City of Cedar Key

The Island City

Phone (352) 543-5132 • Fax 1-866-674-2419 • P.O. Box 339 • Cedar Key, Florida 32625

Cedar Key Community Redevelopment Agency Meeting

September 29, 2026

4:00 PM

Call to Order

Chair's Comments

ACTION ITEM: Approval of Meeting Agenda

ACTION ITEM: Approval of Meeting Minutes of August 20, 2026

Clerk's Office

DISCUSSION ITEM: Clerk's Update on CRA FRA Academy Update

ACTION ITEM: Approval of RESOLUTION NO. 509 - CEDAR KEY REDEVELOPMENT AGENCY BUDGET AMENDMENT NO. 2026-01. A RESOLUTION OF THE CEDAR KEY REDEVELOPMENT AGENCY AMENDING THE FISCAL YEAR 2026 BUDGET TO INCREASE BUDGETED APPROPRIATIONS

ACTION ITEM: Approval of RESOLUTION No. 512 - A RESOLUTION ESTABLISHING THE BUDGET FOR FISCAL YEAR 2026-2027 FOR THE CITY OF CEDAR KEY COMMUNITY REDEVELOPMENT AGENCY

DISCUSSION ITEM: Consider the Reduction of Administrative Funds for Tom Ankersen to Transition the Clerk Role as CRA Coordinator

CRA Initiatives

DISCUSSION ITEM: Consider Financial Propositions for Old City Hall

Board Member Comments

DISCUSSION ITEM: Consider Addressing Blight with a Façade Grant, Sidewalk Repair and Connections, and Paving for Parking to include Purchasing Parcel 0858800100 - 32-15-13 CEDAR KEY BLK 13 LOTS 13 THRU 15 OR BOOK 1619 PAGE 119 LESS OR BOOK 1827/370 from Carmen Project, LLC

ACTION ITEM: Approve WSP to Apply for the PROTECT Program Grant Promoting Resilient Operations for Transformative, Efficient, and Cost Saving Transportation on the CRA's Behalf

ACTION ITEM: Award RFQ No. 2026-CRA-001 for Continuing Professional Services for Capital Improvement Planning, Implementation, and Grant Development
AECOM

Adjournment

City of Cedar Key

The Island City

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Community Redevelopment Agency (CRA)

August 20, 2026

City Hall

4:00 PM

MINUTES

Call to Order

Chair's Comments

ACTION ITEM: Approval of Meeting Agenda

Motion: Commissioner Davis. Second: Commissioner Sera. Vote: Unanimous.

ACTION ITEM: Approval of Meeting Minutes of July 16, 2026

Motion: Commissioner Weible. Second: Commissioner Sera. Vote: Unanimous.

Clerk's Office

ACTION ITEM: FY 2025-2026 Budget Discussion by James Moore – No action, discussion only

ACTION ITEM: Approve Resolution No 503 Authorizing Participation in the Florida Main Street Program

Motion: Commissioner Sera. Second: Commissioner Weible. Vote: Unanimous.

ACTION ITEM: Approval of Required Administrative Pay of $24,000 for Florida Main Street Program to the Clerk

Motion: Commissioner Sera. Second: Commissioner Weible. Vote: Unanimous.

ACTION ITEM: Approval of the Clerk to Attend the 2026 Annual FRA Conference in October 2026

Motion: Commissioner Sera. Second: Commissioner Weible. Vote; Unanimous.

CRA Initiatives

ACTION ITEM: Receive a Presentation for a New Scope of Work from AECOM. Motion to approve a RFQ for continued contracts that align with the CRA plan and Comprehensive Plan for Capital Improvements by Commissioner Weible. Second: Commissioner Sera. Vote: 3-2 (No by Commissioners Davis and Beckham)

Board Member Comments

DISCUSSION ITEM: National Coastal Resiliency Fund (NCRF) Pursuit of Nature-Based Solutions to Resiliency by Josh Mills of Davey Resource Group-Tabled

DISCUSSION ITEM: Purchase of Beachfront Motel – Consensus for Commissioner Weible, Tom Ankersen, and City Clerk, Brooke Smith to research possibilities to bring back to the CRA board.

DISCUSSION ITEM: Grocery Store RFP
Motion: Commissioner Weible. Second: Commissioner Wortham. Vote: Unanimous.

Adjournment 5:21 pm, then reopened at 6:51 to 7:21 PM

______________________________	ATTEST: ______________________
Mayor James Wortham	Prepared by Brooke Smith, City Clerk

FRA Academy Update

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Discussion: Clerk's Update on CRA FRA Academy

SUMMARY

The City Clerk has passed CRA 101 and Operations and Capacity Building. The Clerk is registered for Budgeting, Funding and Reporting, the third core course. Two electives will then be needed for certification as an FRA Redevelopment Administrator.

CORE COURSES

CRA 101 - passed

Operations and Capacity Building - passed

Budgeting, Funding and Reporting - registered

ELECTIVES

Two electives remain for certification.

REQUESTED ACTION

Discussion only. No action requested.

FY 2026 CRA Budget Amendment

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Action: Resolution No. 509 - FY 2026 CRA Budget Amendment

SUMMARY

The CRA will consider Resolution No. 509 to amend its FY 2025-26 budget. Exhibit A proposes a $707,345 increase: $677,911 in unappropriated FY 2025 TIF carryforward and $29,434 to reconcile the budget with the CRA Redevelopment Plan.

BUDGET FIGURES IN EXHIBIT A

Original CRA budget: $1,141,881.30

Proposed increase: $707,345.00

Revised CRA budget: $1,849,226.30

CORRECTION NEEDED BEFORE ADOPTION

The resolution text states an increase of $1,029,434, while Exhibit A states $707,345. The amounts differ by $322,089 and should be reconciled before the CRA votes.

REQUESTED ACTION

Consider Resolution No. 509 after confirming and correcting the amendment amount in the resolution and Exhibit A.

RESOLUTION NO. 509
CEDAR KEY REDEVELOPMENT AGENCY
BUDGET AMENDMENT NO. 2026-01

A RESOLUTION OF THE CEDAR KEY COMMUNITY REDEVELOPMENT AGENCY (CRA) AMENDING THE FISCAL YEAR 2025-26 BUDGET TO INCREASE BUDGETED APPROPRIATIONS

WHEREAS, Fla. Stat. §189.016(3) provides that it is unlawful for any officer of the CRA to expend or contract for expenditures in any fiscal year except pursuant to the adopted budget; and

WHEREAS, Fla. Stat. §189.016(6) allows the CRA to amend its budget to increase the budgeted appropriations of a fund by resolution; and

WHEREAS, the CRA has determined that its budget should be amended to increase appropriations as set forth in Exhibit "A";

NOW, THEREFORE, BE IT RESOLVED BY THE CEDAR KEY COMMUNITY REDEVELOPMENT AGENCY, AS FOLLOWS:

1. The CRA budget for the fiscal year 2025-2026 is hereby amended as set forth in Exhibit "A", attached.

2. The CRA Clerk shall post this adopted amendment on the CRA's official website within 5 days after its adoption, as required by Fla. Stat. §189.016(7).

PASSED AND ADOPTED THIS _____ DAY OF September 2026.

ATTEST:	**CEDAR KEY COMMUNITY REDEVELOPMENT AGENCY, by:**
______________________________	______________________________
Brooke Beck-Smith, Board Secretary	**James Wortham, Chair**

LEGAL REVIEW:

____
Norm D. Fugate, CRA Attorney

EXHIBIT A

Amend Community Redevelopment Agency Budget by $707,345:

- **$677,911 in unappropriated TIF carryforward funds from Fiscal Year 2025**
- **$29,434 to reconcile CRA budget to CRA Redevelopment Plan**

Original CRA Budget: **$1,141,881.30**

Budget Amendment Total: **$707,345.00**

NEW CRA BUDGET TOTAL: **$1,849,226.30**

FY 2026-27 CRA Budget

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Action: Approval of Resolution No. 512 - FY 2026-27 CRA Budget

SUMMARY

The Cedar Key Community Redevelopment Agency will consider Resolution No. 512, establishing its budget for fiscal year 2026-27. The resolution provides the spending authority for the CRA during the new fiscal year, subject to the adopted budget.

REQUESTED ACTION

Approve Resolution No. 512, establishing the FY 2026-27 budget for the City of Cedar Key Community Redevelopment Agency.

PACKET NOTE

Include Resolution No. 512 and its budget exhibit with this item. The budget amount should be confirmed against the resolution before the meeting packet is finalized.

RESOLUTION No. 512

A RESOLUTION ESTABLISHING THE BUDGET FOR FISCAL YEAR 2026-2027 FOR THE CITY OF CEDAR KEY COMMUNITY REDEVELOPMENT AGENCY

WHEREAS, pursuant to Fla. Stat. §189.016, the City of Cedar Key Community Redevelopment Agency, ("CRA") is required to adopt a budget each fiscal year; and

WHEREAS, the CRA, in conjunction with the City Commission, has held public hearings on a proposed Fiscal year 2026-2027 budget; and

WHEREAS, the CRA has determined that all of the proposed uses of the CRA funds are consistent with, and in furtherance of, the adopted CRA plan;

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF CEDAR KEY COMMUNITY REDEVELOPMENT AGENCY, AS FOLLOWS:

1. The following is adopted as the CRA's 2025-2026 budget:

CRA Tax Increment Funding-County	$1,123,825
CRA Tax Increment Funding-City	$96,701
Total Revenues	$1,220,526
Bond Payment-Principal-Apr 27	$655,000
Bond Payment-Interest-Apr 27	$12,936
Projects & Expenses	$552,590
Total Expenses	$1,220,526

2. The CRA shall provide a copy of the budget to the City Commission of Cedar Key and to Argosy Credit Partners. A copy of the adopted budget shall be provided to the Levy County Board of County Commissioners and posted on the City website as required by Fla. Stat. §189.016(4).

This Resolution was introduced on the 29th day of September 2026 and upon motion duly made and carried, was adopted by the City of Cedar Key Community Redevelopment Agency, to be effective October 1, 2026.

ATTEST:

CEDAR KEY COMMUNITY REDEVELOPMENT AGENCY

____
Brooke Beck-Smith, CRA Coordinator

BY: ______________________________
James Wortham, Chairman

APPROVED AS TO FORM AND LEGALITY:

____
Norm D. Fugate, CRA Attorney

BUDGET SUMMARY City of Cedar Key, Florida Fiscal Year 2026-2027				
General Fund	4.7684			
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		554,133	-	554,133
Fines and Forfeitures		21,900	-	21,900
Miscellaneous		90,124	-	90,124
TOTAL SOURCES		**2,429,797**	**1,123,825**	**3,553,622**
Transfers		-	96,701	96,701
Fund Balances/Reserves/Net Assets		29,127	-	29,127
TOTAL REVENUES, TRANSFERS & BALANCES		**$ 2,458,924**	**$ 1,220,526**	**$ 3,679,450**
EXPENDITURES				
General Government		$ 771,046	$ -	$ 771,046
Public Safety		1,056,674	-	1,056,674
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		**2,362,223**	**1,220,526**	**3,582,749**
Transfers		96,701	-	96,701
Fund Balances/Reserves/Net Assets		-	-	-
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		**$ 2,458,924**	**$ 1,220,526**	**$ 3,679,450**

The tentative, adopted, and /or final budgets are on file in the City of Cedar Key Administrative Office as a public record.

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	554,133	-	554,133
Fines and Forfeitures	21,900	-	21,900
Miscellaneous	90,124	-	90,124
Total Revenues	**2,429,797**	**1,123,825**	**3,553,622**
Transfers	-	96,701	96,701
Use of Reserves	29,127	-	29,127
Total Revenues & Sources	**$ 2,458,924**	**$ 1,220,526**	**$ 3,679,450**
Expenditures			
General Government	$ 771,046	$ -	$ 771,046
Public Safety	1,056,674	-	1,056,674
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	**2,362,223**	**1,220,526**	**3,582,749**
Transfers	96,701	-	96,701
Contribution to Reserves	-	-	-
Total Expenditures & Uses	**$ 2,458,924**	**$ 1,220,526**	**$ 3,679,450**

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	554,133	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	**3,553,622**	**4,504,702**	**6,504,752**	**5,915,334**	**3,746,959**
Transfers	96,701	190,390	100,000	-	158,760
Use of Reserves	29,127	33,840	-	1,485,849	-
Total Revenues & Sources	**$ 3,679,450**	**$ 4,728,931**	**$ 6,604,752**	**$ 7,401,183**	**$ 3,905,720**
Expenditures					
General Government	$ 771,046	$ 766,968	$ 858,999	$ 859,211	$ 805,670
Public Safety	1,056,674	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
Economic Environment	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	**3,582,749**	**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	**$ 3,679,450**	**$ 4,728,931**	**$ 6,604,752**	**$ 7,401,183**	**$ 3,905,720**

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	554,133	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	**2,429,797**	**3,481,687**	**5,362,210**	**4,081,644**	**2,659,275**
Transfers	-	102,363	-	-	29,458
Use of Reserves	29,127	3,000	-	1,055,849	-
Total Revenues & Sources	**$ 2,458,924**	**$ 3,587,050**	**$ 5,362,210**	**$ 5,137,493**	**$ 2,688,733**
Expenditures					
General Government	$ 771,046	$ 766,968	$ 858,999	$ 859,211	$ 802,545
Public Safety	1,056,674	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
Economic Environment	-	-	-	-	-
Cultural/Recreation Capital	188,561	211,315	393,862	910,659	391,762
Projects	2,000	1,209,418	452,701	372,587	37,670
Debt Service	-	-	-	-	-
Total Expenditures	**2,362,223**	**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	**$ 2,458,924**	**$ 3,587,050**	**$ 5,362,210**	**$ 5,137,493**	**$ 2,688,733**

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	-	-	-	-	-
Economic Environment	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**

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]	**Tranfers-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] Tranfers-In**	0.00	(102,363.00)	0.00	0.00	
Subtotal All Funds Present	**Subtotal [RR-02-01] Tranfers-In**	0.00	(102,363.00)	0.00	0.00	
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**	96,701.00	85,000.00	100,000.00	100,000.00	
Subtotal All Funds Present	**Subtotal [RR-02-02] Transfers-out**	96,701.00	85,000.00	100,000.00	100,000.00	
All Funds Presented	**Group Total [RR-02] Transfers**	96,701.00	(17,363.00)	100,000.00	100,000.00	
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	(8,685.00)	0.00	(1,225,491.56)	0.00	From General Fund unassigned balance
Subtotal Fund : 001	**Subgroup : [SS-01-01] Fund Balance**	(8,685.00)	0.00	(1,226,024.56)	0.00	
Subtotal All Funds Present	**Subtotal [SS-01-01] Fund Balance**	(8,685.00)	0.00	(1,226,024.56)	0.00	
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)	Cemetery expenditure offset (carry forward)
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)**	(20,442.00)	(3,000.00)	0.00	(66,500.00)	
Subtotal All Funds Present	**Subtotal [SS-01-99] Appropriated FB (Budget)**	(20,442.00)	(3,000.00)	0.00	(66,500.00)	
All Funds Presented	**Group Total [SS-01] Fund Balance**	(29,127.00)	(3,000.00)	(1,226,024.56)	(66,500.00)	
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)	4.7684 millage rate

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	(1,019,100.00)	(982,041.00)	(946,006.27)	(1,014,786.33)	
Subtotal All Funds Present	Subtotal [311] Property taxes	(1,019,100.00)	(982,041.00)	(946,006.27)	(1,014,786.33)	
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	(112,000.00)	(106,865.00)	(105,697.86)	(102,995.00)	
Subtotal All Funds Present	Subtotal [312] Sales and use taxes	(112,000.00)	(106,865.00)	(105,697.86)	(102,995.00)	
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	(122,750.00)	(118,750.00)	(97,503.56)	(118,750.00)	
Subtotal All Funds Present	Subtotal [314] Utility taxes	(122,750.00)	(118,750.00)	(97,503.56)	(118,750.00)	
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	(13,200.00)	(15,307.00)	(14,675.14)	(15,366.00)	
Subtotal All Funds Present	Subtotal [315] Communications Tax	(13,200.00)	(15,307.00)	(14,675.14)	(15,366.00)	
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	(6,090.00)	(6,090.00)	(6,100.00)	(6,090.00)	
Subtotal All Funds Present	Subtotal [316] Local business tax	(6,090.00)	(6,090.00)	(6,100.00)	(6,090.00)	
All Funds Presented	Group Total [R-01] Taxes	(1,273,140.00)	(1,229,053.00)	(1,169,982.83)	(1,257,987.33)	
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	(188,450.00)	(100,000.00)	(138,966.26)	(100,000.00)	
Subtotal All Funds Present	Subtotal [322] Building	(188,450.00)	(100,000.00)	(138,966.26)	(100,000.00)	
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	(60,000.00)	(60,000.00)	(45,026.25)	(60,000.00)	
Subtotal All Funds Present	Subtotal [323] Franchise fees	(60,000.00)	(60,000.00)	(45,026.25)	(60,000.00)	

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	(163,000.00)	(157,650.00)	(154,833.07)	(160,450.00)	
Subtotal All Funds Present	Subtotal [325] Special assessments	(163,000.00)	(157,650.00)	(154,833.07)	(160,450.00)	
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	(9,400.00)	(9,400.00)	(2,369.00)	(9,400.00)	
Subtotal All Funds Present	Subtotal [329] Other	(9,400.00)	(9,400.00)	(2,369.00)	(9,400.00)	
All Funds Presented	Group Total [R-02] Licenses & Permits	(420,850.00)	(327,050.00)	(341,194.58)	(329,850.00)	
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	(69,650.00)	(108,338.00)	(78,958.72)	(72,414.00)	
Subtotal All Funds Present	Subtotal [UR] Unrestricted	(69,650.00)	(108,338.00)	(78,958.72)	(72,414.00)	
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	0.00	(1,200,000.00)	(2,989,235.05)	(175,633.00)	
Subtotal All Funds Present	Subtotal [GR] Grants	0.00	(1,200,000.00)	(2,989,235.05)	(175,633.00)	
All Funds Presented	Group Total [R-03] Intergovernmental	(69,650.00)	(1,308,338.00)	(3,068,193.77)	(248,047.00)	

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 Procrection Services	(192,458.00)	(177,764.00)	(152,458.00)	(152,458.00)	Updated per City staff
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	(554,133.00)	(518,122.00)	(412,989.88)	(474,133.00)	
Subtotal All Funds Present	Subtotal [R-04.1] Charges for Services	(554,133.00)	(518,122.00)	(412,989.88)	(474,133.00)	
All Funds Presented	Group Total [R-04] Charges for Services	(554,133.00)	(518,122.00)	(412,989.88)	(474,133.00)	
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	(21,900.00)	(19,000.00)	(16,722.65)	(19,000.00)	
Subtotal All Funds Present	Subgroup : None	(21,900.00)	(19,000.00)	(16,722.65)	(19,000.00)	
All Funds Presented	Group Total [R-05] Fines and Forfeitures	(21,900.00)	(19,000.00)	(16,722.65)	(19,000.00)	
Group : [R-07]	Misc. Income					

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	(50,124.00)	(40,124.00)	(306,842.72)	(427,626.78)	
Subtotal All Funds Present	Subgroup : None	(50,124.00)	(40,124.00)	(306,842.72)	(427,626.78)	
All Funds Presented	Group Total [R-07] Misc. Income	(50,124.00)	(40,124.00)	(306,842.72)	(427,626.78)	
Group : [R-08]	Investment Income					
Subgroup : [R-08-01]	Interest and Other					
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	(40,000.00)	(40,000.00)	(46,283.42)	(25,000.00)	
Subtotal All Funds Present	Subtotal [R-08-01] Interest and Other	(40,000.00)	(40,000.00)	(46,283.42)	(25,000.00)	
All Funds Presented	Group Total [R-08] Investment Income	(40,000.00)	(40,000.00)	(46,283.42)	(25,000.00)	
Group : [X-01]	General Government					
Subgroup : [511]	Commission					
Fund : 001	General Fund					
001.511.110	Commission-Salary	24,120.00	24,120.00	25,320.00	24,120.00	
001.511.111	Comission 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	Comissioner 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	32,404.00	32,715.00	36,732.68	30,018.96	
Subtotal All Funds Present	Subtotal [511] Commission	32,404.00	32,715.00	36,732.68	30,018.96	
Subgroup : [513]	Clerk					
Fund : 001	General Fund					
001.513.000	Executive (Fin & Admin)	0.00	0.00	51.24	0.00	

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	32,824.00	50,000.00	60,785.32	59,740.00	50% GF / 50% Building
001.513.120	Clerk- Office/Billing Ck	47,002.00	55,955.00	51,163.84	54,590.00	80% GF / 20% Building
001.513.121	Clerk-Reception Salary	42,568.00	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	10,190.00	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	401,631.00	407,351.53	505,539.06	462,894.24	
Subtotal All Funds Present	Subtotal [513] Clerk	401,631.00	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	

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	62,423.00	59,450.00	57,829.23	58,000.00	Per City staff
001.519.120	PWD-Crew Chief	55,418.00	52,778.96	50,770.90	50,749.00	Per City staff
001.519.121	PWD-Crewman 1	46,914.00	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	16,600.00	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	277,011.00	266,901.46	269,193.89	286,797.50	
Subtotal All Funds Present	Subtotal [519] Public Works	277,011.00	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	771,046.00	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	74,217.00	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

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 Trailer 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	467,239.00	497,444.76	514,602.97	520,435.05	
Subtotal All Funds Present	Subtotal [521] Police	467,239.00	497,444.76	514,602.97	520,435.05	
Subgroup : [522]	Fire					
Fund : 001	General Fund					
001.522.110	Fire Chief Salary	79,416.00	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

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	
001.522.431	Fire-Water	900.00	780.00	876.12	780.00	Per City staff
001.522.455	Fire-Property Liability Insur	17,227.00	18,000.00	10,923.64	6,600.00	Updated per Brown & Brown proposal
001.522.456	Fire-Accident Sick Ins AD&D	1,367.00	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	10,027.00	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-occuring 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	7,615.00	15,306.00	68,512.95	12,000.00	Per City staff
001.522.521	Fire-Fuel	5,000.00	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	399,871.00	307,762.68	371,388.17	272,562.31	
Subtotal All Funds Present	Subtotal [522] Fire	399,871.00	307,762.68	371,388.17	272,562.31	
Subgroup : [524]	Protective Inspections					
Fund : 001	General Fund					
001.524.120	Bldg Dept-Admin Salary	55,217.00	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	3,397.00	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	188,564.00	195,583.85	130,030.88	93,200.00	
Subtotal All Funds Present	Subtotal [524] Protective Inspections	188,564.00	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	

$128,583.85

$110,583.85 > $150,583.85
$40,000.00
$22,000.00

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	1,000.00	1,000.00	510,801.11	41,000.00	
Subtotal All Funds Present	Subtotal [529] Other public safety	1,000.00	1,000.00	510,801.11	41,000.00	
All Funds Presented	Group Total [X-02] Public Safety	1,056,674.00	1,001,791.29	2,744,973.40	927,197.36	
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	291,000.00	269,150.84	192,305.58	269,150.84	
Subtotal All Funds Present	Subtotal [534] Solid Waste	291,000.00	269,150.84	192,305.58	269,150.84	
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	20,442.00	10,407.52	14,819.79	12,708.00	
Subtotal All Funds Present	Subtotal [539] Other Physical Environment	20,442.00	10,407.52	14,819.79	12,708.00	
All Funds Presented	Group Total [X-03] Physical environment	311,442.00	279,558.36	207,125.37	281,858.84	
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	32,500.00	33,000.00	22,785.70	90,980.00	

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					

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-Playround 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	

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	393,861.85	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	

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**	**(96,701.00)**	**(88,027.00)**	**(100,000.00)**	**0.00**
Subtotal All Funds Present	**Subtotal [RR-02-01] Tranfers-in**	**(96,701.00)**	**(88,027.00)**	**(100,000.00)**	**0.00**
All Funds Presented	**Group Total [RR-02] Transfers**	**(96,701.00)**	**(88,027.00)**	**(100,000.00)**	**0.00**
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**	**0.00**	**0.00**	**(624,325.00)**	**0.00**
Subtotal All Funds Present	**Subtotal [SS-01-01] Fund Balance**	**0.00**	**0.00**	**(624,325.00)**	**0.00**
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)**	**0.00**	**(30,839.75)**	**0.00**	**0.00**
Subtotal All Funds Present	**Subtotal [SS-01-99] Appropriated FB (Budget)**	**0.00**	**(30,839.75)**	**0.00**	**0.00**
All Funds Presented	**Group Total [SS-01] Fund Balance**	**0.00**	**(30,839.75)**	**(624,325.00)**	**0.00**
Group : [R-01]	**Taxes**				
Subgroup : [311]	**Property taxes**				
Fund : 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

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**

CRA Coordinator Transition

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Discussion: CRA administrative funds and coordinator transition

SUMMARY

The CRA will discuss a proposed transition of CRA coordinator responsibilities from Tom Ankersen to the City Clerk. As outlined in the Clerk's September 23 memorandum, the proposal would reduce Ankersen's existing annual CRA allocation from $20,000 to $10,000 and reallocate $10,000 to the Clerk as duties transition.

PROPOSED CRA ALLOCATION

Tom Ankersen: $20,000 currently; $10,000 proposed.

City Clerk: $15,000 existing CRA compensation, plus a proposed $10,000 reallocation, for $25,000 total CRA compensation.

DISCUSSION POINTS

Clarify which CRA coordinator duties will transfer, the effective date, and how work, reporting, and compensation will be documented. Any approval of compensation or budget changes should be taken up through a separately stated action item.

REQUESTED ACTION

Discussion and direction to staff. No action requested under this item.

City Clerk Compensation and Responsibilities

Transparency Memorandum

TO	Mayor and City Commission
FROM	Brooke Beck-Smith, City Clerk
DATE	September 23, 2026
SUBJECT	Proposed compensation structure and expanded responsibilities

Purpose and Request

I am requesting approval of $85,000 in recurring annual compensation and a separate $5,000 one-time ETIPP grant closeout incentive. The recurring funding is already allocated within the budget. The ETIPP incentive is grant-funded and has no impact on the City General Fund or CRA budget.

Proposed Funding Structure

Funding Component	Amount	Purpose
City General Fund	$60,000	Current Clerk duties and expanded City administration
Existing CRA compensation	$15,000	Previously established CRA compensation
CRA transition reallocation	$10,000	Transfer from Tom Ankersen's existing $20,000 allocation as duties transition
One-time ETIPP closeout incentive	**$5,000**	**Grant administration and closeout; no General Fund or CRA impact**

Budget effect. Recurring compensation is $85,000; current-year compensation is $90,000 with the grant-funded ETIPP incentive. By absorbing roles, the Clerk has saved the City $128,583.85. Tom Ankersen's allocation decreases from $20,000 to $10,000. ETIPP does not affect the General Fund or CRA budget.

Combined Responsibilities

- **City Clerk and administration:** official records, meetings, notices, records requests, ordinances and resolutions, elections coordination, HR, personnel documentation, policy implementation, public communications, and daily City Hall operations.
- **Building, finance, and budget coordination:** managing the administrative building workflow and financial coordination while maintaining established working relationships with JPI for building services and James Moore for finance.
- **Grants, projects, and emergency administration:** funding applications, compliance, reporting, project documentation, disaster-recovery records, reimbursements, and continuity of operations.
- **CRA administration and development:** meetings, records, projects, financial and compliance support, and transferred duties; two of the five required CRA/FRA Academy courses have been completed.
- **Florida Main Street Program:** serving as the City's administrative lead and liaison for reporting, meetings, partnerships, planning, documentation, and implementation.

Transition and Approval

Document the CRA transition and approve each component in an open meeting for its lawful stated purpose. **Requested action.** Approve $85,000 in recurring compensation and the remaining one-time $5,000 ETIPP closeout incentive.

Municipal Salary Study

Comparable Cost of Separately Staffing Combined City Functions

Study Conclusion

Separately staffing the three functions is estimated to cost approximately $255,000 to $345,000 in annual salaries. After applying an estimated 30 percent for employer-paid benefits and payroll costs, the annual municipal cost would be approximately $331,500 to $448,500. The reasonable midpoint is about $300,000 in salaries or $390,000 in total employment cost.

Municipal Role	Base Salary Range	Estimated Cost With Benefits
Combined City Clerk and City Manager	$90,000–$120,000	$117,000–$156,000
Building Department Director or Building Official	$80,000–$110,000	$104,000–$143,000
Finance Director	$85,000–$115,000	$110,500–$149,500
Estimated combined cost	**$255,000–$345,000**	**$331,500–$448,500**
Reasonable midpoint	**$300,000**	**$390,000**

Comparison With the Proposed Structure

The recurring $85,000 compensation structure is approximately $170,000 below the lowest estimated salary cost of separately staffing these three functions. At the midpoint, separate staffing would cost about $215,000 more in salaries and approximately $305,000 more after benefits and payroll costs. The separate one-time $5,000 ETIPP grant incentive is excluded from this recurring salary comparison.

Method and Market References

The estimates reflect current Florida municipal salary information and 2025–2026 recruitment examples. The benefit-loaded figures apply a planning factor of 30 percent to base salary for employer payroll taxes, retirement, insurance, leave, and related personnel costs. Actual costs vary by benefit elections, retirement plan, certifications, experience, and whether services are provided by employees or contractors.

- City Clerk: Florida posting data averaging approximately $71,700, with small-city examples below and above that figure depending on assigned duties.
- City Manager: Florida estimates near $86,200, with a 2026 Fellsmere recruitment range of $100,000 to $150,000.
- Building Official: 2026 Florida examples ranging from approximately $80,124 in Brooksville to $115,000–$145,000 in Altamonte Springs.
- Finance Director: Florida municipal estimate near $96,480, with a 2026 Surfside range of approximately $106,079 to $169,726.

Scope note. This is a practical market comparison for budget and compensation discussion, not a formal classification-and-compensation study. A separate City Clerk and City Manager, rather than one combined position, would increase the estimated cost further.

Old City Hall Financial Options

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Discussion: Consider Financial Propositions for Old City Hall

SUMMARY

The CRA will discuss possible financial approaches to the former City Hall property. The attached discussion paper compares a sale, City restoration followed by a lease, and a public-private restoration and lease arrangement. None has been approved.

CRA CONSIDERATIONS

Potential CRA assistance could support eligible, permanent rehabilitation, resilience, or public improvements if consistent with the redevelopment plan and available budget.
The City Commission retains the decision on sale or lease.

INFORMATION TO CONFIRM

Before any funding decision, verify the insurance repayment terms upon sale, net sale proceeds, restoration cost, property value, potential lease revenue, and CRA eligibility.
Any proposal should receive an independent, transparent review.

REQUESTED ACTION

Discussion and direction on further financial and eligibility review. No property disposition or CRA funding approval requested.

OLD CITY HALL

Former City Hall Reuse and Financial Options
City Commission and Community Redevelopment Agency Discussion

Purpose. Provide a neutral comparison of four paths for Old City Hall: sell the property and building in place, restore and lease it, pursue a public-private restoration and lease structure, or sell the historic building for relocation. No option is presented as approved.

Current Situation

• The City Commission previously directed that the former City Hall property be listed again for sale.

• A subsequent proposal identified a possible boutique grocery and community-oriented reuse known as Cedar Key Provisions.

• Some interest has since emerged in reconsidering whether an immediate sale remains the best long-term course.

• The City has insurance funding associated with restoration of the damaged building.

• Based on information provided by the City, selling the property would require repayment of certain insurance deductible reimbursements or related insurance funds. The exact amount, terminology, and triggering conditions must be confirmed before a decision.

Decision Before the Boards

The Commission may reaffirm the prior direction to sell the property in place, pause the sale while financial information is verified, direct development of a competitive lease or partnership opportunity, or authorize evaluation of a sale that requires the historic building to be relocated. The CRA may separately determine whether any eligible redevelopment assistance would advance its adopted plan and satisfy all legal and funding requirements.

Central Financial Question

Gross sale price	Less required insurance repayment	Less transaction costs	Net sale benefit
Appraised/accepted price	Deductible reimbursement, proceeds, or other recovery amount	Appraisal, legal, marketing, closing	Actual amount retained by City

The gross sale price should not be compared directly with lease revenue or retained-property value. The comparison should use the net amount the City would actually retain after all required repayments and costs.

OPTION 1 - SELL THE PROPERTY

The City would proceed with an open, competitive sale process. The current direction would remain in place unless formally changed by the Commission.

Financial Structure

• Obtain or update the appraisal and establish the authorized sale process.

• Confirm in writing the insurance repayment obligation caused by a sale.

• Pay required insurance-related amounts and transaction costs from the proceeds as legally required.

• Deposit only the remaining net proceeds into the appropriate City fund.

Advantages

• Immediate disposition of a damaged municipal property.

• No continuing landlord, maintenance, or operating responsibility.

• Potential one-time revenue after repayment and closing costs.

Risks and Tradeoffs

• Permanent loss of City ownership and future control.

• Required insurance repayment may significantly reduce the net benefit.

• Loss of possible recurring lease income and future appreciation.

• The eventual private use may differ from the grocery/community concept unless controlled through lawful sale conditions.

OPTION 2 - CITY RESTORATION AND GRADUATED LEASE

The City would retain ownership and use eligible insurance proceeds to restore the building to a safe, code-compliant condition. A tenant would be selected through a transparent competitive process.

Division of Costs

City	Selected Operator
Eligible structural and storm repairs; code, accessibility, electrical, plumbing, HVAC, and exterior preservation as authorized by insurance and procurement requirements.	Business equipment, refrigeration, shelving, furnishings, signage, inventory, licenses, working capital, utilities, operating insurance, and routine operations.

Illustrative Rent Structure

Period	Illustrative approach
Opening / first 6 months	Nominal or reduced rent while operations stabilize
Months 7-24	Approximately 50% of independently supported market rent
Years 3-5	Scheduled increases toward full market rent
Renewal	Market/appraised rent or another approved formula

All figures are examples only. Final rent should be supported by appraisal, market analysis, or other documented public-value findings and approved by the Commission.

OPTION 3 - PUBLIC-PRIVATE RESTORATION AND LONG-TERM LEASE

The City would complete eligible insured repairs while the selected operator funds approved permanent interior improvements and all business start-up costs. A long-term lease could provide limited rent credits for verified permanent improvements that become City property.

Possible Capital Stack

Source	Potential use
City insurance funds	Eligible restoration of the publicly owned building
CRA assistance, if eligible	Plan-consistent redevelopment, rehabilitation, infrastructure, or other lawful public improvements
Operator investment	Equipment, inventory, working capital, and approved permanent build-out
Loan or outside grant	Qualified small-business, preservation, resilience, or economic-development expenses

Illustrative Improvement Credit

If an operator makes $60,000 in preapproved permanent improvements, the City could consider a capped credit of $500 per month over ten years, subject to legal review, documentation, completion standards, and Commission approval. Removable equipment and inventory would not qualify.

Performance Protections

• Firm deadlines for design, permitting, construction, and opening.

• Minimum grocery services and operating hours consistent with the solicitation.

• Annual reporting needed to administer any percentage-rent or performance formula.

• Maintenance, insurance, storm preparation, removable-equipment, default, assignment, and termination requirements.

• All permanent improvements revert to the City without additional payment at lease termination.

OPTION 4 - PURCHASE AND RELOCATE THE HISTORIC BUILDING

The City could offer the historic building for purchase to a qualified buyer who would remove and relocate it to another approved site. The City could then retain or separately dispose of the underlying land. This option preserves the structure while allowing the existing site to be cleared for another public or private use.

Potential Transaction Structure

• Use an open, competitive process with a defined minimum price or best-value evaluation.

• Require a relocation plan identifying the destination, route, permits, qualified contractor, insurance, schedule, and preservation approach.

• Require the purchaser to pay all stabilization, disconnection, lifting, transportation, utility, permit, site-preparation, and restoration costs unless expressly approved otherwise.

• Protect the City with a performance bond, escrow, or deposit; assigned risk and insurance; a fixed completion deadline; and an enforceable site-restoration standard.

Financial Considerations

• Obtain separate values for the building, the land, and the combined property so the Commission can compare alternatives.

• Confirm insurance or grant repayment, historic relocation approval, easements, deed restrictions, and other conditions before advertising.

• Calculate the net benefit after City-paid legal, appraisal, utility, environmental, stabilization, site-restoration, and transaction costs.

Key point: This may preserve the structure and let the City retain the land, but relocation liability, insurance repayment, site restoration, and the future use of the parcel must be evaluated.

SIDE-BY-SIDE COMPARISON

Option	Ownership / site result	Financial effect	Primary risk
1. Sell in place	Land and building transferred	One-time net proceeds after insurance repayment and transaction costs	Low net return; permanent loss of asset and control
2. Restore + lease	City retains land and building	Eligible insurance restoration plus recurring rent	Vacancy, maintenance, and landlord exposure
3. Partnership + lease	City retains land and building	Shared investment and recurring rent; possible CRA role	More complex documentation and oversight
4. Sell building + relocate	Buyer moves building; City may retain land	Building sale proceeds plus retained land value, less repayment and site costs	Relocation failure, damage, liability, and an unusable vacant site

POTENTIAL CRA INCENTIVES

CRA participation should be tied to permanent redevelopment improvements and a documented public benefit, rather than ordinary private operating expenses. Any assistance must be consistent with the adopted redevelopment plan, available within the CRA budget, and approved through an open and defensible process.

Incentive	Potential use	Key safeguard
Rehabilitation grant	Historic exterior work, ADA access, fire protection, electrical, plumbing, HVAC, and code compliance	Private match; reimbursement after permits, inspections, invoices, and proof of payment
Resilience grant	Elevated utilities, flood-resistant materials, storm protection, generator connections, drainage, and permanent refrigeration connections	Fund permanent improvements that remain with the property; exclude inventory and ordinary operations
Tenant improvement allowance	Preapproved permanent interior build-out under a long-term lease	Cap award; approve scope before work; improvements become City property
Facade and signage assistance	Historic facade restoration, appropriate signage, lighting, awnings, and storefront improvements	Historic review and design approval when required
Public infrastructure	Sidewalks, ADA connections, drainage, lighting, streetscape, and utility extensions	CRA contracts directly for public improvements and documents redevelopment benefit
Professional services	Eligible architecture, engineering, preservation, permitting, or resilience design	Defined cap; documented eligible expenses; no reimbursement for unapproved work
Loan or forgivable loan	Qualified permanent rehabilitation and resilience improvements	Recorded security, operating covenant, performance term, and prorated repayment
Existing business grant	Apply through an established resilient or essential-business program if the grocery is eligible	Same published standards, funding limits, scoring, and competition as every applicant

Recommended Three-Part Package

• Permanent improvement assistance: establish a capped reimbursement for eligible permanent rehabilitation, with a required operator match.

• CRA-funded public and resilience improvements: fund plan-consistent drainage, access, utilities, lighting, flood protection, or other qualifying improvements serving the redevelopment area.

• City graduated lease: the City provides reduced start-up rent followed by scheduled increases, while CRA assistance remains separately documented and limited to eligible redevelopment costs.

CRA INCENTIVE STRUCTURE AND CONDITIONS

Illustrative Funding Structure

Source	Illustrative responsibility
City insurance proceeds	Eligible structural and storm-damage restoration
CRA	A capped amount, such as up to $100,000, for eligible permanent rehabilitation and resilience improvements
Operator	Equipment, refrigeration units, shelving, furnishings, inventory, licenses, insurance, and working capital
City lease	Reduced start-up rent followed by scheduled increases toward supported market rent
Outside financing	Remaining build-out, equipment, and working capital

The $100,000 figure is illustrative only. Any award must be based on the CRA budget, eligible costs, public benefit, private contribution, and formal approval.

Required Program Conditions

• Property is within the CRA boundary and the activity is consistent with the adopted redevelopment plan.

• Expenses are approved before work begins and are paid on a documented reimbursement basis.

• The operator opens by a stated deadline and maintains the required grocery use for a minimum term, such as five years.

• Assistance is repaid on a prorated basis if the business closes, relocates, transfers the lease, or defaults.

• Permanent improvements remain with the property; inventory, payroll, personal expenses, and operating losses are excluded.

• Because the City Clerk submitted the proposal, independent personnel evaluate eligibility, negotiate terms, and approve reimbursement, with City Attorney guidance on disclosure and participation.

Suggested Implementation Sequence

• Confirm that the property and proposed improvements are eligible under the CRA boundary and adopted redevelopment plan.

• Adopt written program guidelines identifying eligible applicants, costs, matching requirements, maximum awards, scoring, and repayment provisions.

• Appropriate funding through the CRA budget and publicly advertise the opportunity or apply an existing approved program.

• Use an independent review process to score applications and document the redevelopment benefit.

• Approve a written incentive agreement before construction or purchases begin.

• Reimburse only verified eligible expenses and monitor the operating covenant throughout the required term.

RECOMMENDED DUE DILIGENCE BEFORE FINAL ACTION

• Obtain written confirmation from the insurer identifying the exact amount that must be repaid if the property is sold, the legal description of that payment, and the event that triggers repayment.

• Obtain an updated appraisal showing the property's current as-is value and, if useful, its restored value.

• Prepare a restoration scope, cost estimate, insurance-eligibility schedule, and any required local match.

• Obtain a market-rent opinion and prepare five-, ten-, and fifteen-year sale-versus-lease projections.

• Obtain a building-only valuation and a preliminary relocation feasibility and cost analysis, including site restoration and the future value or use of the retained land.

• Confirm title restrictions, historic-preservation requirements, procurement requirements, and permitted use.

• Ask the City Attorney to review public-purpose findings, disposition/lease authority, ethics and conflict procedures, insurance restrictions, and the respective roles of the City and CRA.

Process and Ethics Safeguards

Because the City Clerk personally submitted a proposal for consideration, the evaluation should be structured to protect the applicant, the City, and the public process. The proposal should be considered only through the same disclosed criteria and opportunity available to other qualified proposers. The City Attorney should advise regarding disclosure, voting-conflict rules, recusal or nonparticipation, and assignment of procurement and evaluation duties to independent personnel or an evaluation committee.

Suggested Commission Action

Possible motion: Move to pause further disposition of Old City Hall for a defined period; direct staff and the City Attorney to verify the insurance repayment obligation and compare a sale in place, restoration and lease, a public-private lease, and sale of the building for relocation; and return the matter to the Commission for final direction.

Suggested CRA Action

Possible motion: Move to direct CRA staff and counsel to determine whether restoration or reuse of the former City Hall property is consistent with the adopted community redevelopment plan and to identify any legally eligible CRA participation for later consideration. This motion does not commit CRA funds or select an operator.

Staff planning recommendation: evaluate all four options before completing an irreversible sale. A final recommendation should follow verified insurance repayment, land and building valuations, restoration costs, rent potential, relocation feasibility, legal review, and CRA-eligibility information.

Important Note

This discussion paper is a planning document, not a legal opinion, appraisal, insurance coverage determination, funding commitment, lease offer, or selection of Cedar Key Provisions or any other operator. All financial terms are illustrative and subject to public process, legal review, funding eligibility, and formal approval by the appropriate board.

Blight and Access Improvements

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Discussion: Facades, sidewalks, parking, and potential parcel purchase

SUMMARY

The CRA will discuss improvements intended to address blight and improve access within the redevelopment area. The September 29 presentation identifies the following potential projects:

PROJECTS FOR DISCUSSION

Façade grant program for Second Street properties.

Pave parking lanes and areas now used for turf parking.

Repair unsafe sidewalks and install missing sidewalk sections.

Develop sidewalk plans and a budget for the future Steamer's location.

Consider purchasing three lots at Third and B Streets for parking.

PARCEL UNDER CONSIDERATION

Parcel 0858800100, proposed purchase from Carmen Project, LLC. Description provided: 32-15-13 CEDAR KEY BLK 13 LOTS 13 THRU 15 OR BOOK 1619 PAGE 119 LESS OR BOOK 1827/370.

NEXT STEPS TO DISCUSS

Prioritize locations, develop scopes and cost estimates, confirm CRA eligibility and funding, and obtain parcel valuation and title review before any acquisition or construction decision.

REQUESTED ACTION

Discussion and direction to staff. No funding or purchase approval requested.

WSP PROTECT Grant Application

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Action: Approve WSP to apply for the PROTECT Program grant on behalf of the CRA

SUMMARY

The CRA will consider authorizing WSP to prepare and submit an application on its behalf to the PROTECT Program: Promoting Resilient Operations for Transformative, Efficient, and Cost Saving Transportation.

APPLICATION TERMS TO CONFIRM

Confirm the proposed project scope, application deadline, WSP services and cost, grant request, any required match, and the CRA representative authorized to execute application materials. Confirm CRA eligibility and the funding source for any costs.

REQUESTED ACTION

Approve WSP to prepare and submit the PROTECT Program grant application on behalf of the CRA, subject to confirmation of the application scope and any associated cost or match.

A grant award or expenditure commitment would require separate review and approval, as applicable.

FEDERAL GRANT ALERT

Prepared by the Grants Strategy, Development, & Management Team

PROTECT Program

The fiscal year (FY) 2024-2026 Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Program provides funding to plan for and make surface transportation more resilient to current and future weather events, natural disasters, and changing conditions.

What's New

The FY 2024-2026 PROTECT NOFO makes the following changes from the prior NOFO:

- Removed references to rescinded Executive Orders
- Aligned the NOFO with new Executive Orders
- Updated evaluation criteria
- Simplified and aligned with 2 CFR Part 200 criteria
- Changed the NOFO to one application period for FY 2024-2026 funding
- Added a required Application Template

Application Deadline

October 9, 2026, at 11:59 PM ET

Other Key Dates

- DOT anticipates announcing awards under this NOFO the week of December 7, 2026

Funding Available

$787M total for FY 2024-2026

- Up to $79M for Planning Grants
- Up to $551M for Resilience Improvement Grants
- Up to $79M for Community Resilience and Evacuation Route Grants
- Up to $79M for At-Risk Coastal Infrastructure Grants

Anticipated Award Ranges

- **Planning Grants**
  Anticipated range of $100,000 to $10,000,000
- **Resilience Grants**
  Anticipated range of $500,000 to $60,000,000

Cost Sharing

The Federal share for Planning Grants shall be 100%. The Federal share for Resilience Grants shall not exceed 80% (federally recognized Indian Tribes and U.S. Territories may request up to 100%).

Eligible Applicants

- State or political subdivision of a State
- An MPO
- A unit of local government
- A special purpose district or public authority with transportation function
- A federally recognized Indian Tribe
- Federal Land Management Agencies applying jointly with a State or group of States
- A multi-state or multijurisdictional group of entities

Merit Criteria

Planning Grants

1. Program Alignment
2. Planning Activity Approach
3. Innovation

Resilience Grants

1. Vulnerability and Risk
2. Criticality to American Families and Communities
3. Design Elements
4. Innovation

WSP Assistance

WSP's Grants Strategy, Development, and Management team is available to help applicants prepare grant applications and supporting analyses.

PROTECT Coordinators for WSP

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Professional Services RFQ Award

CRA MEETING | SEPTEMBER 29, 2026

AGENDA ITEM

Action: Award RFQ No. 2026-CRA-001 for Continuing Professional Services

SUMMARY

The City received one qualifications submittal for RFQ No. 2026-CRA-001, from AECOM Technical Services, Inc.
The RFQ seeks continuing services for capital improvement planning, implementation, and grant development.
The CRA will consider whether to award the RFQ to AECOM.

REVIEW BEFORE AWARD

Document the evaluation of AECOM against the published RFQ criteria and confirm the proposed scope, contract term, compensation method, and required contract approvals.
Future project assignments and funding should be documented under the agreement and applicable CRA budget.

REQUESTED ACTION

Consider awarding RFQ No. 2026-CRA-001 to AECOM Technical Services, Inc., subject to the evaluation record and approval of the resulting agreement.