

City of

Jacksonville Beach

City Hall

11 North Third Street

Jacksonville Beach

FL 32250

Phone: 904.247.6268

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www.jacksonvillebeach.org

MEMORANDUM TO:

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

SUBJECT: Special Council Meeting
Wednesday, September 4, 2013 at 6:00 p.m.
Council Chamber, 1st Floor,
City Hall, Jacksonville Beach

Councilmembers:

There will be a **Special Meeting of the City Council on Wednesday, September 4, 2013, at 6:00 p.m.**, in the Council Chamber, located on the 1st Floor of City Hall, 11 North 3rd Street, Jacksonville Beach, Florida.

The purpose of this meeting will be for adoption of the 2013–2014 Fiscal Year Proposed Millage Rate and Tentative Operating Budget.

c: George Forbes, City Manager
News Media

If a person decides to appeal any decision made by the City Council with respect to any matter considered at any meeting, such person may need a record of the proceedings and, for such purpose, 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 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 Statute, persons with disabilities needing special accommodation to participate in this meeting should contact the City Clerk's Office no later than 5:00 P.M., August 30, 2013.



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SPECIAL COUNCIL MEETING - September 4, 2013, 6:00 p.m.

Synopsis of required action for the adoption of the proposed operating millage rate and the tentative operating budget for the 2013-2014 fiscal year.

Call to Order

Roll Call

The purpose of this meeting is to:

- adopt a proposed Millage Rate for FY2014
- adopt a tentative Operating Budget for FY2014.

Mayor Reads Statement - Attached

Mayor Opens Public Hearing

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

Mayor Closes Public Hearing

Motion to adopt the Proposed Millage Rate for Operating Purposes of \$4.0947.

Discussion and Vote

Motion to adopt the Tentative Operating Budget for fiscal year 2013-2014 of \$161,513,569.

Discussion and Vote

Adjourn

MEMORANDUM

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MEMORANDUM

TO: Mayor Latham
City Council Members

FROM: George D. Forbes, City Manager

SUBJECT: SPECIAL COUNCIL MEETING – September 4, 2013 – 6:00 p.m.

DATE: August 29, 2013

ACTION REQUESTED

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, 2013 and ending September 30, 2014.

BACKGROUND

The first item to be discussed is the Proposed Millage Rate. The tentative operating budget has been prepared using a millage rate of \$4.0947, which is 0.3% less than the rolled back rate of \$4.1072.

Total assessed value increased by \$19,586,293 or 0.8%. Taxable values in the redevelopment districts increased by \$12,394,986 or 2.0%; taxable values for the rest of the City increased by \$7,191,307 or 0.4%.

The second item to be discussed is the Tentative Operating Budget. The Tentative Operating Budget for Fiscal Year 2013-2014 is \$161,513,569. The tentative operating budget is \$16,843,797 (9.4%) less than the current year's budget. The staff and City Council held six workshops to discuss all facets of the budget.

The **General Fund's** proposed budget of \$18,885,485 increased by \$477,704 (2.6%). \$350,000 of the increase resulted from a change in how we treat receipt of state insurance premium tax designated for police and fire pensions. The change increased revenue and expense in the General Fund by equal amounts and is required by accounting standards. Budgeted property tax revenue of \$7,155,534 increased by \$51,263 but is \$398,969 less than in 2007.

63% (\$11,948,092) of the General Fund's budget and 74% of its authorized positions are dedicated to the police and fire departments. Property tax revenue

has not been enough to pay for the cost of the City's police services since 2009. Rising pension costs make it more difficult to balance the budget in all of the City's funds.

This proposed budget makes it possible to continue to provide the current levels of service and quality of life that our citizens and customers expect.

RECOMMENDATIONS

- 1. Adopt the Proposed Millage Rate of \$4.0947 mills.**
- 2. Adopt the Tentative Operating Budget for FY 2013-2014 of \$161,513,569.**

GDF:tr

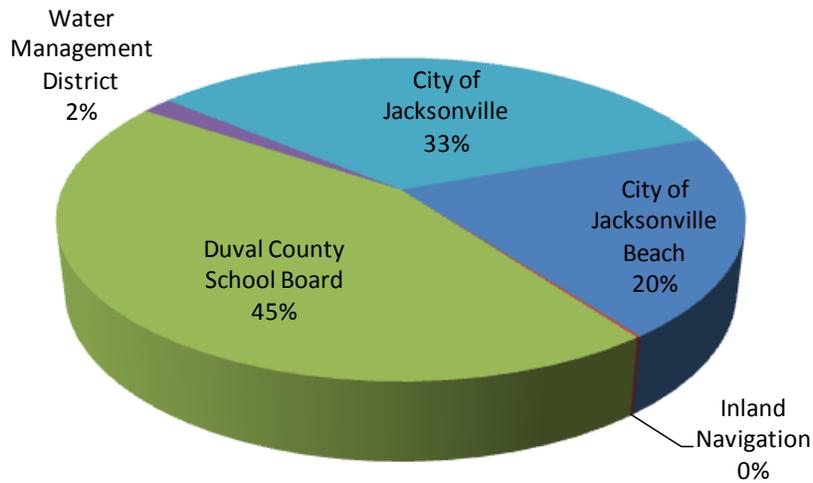
**City of Jacksonville Beach - All Funds
Combined Summary of Revenues and Expenditures**

	Actual 2011	Actual 2012	Original Budget 2013	Adopted Budget 2014	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 43,556,521	\$ 57,517,496	\$ 72,061,035	\$ 70,552,623	\$ (1,508,412)	-2.1%
All other balances	101,482,779	99,686,608	107,895,570	99,870,705	(8,024,865)	-7.4%
Beginning Fund Balance	145,039,300	157,204,104	179,956,605	170,423,328	(9,533,277)	-5.3%
Revenues						
Taxes	19,241,634	18,192,431	17,980,318	18,314,213	333,895	1.9%
Permits & fees	261,308	367,856	303,800	358,600	54,800	18.0%
Intergovernmental	5,617,340	4,367,518	3,785,507	3,913,724	128,217	3.4%
Charges for services	114,598,740	107,085,649	129,181,431	121,936,048	(7,245,383)	-5.6%
Fines & forfeitures	234,427	702,393	204,500	217,000	12,500	6.1%
Interest & other	5,940,780	23,386,171	10,873,401	12,184,712	1,311,311	12.1%
Transfers in	11,556,366	5,783,983	6,495,133	5,704,818	(790,315)	-12.2%
Total Revenues	157,450,596	159,886,001	168,824,090	162,629,115	(6,194,975)	-3.7%
Other Financing Sources	12,532,623	12,038,518				
Expenditures						
Personal Services	25,693,725	25,621,501	27,130,863	27,461,462	330,599	1.2%
Operating-Energy	65,999,862	60,612,740	74,630,823	72,184,977	(2,445,846)	-3.3%
Operating-All Other	31,550,299	30,884,751	36,209,313	35,020,516	(1,188,797)	-3.3%
Capital Outlay	14,559,223	9,994,826	27,005,304	14,687,285	(12,318,019)	-45.6%
Debt Service	8,132,333	13,844,494	6,874,394	6,442,974	(431,420)	-6.3%
Grants to Others	16,412	111,537	11,537	11,537	0	0.0%
Transfers	11,556,366	5,783,983	6,495,133	5,704,818	(790,315)	-12.2%
Total Expenditures	157,508,219	146,853,832	178,357,367	161,513,569	(16,843,798)	-9.4%
Other Financing Uses	718,557	1,820,245				
Change in Fund Balance	11,756,442	23,250,442	(9,533,277)	1,115,546	10,648,823	-111.7%
Unrestricted/unassigned	61,063,137	75,838,781	74,192,760	71,429,058	(2,763,702)	-3.7%
All other balances	96,140,967	104,117,824	96,230,568	100,109,815	3,879,248	4.0%
Ending Fund Balance	\$ 157,204,104	\$ 179,956,605	\$ 170,423,328	\$ 171,538,873	\$ 1,115,545	0.7%
Expenditures by Department:						
Executive & Legislative	1,175,061	1,230,263	1,324,111	1,316,896	(\$7,215)	-0.5%
Finance	4,065,631	3,785,334	5,160,493	4,252,491	(908,002)	-17.6%
Planning & Development	7,666,187	6,433,579	15,639,307	6,115,504	(9,523,803)	-60.9%
Parks & Recreation	5,051,629	4,813,101	4,822,187	4,841,556	19,369	0.4%
Public Works	19,041,430	15,482,810	20,845,956	17,628,185	(3,217,771)	-15.4%
Police	8,723,896	8,510,472	9,007,471	9,220,742	213,271	2.4%
Fire	3,431,089	3,610,612	3,691,153	3,644,009	(47,144)	-1.3%
Beaches Energy Services	92,411,219	83,294,356	101,799,435	99,446,024	(2,353,411)	-2.3%
Human Resources	4,154,514	3,122,697	4,294,566	4,594,080	299,514	7.0%
Non-Departmental	11,787,562	16,570,608	11,772,688	10,454,083	(1,318,606)	-11.2%
Total Expenditures	\$ 157,508,218	\$ 146,853,832	\$ 178,357,367	\$ 161,513,569	\$ (16,843,798)	-9.4%
Expenditures by Major/Nonmajor Fund:						
General Fund	18,219,881	17,517,038	18,407,781	18,885,485	\$477,704	2.6%
Redevelopment	7,466,179	6,194,544	15,526,744	6,112,239	(9,414,505)	-60.6%
General Capital Projects	1,002,319	1,379,711	520,000	1,061,056	541,056	104.0%
Electric	87,823,420	79,931,439	97,416,539	95,270,168	(2,146,371)	-2.2%
Water & Sewer	12,351,400	9,364,165	13,723,233	10,353,306	(3,369,927)	-24.6%
Total Major Funds	126,863,199	114,386,897	145,594,297	131,682,254	(13,912,043)	-9.6%
Nonmajor Governmental	5,693,572	10,575,285	4,508,101	3,577,359	(930,742)	-20.6%
Nonmajor Enterprise	8,850,523	7,070,630	9,553,744	8,756,547	(797,197)	-8.3%
Internal Service	10,912,602	9,482,321	11,471,320	11,561,870	90,550	0.8%
Pension	5,188,323	5,338,699	7,229,905	5,935,540	(1,294,365)	-17.9%
Total Nonmajor Funds	30,645,020	32,466,935	32,763,070	29,831,316	(2,931,754)	-8.9%
Total Expenditures	\$ 157,508,219	\$ 146,853,832	\$ 178,357,367	\$ 161,513,569	\$ (16,843,798)	-9.4%
Total Expenditures	\$157,508,219	\$146,853,832	\$178,357,367	\$161,513,569	(\$16,843,798)	-9.4%
less: Internal Service Charges	10,912,602	9,482,321	11,471,320	11,561,870	\$90,550	0.8%
less: Transfers	11,556,366	5,783,983	6,495,133	5,704,818	(\$790,315)	-12.2%
Net Budgeted Expenditures	\$135,039,251	\$131,587,528	\$160,390,914	\$144,246,881	(\$16,144,033)	-10.1%

Where Your Property Tax Dollars Go

Property Taxes on a home with Homestead Exemption

FY2013 Millage Actual	FY2014 Proposed Millage		FY2013 Estimated Tax*	FY2014 Estimated Tax**
\$4.0947	\$4.0947	City of Jacksonville Beach	\$560	\$571
0.0345	0.0345	Inland Navigation	\$5	\$5
7.6000	7.6000	Duval County School Board	\$1,229	\$1,249
0.3313	0.3313	Water Management District	\$45	\$46
6.7446	8.2446	City of Jacksonville	\$922	\$1,149
\$18.8051	\$20.3051	TOTAL	\$2,760	\$3,021



*Based on a median home just value of \$186,680 for 2012 (Property Appraiser)

**Based on a median home just value of \$189,378 for 2013 (Property Appraiser)