



CITY OF CEDAR KEY
Tentative Budget and Millage Public Hearing
September 15, 2026
5:01 PM
809 6th Street, Cedar Key, Florida

Call to Order

Moment of Silence

Pledge of Allegiance

Roll Call

- Heath Davis, Commissioner – Seat 1
- Nancy Sera, Commissioner – Seat 2
- Jim Wortham, Commissioner – Seat 3
- Dell Weible, Commissioner – Seat 4
- Mel Beckham, Commissioner – Seat 5

Opening Statement and Required TRIM Announcements

Public Comment

ACTION ITEM: RESOLUTION 504 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, ESTABLISHING THE MILLAGE RATE FOR FISCAL YEAR 2027, BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING AND ANNOUNCING THE NAME OF THE TAXING AUTHORITY, THE ROLLED-BACK MILLAGE RATE, THE PERCENTAGE INCREASE OVER THE ROLLED-BACK MILLAGE RATE, AND THE MILLAGE RATE TO BE LEVIED; PROVIDING FOR AN EFFECTIVE DATE.

ACTION ITEM: RESOLUTION 505 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2027, BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR AN EFFECTIVE DATE.

ACTION ITEM: RESOLUTION 506 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA AMENDING THE CAPITAL IMPROVEMENTS SCHEDULE CONTAINED IN THE CITY'S COMPREHENSIVE PLAN; PROVIDING FOR AN EFFECTIVE DATE.

ACTION ITEM: RESOLUTION 508 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, PROVIDING SOLID WASTE COLLECTION ASSESSMENTS AGAINST IMPROVED PROPERTIES LOCATED WITHIN THE CITY OF CEDAR KEY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

Final Budget Hearing will be held on September 29, 2026, at 5:01 PM

Adjournment at _____ p.m.

RESOLUTION 504

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, ESTABLISHING THE TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2027, BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING AND ANNOUNCING THE NAME OF THE TAXING AUTHORITY, THE ROLLED-BACK MILLAGE RATE, THE PERCENTAGE INCREASE OVER THE ROLLED-BACK MILLAGE RATE, AND THE MILLAGE RATE TO BE LEVIED; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes s. 200.065 requires the adoption of the millage rate by separate vote prior to adoption of the annual budget; and

WHEREAS, Florida Statutes s. 200.065 requires that prior to adoption of the millage-levy, the following be publicly announced: the name of the taxing authority, the rolled-back millage rate, the percentage increase over the rolled-back millage rate, and the millage rate to be levied; and

WHEREAS, in no event may the millage adopted exceed the millage rate tentatively adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA:

1. The millage rate Resolution is hereby considered after 5:00pm.
2. The millage rate Resolution is hereby considered by separate vote prior to the budget Resolution.
3. The name of the taxing authority is the City of Cedar Key.
4. The rolled-back millage rate for fiscal year 2027 is 5.0741.
5. The fiscal year 2027 proposed millage rate is 6.02% lower than the rolled-back rate.
6. The millage rate to be levied for fiscal year 2027 shall be 4.7684 mills per \$1,000 of taxable value.
7. This Resolution shall take effect immediately upon adoption.

THIS RESOLUTION APPROVED this ____ day of _____, 20__, by the City Commission of the City of Cedar Key, Florida.

CITY OF CEDAR KEY, FLORIDA:

Jim Wortham, Mayor

ATTEST:

Brooke Smith, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Norm D. Fugate, City Attorney

Resolution 505
Exhibit A

BUDGET SUMMARY				
City of Cedar Key, Florida Fiscal Year 2026-2027				
ESTIMATED REVENUES	GENERAL FUND		SPECIAL REVENUE	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes	4.7684	\$ 1,019,100	\$ 1,123,825	\$ 2,142,925
Other Taxes		254,040	-	254,040
Licenses, Permits, and Fees		420,850	-	420,850
Intergovernmental		69,650	-	69,650
Charges for Services		545,675	-	545,675
Fines and Forfeitures		21,900	-	21,900
Miscellaneous		90,124	-	90,124
TOTAL SOURCES		2,421,339	1,123,825	3,545,164
Transfers		-	96,701	96,701
Fund Balances/Reserves/Net Assets		25,942	-	25,942
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 2,447,281	\$ 1,220,526	\$ 3,667,807
EXPENDITURES				
General Government		\$ 771,419	\$ -	\$ 771,419
Public Safety		1,044,658	-	1,044,658
Physical Environment		311,442	-	311,442
Transportation		32,500	-	32,500
Economic Environment		-	552,590	552,590
Cultural/Recreation		188,561	-	188,561
Capital Projects		2,000	-	2,000
Debt Service		-	667,936	667,936
TOTAL EXPENDITURES		2,350,580	1,220,526	3,571,106
Transfers		96,701	-	96,701
Fund Balances/Reserves/Net Assets		-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$ 2,447,281	\$ 1,220,526	\$ 3,667,807
The tentative, adopted, and /or final budgets are on file in the City of Cedar Key Administrative Office as a public record.				

Resolution 505
Exhibit A

City of Cedar Key, Florida
2027 Budget Summary
All Funds

	001 General Fund	101 CRA	Total
Revenues			
Taxes - Ad Valorem	\$ 1,019,100	\$ 1,123,825	\$ 2,142,925
Taxes - Other	254,040	-	254,040
Licenses, Permits, and Fees	420,850	-	420,850
Intergovernmental	69,650	-	69,650
Charges for Services	545,675	-	545,675
Fines and Forfeitures	21,900	-	21,900
Miscellaneous	90,124	-	90,124
Total Revenues	2,421,339	1,123,825	3,545,164
Transfers	-	96,701	96,701
Use of Reserves	25,942	-	25,942
Total Revenues & Sources	\$ 2,447,281	\$ 1,220,526	\$ 3,667,807
Expenditures			
General Government	\$ 771,419	\$ -	\$ 771,419
Public Safety	1,044,658	-	1,044,658
Physical Environment	311,442	-	311,442
Transportation	32,500	-	32,500
Economic Environment	-	552,590	552,590
Cultural/Recreation	188,561	-	188,561
Capital Projects	2,000	-	2,000
Debt Service	-	667,936	667,936
Total Expenditures	2,350,580	1,220,526	3,571,106
Transfers	96,701	-	96,701
Contribution to Reserves	-	-	-
Total Expenditures & Uses	\$ 2,447,281	\$ 1,220,526	\$ 3,667,807

Resolution 505
Exhibit A

City of Cedar Key, Florida
2027 Budget Summary
Total Budget - Comparative

City-Wide Budget	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Final Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ 2,142,925	\$ 2,005,056	\$ 2,059,599	\$ 1,105,175	\$ 2,034,729
Taxes - Other	254,040	247,012	223,977	243,201	234,371
Licenses, Permits, and Fees	420,850	327,050	341,195	329,850	302,564
Intergovernmental	69,650	1,308,338	3,068,194	1,548,047	424,200
Charges for Services	545,675	518,122	412,990	474,133	401,977
Fines and Forfeitures	21,900	19,000	16,723	19,000	22,685
Miscellaneous	90,124	80,124	382,075	2,195,928	326,434
Total Revenues	3,545,164	4,504,702	6,504,752	5,915,334	3,746,959
Transfers	96,701	190,390	100,000	-	158,760
Use of Reserves	25,942	33,840	-	1,485,849	-
Total Revenues & Sources	\$ 3,667,807	\$ 4,728,931	\$ 6,604,752	\$ 7,401,183	\$ 3,905,720
Expenditures					
General Government	\$ 771,419	\$ 766,968	\$ 858,999	\$ 859,211	\$ 805,670
Public Safety	1,044,658	1,001,791	2,744,973	2,487,197	1,145,539
Physical Environment	311,442	279,558	207,125	281,859	225,461
Transportation	32,500	33,000	22,786	125,980	37,652
Transportation	552,590	473,566	108,072	-	4,943
Cultural/Recreation	188,561	211,315	393,862	910,659	436,129
Capital Projects	2,000	1,209,418	805,286	2,506,148	72,170
Debt Service	667,936	668,315	100,034	130,129	97,565
Total Expenditures	3,571,106	4,643,931	5,241,137	7,301,183	2,825,129
Transfers	96,701	85,000	100,000	100,000	158,760
Contribution to Reserves	-	-	1,263,616		921,831
Total Expenditures & Uses	\$ 3,667,807	\$ 4,728,931	\$ 6,604,752	\$ 7,401,183	\$ 3,905,720

Resolution 505
Exhibit A

City of Cedar Key, Florida
2027 Budget Summary
001 - General Fund

001 - GENERAL FUND	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Final Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,019,100	\$ 982,041	\$ 946,006	\$ 1,014,786	\$ 955,059
Taxes - Other	254,040	247,012	223,977	243,201	234,371
Licenses, Permits, and Fees	420,850	327,050	341,195	329,850	302,564
Intergovernmental	69,650	1,308,338	3,068,194	1,548,047	424,200
Charges for Services	545,675	518,122	412,990	474,133	401,977
Fines and Forfeitures	21,900	19,000	16,723	19,000	22,685
Miscellaneous	90,124	80,124	353,126	452,627	318,420
Total Revenues	2,421,339	3,481,687	5,362,210	4,081,644	2,659,275
Transfers	-	102,363	-	-	29,458
Use of Reserves	25,942	3,000	-	1,055,849	-
Total Revenues & Sources	\$ 2,447,281	\$ 3,587,050	\$ 5,362,210	\$ 5,137,493	\$ 2,688,733
Expenditures					
General Government	\$ 771,419	\$ 766,968	\$ 858,999	\$ 859,211	\$ 802,545
Public Safety	1,044,658	1,001,791	2,744,973	2,487,197	422,190
Physical Environment	311,442	279,558	207,125	281,859	225,461
Transportation	32,500	33,000	22,786	125,980	37,652
Transportation	-	-	-	-	-
Cultural/Recreation	188,561	211,315	393,862	910,659	391,762
Capital Projects	2,000	1,209,418	452,701	372,587	37,670
Debt Service	-	-	-	-	-
Total Expenditures	2,350,580	3,502,050	4,680,446	5,037,493	1,917,280
Transfers	96,701	85,000	100,000	100,000	-
Contribution to Reserves	-	-	581,764	-	771,453
Total Expenditures & Uses	\$ 2,447,281	\$ 3,587,050	\$ 5,362,210	\$ 5,137,493	\$ 2,688,733

Resolution 505
Exhibit A

City of Cedar Key, Florida
2027 Budget Summary
101 - CRA

101 - CRA	2027 Proposed Budget	2026 Adopted Budget	2025 Actual	2025 Final Budget	2024 Actual
Revenues					
Taxes - Ad Valorem	\$ 1,123,825	\$ 1,023,015	\$ 1,113,593	\$ 90,389	\$ 1,079,670
Taxes - Other	-	-	-	-	-
Licenses, Permits, and Fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	28,949	1,743,301	8,014
Total Revenues	1,123,825	1,023,015	1,142,542	1,833,689	1,087,684
Transfers	96,701	88,027	100,000	-	-
Use of Reserves	-	30,840	23,148	430,000	-
Total Revenues & Sources	\$ 1,220,526	\$ 1,141,881	\$ 1,265,690	\$ 2,263,689	\$ 1,087,684
Expenditures					
General Government	\$ -	\$ -	\$ -	\$ -	\$ 3,125
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Transportation	552,590	473,566	108,072	-	4,943
Cultural/Recreation	-	-	-	-	44,367
Capital Projects	-	-	352,584	2,133,561	34,500
Debt Service	667,936	668,315	705,034	130,129	677,565
Total Expenditures	1,220,526	1,141,881	1,165,690	2,263,689	764,500
Transfers	-	-	-	-	29,458
Contribution to Reserves	-	-	100,000	-	293,726
Total Expenditures & Uses	\$ 1,220,526	\$ 1,141,881	\$ 1,265,690	\$ 2,263,689	\$ 1,087,684

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Client: 204335 - City of Cedar Key, Florida
Engagement: 2026 CFO - City of Cedar Key, Florida
Period Ending: 9/30/2026
Trial Balance: TB-01 - Fund TB
Workpaper: 001 General Fund Budget
Fund Level: Fund
Index: 001

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET2026 = FY 2026 Adopted Budget
1stPP-FINAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [RR-02]	Transfers				
Subgroup : [RR-02-01]	Transfers-in				
Fund : 001	General Fund				
001.381.911	Into GF from CRA	0.00	(102,363.00)	0.00	0.00
Subtotal Fund : 001	Subgroup : [RR-02-01] Transfers-In	<u>0.00</u>	<u>(102,363.00)</u>	<u>0.00</u>	<u>0.00</u>
Subtotal All Funds Present Subtotal [RR-02-01] Transfers-In		<u>0.00</u>	<u>(102,363.00)</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [RR-02-02]	Transfers-out				
Fund : 001	General Fund				
001.581.911	GF to CRA	96,701.00	85,000.00	100,000.00	100,000.00
Subtotal Fund : 001	Subgroup : [RR-02-02] Transfers-out	<u>96,701.00</u>	<u>85,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
Subtotal All Funds Present Subtotal [RR-02-02] Transfers-out		<u>96,701.00</u>	<u>85,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
All Funds Presented	Group Total [RR-02] Transfers	<u>96,701.00</u>	<u>(17,363.00)</u>	<u>100,000.00</u>	<u>100,000.00</u>
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 001	General Fund				
001.299.000	Opening Balance Equity	0.00	0.00	(533.00)	0.00
001.299.299	Retained Earnings	(5,500.00)	0.00	(1,225,491.56)	0.00
Subtotal Fund : 001	Subgroup : [SS-01-01] Fund Balance	<u>(5,500.00)</u>	<u>0.00</u>	<u>(1,226,024.56)</u>	<u>0.00</u>
Subtotal All Funds Present Subtotal [SS-01-01] Fund Balance		<u>(5,500.00)</u>	<u>0.00</u>	<u>(1,226,024.56)</u>	<u>0.00</u>
Subgroup : [SS-01-99]	Appropriated FB (Budget)				
Fund : 001	General Fund				
001.381.912	Into GF from FD Reserve	0.00	0.00	0.00	(63,000.00)
001.381.913	Into GF from Cemetery Reserve	(20,442.00)	0.00	0.00	(3,500.00)
001.389.004	Transfer from Tree Reserves	0.00	(3,000.00)	0.00	0.00
Subtotal Fund : 001	Subgroup : [SS-01-99] Appropriated FB (Budget)	<u>(20,442.00)</u>	<u>(3,000.00)</u>	<u>0.00</u>	<u>(66,500.00)</u>
Subtotal All Funds Present Subtotal [SS-01-99] Appropriated FB (Budget)		<u>(20,442.00)</u>	<u>(3,000.00)</u>	<u>0.00</u>	<u>(66,500.00)</u>
All Funds Presented	Group Total [SS-01] Fund Balance	<u>(25,942.00)</u>	<u>(3,000.00)</u>	<u>(1,226,024.56)</u>	<u>(66,500.00)</u>
Group : [R-01]	Taxes				
Subgroup : [311]	Property taxes				
Fund : 001	General Fund				
001.311.000	Ad Valorem Taxes	(1,019,100.00)	(982,041.00)	(946,006.27)	(1,014,786.33)
					Based on rolled-back millage rate

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Subtotal Fund : 001	Subgroup : [311] Property taxes	<u>(1,019,100.00)</u>	<u>(982,041.00)</u>	<u>(946,006.27)</u>	<u>(1,014,786.33)</u>
Subtotal All Funds Present Subtotal [311] Property taxes		<u>(1,019,100.00)</u>	<u>(982,041.00)</u>	<u>(946,006.27)</u>	<u>(1,014,786.33)</u>
Subgroup : [312]	Sales and use taxes				
Fund : 001	General Fund				
001.312.410	Local Option Fuel Tax	(9,000.00)	(9,143.00)	(9,112.49)	(10,293.00) FY25 actual -5% per trends
001.312.600	Local Gvt Infra Surtax	(103,000.00)	(97,722.00)	(96,585.37)	(92,702.00) FY25 actual +5% per trends
Subtotal Fund : 001	Subgroup : [312] Sales and use taxes	<u>(112,000.00)</u>	<u>(106,865.00)</u>	<u>(105,697.86)</u>	<u>(102,995.00)</u>
Subtotal All Funds Present Subtotal [312] Sales and use taxes		<u>(112,000.00)</u>	<u>(106,865.00)</u>	<u>(105,697.86)</u>	<u>(102,995.00)</u>
Subgroup : [314]	Utility taxes				
Fund : 001	General Fund				
001.314.100	Utility Services Electricity	(107,750.00)	(107,750.00)	(91,014.94)	(107,750.00)
001.314.800	Utility Service Tax - Propane	(8,000.00)	(4,000.00)	(5,544.63)	(4,000.00) Three year average
001.314.900	Utility Services Other	(7,000.00)	(7,000.00)	(943.99)	(7,000.00)
Subtotal Fund : 001	Subgroup : [314] Utility taxes	<u>(122,750.00)</u>	<u>(118,750.00)</u>	<u>(97,503.56)</u>	<u>(118,750.00)</u>
Subtotal All Funds Present Subtotal [314] Utility taxes		<u>(122,750.00)</u>	<u>(118,750.00)</u>	<u>(97,503.56)</u>	<u>(118,750.00)</u>
Subgroup : [315]	Communications Tax				
Fund : 001	General Fund				
001.315.100	Communications Service Tax	(13,200.00)	(15,307.00)	(14,675.14)	(15,366.00) Per State estimate released 8/21/26
Subtotal Fund : 001	Subgroup : [315] Communications Tax	<u>(13,200.00)</u>	<u>(15,307.00)</u>	<u>(14,675.14)</u>	<u>(15,366.00)</u>
Subtotal All Funds Present Subtotal [315] Communications Tax		<u>(13,200.00)</u>	<u>(15,307.00)</u>	<u>(14,675.14)</u>	<u>(15,366.00)</u>
Subgroup : [316]	Local business tax				
Fund : 001	General Fund				
001.316.100	Collected Business Tax Receipt	(6,090.00)	(6,090.00)	(6,100.00)	(6,090.00)
Subtotal Fund : 001	Subgroup : [316] Local business tax	<u>(6,090.00)</u>	<u>(6,090.00)</u>	<u>(6,100.00)</u>	<u>(6,090.00)</u>
Subtotal All Funds Present Subtotal [316] Local business tax		<u>(6,090.00)</u>	<u>(6,090.00)</u>	<u>(6,100.00)</u>	<u>(6,090.00)</u>
All Funds Presented	Group Total [R-01] Taxes	<u>(1,273,140.00)</u>	<u>(1,229,053.00)</u>	<u>(1,169,982.83)</u>	<u>(1,257,987.33)</u>
Group : [R-02]	Licenses & Permits				
Subgroup : [322]	Building				
Fund : 001	General Fund				
001.322.100	Building Permits	(188,450.00)	(100,000.00)	(138,966.26)	(100,000.00) Fixed and variable expenditure offset
Subtotal Fund : 001	Subgroup : [322] Building	<u>(188,450.00)</u>	<u>(100,000.00)</u>	<u>(138,966.26)</u>	<u>(100,000.00)</u>
Subtotal All Funds Present Subtotal [322] Building		<u>(188,450.00)</u>	<u>(100,000.00)</u>	<u>(138,966.26)</u>	<u>(100,000.00)</u>
Subgroup : [323]	Franchise fees				
Fund : 001	General Fund				
001.323.100	Franchise Fees Electricity	(60,000.00)	(60,000.00)	(45,026.25)	(60,000.00)
Subtotal Fund : 001	Subgroup : [323] Franchise fees	<u>(60,000.00)</u>	<u>(60,000.00)</u>	<u>(45,026.25)</u>	<u>(60,000.00)</u>
Subtotal All Funds Present Subtotal [323] Franchise fees		<u>(60,000.00)</u>	<u>(60,000.00)</u>	<u>(45,026.25)</u>	<u>(60,000.00)</u>

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Subgroup : [325]	Special assessments				
Fund : 001	General Fund				
001.311.101	Non Ad Valorem-Solid Waste	(163,000.00)	(157,650.00)	(154,833.07)	(160,450.00) 3.2% increase per estimated CPI
Subtotal Fund : 001	Subgroup : [325] Special assessments	<u>(163,000.00)</u>	<u>(157,650.00)</u>	<u>(154,833.07)</u>	<u>(160,450.00)</u>
Subtotal All Funds Present Subtotal [325] Special assessments		<u>(163,000.00)</u>	<u>(157,650.00)</u>	<u>(154,833.07)</u>	<u>(160,450.00)</u>
Subgroup : [329]	Other				
Fund : 001	General Fund				
001.322.101	Sign Permits	(200.00)	(200.00)	(180.00)	(200.00)
001.322.103	Tree Permits	(7,000.00)	(7,000.00)	(735.00)	(7,000.00)
001.322.104	Business Permits	(200.00)	(200.00)	(150.00)	(200.00)
001.322.105	Fire Inspection Fee	(1,400.00)	(1,400.00)	(1,125.00)	(1,400.00)
001.322.107	Other (Fence/Driveway)	(500.00)	(500.00)	(154.00)	(500.00)
001.322.108	Passenger Transportation Permit	(100.00)	(100.00)	(25.00)	(100.00)
Subtotal Fund : 001	Subgroup : [329] Other	<u>(9,400.00)</u>	<u>(9,400.00)</u>	<u>(2,369.00)</u>	<u>(9,400.00)</u>
Subtotal All Funds Present Subtotal [329] Other		<u>(9,400.00)</u>	<u>(9,400.00)</u>	<u>(2,369.00)</u>	<u>(9,400.00)</u>
All Funds Presented	Group Total [R-02] Licenses & Permits	<u>(420,850.00)</u>	<u>(327,050.00)</u>	<u>(341,194.58)</u>	<u>(329,850.00)</u>
Group : [R-03]	Intergovernmental				
Subgroup : [UR]	Unrestricted				
Fund : 001	General Fund				
001.335.120	State Revenue Sharing Proceeds	(28,500.00)	(28,358.00)	(28,368.99)	(28,166.00) Per State estimate released 8/18/26
001.335.140	State Rev Mobile Home License	(250.00)	0.00	(259.24)	0.00 Three year average
001.335.150	State Rev Alcohol Bev License	(3,600.00)	0.00	(2,716.22)	0.00 Three year average
001.335.180	State Rev 1/2 Cents Sales Tax	(37,300.00)	(45,207.00)	(47,614.27)	(44,248.00) Per State estimate released 8/18/26
001.335.200	Other	0.00	(34,773.00)	0.00	0.00
Subtotal Fund : 001	Subgroup : [UR] Unrestricted	<u>(69,650.00)</u>	<u>(108,338.00)</u>	<u>(78,958.72)</u>	<u>(72,414.00)</u>
Subtotal All Funds Present Subtotal [UR] Unrestricted		<u>(69,650.00)</u>	<u>(108,338.00)</u>	<u>(78,958.72)</u>	<u>(72,414.00)</u>
Subgroup : [GR]	Grants				
Fund : 001	General Fund				
001.330.502	FEMA - Debris Removal Fund	0.00	0.00	(1,963,000.00)	0.00
001.331.500	FEMA - Federal	0.00	0.00	(380,489.45)	(35,000.00)
001.331.713	Resilient Grant	0.00	0.00	(185,000.00)	(140,633.00)
001.331.714	Police Dept.- Misc Grants	0.00	0.00	(24,907.77)	0.00
001.331.716	Fire Dept-Appropriations	0.00	(1,200,000.00)	0.00	0.00
001.331.720	COVID-19 Relief Funds-Am Rescue	0.00	0.00	(230,035.42)	0.00
001.334.202	VFA Fire Grant FL Dept of Ag	0.00	0.00	(9,375.00)	0.00
001.334.500	FEMA - State	0.00	0.00	(196,427.41)	0.00
Subtotal Fund : 001	Subgroup : [GR] Grants	<u>0.00</u>	<u>(1,200,000.00)</u>	<u>(2,989,235.05)</u>	<u>(175,633.00)</u>
Subtotal All Funds Present Subtotal [GR] Grants		<u>0.00</u>	<u>(1,200,000.00)</u>	<u>(2,989,235.05)</u>	<u>(175,633.00)</u>
All Funds Presented	Group Total [R-03] Intergovernmental	<u>(69,650.00)</u>	<u>(1,308,338.00)</u>	<u>(3,068,193.77)</u>	<u>(248,047.00)</u>

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [R-04]	Charges for Services				
Subgroup : [R-04.1]	Charges for Services				
Fund : 001	General Fund				
001.341.900	Charges & Fees	0.00	0.00	(680.00)	0.00
001.341.910	Special Actions Other Charges	(6,000.00)	(5,000.00)	(6,089.45)	(5,000.00) Per prior year
001.341.920	Copies Other Charges	(150.00)	(150.00)	(33.55)	(150.00)
001.341.930	Fax Other Charges	(75.00)	(75.00)	(75.00)	(75.00)
001.341.940	Filing Fees Other Charges	(1,500.00)	(1,500.00)	(2,583.49)	(1,500.00)
001.341.950	Fees- Late and Double Permit	(1,500.00)	(1,500.00)	(2,110.70)	(1,500.00)
001.342.200	Fire Protection Services	(184,000.00)	(177,764.00)	(152,458.00)	(152,458.00) 3.2% increase per estimated CPI
001.343.400	Garbage Services	0.00	0.00	(2,219.81)	0.00
001.343.401	Garbage/WD	0.00	0.00	(30.00)	0.00
001.343.410	Garbage/Solid Waste	(124,000.00)	(120,000.00)	(101,185.10)	(120,000.00) 3.2% increase per estimated CPI
001.343.420	Garbage Orange Bags	(50.00)	(50.00)	(140.00)	(50.00)
001.343.820	Burial Permits & Plots	(13,200.00)	(10,000.00)	(15,700.00)	(10,000.00) Three year average
001.347.201	Event Permit Fees	(3,500.00)	(3,500.00)	0.00	(3,500.00)
001.347.202	Event Permit Deposits	(2,800.00)	(1,500.00)	(1,625.00)	(1,500.00) Three year average
001.347.203	Events- Library Income	(150.00)	(150.00)	(200.00)	(150.00)
001.347.204	Events- Parks	(1,700.00)	(2,000.00)	(1,553.61)	(2,000.00) Three year average
001.347.206	Events- Festival Parking	(700.00)	(1,500.00)	(100.00)	(1,500.00) Three year average
001.347.207	Events- Taxes	(300.00)	(500.00)	(136.50)	(500.00) Three year average
001.347.507	Marina Credit Cards	(107,000.00)	(100,000.00)	(68,921.52)	(100,000.00) Updated based on FY26 annualized pace
001.347.520	Marina Kiosk/ Beach Rental	(18,200.00)	(15,828.00)	(9,947.20)	(16,500.00) Updated based on FY26 annualized pace
001.347.521	Marina Slip Rental	(20,400.00)	(23,000.00)	(10,293.40)	(13,800.00) Updated based on FY26 annualized pace
001.347.522	Marina Sales Tax	(10,500.00)	(10,500.00)	(8,501.59)	(10,500.00) Agrees to corresponding expenditure
001.347.540	Marina Passes- Annual	(16,400.00)	(17,655.00)	(10,715.10)	(12,000.00) Updated based on FY26 annualized pace
001.347.545	Marina Passes Resident	(4,700.00)	(4,350.00)	(4,050.00)	(4,350.00) Updated based on FY26 annualized pace
001.347.546	Marina Meter	(27,700.00)	(20,000.00)	(12,808.41)	(15,500.00) Updated based on FY26 annualized pace
001.347.547	Marina Passes- Commercial	(750.00)	(500.00)	(500.00)	(500.00) Updated based on FY26 annualized pace
001.347.548	Marina- Kiosk/ Beach Water Fee	(200.00)	(650.00)	(170.00)	(650.00) Updated based on FY26 annualized pace
001.347.549	Marina- Kiosk/ Beach Electric	(200.00)	(450.00)	(162.45)	(450.00) Updated based on FY26 annualized pace
Subtotal Fund : 001	Subgroup : [R-04.1] Charges for Services	<u>(545,675.00)</u>	<u>(518,122.00)</u>	<u>(412,989.88)</u>	<u>(474,133.00)</u>
Subtotal All Funds Present Subtotal [R-04.1] Charges for Services		<u>(545,675.00)</u>	<u>(518,122.00)</u>	<u>(412,989.88)</u>	<u>(474,133.00)</u>
All Funds Presented	Group Total [R-04] Charges for Services	<u>(545,675.00)</u>	<u>(518,122.00)</u>	<u>(412,989.88)</u>	<u>(474,133.00)</u>
Group : [R-05]	Fines and Forfeitures				
Subgroup : None					
Fund : 001	General Fund				
001.351.900	County Fines & Forfeitures	(2,000.00)	(2,000.00)	(3,722.65)	(2,000.00)
001.354.000	City Parking Fines-Local Ord	(19,900.00)	(17,000.00)	(13,000.00)	(17,000.00) Three year average
Subtotal Fund : 001	Subgroup : None	<u>(21,900.00)</u>	<u>(19,000.00)</u>	<u>(16,722.65)</u>	<u>(19,000.00)</u>
Subtotal All Funds Present Subgroup : None		<u>(21,900.00)</u>	<u>(19,000.00)</u>	<u>(16,722.65)</u>	<u>(19,000.00)</u>
All Funds Presented	Group Total [R-05] Fines and Forfeitures	<u>(21,900.00)</u>	<u>(19,000.00)</u>	<u>(16,722.65)</u>	<u>(19,000.00)</u>
Group : [R-07]	Misc. Income				

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Subgroup : None					
Fund : 001	General Fund				
001.360.000	Other Miscellaneous Revenues	0.00	0.00	(13,374.71)	0.00
001.362.000	Chamber Rent	(2,400.00)	(2,400.00)	0.00	(2,400.00)
001.362.100	Water (Cell) Tower - Lease	(27,000.00)	(26,000.00)	(12,549.17)	(14,000.00) 3.2% increase per estimated CPI
001.365.000	Sale of Surplus Property	0.00	0.00	(839.60)	0.00
001.366.100	Misc. Donations	0.00	0.00	(350.00)	0.00
001.366.150	Fire Rescue Donations	0.00	0.00	(12,500.00)	0.00
001.366.250	Police Donation	0.00	0.00	(244.66)	0.00
001.366.300	Summer Youth Sponsorships	0.00	0.00	(250.00)	0.00
001.366.400	Summer Youth Donations	(7,000.00)	(7,000.00)	(10,000.00)	(7,000.00)
001.369.900	Refund School Crossing Guard	(3,724.00)	(3,724.00)	(2,448.25)	(3,724.00)
001.369.910	Insurance Refunds & Credits	0.00	0.00	(6,967.90)	0.00
001.369.920	Other Misc Revenue	(10,000.00)	(1,000.00)	(20,506.70)	(400,502.78) Three year average
001.369.930	Insurance Claim Recovery	0.00	0.00	(226,786.67)	0.00
001.369.950	Discounts Earned	0.00	0.00	(25.06)	0.00
Subtotal Fund : 001	Subgroup : None	<u>(50,124.00)</u>	<u>(40,124.00)</u>	<u>(306,842.72)</u>	<u>(427,626.78)</u>
Subtotal All Funds Present Subgroup : None		<u>(50,124.00)</u>	<u>(40,124.00)</u>	<u>(306,842.72)</u>	<u>(427,626.78)</u>
All Funds Presented	Group Total [R-07] Misc. Income	<u>(50,124.00)</u>	<u>(40,124.00)</u>	<u>(306,842.72)</u>	<u>(427,626.78)</u>
Group : [R-08]					
Subgroup : [R-08-01]					
Fund : 001	General Fund				
001.361.100	Interest	(40,000.00)	(40,000.00)	(41,060.39)	(25,000.00)
001.361.101	Interest - Leases	0.00	0.00	(647.05)	0.00
001.361.102	FEMA INTEREST	0.00	0.00	(4,575.98)	0.00
Subtotal Fund : 001	Subgroup : [R-08-01] Interest and Other	<u>(40,000.00)</u>	<u>(40,000.00)</u>	<u>(46,283.42)</u>	<u>(25,000.00)</u>
Subtotal All Funds Present Subtotal [R-08-01] Interest and Other		<u>(40,000.00)</u>	<u>(40,000.00)</u>	<u>(46,283.42)</u>	<u>(25,000.00)</u>
All Funds Presented	Group Total [R-08] Investment Income	<u>(40,000.00)</u>	<u>(40,000.00)</u>	<u>(46,283.42)</u>	<u>(25,000.00)</u>
Group : [X-01]					
Subgroup : [511]					
Fund : 001	General Fund				
001.511.110	Commission-Salary	24,120.00	24,120.00	25,320.00	24,120.00
001.511.111	Commission Retirement	2,400.00	2,400.00	0.00	0.00
001.511.210	Commission-FICA Taxes	1,845.00	1,845.00	1,949.10	1,845.00
001.511.211	Commissioner Retirement FICA Tax	183.00	183.00	0.00	0.00
001.511.240	Commission-W/C Insurance	556.00	867.00	7,303.00	753.96 Updated per Brown & Brown proposal
001.511.310	Elections	3,300.00	3,300.00	2,160.58	3,300.00
Subtotal Fund : 001	Subgroup : [511] Commission	<u>32,404.00</u>	<u>32,715.00</u>	<u>36,732.68</u>	<u>30,018.96</u>
Subtotal All Funds Present Subtotal [511] Commission		<u>32,404.00</u>	<u>32,715.00</u>	<u>36,732.68</u>	<u>30,018.96</u>
Subgroup : [513]					
Fund : 001	General Fund				
001.513.000	Executive (Fin & Admin)	0.00	0.00	51.24	0.00

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
001.513.110	Clerk-Salary	35,000.00	50,000.00	60,785.32	59,740.00 50% GF / 50% Building
001.513.120	Clerk- Office/Billing Ck	48,000.00	55,955.00	51,163.84	54,590.00 80% GF / 20% Building
001.513.121	Clerk-Reception Salary	44,500.00	50,676.00	50,323.26	49,440.00 80% GF / 20% Building
001.513.140	Clerk-Extra Salary	0.00	0.00	4,026.30	1,500.00 Per City staff
001.513.141	Clerk-Off/Bill Clerk OT	0.00	0.00	3,049.19	1,000.00 Per City staff
001.513.199	Accrued Wages Expense	0.00	0.00	5,930.14	0.00 Per City staff
001.513.210	Clerk-FICA Taxes	9,000.00	11,982.49	12,976.11	12,719.66 75% GF / 25% Building
001.513.214	Clerk-Training	5,000.00	2,500.00	0.00	2,000.00 Per City staff
001.513.215	Clerk-Records Management	1,000.00	900.00	225.00	900.00 Per City staff
001.513.220	Clerk-Retirement	12,750.00	16,293.10	22,541.76	16,627.00 75% GF / 25% Building
001.513.231	Clerk-Life Insurance	500.00	470.16	462.00	661.00 Per City staff
001.513.232	Clerk-Health Insurance	30,000.00	38,017.40	36,238.59	33,648.48 75% GF / 25% Building
001.513.233	Clerk-Dental Insurance	1,200.00	1,103.04	1,075.08	1,261.20 Per City staff
001.513.234	Clerk - Vision Insurance	200.00	170.64	179.64	259.20 Per City staff
001.513.240	Clerk-W/C Insurance	372.00	572.70	290.72	707.60 Updated per Brown & Brown proposal
001.513.250	City Unemployment Fee	570.00	567.00	838.88	1,242.00 Per City staff
001.513.310	Clerk-Physicals/Drug Tests	100.00	100.00	0.00	100.00 Per City staff
001.513.320	Auditing & Accounting	30,000.00	15,450.00	30,231.25	32,760.00 Per City staff
001.513.325	Outside Accounting Services	64,000.00	28,222.00	29,200.00	13,006.80 3.2% increase per estimated CPI
001.513.340	City Hall-Cleaning	500.00	500.00	73.46	1,500.00 Per City staff
001.513.341	Clerk-IT Services	8,000.00	12,500.00	7,044.77	7,500.00 Per City staff
001.513.410	City Hall-Phone	3,480.00	3,480.00	3,479.75	2,880.00 Per City staff
001.513.420	Clerk-Postage	800.00	800.00	1,119.40	800.00 Per City staff
001.513.430	City Hall-Electric	3,600.00	3,600.00	2,587.27	3,600.00 Per City staff
001.513.431	City Hall-Water	702.00	702.00	594.46	702.00 Per City staff
001.513.432	City Hall - Gas/Propane	300.00	300.00	594.95	300.00 Per City staff
001.513.440	Clerk-Computer/Printing/Equip	5,500.00	5,500.00	2,006.46	0.00 Per City staff
001.513.450	City-Hall-General Liability	52,000.00	51,835.00	56,426.66	49,562.00 Per City staff
001.513.455	City Hall-Property Insurance	13,473.00	20,844.00	39,229.67	18,124.80 Updated per Brown & Brown proposal
001.513.456	Other Insurance	0.00	0.00	16,553.00	0.00 Per City staff
001.513.459	Clerk-Vehicle Insurance	0.00	400.00	1,452.67	3,908.00 Per City staff
001.513.460	City Hall-Repair & Maint.	3,000.00	3,000.00	7,887.91	5,000.00 Per City staff
001.513.461	City Hall-Bldg Repair	0.00	0.00	14,278.76	19,500.00 Per City staff
001.513.470	City Hall-Copier	2,400.00	2,400.00	2,330.11	2,400.00 Per City staff
001.513.480	Clerk-Advertising	500.00	500.00	702.54	500.00 Per City staff
001.513.490	City Hall-Misc Expense	2,500.00	2,200.00	11,650.71	41,549.11 Per City staff
001.513.492	City Hall-Holiday Expenses	3,000.00	3,000.00	1,297.15	3,000.00 Per City staff
001.513.493	Clerk-Donations	200.00	200.00	400.00	200.00 Per City staff
001.513.495	City Hall-Merchant Fees	200.00	200.00	116.93	200.00 Per City staff
001.513.510	Clerk-Office Supplies	3,500.00	3,500.00	3,058.17	5,439.39 Per City staff
001.513.512	Clerk-Bank Fees	0.00	0.00	1,113.50	0.00 Per City staff
001.513.521	Clerk-Fuel	200.00	200.00	76.92	200.00 Per City staff
001.513.525	Software Subscriptions	18,000.00	17,211.00	15,182.52	12,366.00 Per City staff
001.513.540	Clerk-Education & Dues	1,500.00	1,500.00	6,693.00	1,500.00 Per City staff
Subtotal Fund : 001	Subgroup : [513] Clerk	405,547.00	407,351.53	505,539.06	462,894.24
Subtotal All Funds Present Subtotal [513] Clerk		405,547.00	407,351.53	505,539.06	462,894.24
Subgroup : [514]	City Attorney				
Fund : 001	General Fund				
001.514.310	City Attorney Fees	60,000.00	60,000.00	47,000.00	48,500.00 Per PY budget
001.514.332	Hearing Officer & Exp	0.00	0.00	0.00	1,000.00

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Subtotal Fund : 001	Subgroup : [514] City Attorney	60,000.00	60,000.00	47,000.00	49,500.00
Subtotal All Funds Present Subtotal [514] City Attorney		60,000.00	60,000.00	47,000.00	49,500.00
Subgroup : [519]	Public Works				
Fund : 001	General Fund				
001.519.000	Public Works Department	0.00	0.00	0.00	850.00 Per City staff
001.519.110	PWD-Director	59,450.00	59,450.00	57,829.23	58,000.00 Per City staff
001.519.120	PWD-Crew Chief	54,362.00	52,778.96	50,770.90	50,749.00 Per City staff
001.519.121	PWD-Crewman 1	48,000.00	44,680.48	42,879.01	42,962.00 Per City staff
001.519.130	PWD-Festival Overtime	2,000.00	1,500.00	0.00	1,450.00 Per City staff
001.519.140	Overtime-Public Works	0.00	0.00	1,418.49	550.00 Per City staff
001.519.210	PWD-FICA Taxes	9,500.00	9,003.58	11,717.89	11,716.86 Per City staff
001.519.220	PWD-Retirement	16,000.00	15,690.95	7,002.06	15,316.16 Per City staff
001.519.231	PWD-Life Insurance	400.00	313.44	308.00	367.20 Per City staff
001.519.232	PWD-Health Insurance	39,000.00	38,017.40	36,983.34	33,648.48 Per City staff
001.519.233	PWD-Dental Insurance	1,200.00	1,103.04	1,120.08	1,048.80 Per City staff
001.519.234	PWD - Vision Insurance	200.00	170.64	179.64	216.00 Per City staff
001.519.240	PWD-W/C Insurance	7,057.00	10,779.57	11,452.00	11,967.00 Updated per Brown & Brown proposal
001.519.310	PWD-Physicals/Drug Tests	100.00	100.00	0.00	100.00 Per City staff
001.519.410	PWD- Phone	1,000.00	1,000.00	1,150.08	1,000.00 Per City staff
001.519.455	PWD-Prop. Ins. Maint Bld & Shed	3,336.00	5,009.00	4,238.04	4,356.00 Updated per Brown & Brown proposal
001.519.459	PWD-Vehicle Insurance	513.00	704.40	685.32	0.00 Updated per Brown & Brown proposal
001.519.460	PWD-Equip & Maintenance	12,000.00	10,000.00	15,519.43	11,000.00 Per City staff
001.519.461	PWD-Bldg Repair	0.00	0.00	5,500.00	20,000.00 Per City staff
001.519.465	PWD-Vehicle Maintenance	5,000.00	3,500.00	3,672.82	4,000.00 Per City staff
001.519.520	PWD-Operating Supplies & Equip	7,500.00	6,500.00	11,426.46	7,500.00 Per City staff
001.519.521	PWD - Fuel	6,000.00	6,000.00	5,341.10	6,000.00 Per City staff
001.519.523	PWD-Uniforms	850.00	600.00	0.00	600.00 Per City staff
001.519.525	PWD - Computer Software	0.00	0.00	0.00	3,400.00 Per City staff
Subtotal Fund : 001	Subgroup : [519] Public Works	273,468.00	266,901.46	269,193.89	286,797.50
Subtotal All Funds Present Subtotal [519] Public Works		273,468.00	266,901.46	269,193.89	286,797.50
Subgroup : [TBD]	To be Reclassed				
Fund : 001	General Fund				
001.590.000	Other NonOperating	0.00	0.00	533.00	0.00
Subtotal Fund : 001	Subgroup : [TBD] To be Reclassed	0.00	0.00	533.00	0.00
Subtotal All Funds Present Subtotal [TBD] To be Reclassed		0.00	0.00	533.00	0.00
All Funds Presented	Group Total [X-01] General Government	771,419.00	766,967.99	858,998.63	829,210.70
Group : [X-02]	Public Safety				
Subgroup : [521]	Police				
Fund : 001	General Fund				
001.521.110	Police Chief Salary	72,055.00	72,054.94	70,218.75	70,297.50 Per City staff
001.521.120	Police Salary #2	0.00	58,066.25	53,766.98	56,650.00 Per City staff
001.521.121	Police Salary #3	51,184.00	48,559.21	24,100.99	47,374.85 Per City staff
001.521.122	Police Salary #4	50,000.00	47,374.85	48,147.37	47,374.85 Per City staff
001.521.123	Extra Police Salary	35,000.00	30,514.56	70,091.82	45,514.56 Per City staff

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Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025	
001.521.125	Police-Crossing Guard	3,950.00	3,750.00	3,358.25	3,750.00	Per City staff
001.521.140	Police-Overtime	12,000.00	10,000.00	8,606.52	10,000.00	Per City staff
001.521.151	Police- Incentive Pay	3,500.00	2,500.00	3,840.08	6,000.00	Per City staff
001.521.155	Police-Back Pay	4,123.00	0.00	0.00	0.00	
001.521.210	Police-FICA Taxes	20,000.00	19,627.59	27,150.78	21,665.70	Per City staff
001.521.211	Police- Cross Guard-FICA Taxes	350.00	286.88	189.75	281.25	Per City staff
001.521.220	Police-Retirement	90,700.00	90,276.91	90,049.99	92,681.00	Per City staff
001.521.231	Police-Life Insurance	330.00	227.52	525.67	550.80	Per City staff
001.521.232	Police-Health Insurance	51,100.00	50,689.87	42,995.03	44,864.64	Per City staff
001.521.233	Police-Dental Insurance	1,200.00	1,103.04	2,185.79	1,051.20	Per City staff
001.521.234	Police - Vision Insurance	270.00	170.64	236.63	288.00	Per City staff
001.521.240	Police-W/C Insurance	5,133.00	7,543.90	12,088.28	15,533.10	Updated per Brown & Brown proposal
001.521.310	Police-Phys/DrugTest/Bkground	1,000.00	1,000.00	525.09	2,000.00	Per City staff
001.521.410	Police- Phone	5,200.00	5,000.00	5,788.52	5,000.00	Per City staff
001.521.450	Police-Liability Insurance	0.00	0.00	4,970.50	0.00	Per City staff
001.521.456	Police-AD+D Police Insurance	457.00	357.60	0.00	357.60	Per City staff
001.521.459	Police-Vehicle Insurance	1,925.00	2,696.00	2,344.36	0.00	Updated per Brown & Brown proposal
001.521.460	Police-Equip Repair	3,500.00	2,500.00	2,520.00	2,500.00	Per City staff
001.521.465	Police-Vehicle Maintenance	8,000.00	7,000.00	5,777.62	8,000.00	Per City staff
001.521.490	Police-Miscellaneous	3,500.00	3,000.00	3,053.08	3,000.00	Per City staff
001.521.491	Police Department - Other	1,200.00	945.00	0.00	0.00	Per City staff
001.521.495	Police-Merchant Fees	400.00	200.00	136.03	200.00	Per City staff
001.521.510	Police-Office Supplies	0.00	0.00	769.11	0.00	Per City staff
001.521.520	Police-Operating Supplies	1,500.00	1,000.00	192.36	3,000.00	Per City staff
001.521.521	Police-Fuel	25,000.00	22,000.00	22,750.59	22,000.00	Per City staff
001.521.525	Police-Uniforms	5,500.00	5,000.00	2,839.27	5,000.00	Per City staff
001.521.526	Speed Traller Maintenance	2,000.00	500.00	0.00	500.00	Per City staff
001.521.550	Police-Education & Training	5,000.00	3,500.00	3,105.75	2,500.00	Per City staff
001.521.567	Police-Police Crime Insurance	0.00	0.00	176.00	2,500.00	Per City staff
001.522.522	Storm Damage (Insurance Reimbursable)	0.00	0.00	2,102.01	0.00	Per City staff
Subtotal Fund : 001	Subgroup : [521] Police	465,077.00	497,444.76	514,602.97	520,435.05	
Subtotal All Funds Present Subtotal [521] Police		465,077.00	497,444.76	514,602.97	520,435.05	
Subgroup : [522]	Fire					
Fund : 001	General Fund					
001.522.110	Fire Chief Salary	75,634.00	75,633.73	73,712.12	73,789.00	Per City staff
001.522.120	Fire Fighter II Salary	57,000.00	52,582.50	49,238.44	51,300.00	Per City staff
001.522.121	Firefighter II Salary (2)	55,000.00	0.00	0.00	0.00	Per City staff
001.522.130	Fire-Unemployment	1,000.00	378.00	0.00	0.00	Per City staff
001.522.150	Fire-Call Out Fees Bonus	13,000.00	13,000.00	12,420.00	12,000.00	Per City staff
001.522.210	Fire-FICA Taxes	15,350.00	10,726.54	9,095.61	10,487.31	Per City staff
001.522.220	Fire Retirement	70,813.00	45,119.29	30,523.92	41,017.00	Per City staff
001.522.231	Fire-Life Insurance	480.00	101.88	113.51	184.00	Per City staff
001.522.232	Fire-Health Insurance	27,735.00	12,672.47	16,201.08	11,216.00	Per City staff
001.522.233	Fire-Dental Insurance	800.00	367.68	1,197.02	360.00	Per City staff
001.522.234	Fire - Vision Insurance	130.00	56.88	187.32	90.00	Per City staff
001.522.240	Fire-W/C Insurance	3,657.00	5,650.71	8,145.64	8,512.00	Updated per Brown & Brown proposal
001.522.310	Fire-Physical/Drug Tests	500.00	500.00	371.15	500.00	Per City staff
001.522.410	Fire-Phone/Data Internet	4,600.00	3,836.00	3,977.41	3,410.00	Per City staff
001.522.411	Fire-Radio Rep User Fee	500.00	500.00	0.00	500.00	Per City staff
001.522.430	Fire- Electric	3,000.00	3,000.00	2,605.03	3,000.00	Per City staff

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Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025	
001.522.431	Fire-Water	780.00	780.00	876.12	780.00	Per City staff
001.522.455	Fire-Property Liability Insur	12,832.00	18,000.00	10,923.64	6,600.00	Updated per Brown & Brown proposal
001.522.456	Fire-Accident Sick Ins AD&D	1,066.00	1,662.00	1,342.00	1,662.00	Updated per Brown & Brown proposal
001.522.457	Fire-Required Cancer Ins.	254.00	355.00	371.00	355.00	Per City staff
001.522.459	Fire-Vehicle Insurance	10,000.00	10,000.00	7,508.68	10,000.00	Per City staff
001.522.461	Fire-Bldg Repair	5,000.00	10,000.00	13,411.11	1,000.00	Per City staff
001.522.465	Fire-Vehicle Maintenance	7,000.00	12,000.00	13,846.50	9,000.00	Per City staff
001.522.492	Fire - Donation Expenses	0.00	0.00	17,795.15	0.00	Per City staff
001.522.500	Fire-Re-occurring costs	10,000.00	9,034.00	16,708.95	7,800.00	Per City staff
001.522.510	Fire-Office Supplies	1,000.00	1,000.00	625.64	1,000.00	Per City staff
001.522.520	Fire-Operating Supplies& Equip	5,000.00	15,306.00	68,512.95	12,000.00	Per City staff
001.522.521	Fire-Fuel	4,000.00	4,000.00	4,289.96	4,500.00	Per City staff
001.522.550	Fire-Education & Training	1,500.00	1,500.00	1,331.77	1,500.00	Per City staff
001.522.590	Fire-Grant Expenditures	0.00	0.00	6,056.45	0.00	Per City staff
Subtotal Fund : 001	Subgroup : [522] Fire	387,631.00	307,762.68	371,388.17	272,562.31	
Subtotal All Funds Present Subtotal [522] Fire		387,631.00	307,762.68	371,388.17	272,562.31	
Subgroup : [524]	Protective Inspections					
Fund : 001	General Fund					
001.524.120	Bldg Dept-Admin Salary	58,000.00	50,000.00	0.00	0.00	Shared allocation with Clerk's Office
001.524.122	Bldg Dept - Inspector	85,000.00	85,000.00	97,875.00	85,000.00	Variable costs - revenue offset
001.524.210	Bldg Dept -FICA Taxes	3,000.00	3,825.00	0.00	0.00	Shared allocation with Clerk's Office
001.524.220	Bldg Dept-Retirement	4,250.00	5,000.00	0.00	0.00	Shared allocation with Clerk's Office
001.524.231	Bldg Dept-Life	0.00	156.72	0.00	0.00	Per City staff
001.524.232	Bldg Dept-Health	10,000.00	12,672.47	0.00	0.00	Shared allocation with Clerk's Office
001.524.233	Bldg Dept-Dental	0.00	367.68	0.00	0.00	Per City staff
001.524.234	Bldg Dept - Vision Insurance	0.00	56.88	0.00	0.00	Per City staff
001.524.240	Bldg Dept-W/C Insurance	0.00	175.00	0.00	0.00	Per City staff
001.524.311	Bldg Dept-EAR Profess Services	0.00	0.00	8,750.00	0.00	Per City staff
001.524.312	Bldg Dept-Fire Inspection	2,000.00	1,400.00	800.00	1,400.00	Per City staff
001.524.313	Bldg Dept-Bldg Insp Contract	0.00	0.00	16,425.00	0.00	Per City staff
001.524.480	Bldg Dept-Advertising	0.00	300.00	368.66	300.00	Per City staff
001.524.490	Bldg Dept-Unemployment	0.00	189.00	0.00	0.00	Per City staff
001.524.491	Bldg Dept- Radon Surcharge	1,200.00	1,200.00	4,449.76	1,200.00	Per City staff
001.524.492	Bldg Dept-Impact Fees Paid	4,500.00	4,500.00	0.00	4,500.00	Per City staff
001.524.495	Bldg Dept-Merchant Fees	1,000.00	1,000.00	1,281.46	800.00	Per City staff
001.524.520	Bldg Dept-Operating Supplies	0.00	0.00	81.00	0.00	Per City staff
001.524.525	Bldg Dept-Software	22,000.00	21,441.10	0.00	0.00	Per City staff
001.524.550	Bldg Dept-Education & Training	0.00	1,300.00	0.00	0.00	Per City staff
001.524.590	Building Department - Other	0.00	7,000.00	0.00	0.00	Per City staff
Subtotal Fund : 001	Subgroup : [524] Protective Inspections	190,950.00	195,583.85	130,030.88	93,200.00	
Subtotal All Funds Present Subtotal [524] Protective Inspections		190,950.00	195,583.85	130,030.88	93,200.00	
Subgroup : [525]	Emergency Management					
Fund : 001	General Fund					
001.525.461	Emergency Mgmt - Debris Removal	0.00	0.00	1,218,150.27	0.00	Per City staff
Subtotal Fund : 001	Subgroup : [525] Emergency Management	0.00	0.00	1,218,150.27	0.00	
Subtotal All Funds Present Subtotal [525] Emergency Management		0.00	0.00	1,218,150.27	0.00	

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Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025	
Subgroup : [529]	Other public safety					
Fund : 001	General Fund					
001.525.000	Emergency Management	0.00	0.00	303,099.00	31,000.00	Per City staff
001.525.462	Emergency Mgmt Repairs Mnt	1,000.00	1,000.00	180,673.58	9,000.00	Per City staff
001.525.463	Emergency Mgmt Equip	0.00	0.00	27,028.53	1,000.00	Per City staff
Subtotal Fund : 001	Subgroup : [529] Other public safety	<u>1,000.00</u>	<u>1,000.00</u>	<u>510,801.11</u>	<u>41,000.00</u>	
Subtotal All Funds Present Subtotal [529] Other public safety		<u>1,000.00</u>	<u>1,000.00</u>	<u>510,801.11</u>	<u>41,000.00</u>	
All Funds Presented	Group Total [X-02] Public Safety	<u>1,044,658.00</u>	<u>1,001,791.29</u>	<u>2,744,973.40</u>	<u>927,197.36</u>	
Group : [X-03]	Physical environment					
Subgroup : [534]	Solid Waste					
Fund : 001	General Fund					
001.534.420	Garbage Billing Svcs	0.00	0.00	1,048.75	0.00	
001.534.430	Garbage Monthly Collection	245,000.00	230,000.00	158,453.19	230,000.00	Offset by garbage revenue
001.534.432	Yard Debris Monthly	34,500.00	31,200.00	24,732.86	31,200.00	Offset by garbage revenue
001.534.433	Hazardous Waste	10,000.00	6,500.00	7,994.91	6,500.00	Per City staff
001.534.490	Garbage Overpayment Refunds	0.00	0.00	(657.06)	0.00	
001.534.495	Garbage Merchant Fees	100.00	100.00	108.47	100.00	Per PY budget
001.534.520	Garbage Operating Supplies	0.00	0.00	87.96	0.00	
001.534.525	Garbage - Software	1,400.00	1,350.84	536.50	1,350.84	Per PY budget rounded
Subtotal Fund : 001	Subgroup : [534] Solid Waste	<u>291,000.00</u>	<u>269,150.84</u>	<u>192,305.58</u>	<u>269,150.84</u>	
Subtotal All Funds Present Subtotal [534] Solid Waste		<u>291,000.00</u>	<u>269,150.84</u>	<u>192,305.58</u>	<u>269,150.84</u>	
Subgroup : [539]	Other Physical Environment					
Fund : 001	General Fund					
001.539.110	Cemetery-Director	16,000.00	6,240.00	6,240.00	6,240.00	Per City staff
001.539.210	Cemetery-FICA Taxes	850.00	477.36	483.60	468.00	Per City staff
001.539.431	Cemetery-Water	750.00	750.00	715.20	1,500.00	Per City staff
001.539.460	Cemetery-Repair/Maint of Equip	2,000.00	2,000.00	7,271.92	3,500.00	Per City staff
001.539.495	Cemetery-Workers Comp	192.00	290.16	0.00	0.00	Updated per Brown & Brown proposal
001.539.520	Cemetery-Operating Supplies	650.00	650.00	109.07	1,000.00	Per City staff
Subtotal Fund : 001	Subgroup : [539] Other Physical Environment	<u>20,442.00</u>	<u>10,407.52</u>	<u>14,819.79</u>	<u>12,708.00</u>	
Subtotal All Funds Present Subtotal [539] Other Physical Environment		<u>20,442.00</u>	<u>10,407.52</u>	<u>14,819.79</u>	<u>12,708.00</u>	
All Funds Presented	Group Total [X-03] Physical environment	<u>311,442.00</u>	<u>279,558.36</u>	<u>207,125.37</u>	<u>281,858.84</u>	
Group : [X-04]	Transportation					
Subgroup : [541]	Roads					
Fund : 001	General Fund					
001.541.430	Streets-Electric	16,500.00	16,500.00	17,872.54	18,500.00	Per City staff
001.541.435	Street Dept.-Sidewalks	0.00	0.00	(19,607.20)	4,500.00	Per City staff
001.541.460	Streets-ROW Maintenance	8,500.00	7,500.00	13,381.58	39,500.00	Per City staff
001.541.461	PWD-Storm Pipe Cleaning	1,000.00	5,000.00	5,380.00	5,500.00	Per City staff
001.541.520	Street Dept.-Operating Supplies	6,500.00	4,000.00	5,758.78	22,980.00	Per City staff
Subtotal Fund : 001	Subgroup : [541] Roads	<u>32,500.00</u>	<u>33,000.00</u>	<u>22,785.70</u>	<u>90,980.00</u>	

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Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025	
Subtotal All Funds Present Subtotal [541] Roads		32,500.00	33,000.00	22,785.70	90,980.00	
All Funds Presented Group Total [X-04] Transportation		32,500.00	33,000.00	22,785.70	90,980.00	
Group : [X-07]	Culture/Recreation					
Subgroup : [571]	Library					
Fund : 001	General Fund					
001.571.341	Library Pest Control	750.00	600.00	643.69	600.00	Per City staff
001.571.390	Library Miscellaneous	1,000.00	1,400.00	1,459.73	1,400.00	Per City staff
001.571.410	Library Elevator Phone	3,000.00	3,000.00	2,159.90	3,000.00	Per City staff
001.571.430	Library Electric	2,800.00	2,800.00	1,956.47	2,800.00	Per City staff
001.571.431	Library Water	700.00	700.00	801.30	700.00	Per City staff
001.571.455	Library-Property Insurance	19,852.00	30,942.00	26,177.68	26,906.40	Updated per Brown & Brown proposal
001.571.460	Library-Elevator Inspect/Repair	3,000.00	2,700.00	2,839.44	2,700.00	Per City staff
Subtotal Fund : 001	Subgroup : [571] Library	31,102.00	42,142.00	36,038.21	38,106.40	
Subtotal All Funds Present Subtotal [571] Library		31,102.00	42,142.00	36,038.21	38,106.40	
Subgroup : [572]	Parks and Rec					
Fund : 001	General Fund					
001.572.455	CCP-Property Insurance	4,350.00	4,085.00	2,877.88	3,552.00	Per City staff
001.572.460	CCP-Repairs & Maint	3,500.00	2,500.00	4,505.90	6,000.00	Per City staff
001.572.520	CCP-Operating Supplies	0.00	0.00	4,108.91	0.00	Per City staff
Subtotal Fund : 001	Subgroup : [572] Parks and Rec	7,850.00	6,585.00	11,492.69	9,552.00	
Subtotal All Funds Present Subtotal [572] Parks and Rec		7,850.00	6,585.00	11,492.69	9,552.00	
Subgroup : [573]	CC					
Fund : 001	General Fund					
001.573.430	CC-Electric	0.00	0.00	0.00	500.00	Per City staff
001.573.431	CC-Water	500.00	500.00	965.13	500.00	Per City staff
001.573.432	CC-Gas	0.00	0.00	49.95	0.00	Per City staff
001.573.455	CC-Property Insurance	19,257.00	30,015.00	26,551.28	26,100.00	Updated per Brown & Brown proposal
001.573.520	CC-Operating Supplies	0.00	0.00	114.00	0.00	Per City staff
Subtotal Fund : 001	Subgroup : [573] CC	19,757.00	30,515.00	27,680.36	27,100.00	
Subtotal All Funds Present Subtotal [573] CC		19,757.00	30,515.00	27,680.36	27,100.00	
Subgroup : [574]	Summer Youth					
Fund : 001	General Fund					
001.574.120	Summer Youth-Salary	0.00	0.00	0.00	5,000.00	Per PY budget rounded
001.574.210	Summer Youth-FICA	0.00	0.00	0.00	375.00	Per PY budget rounded
001.574.240	Summer Youth-W/C Insurance	0.00	0.00	0.00	750.00	Per PY budget rounded
001.574.450	Summer Youth-General Liability	400.00	322.00	281.00	700.00	Per PY budget rounded
001.574.520	Summer Youth-Operating Expenses	13,000.00	13,000.00	12,217.93	13,000.00	Per PY budget rounded
Subtotal Fund : 001	Subgroup : [574] Summer Youth	13,400.00	13,322.00	12,498.93	19,825.00	
Subtotal All Funds Present Subtotal [574] Summer Youth		13,400.00	13,322.00	12,498.93	19,825.00	
Subgroup : [575]	Marina					

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Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Fund : 001	General Fund				
001.575.120	Marina/Park Labor	35,120.00	34,098.48	32,652.44	0.00 Per City staff
001.575.210	Marina FICA Taxes	2,750.00	2,608.53	2,504.92	0.00 Per City staff
001.575.240	Marina W/C Ins	513.00	753.57	723.84	0.00 Updated per Brown & Brown proposal
001.575.410	Marina Telephone/Internet	650.00	650.00	1,199.95	650.00 Per City staff
001.575.430	Marina Electric	500.00	500.00	434.70	500.00 Per City staff
001.575.431	Marina- Electric Pump Station	500.00	500.00	416.80	500.00 Per City staff
001.575.432	Park Electric Fuel Tank	350.00	350.00	404.65	350.00 Per City staff
001.575.433	Marina- Electric Bathrooms	700.00	700.00	570.15	700.00 Per City staff
001.575.434	Marina- Electric Concession	500.00	500.00	105.70	500.00 Per City staff
001.575.435	Marina-Water	4,500.00	5,200.00	7,356.53	5,200.00 Per City staff
001.575.436	Park-Electric	1,200.00	1,200.00	791.62	1,200.00 Per City staff
001.575.438	Park-Water	3,850.00	3,850.00	1,462.01	3,850.00 Per City staff
001.575.450	Marina Insurance	5,325.00	8,121.00	6,413.75	7,062.00 Updated per Brown & Brown proposal
001.575.453	Marina- Rest Room Insurance	1,925.00	2,795.00	2,611.41	2,430.00 Updated per Brown & Brown proposal
001.575.455	Park-Playground Property Ins.	1,925.00	2,726.00	2,305.80	2,370.00 Updated per Brown & Brown proposal
001.575.456	Park-Pavil & Rest Property Ins.	5,903.00	8,993.00	7,834.23	7,820.40 Updated per Brown & Brown proposal
001.575.460	Marina Equipment Repair	2,000.00	1,500.00	1,151.97	1,500.00 Per City staff
001.575.461	Marina Repairs & Maintenance	3,000.00	4,000.00	2,108.54	4,500.00 Per City staff
001.575.463	Coastal Cleanup	750.00	650.00	1,158.74	650.00 Per City staff
001.575.464	Park-Repair & Maint	3,500.00	2,500.00	4,408.85	2,500.00 Per City staff
001.575.491	Marina Sales Tax	10,500.00	6,000.00	7,959.24	6,000.00 Updated to match revenue
001.575.495	Marina Merchant Fees	2,200.00	2,200.00	2,612.05	2,200.00 Per City staff
001.575.520	Marina-Operating Supplies	3,000.00	3,000.00	5,027.32	3,000.00 Per City staff
001.575.524	Marina-Beach Sand	0.00	0.00	769.14	1,000.00 Per City staff
001.575.525	Park/Rec-Tree Expenses	0.00	0.00	115.90	1,000.00 Per City staff
001.575.526	Heritage Trees	10,000.00	10,000.00	8,168.69	10,000.00 Per City staff
001.575.528	Park-Operating Supplies	7,500.00	6,000.00	5,645.98	6,000.00 Per City staff
Subtotal Fund : 001	Subgroup : [575] Marina	108,661.00	109,395.58	106,914.92	71,482.40
Subtotal All Funds Present Subtotal [575] Marina		108,661.00	109,395.58	106,914.92	71,482.40
Subgroup : [576]	Other Culture/Rec				
Fund : 001	General Fund				
001.576.490	Event Refunds	1,500.00	1,500.00	1,242.50	3,000.00 Per PY budget rounded
001.576.491	Event Sales Tax	200.00	210.00	92.75	210.00 Per PY budget rounded
001.576.495	Event Merchant Fees	200.00	150.00	19.09	150.00 Per PY budget rounded
001.576.496	Events - Other	1,000.00	1,000.00	0.00	0.00 Per City staff
001.579.000	Creswell House	0.00	0.00	0.00	5,000.00 Per PY budget rounded
001.579.455	Creswell-Property Insurance	4,491.00	6,095.00	12,808.44	5,300.40 Updated per Brown & Brown proposal
001.579.460	Creswell Maint & Repair	400.00	400.00	73.96	300.00 Per PY budget rounded
Subtotal Fund : 001	Subgroup : [576] Other Culture/Rec	7,791.00	9,355.00	14,236.74	13,960.40
Subtotal All Funds Present Subtotal [576] Other Culture/Rec		7,791.00	9,355.00	14,236.74	13,960.40
Subgroup : [590]	Resilient Grant				
Fund : 001	General Fund				
001.590.990	Resilient Grant Project	0.00	0.00	185,000.00	140,633.00
Subtotal Fund : 001	Subgroup : [590] Resilient Grant	0.00	0.00	185,000.00	140,633.00
Subtotal All Funds Present Subtotal [590] Resilient Grant		0.00	0.00	185,000.00	140,633.00

Resolution 505
Exhibit A
Proposed Budget - 001 General Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
All Funds Presented	Group Total [X-07] Culture/Recreation	188,561.00	211,314.58	393,661.85	320,659.20
Group : [X-20]	Capital Outlay				
Subgroup : None					
Fund : 001	General Fund				
001.513.630	City Hall- Misc	2,000.00	1,804.00	29,170.33	31,400.00 Per City staff
001.519.620	PWD-Capital Outlay	0.00	7,613.78	0.00	0.00
001.519.640	PWD-Cap Outlay	0.00	0.00	2,281.89	10,000.00
001.519.641	PWD-Truck #1	0.00	0.00	47,349.70	47,349.70
001.519.999	Capital Outlay - General Government	0.00	0.00	179,386.32	0.00
001.521.630	Police-Capital Outlay-Equipment	0.00	0.00	61,638.26	61,638.26
001.521.632	DOF Grant Expenses	0.00	0.00	24,907.77	0.00
001.522.620	Fire-Capital Outlay	0.00	0.00	0.00	10,000.00
001.522.621	Fire-Capital Outlay Fire Engine	0.00	0.00	0.00	30,000.00
001.522.640	Fire-Cap Outlay	0.00	0.00	11,607.95	6,300.00
001.522.648	Fire-Chiefs Truck	0.00	0.00	53,380.00	63,000.00
001.522.649	Fire-Quint Truck	0.00	1,200,000.00	0.00	0.00
001.525.650	Emergency Mgmt - Capt Outlay	0.00	0.00	19,065.93	10,000.00
001.572.634	Cemetery Park - FRDAP Grant	0.00	0.00	23,913.10	50,000.00
001.590.994	ARPA Expenditures (23-24 Funds)	0.00	0.00	0.00	17,899.16
Subtotal Fund : 001	Subgroup : None	2,000.00	1,209,417.78	452,701.25	337,587.12
Subtotal All Funds Present Subgroup : None		2,000.00	1,209,417.78	452,701.25	337,587.12
All Funds Presented	Group Total [X-20] Capital Outlay	2,000.00	1,209,417.78	452,701.25	337,587.12
	Sum of Account Groups	0.00	0.00	(1,807,788.21)	39,349.11

Resolution 505
Exhibit A
Proposed Budget - 101 CRA Fund

Client: 204335 - City of Cedar Key, Florida
Engagement: 2026 CFO - City of Cedar Key, Florida
Period Ending: 9/30/2026
Trial Balance: TB-01 - Fund TB
Workpaper: 101 CRA Fund Budget
Fund Level: Fund
Index: 101

KEY:
SBUDGET = FY 2027 Proposed Budget
OBUDGET = FY 2026 Adopted Budget
1stPP-FINAL = FY 2025 Final Actual Amounts
1stPP-OBUDGET = FY 2025 Adopted Budget

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
Group : [RR-02]	Transfers				
Subgroup : [RR-02-01]	Tranfers-in				
Fund : 101	CRA Fund				
101.381.919	CRA-Taxes City (Transfers In)	(96,701.00)	(88,027.00)	(100,000.00)	0.00
Subtotal Fund : 101	Subgroup : [RR-02-01] Tranfers-In	<u>(96,701.00)</u>	<u>(88,027.00)</u>	<u>(100,000.00)</u>	<u>0.00</u>
Subtotal All Funds Present Subtotal [RR-02-01] Tranfers-In		<u>(96,701.00)</u>	<u>(88,027.00)</u>	<u>(100,000.00)</u>	<u>0.00</u>
All Funds Presented	Group Total [RR-02] Transfers	<u>(96,701.00)</u>	<u>(88,027.00)</u>	<u>(100,000.00)</u>	<u>0.00</u>
Group : [SS-01]	Fund Balance				
Subgroup : [SS-01-01]	Fund Balance				
Fund : 101	CRA Fund				
101.281.000	Fund Balance - CRA	0.00	0.00	(624,325.00)	0.00
Subtotal Fund : 101	Subgroup : [SS-01-01] Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>(624,325.00)</u>	<u>0.00</u>
Subtotal All Funds Present Subtotal [SS-01-01] Fund Balance		<u>0.00</u>	<u>0.00</u>	<u>(624,325.00)</u>	<u>0.00</u>
Subgroup : [SS-01-99]	Appropriated FB (Budget)				
Fund : 101	CRA Fund				
101.399.999	CRA-Unappropriated TIF Carryforward	0.00	(30,839.75)	0.00	0.00
Subtotal Fund : 101	Subgroup : [SS-01-99] Appropriated FB (Budget)	<u>0.00</u>	<u>(30,839.75)</u>	<u>0.00</u>	<u>0.00</u>
Subtotal All Funds Present Subtotal [SS-01-99] Appropriated FB (Budget)		<u>0.00</u>	<u>(30,839.75)</u>	<u>0.00</u>	<u>0.00</u>
All Funds Presented	Group Total [SS-01] Fund Balance	<u>0.00</u>	<u>(30,839.75)</u>	<u>(624,325.00)</u>	<u>0.00</u>
Group : [R-01]	Taxes				
Subgroup : [311]	Property taxes				
Fund : 101	CRA Fund				

Resolution 505
Exhibit A
Proposed Budget - 101 CRA Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
101.311.201	CRA-Taxes Levy	0.00	0.00	(1,113,593.14)	0.00
101.338.100	CRA Tax Increment Revenue	(1,123,825.00)	(1,023,014.55)	0.00	(90,388.70)
Subtotal Fund : 101	Subgroup : [311] Property taxes	(1,123,825.00)	(1,023,014.55)	(1,113,593.14)	(90,388.70)
Subtotal All Funds Present Subtotal [311] Property taxes		(1,123,825.00)	(1,023,014.55)	(1,113,593.14)	(90,388.70)
All Funds Presented	Group Total [R-01] Taxes	(1,123,825.00)	(1,023,014.55)	(1,113,593.14)	(90,388.70)
Group : [R-07]	Misc. Income				
Subgroup : None					
Fund : 101	CRA Fund				
101.369.970	CRA Miscellaneous Revenue	0.00	0.00	(35.00)	(1,743,300.73)
Subtotal Fund : 101	Subgroup : None	0.00	0.00	(35.00)	(1,743,300.73)
Subtotal All Funds Present Subgroup : None		0.00	0.00	(35.00)	(1,743,300.73)
All Funds Presented	Group Total [R-07] Misc. Income	0.00	0.00	(35.00)	(1,743,300.73)
Group : [R-08]	Investment Income				
Subgroup : [R-08-01]	Interest and Other				
Fund : 101	CRA Fund				
101.361.103	CRA - Interest Revenue	0.00	0.00	(28,914.29)	0.00
Subtotal Fund : 101	Subgroup : [R-08-01] Interest and Other	0.00	0.00	(28,914.29)	0.00
Subtotal All Funds Present Subtotal [R-08-01] Interest and Other		0.00	0.00	(28,914.29)	0.00
All Funds Presented	Group Total [R-08] Investment Income	0.00	0.00	(28,914.29)	0.00
Group : [X-05]	Economic Environment				
Subgroup : None					
Fund : 101	CRA Fund				
101.500.000	CRA FUND EXPENSES	552,590.00	473,566.30	0.00	0.00
101.552.311	CRA Legal Services	0.00	0.00	12,000.00	0.00
101.552.341	CRA Coordinator (Contracted)	0.00	0.00	15,000.00	0.00
101.552.343	CRA IT/Professional Services	0.00	0.00	600.00	0.00
101.552.460	CRA Misc Expenses	0.00	0.00	78,666.75	0.00
101.552.490	CRA Bank Charges & Fees	0.00	0.00	35.00	0.00
101.552.491	CRA Dues & Subscriptions	0.00	0.00	595.00	0.00

Resolution 505
Exhibit A
Proposed Budget - 101 CRA Fund

Account	Description	SBUDGET 9/30/2026	OBUDGET 9/30/2026	1st PP-FINAL 9/30/2025	1st PP-OBUDGET 9/30/2025
101.552.511	CRA Office Supplies	0.00	0.00	1,175.71	0.00
Subtotal Fund : 101	Subgroup : None	552,590.00	473,566.30	108,072.46	0.00
Subtotal All Funds Present Subgroup : None		552,590.00	473,566.30	108,072.46	0.00
All Funds Presented	Group Total [X-05] Economic Environment	552,590.00	473,566.30	108,072.46	0.00
Group : [X-20]	Capital Outlay				
Subgroup : None					
Fund : 101	CRA Fund				
101.552.630	CRA Cultural & Recreational Improvements	0.00	0.00	318,313.25	1,703,560.61
101.552.632	Resilient Grant Project CRA	0.00	0.00	34,271.00	0.00
Subtotal Fund : 101	Subgroup : None	0.00	0.00	352,584.25	1,703,560.61
Subtotal All Funds Present Subgroup : None		0.00	0.00	352,584.25	1,703,560.61
All Funds Presented	Group Total [X-20] Capital Outlay	0.00	0.00	352,584.25	1,703,560.61
Group : [X-30]	Debt Service				
Subgroup : [X-30-01]	Principal				
Fund : 101	CRA Fund				
101.517.719	Bond Payments Principal	655,000.00	630,000.00	605,000.00	0.00
Subtotal Fund : 101	Subgroup : [X-30-01] Principal	655,000.00	630,000.00	605,000.00	0.00
Subtotal All Funds Present Subtotal [X-30-01] Principal		655,000.00	630,000.00	605,000.00	0.00
Subgroup : [X-30-02]	Interest				
Fund : 101	CRA Fund				
101.517.729	Bond Payments Interest	12,936.00	38,315.00	100,033.75	130,128.82
Subtotal Fund : 101	Subgroup : [X-30-02] Interest	12,936.00	38,315.00	100,033.75	130,128.82
Subtotal All Funds Present Subtotal [X-30-02] Interest		12,936.00	38,315.00	100,033.75	130,128.82
All Funds Presented	Group Total [X-30] Debt Service	667,936.00	668,315.00	705,033.75	130,128.82
Sum of Account Groups		0.00	0.00	(701,176.97)	0.00

RESOLUTION 505

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2027, BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes s. 166.241 requires the adoption of a budget each fiscal year ("FY").

WHEREAS, the amount available from taxation and other sources, including balances brought forward from prior years, must equal the total appropriations for expenditures and reserves.

WHEREAS, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report required under Florida Statutes s. 218.32(1).

WHEREAS, the budget must regulate expenditures of the municipality, and an officer of a municipal government may not expend or contract for expenditures in any fiscal year except as pursuant to the budget.

WHEREAS, the City of Cedar Key FY 2027 budget is balanced; is presented at the level of detail required to file the annual financial report; and shall regulate expenditures of the City for the period beginning October 1, 2026, and ending September 30, 2027.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA:

1. The budget Resolution is hereby considered after 5:00pm.
2. The FY 2027 budget document summary, attached hereto as Exhibit A, is adopted by reference and made part of this Resolution.
3. This Resolution shall take effect immediately upon final adoption.

THIS RESOLUTION APPROVED ON FIRST READING this ____ day of _____, 20__, by the City Commission of the City of Cedar Key, Florida.

THIS RESOLUTION APPROVED AND ADOPTED ON SECOND READING this ____ day of _____, 20__, by the City Commission of the City of Cedar Key, Florida.

CITY OF CEDAR KEY, FLORIDA:

Jim Wortham, Mayor

ATTEST:

Brooke Smith, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Norm D. Fugate, City Attorney

RESOLUTION 506

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA AMENDING THE CAPITAL IMPROVEMENTS SCHEDULE CONTAINED IN THE CITY'S COMPREHENSIVE PLAN; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City Commission of the City of Cedar Key, Florida, (the "Commission"), did, in 2009, validly approve its Comprehensive Land Use Plan, (the "Comp Plan"); and

WHEREAS, the Comp Plan contains a Five Year Capital Improvement Schedule of planned capital improvements and expenditures; and

WHEREAS, the Commission has from time to time amended the Capital Improvement Schedule as contained in the Comp Plan; and

WHEREAS, Florida Statutes §163.3177(3) requires an annual update of the City's Capital Improvement Schedule during the City's annual budget process; and

WHEREAS, the Commission has determined that the Capital Improvements Schedule of planned capital improvements and expenditures should be updated;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, THAT:

Section 1. The Capital Improvements Schedule set forth in the City's Comprehensive Plan is hereby updated in its entirety as set forth in Exhibit "A", attached.

Section 2. This Resolution shall be effective September 15, 2026.

ATTEST:

CITY OF CEDAR KEY, FLORIDA

Brooke Smith, City Clerk

Jim Wortham, Mayor

Approved:

Norm D. Fugate, City Attorney

Resolution 506

Exhibit A

City of Cedar Key Schedule of Capital Improvements FY 2027								
Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total	Funding Source	Plan Consistency
Community Center Upgrades	5,000	5,000				25,000	City	Infrastructure
Fire Capital Outlay	10,000	10,000				40,000	City	Health & Safety
Fire - Engine (Apparatus)	50,000	50,000				240,000		Health & Safety
Emergency Management	10,000	10,000				50,000	City	Emergency Mgmt
Road Upgrades/ Maintenance	10,000	10,000				50,000	City	Infrastructure
Public Works - Vehicle	10,000	10,000				50,000	City	Equipment
Public Works - Pole Barn						10,000		Infrastructure
Cemetery Point Park Improvement						50,000	FRDAP (reimburse)	Recreation & Safety
Total	\$ 95,000	\$ 95,000				\$ 515,000		

RESOLUTION 506

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA AMENDING THE CAPITAL IMPROVEMENTS SCHEDULE CONTAINED IN THE CITY'S COMPREHENSIVE PLAN; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City Commission of the City of Cedar Key, Florida, (the "Commission"), did, in 2009, validly approve its Comprehensive Land Use Plan, (the "Comp Plan"); and

WHEREAS, the Comp Plan contains a Five Year Capital Improvement Schedule of planned capital improvements and expenditures; and

WHEREAS, the Commission has from time to time amended the Capital Improvement Schedule as contained in the Comp Plan; and

WHEREAS, Florida Statutes §163.3177(3) requires an annual update of the City's Capital Improvement Schedule during the City's annual budget process; and

WHEREAS, the Commission has determined that the Capital Improvements Schedule of planned capital improvements and expenditures should be updated;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, THAT:

Section 1. The Capital Improvements Schedule set forth in the City's Comprehensive Plan is hereby updated in its entirety as set forth in Exhibit "A", attached.

Section 2. This Resolution shall be effective September 15, 2026.

ATTEST:

CITY OF CEDAR KEY, FLORIDA

Brooke Smith, City Clerk

Jim Wortham, Mayor

Approved:

Norm D. Fugate, City Attorney

RESOLUTION NO. 508

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, PROVIDING FOR SOLID WASTE COLLECTION ASSESSMENTS AGAINST IMPROVED PROPERTIES LOCATED WITHIN THE CITY OF CEDAR KEY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Cedar Key, Florida, did previously adopt Resolution 463, which established a Solid Waste Collection Assessment Program for the City, which authorized the collection of non-ad valorem assessments to fund the City's residential solid waste collection services for then-current and subsequent fiscal years; and

WHEREAS, the purpose of this resolution is to extend the City's Solid Waste Collection Program and Assessments for fiscal year 2026-2027; and

WHEREAS, the City has prepared a Solid Waste Collection Assessment Report, a copy of which is on file with the City Clerk, and which report shall be deemed to be incorporated herein by reference; and

WHEREAS, the City has prepared an assessment roll containing all information required by Fla. Stat. §197.3632, (the "Solid Waste Collection Assessment Roll"); and

WHEREAS, the Solid Waste Collection Assessment Roll has heretofore been made available for inspection by the public; and

WHEREAS, notice of the proposed Solid Waste Collection Assessments have been provided by mail on the Notice of Proposed Property Taxes and Non-Ad Valorem Assessments, in accordance with Fla. Stat. §200.069; and

WHEREAS, a public hearing was held on September 15, 2026, and comments and objections of all interested persons have been heard and considered as required by Fla. Stat. §197.3632.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA:

SECTION 1. DEFINITIONS AND INTERPRETATION. This resolution constitutes the assessment resolution pursuant to Fla. Stat. §197.3632. The terms set forth in this resolution shall have the meanings as set forth in Fla. Stat. §197.3632, as the context requires. This resolution shall be interpreted and construed liberally to allow the

City to accomplish the objectives and intent as set forth in Fla. Stat. §197.3632 and this resolution.

SECTION 2. DESCRIPTION OF SERVICES; COST; APPORTIONMENT;
FISCAL YEAR 2026-2027: The City proposes to use the proceeds from this assessment program in the fiscal year 2026-2027 and subsequent years to fund its solid waste collection program. The anticipated cost of these activities is set forth in the Solid Waste Collection Assessment Report and totals \$291,000. The Solid Waste Collection Assessments shall be apportioned among all improved properties within the City at the rate of \$309.68 per residential unit, ("RU"). Improved parcels will be assigned RUs as follows: (i) all single-family residential parcels will be assigned as one RU; (ii) all multi-family residential parcels will be assigned one RU per separate family living area, according to the records of the Levy County Property Appraiser.

SECTION 3. RATIFICATION OF PRIOR RESOLUTION. All provisions, including the findings and determinations, contained in Resolution No. 463 are hereby ratified and confirmed. The provisions of Sections 1-2, above, of this resolution are not intended to modify or abrogate any similar provisions of Resolution No. 463, but are intended to ratify and confirm such similar provisions.

SECTION 4. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 5. EFFECTIVE DATE. This resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 15th day of September, 2026.

ATTEST:

CITY OF CEDAR KEY, FLORIDA

Brooke Smith, City Clerk

By: _____
Jim Wortham, Mayor

APPROVED AS TO FORM:

Norm D. Fugate, City Attorney

APPENDIX A

AFFIDAVIT OF CITY CLERK

BEFORE ME, the undersigned authority, personally appeared Brooke Smith, who, after being duly sworn, depose and say:

I am City Clerk of the City of Cedar Key, Florida, (the "City"). Pursuant to the authority and direction received from the City Commission, I timely directed the preparation of the Solid Waste Collection Assessment Roll. The notices required by the Statute and the Ordinance included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing. On or about August 20, 2026, the notices were sent by the Levy County Property Appraiser by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Levy County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Brooke Smith

**STATE OF FLORIDA
COUNTY OF LEVY**

The foregoing Affidavit was sworn to and subscribed before me this _____ day of September, 2026 by Brooke Smith, City Clerk, City of Cedar Key, Florida. She is personally known to me and did take an oath.

Printed Name: _____

APPENDIX B

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of Cedar Key Commissioners, or authorized agent of the City of Cedar Key, Florida (The “City”); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for solid waste collection (the “Non-Ad Valorem Assessment Roll”) for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Levy County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Levy County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of September, 2026.

CITY OF CEDAR KEY, FLORIDA

By: _____
Jim Wortham, Mayor

(To be delivered to Tax Collector prior to September 15, 2026)