



AGENDA
FERNANDINA BEACH CITY COMMISSION
SPECIAL MEETING
JULY 29, 2025
5:05 PM
CITY HALL COMMISSION CHAMBERS
204 ASH STREET
FERNANDINA BEACH, FL 32034

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. RESOLUTIONS**
 - 4.1 TENTATIVE MILLAGE RATE - FISCAL YEAR 2025/2026 - RESOLUTION 2025-123 SETTING A TENTATIVE MILLAGE RATE FOR OPERATING EXPENSES FOR THE CITY FOR FISCAL YEAR 2025/2026; AUTHORIZING THE ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Establishes the tentative millage rate for FY2025/2026.***
- 5. ADJOURNMENT**

ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING WILL NEED A RECORD OF THE PROCEEDINGS, AND, FOR SUCH PURPOSES, 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 MADE. AT THE DISCRETION OF THE MAYOR, A RECESS MAY BE SCHEDULED EVERY NINETY MINUTES.

Persons with disabilities requiring accommodations in order to participate should contact the City Clerk at (904) 310-3115 or TTY/TDD 711 (for the hearing or speech impaired).

CITY COMMISSION AGENDA ITEM

City of Fernandina Beach



SUBJECT: Resolution 2025-123
Tentative Millage Rate - Fiscal Year 2025/2026

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2025-123.

SYNOPSIS: The City Commission must adopt the proposed millage rate and schedule public hearings prior to adoption of the final millage rate and budget. An early step in the annual budget adoption process is to set a millage rate, referred to as the tentative or proposed rate. Once set, this rate cannot be increased, but may be decreased during the budget process.

Staff has prepared a draft budget with a tentative millage rate which maintains and, in some instances, expands, public service levels. This year, the City is proposing an operating millage rate calculated and codified by the Nassau County Board of County Commissioners be set as the same operating millage rate of 4.6849 as established in fiscal year 2024/2025.

The gross taxable value for operating purposes not exempt from taxation within the City of Fernandina Beach, Nassau County has been certified by the County Property Appraiser to the City of Fernandina Beach as \$4,744,257,752. The operating "modified" millage rate is 4.6849 and will generate \$21,337,318 in property tax receipts.

Staff recommends adopting a tentative operating millage rate of 4.6849, that will produce sufficient revenues to support operations that will continue the current level of service.

The City's Fund Balance Policy (per Resolution 2012-128) establishes 20% as the minimum for the General Fund's unrestricted, uncommitted, or unassigned balance. The anticipated unrestricted, uncommitted, or unassigned reserve for the fiscal year ending September 30, 2026, is budgeted to be 20%

FISCAL IMPACT: Necessary for preparation of the Fiscal Year 2025/2026 Budget, fiscal impact will be based upon City Commission direction.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): At the pleasure of the City Commission.

Susan Carless, Comptroller	07/22/2025
Jeremiah Glisson, Deputy City Manager	07/22/2025
Alisha Brown, Budget Analyst	07/22/2025
Susan Carless, Comptroller	07/22/2025
Kim Briley, Deputy City Clerk	07/22/2025
Sarah Campbell, City Manager	07/22/2025
Harrison Poole, City Attorney Pro Tem	07/23/2025
Katie Newton, Paralegal	07/23/2025

A handwritten signature in blue ink that reads "Katie A. Newton".

Date: July 25, 2024

Submitted By: Katie Newton, Paralegal

COMMISSION ACTION: Approve

RESOLUTION 2025-123

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, NASSAU COUNTY, FLORIDA, SETTING A TENTATIVE MILLAGE RATE FOR OPERATING EXPENSES FOR THE CITY FOR FISCAL YEAR 2025/2026; AUTHORIZING THE ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, is required by Florida Statute to set a tentative millage rate for the upcoming fiscal year; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Fernandina Beach, Nassau County, has been certified by the Nassau County Property Appraiser to the City of Fernandina Beach as \$4,744,257,752; and

WHEREAS, the City Commission of the City of Fernandina Beach, Nassau County, Florida, finds that it is in the best interest of the City to set a millage rate that will produce sufficient revenues to support operations that will continue the current levels of service; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH OF NASSAU COUNTY, FLORIDA, THAT:

SECTION 1. The proposed operating millage rate for FY 2025/2026 is 4.6849 mills, which is the same operational millage rate set for FY2024/2025.

SECTION 2. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

ADOPTED this 29th day of July, 2025.

ATTEST:

CITY OF FERNANDINA BEACH

CAROLINE BEST
City Clerk

JAMES ANTUN
Commissioner-Mayor

APPROVED AS TO FORM AND LEGALITY:



HARRISON W. POOLE, ESQ.

City Attorney Pro Tem

Millage Rates & Property Taxes

FY 24/25 Millage Rate					
Property Taxes	4.6849	20,248,207	4,188,649,557	TV	
Voter Approved Debt	0	-	4,322,014,732	TVACT	
Total	4.6849	20,248,207			
BUDGET		19,438,279			
Bud as a % of Total		96.0%			
TRIM requires minimum of 95% for budget					
FY 25/26 Rollback Rate (3 votes required)					% Change
Property Taxes	4.3632	20,700,145	4,643,695,763	Comp TV	7.44%
Voter Approved Debt	0	-	4,744,257,752	Total TV	9.77%
Total	4.3632	20,700,145			
BUDGET		19,872,139			(433,860)
Bud as a % of Total		96.0%			
FY 25/26 Adjusted Rollback Rate (3 votes [maximum])					
Property Taxes	4.6027	21,836,395	1,136,250		
Voter Approved Debt	0	-			
Total	4.6027	21,836,395			
BUDGET		20,962,939	incr over Rollback		
Bud as a % of Total		96.0%	1,090,800		(1,524,660)
FY 25/26 Proposed Oper'g Millage Rate (3 votes required)					
Property Taxes	4.6849	22,226,373			
Voter Approved Debt	0	-			
Total	4.6849	22,226,373			
BUDGET		21,337,318	incr over Rollback		
Bud as a % of Total		96.0%	1,465,179		(1,899,039)
FY 25/26 Maximum Rate - (4 votes [maximum])					
Property Taxes	5.2913	25,103,291			
Voter Approved Debt	0	-			
Total	5.2913	25,103,291			
BUDGET		24,099,158	incr over Rollback		
Bud as a % of Total		96.0%	4,227,019		
@96%, for every .1 increase in Millage, Property Tax Revenue increases \$412,449					