

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

May 19, 2026

To follow the Commission Meeting that starts at 5:00 PM

Call to Order

ACTION Item: Approval of Meeting Minutes for 05/13/2026

ACTION Item: Chair to call for nominations to serve as CRA Chair

ACTION Item: Chair to call for nominations to serve as CRA Vice Chair

Public Comment

ACTION ITEM: Approval of the James Moore Proposal for Financial Services

ACTION ITEM: Approval of Lisa King to draft the Resilient Florida grant application for the implementation of the Halff Inc. Presentation –G Street Sea Groin and Habitat Projects.

Adjournment

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Cedar Key Community Redevelopment Agency Meeting

MINUTES

May 13, 2026

3:00 PM

Call to Order- Commissioner Davis, Commissioner Weible, and Commissioner Sera in attendance. Commissioner Wortham and Commissioner Beckham are absent.

ACTION Item: Approval of Meeting Minutes for 03/10/2026

Motion: Commissioner Davis. 2nd: Commissioner Weible. Vote; Unanimous.

ACTION Item: Chair to call for nominations to serve as CRA Chair

Consensus to postpone until all members are present.

ACTION Item: Chair to call for nominations to serve as CRA Vice Chair

Consensus to postpone until all members are present.

Public Comment

Discussion Item: Monies Spent and Monies Available – James Moore

Discussion Item: Review of 2026 Goals, Objectives and Broad-Based Budget Allocations
Tom Ankersen

Discussion Item: Public Housing Update - Federal Consultant Progress; NCFRHA Meeting

(Removed) Discussion Item: Grocery Store Market Analysis Study Proposal – Dr Catherine Campbell and Julia Graddy, UF IFAS

Discussion Item: Halff Inc. Presentation – Resilient Florida Implementation Grants a target for the G Street Sea Groin and Habitat Projects.

ACTION ITEM: FiBER Presentation – Cedar Key Pocket Parks Proposal

The student competition for pocket park design proposed earlier is not going to happen rapidly enough to be of use to the city in developing our 5th and 6th Street pocket parks. FiBER is proposing a professional yet simple design around which to build out our new parks.

Motion: Commissioner Davis. 2nd: Commissioner Sera. Vote: Unanimous.

Adjournment at 4:20 PM

CRA Chair

ATTEST: _____
Prepared by: Brooke Smith, City Clerk



May 12, 2026

To the Honorable Mayor and City Commission,
City of Cedar Key, Florida:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the accounting, budget, and financial consulting services we will provide to the City of Cedar Key, Florida (the City).

Scope and Cost of Services

We anticipate commencing our accounting, budget, and financial consulting services as of June 1, 2026.

Please see the attached Exhibit A for the proposed fee schedule and Exhibit B for the summary scope of services, based on the items checked under the "JMCo" column. To establish the most detailed understanding possible that is clear for both parties, we have worked to summarize the proposed services while listing which functions would be performed by the City, JMCo, and/or in some cases, the City's external auditor or other third parties.

For as long as the City opts to utilize our discounted direct billing for an approved accounting system, we will also bill the town for the reimbursement of such licensing fees.

We will invoice for our core services on a monthly basis in equal installments. Any additional fees for services not outlined in this letter shall only be billed upon mutual agreement as to the scope/nature of services to be provided and determination of an agreed-upon fee. Any annual adjustments to our monthly fees as provided for in Exhibit A shall be communicated and ratified as part of the City's annual budget process.

Zach Chalifour and Brendan McKitrick are the service leaders for the services specified in this letter. Their responsibilities include supervising all services performed as part of this engagement and, should any formal compilation or preparation reports be required, signing or authorizing another qualified firm representative to sign the accountants' report.

Required Software

To maximize our ability to provide you with the highest level of service, our ability to provide these services at the quoted cost is dependent upon your utilization of an "approved" accounting system for which our team has extensive training and familiarity. Our current list of approved accounting systems for our government clients includes:

- QuickBooks Online
- Aclarian Cloud-Based ERP

As outlined in Exhibit B, you are responsible for all payroll processing and all related activity (payroll tax returns, withholding and retirement remittances, etc.). Due to the complexity of payroll tax law and frequency of changes, we do not require, but strongly recommend the utilization of a professional third-party payroll processing company. Any assistance required of us relative to payroll processing, tax, and related issues is not covered as part of this engagement.

Management Responsibilities

We will not assume management responsibilities or make management decisions for you. However, we may provide advice, research materials, and recommendations to assist you in performing your functions and making decisions. You must agree to perform the following functions in connection with our engagement:

- Make all management decisions and perform all management responsibilities;
- Designate an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services;
- Evaluate the adequacy and results of the services performed;
- Accept responsibility for the results of the services; and
- Establish and maintain internal controls, including monitoring ongoing activities.

You agree to review all bank statements for improprieties or fraudulent activity as part of your own review of ongoing financial activity in addition to our responsibility to prepare bank reconciliations. Management is responsible for preventing and detecting fraud.

Other Engagement Terms

This engagement may be terminated by either party at any time for any reason, subject to a transition period. Upon the date of notice of intent to terminate this agreement, the effective termination date shall be at least three (3) months following the notice of intent to terminate the agreement, unless another date is mutually agreed upon by both parties.

The Agreement can be terminated for cause due to a breach that is not corrected to the satisfaction of the non-breaching party. The non-breaching party shall provide written notice to the breaching party outlining all breaches. The breaching party shall have at least forty-five calendar days from the date notice is delivered to remedy the breach to the reasonable satisfaction of the non-breaching party. If the breaches are not corrected, the non-breaching party can terminate by written notice.

During the term of this agreement and for a period of one (1) year thereafter, neither party will solicit the employment of any employee from the other party. Should either party hire an employee who is currently employed or has been employed in the past six (6) months by the other party, a fee equal to 25% of the new employee's starting salary shall be paid to the other party.

As part of this engagement, we will share any observations and recommendations that we observe related to the City's processes and internal controls. However, the development, maintenance, or assessment of internal controls sufficient to protect the City from the risk of loss and/or failure of internal controls, whether due to fraud or error, is not part of this engagement. We will also share any observations noted with regard to unusual or potentially fraudulent activity. However, our engagement cannot be relied upon to identify or disclose errors, fraud, or any wrongdoing within the entity or noncompliance with laws and regulations.

Our work in connection with this engagement is not intended to result in the preparation of financial statements for the City as defined by Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Such an engagement, as defined by professional standards, has as its objective to prepare financial statements pursuant to a specified financial reporting framework. By your signature below, you understand that the preparation of financial statements as defined above is outside the scope of this engagement. Should you require periodic interim financial statements, we would be pleased to discuss with you the requested level of service. Such engagement would be considered separate and not deemed to be part of the services described in this engagement letter.

You agree to release, indemnify, defend, and hold us harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

Public Records

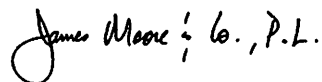
It is our policy to provide copies of public records upon the completion of our work. Additionally, any records provided by the City are considered to be copies of public records already in your possession. However, to the extent we are in possession of any public records, in accordance with Florida Statute §119.0701, we shall keep and maintain public records required by the City in performance of services pursuant to the contract. Upon request from the City's custodian of public records, we shall provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided pursuant to Florida Statute Chapter 119 or as otherwise provided by law. We shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if we do not transfer the records to the City. We shall, upon completion of the engagement, transfer, at no cost, to the City all public records in our possession or keep and maintain public records required by the City to perform services pursuant to the engagement. If we transfer all public records to the City upon completion of the engagement, we shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If we keep and maintain public records upon completion of the engagement, we shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City. Notwithstanding the foregoing, nothing herein shall be interpreted to mean that we will host client data or otherwise take steps with regard to client's data that would violate applicable law or professional standards.

IF WE HAVE ANY QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO OUR DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS ENGAGEMENT, WE WILL CONTACT YOUR CUSTODIAN OF PUBLIC RECORDS.

Summary

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our proposal. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please return a signed copy to us.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the City of Cedar Key, Florida.

By _____

Title _____

Date _____

EXHIBIT A: FEE SCHEDULE

Core Municipal Finance Support Services

Based on the scope of our ongoing engagement and assistance to be provided on an annual basis, our fees for the initial period from the start of the engagement through the end of the fiscal year ended September 30, 2026, will be as follows:

Service	Billing Amount	Billing Frequency	Annual Cost
Services per Engagement Letter Dated January 15, 2026	\$3,300	Monthly	\$39,600
All Core Services Outlined in Exhibit B	\$5,000	Monthly	\$60,000
Budget Setup Fee (3x Monthly Fee Increase)* *includes all services to import and convert client budget	\$5,100	At Execution of Agreement	One-time cost

Unless otherwise negotiated, for periods beyond the initial period outlined above, our annual fee for all core services shall be subject to an increase based on the greater of 3.0% or the most recent June Consumer Price Index (CPI; Series ID CUUR0300SA0; All Items in South; average for All Urban Customers), capped at a maximum increase of 7.0%.

Discounted Software Licensing

If applicable, software may be licensed through out direct partnerships with our approved software providers. While these discounted costs are subject to change at the discretion of the software providers, 8current estimated discounted rates are as follows:

Service	Billing Amount	Billing Frequency	Estimated Annual Cost
QuickBooks Online Licensing Fee	\$75-\$300	Monthly	\$900-\$3,600
Aclarian Cloud-Based ERP	\$500-\$2,000	Monthly	\$6,000-\$24,000

Additional Services and Travel

Should any additional services be required outside the based scope of the Agreement, they shall be mutually agreed upon prior to any services being rendered, as outlined in paragraph. While both parties may come to a different agreement, this schedule of fees is designed to serve as a basis for determining the estimated fees for additional services:

Hourly Fees	Partner / President / Director	Manager	Accountant	Staff
Base Fees – Additional Hourly Work	\$350	\$275	\$150	\$125

For any work or meetings requiring an on-site presence, mileage will be charged according to standard IRS rates and travel time will be billed at a reduced rate of 50% of the established hourly billing rates.

Known examples of hourly work not typically included in our base fees due to the unpredictable and variable nature of such items include, but are not limited to, the following:

City of Cedar Key, Florida

May 12, 2026

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- Grant application and management
- Debt issuance
- Software system implementation and/or conversion
- All other items not explicitly included in our scope of services in Exhibit B

EXHIBIT B: SCOPE OF CORE SERVICES/RESPONSIBILITIES

Area	Task	JMCo	Client	Other
General	Availability for routine questions up to 15 minutes per topic (out of scope items to be identified and fees discussed in advance)	X		
General	Designated individual with completion of 8 hours of investment continuing education to achieve entity's compliance with Section 218.415, Florida Statutes	X		
General	Invitation to free training offered by James Moore team during summer Government CPE Series (8+ hours)	X		
General	Invitation to quarterly client roundtable discussions and training to address current issues and best practices.	X		
General	Unlimited assistance/consultations on out of scope matters (up to 30 minutes per topic)	X		
General	Standing 30-minute monthly status calls for open discussion/advisory on financial or nonfinancial matters	X		
Accounting	Monthly bank/investment account reconciliations, including recording of monthly revenue/other activity (e.g. payroll, utility billing, revenue, bank fees, etc.)	X		
Accounting	Monthly or other periodic balance sheet account reconciliations (non-cash)	X		
Accounting	Year-end closing/cash to accrual adjustments	X		
Accounting	Monthly inspection of general ledger activity	X		
Accounting	Quarterly preparation of year-to-date revenue and expenditure activity reports relative to budget (30-day turnaround from month-end)	X		
Budget	TRIM – assistance in calculation and preparation of financial data for public hearing resolutions and newspaper budget advertisements.	X		
Budget	TRIM – publishing and execution of advertising, meeting notices, action items, legal adoption of millage rate, and final submittal to Florida Department of Revenue		X	
Budget	TRIM – completion of eTRIM forms	X		
Budget	TRIM – final approval and submittal of eTRIM forms	X		
Budget	Basic assistance and limited review of client-prepared budget for proper classification, formatting, and trend analysis of proposed budget amounts.	X		
Budget	Preparation of any applicable year-end budget amendments	X		
Budget	Guidance as to future spending needs, including both payroll and non-payroll projections	X		
Budget	Assistance with proper classification, formatting, and trend analysis of proposed budget amounts, as well as additional assistance in and ownership of compiling final proposed budget	X		
Accounts Payable	Coding invoices to the proper expense accounts		X	

Area	Task	JMCo	Client	Other
Accounts Payable	Compliance with procurement rules and approval process for all vendor activity		X	
Accounts Payable	Issuing, printing, and signing checks		X	
Cash Management	Evaluation of cash account structure and providing recommendations for functional improvement (e.g. pooled cash vs. isolated accounts, interest rate improvement opportunities, etc.)	X		
Cash Receipts	Handling, coding, and processing of cash receipt transactions and bank deposits		X	
Payroll	Preparation assistance of 941 tax returns		X	Payroll Co.
Payroll	Preparation of W-2's		X	Payroll Co.
Payroll	Processing all payroll activity, approvals, and transactions (including all tax filings, withholding and other remittances, retirement reporting and remittances, etc.)		X	
Grants	Solicitation and application for new grants; ongoing reporting and compliance with existing grants		X	
Grants	Preparation of year-end grant schedule and activity	X		
Audit-General	Primary liaison with external auditors / Coordination of audit request list items / preparation of applicable schedules	X		
Audit-General	Assist in planning and development of corrective actions to address any audit comments.	X		
Audit-General	Fulfill auditor requests related to source documents or other standard transactional activity		X	
Audit-Capital Assets	Capital asset detail and depreciation schedule maintenance (utilizing our ProFx Fixed Asset software)	X		
Audit-Capital Assets	Identification of any known capital asset additions and dispositions		X	
Audit-Leases	Identification of all lease agreements to which the entity is the lessee/lessor		X	
Audit-Leases	Summary of lease activity and calculation of lease asset/liability (GASB 87)	X		
Audit-OPEB	Coordination with OPEB Pension actuary re: data and timing of report (if report required and elected)		X	
Audit-OPEB	Review of draft actuary report for financial reporting purposes (if report required and elected)	X	X	
Audit-Pension	Year-end analysis and allocation of net pension liability from actuary report(s)	X		
Audit-Reporting	Final submittal of audited financial statements to the Florida Auditor General	X		
Audit-Reporting	Submittal of audited financial statements to grantors or other interested parties		X	
Audit-Reporting	Preparation of audited financial statements			Auditor
Audit-Reporting	Preparation of Data Collection Form (if subject to federal single audit)	X		

Area	Task	JMCo	Client	Other
Reporting	Public depositor annual report	X		
Reporting	Preparation of Annual Financial Report submittal to Department of Financial Services	X		
Reporting	Preparation of Local Government Financial Report per F.S. 129.03 and 166.241 to Officer of Economic and Demographic Research (EDR)	X		
Reporting	Preparation of FHWA-536 report to Department of Transportation	X		



May 15, 2026

Jim Wortham
Mayor
City of Cedar Key
809 6th Street | P.O. Box 339
Cedar Key, FL 32635

Emailed: jwortham@cedarkeyfl.us

**Re: Proposal for Grant Writing Services
Florida Department of Environmental Protection, Resilient Florida
Sea Groin and Living Shoreline Installation**

Dear Mayor Wortham:

Halff Associates, Inc. is pleased to submit the attached proposed Scope of Basic Services and Fee Summary to provide Grant Writing Services to the City for your Sea Groin and Living Shoreline Installation Project funded through the Resilient Florida Grant Program from Florida Department of Environmental Protection.

The Halff Funding Resources Team is comprised of tenured Grant Professionals with over 100 years of combined experience in local government grant consulting, over \$590 million in grant wins, and \$780 million in grant award administration.

We appreciate the opportunity to submit our proposal for your Sea Groin and Living Shoreline Installation project. Please contact me at 904-910-6401 or lking@halff.com if you have any questions or comments regarding this proposal.

Sincerely,

A handwritten signature in black ink that reads "Lisa King".

Lisa King
Funding Resources Lead
Halff

Attachments: Halff Grant Writing Proposal with Scope of Basic Services and Fee Summary



Scope of Services

This Scope of Basic Services is based on the anticipated general administrative requirements of the Florida Department of Environmental Protection Resilient Florida for the City of Cedar Key (CLIENT). Half Associates (CONSULTANT) will provide the services described below as requested by the CLIENT. If additional tasks are required that are not specifically enumerated below, those can be added to this Scope by mutual agreement of the Parties.

Phase 1: Grant Application Preparation & Submittal

TASK 1.1 CLIENT MEETINGS

- 1.1.a CONSULTANT will hold one (01) virtual Kick-Off Meeting with CLIENT to discuss project components and to provide a timeline for deliverables.

TASK 1.2 APPLICATION DEVELOPMENT

- 1.2.a Assist with detailed grant application. CONSULTANT will meticulously assemble application into a cohesive PDF document for review.
- 1.1.c Draft application. CONSULTANT will submit a draft application for the CLIENT to review and comment. One (01) meeting may be required to discuss comments and outstanding items.
- 1.1.d Final application. CONSULTANT will submit the final application with supporting documents to FDEP by the deadline of September 1, 2026 in a manner requested through the application guidelines, which may include digital and hard copies.
- 1.1.e QA/QC
- 1.1.f Project Management. CONSULTANT will conduct internal meetings as required by the project Team as well as correspondence with the CLIENT to discuss project matters. Internal meetings will include coordination of project deliverables and accounting.

TASK 1.3 ENGINEERING CONSULTATION & SUPPORT

- 1.4a Maps & Exhibits. CONSULTANT will develop and prepare necessary maps and exhibits based on the requirements of Resilient Florida program (i.e. budget, schematics, location maps, etc.)

Phase 1 Deliverables: Digital Kick-Off meeting minutes, digital PDF of the complete application package including exhibits, attachments, and complete grant application submitted.

Assumptions

Some services may be required to be performed by third-party service providers. Any assistance by CONSULTANT with (1) verification of construction contractors or other service contractors, (2) selection of bid award winners, or (3) any other activity relating to contractors, subcontractors, bid award winners, or any other third party not directly engaged through a written agreement with CONSULTANT to provide services required to be provided by CONSULTANT under this Agreement (collectively "Third Parties") is not intended to be and shall not be construed as an endorsement or representation of warranty by CONSULTANT of any kind relating to Third Party Service Providers or of the quality of such Third Parties work, and all endorsements, representations, or warranties hereby are expressly disclaimed.



The CLIENT will provide all reports and necessary documentation as required by the application to the CONSULTANT as part of the application materials.

All assistance by CONSULTANT described in this Agreement based on information provided by Third Parties shall be considered information provided by CLIENT, and CONSULTANT shall be entitled to rely on such information without any additional duty of inquiry or investigation.

In the event that the CLIENT decides not to proceed with a proposal or a grant funding program is paused or otherwise canceled, the CONSULTANT will bill for work completed until notice to stop is received and submit all requested deliverables to the client.

Exclusions

The following services are excluded from this Scope of Basic Services:

1. Environmental Review and Clearance
2. Property Acquisition and Compliance with the Uniform Relocation Assistance and Real Property Acquisition Act (URA)
3. Documentation and Monitoring of Force Account Labor
4. Public Outreach
5. Preparation of Construction Documents
6. Grant Administration

Any additional services required beyond those specifically identified in this Scope of Basic Services are beyond the services to be provided under this agreement. A scope and commensurate fee for any required additional services would be negotiated and provided under a separate supplementation agreement to this contract.

Schedule

All services defined in this scope will be completed by September 1, 2026.

Fee Summary

The Grant Writing Services and associated Engineering Consultation Services described above will be provided by the CONSULTANT at a fee of Six Thousand Dollars \$6,000.00 which will be invoiced monthly based on the percentage of the work completed.

Phase 1: Grant Application Preparation & Submittal	
Task 1.1: Client Meetings.....	\$ 500.00
Task 1.2: Application Development.....	\$5,000.00
Task 1.3: Engineering Consultation & Support.....	\$ 500.00
GRAND TOTAL	\$6,000.00

