

City of Cedar Key
City Budget Meeting/Workshop
809 6th Str.,
Cedar Key, FL 32625
August 08, 2024
5:00 PM
City Hall

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision of the Cedar Key Commission, with respect to any matter considered at this meeting, such interested person will need a record of the proceeding, and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations to participate in the meeting should contact the City Clerk at (352) 543-5132 at least 48 hours in advance to request accommodations.

➤ **Call to Order**

➤ **2024-2025 Budget Review**

- a. Proposed Budget – Continue Discussion/Commissioner comments
- b. Set Next Meeting Date

➤ **Adjourn Workshop Meeting**



Posted: _____

City of Cedar Key
Profit & Loss Budget vs. Actual
October 1, 2023 through July 22, 2024

						PROPOSED BUDGET	Decision / Action	Commissioner Jolie Davis	Commissioner Nancy Sera	Mayor Sue Colson	Commissioner Jeff Webb	
						2024-2025 (wish list)	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	
001 · GENERAL FUND REVENUE								.				
310 · Taxes								.				
			316.100 · Collected Business Tax Receipt			5075.00		.	.	.	Consider increasing annual business tax from \$25 to up to \$50	5000
322 · Building Dept. Permits								.				
			322.100 · Bui Building Permits			40000.00		WE NEED TO EVALUATE THESE BASED ON TOTAL COSTS FOR BUILDING CONTRACTOR AND OTHER COSTS.	.	.	Permit income is suppose to cover building department - Permit expenses (current budget=\$85,000). Increase income by at least \$20,000. Conduct review of JPI expenses compared with permit fees and adjust permit fees. Needs to be done ASAP.	20000
330 · Intergovernmental Revenues								.				
			331.713 · Resilient Grant			185000.00		.	.	.	Reduce by \$44,367. This portion of the grant was expended in FY24.	-44367
343.800 · Cemetery Income								.				
			343.820 · Burial Permits & Plots			10000.00		.	.	.	Can we adjust the permit fees to more closely match the budeted expenses. (Currently budget=\$24,480 with a \$12,240 misc expense). Recommend adjust permit fees to increase income to \$12,00 or reduce budgeted expense. Also consider other income source to address addition \$12,480	2000
			347.500 · Ma MARINA INCOME					Citizens have a huge problem with the fact that we give Sea Tow, a private business, a free parking space at the marina. Sea Tow is operated by a manager outside of Cedar Key and greater area. A local who lives off island must drive in to town to handle a Sea Tow request. So leaving the truck and boat there, offers no greater expediency than the operator dirivng into town with the boat. If there is not something I am missing, I suggest we either start charging Sea Tow for the space, or eliminate the reserved space altogether. Would like to discuss this.	.	.	.	

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					2024-2025 (wish list)	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	
			347.507	Marina Credit Cards	100000.00		WE NEED TO IMPLEMENT HERE A MONTHLY CHECK. WHEN BANK ACCOUNT RECONCILED VERIFY THAT CREDIT CARD FUNDS DEPOSITED. HEARD THIS HAS BEEN A PROBLEM. DO WE BELIEVE THIS IS LOW BECAUSE OF STORM, OR ARE THERE OTHER REASONS?	.	.	.	
			347.520	Marina Kiosk/beach Rental	16500.00		CURRENT LEASES REQUIRE THE LESSEE TO REPAIR THE LEASED AREA WITHIN 30 DAYS AFTER A STORM. SOME HAVE NOT. HOW DO WE WANT TO HANDLE THIS? ALSO, IS THE CURRENT RATE ACCEPTABLE TO EVERYONE? OR Do we want to consider an inflation increase? How long has it been since these have been given an increase.	.	.	.	
			347.521	Marina Slip Rental	13800.00		WE NEED TO EVALUATE THE COSTS OF THESE DESIRABLE SLIPS. LOTTERY SYSTEM, NOT NECESSARILY RENEWABLE. BETTER ADVERTISE TO ENTIRE COMMUNITY. IF HAVE A HIGH DEMAND COST SHOULD BE ADJUSTED TO REFLECT THIS.	.	.	.	
			360 · Other Miscellaneous Revenues				.				
			361.100	Interest	25000.00		.	.	.	Review the last three months of interest collected and update budgeted income amount.	10000
			380 · Non-Operating Revenues				.	.	.	Consider transfer funds from the following: - \$12,000 from CRA (Legal Counsel) - \$69,000 from Fire (vehicle) - \$12,000 from cemetery (\$12,480 misc expense)	93000
			389 · Budget Carry Over				.				
			389.001	Covid-19 Relief Funds Rollover	255114.00		.	.	Reduce available funds based on immediate needs (\$126,500)	.	
Expense							WITH ANY EXPENSE THAT WAS CLOSE TO BUDGET THIS YEAR, UNLESS THERE WERE EXTRANEIOUS CIRCUMSTANCES, WITH THE CURRENT RATE OF INFLATION (REAL LIFE) GOING UP, WE SHOULD CONSIDER ADDING 3% TO THE BUDGETED COST.	.	.	.	

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					510 · General Government			.				
					513.000 · Executive (Fin & Admin)			.				
					512.321 · Audit Fees	0.00		.	Additional fees required to support Clerk's Office as we are losing Beachamp Edwards which perform audit research and support. Which then gets handed to Purvis & Gray NMS	.	.	
					513.110 Clerk - Salary	59740.00		Clerk and her staff received a good raise last year to handle both Building Department and Clerk Department roles though we should discuss whether we believe this option has successfulyl led to strength in both departments or whether there is a better solution. Clerk has expressed a desire to move out of the Building Department area. Whatever we choose to do, I ask that we: consider placing Jeff Webb as mentor over the Clerk in her Financial Administrator role to help train her in this area to reach the expected level of knowledge; require cross-training on QuickBooks among Clerk's Office Staff to obtain proficiency and reduce need for outside contractors. Right now, on the financial side we are relying heavily on City Attorney who is a CPA and third party contractors. Condition removal of "interim" Clerk on acquiring proficiency in Clerk duties, and financial administrative work within a set or reasonable amount of time. We should reevaluate the Clerk's role in the Building Department area further possibly	.	.	.	
					513.320 Auditing and Accounting	36400.00		UNTIL WE GET THE RFP WE DON'T KNOW WHAT THESE WILL BE....	.	.	.	

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					2024-2025 (wish list)	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	
			513.325	Outside Accounting Fees	14452.00		THIS IS A SUBSTANTIAL OVERAGE. BEING BID OUT ON AN HOURLY BASIS IN THE CURRENT RFP WITH THE HOPE THAT THE PERSON DOING THE BOOKS CAN HELP TRAIN CLERK ON QUICKBOOKS AND MUNICIPAL ACCOUNTING TO INCREASE SKILLS AND REDUCE NEED FOR OUTSIDE ACCOUNTANT IN THIS AREA. HIRING STAFF WITH THESE SKILLS, AND/OR REQUIRING CURRENT STAFF TO TRAIN TO ACQUIRE THE SKILLS IS A MORE FISCALLY PRUDENT APPROACH SO THAT WE AREN'T PAYING A CONTRACTOR TO DO WORK WE HAVE INCLUDED IN A SALARY (DOUBLE PAYING).	.	.	.	
			513.340	City Hall-Cleaning	1000.00		.	.	Increase unconstr. amount by \$1500 to allow for emergency cleaning (interior) after storm(s).	.	
			513.461	City Hall Repair & Maint.	0.00		Reserves should be set aside in Capital Outlaw for this and the building in general. See 513.630 RESERVES ALSO SHOULD BE STARTED FOR LIBRARY BLDG, CHAMBER BLDG, FIRE STATION.	.	1. Increase unconstrain. mount for removal of roll-up doors and add new door **USE ARPA FUNDS \$12,000 2. Generator for City Hall AND Move generator from old city hall to Fire Station **USE ARPA FUNDS \$38,500	.	
			513.540	CLERK EDUCATION AND DUES	1500.00		THE FLORID LEAGUE OF CITIES HAS TRAINING FOR THE DIFFERENT LEVELS OF CLERK TRAINING. THIS SHOULD BE ADDED TO THE BUDGET, ALSO IF SUPPLEMENT QUICKBOOKS TRAINING IS NEEDED BEYOND THE WORK WITH THE BOOKKEEPER, IT SHOULD BE ADDED. THERE ARE MANY FREE ONLINE TUTORIALS THAT ARE VERY GOOD FOR LEARNING QUICKBOOKS.	.	.	.	
			Total 513.000 · Executive (Fin & Admin)		435838.48		.	Bookkeeping support until transition of all activities into her normal City Clerk duties.	.	.	
			514.000 · Legal Counsel				.				
			514.310	City Attorney Fees	60500.00		Norm spends some time on the CRA and a portion of his retainer could be paid out of the CRA	.	.	.	

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		519.000	Public Works		PUBLIC WORKS DEPARTMENT			THE NEW EV CHARGER KIOSK ANNUAL FEE NEEDS TO BE ADDED SOMEWHERE IN THIS BUDGET. IT'S \$850.00 A YEAR AND WILL BE OFFSET BY INCOME FOR CHARGING AND ADVERTISING ON THE KIOSK. HEATHER OR SOMEONE WILL NEED TO BE IN CHARGE OF KEEPING THE KIOSK INFORMATION UP TO DATE (PERHAPS WORKING WITH CHAMBER AND THE LEVY TOURIST COUNSEL ?). NOT SURE HOW THE EV CREDIT CARD MACHINE WORKS YET, AND LIKE THE MARINA THAT INCOME WILL TRANSFER TO THE ACCOUNT MONTHLY AND WILL HAVE TO BE MONITORED. WE SHOULD BUDGET CREDIT CARD COMPANY FEES AS WELL \$2,200 FOR THE MARINA. AN INCOME ITEM WILL ALSO NEED TO BE ADDED AS WELL.				

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					2024-2025 (wish list)	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	
			519.110	PWD- Director	54630.00		JM should be given a raise to make his salary more commensurate with other department heads. Jamie's performance is outstanding, he is learning grant ins and outs for the future, his responsibilities are growing and don't necessarily match his current job description. He has brought higher level skills to this position and should be rewarded for it. His excellant performance and initiative surpasses some making more money than he, and it should be remedied. As more CRA projects come on board, he will be essential for coordinating with the CRA consulatant we hire, etc. Recommended salary increase to \$58,000.00 Calculations will need to be done to establish corresponding increases to FICA, and other government payroll taxes.Because he will be doing work for the CRA, the portion of salary increase could be paid out of the CRA.	.	.	.	
			519.461	· PWD-Bldg Repair	0.00		.	.	Construct polebarn to be shared between PW and FD **USE ARPA FUNDS \$20,000	.	
			519.410	· PWD- Phone - Other	1000.00		.	Four-Way Stop. Do we need to supplement funds here or have they been set aside?	.	.	
			519.460	· PWD-Equip & Maintenance	10000.00		.	.	Equip. purchase and repair (grapple & backhoe) \$11,000 **USE ARPA FUNDS	.	
			519.640	· PWD-Cap Outlay	10000.00		If this is where the grapple repair and backhoe cylinder repair are located I think we should fund these with AARPA funds - we need Public Works equipment in good working order and able to do their job.	.	.	What is the difference between this line and line 519.620. Cap Outlay contribution need to e determined based on Capital Improvement Plan (CIP) update.	10000
			519.641	· PWD-Truck #1	43200.00		I think we should get this truck with AARPA funds.	.	Increase funds for PW truck **USE ARPA FUNDS FOR PURCHASE \$45,000	Fund with ARPA	
			520	· Public Safety			.				
			521.000	· Police Department			.				

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			521.120	Police Salary #2		56650.00		If I remember correctly this increase is tied to performance and given 6 months in?	.	.	.	
			521.550	Police-Education & Training		5000.00		.	.	.	Why is this years expenditure so low. Need to understand in order to justify \$5000 expense.	
			521.567	Police-Police Crime Insurance		5160.00		.	.	.	Why are there no actual expenditures for this line?	
			521.630	Police-Capital Outlay-Equipment		61638.26		.	.	.	Fund with ARPA	
			521.000	Police Department - Other		0.00		.	Do we need to include time worked by patrolmen for events (e.g. Firworks) which is increasing in size. More patrolmen needed NMS	.	.	
			522.000 · Fire Department					.				
			522.550	Fire-Education & Training		1500.00		.	.	.	Why is the current expenditure (FY24) so low?	
			522.640	Fire-Cap GENERATOR RELOCATE		6000.00		.	.	.	Fund with ARPA or Fire Reserves	
			522.000	Fire Department - PICK-UP TRUCK		63000.00		.	.	.	Fund from Fire Reserves	63000
			524.000 · Building Department					.				
			524.120	Bldg Dept. Administrator Salary		0.00		Last year this salary was split up and given to the Interim Clerk, and other to City Hall employees, The Interim Clerk was given this raise to handle both the building and Clerk responsibilities. This was a _____% raise.	Consider adding a new admin or having JPI come to City Hall once or twice a week to handle permit process etc.	.	.	

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			524.122	Bldg. Dept - Inspector	85000.00		I would like us to consider having the contractor be the primary contact for citizens. I have reached out to Mr. Payne to find out what kind of building department administrative computer programs they use or are able to use. Utilizing either the current program we have been paying for but not using would accomplish several things. Citizens/Contractors would upload their own documents into the program and helps put users on notice when documents are missing removing any confusion and putting the onus on them to ensure their applications are complete. Second, by having the actual contractor respond to the questions and issues directly, we remove the chance of wrong information being given which really frustrates citizens and creates a negative attitude in their minds. With some many exceptions or distinguishing factors having the person responsible for the ultimate approval giving direction which cuts out layers, misinformation, mistakes. The inspector could come in once a wekk (he was scheduled to	.	.	.	
			524.000	Building Department - Other	7000.00		This \$7000.00 cannot be cut out of the Constrained Budget. It's a yearly fee and the counsel helps with our EAP classification. Also, for this fee they can handle Historical Reivew Board Items, Rezoning, Annexations for the City. This will free the Clerk up to do training, and other Clerk duties. They can also help with other things and are a valuable resource.	.	.	.	
			525.000 · Emergency Management				.				
				525.000 · Emergency Management - Other	31000.00		.	.	.	Fund with ARPA	
			530 · Physical Environment				.				

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					2024-2025 (wish list)	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	8-Aug-24	
			534.000 · Solid Waste	SOLID WASTE CONTROL			WE NEED TO KEEP IN MIND AND PERHAPS PLAN FOR THIS...OUR CURRENT CONTRACT WITH WASTE PRO HAS A 3% AUTOMATIC INCREASE BUILT INTO. HOWEVER, THEY HAVE NOT INCREASED IT for SEVERAL YEARS. IF THEY REMEMBER AND CATCH THIS MISTAKE, WE COULD BE SUBJECT TO PAST DUE AMOUNTS. WE NEED TO CONSIDER THIS RISK, AND THINK ABOUT PLACING THIS MONEY IN RESERVE???? Not sure we would want to voluntarily bring it to their attention in case they decided not to increase?????	.	.	.	
			534.433 · Hazardous Waste		6500.00		.	.	.	Why are the actuals from FY24 so low? Why have we oncreasd the budget in FY25?	
			539.000 · Cemetery Expenses				.	.	.		
			539.460 · Cemetery-Repair/Maint of Equip		3500.00		.	.	.	What is the expense driving this increase in the budget from \$1000 to \$3500 (actuals only \$872 this year)?	
			539.000 · Cemetery Expenses - Other		12240.00		.	.	.	What is included in the "other" expense? Are there other funding souces that will cover this expense?	
			540 · Transportation				.	.	.		
			541.100 · Street Department				.	.	.		
			541.460 · Streets-ROW Maintenance		39500.00		.	.	.	This funding (\$35,000) is not in the revenue section. Needs to be added	35000
			541.640 · Street Dept.- Cap Outlay		10000.00		.	.	.	Need to evaluate against updated CIP	
			570 · Culture/Recreation				.	.	.		
			573.000 · Community Center/Old City Hall				.	.	.		
			573.430 · CC-Electric		2400.00		.	.	.	Are utilities turned off at old city hall? Shouldn't be \$0 or significantly reduced?	2000
			573.431 · CC-Water		720.00		.	.	.	Are utilities turned off at old city hall? Shouldn't be \$0 or significantly reduced?	500
			573.432 · CC-Gas		300.00		.	.	.	Are utilities turned off at old city hall? Shouldn't be \$0 or significantly reduced?	300
			573.455 · CC-Property Insurance		21750.00		.	.	.	Need to re-evaluat insurance needs / expense.	

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					574.000 · Summer Youth			.				
					574.520 · Summer Youth-Operating Expenses	13,000.00		.	.	.	Operating coast appear to be significantly below budgeted amount. Why? Recommend reducing to \$3000	10000
					575.000 · Marina/Park Expenses			.				
					575.439 · Park- Water Sprinklers/ Kiosk	600.00		.	.	.	Why is the actuals \$0? Consider changing to \$0	600
					575.461 · Marina Repairs & Maintenance	4500.00		.	.	.	Why is this reduced?	
					575.526 · Heritage Trees	10000.00		.	.	.	\$11,000 is shown as being transferred from tree fun in revenue. Need to change this to \$11,000 or reduce revnue amount	-1000
					575.629 · Park - Capital Outlay	7638.00		.	.	.	Is this a contribution to outlay? Need to evaluate against updated CIP.	
					Total 575.000 · Marina/Park Expenses	116352.00		.	.	.	Marina/Park expense is significantly below Marina income (\$174,250). Doesn't income and expense need to match?	
					576.000 · Events			.				
					576.000 · Events - Other	0.00		.	Additional Funds for increasing attendance to July 4th Event.	.	.	
					579.000 · Creswell House			.				
					579.460 · Creswell Maint & Repair	300.00		.	Consider additional funds for deteriorating ceiling in backroom and closet.	.	.	
					579.000 · Creswell House - Other	5000.00		.	.	.	Fund with ARPA or CRA	
					CRA FUND EXPENSES			.				
					920.000 · Community Developement Agency			.				
					920.000 · Community Developement Agency - Other	0.00		.	Lets get a detail list of the projects.	.	.	
					9552000 · CRA			As we amp up with greater CRA funds, some of the costs that current employees or contractors spend on the CRA (% of Cost) can be paid by CRA funds - legal, auditor, bookkeeping, consultant, grant writer.	.	.	.	
					9579000 · CRA Creswell House			.				
					9579461 · CH Maintenance /Repairs	0.00		.	Consider additional funds for deteriorating ceiling in backroom and closet.	.	.	

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