



City of Jacksonville Beach
Amended Agenda
Special Meeting for Budget Adoption
City Council

11 North Third Street
Jacksonville Beach, Florida

Monday, September 16, 2024

5:45 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 Regular Meeting of the City Council.

CALL TO ORDER

ROLL CALL

PUBLIC HEARING

- A. Second Budget Hearing Statement

RESOLUTIONS

- A. Adopt/Deny Resolution No. 2178-2024 adopting the Millage Rate for Fiscal Year 2024-2025 of \$3.9947 mills
- B. Adopt/Deny Resolution No. 2179-2024 adopting the Operating Budget for Fiscal Year 2024-2025 of \$234,912,679

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.

If you are a person with a disability who needs an accommodation to participate in a meeting, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the ADA Coordinator by phone 904-712-6297 or submit an [Accommodation Request](#) to the ADA Coordinator as far in advance of the meeting as possible; preferably 7 days but no less than 2 business days, before the meeting. If you are hearing or voice impaired, please call Florida Relay at 711 for assistance.

THIS STATEMENT MUST BE READ BEFORE PUBLIC HEARING

SPECIAL COUNCIL MEETING - September 16, 2024 - 5:45 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 \$3.7595 mills. The proposed millage rate of \$3.9947 mills is 6.26% more than the rolled back rate.

The second item to be discussed is the Operating Budget.

The Operating Budget for Fiscal Year 2024-2025 is \$234,912,679.



CITY COUNCIL AGENDA ITEM	
TO:	Mayor and City Council
FROM:	Michael J. Staffopoulos, City Manager
DATE:	09/04/2024
SUBJECT:	Adopt/Deny Resolution No. 2178-2024 adopting the Millage Rate for Fiscal Year 2024-2025 of \$3.9947 mills

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, 2024, and ending September 30, 2025. These items are being held at a Special Meeting to comply with State Statutes.

The proposed budget has been prepared using an unchanged millage rate of \$3.9947 per \$1,000 of assessed taxable value, 17% lower than the statewide average of \$4.8109. Property value and millage rate highlights include:

- City-wide total taxable property values increased by \$498,146,120, or 9.4%, which includes new construction of \$96,575,386.
- Using planned 2024 millage rates, a homeowner in Jacksonville Beach with an assessed median value of \$303,296 (and a homestead exemption of \$50,000) can expect to pay \$4,886 in property taxes. Of that amount, \$1,012 (or \$84.33 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.

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

FINANCIAL IMPACT

Resolution No. 2178-2024 sets the millage rate used to levy ad valorem taxes.

REQUESTED ACTION

Adopt/Deny Resolution No. 2178-2024 adopting the Millage Rate for Fiscal Year 2024-2025 of \$3.9947 mills

ATTACHMENTS

1. Resolution 2178-2024 Millage Rate

Introduced by: _____
Adopted: _____

RESOLUTION NO. 2178-2024

A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, TO ADOPT THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF JACKSONVILLE BEACH, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Jacksonville Beach ("City"), on September 16, 2024 is adopting Fiscal Year 2024-2025 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 \$5,776,424,710.

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

1. The 2024-2025 operating millage rate for the City of Jacksonville Beach, Florida is \$3.9947 mills, which is 6.26% more than the rolled-back rate of \$3.7595 mills.
2. The budget of expenditures for the fiscal year beginning October 1, 2024 and ending September 30, 2025, as set forth in Resolution No. 2079-2024, "A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025" to be adopted by the City Council at a meeting held on September 16, 2024 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 16th day of September, 2024.

Christine H. Hoffman, Mayor

Sheri Gosselin, City Clerk

Approved as to form and legal sufficiency:

David Migut, City Attorney



CITY COUNCIL AGENDA ITEM	
TO:	Mayor and City Council Members
FROM:	Michael J. Staffopoulos, City Manager
DATE:	09/04/2024
SUBJECT:	Adopt/Deny Resolution No. 2179-2024 adopting the Operating Budget for Fiscal Year 2024-2025 of \$234,912,679

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, 2024, and ending September 30, 2025. These items are being held at a Special Meeting to comply with State Statutes.

The FY2025 Proposed Budget makes it possible to continue to provide the level of service that our citizens and customers expect and to make significant investments in capital improvements. 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. Budget highlights include:

- The City's total proposed budget is \$234,912,679. The budget is \$22,103,167 or 10.4% higher than the current fiscal year.
- The General Fund's proposed budget is \$31,147,065. Property taxes represent 57.1% of General Fund revenues. 50% of the General Fund's total budget is used to pay for police and fire services.
- This budget adds three new full-time Police Officers and one new full-time Police Sergeant in support of a dedicated traffic unit, leading to an increase in the overall police presence throughout the community.
- The City maintains its debt free status attained in October 2020.

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

FINANCIAL IMPACT

Resolution No. 2179-2024 sets the FY2024-2025 operating budget.

REQUESTED ACTION

Adopt/Deny Resolution No. 2179-2024 adopting the Operating Budget for Fiscal Year 2024-2025 of \$234,912,679

ATTACHMENTS

1. Resolution 2179-2024 Operating Budget

Introduced by: _____
Adopted: _____

RESOLUTION NO. 2179-2024

A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, TO ADOPT THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; 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 therefor, 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 for the revenue estimate and appropriations and for the Budget for the Fiscal Year 2024-2025 in the amount of \$234,912,679.

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

1. The fiscal year 2024-2025 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, 2024 and ending September 30, 2025, 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, 2024 and ending September 30, 2025, 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 16th day of September, 2024.

Christine H. Hoffman, Mayor

Sheri Gosselin, City Clerk

Approved as to form and legal sufficiency:

David Migut, City Attorney

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

	Actual 2022	Actual 2023	Original Budget 2024	Proposed Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 100,630,846	\$ 109,862,854	\$ 115,507,272	\$ 113,412,839	\$ (2,094,433)	-1.8%
All other balances	235,674,868	216,753,710	240,362,996	240,409,616	46,619	0.0%
Beginning Fund Balance	336,305,715	326,616,564	355,870,268	353,822,455	(2,047,814)	-0.6%
<u>Revenues</u>						
Taxes	28,480,809	32,207,082	34,373,204	37,861,853	3,488,649	10.1%
Permits & Fees	1,033,441	1,056,332	795,100	820,000	24,900	3.1%
Intergovernmental	8,935,227	12,437,452	4,691,646	5,296,947	605,301	12.9%
Charges for Services	148,024,553	141,586,114	146,697,590	146,293,053	(404,537)	-0.3%
Fines & Forfeitures	347,667	491,076	267,000	257,000	(10,000)	-3.7%
Interest & other	(13,591,173)	25,542,515	15,684,088	18,500,045	2,815,957	18.0%
Transfers In	10,728,252	11,626,380	8,253,070	9,199,286	946,216	11.5%
Total Revenues	183,958,776	224,946,951	210,761,698	218,228,184	7,466,486	3.5%
Other Financing Sources	12,762,678	5,307,516				
<u>Expenditures</u>						
Personal Services	31,909,820	37,182,196	39,533,963	42,311,529	2,777,566	7.0%
Operating-Energy	79,796,000	70,118,266	69,776,331	64,077,023	(5,699,308)	-8.2%
Operating-All Other	42,411,373	49,573,687	56,691,198	61,240,360	4,549,162	8.0%
Capital Outlay	19,339,546	26,647,681	37,972,950	57,774,481	19,801,531	52.1%
Grants to Others	34,300	21,000	582,000	310,000	(272,000)	-46.7%
Transfers	10,728,252	11,626,380	8,253,070	9,199,286	946,216	11.5%
Total Expenditures	184,219,291	195,169,210	212,809,512	234,912,679	22,103,167	10.4%
Other Financing Uses	22,191,314	5,831,552				
Change in Fund Balance	(9,689,151)	29,253,705	(2,047,814)	(16,684,495)	(14,636,681)	714.75%
Unrestricted/unassigned	109,862,854	115,507,272	113,412,839	98,855,164	(14,557,675)	-12.8%
All other balances	216,753,710	240,362,996	240,409,616	238,282,796	(2,126,820)	-0.9%
Ending Fund Balance	\$ 326,616,564	\$ 355,870,269	\$ 353,822,454	\$ 337,137,960	\$ (16,684,495)	-4.7%
<u>Expenditures by Department</u>						
00 - Non-Departmental	9,667,847	12,637,704	12,408,384	21,228,562	8,820,178	71.1%
01 - Executive	2,039,548	2,286,061	2,654,695	2,657,499	2,804	0.1%
02 - Finance	6,050,069	7,693,733	8,776,368	9,343,831	567,463	6.5%
04 - Planning and Development	1,096,159	1,345,817	1,400,700	1,587,397	186,697	13.3%
06 - Parks and Recreation	6,543,132	6,867,640	8,210,669	8,816,609	605,940	7.4%
07 - Public Works	18,294,578	28,625,511	28,729,200	40,540,592	11,811,392	41.1%
09 - Police	10,946,151	12,136,058	12,697,986	13,799,954	1,101,968	8.7%
10 - Fire and Emergency Services	3,008,163	3,150,834	3,351,287	3,478,495	127,208	3.8%
12 - Beaches Energy Services	105,906,389	98,903,302	103,223,483	102,956,542	(266,941)	-0.3%
13 - Human Resources	12,839,075	14,266,376	15,274,806	16,255,005	980,199	6.4%
16 - Community Redevelopment	6,527,535	5,367,417	13,834,007	11,736,670	(2,097,337)	-15.2%
17 - Information Services	1,300,645	1,888,759	2,247,927	2,511,523	263,596	11.7%
Total Expenditures	\$ 184,219,291	\$ 195,169,210	\$ 212,809,512	\$ 234,912,679	\$ 22,103,167	10.4%
<u>Expenditures by Major/Nonmajor Fund:</u>						
General Fund	\$ 27,055,302	\$ 29,821,982	\$ 28,677,150	\$ 31,147,065	\$ 2,469,915	8.6%
Redevelopment	7,750,151	6,930,491	15,531,851	13,416,981	(2,114,870)	-13.6%
General Capital Projects	2,937,638	5,366,083	6,861,085	7,811,828	950,743	13.9%
Electric	102,438,633	95,815,779	100,071,158	99,117,859	(953,299)	-1.0%
Water & Sewer	10,918,437	13,091,907	14,080,396	26,269,132	12,188,736	86.6%
Total Major Funds	151,100,161	151,026,242	165,221,640	177,762,865	12,541,225	7.6%
Nonmajor Governmental	1,794,891	7,490,927	2,927,366	10,449,855	7,522,489	257.0%
Nonmajor Enterprise	10,534,189	12,162,667	18,017,182	18,064,867	47,685	0.3%
Internal Service	12,558,320	15,758,230	17,948,519	19,410,919	1,462,400	8.1%
Pension	8,231,730	8,731,144	8,694,805	9,224,173	529,368	6.1%
Total Nonmajor Funds	33,119,130	44,142,968	47,587,872	57,149,814	9,561,942	20.1%
Total Expenditures	\$ 184,219,291	\$ 195,169,210	\$ 212,809,512	\$ 234,912,679	\$ 22,103,167	10.4%
Total Expenditures	\$ 184,219,291	\$ 195,169,210	\$ 212,809,512	\$ 234,912,679	\$ 22,103,167	10.4%
less: Internal Service Charges	12,558,320	15,758,230	17,948,519	19,410,919	1,462,400	8.1%
less: Transfers	10,728,252	11,626,380	8,253,070	9,199,286	946,216	11.5%
Net Budgeted Expenditures	\$ 160,932,719	\$ 167,784,600	\$ 186,607,923	\$ 206,302,474	\$ 19,694,551	10.6%