City of Jacksonville Beach

11 North Third Street
Jacksonville Beach, Florida

Agenda for Special Meeting

City Council

Monday, September 20, 2021	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 Special Meeting of the City Council.

CALL TO ORDER

ROLL CALL

THE PURPOSE OF THIS MEETING IS TO:

A. Adopt Resolution No. 2088-2021 adopting the Millage Rate for Fiscal Year 2021-2022 of $3.9947 mills.

Adopt Resolution No. 2089-2021 adopting the Operating Budget for Fiscal Year 2021-2022 of $179,058,353.

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 2088-2021

- Discussion and Vote

B. Motion to adopt the Operating Budget for Fiscal Year 2021-2022 of $179,058,353, Resolution 2089-2021

- 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 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.

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

CITY COUNCIL AGENDA ITEM	
TO:	Mayor Hoffman City Council Members
FROM:	Mike Staffopoulos, City Manager
DATE:	08/12/2021
SUBJECT:	SPECIAL COUNCIL MEETING - September 20, 2021 at 5:45 p.m.

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, 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 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 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 I am presenting will allow the City to maintain its current service levels while also making significant investments in capital improvements. Additionally, our 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 to our citizens continues to be reduced.
- Total assessed value increased by $195,123,210, or 4.81%, which includes new construction of $35,999,133.
- Using the planned 2022 millage rates, a homeowner in Jacksonville Beach with an

AGENDA ITEM:	A.
MEETING DATE:	September 20, 2021

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 Resolution No. 2088-2021 adopting the Millage Rate for Fiscal Year 2021-2022 of $3.9947 mills.

Adopt Resolution No. 2089-2021 adopting the Operating Budget for Fiscal Year 2021-2022 of $179,058,353.

ATTACHMENTS

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

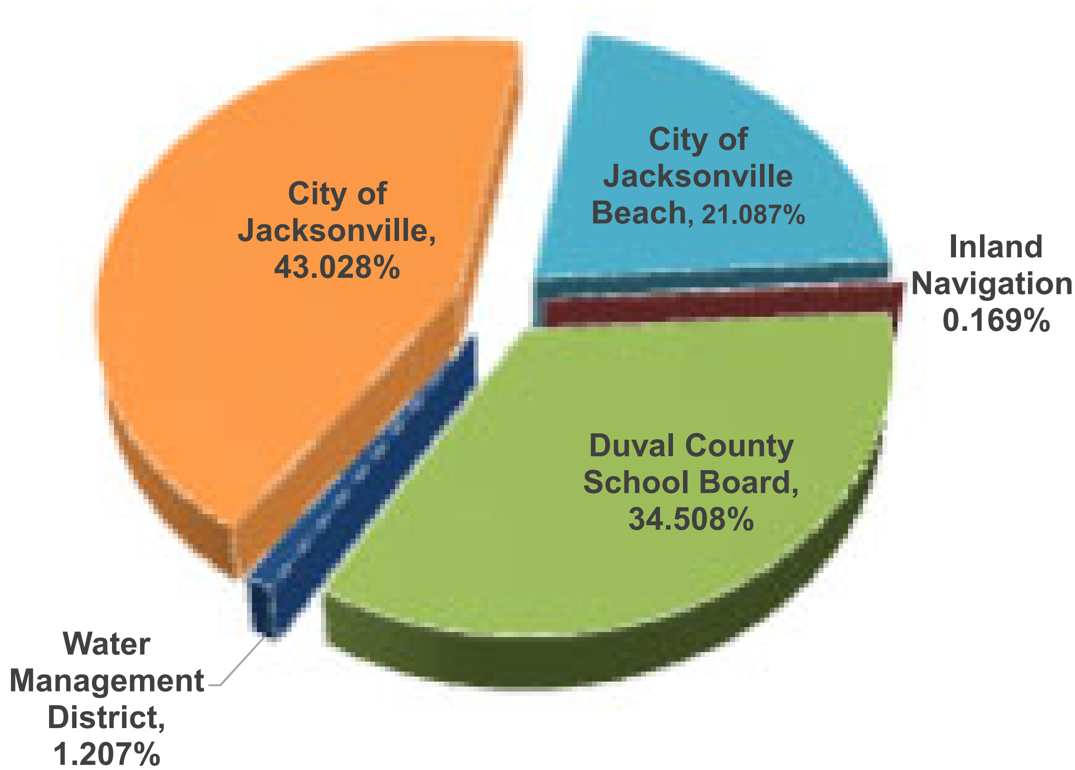
City of Jacksonville Beach - All Funds
Combined Summary of Revenues and Expenditures

	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%
Revenues						
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**				
Expenditures						
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%
Expenditures by Department:						
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%
Expenditures by Major/Nonmajor Fund:						
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 20, 2021 - 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 $3.8209 mills. The millage rate of $3.9947 mills is 4.55% more than the rolled back rate.

The second item to be discussed is the Operating Budget.

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

Introduced by: ___________________________

Adopted: ______________________________

RESOLUTION NO. 2088-2021

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, 2021 AND ENDING SEPTEMBER 30, 2022, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Jacksonville Beach, Florida, on September 20, 2021 adopted Fiscal Year 2021-2022 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 $4,250,262,255.

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

1. The 2021-2022 operating millage rate for the City of Jacksonville Beach, Florida is $3.9947 mills, which is 4.55% more than the rolled-back rate of $3.8209 mills.

2. The budget of expenditures for the fiscal year beginning October 1, 2021 and ending September 30, 2022, as set forth in Resolution No. 2089-2021, "A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022" to be adopted by the City Council at a meeting held on September 20, 2021 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 20th day of September, A.D., 2021.

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Christine H. Hoffman, MAYOR

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Sheri Gosselin, CITY CLERK

Introduced by: ___________________________

Adopted: ________________________________

RESOLUTION NO. 2089-2021

A RESOLUTION OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; 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 2021-2022 in the amount of $179,058,353.

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

1. The fiscal year 2021-2022 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, 2021 and ending September 30, 2022, 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, 2021 and ending September 30, 2022, 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 20th Day of September, A.D., 2021.

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Christine H. Hoffman, MAYOR

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Sheri Gosselin, CITY CLERK

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

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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%
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Information Systems	1,153,285	1,210,229	1,156,238	1,347,538	191,300	16.5%
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Total Expenditures	**$ 158,073,770**	**$ 157,439,893**	**$ 164,824,450**	**$ 179,058,353**	**$ 14,233,903**	8.6%
Expenditures by Major/Nonmajor Fund:						
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Redevelopment	7,616,630	7,771,340	6,055,217	12,806,161	6,750,944	111.5%
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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%**