



City of Jacksonville Beach

11 North Third Street
Jacksonville Beach, Florida

Agenda for Special Meeting

City Council

Wednesday, September 8, 2021

5:15 PM

Council Chambers

MEMORANDUM TO:

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

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 a proposed Millage Rate for FY2022
- Adopt a tentative Operating Budget for FY2022

MAYOR READS STATEMENT

- A. (must read before public hearing)

MAYOR OPENS PUBLIC HEARING

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

MAYOR CLOSSES PUBLIC HEARING

COUNCIL ACTIONS

- A. Motion to adopt the Proposed Millage Rate for Operating Purposes of \$3.9947
 - o Discussion and Vote
- B. Motion to adopt the Tentative Operating Budget for Fiscal Year 2021-2022 of \$179,058,353.
 - o Discussion and Vote

ADJOURNMENT

NOTICE

The public is encouraged to speak on issues on this Notice 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

special accommodations 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.



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CITY COUNCIL AGENDA ITEM	
TO:	Mayor and City Council
FROM:	Mike Staffopoulos, City Manager
DATE:	08/12/2021
SUBJECT:	SPECIAL COUNCIL MEETING - September 8, 2021 at 5:15 p.m.

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, 2021 and ending September 30, 2022. 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, 19.12% lower than the statewide average of \$4.9391.

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

As we prepared the budget for FY2022, we continue to face a great deal of uncertainty due to the COVID-19 pandemic and its lingering effects. While the financial outlook has generally improved since the onset of the pandemic, the recovery remains mixed. 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 2021-2022 is \$179,058,353. The tentative operating budget is \$14,233,903, or 8.6%, higher than the current year's budget.

The General Fund's proposed budget is \$24,935,608, 4.8% higher than the current year. While property taxes represent 53% of General Fund revenues, 51.73% 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 2017, the total millage was \$18.9353. The proposed total millage for the 2022 budget year is \$18.2146. Therefore, the overall tax rate for our citizens continues to be reduced.
- Total assessed value increased by \$195,123,210, or 4.81%, which includes new



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construction of \$35,999,133.

- Using the planned 2022 millage rates, a homeowner in Jacksonville Beach with an assessed median value of \$249,137 (and a homestead exemption of \$50,000) can expect to pay \$3,772 in property taxes. Of that amount, \$795 (or \$66.25 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 a proposed Millage Rate for FY2022

Adopt a tentative Operating Budget for FY2022

ATTACHMENTS

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

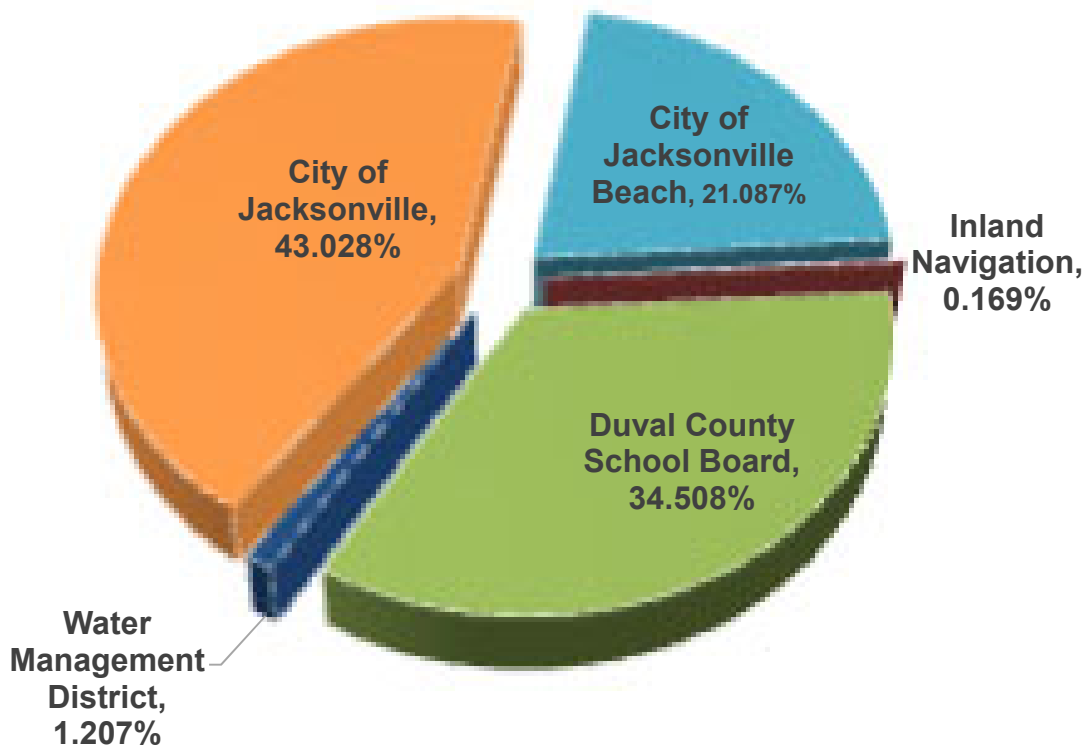
City of Jacksonville Beach - All Funds
Combined Summary of Revenues and Expenditures

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 64,886,280	\$ 77,730,550	\$ 84,693,335	\$ 120,339,159	\$ 35,645,824	42.1%
All other balances	196,660,674	204,252,572	213,755,266	185,644,034	(28,111,233)	-13.2%
Beginning Fund Balance	261,546,954	281,983,122	298,448,601	305,983,193	7,534,592	2.5%
<u>Revenues</u>						
Taxes	22,847,169	25,332,542	26,448,385	27,502,261	1,053,877	4.0%
Permits & fees	942,090	1,556,531	511,605	604,852	93,247	18.2%
Intergovernmental	4,823,287	4,645,812	3,990,024	4,281,373	291,350	7.3%
Charges for services	115,766,681	116,998,674	119,304,161	120,134,725	830,564	0.7%
Fines & forfeitures	250,244	301,027	215,218	224,971	9,754	4.5%
Interest & other	19,467,738	23,071,685	15,623,996	15,625,290	1,294	0.0%
Transfers in	7,299,499	8,380,583	6,265,654	7,385,290	1,119,636	17.9%
Total Revenues	171,396,708	180,286,855	172,359,042	175,758,762	3,399,721	2.0%
Other Financing Sources	8,523,128	1,431,253				
<u>Expenditures</u>						
Personal Services	31,678,049	31,012,230	33,300,749	33,882,970	582,221	1.7%
Operating-Energy	56,390,521	52,306,831	59,912,921	58,967,516	(945,405)	-1.6%
Operating-All Other	38,484,015	40,096,304	45,834,152	47,206,482	1,372,330	3.0%
Capital Outlay	19,368,875	21,289,336	17,287,675	31,605,795	14,318,120	82.8%
Debt Service	4,850,677	4,339,650	2,213,000	0	(2,213,000)	-100.0%
Grants to Others	2,133	14,958	10,299	10,300	1	0.0%
Transfers	7,299,499	8,380,583	6,265,654	7,385,290	1,119,636	17.9%
Total Expenditures	158,073,770	157,439,893	164,824,450	179,058,353	14,233,903	8.6%
Other Financing Uses	1,409,899	7,803,772				
Change in Fund Balance	20,436,168	16,474,443	7,534,592	(3,299,591)	(10,834,183)	-143.8%
Unrestricted/unassigned	77,730,550	84,693,335	120,339,159	116,497,437	(3,841,722)	-3.2%
All other balances	204,252,572	213,755,266	185,644,034	186,186,165	542,131	0.3%
Ending Fund Balance	\$ 281,983,122	\$ 298,448,601	\$ 305,983,193	\$ 302,683,602	\$ (3,299,591)	-1.1%
<u>Expenditures by Department:</u>						
Executive & Legislative	1,449,709	1,603,030	2,030,805	2,273,556	\$242,751	12.0%
Finance	5,309,627	6,040,247	6,367,719	6,759,209	391,490	6.1%
Planning & Development	844,604	1,038,383	1,146,615	1,205,520	58,905	5.1%
Community Redevelopment	6,643,320	6,770,332	4,914,083	11,602,397	6,688,314	136.1%
Parks & Recreation	5,316,369	5,503,969	6,180,834	6,475,092	294,258	4.8%
Public Works	18,169,482	17,402,930	20,293,713	22,154,257	1,860,544	9.2%
Police	10,403,746	10,456,597	11,287,901	11,291,569	3,668	0.0%
Fire	4,123,090	4,278,163	2,973,903	3,002,951	29,048	1.0%
Beaches Energy Services	85,438,255	85,314,639	90,139,376	90,390,728	251,352	0.3%
Human Resources	12,690,977	12,624,201	13,216,773	13,739,952	523,179	4.0%
Information Systems	1,153,285	1,210,229	1,156,238	1,347,538	191,300	16.5%
Non-Departmental	6,531,307	5,197,173	5,116,490	8,815,584	3,699,094	72.3%
Total Expenditures	\$ 158,073,770	\$ 157,439,893	\$ 164,824,450	\$ 179,058,353	\$ 14,233,903	8.6%
<u>Expenditures by Major/Nonmajor Fund:</u>						
General Fund	22,858,697	24,795,969	23,792,976	24,935,608	\$1,142,632	4.8%
Redevelopment	7,616,630	7,771,340	6,055,217	12,806,161	6,750,944	111.5%
General Capital Projects	3,012,232	1,187,278	1,543,400	4,201,000	2,657,600	172.2%
Electric	82,495,442	82,816,730	87,259,386	87,594,835	335,449	0.4%
Water & Sewer	11,654,439	10,724,954	12,081,994	13,197,236	1,115,242	9.2%
Total Major Funds	127,637,440	127,296,272	130,732,973	142,734,840	12,001,867	9.2%
Nonmajor Governmental	2,091,772	828,809	2,413,712	2,820,150	406,438	16.8%
Nonmajor Enterprise	8,692,582	9,149,609	10,526,170	11,354,370	828,200	7.9%
Internal Service	11,878,176	11,821,193	13,150,034	13,622,837	472,803	3.6%
Pension	7,773,800	8,344,010	8,001,561	8,526,156	524,595	6.6%
Total Nonmajor Funds	30,436,330	30,143,620	34,091,477	36,323,513	2,232,036	6.5%
Total Expenditures	\$ 158,073,770	\$ 157,439,893	\$ 164,824,450	\$ 179,058,353	\$ 14,233,903	8.64%
Total Expenditures	\$158,073,770	\$157,439,893	\$164,824,450	\$179,058,353	\$14,233,903	8.6%
less: Internal Service Charges	11,878,176	11,821,193	13,150,034	13,622,837	\$472,803	3.6%
less: Transfers	7,299,499	8,380,583	6,265,654	7,385,290	\$1,119,636	17.9%
Net Budgeted Expenditures	\$ 138,896,095	\$ 137,238,117	\$ 145,408,762	\$ 158,050,226	\$ 12,641,464	8.69%

Where Your Property Tax Dollars Go

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

FY2021 Millage Rate			Proposed FY2022 Millage Rate	
Millage Rate	Property Tax		Millage Rate	Property Tax
\$3.9947	\$795	City of Jacksonville Beach	\$3.9947	\$795
0.0320	\$6	Inland Navigation	0.0320	\$6
5.9050	\$1,324	Duval County School Board	5.8080	\$1,302
0.2287	\$46	Water Management District	0.2287	\$46
8.1512	\$1,623	City of Jacksonville	8.1512	\$1,623
\$18.3116	\$3,794	TOTAL	\$18.2146	\$3,772



*Based on a median home assessed value of \$249,137 (Property Appraiser)

THIS STATEMENT MUST BE READ BEFORE PUBLIC HEARING

SPECIAL COUNCIL MEETING - September 8, 2021 - 5:15 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 \$3.8209 mills. The proposed millage rate of \$3.9947 mills is 4.55% more than the rolled back rate.

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

The Tentative Operating Budget for Fiscal Year 2021-2022 is \$179,058,353.