CITY OF CEDAR KEY
Final Budget and Millage Public Hearing
September 29, 2026
5:01 PM
809 6th Street, Cedar Key, Florida

Call to Order
Moment of Silence
Pledge of Allegiance
Roll Call

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

Opening Statement and Required TRIM Announcements

Public Comment

ACTION ITEM: RESOLUTION 510 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR FISCAL YEAR 2027, BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING AND ANNOUNCING THE NAME OF THE TAXING AUTHORITY, THE ROLLED-BACK MILLAGE RATE, THE PERCENTAGE INCREASE OVER THE ROLLED-BACK MILLAGE RATE, AND THE MILLAGE RATE TO BE LEVIED; PROVIDING FOR AN EFFECTIVE DATE.

ACTION ITEM: RESOLUTION 511 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CEDAR KEY, FLORIDA, ADOPTING THE BUDGET FOR FISCAL YEAR 2027, BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR AN EFFECTIVE DATE.

Adjournment at ______ p.m.

RESOLUTION 510

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

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

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

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

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

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

THIS RESOLUTION APPROVED this 29TH day of September, 2026, by the City Commission of the City of Cedar Key, Florida.

CITY OF CEDAR KEY, FLORIDA:

____

Jim Wortham, Mayor

ATTEST:

____

Brooke Smith, City Clerk

APPROVED AS TO FORM AND LEGALITY:

____

Norm D. Fugate, City Attorney

RESOLUTION 511

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

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

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

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

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

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

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

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

THIS RESOLUTION APPROVED this 29th day of September, 2026, by the City Commission of the City of Cedar Key, Florida.

CITY OF CEDAR KEY, FLORIDA:

Jim Wortham, Mayor

ATTEST:

Brooke Smith, City Clerk

APPROVED AS TO FORM AND LEGALITY:

Norm D. Fugate, City Attorney

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**

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)**	

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 Proctection 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

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	

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**