



2025-2026 Tentative Millage & Budget Advertisements July 22, 2025 @ 9:00 a.m.

Truth in Millage (TRIM) Calendar



Date	Activity
July 1	Beginning of TRIM. FDOR Certified the 2025-26 Property Tax Roll (which is the Basis for the FEFP Calculation)
July 18	FDOE Certified 2025-26 School District Millage Rates and Prior Period Adjustment and Issued the Second Calculation
July 22	Board Meeting to Approve the Tentative Millage and Budget for Purposes of Advertising
July 24	Tentative Budget and Proposed Millage Advertised in the “Clay Today”
July 29	First Public Hearing on the Adoption of the 2025-26 Tentative Millage and Budget
September 11	Final Public Hearing on the Adoption of the 2025-26 Final Millage and Budget

Millage Rate Comparison Last 10 Years



Millage Rate	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Variance
Required Local Effort (RLE) by State Law	4.889	4.514	4.190	3.933	3.799	3.641	3.527	3.171	3.156	2.986	3.024	0.038
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	0.000	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	7.137	6.762	6.438	6.181	7.047	6.889	6.775	6.419	6.404	6.234	6.272	0.038

Property Assessment Comparison Last 10 Years



Fiscal Year	Total Assessed Value	Percent Change
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%
2016-17	10,479,541,597	5.29%
2015-16	9,952,760,388	4.08%

Current Events with an Immediate Impact on the 2025-26 Tentative Budget



Date	Event
March 3	FEFP Third Calculation Released Two Months Late.
March 3	FEFP Third Calculation Represented a \$5 Million Decrease for Clay.
June 13	FEFP Conference Report Released (Approved Statewide Budget). BSA Increased \$41.62 (not sufficient to cover 3% Inflation, new FRS rates, health costs, transportation costs, electricity).
June 26	Final FEFP Disbursement to Clay is \$647,000 short. (\$47 Million Short Statewide)
June 30	Announcement that \$7 Billion in Federal Funds Withheld (\$400 Million Statewide). Approximately \$1.5 Million Decrease for Clay (Title II, Title III, Title IV).
To Date	No FEFP Fourth Calculation to Close out the Books for School Districts and Charter Schools.

General Fund Revenue Comparison



GENERAL OPERATING FUND K -12

Revenue Type	2024-25 Tentative	2025-26 Tentative	Difference	Difference %
FEDERAL				
ROTC	375,000.00	500,000.00	125,000.00	33%
MEDICAID	2,175,000.00	2,000,000.00	-175,000.00	-8%
Federal Through Local	350,000.00	0.00	-350,000.00	-100%
IMPACT AID	525,000.00	550,000.00	25,000.00	5%
TOTAL FEDERAL	\$ 3,425,000.00	\$ 3,050,000.00	\$ (375,000.00)	-11%
STATE				
FEFP	251,157,323.00	252,181,794.00	1,024,471.00	.4%
Family Empowerment Scholarship (FES)	(22,089,114.00)	(29,535,850.00)	7,446,736.00	34%
State Funded Discretionary Supplement	3,651,696.00	4,874,770.00	1,223,074.00	33%
CO&DS ADM	22,000.00	24,000.00	2,000.00	9%
INST. MAT.	0.00	0.00	0.00	
LOTTERY	0.00	0.00	0.00	
TRANSPORTATION	0.00	0.00	0.00	
CLASS SIZE REDUCTION	37,433,038.00	36,766,787.00	(666,251.00)	-2%
TEACHERS LEAD PGM	0.00	0.00	0.00	
TECHNOLOGY ALLOCATION	0.00	0.00	0.00	
VPK	700,000.00	560,000.00	(140,000.00)	-20%
RACING FUNDS	0.00	0.00	0.00	
STATE LICENSE TAX	40,000.00	35,000.00	(5,000.00)	-13%
WORKFORCE DEVELOPMENT	1,100,338.00	1,110,000.00	9,662.00	1%
FULL SERVICE SCHOOL	0.00	0.00	0.00	
SCHOOL RECOGNITION	0.00	0.00	0.00	
Teacher Salary Increase	0.00	0.00	0.00	
MISC. STATE	2,307,992.43	5,709,906.00	3,401,913.57	147%
TOTAL STATE	\$ 274,323,273.43	\$ 271,726,407.00	\$ (2,596,866.43)	-1%

General Fund Revenue Comparison



	2024-25 Tentative	2025-26 Tentative	Difference	Difference %
LOCAL				
TAX REDEMPTIONS	1,300,000.00	1,000,000.00	(300,000.00)	-23%
RENT	600,000.00	500,000.00	(100,000.00)	-17%
INTEREST	3,000,000.00	2,000,000.00	(1,000,000.00)	-33%
SCHOOL DISTRICT TAX	75,477,813.00	79,306,622.00	3,828,809.00	5%
DAY CARE FEES	500,000.00	500,000.00	0.00	0%
OTHER FEES (1)	562,463.00	75,000.00	(487,463.00)	-87%
FEDERAL INDIRECT COST	500,000.00	590,000.00	90,000.00	18%
DONATIONS/GIFTS	225,000.00	100,000.00	(125,000.00)	-56%
REFUND OF PRIOR YEAR EXPENSE	100,000.00	100,000.00	0.00	0%
OTHER LOCAL (2)	490,100.00	356,000.00	(134,100.00)	-27%
MISC. LOCAL	7,348,155.00	3,500,000.00	(3,848,155.00)	-52%
TOTAL LOCAL	\$ 90,103,531.00	\$ 88,027,622.00	\$ (2,075,909.00)	-2%
TOTAL REVENUE	\$ 367,851,804.43	\$ 362,804,029.00	\$ (5,047,775.43)	-1%
Transfers In:				
From Capital (3)	6,000,000.00	10,769,980.00	4,769,980.00	79%
From Workers Comp.	0.00	0.00	0.00	
From 1 Mill	0.00	2,000,000.00	2,000,000.00	#DIV/0!
Total Revenue & Transfers	\$ 373,851,804.43	\$ 375,574,009.00	\$ 1,722,204.57	

(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	550,000.00
Reserve Officers Training Corps (ROTC)	3191	500,000.00
Total Federal Direct	3100	1,050,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	2,000,000.00
Total Federal Through State and Local	3200	2,000,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	227,520,714.00
Workforce Development	3315	1,100,000.00
Workforce Education Performance Incentives	3317	10,000.00
CO&DS Withheld for Administrative Expenditure	3323	24,000.00
State License Tax	3343	35,000.00
Class Size Reduction Operating Funds	3355	36,766,787.00
Voluntary Prekindergarten Program (VPK)	3371	560,000.00
Other Miscellaneous State Revenues	3399	5,709,906.00
Total State	3300	271,726,407.00
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	79,306,622.00
Tax Redemptions	3421	1,000,000.00
Lease Revenue	3425	500,000.00
Investment Income	3430	2,000,000.00
Gifts, Grants and Bequests	3440	100,000.00
Adult General Education Course Fees	3461	30,000.00
Other Student Fees	3469	15,000.00
Preschool Program Fees	3471	500,000.00
Other Schools, Courses and Classes Fees	3479	30,000.00
Miscellaneous Local Sources	3490	4,491,000.00
Total Local	3400	87,972,622.00
TOTAL ESTIMATED REVENUES		362,749,029.00

General Fund - Other Financing Sources and Beginning Fund Balance



OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	50,000.00
Loss Recoveries	3740	5,000.00
<i>Transfers In:</i>		
From Capital Projects Funds	3630	10,769,980.00
From 1 Mill Funds (Intrafund)	3650	2,000,000.00
Total Transfers In	3600	12,769,980.00
TOTAL OTHER FINANCING SOURCES		12,824,980.00
Fund Balance	2800	14,520,153.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		390,094,162.00

General Fund - Appropriations and Ending Fund Balance



APPROPRIATIONS	Account Number	Totals
Instruction	5000	239,899,221.00
Student Support Services	6100	23,158,358.00
Instructional Media Services	6200	4,233,493.00
Instruction and Curriculum Development Services	6300	5,784,252.00
Instructional Staff Training Services	6400	3,630,329.00
Instruction-Related Technology	6500	6,831,946.00
Board	7100	1,809,866.00
General Administration	7200	630,756.00
School Administration	7300	18,482,779.00
Facilities Acquisition and Construction	7400	5,906,692.00
Fiscal Services	7500	2,286,800.00
Food Service	7600	107,319.00
Central Services	7700	4,362,005.00
Student Transportation Services	7800	16,425,416.00
Operation of Plant	7900	25,632,120.00
Maintenance of Plant	8100	9,907,233.00
Administrative Technology Services	8200	1,633,076.00
Community Services	9100	233,823.00
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		370,955,484.00
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
To Special Revenue Funds	940	1,479,770.00
Total Transfers Out	9700	1,479,770.00
TOTAL OTHER FINANCING USES		1,479,770.00
TOTAL ENDING FUND BALANCE	2700	17,658,908.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		390,094,162.00

One Mill - Estimated Revenue and Beginning Fund Balance



ESTIMATED REVENUES	Account Number	
<i>LOCAL:</i>		
District Voted Additional Operating Tax	3414	21,040,061.00
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	21,040,061.00
TOTAL ESTIMATED REVENUES		21,040,061.00
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	8,861,882.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		29,901,943.00

One Mill – Appropriations and Ending Fund Balance



APPROPRIATIONS	Account Number	Totals
Instruction	5000	
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	
Facilities Acquisition and Construction (Security Enhancements)	7400	7,922,433.00
Fiscal Services	7500	
Food Service	7600	
Central Services	7700	12,000.00
Student Transportation Services	7800	109,737.00
Operation of Plant *(Security Operations)	7900	10,459,823.00
Maintenance of Plant	8100	220,934.00
Administrative Technology Services	8200	
Community Services	9100	
Debt Service	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		18,724,927.00
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	9,177,016.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		29,901,943.00

*Contract with CCSO, OPPD, GCSPD, and CCDS Safety and Security Operations

Budget Summary Advertisement



BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF CLAY COUNTY ARE 2.1 PERCENT
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2025-2026

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP

Required Local Effort	3.0240
Basic Discretionary Capital Outlay	1.5000
Basic Discretionary Operating	0.7480
Additionl Discretionary	1.0000
Total Millage	<u>6.2720</u>

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	3,050,000	31,632,952				34,682,952
State Sources	271,726,407	145,000	225,575	1,646,500		273,743,482
Local Sources	109,012,683	5,391,500	1,000	61,735,212	45,093,200	221,233,595
TOTAL SOURCES	\$383,789,090	\$37,169,452	\$226,575	\$63,381,712	\$45,093,200	\$529,660,029
Transfers In	12,769,980	1,479,770	6,222,559			20,472,309
Non-revenue Sources	55,000					
Fund Balance/Net Position July 1, 2025	23,382,035	9,564,928	582,203	78,230,432	7,915,080	119,674,678
TOTAL REVENUES, TRANSFERS & FUND/NET ASSET BALANCES	\$419,996,105	\$48,214,150	\$7,031,337	\$141,612,144	\$53,008,280	\$669,862,016
EXPENDITURES						
Instruction	239,899,221	11,201,126				251,100,347
Student Support Services	23,158,358	1,656,266				24,814,624
Instructional Media Services	4,233,493					4,233,493
Instructional and Curriculum Development Services	5,784,252	3,500,855				9,285,107
Instructional Staff Training Services	3,630,329	984,244				4,614,573
Instruction Related Technology	6,831,946					6,831,946
School Board	1,809,866					1,809,866
General Administration	630,756	229,732				860,488
School Administration	18,482,779					18,482,779
Facilities Acquisition and Construction	13,829,125			119,053,571	43,513,394	176,396,090
Fiscal Services	2,286,800					2,286,800
Food Services	107,319	23,245,944				23,353,263
Central Services	4,374,005					4,374,005
Pupil Transportation Services	16,535,153	2,433				16,537,586
Operation of Plant	36,091,943					36,091,943
Maintenance of Plant	10,128,167					10,128,167
Administrative Technology Services	1,633,076					1,633,076
Community Services	233,823					233,823
Debt Services	0		6,439,134			6,439,134
TOTAL EXPENDITURES	\$389,680,411	\$40,820,600	\$6,439,134	\$119,053,571	\$43,513,394	\$599,507,110
Transfers Out	3,479,770			16,992,539		20,472,309
Fund Balance/Net Position	26,835,924	7,393,550	592,203	5,566,034	9,494,886	49,882,597
TRANSFERS AND FUND/NET POSITION BALANCES	\$419,996,105	\$48,214,150	\$7,031,337	\$141,612,144	\$53,008,280	\$669,862,016

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 4.772 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 \$31,560,091 to be used for the following projects:

CONSTRUCTION AND REMODELING

- Site Improvements Countywide (#3004)
- Energy Conservation Upgrades Countywide (#3005)
- Erosion Control/Stormwater Repair Countywide (#3009)
- Track Improvements Countywide (#3010)
- Classroom Renovations County Wide (#3030)
- New Classroom Addition Countywide (#3032)
- Scoreboard Replacement Countywide (#3033)
- Middleburg Transportation Renovation/Remodeling (#3040)
- Stadium Repair/Replacement Countywide (#3052)
- Ceiling and Lighting Replacement Countywide (#3055)
- HVAC Repair/Replacement Countywide (#3061)
- EHPA Retrofit Countywide (#3063)
- Fuel System Tank Repair/Replacement Countywide (#3069)
- Master Planning Countywide (#3075)
- CTE Lab Upgrades Countywide (#3100)
- Electrical Service Panel Replacement (#3144)
- Window Replacement Countywide (#3183)
- Generator Replacement Countywide (#3223)
- Safety & Security Cameras Countywide (#3231)
- Safety & Security Control Access/Single Point Access/Badging-Countywide (#3235)
- Asphalt and Sidewalk Improvements Countywide (#3360)
- Cafeteria Expansion Countywide (#3406)

Notice of Tax for School Capital Outlay Advertisement (continued)



Safety & Security - Fencing Countywide (#3434)
Gym and Locker Room Renovations Countywide (#3449)
Digital Marquee Countywide (#3463)
Locks Upgrades Countywide (#3469)
Outdoor PE/Playground Repair/Replacement Countywide (#3509)
Security Lighting Repair/Replacement Countywide (#3540)
Safety & Security Door/Window Replacement Countywide (#3610)
Covered Walkways Countywide (#3655)
Bleacher Replacement Countywide (#3671)
Wastewater Treatment Repair/Replacement Countywide (#3691)
Land Acquisition Countywide (#3708)
Parking Lot Renovation/Redesign Countywide (#3764)
Relocatable Disposal Countywide (#3775)
Restroom Renovations Countywide (#3802)
Covered Play Area Countywide (#3804)
Technology Infrastructure Countywide (#3806)
HVAC Controls Countywide (#3809)
Kitchen/Cafeteria Renovations Countywide (#3817)
Fire Alarm Replacements Countywide (#3861)
Safety & Security - Emergency Communication (#3926)

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 (#3002)
Stair Replacement/Repair County Wide (#3008)
Maintenance/Renovation/Repair Boilers/Plumbing Countywide (#3023)
Maintenance/Renovation/Repair Cafeteria/Stage Floors Countywide (#3025)
Maintenance/Renovation/Repair HVAC Units Countywide (#3038)
Maintenance/Renovation/Repair Elevators Countywide (#3043)
Signage County Wide (#3050)
Maintenance/Renovation/Repair of Plant Services Countywide (#3309)
New/Repair/Renovate Concrete/Sidewalks/Parking Lots (#3360)

Notice of Tax for School Capital Outlay Advertisement (continued)



Maintenance/Renovation/Repair Plumbing/Irrigation Countywide (#3465)
Maintenance/Renovation/Repair Restroom Partitions Countywide (#3500)
Maintenance/Renovation/Repair Fencing Countywide (#3520)
Maintenance/Renovation/Repair Light Fixtures/Electrical Countywide (#3540)
Maintenance/Renovation/Repair Fire Alarm, I/C and Sound Systems Countywide (#3570)
Painting Countywide (#3590)
Maintenance Overtime Countywide (#3591)
New/Maintenance/Renovation/Repair Doors Countywide (#3610)
Repair/Renovate Asphalt Surfaces Countywide (#3620)
Tree Cutting, Trimming and Removal Countywide (#3629)
New/Maintenance/Renovation/Repair Classroom Flooring Countywide (#3630)
Maintenance/Renovation/Repair Roofs-Ceilings Countywide (#3660)
Maintenance/Renovation/Repair EWC/Plumbing Countywide (#3664)
Maintenance/Renovation/Repair Covered Walkways Countywide (#3665)
New/Maintenance/Renovation/Repair Bleachers Countywide (#3671)
Maintenance/Renovation/Repair Portables Countywide (#3681)
Maintenance/Renovation/Repair WWR Countywide (#3691)
Maintenance/Renovation/Repair Drainage-Stormwater Systems (#3701)
District Office Renovation Remodeling Countywide (#3716)
Relocatable Renovation Remodeling Countywide (#3779)
Maintenance/Renovation/Repair Play Courts Countywide (#3781)
Maintenance/Renovation/Repair Emergency Generators Countywide (#3791)
Restroom Renovations Countywide (#3802)
Maintenance/Renovation/Repair EMS Countywide (#3821)
Technology Equity Plan - Digital Refresh (#3836)
Maintenance Personnel Salaries (#3894)
Exterior Building Renovation/Repair County Wide (#3180)

Notice of Tax for School Capital Outlay Advertisement (continued)



MOTOR VEHICLE PURCHASES

GPS System Countywide (#3815)
New Maintenance Vehicles (#3167)

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 (#1520)
Enterprise Resource Software acquired via license/maintenance fees or lease agreements (#3706)

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 (#3724)
Dues and Fees Associated with Certificate of Participation Repayment (#3763)
Lease Payment for the purchase of 100 School Buses (#3878)
New Purchase of 22 School Buses (#3878)
New Purchase of 22 Radios for New School Buses (#3878)

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 (#3553)

All concerned citizens are invited to a public hearing to be held on July 29, 2025, 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:

- A. Initially proposed tax levy.....\$127,709,413
- B. Less tax reductions due to Value Adjustment Board
And other assessment changes..... \$371,992
- C. Actual property tax levy.....\$127,337,421

This year's proposed tax levy.....\$137,461,727

A portion of the tax levy is required under state law for the school board to receive \$252,181,794 in state education grants. The required portion has increased by 5.51 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 29, 2025 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.