City of Jacksonville Beach

11 North Third Street
Jacksonville Beach, Florida

Agenda for Special Meeting of the

City Council

Monday, September 19, 2022 **5:30 PM** **Council Chambers**

MEMORANDUM TO:

The Honorable Mayor and
Members of the City Council
City of Jacksonville Beach, Florida

Council Members:

The following Agenda of Business has been prepared for consideration and action at the Special Meeting of the City Council.

CALL TO ORDER

ROLL CALL

THE PURPOSE OF THIS MEETING IS TO:

A. Adopt Resolution No. 2118-2022 adopting the Millage Rate for Fiscal Year 2022-2023 of $3.9947 mills

Adopt Resolution No. 2119-2022 adopting the Operating Budget for Fiscal Year 2022-2023 of $223,454,407

MAYOR READS STATEMENT

A. (must be read before public hearing)

MAYOR OPENS PUBLIC HEARING

A. Public hearing on the Millage Rate and the Operating Budget

MAYOR CLOSES PUBLIC HEARING

RESOLUTIONS

A. Motion to adopt the Millage Rate for operating purposes of $3.9947, Resolution No. 2118-2022

- Discussion and Vote

B. Motion to adopt the Operating Budget for Fiscal Year 2022-2023 of $223,454,407, Resolution No. 2119-2022

- Discussion and Vote

ADJOURNMENT

NOTICE

In accordance with Section 286.0105, Florida Statutes, any person desirous of appealing any decision reached at this meeting may need a record of the proceedings. Such person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

The public is encouraged to speak on issues on this Agenda that concern them. Anyone who wishes to speak should submit the request to the City Clerk or to the recording secretary prior to the beginning of the meeting. These forms are available at the entrance of the City Council Chambers for your convenience.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing a special accommodation to participate in this meeting should contact the City Clerk's Office at (904) 247-6299 no later than one business day before the meeting.

You may use this website http://www.jacksonvillebeach.org/publichearinginfo to find information concerning the hearing process. This information is also available in the City Hall first floor display case.

City of Jacksonville Beach ● 11 North Third Street ●Jacksonville Beach FL 32250

CITY COUNCIL AGENDA ITEM	
TO:	Mayor and Council
FROM:	Mike Staffopoulos, City Manager
DATE:	07/22/2022
SUBJECT:	Resolution No. 2118-2022 Millage Rate for Fiscal Year 2022-2023 Resolution No. 2119-2022 Operating Budget for Fiscal Year 2022-2023

BACKGROUND

The purpose of this meeting is to hold a public hearing for the adoption of the Millage Rate and Operating Budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023. These items are being held at a Special Meeting to comply with State Statutes.

The first item to be discussed is the Millage Rate. The tentative operating budget has been prepared using an unchanged millage rate of $3.9947 per $1,000 of assessed taxable value, 18.93% lower than the statewide average of $4.9275.

The second item to be discussed is the Operating Budget. FY2023 is the third consecutive fiscal year that we have prepared the budget while continuing to deal with uncertainty stemming from the COVID-19 pandemic and the volatile recovery that follows. While the financial outlook has generally improved since the onset of the pandemic, the recovery remains challenging. The budget being presented will allow the City to maintain its current service levels while also making significant investments in capital improvements. Additionally, the City continues to maintain its debt free status attained in October 2020.

As stewards of the taxpayer resources that make possible the services that are essential to our community, we will continue to manage these resources conservatively and responsibly.

The staff and City Council held five workshops to discuss all facets of the budget.

FINANCIAL IMPACT

The tentative Operating Budget for Fiscal Year 2022-2023 is $223,454,407. The tentative Operating Budget is $44,396,053, or 24.8%, higher than the current year's budget.

The General Fund's proposed budget is $26,657,072, 6.9% higher than the current year. While property taxes represent 55.5% of General Fund revenues, 51.3% of the General Fund's total budget is used to pay for police and fire services.

- The total millage levied by all taxing authorities in the County continues to decline. In 2018, the total millage was $18.7271. The proposed total millage for the 2023 budget year is $18.2132. Therefore, the overall tax rate for our citizens continues to be reduced.
- Total assessed value increased by $527,222,752 or 12.41%, which includes new construction of $76,074,391.
- Using the planned 2023 millage rates, a homeowner in Jacksonville Beach with an

AGENDA ITEM:	A.
MEETING DATE:	September 19, 2022

assessed median value of $269,234 (and a homestead exemption of $50,000) can expect to pay $4,139 in property taxes. Of that amount, $876 (or $73 per month) will be paid to the City of Jacksonville Beach.

- Currently, the 'Save our Homes' amendment limits the annual increase on homesteaded property to the lower of 3% or the annual percent change in the Consumer Price Index. This reduces valuation increases for homesteaded residents.

REQUESTED ACTION

Adopt Resolution No. 2118-2022 adopting the Millage Rate for Fiscal Year 2022-2023 of $3.9947 mills

Adopt Resolution No. 2119-2022 adopting the Operating Budget for Fiscal Year 2022-2023 of $223,454,407

ATTACHMENTS

1. All Funds Summary
2. Where Your Property Tax Dollars Go

AGENDA ITEM:	A.
MEETING DATE:	September 19, 2022

City of Jacksonville Beach - All Funds
Combined Summary of Revenues and Expenditures

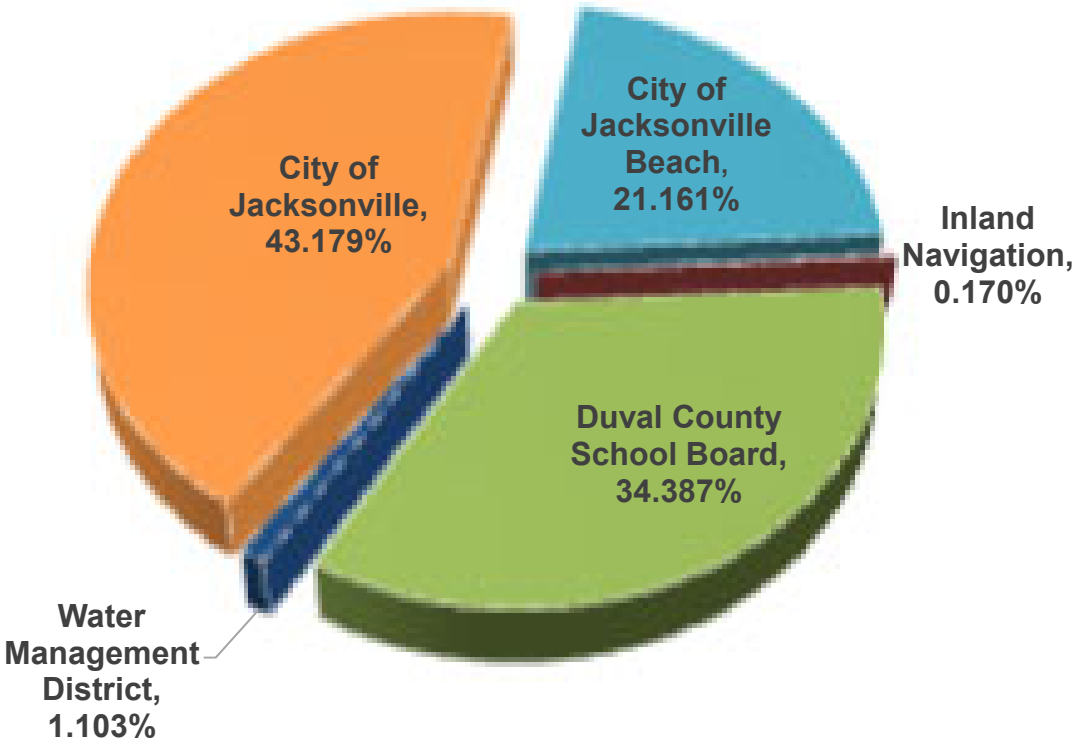
	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	$ 77,727,852	$ 84,690,635	$ 100,630,846	$ 97,331,255	$ (3,299,591)	-3.3%
All other balances	204,252,571	213,753,674	235,674,870	235,674,870	-	0.0%
Beginning Fund Balance	**281,980,423**	**298,444,308**	**336,305,716**	**333,006,125**	**(3,299,591)**	-1.0%
Revenues						
Taxes	25,332,541	26,618,023	27,502,261	31,139,803	3,637,542	13.2%
Permits & Fees	1,572,209	845,334	604,852	647,300	42,448	7.0%
Intergovernmental	4,645,812	5,020,530	4,281,373	4,434,113	152,740	3.6%
Charges for Services	116,998,673	120,572,541	120,134,724	137,395,861	17,261,137	14.4%
Fines & Forfeitures	301,028	332,245	224,971	241,000	16,029	7.1%
Interest & other	23,055,512	27,299,652	15,625,292	16,836,118	1,210,826	7.7%
Transfers In	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Total Revenues	**180,286,358**	**189,754,345**	**175,758,763**	**198,834,687**	**23,075,924**	13.1%
Other Financing Sources	**1,431,255**	**-**				
Expenditures						
Personal Services	31,013,798	30,130,090	33,882,970	35,796,848	1,913,878	5.6%
Operating-Energy	52,306,831	55,519,493	58,967,516	68,692,435	9,724,919	16.5%
Operating-All Other	40,096,304	40,969,766	47,206,483	50,419,234	3,212,751	6.8%
Capital Outlay	21,289,336	10,038,228	31,605,795	59,895,398	28,289,603	89.5%
Debt Service	4,339,650	2,150,000	-	-	-	0.0%
Grants to Others	14,958	15,199	10,300	510,000	499,700	4851.5%
Transfers	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Total Expenditures	**157,441,460**	**147,888,796**	**179,058,354**	**223,454,407**	**44,396,053**	24.8%
Other Financing Uses	**7,813,665**	**-**				
Change in Fund Balance	**16,462,488**	**41,865,549**	**(3,299,591)**	**(24,619,720)**	**(21,320,129)**	646.14%
Unrestricted/unassigned	84,690,635	100,630,846	97,331,255	72,711,535	(24,619,720)	-25.3%
All other balances	213,753,674	235,674,870	235,674,870	235,674,870	-	0.0%
Ending Fund Balance	**$ 298,444,308**	**$ 336,305,716**	**$ 333,006,125**	**$ 308,386,405**	**$ (24,619,720)**	-7.4%
Expenditures by Department						
00 - Non-Departmental	$ 5,197,173	$ 6,399,813	$ 8,815,585	$ 10,183,167	$ 1,367,582	15.5%
01 - Executive	1,602,496	1,842,510	2,163,961	2,387,999	224,038	10.4%
02 - Finance	7,250,476	5,742,840	6,759,209	7,859,858	1,100,649	16.3%
04 - Planning and Development	1,038,383	1,030,087	1,205,520	1,232,919	27,399	2.3%
06 - Parks and Recreation	5,504,114	5,919,462	6,475,092	7,494,900	1,019,808	15.7%
07 - Public Works	17,403,432	17,268,353	22,154,257	27,705,510	5,551,253	25.1%
09 - Police	10,457,130	11,104,191	11,401,164	11,648,898	247,734	2.2%
10 - Fire and Emergency Services	4,278,163	2,984,593	3,002,951	3,148,652	145,701	4.9%
12 - Beaches Energy Services	85,315,561	79,995,669	90,390,728	100,372,570	9,981,842	11.0%
13 - Human Resources	12,624,201	12,762,998	13,739,952	14,156,615	416,663	3.0%
16 - Community Redevelopment	6,770,332	1,767,505	11,602,397	35,230,849	23,628,452	203.7%
17 - Information Services	-	1,070,774	1,347,538	2,032,470	684,932	50.8%
Total Expenditures	**$ 157,441,460**	**$ 147,888,796**	**$ 179,058,354**	**$ 223,454,407**	**$ 44,396,053**	24.8%
Expenditures by Major/Nonmajor Fund:						
General Fund	$ 24,795,970	$ 24,521,512	$ 24,935,609	$ 26,657,072	$ 1,721,463	6.9%
Redevelopment	7,771,340	3,087,977	12,806,161	36,621,995	23,815,834	186.0%
General Capital Projects	1,187,278	1,169,454	4,201,000	4,314,400	113,400	2.7%
Electric	82,817,652	77,447,918	87,594,835	97,432,960	9,838,125	11.2%
Water & Sewer	10,725,429	10,501,039	13,197,236	12,009,494	(1,187,742)	-9.0%
Total Major Funds	127,297,669	116,727,899	142,734,841	177,035,921	34,301,080	24.0%
Nonmajor Governmental	828,809	1,713,030	2,820,150	7,659,686	4,839,536	171.6%
Nonmajor Enterprise	9,149,780	9,234,467	11,354,370	14,424,618	3,070,248	27.0%
Internal Service	11,821,192	12,202,703	13,622,837	15,749,360	2,126,523	15.6%
Pension	8,344,010	8,010,697	8,526,156	8,584,822	58,666	0.7%
Total Nonmajor Funds	30,143,791	31,160,897	36,323,513	46,418,486	10,094,973	27.8%
Total Expenditures	**$ 157,441,460**	**$ 147,888,796**	**$ 179,058,354**	**$ 223,454,407**	**$ 44,396,053**	24.8%
Total Expenditures	$ 157,441,460	$ 147,888,796	$ 179,058,354	$ 223,454,407	$ 44,396,053	24.8%
less: Internal Service Charges	11,821,192	12,202,703	13,622,837	15,749,360	2,126,523	15.6%
less: Transfers	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Net Budgeted Expenditures	**$ 137,239,685**	**$ 126,620,073**	**$ 158,050,227**	**$ 199,564,555**	**$ 41,514,328**	26.3%

Where Your Property Tax Dollars Go

Property Taxes on a Home with Homestead Exemption*

($50,000; $25,000 for school districts)

Current Millage Rate			Proposed FY2023 Millage Rate	
Millage Rate	Property Tax		Millage Rate	Property Tax
$3.9947	**$876**	**City of Jacksonville Beach**	**$3.9947**	**$876**
0.0320	$7	Inland Navigation	0.0320	$7
5.8080	$1,419	Duval County School Board	5.8270	$1,423
0.2189	$48	Water Management District	0.2083	$46
8.1512	$1,787	City of Jacksonville	8.1512	$1,787
$18.2048	$4,136	TOTAL	$18.2132	$4,139



**Based on a median home assessed value of $269,234 (Property Appraiser)*

THIS STATEMENT MUST BE READ BEFORE PUBLIC HEARING

SPECIAL COUNCIL MEETING - September 19, 2022 - 5:30 p.m.

The first item to be discussed is the Millage Rate.

The budget for the City of Jacksonville Beach was prepared using a millage rate of $3.9947 mills. The rolled back rate is $3.6328 mills. The millage rate of $3.9947 mills is 9.96% more than the rolled back rate.

The second item to be discussed is the Operating Budget.

The Operating Budget for Fiscal Year 2022-2023 is $223,454,407.

Introduced by: _____

Adopted: _____

RESOLUTION NO. 2118-2022

A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF JACKSONVILLE BEACH, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Jacksonville Beach, Florida, on September 19, 2022 adopted Fiscal Year 2022-2023 Final Millage Rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Jacksonville Beach, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Jacksonville Beach, Florida has been certified by the Duval County Property Appraiser to the City of Jacksonville Beach, Florida as $4,775,838,600.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Jacksonville Beach, Florida, that:

1. The 2022-2023 operating millage rate for the City of Jacksonville Beach, Florida is $3.9947 mills, which is 9.96% more than the rolled-back rate of $3.6328 mills.

2. The budget of expenditures for the fiscal year beginning October 1, 2022 and ending September 30, 2023, as set forth in Resolution No. 2119-2022, “A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023” to be adopted by the City Council at a meeting held on September 19, 2022 is hereby acknowledged; and for the purpose of financing and defraying the expense of the several departments and discharging the indebtedness of the City as provided for in said

proposed budget, ad valorem taxes shall be levied, assessed and collected as hereinafter provided.

3. The County/City Tax Collector is hereby authorized and directed to collect out of the property listed upon the Tax Assessment Roll, and from each of the persons, firms and/or corporations named in said annual Tax Assessment Roll, the taxes and money set down in such annual Tax Roll opposite each name or lot, parcel or tract of land therein described in accordance with the assessment and levy herein adopted and imposed. In case the taxes so imposed are not paid at the time prescribed by law, the County/City Tax Collector is hereby commanded to have the collection thereof enforced in the manner provided by law, and the said County/City Tax collector shall account for all sums of money collected by him as the County/City Tax Collector of the City of Jacksonville Beach at the time and in the manner as shall be required of him by Resolution.

4. When the Property Appraiser notifies the City of the aggregate change in the assessment roll prior to the extension of the rolls, the City Manager is authorized to adjust the adopted millage rates if the taxable value included on the tax roll is at variance from the taxable value shown on the roll to be extended by more than three percent (3.0%). The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended.

5. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 19th day of September, A.D., 2022.

_____

Christine H. Hoffman, MAYOR

_____

Sheri Gosselin, CITY CLERK

Introduced by: _____

Adopted: _____

RESOLUTION NO. 2119-2022

A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has submitted itemized estimates of the costs of operating the City Government and has made specified suggestions for the proper financing thereof, the same having been duly considered by the City Council; and

WHEREAS, the City of Jacksonville Beach, of Duval County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Jacksonville Beach, of Duval County, Florida, set forth the revenue estimate and appropriations and for the Budget for Fiscal Year 2022-2023 in the amount of $223,454,407.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE BEACH OF DUVAL COUNTY, FLORIDA THAT:

1. The fiscal year 2022-2023 operating budget be adopted.

2. The City Council recognizes that the budget is a revenue and spending plan which requires adjustment from time to time as circumstances change. The City Council authorizes to the City Manager to make budget amendments in the budget for the fiscal period beginning October 1, 2022 and ending September 30, 2023, at the department level as long as the amendments do not increase or decrease the overall budget for the related department in the General Fund, or at the fund level in a fund other than the General Fund.

3. The City Council authorizes the City Manager to use funds from any relevant account to pay for items such as staffing, contract services, rental equipment, communications equipment, emergency repairs, and supplies in response to a named storm or declaration of a state of emergency issued by the Mayor for a severe weather event or other emergency of similar magnitude.

4. The City Council further authorizes the City Manager to make budget amendments in the budget for the fiscal period beginning October 1, 2022 and ending September 30, 2023, in furtherance of improvements or works which were approved by the City Council and begun in a previous year, but which were not completed in that year, and any such adjustment shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

5. The City Council further authorizes the City Manager to expend donated monies, so long as the expenditure is consistent with the purpose of the donation.

6. In compliance with the Convention Development Tax Act, Section 212.0305 Florida Statutes, the City of Jacksonville Beach, being unable to use Convention Development revenue solely for the purposes stated in the section, is hereby authorized to use the revenue to acquire and develop municipal parks, lifeguard stations or athletic fields.

7. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 19th Day of September, A.D., 2022.

_____

Christine H. Hoffman, MAYOR

_____

Sheri Gosselin, CITY CLERK

City of Jacksonville Beach - All Funds
Combined Summary of Revenues and Expenditures

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	$ 77,727,852	$ 84,690,635	$ 100,630,846	$ 97,331,255	$ (3,299,591)	-3.3%
All other balances	204,252,571	213,753,674	235,674,870	235,674,870	-	0.0%
Beginning Fund Balance	**281,980,423**	**298,444,308**	**336,305,716**	**333,006,125**	**(3,299,591)**	-1.0%
Revenues						
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Transfers In	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Total Revenues	**180,286,358**	**189,754,345**	**175,758,763**	**198,834,687**	**23,075,924**	13.1%
Other Financing Sources	**1,431,255**	**-**				
Expenditures						
Personal Services	31,013,798	30,130,090	33,882,970	35,796,848	1,913,878	5.6%
Operating-Energy	52,306,831	55,519,493	58,967,516	68,692,435	9,724,919	16.5%
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Capital Outlay	21,289,336	10,038,228	31,605,795	59,895,398	28,289,603	89.5%
Debt Service	4,339,650	2,150,000	-	-	-	0.0%
Grants to Others	14,958	15,199	10,300	510,000	499,700	4851.5%
Transfers	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Total Expenditures	**157,441,460**	**147,888,796**	**179,058,354**	**223,454,407**	**44,396,053**	24.8%
Other Financing Uses	**7,813,665**	**-**				
Change in Fund Balance	**16,462,488**	**41,865,549**	**(3,299,591)**	**(24,619,720)**	**(21,320,129)**	646.14%
Unrestricted/unassigned	84,690,635	100,630,846	97,331,255	72,711,535	(24,619,720)	-25.3%
All other balances	213,753,674	235,674,870	235,674,870	235,674,870	-	0.0%
Ending Fund Balance	**$ 298,444,308**	**$ 336,305,716**	**$ 333,006,125**	**$ 308,386,405**	**$ (24,619,720)**	-7.4%
Expenditures by Department						
00 - Non-Departmental	$ 5,197,173	$ 6,399,813	$ 8,815,585	$ 10,183,167	$ 1,367,582	15.5%
01 - Executive	1,602,496	1,842,510	2,163,961	2,387,999	224,038	10.4%
02 - Finance	7,250,476	5,742,840	6,759,209	7,859,858	1,100,649	16.3%
04 - Planning and Development	1,038,383	1,030,087	1,205,520	1,232,919	27,399	2.3%
06 - Parks and Recreation	5,504,114	5,919,462	6,475,092	7,494,900	1,019,808	15.7%
07 - Public Works	17,403,432	17,268,353	22,154,257	27,705,510	5,551,253	25.1%
09 - Police	10,457,130	11,104,191	11,401,164	11,648,898	247,734	2.2%
10 - Fire and Emergency Services	4,278,163	2,984,593	3,002,951	3,148,652	145,701	4.9%
12 - Beaches Energy Services	85,315,561	79,995,669	90,390,728	100,372,570	9,981,842	11.0%
13 - Human Resources	12,624,201	12,762,998	13,739,952	14,156,615	416,663	3.0%
16 - Community Redevelopment	6,770,332	1,767,505	11,602,397	35,230,849	23,628,452	203.7%
17 - Information Services	-	1,070,774	1,347,538	2,032,470	684,932	50.8%
Total Expenditures	**$ 157,441,460**	**$ 147,888,796**	**$ 179,058,354**	**$ 223,454,407**	**$ 44,396,053**	24.8%
Expenditures by Major/Nonmajor Fund:						
General Fund	$ 24,795,970	$ 24,521,512	$ 24,935,609	$ 26,657,072	$ 1,721,463	6.9%
Redevelopment	7,771,340	3,087,977	12,806,161	36,621,995	23,815,834	186.0%
General Capital Projects	1,187,278	1,169,454	4,201,000	4,314,400	113,400	2.7%
Electric	82,817,652	77,447,918	87,594,835	97,432,960	9,838,125	11.2%
Water & Sewer	10,725,429	10,501,039	13,197,236	12,009,494	(1,187,742)	-9.0%
Total Major Funds	127,297,669	116,727,899	142,734,841	177,035,921	34,301,080	24.0%
Nonmajor Governmental	828,809	1,713,030	2,820,150	7,659,686	4,839,536	171.6%
Nonmajor Enterprise	9,149,780	9,234,467	11,354,370	14,424,618	3,070,248	27.0%
Internal Service	11,821,192	12,202,703	13,622,837	15,749,360	2,126,523	15.6%
Pension	8,344,010	8,010,697	8,526,156	8,584,822	58,666	0.7%
Total Nonmajor Funds	30,143,791	31,160,897	36,323,513	46,418,486	10,094,973	27.8%
Total Expenditures	**$ 157,441,460**	**$ 147,888,796**	**$ 179,058,354**	**$ 223,454,407**	**$ 44,396,053**	24.8%
Total Expenditures	$ 157,441,460	$ 147,888,796	$ 179,058,354	$ 223,454,407	$ 44,396,053	24.8%
less: Internal Service Charges	11,821,192	12,202,703	13,622,837	15,749,360	2,126,523	15.6%
less: Transfers	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Net Budgeted Expenditures	**$ 137,239,685**	**$ 126,620,073**	**$ 158,050,227**	**$ 199,564,555**	**$ 41,514,328**	26.3%