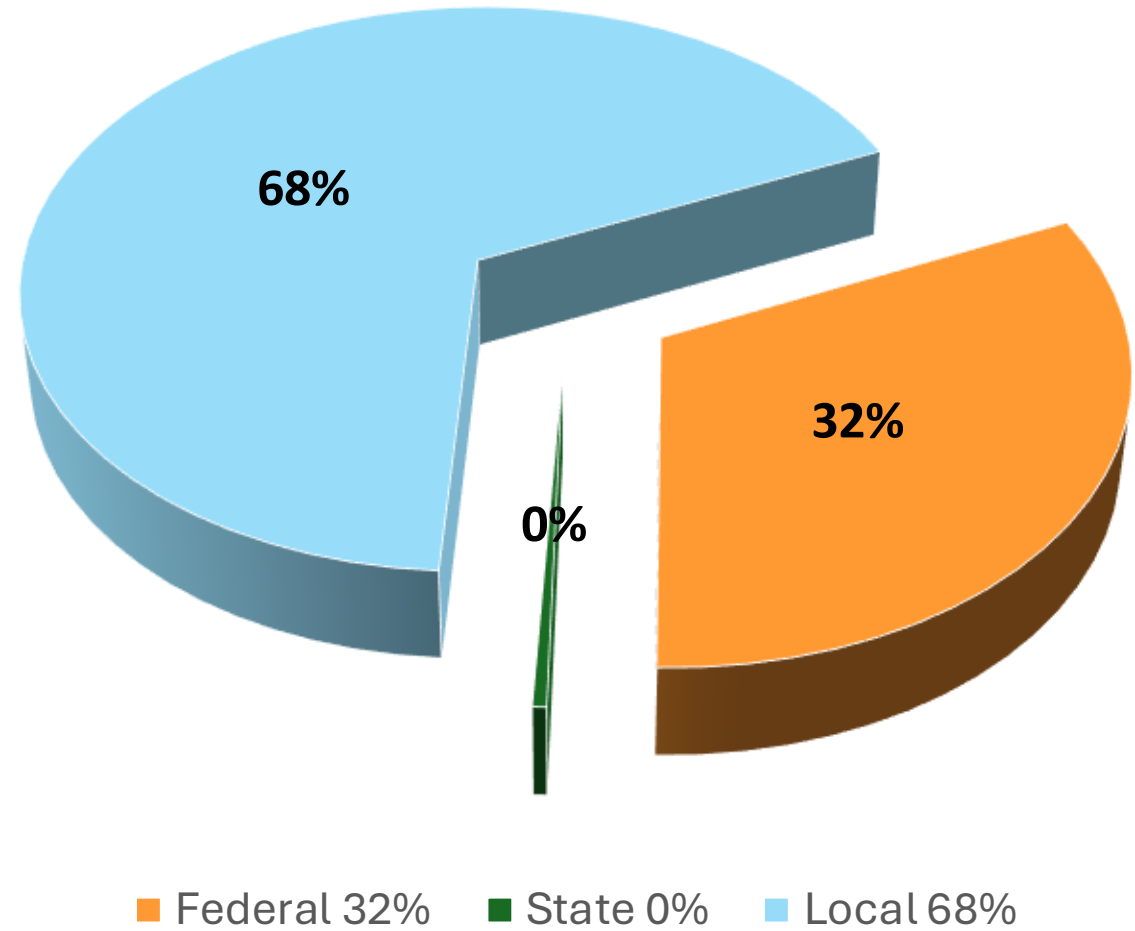


Debt Service Appropriations



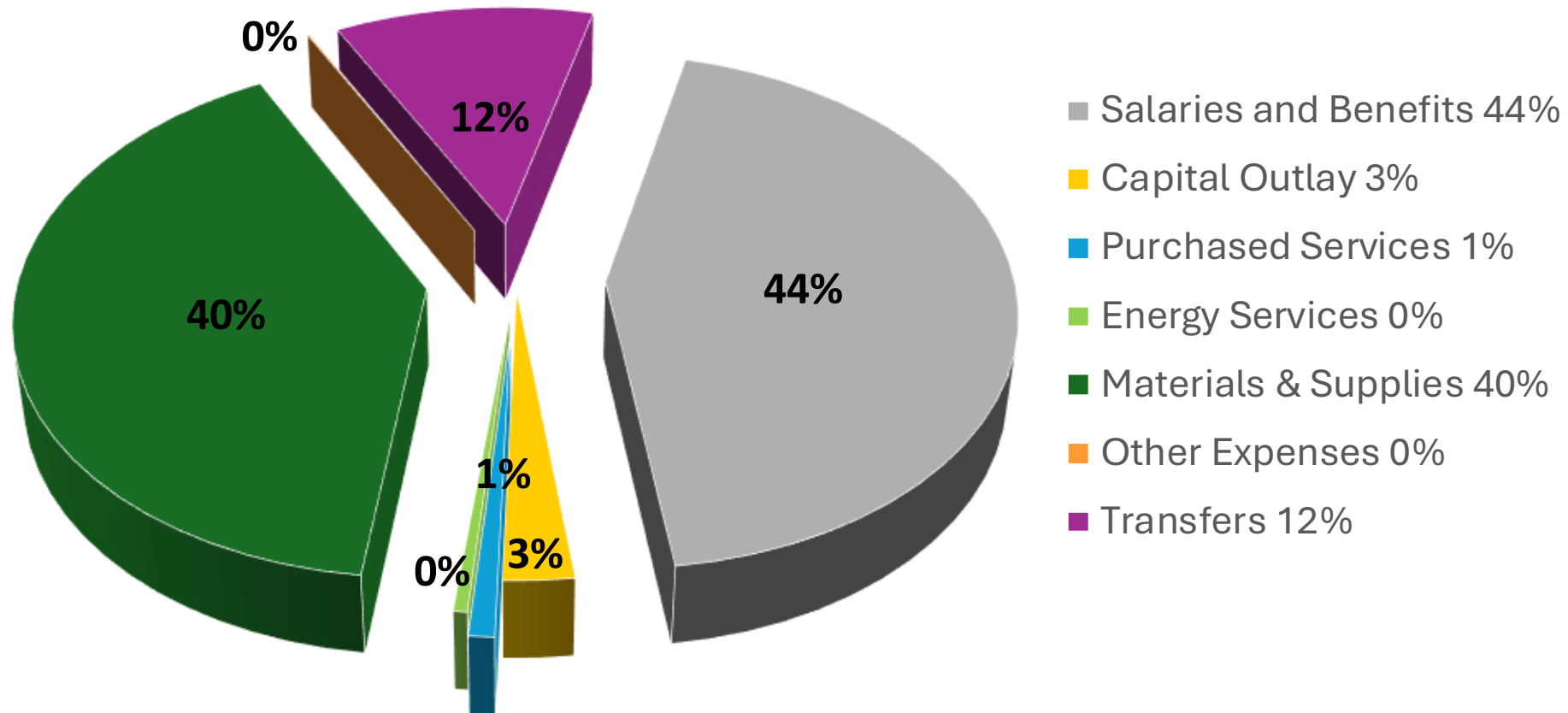


Student Food & Nutrition Services Revenue





Student Food & Nutrition Services Appropriations



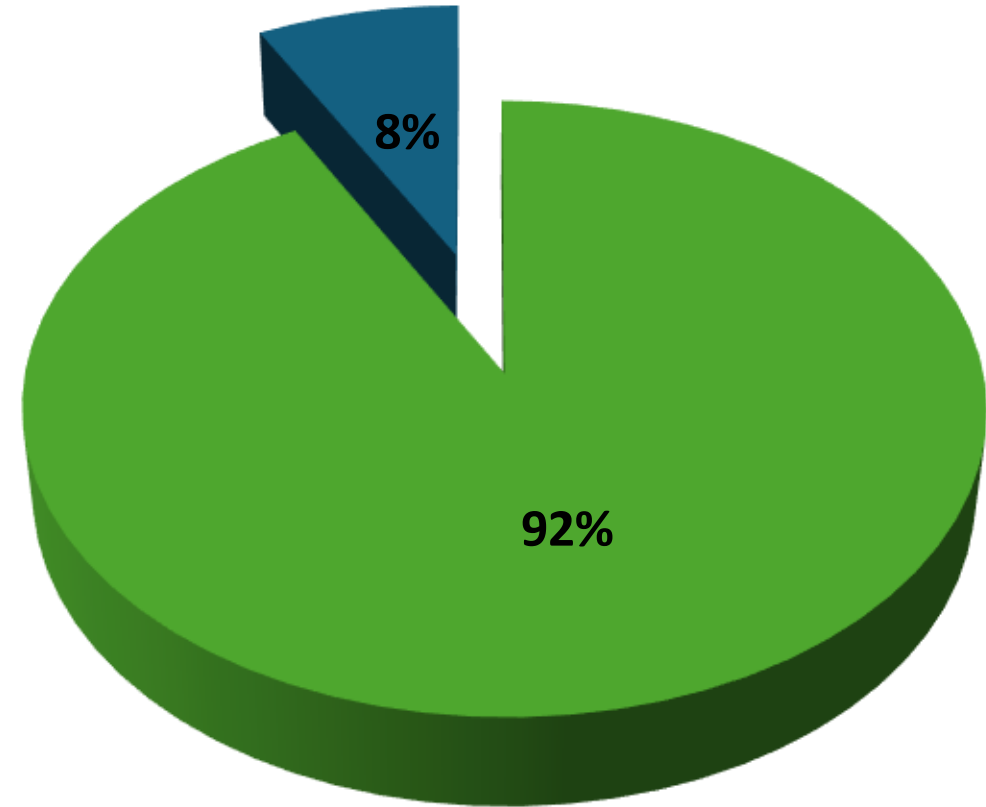


Special Revenue Fund – Federal Projects

Special Revenue - Federal Projects		
Grant	Description	Funds
Title I Part A	Basic Program-Improving the Academic Achievement of the Disadvantaged	\$3,570,775
Title II Part A	Supporting Effective Instructional through Teacher and Principal Training	\$928,479
Title III ESOL	Instructional Support for English Language Learners	\$210,547
Title IV	Student Support and Academic Enrichment	\$303,458
IDEA	Individuals with Disabilities Education Act K-12 Entitlement	\$9,817,203
IDEA Pre-K	Individuals with Disabilities Education Act Pre-K Entitlement	\$194,132
Head Start	Providing Quality Comprehensive Child Development Services	\$1,341,775
Carl Perkins	Career Technical Education - Secondary	\$308,910
	Career Technical Education - Postsecondary	\$113,630
Adult Education	Adult Education General	\$232,156
	Adult Education English Literacy/Civics	\$55,230
	Adult Education Corrections	\$100,000
Career Navigator	Career Source of North East Florida	\$460,000
	Current Total Allocations	\$17,636,295



Internal Service Fund



- Medical Programs 92%
- Workers Compensation 8%



Proposed Millage Rates for 2026-2027

State Required Local Effort (RLE)	3.016
Basic Discretionary Millage	<u>0.748</u>
Subtotal	3.764
Capital Outlay Millage	1.500
Additional Voted Millage (not to exceed four years)	<u>1.000</u>
<i>Total 2026-2027 Millage Levy</i>	6.264



Total Budget for 2026-2027

General Operating Fund	\$648,089,656
Special Revenue Fund	\$ 53,738,234
Debt Service Fund	\$ 46,595,016
Capital Projects Fund	\$665,250,818
Internal Service Fund	\$138,647,708
Total All Funds	\$1,552,321,432



St. Johns County School District

Final Public Hearing
2026-2027 Millage Rates and Budget

Thursday, September 10, 2026
at 5:30 P.M.

40 Orange Street
St. Augustine, FL



St. Johns County School District

Thank you