

**CITY OF ATLANTIC BEACH  
CITY COMMISSION MEETING  
STAFF REPORT**

**AGENDA ITEM:** Public hearing and adoption of Resolution No. 25-75 levying the ad valorem property tax millage rate for municipal purposes on all taxable property within the City for the fiscal year beginning October 1, 2025 and ending September 30, 2026, and stating the percentage by which the millage to be levied exceeds the rolled-back rate; and public hearing and adoption of Ordinance 20-25-180 adopting the final budget for the City of Atlantic Beach Florida for fiscal year beginning October 1, 2025 and ending September 30, 2026.

**SUBMITTED BY:** Brittany Percell, Director of Finance 

**TODAY'S DATE:** September 10, 2025

**MEETING DATE:** September 22, 2025

**BACKGROUND:** To adopt a millage rate and operating budget, the City Commission must adhere to a strict process, per state law. Attached is an outline for the final public hearing. The format is the same as in previous years and was read into the record as presented in order to ensure compliance with TRIM laws (s. 200.065, F.S.).

In advance of the public hearings, the City Manager presented a Proposed Operating Budget and held seven public workshops to review and adjust with the City Commission's guidance.

The first public hearing was held on September 8, 2025, in the Commission Chamber, at 6:00 p.m., as was noticed to all property owners by the Duval County Property Appraiser's Office and published in *Jacksonville Daily Record*.

This final public hearing for the final adoption of the millage by resolution and a second public hearing for the final adoption of the Operating Budget, Ordinance No. 20-25-180, on September 22, 2025, at 6:00 p.m., in the City Commission Chamber. The Proposed Operating Budget is funded using the millage rate of 2.8410. This is a 7.97% increase over the rolled-back rate.

**BUDGET IMPACT:** Proposed Fiscal Year 2025-26 budget expenditures = \$57,871,036

**RECOMMENDATION:** Approve Resolution No. 25-75 and, upon second reading, Ordinance No. 20-25-180 with total expenditures of \$57,871,036.

**ATTACHMENTS:** Resolution No. 25-75  
Ordinance No. 20-25-180  
Budget Summary

**LINK:** Link to proposed annual operating budget book will be included in final agenda

**REVIEWED BY CITY MANAGER:** 

**ADOPTION OF A MILLAGE AND OPERATING BUDGET  
FOR FISCAL YEAR 2025-26**

**First item to be considered:**

Adoption of a Millage Rate of 2.8410

Open Public Hearing

State the following:

Here at the City of Atlantic Beach

The Rolled-Back Rate Is 2.6312

The Millage Rate To be Levied Is 2.8410

The millage rate to be levied is 7.97% more than the rolled-back rate and is a percentage increase in property taxes per sec. 200.065(2)(c) Florida Statutes.

The purpose for adopting the millage rate of 2.8410 is to maintain a level of ad valorem tax revenue sufficient to maintain adequate funding for the existing level of services at anticipated and proposed cost and to continue to maintain the City's infrastructure.

Motion to approve Resolution No. 25-75, levying a Millage Rate for operating purposes of 2.8410.

Vote

Close Public Hearing

**Second item to be considered:**

Ordinance No. 20-25-180 establishing the Operating Budget Fiscal Year 2025-26 of \$57,871,036

Open Public Hearing

Motion to adopt Ordinance No. 20-25-180 establishing the Operating Budget for fiscal year 2025-26.

Vote

Close Public Hearing

**RESOLUTION NO. 25-75**

**A RESOLUTION OF THE CITY OF ATLANTIC BEACH, FLORIDA LEVYING THE AD VALOREM PROPERTY TAX MILLAGE RATE FOR MUNICIPAL PURPOSES ON ALL TAXABLE PROPERTY WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; STATING THE PERCENTAGE BY WHICH THE MILLAGE TO BE LEVIED EXCEEDS THE ROLLED-BACK RATE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Florida law requires the City Commission of the City of Atlantic Beach, Florida, to pass a resolution levying the millage rate for ad valorem property taxes for municipal purposes on all taxable property within the city limits of the City of Atlantic Beach, Florida, for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

**WHEREAS**, Florida law requires said resolution to state the millage rate to be levied, and also, to state the percentage by which the millage rate to be levied exceeds the rolled-back rate as computed pursuant to Florida law; and

**WHEREAS**, the City Commission of the City of Atlantic Beach, Florida, has duly considered the budgetary requirements of the City; a tentative budget has been prepared for the fiscal year beginning October 1, 2025 and ending September 30, 2026, based on a millage rate of 2.8410 mills on taxable property within the City; and has acted in accordance with the terms, provisions, and procedures contained in section 200.065, Florida Statutes;

**NOW, THEREFORE, BE IT RESOLVED** by the City Commission of the City of Atlantic Beach, Florida, that

1. The ad valorem property tax millage rate for municipal purposes to be levied on the taxable property within the city limits of the City of Atlantic Beach, Florida, during the fiscal year beginning October 1, 2025 and ending September 30, 2026 is hereby set at the rate of 2.8410 mills.
2. The percentage by which this millage rate to be levied exceeds the rolled-back rate of 2.6312 is 7.97%.
3. This resolution shall take effect immediately upon its passage and adoption by the City Commission of the City of Atlantic Beach, Florida.

**ADOPTED** at a public hearing by the City Commission of the City of Atlantic Beach, Florida on the 22<sup>nd</sup> day of September 2025.

**Approved as to form and correctness:**

\_\_\_\_\_  
**Jason Gabriel**  
City Attorney

\_\_\_\_\_  
**Curtis Ford**  
Mayor

**ATTEST:**

\_\_\_\_\_  
**Donna L. Bartle**  
City Clerk

**ORDINANCE 20-25-180**

**AN ORDINANCE ADOPTING THE FINAL BUDGET FOR THE CITY OF ATLANTIC BEACH, FLORIDA FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.**

**WHEREAS**, the City Commission of the City of Atlantic Beach, Florida, on September 8, 2025, held a public hearing as required by Florida Statutes Section 200.065; and

**WHEREAS**, the City Commission of the City of Atlantic Beach, Florida on September 22, 2025, held a second public hearing as required by Florida Statutes Section 200.065; and

**WHEREAS**, The City Commission of the City of Atlantic Beach, Florida, set forth the appropriations and revenue estimates for the budget for Fiscal Year beginning October 1, 2025 and ending September 30, 2026, in the amount of **\$57,871,036**.

**NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION ON BEHALF OF THE PEOPLE OF THE CITY OF ATLANTIC BEACH, FLORIDA**, that:

1. The Fiscal Year 2025-26 budget dated September 22, 2025, is hereby adopted.
2. This Ordinance shall take effect immediately upon its adoption.

**PASSED by the City Commission on first reading following the first public hearing on the 8th day of September, 2025.**

**PASSED AND ADOPTED by the City Commission on second and final reading following the second public hearing the 22nd day of September, 2025.**

ATTEST:

\_\_\_\_\_  
Donna L. Bartle  
City Clerk

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Curtis Ford  
Mayor

Approved as to form and correctness:

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Jason Gabriel  
City Attorney

BUDGET SUMMARY CITY OF ATLANTIC BEACH, FLORIDA - FISCAL YEAR 2025-2026								
General Fund	2.8410							
		General Fund	Special Revenue Funds	Governmental Capital Project	Debt Service Fund	Enterprise Funds	Pension Trust Funds	TOTAL BUDGET
<b>ESTIMATED REVENUES</b>								
	Millage per \$1000							
Taxes								
Ad Valorem Taxes	2.8410	8,741,703						8,741,706
Sales and Use Taxes		1,522,066	1,152,518				198,453	2,873,037
Local Option Gas Tax		735,559	719,697					1,455,256
Convention Development Tax			121,240					121,240
Charges for Services		804,926	128,785			14,125,409		15,059,120
Intergovernmental Revenue		4,152,219	170,000			3,952,434		8,274,653
Fines & Forfeitures		151,200	15,000					166,200
Miscellaneous Revenues		244,050	27,333	83,245		276,000	1,994,004	2,624,632
Licenses and Permits		1,105,626	120,000			544,273		1,769,899
Employer Pension Contributions							1,212,927	1,212,927
Employee Pension Contributions							294,329	294,329
Internal Service Charges		2,064,486						2,064,486
<b>TOTAL SOURCES</b>		19,521,835	2,454,573	83,245	-	18,898,116	3,699,713	44,657,482
Transfers-In		1,052,696		1,352,858	121,240	259,178		2,785,972
Fund Balances/Reserves/Net Assets		1,317,224		3,447,102		6,207,059	(543,804)	10,427,581
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		21,891,755	2,454,573	4,883,205	121,240	25,364,353	3,155,909	57,871,035
<b>EXPENDITURES</b>								
General Government		6,704,795	225,000	525,705				7,455,500
Public Safety		8,597,935	93,563			758,451		9,449,949
Physical Environment						21,804,936		21,804,936
Transportation		3,422,853	115,222	3,798,000				7,336,075
Debt Services					121,240	1,967,055		2,088,295
Human Services		138,618						138,618
Culture and Recreation		2,579,507		559,500				3,139,007
Pension Plan Benefits and Administration							3,155,909	3,155,909
<b>TOTAL EXPENDITURES</b>		21,443,708	433,785	4,883,205	121,240	24,530,442	3,155,909	54,568,289
Transfers Out		448,047	2,020,788	-		833,911		3,302,746
Fund Balances/Reserves/Net Assets				-				-
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>		21,891,755	2,454,573	4,883,205	121,240	25,364,353	3,155,909	57,871,036