



**Minutes of Meeting**  
**Board of County Commissioners**  
**St. Johns County, Florida**  
Special Meeting  
County Administration Building  
500 San Sebastian View  
St. Augustine, Florida 32084  
September 3, 2025 - 5:01 pm

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**CALL TO ORDER**

Commissioner Joseph called the special meeting to order at 5:01 pm

Present: Krista Joseph, District 4, Chair  
Clay Murphy, District 3, Vice Chair  
Christian Whitehurst, District 1  
Sarah Arnold, District 2  
Ann Taylor, District 5

Staff Present: Joy Andrews, County Administrator  
Rich Komando, County Attorney  
Brad Bradley, Deputy County Administrator  
Jesse Dunn, Deputy County Administrator  
Sarah Taylor, Assistant County Administrator  
Lex Taylor, Deputy County Attorney  
Kealey West, Deputy County Attorney  
Artricia Allen, Deputy Clerk

**ROLL CALL**

The clerk called the roll. Commissioners Joseph, Murphy, Whitehurst, Arnold, and Taylor were present.

**INVOCATION**

Chaplin Kelly Kemp, St. Johns County Sheriff's Office, gave the invocation.

**PLEDGE OF ALLEGIANCE**

Joe Giammanco, United States Coast Guard Lieutenant Commander, led the Pledge of Allegiance.

**ADDITIONS/DELETIONS TO SPECIAL AGENDA**

There were none.

## APPROVAL OF SPECIAL AGENDA

**Motion by Murphy, seconded by Whitehurst, carried 5/0, to approve the Special Meeting Agenda, as submitted.**

## PUBLIC COMMENT

Denver Cook spoke about property taxes and rollbacks (Exhibit A).

Jeffrey Pepper spoke in opposition to the tax increase and requested to keep the taxes steady (Exhibit B).

Charles Moretti spoke about the residents' quality of life and property taxes (Exhibit C).

Randall Brown spoke about not increasing property taxes and suggested exploring ways to raise tax revenue and tourism tax.

Dina Ray spoke in opposition to tax increases and requested that the Board look into grants, alternative funding options, and staff cuts.

John Clegg expressed concerns about the proposed increase in school taxes, the impact fees not covering school development costs, and residents subsidizing.

Charlie Hunt spoke about the seven percent increase in the General Fund and property taxes. He requested an itemized budget.

Richard Hardy spoke about voting for lower taxes and less government, and questioned the location of the port in St. Johns County. Discussion ensued about the Port Waterway Authority, which was a government entity not under the County's jurisdiction.

Karen Kibbe spoke about the unrestricted housing development and questioned why the revenue generated from new taxpayers was not sufficient to meet budget needs.

1. Public Hearing - 5:01 pm Public Hearing - St. Johns County Board of County Commissioners Adoption of Tentative Millage Rates and Budget for Fiscal Year (FY) 2026. In accordance with sections 129.03 and 200.065 of the Florida Statutes, the Board of County Commissioners (BCC) is required to hold public hearings to adopt its millage rates and budget for the next fiscal year. Such hearings must be held after 5:00 pm if scheduled on a day other than Saturday. The September 3, 2025, 5:01 pm, hearing date has been advertised in *The St. Augustine Record*. The Florida Statutes further prescribe the specific order for consideration of substantive issues to be discussed during the required public hearings. The first substantive issue of discussion must be the percentage increase in the County's aggregate millage rate over the rolled-back rate necessary to fund the budget. The rolled-back rate is defined as the aggregate millage rate that would generate the same level of prior year tax revenues with less certain defined allowances (such as new construction). During such discussion, the general public shall be allowed to speak and

ask questions prior to the adoption of any measures by the BCC. The BCC shall adopt by resolution its tentative millage rates prior to adopting its tentative budget for FY 2026

Wade Schroeder, Office of Management and Budget Director, reviewed the details of the proposed millage rates and budget.

Discussion ensued about the utility employees, the tourist tax, the school millage increase, overall budget, local option sales taxes, State-mandated rollback, unfunded capital projects, Board-approved development, setting a rollback, budget cuts, impact fee buy-downs, infrastructure commitments, Capital Improvement Plan savings, and proposed motion to reduce the millage rate to 4.4999.

**Motion by Murphy, seconded by Taylor, carried 5/0, to adopt Resolution No. 2025-318, setting the Fiscal Year 2026 tentative General Fund millage rate at 4.4999, with all other rates remaining the same, as set by the Board of County Commissioners of St. Johns County, Florida, for all property in St. Johns County.**

**RESOLUTION NO. 2025-318**

**RESOLVED**, that the following **FISCAL YEAR 2026 TENTATIVE MILLAGE RATE** is hereby set by the Board of County Commissioners of St. Johns County, Florida, for all property in St. Johns County, as of January 1, 2025.

General Fund	4.4999
County Transportation Trust Fund	0.8444
County Health Unit Trust Fund	0.0160
Fire District, Countywide, <i>Except City of St. Augustine</i>	1.4700
St. Augustine South Street Lighting District	0.1268
Vilano Street Lighting District	0.0303
Summerhaven M.S.T.U.	7.3392
Coastal Highway M.S.T.U.	0.5000
South Ponte Vedra Beach Dune & Beach Restoration M.S.T.U.	2.0000
Serenata Beach Dune & Beach Restoration M.S.T.U.	0.5500
Ponte Vedra Beach Dune & Beach Restoration M.S.T.U.	0.0000
<b>AGGREGATE MILLAGE RATE</b>	<b>6.7573</b>
Aggregate Rolled-back Rate	6.5237
<i>Percentage increase in Property Taxes from rolled-back rate:</i>	<i>3.58%</i>

Public Comment:

Jeffrey Pepper asked for clarification on which category was being amended.

Adrian Hylton suggested developing an alternate tax strategy for new residents versus existing residents. Discussion ensued about impact fees for new homeowners compared to existing homeowners.

Charles Moretti proposed seeking grant funding from the government and raising the sales tax.

Lexi Brown expressed concerns about rising costs affecting affordability in St. Johns County.

The meeting was recessed from 6:28 pm to 6:40 pm.

Schroeder displayed the revised tentative millage rate and budget resolutions (Exhibit A).

**Motion by Murphy, seconded by Taylor, carried 5/0, to adopt Resolution No. 2025-319, approving the Fiscal Year 2026 Tentative Budget of the Board of County Commissioners of St. Johns County, Florida, using the certified taxable value of \$59,070,778,205, generating an estimated \$399,156,113 in taxes, and resulting in a total budget of \$1,898,131,598.**

**RESOLUTION NO. 2025-319**

**RESOLVED**, that the following **FISCAL YEAR 2026 TENTATIVE BUDGET** of the Board of County Commissioners of St. Johns County, Florida, developed using the certified taxable value of \$59,070,778,205 generating an estimated \$399,156,113 in taxes, is hereby adopted, resulting in a total budget of \$1,898,131,598, as follows:

<b>General Fund</b>	\$487,973,694
<b>Special Revenue Funds</b>	
- Transportation Trust	\$234,160,993
- Fire District	106,605,421
- Health Department	987,402
- Building Services	30,101,433
- Tourist Development	38,343,747
- Impact Fees - Public Buildings	35,635,699
- Impact Fees - Police Services	8,271,197
- Impact Fees - Fire Rescue	19,181,847
- Impact Fees - Roads	101,576,685
- Impact Fees - Parks	24,680,411
- Beach Services	6,334,379
- County Pier	1,012,840
- Golf Course	4,325,534
- Alcohol & Drug Abuse Trust	211,847
- Community Based Care	12,910,503
- Transit System	9,241,927

- State Housing Initiative Partnership	5,708,076
- Tree Bank	2,832,720
- Sidewalk Mitigation	53,909
- E-911 Communications	3,698,402
- Law Enforcement Trust	160,829
- Crimes Prevention Trust	102,632
- Court Innovation	245,497
- Legal Aid	377,439
- Law Library	64,701
- Juvenile Alternative Programs	69,960
- Court Technology	10,099,012
- Communications Surcharge	632,794
- Florida Boating Improvement	489,526
- Northwest Tower	593,599
- Court Facilities Trust	555,455
- Driver's Safety Education	104,197
- American Recovery Plan	20,146,524
- Emergency Rental Assistance	273,432
- FEMA Emergency Disaster Relief	1,324,246
- FEMA Emergency Disaster Events	24,951,161
- Opioid Settlement Funds	302,512
- Equitable Sharing Justice	18,960
- Equitable Sharing Treasury	12,357
- Equitable Sharing Task Force	134,682
- West Augustine CRA	2,026,327
- Flagler Estates CRA	1,414,793
- Vilano CRA	1,207,440
- Vilano Street Lighting District	52,528
- Elkton Drainage District	159,065
<b>Special Revenue Funds Continued</b>	
- St. Aug. South St. Lighting District	\$148,992
- Treasure Beach M.S.B.U.	229,997
- Summer Haven M.S.T.U.	979,491
- Durbin CTITF	2,455,801
- Coastal Hwy Dune & Beach M.S.T.U.	43,247
- SPV Blvd Dune & Beach M.S.T.U.	557,217
- Serenata Beach M.S.T.U.	50,610
<b>Debt Service Funds</b>	
- Trane Capital Lease	\$241,561
- Public Facility Note	410,486
- 19 CBA Refunding Bond	1,447,250
- 20 Special Obligation Revenue Note	605,710
- 22 Taxable Special Obligation Bonds	886,689
- 22 Special Obligation Bonds	5,025,800
- 22A Special Obligation Note	2,892,493

- 24 HUD 108 Loan Note	637,665
- 24 Special Obligation Bonds	1,111,000
- 24A Special Obligation Bonds	8,617,000
- 25 Special Obligation Bonds	5,247,750

**Capital Improvement Funds**

- Beach Re-Nourishment Projects	\$4,761,327
- SR 207 CIG Developers Projects	4,592,153
- 2019 Capital Projects	6,730,826
- Coastal Hwy Dune & Beach Project	2,366,145
- PV Beach Dune & Beach Project	3,591,474
- SPV Beach Dune & Berm Project	634,931
- LAMP	3,982,526
- County Capital Improvement Projects	21,289,665
- Hastings Community Center & Library	4,800,828
- Porpoise Point Stabilization	1,732,618
- FY 25 Capital Improvement Projects	129,490,355

**Enterprise Funds**

- Solid Waste Management	\$68,652,828
- Utility Services	344,051,960

**Internal Service Funds**

- Worker Compensation Insurance	\$4,085,900
- Health Insurance	59,653,879

**Trust & Agency Funds**

- FSA-Medical	\$1,005,540
- FSA-Dependent	114,450
- OPEB Trust	5,637,100

**Motion by Murphy, seconded by Taylor, carried 5/0, to set a public hearing on September 16, 2025, at 5:01 pm, in the County Auditorium, to consider adoption of the Fiscal Year 2026 Final Millage Rates and Budget for the Board of County Commissioners of St. Johns County, Florida.**

With there being no further business to come before the Board, the meeting adjourned at 6:49 pm.

Approved \_\_\_\_\_, 2025

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

By: \_\_\_\_\_  
Krista Joseph, Chair

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

By: \_\_\_\_\_  
Deputy Clerk

Draft

	FY 2025 Millage	FY 2026 Rolled-Back	FY 2026 Proposed	Change
General	4.6537	4.4180	4.5650	-0.0887
County: Road	0.8444	0.8004	0.8444	0.0000
County: Health	0.0160	0.0152	0.0160	0.0000
County: Fire	1.3813	1.3096	1.4700	0.0887
	<u>6.8954</u>	<u>6.5432</u>	<u>6.8954</u>	

Compromise Roll-Back		
General Fund	4.4180	4.4900

EXHIBIT A  
 BCC September 3, 2025  
 Agenda Item No. Pubcom  
 Presenter: Denver Cook

	FY 2025	FY 2026	
	Adopted	Recommended	Tentative
General Fund	\$ 456,973,513.00	\$ 449,461,607.00	\$ 491,579,554.00
Change			\$ 34,606,041.00

FY 2026 CUTS FOR ROLLBACK			
	FY 2025 Adopted	FY 2026 Tentative	Potential Savings
			\$ 5,685,544.00
<b>FY 2026 Position Requests</b>			<b>\$ 1,345,704.00</b>
General Fund		\$ 957,971.00	
Transportation		\$ 322,159.00	
Court Innovation		\$ 65,574.00	
<b>General Government</b>			<b>\$ 2,193,171.00</b>
Public Affairs			\$ 1,886,568.00
County Attorney	\$ 2,632,746.00	\$ 2,939,349.00	\$ 306,603.00
<b>Clerk and Court</b>			<b>\$ 1,123,734.00</b>
Financial Subsidy	\$ 4,477,646.00	\$ 4,851,176.00	\$ 373,530.00
County Court Sub	\$ 871,788.00	\$ 1,364,731.00	\$ 492,943.00
Court Related	\$ 647,502.00	\$ 904,763.00	\$ 257,261.00
<b>Economic Environment</b>			
Office of Performance & Transparency			\$ 6,007,393.00
Economic Development			\$ 12,774,298.00
<b>Health and Human Services</b>			<b>\$ 1,022,935.00</b>
<b>TOTAL</b>	<b>\$ 7,955,345.00</b>	<b>\$ 8,978,280.00</b>	<b>\$ 1,022,935.00</b>

**Property Tax Levies & Collections**

	Assessed Value	Total Tax Collections	
FY 2020	9.7%	\$ 203,187,680.00	
FY 2021	11.2%	\$ 208,279,639.00	
FY 2022	9.4%	\$ 227,766,240.00	
FY 2023	17.8%	\$ 268,332,667.00	
FY 2024	16.6%	\$ 312,710,232.00	
FY 2025	17.7%	\$ 368,190,553.00	projected
FY 2026	9.5%	\$ 403,298,821.00	projected
<b>7-Yr Growth</b>	<b>98.5%</b>	<b>\$ 200,111,141.00</b>	

**Growth in renew due to no rollbacks**

FY 2022	\$ 19,486,601.00
FY 2023	\$ 60,053,028.00
FY 2024	\$ 104,430,593.00
FY 2025	\$ 159,910,914.00
FY 2026	\$ 195,019,182.00
	<b>\$ 538,900,318.00</b>

## Taxes of City of Saint Augustine Residents are Unjustified and Unfair<sup>1</sup>

City of Saint Augustine (SA), for a median household with a homestead exemption, would pay roughly \$5100 in 2025 taxes while the County average was taxed \$2990 (per the County Calculator webpage) as of last year. The proposed increases in taxes once again makes the tax situation worse for SA than for the County and is magnified by the one mill (roughly 47%) increase in line 4 of our tax notice. There are two MAJOR problems with this year's taxes; first, the unfairness of having to pay all for the **county seat**. The second is having to pay for the county seat and still being asked to pay a full share of the County school four year plan despite the County's 3.91% growth rate.

I queried Microsoft Copilot to analyze the taxes in the county versus SA. Copilot gave this long answer:

### Current Setup (Status Quo)

"Potentially unfair burden on St. Augustine residents"... Doesn't account for county-wide benefits..."

Then they offered three options:

### Option 1: "Split Both Costs by Household across the County"

Proposal: "Distribute both the bond issue and the county seat costs proportionally across all households"

**Pros:** "Equitable: All residents benefit from county services and infrastructure."

My Comment: It would only cost county taxpayers about \$55 because SA is only 1/26 of the tax base. Tax saving is in excess of \$1300 THIS year.

### Option 2: "St. Augustine Pays for only the County Seats"

Comment: The County pays for the schools and SA pays for the County Seat.

**Pros:** "Keeps broader infrastructure funding shared."

**Cons** "Still places a disproportionate burden on Saint Augustine... Doesn't reflect the county-wide use of services based in the city."

Comment: This does not solve our county seat problem. We wouldn't pay part of the school fund over the next four years nor the increases that result from it and theoretically would not have to pay for school increases in the future, given the lack of benefit to SA when the City doesn't grow but the County continues to boom.

### Option 3: "Hybrid Model (Recommended)"

**Bond Issue:** "Continue county-wide funding."

**County Seat Costs:** Split proportionately based on usage or population..."

**Pros:**

- "Balances fairness with practicality."
- "Acknowledges that county seat services benefit all residents ..."

**Cons:**

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<sup>1</sup> The median basis for this document was \$325,000 taxed per household.

EXHIBIT B  
BCC September 3, 2025  
Agenda Item No. PUBCOM  
Presenter: Jeffrey Pepper

- “Requires more complex modeling...”
- “Might face resistance for municipalities that currently pay less.”  
*Comment:* The \$800 additional that is paid in line 6 – line 1 would be divided by 26. About \$31 for the county that SA would also pay. Not the \$800.

Bottom line: This unbiased source says the current tax plan is not fair to SA. Something needs to be done fast about the county seat costs. SA can't grow enough to fund the county seat. And this is unfair when you consider that SA is expected to pay equally for school growth when there is nowhere to grow but up.

SA's average taxpaying household pays \$80,473. The County's is \$106,200 (USA Facts). As the county seat, *City citizens are taxed \$800 more*, for a median (\$325,000) taxable household. (See lines 1 and 6, columns 2 or 3 in the Tax Notice<sup>2</sup>). And 25.8 % of the City's population are 65+ versus 6.71% <sup>3</sup>for the rest of the county. These people are hit hard by a 47% increase in school tax (about \$350 alone).

The County has among the lowest taxes in the state, with 104,849 non-SA households paying taxes. *St. Johns County has 26.36 times more taxpaying households than SA.*

This tax increase, if removed from the SA, adds \$14 per household to County taxes in (Line 1, Column C) each of 4 years, making their total this year \$30, less than half of the corresponding SA tax! It lowers the SA tax by ~ \$350.

### **Two “Must Attend” Town Meetings September 11**

If MANY people do not come to these meetings the County Board has free reign to tax SA.

The two scheduled meetings, are 25 minutes apart, but in close proximity.

Here is the *meeting information*:

**Public Schools** is scheduled for 5:30 at 40 Orange Street, Saint Augustine

**City of SA** is scheduled for 5:05 at 75 King Street, Saint Augustin

**Minimum Goals: Tax Notice column 2, or, exemption from Column 3 on line 4!!!!**

# COME TO THE TOWN TAX MEETINGS ON 9/11/25 AND HELP SAVE SAINT AUGUSTINE

<sup>2</sup> The 2025 Notice of Proposed Property Taxes that all taxpayers received in the mail

<sup>3</sup> This and other data, not footnoted, is from The American Community Survey 2023

- St Johns County Taxing Authorities  
- I'm here to share my ~~opinion~~, my comments  
- about the tax increase and about the American  
- people and how our government is mistreating  
- the American people.  
- Our government gives billions of dollars to  
- over 150 countries! I'm sure there's a good  
- reason for it but we come first. The American  
- people come first. There are over 30 countries  
- that have free medical. We provide financial aid  
- to these countries. Our government gives  
- priority to foreign countries over the American  
- people.  
- We give a billion dollars a year to Nicaragua  
- and they're preparing themselves to build a  
- canal that cost 50 billion dollars yet they're  
- still a poor country. The USA does not  
- monitor the money the USA gives to foreign  
- countries. Poor management on our government  
- St Johns County should ask the government to  
- to pay the state taxes. The county is asking for  
- 60,000 people die each year because they don't have medical coverage.  
- 4030 Lewis Speedway, Suite 203  
- Saint Augustine, FL 32084

EXHIBIT C

BCC September 3, 2015  
Agenda Item No. Pubcom  
Presenter: Charles Moretti

# Fiscal Year 2026 Tentative Budget Hearing

## 3.) Adopt Tentative Millage Rate Resolution

SJC BCC Taxing Authority	Tentative FY 2026
General Fund	4.4999
County Transportation Trust Fund	0.8444
County Health Unit Trust Fund	0.0160
Fire District, Countywide except City of St. Aug.	1.4700
St. Augustine South Street Lighting District	0.1268
Vilano Street Lighting District	0.0303
Summerhaven MSTU	7.3392
Coastal Highway MSTU	0.5000
S. Ponte Vedra Dune & Beach Restoration MSTU	2.0000
Serenata Beach MSTU	0.5500
Aggregate Millage Rate	6.7573

EXHIBIT A

BCC September 3, 2025  
Agenda Item No. SPC01  
Presenter: Wade Schroeder

# Fiscal Year 2026 Tentative Budget Hearing

## 4.) Adopt Tentative Budget Resolution

Motion to adopt Resolution 2025-\_\_\_ approving Fiscal Year 2026 Tentative Budget of the Board of County Commissioners of St. Johns County, Florida using the certified taxable value of \$59,070,778,205, generating an estimated \$399,156,113 in taxes, and resulting in a total budget of \$1,898,131,598.