City of Jacksonville Beach

11 North Third Street
Jacksonville Beach, Florida

Agenda
Special Meeting for Budget Adoption

City Council

Monday, September 15, 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. Second Budget Hearing Statement

RESOLUTIONS

A. Adopt/Deny Resolution No. 2196-2025 adopting the Millage Rate for Fiscal Year 2025-2026 of $3.9947 mills

B. Adopt/Deny Resolution No. 2197-2025 adopting the 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.

2nd PUBLIC HEARING TO ADOPT BUDGET
September 15, 2025, at 5:30 p.m.

The following statement must be read before the 2nd public hearing:

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 $3.8136 mills. The proposed millage rate of $3.9947 mills is 4.75% more than the rolled back rate.

The second item to be discussed is the Operating Budget.

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

CITY COUNCIL AGENDA ITEM	
TO:	Mayor and City Council
FROM:	Michael J. Staffopoulos, City Manager
DATE:	September 15, 2025
SUBJECT:	Resolution No. 2196-2025 Adopting the Millage Rate for Fiscal Year 2025-2026

BACKGROUND

The purpose of this meeting is to hold a public hearing to adopt the Millage Rate and 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 proposed 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 $409 million, or 7.8%, which includes new construction of $118.2 million.
- 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 staff and City Council held four workshops to discuss all facets of the budget.

FINANCIAL IMPACT

Resolution No. 2196-2025 sets the millage rate used to levy ad valorem taxes.

REQUESTED ACTION

Adopt/Deny Resolution No. 2196-2025 adopting the Millage Rate for Fiscal Year 2025-2026 of $3.9947 mills

ATTACHMENTS

1. Resolution 2196-2025 Millage Rate

Introduced by: ________________________
Adopted:_____________________________

RESOLUTION NO. 2196-2025

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, 2025 AND ENDING SEPTEMBER 30, 2026; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Jacksonville Beach ("City"), on September 15, 2025 is adopting Fiscal Year 2025-2026 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 $6,185,393,797.

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

1. The 2025-2026 operating millage rate for the City of Jacksonville Beach, Florida is $3.9947 mills, which is 4.75% more than the rolled-back rate of $3.8136 mills.

2. The budget of expenditures for the fiscal year beginning October 1, 2025 and ending September 30, 2026, as set forth in Resolution No. 2197-2025, "A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026" to be adopted by the City Council at a meeting held on September 15, 2025 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 15th day of September, 2025.

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Christine H. Hoffman, Mayor

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Molly Alleger, City Clerk

Approved as to form and legal sufficiency:

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David Migut, City Attorney

CITY COUNCIL AGENDA ITEM	
TO:	Mayor and City Council Members
FROM:	Michael J. Staffopoulos, City Manager
DATE:	September 15, 2025
SUBJECT:	Resolution No. 2197-2025 Adopting the Operating Budget for Fiscal Year 2025-2026

BACKGROUND

The purpose of this meeting is to hold the second public hearing to adopt the Millage Rate and 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 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. Budget highlights include:

- The City's total proposed budget is $248,010,185. 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 maintains its debt-free status attained in October 2020.

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 7/25/2025
+ $50,000	Accelerate Community Service Center building evaluation project in the 5-Year Capital Improvement Plan from FY2028 to FY2026
$248,040,185	Tentative Operating Budget for Fiscal Year 2025-2026

FINANCIAL IMPACT
Resolution No. 2197-2025 sets the FY2025-2026 operating budget.

REQUESTED ACTION
Adopt/Deny Resolution No. 2197-2025 adopting the Operating Budget for Fiscal Year 2025-2026 of $248,040,185

ATTACHMENTS
1. Resolution 2197-2025 Operating Budget

Introduced by: ________________________
Adopted:_____________________________

RESOLUTION NO. 2197-2025

A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, TO ADOPT THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; 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 2025-2026 in the amount of $280,040,185.

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

1. The fiscal year 2025-2026 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, 2025 and ending September 30, 2026, 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, 2025 and ending September 30, 2026, 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 15th day of September, 2025.

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Christine H. Hoffman, Mayor

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Molly Alleger, City Clerk

Approved as to form and legal sufficiency:

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David Migut, City Attorney

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%