



**BOARD OF COUNTY
COMMISSIONERS
WORKSHOP**

February 5, 2026
Thrasher-Horne Center,
2900 Thrasher Horne Avenue
Orange Park, FL 32065
1:00 PM

CALL TO ORDER

PUBLIC COMMENTS

NEW BUSINESS

1. Current Bills
2. Budget Background Information
3. Ad Valorem Supported Functions
4. Impacts of Bills
5. Options and Recommendations

COMMISSIONERS' COMMENTS

In accordance with the Americans with Disabilities Act, any person needing accommodations to participate in this matter should contact Clay County Risk Management by mail at P.O. Box 1366, Green Cove Springs, Florida 32043, or by telephone at (904) 679-8596, no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Deaf and hard-of-hearing persons can access the telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).



Agenda Item
Clay County Board of County Commissioners

Clay County Administration Building
Thursday, February 5 1:00 PM

TO: DATE:

FROM:

SUBJECT:

AGENDA
ITEM
TYPE:

ATTACHMENTS:

Description	Type	Upload Date	File Name
▢ Budget Presentation	Backup Material	2/4/2026	Budget_Workshop_02052026dsada.pdf

REVIEWERS:

Department	Reviewer	Action	Date	Comments
BCC	Capo, Teresa	Approved	2/2/2026 - 3:16 PM	Item Pushed to Agenda

Budget Workshop

Agenda for February 5th, 2026

Current Bills

Tax Watch Data

Overall Budget Breakdown

Ad Valorem Supported Functions

Personnel Trend

Impact of HJR 203

Additional Bill Analysis

Scenarios

Revenue Options

Recommendations

Future Meetings

Analyzed Bills for Tax Relief

Bill Number	Description	Status (As of 1/29)
HJR 201	Elimination of Non-School Property Tax for Homesteaded Property	In Ways and Means Committee
HJR 203	Phased out Elimination of Non-School Property Tax for Homesteads (C2)	2 nd Reading
HJR 205	Elimination of Non-School Property Tax for Homestead for Person over 65	In Ways and Means Committee
HJR 207	25% Homestead Exemption for Non-School Property Tax	In State Affairs Committee
HJR 209	Additional 100,000 exemption for Insured properties on Non School Homestead Value (C2 now \$200,000 if insured)	2 nd Reading
HJR 211	Full Portability for Non-School Tax	In Ways and Means Committee
HJR 213	Modifies AV Growth rates for School and Non-School (Caps at 3% over 3 years and 15% over 3 Years)	1 st Reading
HJR 215	Allows for Combined SOH differential for Married Couples	In State Affairs Committee

TOTAL COUNTY POPULATION

APRIL 1, 2025

1	Miami-Dade	2,814,927	18	Marion	433,765	35	Flagler	140,714	52	Washington	26,876
2	Broward	1,993,535	19	Collier	413,314	36	Highlands	107,976	53	Hardee	26,042
3	Hillsborough	1,575,637	20	Saint Lucie	394,074	37	Nassau	107,053	54	Taylor	22,011
4	Palm Beach	1,556,161	21	Saint Johns	348,336	38	Walton	90,547	55	Holmes	20,042
5	Orange	1,536,045	22	Escambia	337,728	39	Monroe	84,707	56	Gilchrist	19,716
6	Duval	1,079,044	23	Leon	305,866	40	Putnam	76,600	57	Madison	18,859
7	Pinellas	966,933	24	Alachua	298,485	41	Columbia	72,388	58	Dixie	17,217
8	Polk	846,896	25	Clay	238,605	42	Jackson	49,728	59	Union	16,821
9	Lee	839,223	26	Okaloosa	226,193	43	Suwannee	47,274	60	Gulf	16,621
10	Brevard	667,900	27	Charlotte	223,430	44	Hendry	47,085	61	Jefferson	15,761
11	Pasco	648,369	28	Hernando	212,849	45	Levy	46,270	62	Hamilton	14,155
12	Volusia	604,533	29	Santa Rosa	211,445	46	Gadsden	44,790	63	Calhoun	13,655
13	Seminole	495,106	30	Bay	199,950	47	Okeechobee	40,314	64	Franklin	13,383
14	Sarasota	487,640	31	Indian River	173,013	48	Wakulla	38,189	65	Glades	13,055
15	Osceola	484,915	32	Citrus	166,500	49	DeSoto	35,947	66	Lafayette	8,601
16	Manatee	466,845	33	Martin	166,281	50	Baker	29,139	67	Liberty	8,140
17	Lake	445,881	34	Sumter	162,493	51	Bradford	27,668		Florida	23,379,261

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Population Estimates by County and Municipality - April 1, 2025. and University of Florida, Bureau of Economic and Business Research (2025 Estimates).

PERCENTAGE OF POPULATION LIVING IN UNINCORPORATED AREAS

APRIL 1, 2025

1	Wakulla	97.9%	18	Manatee	82.9%	35	Hendry	72.5%		Florida	50.0%
2	Hernando	95.2%	19	Gilchrist	82.7%	36	Bradford	72.2%	52	Lee	48.9%
3	Citrus	93.3%	20	Nassau	82.4%	37	Baker	70.3%	53	Seminole	47.2%
4	Saint Johns	93.2%	21	Jefferson	81.9%	38	Hillsborough	69.2%	54	Monroe	46.8%
5	Santa Rosa	91.7%	22	Columbia	81.7%	39	Indian River	68.7%	55	Bay	45.1%
6	Pasco	91.7%	23	Marion	81.5%	40	Jackson	67.6%	56	Lake	45.0%
7	Collier	91.4%		Martin	81.5%	41	Osceola	67.2%	57	Miami-Dade	43.5%
8	Clay	90.9%	25	Washington	80.5%	42	Taylor	67.1%	58	Palm Beach	43.3%
9	Charlotte	90.8%	26	Walton	79.9%	43	Hardee	64.7%	59	Alachua	38.4%
10	Dixie	89.2%		Calhoun	79.9%	44	Gulf	63.0%	60	Brevard	35.6%
11	Liberty	88.2%	28	Putnam	79.7%	45	Orange	62.0%	61	Leon	32.8%
12	Glades	87.4%	29	Holmes	79.4%	46	Hamilton	61.7%	62	Pinellas	28.3%
13	Lafayette	87.2%	30	Madison	78.9%	47	Sarasota	61.2%	63	Saint Lucie	20.8%
14	Okeechobee	86.5%	31	Levy	78.2%	48	Gadsden	59.4%	64	Volusia	20.1%
15	Union	84.0%		DeSoto	77.7%	49	Polk	59.1%	65	Flagler	14.2%
16	Suwannee	83.5%	32	Highlands	77.7%	50	Franklin	58.7%	66	Broward	0.9%
17	Escambia	83.2%	34	Sumter	73.4%	51	Okaloosa	57.3%	67	Duval	0.0%

Source: Florida Estimates of Population: April 1, 2025. Bureau of Economic and Business Research, University of Florida (2025).

PERCENT OF TOTAL JUST VALUE THAT IS TAXABLE

2025

1	Walton	69.5%	18	Sarasota	62.1%	34	Flagler	56.4%	51	Gadsden	48.7%
2	Bay	66.8%	19	Statewide	62.0%	35	Taylor	56.3%	52	Hernando	48.1%
3	Miami-Dade	66.2%	20	Saint Johns	61.8%	37	Clay	56.3%	53	Madison	47.1%
4	Orange	66.0%	21	Lake	61.7%	38	Hamilton	56.0%	54	Baker	46.0%
5	Collier	65.9%	22	Duval	60.9%	39	Columbia	54.5%	55	Calhoun	45.9%
6	Broward	65.8%	23	Nassau	60.5%	40	Bradford	54.1%	56	Hardee	42.7%
7	Monroe	65.7%	24	Hillsborough	60.0%	41	Saint Lucie	53.9%	57	Okeechobee	41.8%
8	Seminole	65.2%	25	Polk	59.9%	42	Marion	53.7%	58	Holmes	41.5%
9	Okaloosa	64.7%	26	Pinellas	59.6%	43	Gulf	53.0%	59	Jefferson	41.4%
10	Osceola	64.3%	27	Suwannee	59.0%	44	Citrus	52.3%	60	Dixie	39.4%
11	Sumter	64.3%	28	Pasco	58.4%	45	Putnam	51.1%	61	DeSoto	39.0%
12	Manatee	64.2%	29	Leon	58.4%	46	Jackson	50.8%	62	Levy	37.7%
13	Franklin	63.5%	30	Charlotte	58.0%	47	Brevard	50.5%	63	Hendry	37.3%
14	Palm Beach	63.1%	31	Escambia	57.7%	48	Alachua	50.4%	64	Lafayette	35.8%
15	Martin	62.9%	32	Volusia	57.5%	49	Washington	50.1%	65	Liberty	33.2%
16	Lee	62.3%	33	Santa Rosa	56.7%	50	Wakulla	49.2%	66	Union	31.6%
17	Indian River	62.2%		Highlands	56.5%		Gilchrist	48.8%	67	Glades	17.7%

Shows the effect that various exclusions, differentials, exemptions, and credits have on the ad valorem tax base of local governments.
Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

Market Value

The total market value of properties located within the unincorporated area of Clay County (taxing district 001) increased more than 89 percent since 2018 (annual average of 10.99 percent), adding 6.28 percent in 2024.

Year	Real Property	TPP & Central Assessed	Market Value Total	% of Change	New Construction	% of Change
2024	\$30,801,753,130	\$2,208,076,000	\$33,009,829,130	6.28%	\$578,805,513	-16.96%
2023	\$29,060,226,569	\$1,997,750,954	\$31,057,977,523	19.22%	\$697,057,052	87.00%
2022	\$24,408,288,014	\$1,643,377,158	\$26,051,665,172	22.95%	\$372,777,365	8.11%
2021	\$19,638,311,624	\$1,559,974,875	\$21,189,286,499	7.53%	\$344,825,050	26.71%
2020	\$18,219,040,839	\$1,486,612,491	\$19,705,653,330	6.27%	\$272,128,482	5.93%
2019	\$17,173,939,332	\$1,369,512,782	\$18,543,452,114	6.61%	\$257,825,321	10.00%
2018	\$16,075,918,966	\$1,311,054,798	\$17,386,973,764	8.00%	\$232,742,353	10.00%

Taxable Value

The total taxable value of taxing district 001 has increased more than 74 percent since 2018 (annual average of 9.38 percent), and represents approximately 56 percent of its market value.

Year	Real Property	TPP & Central Assessed	Taxable Value Total	% of Change	% of Market Value	New Construction	% of Change
2024	\$17,073,282,737	\$1,479,165,045	\$18,552,447,780	9.23%	56.20%	\$450,114,647	-11.99%
2023	\$15,646,316,983	\$1,339,185,930	\$16,985,502,913	15.90%	54.69%	\$511,467,929	67.87%
2022	\$13,636,691,346	\$1,018,747,740	\$14,655,439,086	12.63%	56.26%	\$304,684,442	9.51%
2021	\$12,062,408,536	\$957,679,167	\$13,020,087,703	6.56%	61.45%	\$278,215,321	23.35%
2020	\$11,292,782,433	\$923,768,533	\$12,216,550,966	7.16%	62.00%	\$225,558,389	-3.09%
2019	\$10,559,557,409	\$829,653,979	\$11,389,211,388	7.21%	61.42%	\$232,742,353	5.37%
2018	\$9,835,984,196	\$786,174,767	\$10,622,158,963	7.01%	61.09%	\$220,882,827	11.51%

PER CAPITA TOTAL PROPERTY TAX LEVIES

2024

1	Monroe	\$4,873.55	17	Manatee	\$2,369.91	34	Glades	\$1,601.41	51	Santa Rosa	\$1,088.63
2	Walton	\$4,836.82	18	Saint Lucie	\$2,347.05	35	Hardee	\$1,591.66	52	Jefferson	\$1,056.10
3	Collier	\$3,828.88	19	Saint Johns	\$2,209.22	36	Pasco	\$1,560.82	53	Madison	\$1,052.08
4	Palm Beach	\$3,741.67	20	Flagler	\$2,176.86	37	Lake	\$1,536.23	54	Suwannee	\$1,013.81
5	Martin	\$3,656.86	21	Bay	\$2,025.78	38	Leon	\$1,529.18	55	Dixie	\$929.59
6	Miami-Dade	\$3,361.84	22	Hillsborough	\$1,991.91	39	Hamilton	\$1,494.90	56	Columbia	\$926.44
7	Broward	\$3,067.43	23	Duval	\$1,896.90	40	Taylor	\$1,470.56	57	Bradford	\$918.78
8	Franklin	\$3,061.97	24	Volusia	\$1,876.63	41	Citrus	\$1,458.57	58	Gadsden	\$881.14
9	Gulf	\$2,966.54	25	Osceola	\$1,804.17	42	Marion	\$1,382.69	59	Wakulla	\$868.66
10	Sarasota	\$2,884.84	26	Putnam	\$1,765.46	43	Escambia	\$1,296.39	60	Baker	\$825.14
11	Nassau	\$2,721.28	27	Alachua	\$1,713.68	44	Polk	\$1,295.30	61	Washington	\$778.75
12	Pinellas	\$2,607.02	28	Hendry	\$1,698.11	45	DeSoto	\$1,277.83	62	Calhoun	\$757.03
13	Orange	\$2,601.85	29	Okaloosa	\$1,669.27	46	Hernando	\$1,271.59	63	Lafayette	\$727.64
14	Charlotte	\$2,564.51	30	Seminole	\$1,665.84	47	Clay	\$1,251.60	64	Liberty	\$719.91
15	Indian River	\$2,537.54	31	Okeechobee	\$1,645.69	48	Highlands	\$1,155.25	65	Jackson	\$695.76
16	Lee	\$2,498.43	32	Sumter	\$1,644.36	49	Levy	\$1,134.99	66	Holmes	\$516.83
	Statewide	\$2,397.57	33	Brevard	\$1,608.78	50	Gilchrist	\$1,117.33	67	Union	\$415.94

Includes all taxing jurisdictions in each county (counties, cities, school districts and special districts) and uses total county population.

Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

PER CAPITA TOTAL COUNTY REVENUE

FY 2022-23

1	Monroe	\$7,363.91	18	Wakulla	\$2,673.85	34	Hernando	\$2,160.39	51	Brevard	\$1,655.24
2	Miami-Dade	\$5,399.86	19	Indian River	\$2,630.94	35	Baker	\$2,058.44	52	Lafayette	\$1,650.31
3	Charlotte	\$4,478.37		Statewide	\$2,614.54	36	Seminole	\$1,990.16	53	Volusia	\$1,647.70
4	Collier	\$4,065.58	20	Hardee	\$2,607.30	37	Putnam	\$1,930.44	54	Columbia	\$1,613.12
5	Gulf	\$3,985.24	21	Hillsborough	\$2,520.36	38	Escambia	\$1,929.91	55	Calhoun	\$1,600.76
6	Franklin	\$3,950.77	22	Lee	\$2,470.19	39	Citrus	\$1,896.36	56	Saint Lucie	\$1,548.46
7	Walton	\$3,754.79	23	Okeechobee	\$2,456.55	40	Okaloosa	\$1,883.91	57	Suwannee	\$1,522.97
8	Martin	\$3,693.49	24	Pasco	\$2,439.33	41	Alachua	\$1,882.99	58	Bradford	\$1,478.06
9	Liberty	\$3,372.58	25	Jefferson	\$2,387.64	42	Madison	\$1,882.81	59	Lake	\$1,472.74
10	Manatee	\$3,286.76	26	Glades	\$2,373.39	43	Gilchrist	\$1,842.36	60	Clay	\$1,461.50
11	Washington	\$2,922.16	27	Osceola	\$2,358.68	44	Highlands	\$1,827.85	61	Sumter	\$1,333.16
12	Sarasota	\$2,900.81	28	Broward	\$2,332.92	45	Levy	\$1,766.01	62	Leon	\$1,306.04
13	DeSoto	\$2,833.66	29	Dixie	\$2,298.50	46	Taylor	\$1,760.26	63	Gadsden	\$1,293.91
14	Bay	\$2,821.57	30	Hendry	\$2,296.87	47	Marion	\$1,742.00	64	Holmes	\$1,238.28
15	Palm Beach	\$2,775.14	31	Nassau	\$2,231.49	48	Jackson	\$1,672.32	65	Santa Rosa	\$1,220.93
16	Orange	\$2,755.07	32	Pinellas	\$2,205.52	49	Polk	\$1,668.77	66	Union	\$1,009.04
17	Saint Johns	\$2,704.75	33	Hamilton	\$2,199.67	50	Flagler	\$1,665.62	67	Duval*	-

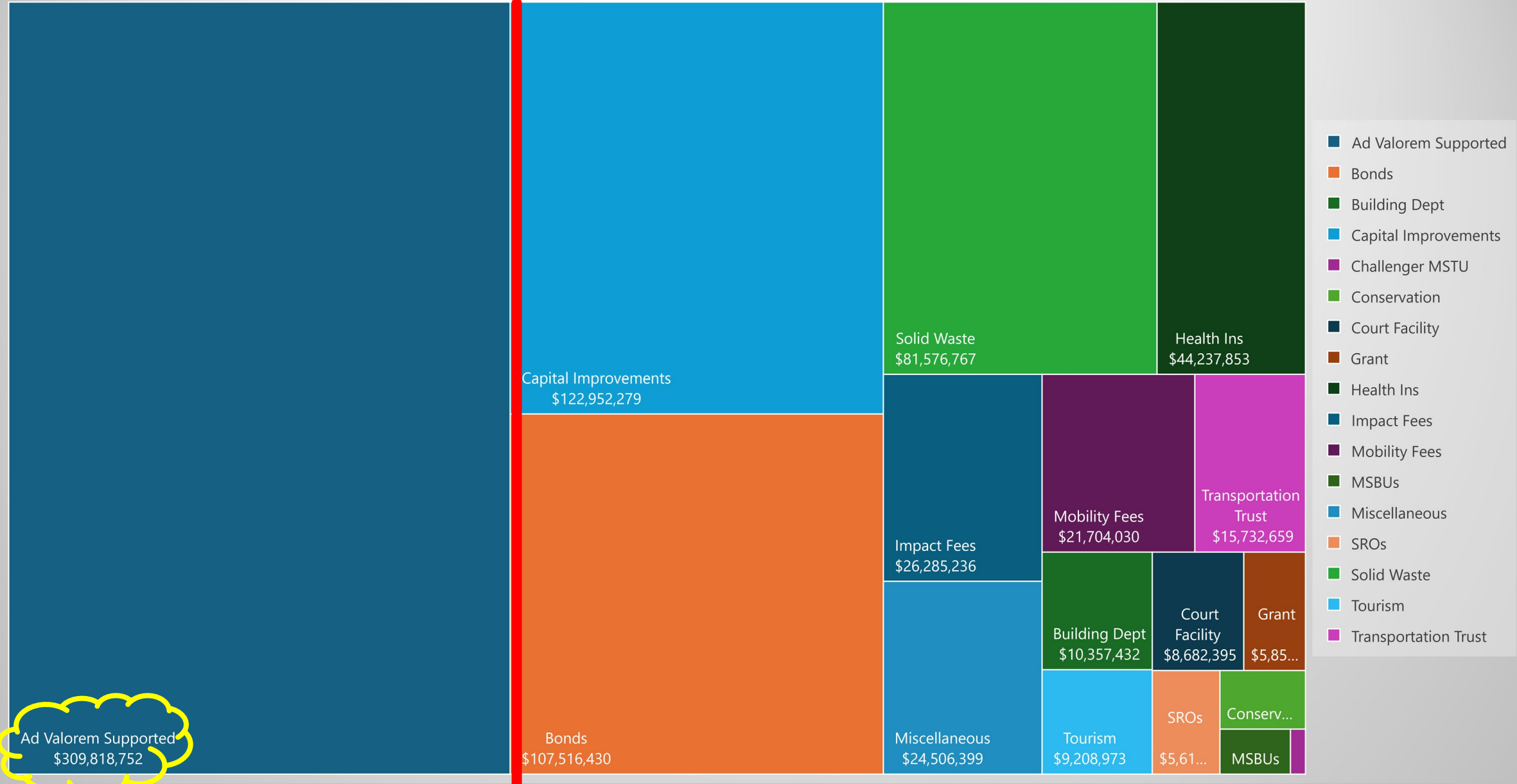
Includes county government revenue only and uses total county population.

Excludes custodial revenue and inter-fund transfers.

*Duval county data is included in the municipal tables and total county and municipal tables.

Per Capita Clay County is \$1,153.04 lower than State Average

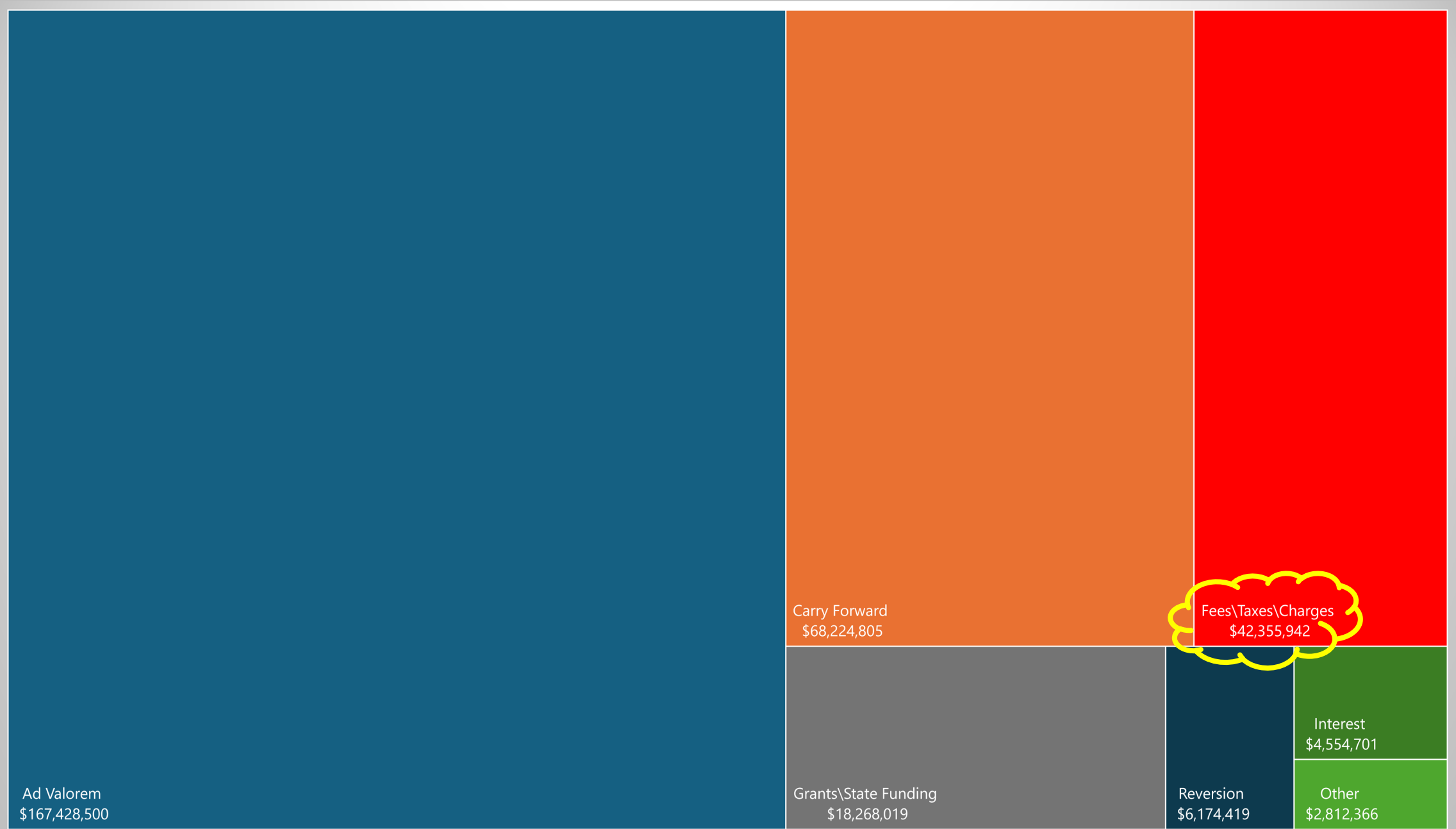
FY25/26 \$801, 138,303 Overall Budgeted Expenses



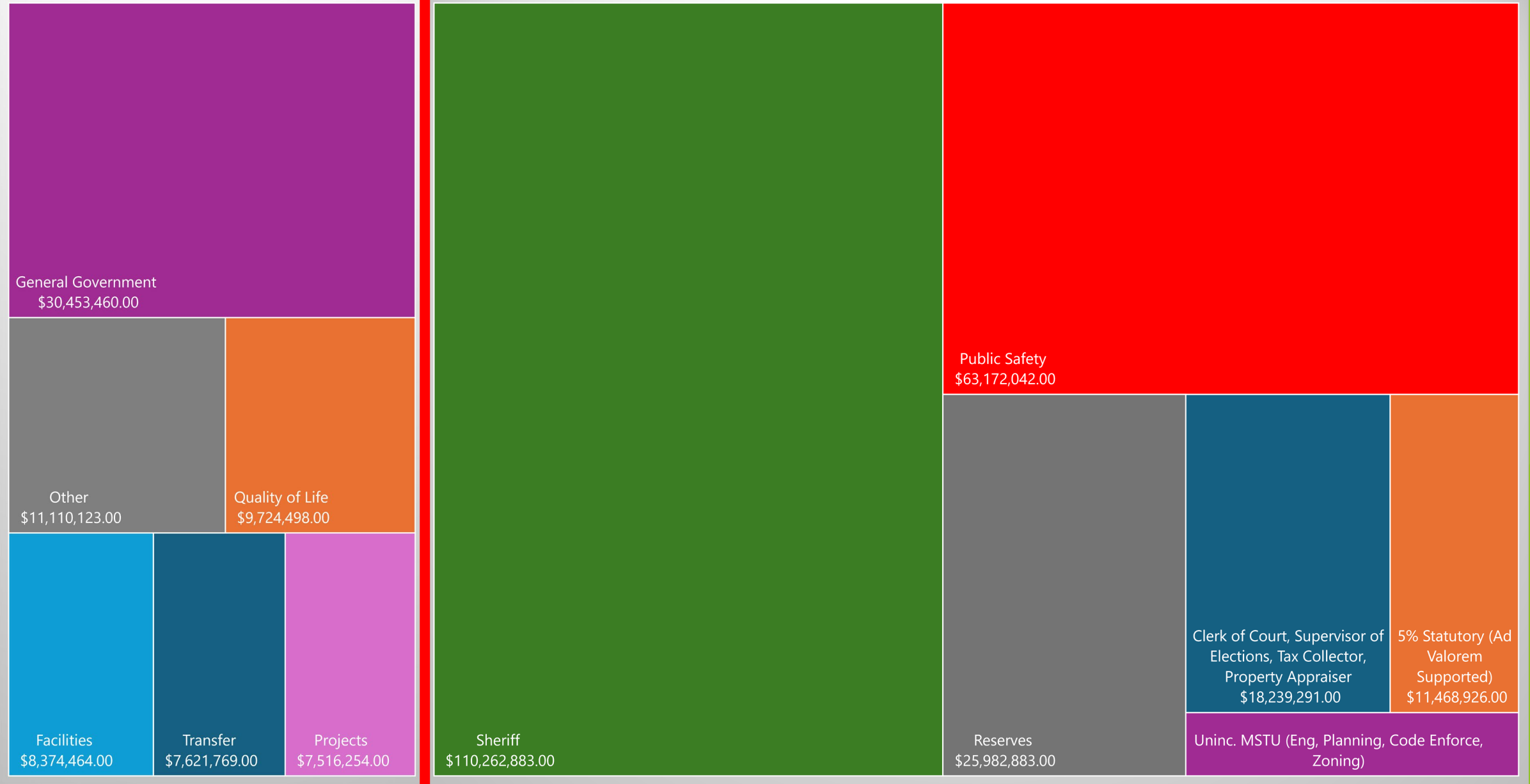
Ad Valorem Supported
\$309,818,752

** Includes 5% statutory reduction (\$21,305,060)

FY 25/26 Revenues for Ad Valorem Supported - \$309,818,752



FY 25\26 Ad Valorem Supported Areas - \$309,818,752



Operational \$74,800,568

FY 25\26 BCC - Ad Valorem Funded Operational Expenses \$74,800,568*

Transfers: \$7,621,769

Transportation Trust: \$6,471,189
(Stormwater, Potholes, ROW grass mowing)

Alcohol Abuse: \$350,000
Legal Aid: \$125,020
Teen Court: \$244,734
State\Local Rqmt (Courts) \$410,826
Mobility Fees: \$20,000

Projects (One-Time Maintenance\Replacement): \$7,516,254

Facilities: \$2,263,934
General Government: \$3,363,963
Quality of Life: \$1,888,357

Other: \$11,110,123

Aging True: \$658,784
Aid to Others: \$51,412
CRAs: \$173,790
Economic Dev: \$1,037,218
Exemptions: \$1,494,650
Health Dept: \$1,076,497
JTA: \$1,223,686
Medicaid: \$3,816,462
Mosquito: \$233,693
NAS Jax (Revenue Neutral): \$500,000
Other: \$843,931

POCO Based Budgets**

Facilities: \$8,374,464

Building Maintenance: \$4,683,448
Grounds Maintenance: \$1,750,788
Capital Projects: \$1,940,228

Qual Life: \$9,724,498

Parks and Recreation: \$2,021,904
Animal Services: \$2,287,780
Libraries: \$4,719,799
Extension: \$695,015

General: \$30,453,460

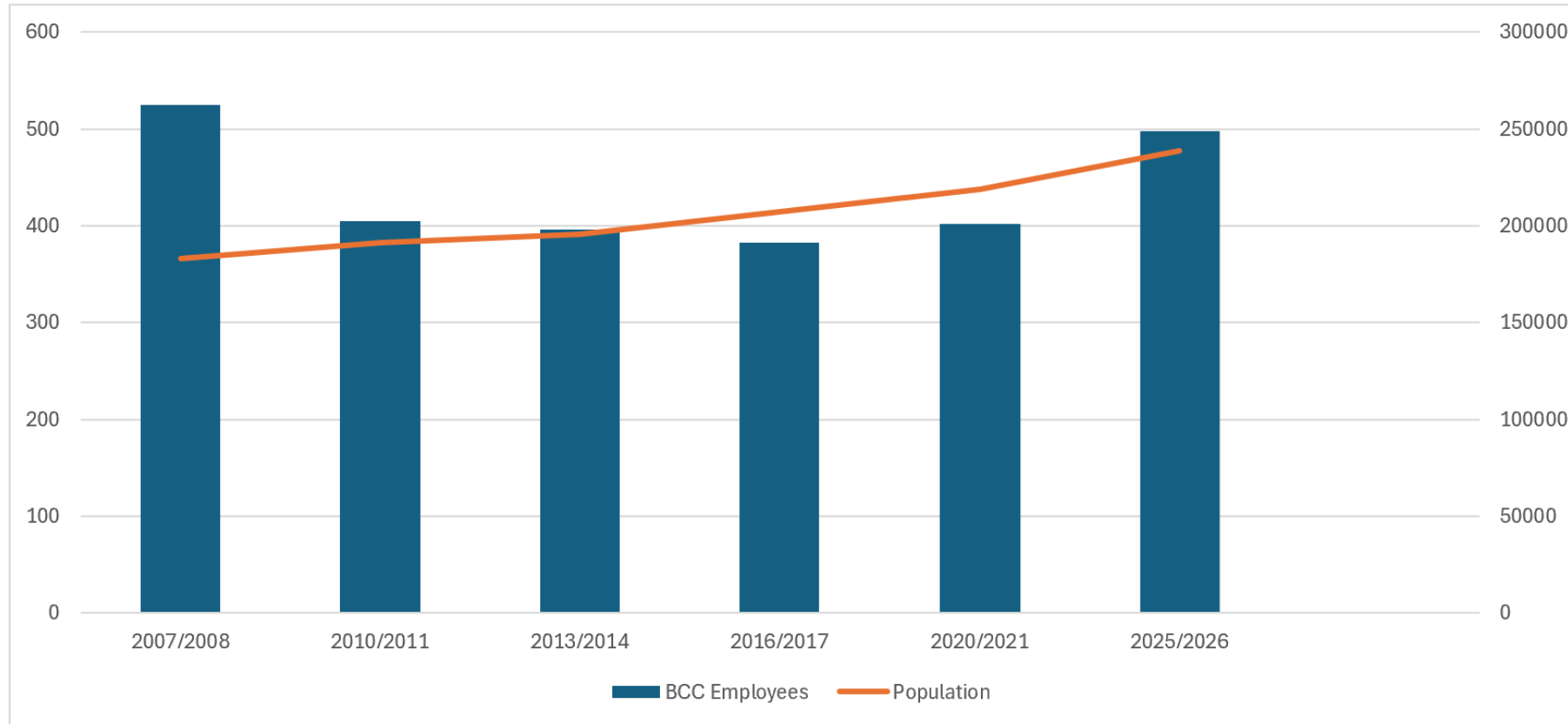
County Commission, Legal, Auditor, County Manager, Communications: \$3,573,526
Budget, Purchasing, Grants, Ambulance Billing, Comptroller: \$7,445,257
Personnel, Benefits, Wellness, Risk Management: \$6,401,749
Management and Information Services: \$6,907,657
Emergency Management, Disaster Recovery: \$1,036,385
Veterans, CISC, Historic Preservation, Other: \$1,159,625
Vehicle Fuel and Repairs: \$3,929,261

*(9.3% of overall budget)

** POCO - Personnel, Operating, Capital, Other

Fiscal Year	2007/2008	2010/2011	2013/2014	2016/2017	2018/2019	2020/2021	2025/2026
BCC FTEs*	525	405	396	383	393	402	495
Population	182831	191453	195732	207401	212381	218951	238605
FTE per 1000	2.87	2.11	2.02	1.85	1.85	1.83	2.07

30 FTEs less today when compared to 2008



* Number of FTEs does not represent Fire Rescue and Fire Admin

**Out of the 495 FTEs, there are 27 FTEs unfilled. Out of the 27 FTEs - 14 are on hold/frozen.

Note: If trends were the same as 2007, the County would have approx. 685 FTEs.

Impacts from HJR 203 - From Property Appraiser

- ▶ In year one, the proposal would increase the homestead exemption to include the first \$150,000 of taxable value (non-school) . Under this scenario, the impact to the BCC's taxable value and revenues would be as follows (assuming the 2025 millage rates):

- ▶ **County Services:**

value reduction \$3,995,000,000

Revenue Loss \$22,160,665

- ▶ **Unincorporated Services:**

value reduction \$3,622,000,000

Revenue Loss \$534,969

- ▶ **Fire Control MSTU-8:**

value reduction \$3,800,000,000

Revenue Loss \$1,918,240

- ▶ **Law Enforcement MSTU-4:**

value reduction \$3,682,000,000

Revenue Loss \$8,841,955

Total Revenue Reduction \$33,455,829 based on FY27/28

Additional Bill Analysis

▶ HJR 209

- ▶ would exempt \$200,000 if the homesteaded property has insurance
- ▶ More impact to the county the first year

▶ HJR213

- ▶ 3% on homestead over 3 years, 15% on non-homestead over 3 years
- ▶ Would not affect the county's current revenue
- ▶ It would limit the increases to revenues in future years
- ▶ Growth in revenue would have to come from new construction.

Scenario\Projection

► FY26\27

- No changes to Ad Valorem
- Assuming an 8% increase in Ad Valorem
- Generates \$13.4M
 - Law - \$3.5M
 - Fire - \$800K
 - Unincorporated MSTU - \$200K
 - General Fund - \$8.9M

► FY27\28

- HJR 203 is implemented
- 4% increase in Ad Valorem (non-homesteaded) - about 7.2M
- Reduction based on analysis of \$33.4M based on CCPAO information
 - Reduction would have to come from the BCC - Ad Valorem Funded Operational expenses

Additional\Alternate Revenue Streams

- ▶ Utility Tax - Increase Electric to 10% - \$6.4M annually in additional revenue
- ▶ Storm Water Fee - Reallocates \$2-3 Million in current costs
 - ▶ Fund other improvements to prevent spending from Transportation Trust in future
- ▶ Increase Fees
 - ▶ Parks (Camp Chow, Fairgrounds, Gun Range, Regional Park)
 - ▶ Library Services
 - ▶ Animal Services
- ▶ Move to Fee Based Systems (examples from other counties)
 - ▶ Storm Water
 - ▶ Fire Control
 - ▶ EMS
 - ▶ Road Improvements

Recommendations

- ▶ Provide Guidance to Departments and Constitutional Officers
- ▶ Recommend holding County Departments to no more than 3% increase
 - ▶ Supports cost of living adjustments
 - ▶ Health Insurance costs
 - ▶ Inflation
- ▶ Recommend holding Constitutionals to a percentage that is equal or less than the increase in Ad Valorem
- ▶ Next steps
 - ▶ Draft letter from BCC to constitutionals for approval at next BCC
 - ▶ Draft letter to delegation expressing BCC's preference on the bills

Budget Workshops

Budget Kick Off

CIP Workshop

Post Legislative Session

General Budget Discussion

Max Millage Discussion

February 5th, 2026

March 10th, 2026

April 28th, 2026

June 9th, 2026

July 21st, 2026



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BCC	Capo, Teresa	Approved	2/2/2026 - 3:18 PM	Item Pushed to Agenda



Agenda Item
Clay County Board of County Commissioners

Clay County Administration Building
Thursday, February 5 1:00 PM

TO: DATE:

FROM:

SUBJECT:

AGENDA
ITEM
TYPE:

REVIEWERS:

Department	Reviewer	Action	Date	Comments
BCC	Capo, Teresa	Approved	2/2/2026 - 3:19 PM	Item Pushed to Agenda