



Clay County
District Schools
www.claycountyschools.org

**2026-2027 Tentative Millage
& Budget Advertisements
July 23, 2026 @ 9:00 a.m.**

Truth in Millage (TRIM) Calendar



Date	Activity
July 1	Beginning of TRIM. FDOR Certified the 2026-27 Property Tax Roll (which is the Basis for the FEFP Calculation)
July 17	FDOE Certified 2026-27 School District Millage Rates and Prior Period Adjustment and Issued the Second Calculation
July 23	Board Meeting to Approve the Tentative Millage and Budget for Purposes of Advertising
July 28	Tentative Budget and Proposed Millage Advertised on the District's Website
July 30	First Public Hearing on the Adoption of the 2026-27 Tentative Millage and Budget
September 10	Final Public Hearing on the Adoption of the 2026-27 Final Millage and Budget

Millage Rate Comparison Last 10 Years



Millage Rate	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Variance
Required Local Effort (RLE) by State Law	4.514	4.190	3.933	3.799	3.641	3.527	3.171	3.156	2.986	3.024	2.975	(0.049)
Basic Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.000
Additional Voted Millage	0.000	0.000	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.000
Capital Outlay (LCIF)	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	0.000
Total Millage	6.762	6.438	6.181	7.047	6.889	6.775	6.419	6.404	6.234	6.272	6.223	(0.049)

Property Assessment Comparison Last 10 Years



Fiscal Year	Total Assessed Value	Percent Change
2026-27	22,858,960,211	4.30%
2025-26	21,916,729,408	6.98%
2024-25	20,485,950,127	6.83%
2023-24	19,176,265,443	15.83%
2022-23	16,555,465,982	15.02%
2021-22	14,393,742,499	6.46%
2020-21	13,520,428,257	6.39%
2019-20	12,708,844,125	6.52%
2018-19	11,930,452,878	7.01%
2017-18	11,149,541,597	6.39%

Previous Action Steps



Reduced Staffing Positions Across the District and Schools

Reduced all School and District Budget by 20%

Conducted a Return on Investment on all Major Contracts

Reduced Kelly Services Budget by 20% and Eliminated Building Substitutes

Ended Contract with iReady Math and Penda

Reduced Transportation Ridership from 2.0 to 1.5 Miles (Per State Statute)

Pause on All Non-Essential Travel

General Fund Revenue Comparison



GENERAL OPERATING FUND K -12

Revenue Type	2026-27 Tentative	2025-26 Tentative	Difference	Difference %
FEDERAL				
ROTC	500,000.00	500,000.00	0.00	0%
MEDICAID	2,200,000.00	2,000,000.00	200,000.00	10%
Federal Through Local	0.00	0.00	0.00	0%
IMPACT AID	450,000.00	550,000.00	-100,000.00	-18%
TOTAL FEDERAL	\$ 3,150,000.00	\$ 3,050,000.00	\$ 100,000.00	3%
STATE				
FEFP	253,341,887.00	252,181,794.00	1,160,093.00	0%
Family Empowerment Scholarship (FES)	(33,979,448.00)	(29,535,850.00)	-4,443,598.00	-15%
State Funded Discretionary Supplement	5,536,941.00	4,874,770.00	662,171.00	14%
CO&DS ADM	24,000.00	24,000.00	0.00	0%
INST. MAT.	0.00	0.00	0.00	0%
LOTTERY	0.00	0.00	0.00	0%
TRANSPORTATION	0.00	0.00	0.00	0%
CLASS SIZE REDUCTION	36,098,213.00	36,766,787.00	-668,574.00	-2%
TEACHERS LEAD PGM	0.00	0.00	0.00	0%
TECHNOLOGY ALLOCATION	0.00	0.00	0.00	0%
VPK	600,000.00	560,000.00	40,000.00	7%
RACING FUNDS	0.00	0.00	0.00	0%
STATE LICENSE TAX	40,000.00	35,000.00	5,000.00	14%
WORKFORCE DEVELOPMENT	1,154,458.00	1,110,000.00	44,458.00	4%
SALES TAX DISTRIBUTION	213,250.00	0.00	213,250.00	0%
SCHOOL RECOGNITION	0.00	0.00	0.00	0%
Teacher Salary Increase	0.00	0.00	0.00	0%
MISC. STATE	1,805,148.00	5,709,906.00	-3,904,758.00	-68%
TOTAL STATE	\$ 264,834,449.00	\$ 271,726,407.00	-6,891,958.00	-3%

General Fund Revenue Comparison



Revenue Type	2026-27 Tentative	2025-26 Tentative	Difference	Difference %
LOCAL				
TAX REDEMPTIONS	18,000.00	1,000,000.00	-982,000.00	-98%
RENT	650,000.00	500,000.00	150,000.00	30%
INTEREST	2,750,000.00	2,000,000.00	750,000.00	38%
SCHOOL DISTRICT TAX	81,568,213.00	79,306,622.00	2,261,591.00	3%
DAY CARE FEES	650,000.00	500,000.00	150,000.00	30%
OTHER FEES (1)	148,000.00	75,000.00	73,000.00	97%
FEDERAL INDIRECT COST	531,000.00	590,000.00	-59,000.00	-10%
DONATIONS/GIFTS	0.00	100,000.00	-100,000.00	-100%
REFUND OF PRIOR YEAR EXPENSE	150,000.00	100,000.00	50,000.00	50%
OTHER LOCAL (2)	387,000.00	356,000.00	31,000.00	9%
MISC. LOCAL	5,330,000.00	3,500,000.00	1,830,000.00	52%
TOTAL LOCAL	\$ 92,182,213.00	\$ 88,027,622.00	4,154,591.00	5%
TOTAL REVENUE	\$ 360,166,662.00	\$ 362,804,029.00	-2,637,367.00	-1%
Transfers In:				
From Capital (3)	10,770,000.00	10,769,980.00	20.00	0%
From Workers Comp.	0.00	0.00	0.00	0%
From 1 Mill	2,000,000.00	2,000,000.00	0.00	0%
Total Revenue & Transfers	\$ 372,936,662.00	\$ 375,574,009.00	-2,637,347.00	-1%

(1) Adult General Education fees and other student courses and class fees.

(2) Other Local Revenue to include lost textbooks, sale of equipment, and indirect cost.

(3) Transfers In from Capital to cover general expenses related to capital projects and maintenance expenses.

General Fund - Estimated Revenue



ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	450,000.00
Reserve Officers Training Corps (ROTC)	3191	500,000.00
Total Federal Direct	3100	950,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	2,200,000.00
Total Federal Through State and Local	3200	2,200,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	224,899,380.00
Workforce Development	3315	1,154,458.00
Workforce Education Performance Incentives	3317	5,000.00
CO&DS Withheld for Administrative Expenditure	3323	24,000.00
Sales Tax Distribution	3341	213,250.00
State License Tax	3343	40,000.00
Class Size Reduction Operating Funds	3355	36,098,213.00
Voluntary Prekindergarten Program (VPK)	3371	600,000.00
Other Miscellaneous State Revenues	3399	1,800,148.42
Total State	3300	264,834,449.42
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	81,568,213.00
Tax Redemptions	3421	18,000.00
Lease Revenue	3425	650,000.00
Investment Income	3430	2,750,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	38,000.00
Other Student Fees	3469	25,000.00
Preschool Program Fees	3471	650,000.00
Other Schools, Courses and Classes Fees	3479	85,000.00
Miscellaneous Local Sources	3490	6,398,000.00
Total Local	3400	92,182,213.00
TOTAL ESTIMATED REVENUES		360,166,662.42

General Fund - Other Financing Sources and Beginning Fund Balance



OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	10,770,000.00
From 1 Mill Funds (Intrafund)	3650	2,000,000.00
Total Transfers In	3600	12,770,000.00
TOTAL OTHER FINANCING SOURCES		12,770,000.00
Fund Balance	2800	38,122,675.11
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		411,059,337.53

General Fund - Appropriations and Ending Fund Balance



APPROPRIATIONS	Account Number	Totals
Instruction	5000	259,972,823.01
Student Support Services	6100	21,180,497.04
Instructional Media Services	6200	4,437,439.32
Instruction and Curriculum Development Services	6300	6,130,343.76
Instructional Staff Training Services	6400	2,939,740.79
Instruction-Related Technology	6500	7,635,484.92
Board	7100	3,441,777.31
General Administration	7200	873,123.64
School Administration	7300	20,672,598.11
Facilities Acquisition and Construction	7400	4,519,851.35
Fiscal Services	7500	2,358,887.23
Food Service	7600	
Central Services	7700	4,993,078.44
Student Transportation Services	7800	16,984,364.58
Operation of Plant	7900	29,287,235.22
Maintenance of Plant	8100	10,553,192.63
Administrative Technology Services	8200	1,700,584.72
Community Services	9100	384,891.89
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		398,065,913.96
TOTAL OTHER FINANCING USES		
TOTAL ENDING FUND BALANCE	2700	12,993,423.57
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		411,059,337.53

One Mill - Estimated Revenue and Beginning Fund Balance



ESTIMATED REVENUES	Account Number	
<i>LOCAL:</i>		
District Voted Additional Operating Tax	3414	21,944,636.36
Tax Redemptions	3421	
Lease Revenue	3425	
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Student Fees	3469	
Preschool Program Fees	3471	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	
Total Local	3400	21,944,636.36
TOTAL ESTIMATED REVENUES		21,944,636.36
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
From 1 Mill Funds (Intrafund)	3650	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance	2800	2,868,667.81
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		24,813,304.17

One Mill – Appropriations and Ending Fund Balance



APPROPRIATIONS	Account Number	Totals
Instruction	5000	6,000,000.00
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	1,200,000.00
Facilities Acquisition and Construction	7400	2,768,237.88
Fiscal Services	7500	
Food Service	7600	
Central Services	7700	11,000.00
Student Transportation Services	7800	
Operation of Plant	7900	8,953,723.76
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		18,932,961.64
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
To Operating Fund (Intrafund)	950	2,000,000.00
Total Transfers Out	9700	2,000,000.00
TOTAL OTHER FINANCING USES		2,000,000.00
TOTAL ENDING FUND BALANCE	2700	3,880,342.53
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		24,813,304.17

Budget Summary Advertisement



BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF CLAY COUNTY ARE 0.2 PERCENT
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2026-2027

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

Required Local Effort	2.9750
Basic Discretionary Capital Outlay	1.5000
Basic Discretionary Operating	0.7480
Additional Discretionary	1.0000
Total Millage	6.2230

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	3,150,000	30,355,698				33,505,698
State Sources	264,834,449	145,000	10,000	1,646,500		266,635,949
Local Sources	114,126,849	6,086,750		65,859,955	50,920,500	236,994,054
TOTAL SOURCES	\$382,111,298	\$36,587,448	\$10,000	\$67,506,455	\$50,920,500	\$537,135,701
Transfers In	12,770,000		4,605,750			17,375,750
Non-revenue Sources						
Fund Balance/Net Position July 1, 2026	40,991,343	8,935,967	216,297	54,934,664	6,114,576	111,192,847
TOTAL REVENUES, TRANSFERS & FUND/NET ASSET BALANCES	\$435,872,641	\$45,523,415	\$4,832,047	\$122,441,119	\$57,035,076	665,704,298
EXPENDITURES						
Instruction	265,972,823	8,792,392				274,765,215
Student Support Services	21,180,497	1,591,021				22,771,518
Instructional Media Services	4,437,439					4,437,439
Instructional and Curriculum Development Services	6,130,344	3,010,651				9,140,995
Instructional Staff Training Services	2,939,741	928,681				3,868,422
Instruction Related Technology	7,635,485					7,635,485
School Board	3,441,777					3,441,777
General Administration	873,124					873,124
School Administration	21,872,598					21,872,598
Facilities Acquisition and Construction	7,288,089			88,151,244		95,439,333
Fiscal Services	2,358,887					2,358,887
Food Services		23,366,893				23,366,893
Central Services	5,004,078	28,000			50,464,506	55,496,584
Pupil Transportation Services	16,984,365					16,984,365
Operation of Plant	38,240,959					38,240,959
Maintenance of Plant	10,553,193					10,553,193
Administrative Technology Services	1,700,585					1,700,585
Community Services	384,892					384,892
Debt Services			4,824,963			4,824,963
TOTAL EXPENDITURES	\$416,998,876	\$37,717,638	\$4,824,963	\$88,151,244	\$50,464,506	\$598,157,227
Transfers Out	2,000,000			15,375,750		17,375,750
Fund Balance/Net Position	16,873,765	7,805,777	7,084	18,914,125	6,570,570	50,171,321
TRANSFERS AND FUND/NET POSITION BALANCES	\$435,872,641	\$45,523,415	\$4,832,047	\$122,441,119	\$57,035,076	\$665,704,298

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

Notice of Tax for School Capital Outlay Advertisement



NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Clay County will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein. This tax is in addition to the school board's proposed tax of 4.723 mills for operating expenses and is proposed solely at the discretion of the School Board.

The proposed combined school board tax increase for both operating expenses and capital outlay is shown in the adjacent notice. The capital outlay tax will generate approximately \$ 32,916,955 to be used for the following projects:

CONSTRUCTION AND REMODELING

- Site Improvements Countywide
- Energy Conservation Upgrades Countywide
- Erosion Control/Stormwater Repair Countywide
- Track Improvements Countywide
- Classroom Renovations Countywide
- New Classroom Addition Countywide
- Scoreboard Replacement Countywide
- Middleburg Transportation Renovation/Remodeling
- Stadium Repair/Replacement Countywide
- Ceiling and Lighting Replacement Countywide
- New Cafeteria/Classrooms Countywide
- HVAC Repair/Replacement Countywide
- EHPA Retrofit Countywide
- Fuel System Tank Repair/Replacement Countywide
- Master Planning Countywide
- CTE Lab Upgrades Countywide
- Electrical Service Panel Replacement
- Window Replacement Countywide
- Generator Replacement Countywide
- Safety & Security Cameras Countywide
- Safety & Security Control Access/Single Point Access/Badging-Countywide
- Asphalt and Sidewalk Improvements Countywide
- Cafeteria Expansion Countywide
- Safety & Security - Fencing Countywide
- Gym and Locker Room Renovations Countywide
- Digital Marquee Countywide
- Locks Upgrades Countywide
- Outdoor PE/Playground Repair/Replacement Countywide

Notice of Tax for School Capital Outlay Advertisement (continued)



Security Lighting Repair/Replacement Countywide
Safety & Security Door/Window Replacement Countywide
Covered Walkways Countywide
Bleacher Replacement Countywide
Wastewater Treatment Repair/Replacement Countywide
Land Acquisition Countywide
Parking Lot Renovation/Redesign Countywide
Relocatable Disposal Countywide
Restroom Renovations Countywide
Covered Play Area Countywide
Technology Infrastructure Countywide
HVAC Controls Countywide
Kitchen/Cafeteria Renovations Countywide
Fire Alarm Replacement Countywide
Safety & Security - Emergency Communication

MAINTENANCE, RENOVATION AND REPAIR

Reimbursements of the Maintenance, Renovation, and Repairs paid through the General Fund as permitted by Florida Statute, including:

Roof Replacement/Repair Countywide
Stair Replacement/Repair Countywide
Maintenance/Renovation/Repair Boilers/Plumbing Countywide
Maintenance/Renovation/Repair Gym/Cafeteria/Stage Floors Countywide
Maintenance/Renovation/Repair HVAC Units Countywide
Maintenance/Renovation/Repair Elevators Countywide
Signage Countywide
Exterior Building Renovation/Repair
Maintenance/Renovation/Repair of Plant Services Countywide
New/Repair/Renovate Concrete/Sidewalks/Parking Lots
Maintenance/Renovation/Repair Plumbing/Irrigation Countywide
Maintenance/Renovation/Repair Restroom Partitions Countywide
Maintenance/Renovation/Repair Fencing Countywide
Maintenance/Renovation/Repair Light Fixtures/Electrical Countywide
Maintenance/Renovation/Repair Fire Alarm, I/C and Sound Systems Countywide
Painting Countywide
Maintenance Overtime Countywide
New/Maintenance/Renovation/Repair Doors Countywide
Repair/Renovate Asphalt Surfaces Countywide
Tree Cutting, Trimming and Removal Countywide

Notice of Tax for School Capital Outlay Advertisement (continued)



New/Maintenance/Renovation/Repair Classroom Flooring Countywide
Maintenance/Renovation/Repair Roofs-Ceilings Countywide
Maintenance/Renovation/Repair Plumbing Countywide
Maintenance/Renovation/Repair Covered Walkways Countywide
New/Maintenance/Renovation/Repair Bleachers Countywide
Maintenance/Renovation/Repair Portables Countywide
Maintenance/Renovation/Repair WWR Countywide
Maintenance/Renovation/Repair Drainage-Stormwater Systems
District Office Renovation Remodeling Countywide
Relocatable Renovation Remodeling Countywide
Maintenance/Renovation/Repair Play Courts Countywide
Maintenance/Renovation/Repair Emergency Generators Countywide
Restroom Renovations Countywide
Maintenance/Renovation/Repair EMS Countywide
Technology Equity Plan - Digital Refresh
School Maintenance Personnel Salaries and Benefits
Exterior Building Renovation/Repair Countywide

MOTOR VEHICLE PURCHASES

New Maintenance Vehicles
Lease-purchase of maintenance vehicles
Lease-purchase of security vehicles
New Purchase of 17 School Buses
New Purchase of 17 Radios for New School Buses

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Equipment Countywide
Enterprise Resource Software acquired via license/maintenance fees or lease
agreements

PAYMENTS OF LOANS APPROVED PURSUANT TO SS 1011.14 AND 1011.15, F.S.

Repayment of Certificate of Participation (C.O.P.) Classroom Wings (Series
2024A
Dues and Fees Associated with Certificate of Participation Repayment

Notice of Tax for School Capital Outlay Advertisement (continued)



PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance Premiums on District Facilities

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for facility project managers
Salaries and benefits for maintenance personnel
Salaries and benefits for school bus drivers

All concerned citizens are invited to a public hearing to be held on July 30, 2026, at 5:05 p.m. at the Teacher Training Center at Fleming Island High School, 2233 Village Square Parkway, Fleming Island, Florida 32003.

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

Notice of Proposed Tax Increase Advertisement



NOTICE OF PROPOSED TAX INCREASE

The School District of Clay County will soon consider a measure to increase its Property tax levy.

Last year's property tax levy:

<u>A.</u> Initially proposed tax levy.....	\$137,461,727
<u>B.</u> Less tax reductions due to Value Adjustment Board And other assessment changes.....	\$266,054
C. Actual property tax levy.....	\$137,195,673

This year's proposed tax levy.....\$142,251,534

A portion of the tax levy is required under state law for the school board to receive \$253,341,887 in state education grants. The required portion has increased by 0.86 percent, and represents approximately five tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 30, 2026 at 5:05 p.m. at the Teacher Training Center at Fleming Island High School, 2233 Village Square Parkway, Fleming Island, Florida 32003.

A DECISION on the proposed tax increase and the budget will be made at this hearing.