

What Amendment 3 Will Mean to Children's Services Councils & Trusts

An analysis by Florida Policy Institute - powered by ITEP

Billions in funding lost statewide.

\$278.1M in funding at risk for Children's Services Councils & Trusts across Florida over the first 2 years under Amendment 3.

In Florida, local governments like schools, counties, municipalities, and special districts collect property taxes that fund critical public services. Amendment 3 puts these funds at risk. Below you can look at cuts to counties, municipalities, or special districts. Keep in mind, the impact will likely be greater as funding for some services falls within multiple categories.

Children's Services Councils & Trusts Facing Funding Loss

FY 2028 IMPACT

-\$99,878,400

FY 2029 IMPACT

-\$178,251,000

OVER FIRST 2 YEARS

-\$278,129,400

Special Districts	County	FY 2028 Impact	FY 2029 Impact	Over 2 Years
The Children's Trust	Miami-Dade	-\$21.5M	-\$38.9M	-\$60.4M
Children's Board Of Hillsborough Cou...	Hillsborough	-\$12.1M	-\$21.8M	-\$33.8M
Children's Services Council Of Browar...	Broward	-\$17M	-\$30.8M	-\$47.8M
Children's Services Council Of Palm B...	Palm Beach	-\$17.3M	-\$32.3M	-\$49.7M
Juvenile Welfare Board Of Pinellas Co...	Pinellas	-\$17M	-\$29M	-\$46M
Children's Trust Of Alachua County	Alachua	-\$2.3M	-\$3.9M	-\$6.2M
Children's Services Council Of Saint L...	Saint Lucie	-\$2.8M	-\$4.6M	-\$7.4M
Escambia Children's Trust	Escambia	-\$2M	-\$3M	-\$5M
Children's Services Council Of Martin...	Martin	-\$1.5M	-\$2.8M	-\$4.3M
Children's Services Council Of Leon C...	Leon	-\$1.6M	-\$2.6M	-\$4.2M
Children's Services Council Of Okeech...	Okeechobee	-\$178.7K	-\$276.3K	-\$455K

Special districts are a limited form of local government with a narrow scope of services (e.g., a library special district, a mosquito control special district, etc.) across a specific geography that may receive additional funding from a county or municipality.

Why the real impact may be larger

It is important to note that funding often overlaps across categories. Special districts have a narrow scope of services and can collect property taxes to fund their activities. Counties and municipalities also collect property taxes and can provide funding for these same services either through a special district or on their own. For example, some communities will have a special library district while others rely on a county or municipality to fund library services.

As another example, some Children's Services and Trusts are funded by a county and not independently. While these programs would not appear as standalone special districts, they are folded into the county's budget.

See the full report

<https://amendment3.floridapolicyinstitute.org/services?cat=CSF>



Endnotes

* Revenue Estimating Conference, "Ad Valorem: Homestead Exemption Increases; Assessment Increase Limitation 10% to 5%. CS/HJR 1F," Florida Office of Economic and Demographic Research, July 10, 2026, <https://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook.pdf>.

The state fiscal year starts July 1 and ends June 30. For this reason, a fiscal year overlaps with two calendar years. The next fiscal year begins July 1, 2027, and ends June 30, 2028.

Amounts are rounded to the nearest \$100. Line items where the 'Over 2 Years' amount has an absolute value of less than \$1000 are included in totals, but not shown individually. Items may not sum exactly to totals due to rounding and suppression of small line items. To maintain consistency with the official state estimation methodology for this potential mid-year policy change, these values do not include the significant impact for the second half of fiscal year 2027.