City of Jacksonville Beach

Agenda
Special Meeting for Budget Adoption

11 North Third Street
Jacksonville Beach, Florida

City Council

Wednesday, September 3, 2025 | **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 for Budget Adoption of the City Council.

CALL TO ORDER

ROLL CALL

PUBLIC HEARING

A. First Budget Hearing Statement

B. Public Hearing on the Proposed Millage Rate and Tentative Operating Budget

CITY MANAGER/NEW BUSINESS

A. 1. Adopt/Deny the Proposed Millage Rate for Operating Purposes of $3.9947 for Fiscal Year 2025-2026; and
2. Adopt/Deny the Tentative Operating Budget for Fiscal Year 2025-2026 of $248,040,185

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 3, 2025 - 5:30 p.m.

The first item to be discussed is the Proposed 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 $3.8136 mills. The proposed millage rate of $3.9947 mills is 4.7% more than the rolled back rate.

The second item to be discussed is the Tentative Operating Budget.

The Tentative Operating Budget for Fiscal Year 2025-2026 is $248,040,185.

CITY COUNCIL AGENDA ITEM	
TO:	Mayor and City Council Members
FROM:	Mike Staffopoulos, City Manager
DATE:	September 3, 2025
SUBJECT:	Proposed Millage Rate and Tentative Operating Budget

BACKGROUND

The purpose of this meeting is to hold a public hearing for the adoption of the Proposed Millage Rate and Tentative Operating Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026. These items are being held at a Special Meeting to comply with State Statutes.

The first item to be discussed is the Proposed Millage Rate. The tentative operating budget has been prepared using an unchanged millage rate of $3.9947 per $1,000 of assessed taxable value, 17.3% lower than the statewide average of $4.8286. Property value and millage rate highlights include:

- City-wide total taxable property values increased by $408,969,087, or 7.1%, which includes new construction of $118,151,745.
- Using planned 2025 millage rates, a homeowner in Jacksonville Beach with an assessed median value of $322,820 (and a homestead exemption of $50,000) can expect to pay $5,226 in property taxes. Of that amount, $1,090 (or $90.83 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 second item to be discussed is the Tentative Operating Budget. The FY2026 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.

The staff and City Council held four workshops to discuss all facets of the budget. Monetary changes as a result of the workshops are as follows:

$247,990,185	Tentative Operating Budget Submitted to Council on July 25, 2025
+ $50,000	Accelerate Community Service Center Building Evaluation Project in the 5-Year Capital Improvement Plan from FY2028 to FY2026
$248,040,185	Amended Tentative Operating Budget for Fiscal Year 2025-2026

FINANCIAL IMPACT

Budget highlights include:

- The City's total proposed budget is $248,040,185. The budget is $13,127,506 or 5.6% higher than the current fiscal year.
- The General Fund's proposed budget is $33,033,348. Property taxes represent 57% of General Fund revenues. 52% of the General Fund's total budget is used to pay for police and fire services.
- The budget adds the following positions:
  - Two Utility Locators, one in Public Works and one in Beaches Energy to manage the high-volume, time-sensitive requests from companies or individuals preparing for construction work.
  - One Mechanic at the Water Reclamation Facility to support the expanded equipment installed at this facility.
  - One Communications Specialist in Administration to support the City's communication plan.
  - One Assistant Facilities Maintenance Manager to help maintain the City's aging facilities and support capital improvement projects.
  - Convert one contract project manager to a full-time Technical Project Manager in Information Services (IS) to oversee the ERP project as well as all other IS related projects.
  - Convert one part-time Lifeguard to full-time in order to provide additional year-round coverage and support administrative functions.
- The City continues to maintain its debt-free status attained in October 2020.

REQUESTED ACTION

1. Adopt/Deny the Proposed Millage Rate for Operating Purposes of $3.9947 for Fiscal Year 2025-2026; and
2. Adopt/Deny the Tentative Operating Budget for Fiscal Year 2025-2026 of $248,040,185

ATTACHMENTS

1. All Funds Summary FY2026 Proposed Budget
2. Where Your Property Taxes Go Chart 2026

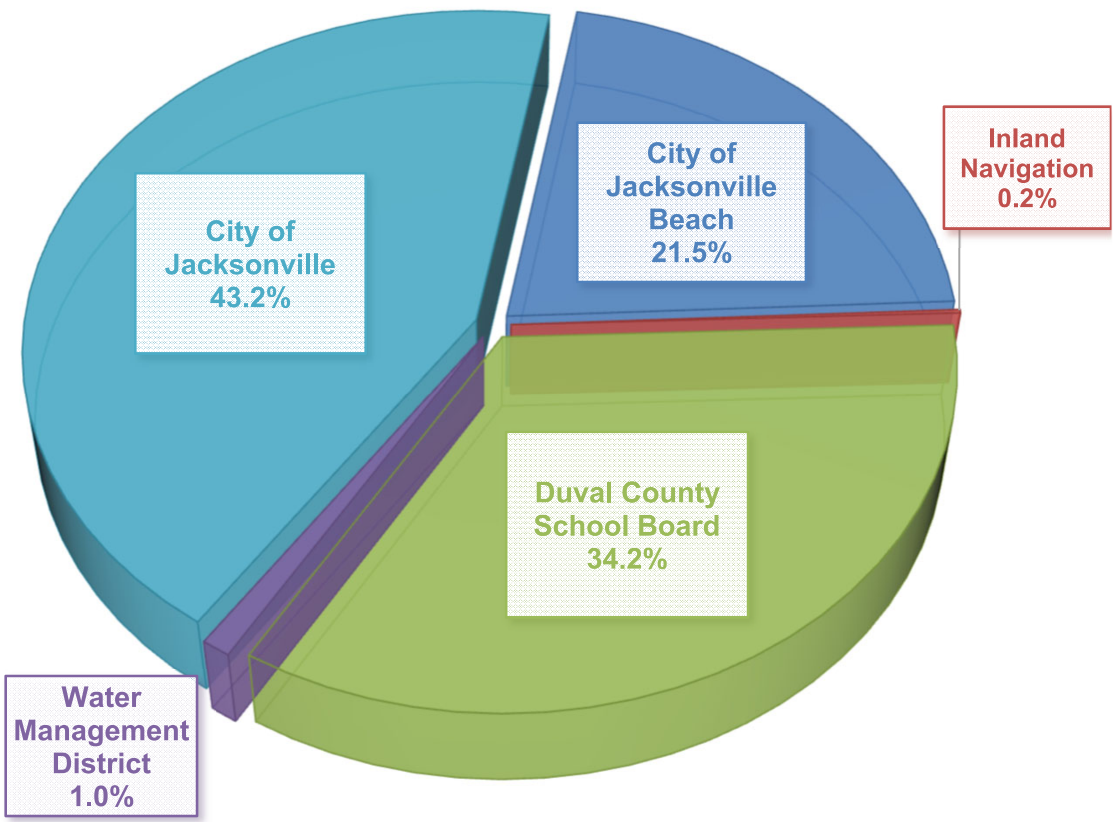
City of Jacksonville Beach - All Funds
Combined Summary of Revenues and Expenditures

	Actual 2023	Actual 2024	Original Budget 2025	Proposed Budget 2026	Increase -Decrease	% Change
Unrestricted/unassigned	$ 109,862,853	$ 115,507,270	$ 133,265,521	$ 118,707,846	$ (14,557,675)	-10.9%
All other balances	216,753,710	240,362,997	276,349,094	274,222,274	(2,126,820)	-0.8%
Beginning Fund Balance	**326,616,563**	**355,870,267**	**409,614,615**	**392,930,120**	**(16,684,495)**	-4.1%
Revenues						
Taxes	32,207,082	34,775,502	37,861,853	39,839,058	1,977,205	5.2%
Permits & Fees	1,056,332	1,110,984	820,000	932,700	112,700	13.7%
Intergovernmental	12,437,452	9,214,181	5,296,947	5,412,289	115,342	2.2%
Charges for Services	141,586,114	136,171,074	146,293,053	145,027,319	(1,265,734)	-0.9%
Fines & Forfeitures	491,076	306,550	257,000	287,800	30,800	12.0%
Interest & other	25,542,516	64,025,953	18,500,045	21,339,298	2,839,253	15.3%
Transfers In	11,626,380	14,169,749	9,199,286	9,463,230	263,944	2.9%
Total Revenues	**224,946,952**	**259,773,993**	**218,228,184**	**222,301,694**	**4,073,510**	1.9%
Other Financing Sources	**5,416,710**	**10,986,498**				
Expenditures						
Personal Services	37,182,196	39,402,199	42,311,529	46,868,821	4,557,292	10.8%
Operating-Energy	70,118,266	58,337,090	64,077,023	64,671,789	594,766	0.9%
Operating-All Other	49,682,882	56,243,013	61,240,360	65,597,281	4,356,921	7.1%
Capital Outlay	26,647,681	32,450,747	57,774,481	61,124,403	3,349,922	5.8%
Grants to Others	21,000	194,002	310,000	310,000	-	0.0%
Transfers	11,626,380	14,169,749	9,199,286	9,467,891	268,605	2.9%
Total Expenditures	**195,278,405**	**200,796,800**	**234,912,679**	**248,040,185**	**13,127,506**	5.6%
Other Financing Uses	**5,831,552**	**16,219,343**				
Change in Fund Balance	**29,253,704**	**53,744,348**	**(16,684,495)**	**(25,738,491)**	**(9,053,996)**	54.27%
Unrestricted/unassigned	115,507,271	133,265,521	118,707,846	102,771,239	(15,936,607)	-13.4%
All other balances	240,362,996	276,349,094	274,222,274	264,420,390	(9,801,884)	-3.6%
Ending Fund Balance	**$ 355,870,267**	**$ 409,614,615**	**$ 392,930,120**	**$ 367,191,629**	**$ (25,738,491)**	-6.6%
Expenditures by Department						
00 - Non-Departmental	12,637,704	15,289,485	21,228,562	22,923,128	1,694,566	8.0%
01 - Executive	2,286,060	2,210,384	2,657,499	2,973,256	315,757	11.9%
02 - Finance	7,693,733	8,507,990	9,343,831	10,460,734	1,116,903	12.0%
04 - Planning and Development	1,345,817	1,445,542	1,587,397	1,684,818	97,421	6.1%
06 - Parks and Recreation	6,976,834	7,711,946	8,816,609	9,489,733	673,124	7.6%
07 - Public Works	28,625,511	28,709,426	40,540,592	37,338,959	(3,201,633)	-7.9%
09 - Police	12,136,058	13,434,705	13,799,954	15,498,797	1,698,843	12.3%
10 - Fire and Emergency Services	3,150,834	3,371,100	3,478,495	3,563,763	85,268	2.5%
12 - Beaches Energy Services	98,903,302	89,958,111	102,956,542	105,259,927	2,303,385	2.2%
13 - Human Resources	14,266,376	15,164,253	16,255,005	16,618,945	363,940	2.2%
16 - Community Redevelopment	5,367,417	12,775,785	11,736,670	18,415,229	6,678,559	56.9%
17 - Information Services	1,888,759	2,218,074	2,511,523	3,812,896	1,301,373	51.8%
Total Expenditures	**$ 195,278,405**	**$ 200,796,801**	**$ 234,912,679**	**$ 248,040,185**	**$ 13,127,506**	5.6%
Expenditures by Major/Nonmajor Fund:						
General Fund	$ 29,821,982	$ 32,010,834	$ 31,147,065	$ 33,033,348	$ 1,886,283	6.1%
Redevelopment	6,930,491	14,486,272	13,416,981	20,210,107	6,793,126	50.6%
General Capital Projects	5,366,083	5,056,185	7,811,828	10,547,628	2,735,800	35.0%
Electric	95,815,779	86,569,371	99,117,859	101,113,587	1,995,728	2.0%
Water & Sewer	13,091,908	13,251,157	26,269,132	18,161,860	(8,107,272)	-30.9%
Total Major Funds	151,026,243	151,373,819	177,762,865	183,066,530	5,303,665	3.0%
Nonmajor Governmental	7,490,927	7,293,753	10,449,855	10,153,303	(296,552)	-2.8%
Nonmajor Enterprise	12,271,861	15,601,174	18,064,867	23,054,435	4,989,568	27.6%
Internal Service	15,758,229	17,373,819	19,410,919	22,264,123	2,853,204	14.7%
Pension	8,731,145	9,154,235	9,224,173	9,501,794	277,621	3.0%
Total Nonmajor Funds	44,252,162	49,422,981	57,149,814	64,973,655	7,823,841	13.7%
Total Expenditures	**$ 195,278,405**	**$ 200,796,800**	**$ 234,912,679**	**$ 248,040,185**	**$ 13,127,506**	5.6%
Total Expenditures	$ 195,278,405	$ 200,796,800	$ 234,912,679	$ 248,040,185	$ 13,127,506	5.6%
less: Internal Service Charges	15,758,229	17,373,819	19,410,919	22,264,123	2,853,204	14.7%
less: Transfers	11,626,380	14,169,749	9,199,286	9,467,891	268,605	2.9%
Net Budgeted Expenditures	**$ 167,893,796**	**$ 169,253,232**	**$ 206,302,474**	**$ 216,308,171**	**$ 10,005,697**	4.9%

Where Your Property Tax Dollars Go

Property Taxes on a Home with Homestead Exemption*
*($50,000; $25,0000 for school districts)

Current			Proposed	
Millage Rate	Property Tax		Millage Rate**	Property Tax
3.9947	**$1,090**	**City of Jacksonville Beach**	**3.9947**	**$1,090**
0.0288	$8	Inland Navigation	0.0288	$8
6.3400	$1,888	Duval County School Board	6.3430	$1,889
0.1793	$49	Water Management District	0.1793	$49
8.0262	$2,190	City of Jacksonville	8.0262	$2,190
18.5690	**$5,225**	**Total**	**18.5720**	**$5,226**



*Based on a median home assessed value of $322,820 (Property Appraiser)

**Rates updated 8/25/2025 (Duval County 2025 Notice of Proposed Property Taxes)