

Budget and Finance Committee Meeting Aug 25 at 10am

ANYONE WISHING TO ADDRESS THE CITY COUNCIL REGARDING ANY TOPIC ON THIS EVENING'S AGENDA IS REQUESTED TO COMPLETE A CARD AND RETURN TO THE CITY CLERK. SPEAKERS ARE RESPECTFULLY REQUIRED TO LIMIT THEIR COMMENTS TO THREE (3) MINUTES.
THE CITY COUNCIL PROHIBITS THE USE OF CELL PHONES AND PAGERS WHICH EMIT AN AUDIBLE SOUND DURING ALL MEETINGS WITH THE EXCEPTION OF LAW ENFORCEMENT, FIRE AND RESCUE OR HEALTH CARE PROVIDERS ON CALL. PERSONS IN VIOLATION WILL BE REQUESTED TO LEAVE THE MEETING.

"Please turn off cell phones"

Date: Aug 25 2026 (10 am)

Call To Order

1. Call to Order-Mayor Nina Rodenroth

Mayor Nina Rodenroth called the meeting to order at 10:00 am.

Invocation

2. Innvocation-Jamie Booth City Manager

City Manager Jamie Booth led the meeting in an invocation.

Pledge of Allegiance

3. Pledge of Allegiance-Councilman Dan Lewandowski

Councilman Dan Lewandowski led the meeting in the Pledge of Allegiance.

Roll Call

4. Roll Call-James Booth, City Manager ; Mayor Nina Rodenroth, Councilman Dan Lewandowski

James Booth, City Manager, called the roll,
Mayor Nina Rodenroth-present
Councilman Dan Lewandowski-present

Public Comment

5. Public Comments

There were no public comments.

Consent Agenda

6. Budget and Finance July 27 2026 minutes

📎 [Budget and Finance Meeting July 27 2026 10 am.pdf](#)

The minutes were approved with one amendment; the time on the agenda needed to be changed to 10 am instead of 9 am.

The committee agreed to approve the minutes with the changes.

Office Manager, Wendy Harris, made the changes.

Action Items

7. July 2026 Financials

📎 [july 2026 financials.pdf](#)

General Fund

Revenue of \$1.48 million, projected at \$1.36 million, so we are ahead of projections. Expenses= \$1.45 million of projected at \$ 1.42 million, so about \$30K ahead of schedule (the budget amendment corrects this).

Infrastructure Fund

Revenue= \$183K of projected \$203K; however, the income lags a month in this account due to the state payment process. Expenses = \$336K of projected \$662. Due to numerous projects progressing much slower than projected (septic to sewer, Nightingale culvert, flood vulnerability, sidewalk repair, ...

Cemetery Fund

Revenue= \$53K of projected \$42K

Expenses= \$79K of projected \$109K. Mainly due to delayed road network repair project.

Guidance given to push off the 10K road work to next year.

CRA Fund:

Revenue= \$183K of projected \$183K

Expenses= \$198K of projected \$397K. Mainly due to a changed acquisition plan for the city museum.

Councilman Lewandowski requested the city staff ask QuickBooks to change the term Gross Profit to Gross Revenue.

Assets Over \$5,000.00

8. Assets over \$5,000.00 List

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Assets Over \$5,000.00

8. Assets over \$5,000.00 List

No Updates.

Audit Status

9. Audit Status-Complete

Audit Status

9. Audit Status-Complete

Still pending readvertising next Audit RFP.

Long Term Financial Discussions (no property tax, CIP)

10. Long Term Financial Discussions (property tax income, CIP); to be published: (infrastructure and CRA Capital Improvement Plans)

📎 [20260823_Infrastructure Fund CIP Schedule.pdf](#)

📎 [24082026_26 Amendment and 27 Draft Budget.pdf](#)

📎 [20260824_CRA Trust Fund CIP Schedule.pdf](#)

📎 [24082026_COKH Organizational Chart.pdf](#)

📎 [24082026_Amended Salary Schedule.pdf](#)

Long Term Financial Discussions (no property tax, CIP)

10. Long Term Financial Discussions (property tax income, CIP); to be published: The City Manager summarized the updates to the Infrastructure CIP highlighting that the city will need to receive \$360,000 per year in grants to keep the plan properly resourced as we do not have enough revenue to fund the program. Mayor Rodenroth asked what would happen if the grant funding was not obtained. Answer: Projects would be deferred until the funds were secured.

Guidance given to update the City's Strategic Plan after the November elections.

24082026_Amended Salary Schedule.pdf

The 4th column in the salary schedule will be removed as it was not verified data. Staff will add a third note at the bottom stating that the State minimum wage is \$15/hour beginning in September.

FY 2026-2027 Draft Budget**11. FY 2026-2027 Draft Budget****FY 2026-2027 Draft Budget****11. FY 2026-2027 Draft Budget**

FY25/26 Budget Amendment- Adjusted income and expenses to more accurately reflect end of Fiscal Year.

Same draw on reserves= \$64K

FY26/27 Draft Budget is Balanced. Assumes the current rate of 3.6073.

Councilman Lewandowski asked the City Manager to calculate the change impact for the average property owner between the current rate and max millage rate. The difference is about \$25/parcel=\$ 20,000 difference between the rates divided by 810 parcels of land in the city limits. .

Councilman Lewandowski asked the City Manager to cover major budget changes when the amendment and draft budgets are briefed to the City Council.

Direction to keep the Northeast Florida League of Cities Dinner scheduled to be hosted by the city in FY26/27.

City Manager will provide the dates and locations for the next Florida League of Cities annual conference.

Councilman Lewandowski asked the City Manager to add HR consultant costs to next year's budget.

Adjournment**12. Adjournment, Mayor Nina Rodenroth**

Mayor Nina Rodenroth adjourned the meeting at 11:47 am.