



**BOARD OF COUNTY COMMISSIONERS
WORKSHOP**

June 9, 2026

Administration Building,
4th Floor, BCC Meeting Room, 477 Houston
Street,
Green Cove Springs, FL 32043
9:00 AM

CALL TO ORDER

PUBLIC COMMENTS

NEW BUSINESS

1. Legislative Wrap Up
2. Fund Details
3. Reserves

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
Tuesday, June 9 9:00 AM

TO: DATE:

FROM:

SUBJECT:

AGENDA
ITEM
TYPE:

ATTACHMENTS:

Description	Type	Upload Date	File Name
▢ Workshop June 9 2026	Backup Material	6/4/2026	Workshop_June_9_2026.ADA_aw.pdf

REVIEWERS:

Department	Reviewer	Action	Date	Comments
BCC	Capo, Teresa	Approved	5/14/2026 - 11:21 AM	Item Pushed to Agenda

Agenda

Public Comment

Legislative Wrap-up/Governor's Proposal

Budget Basis

Reserves

Ad Valorem Supported Fund Overview

Budget Priorities/Board Direction

Upcoming Meetings

Funded Appropriation Requests

Public Safety:

Multi-Agency Warehouse	\$475,000
Fleet Center	\$475,000
Administration Building	\$750,000
911 Communications/EOC Center	\$475,000
Complex Utilities	\$475,000

\$2,650,000

Quality of Life:

Moccasin Slough	\$400,000
Fairground Improvements	\$250,000
Historic Courthouse	\$250,000

\$900,000

Roads:

Expand CR 218 to Four Lanes	\$2,000,000
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Water Quality:

Septic Pilot Program	\$1,000,000
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Total: \$6,550,000

Legislative Wrap UP

- Discussion



Governor's Proposal: FY27/28 Year One \$150k Exemption

Taxing Authority	County Services	Unincorporated Services	Fire Control	Law Enforcement	Totals:
2025 Millage Rate	5.5471	0.1477	0.5048	2.4014	8.601
Total Taxable Value	\$20,832,000,000	\$18,907,000,000	\$19,893,400,000	\$19,046,000,000	
Total Property Taxes	\$115,557,187	\$2,792,564	\$10,042,188	\$45,737,064	\$174,129,004
Governors' Proposal					
Adjusted Taxable Value (after \$150k applied)	\$14,838,625,790	\$13,421,537,000	\$14,182,441,300	\$13,536,904,500	
Total Property Taxes	\$82,311,341	\$1,982,361	\$7,159,296	\$32,507,522	\$123,960,521
Property Tax Loss	\$33,245,846	\$810,203	\$2,882,892	\$13,229,542	\$50,168,483

Governor's Proposal: FY28/29 Year Two \$250k Exemption

Taxing Authority	County Services	Unincorporated Services	Fire Control	Law Enforcement	Totals:
2025 Millage Rate	5.5471	0.1477	0.5048	2.4014	8.601
Total Taxable Value	\$20,832,000,000	\$18,907,000,000	\$19,893,400,000	\$19,046,000,000	
Total Property Taxes	\$115,557,187	\$2,792,564	\$10,042,188	\$45,737,064	\$174,129,004
Governors' Proposal					
Adjusted Taxable Value (after \$250k applied)	\$13,558,500,000	\$12,264,750,000	\$12,958,924,500	\$12,369,078,000	
Total Property Taxes	\$75,210,355	\$1,811,504	\$6,541,665	\$29,703,104	\$113,266,628
Property Tax Loss	\$40,346,832	\$981,060	\$3,500,523	\$16,033,960	\$60,862,376

	FY25/26	FY26/27 (Budget)	FY27/28	FY28/29	FY29/30	FY30/31
Expense (Estimates based on annual percentage increase)						
Fire\EMS	\$ 63,000,000	\$ 66,150,000	\$ 69,457,500	\$ 72,930,375	\$ 76,576,894	\$ 80,405,738
Sheriff	\$ 110,000,000	\$ 122,100,000	\$ 135,531,000	\$ 150,439,410	\$ 166,987,745	\$ 185,356,397
Total	\$ 173,000,000	\$ 188,250,000	\$ 204,988,500	\$ 223,369,785	\$ 243,564,639	\$ 265,762,135
Ad Valorem (No Change to Current Exemptions)						
General Fund	\$ 111,114,276	\$ 116,669,990	\$ 122,503,489	\$ 128,628,664	\$ 135,060,097	\$ 141,813,102
Fire MSTU	\$ 9,654,156	\$ 10,136,864	\$ 10,643,707	\$ 11,175,892	\$ 11,734,687	\$ 12,321,421
Law MSTU	\$ 43,975,092	\$ 46,173,847	\$ 48,482,539	\$ 50,906,666	\$ 53,451,999	\$ 56,124,599
Unincorporated MSTU	\$ 2,684,976	\$ 2,819,225	\$ 2,960,186	\$ 3,108,195	\$ 3,263,605	\$ 3,426,785
Total (no tax reform)	\$ 167,428,500	\$ 175,799,925	\$ 184,589,921	\$ 193,819,417	\$ 203,510,388	\$ 213,685,908
% Public Safety funded by Ad Valorem	97%	93%	90%	87%	84%	80%
Shortfall Amount	\$ (5,571,500)	\$ (12,450,075)	\$ (20,398,579)	\$ (29,550,368)	\$ (40,054,251)	\$ (52,076,228)
Total Ad Valorem with Proposed Property Tax Reduction						
Total Ad Valorem with Proposed Property Tax Reduction	\$ 167,428,500	\$ 175,799,925	\$ 134,589,921	\$ 131,319,417	\$ 137,885,388	\$ 144,779,658
% funded by Ad Valorem (Incl. Unincorporated MSTU)	97%	93%	66%	59%	57%	54%
Shortfall from Ad Valorem	\$ (5,571,500)	\$ (12,450,075)	\$ (70,398,579)	\$ (92,050,368)	\$ (105,679,251)	\$ (120,982,478)
UnRestricted Revenue\Non Ad Valorem	\$ 59,442,848	\$ 60,631,705	\$ 61,844,339	\$ 63,081,226	\$ 64,342,850	\$ 65,629,707
All Revenue Available						
Total Funds Available (Ad Valorem and Non -Ad Valorem)	\$ 226,871,348	\$ 236,431,630	\$ 196,434,260	\$ 194,400,643	\$ 202,228,239	\$ 210,409,365
Remainder for All Non-Public Safety	\$ 53,871,348	\$ 48,181,630	\$ (8,554,240)	\$ (28,969,142)	\$ (41,336,400)	\$ (55,352,771)
% of Total Public Safety Funded	100%	100%	96%	87%	83%	79%
Cost of General Government						
Remainder of Government GF Functions	\$ 79,000,000.00	\$ 79,000,000.00	\$ 79,000,000.00	\$ 79,000,000.00	\$ 79,000,000.00	\$ 79,000,000.00
Available after General Government Functions Added In	\$ (25,128,652.00)	\$ (30,818,370.04)	\$ (87,554,239.69)	\$ (107,969,141.85)	\$ (120,336,400.31)	\$ (134,352,770.55)

Budget Basis

- **Assumptions for the Budget Process**
 - Revenues
 - 4% annual growth rate in Ad Valorem Taxes (estimated)
 - 0%-2% Growth in other non-CIP revenue streams (estimated)
 - Grant revenue, Indirect Cost recoveries, and Workers Compensation Chargebacks have not been included in this budget overview
 - Expenses
 - Personnel: Factored at 3%
 - Healthcare: Factored at 10%
 - All Constitutional budgets entered
 - Sheriff, Supervisor of Elections, Clerk of Court & Comptroller, Property Appraiser
 - Union Contract
- Transfers from General Fund: Any deficit in a fund would be transferred out of the General Fund, as required
- General Fund Reserves budget at 16.7%
- Fund Reserves Budgeted at 5%: Fire Control MSTU, Transportation Trust, Unincorporated Fund
- Fund Reserves Budgeted at 2.5%: Sheriff Countywide & Law Enforcement MSTU

Taxable Value YOY

FISCAL YEAR	TAXABLE VALUE	TAXABLE VALUE CHANGE	% Change
2026 / 2027 (Projected)	\$ 20,832,000,000	\$ 800,944,515	4.00%
2025 / 2026	\$ 20,031,055,485	\$ 1,553,039,911	8.40%
2024 / 2025	\$ 18,478,015,574	\$ 1,546,557,995	9.13%
2023 / 2024	\$ 16,931,457,579	\$ 2,268,711,106	15.47%
2022 / 2023	\$ 14,662,746,473	\$ 1,642,458,722	12.61%
2021 / 2022	\$ 13,020,287,751	\$ 788,157,608	6.44%
2020 / 2021	\$ 12,232,130,143	\$ 827,049,601	7.25%
2019 / 2020	\$ 11,405,080,542	\$ 762,695,786	7.17%
2018 / 2019	\$ 10,642,384,756	\$ 712,799,156	7.18%
2017 / 2018	\$ 9,929,585,600	\$ 619,209,945	6.65%
2016 / 2017	\$ 9,310,375,655	\$ 481,509,079	5.45%
2015 / 2016	\$ 8,828,866,576	\$ 382,367,552	4.53%
2014 / 2015	\$ 8,446,499,024	\$ 340,519,451	4.20%
2013 / 2014	\$ 8,105,979,573	\$ 202,027,696	2.56%
2012 / 2013	\$ 7,903,951,877	\$ (208,649,652)	-2.57%
2011 / 2012	\$ 8,112,601,529	\$ (521,632,195)	-6.04%
2010 / 2011	\$ 8,634,233,724	\$ (754,775,526)	-8.04%
2009 / 2010	\$ 9,389,009,250	\$ (571,665,708)	-5.74%
2008 / 2009	\$ 9,960,674,958	\$ (646,709,223)	-6.10%
2007 / 2008	\$ 10,607,384,181	\$ 1,690,384,181	18.96%
2006 / 2007	\$ 8,917,000,000	\$ 1,550,423,711	21.05%

Reserves

The [Government Finance Officers Association \(GFOA\)](#) recommends that general-purpose governments maintain unrestricted fund balance in the general fund at least equal to two months of regular general fund operating revenues or expenditures. This is a baseline recommendation, and individual governments may need to adjust the reserve levels based on specific circumstances, such as revenue volatility, potential disasters, and other factors.

This results in the General Fund being budgeted at a minimum reserve level of 16.7%. While there is no established reserve standard for other funds, it is important to note that any overruns or unexpected expenses in those funds would ultimately need to be supplemented by the General Fund.

The county General Fund currently meets the budgeting standard of 16.7% requirement. Currently, Most of our other funds have between 2.5% and 10% in reserves.

Constitutional Budgets

Office	FY24/25	FY25/26	FY26/27 Proposed
Property Appraiser	4,373,769	4,594,259	4,812,963
Supervisor of Elections	3,035,557	3,070,296	3,194,424
Clerk of Court	2,182,948	2,097,580	2,406,088
Comptroller	1,804,464	1,832,008	1,859,280
Inspector General	641,761	715,946	678,715
Clerk Technology	608,331	652,000	695,200
VAB	228,466	204,041	209,645
Probation	234,705	276,000	284,000
Teen Court	286,250	330,000	304,105
Total Clerk Functions	5,986,925	6,107,575	6,437,033

Sheriff Office is addressed in later slide.

Transportation Trust:

Funds most of the operations of Public Works, Traffic Signs & Street Striping, and Traffic Signals. Primary revenue source of the fund is motor and diesel fuel taxes.

Account	FY24/25	FY25/26 Adopted	FY25/26 Budget Amended	FY26/27 Proposed
Revenues	8,407,917	9,198,462	8,623,034	8,540,186
Less 5%		(459,922)	(449,900)	(427,008)
Cash Carry Forward		63,008	198,668	250,000
Transfers (GF)	3,871,213	6,471,189	6,698,166	6,918,464
Total	12,279,130	15,272,737	15,069,968	15,281,642
Expenses:				
Personnel	6,897,976	7,556,940	7,556,940	7,807,980
Operating	4,058,637	4,915,402	4,940,523	4,863,015
Capital	1,203,210	2,427,890	2,497,202	1,882,950
Reserves	102,590	372,505	75,303	5% 727,697
Totals	13,692,978	15,272,737	15,069,968	15,281,642

Unincorporated MSTU:

This fund accounts for the provision of planning, zoning, engineering, and code enforcement services.

Account	FY24/25	FY25/26 Adopted	FY25/26 Amended	FY26/27 Proposed
Revenues	4,589,084	4,699,179	4,784,179	4,750,115
Less 5%		(234,958)	(234,958)	(237,504)
Cash Carry Forward		1,699,913	1,602,713	1,253,107
<i>Transfers (GF)</i>	22,745	0	0	0
Total	4,611,829	6,164,134	6,151,934	5,765,718
Expenses				
Personnel	3,228,813	3,700,660	3,700,660	3,832,005
Operating	921,736	2,008,628	2,008,628	1,656,310
Capital	228,372	167,845	167,845	2,845
Reserves		287,001	274,801	5% 274,558
Total	4,378,922	6,164,134	6,151,934	5,765,718

Fire Control MSTU

Accounts for 25% provision of Fire Control services for unincorporated portions within the County, along with Green Cove Springs, Keystone Heights and Penney Farms. Funding is supported through Ad Valorem Taxes, gross receipts taxes and various grant funds. (Town of Orange Park has its own fire department)

Account	FY24/25	FY25/26 Adopted	FY25/26 Amended	FY26/27 Proposed
Revenues	9,250,044	10,978,211	10,952,440	10,708,504
Less 5%		(493,128)	(493,128)	(535,423)
Cash Carry Forward		2,504,208	0	500,000
Transfers (GF)		2,048,821	5,380,200	6,937,869
Total	9,250,044	15,038,112	15,839,512	17,610,950
Expenses:				
Personnel	10,127,258	11,873,876	12,949,761	14,217,352
Operating	1,362,453	1,435,550	1,513,228	1,525,373
Capital	638,662	1,361,904	1,326,284	1,029,608
Reserves		366,783	50,239	5% 838,617
Total	12,128,373	15,038,112	15,839,512	17,610,950

Split: Fire Control MSTU 25% General Fund 75%

Sheriff's Office (Combined Sheriff Countywide and Law Enforcement MSTU)

Account	FY24/25	FY25/26 Adopted	FY25/26 Amended	FY26/27 Proposed
Revenues	86,669,911	102,077,568	102,150,810	107,062,439
Less 5%		(5,103,876)	(5,103,876)	(5,353,120)
Cash Carry Forward		10,081,810	3,107,885	1,000,000
Transfers (Other)	2,089,861	2,900,000	2,900,000	2,200,000
Transfer (GF)		2,916,632	7,287,950	21,575,922
Total	88,759,772	112,872,134	110,342,769	126,485,241
Expenses:				
Personnel	78,819,504	87,938,075	87,990,194	99,611,557
Operating	16,091,726	19,306,889	19,316,317	20,971,178
Capital	2,020,000	2,874,192	2,926,258	2,817,500
Reserves		2,752,978	110,000	2.5% 3,085,006
Total	96,931,230	112,872,134	110,342,769	126,485,241

Sheriff's Official Budget Request is Less Reserves

The Clay County Sheriff's Office continues to improve on already lean and efficient operations and processes. We use a fiscally conservative zero-based budgeting model; each dollar spent is accounted for every year. Below are a few examples highlighting our commitment to being good stewards of our community members dollars.

Detention Division: Best Medical Cost Control in Florida - The Detention Division has successfully negotiated medical services at 125% of Medicare rates, positioning us as one of the most cost-efficient agencies in the state for inmate healthcare. At the same time, staff actively enroll inmates in available health coverage programs, further reducing local medical expenditures.

Lean, Efficient Operations Across 32 Separate Facilities - Despite operating out of 32 different buildings, the Sheriff's Office continues to run lean, efficient, and highly coordinated operations, maximizing productivity while minimizing overhead.

Responsible Hiring Strategy to Reduce County Burden - We have strategically phased hiring growth to reduce fiscal impact on the County. CCSO is 54 deputies short of full staffing.

Personnel Costs Represent 80.7% of Our Entire Budget - As a service-driven public safety agency, 80.7% of all budgeted dollars go directly to personnel costs, highlighting how our mission relies on trained professionals rather than discretionary spending.

Among Florida's Safest Agencies for Vehicle Crashes - The Sheriff's Office is consistently ranked among the top agencies in the state for the lowest rate of deputy vehicle crashes, directly contributing to lower insurance costs and reduced liability for the County.

Conservative, Zero-Based Budgeting Philosophy - CCSO uses a conservative, systematic, zero-based budgeting approach, ensuring every dollar is justified annually rather than rolled forward by default.

Prioritizing Needs to Protect Taxpayer Dollars - Every financial decision is grounded in the principle of being good stewards of taxpayer funds, prioritizing true operational needs over wants and ensuring responsible use of public resources.

- Consolidated and eliminated desk printers – moved to network printers
- Consolidated and eliminated duplicate phone numbers and phone services
- Implemented online public records requests system to reduce staff processing time, paper, and copy costs in addition to streamlining communications
- Robust use of grants – current grant profile of \$3.7 million dollars
- Cutting outdated technology; example - Mifis

- Bringing patrol vehicle buildout in-house
- Scaling back non-critical deputy equipment issuance
- Partnering with local businesses to recognize fleet savings
- Utilizing technology to monitor vehicle operations and maintenance
- Using automated systems to track personnel, time & attendance, and staffing levels

General Fund Transfers Overview:

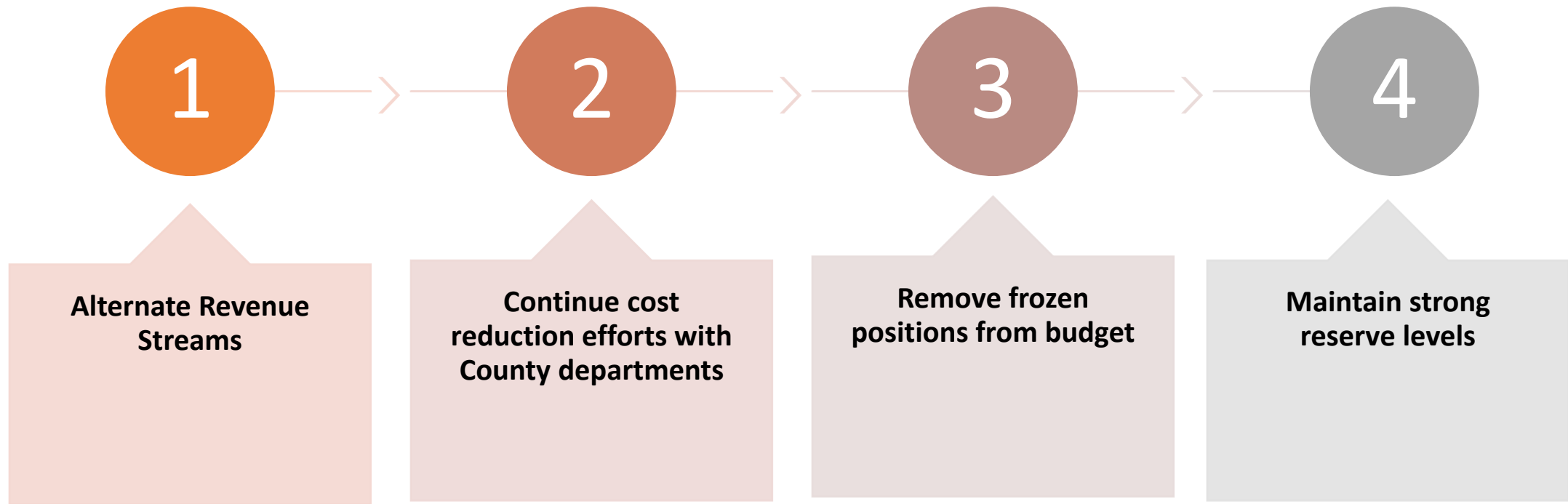
Transportation Trust:	6,918,464
Unincorporated MSTU:	0
Fire Control MSTU:	6,937,869
Sheriff Countywide & Law Enforcement MSTU:	21,575,922
Total Estimated General Fund Transfers:	35,432,255

General Fund:

Difference between Revenues/Expenses: **Est. Deficit \$44,586,576**

Account	FY2025	FY2026 Adopted	FY2026 Amended	FY2027 Proposed
Revenues	113,096,324	118,598,587	120,136,403	113,019,417
Less 5%		(5,762,571)	(5,744,321)	(5,623,461)
Cash Carry Forward		53,759,717	52,528,666	45,000,000
Transfers	3,483,026	2,175,000	2,175,000	Unknown
Total	116,579,350	168,770,733	169,095,748	152,395,956
Personnel	80,275,405	80,672,952	83,845,973	89,000,028
Operating	40,598,790	40,100,558	42,204,648	40,498,512
Capital	16,995,090	11,382,419	11,121,182	7,863,284
Other	2,130,756	1,677,414	1,707,414	1,155,364
Reserves	23,858,617	22,350,168	9,550,200	16.7% 23,033,089
Transfer Out	10,677,568	12,587,222	20,666,331	35,432,255
Total	150,677,609	168,770,733	169,095,748	196,982,532

OMB FY 26/27 Priorities :



Budget Direction

Maintain Current Service Levels	<p>Requires new revenues and efficiencies</p> <p>Example: Storm Water Fee, Fire Fee, Utility Tax ect.</p> <p>Are current fees and charges aligned with the cost of providing services?</p> <p>How aggressively should staff pursue alternative revenues?</p> <p>Where can processes be streamlined?</p>
Realign Services & Expectations	<p>Adjust services levels to match available revenues</p> <p>What services are most critical to protect?</p> <p>Which services are most critical to residents and businesses?</p> <p>What expenditure reductions would have the least impact on service standards?</p>
Maintain Strong Reserve Levels	<p>Limits use of reserves for recurring costs.</p> <p>What level of reserve utilization is acceptable?</p> <p>What level of reserve is general minimum?</p> <p>Are reserves being used appropriately, and what are the long-term implications?</p>

OMB Initiatives

Work towards
5-year
budgeting

Environmental
Services

Building
Department

911 Fund

Challenger
MSTU



FUTURE WORKSHOPS



DISCUSSION



Agenda Item
Clay County Board of County Commissioners

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