

City of Keystone Heights City Council

Budget and Finance Committee Meeting February 24, 2026 10 am

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

Date: Feb 24 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. Invocation, Beau Wright. Deputy City Manager

Beau Wright led the meeting in an invocation.

Pledge of Allegiance

3. Pledge of Allegiance-City Manager James Booth

Jamie Booth, City Manager, led the meeting in the Pledge of Allegiance.

Roll Call

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

Jamie 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. Approval of Minutes-Budget and Finance Committee Meeting January 20,2026

📎 [Budget and Finance Committee Meeting Jan 20, 2026 meeting minutes.pdf](#)

Mayor Nina Rodenroth and Councilman Lewandowski approved the minutes. Jamie Booth, City Manager, presented the following during review of the minutes from the January meeting. The following was discussed while reviewing the minutes from the January meeting.

1. Councilman Lewandowski would like the Year to Date (YTD) to be more sophisticated, with expected income/expenses to be programmed monthly rather than straight-line computed over 12 months. (Example: there are 26 pay periods in the fiscal year to there will be two months with three pay periods projected).
2. Continue to work on how QuickBooks is computing "Gross Profit."
3. Councilman Lewandowski would like to get rid of the word "Profit" in QuickBooks documents (proposed "Budget Surplus")
4. Provide the first draft of the city asset list in March B&F Meeting. Refine for another 6 months.
5. Identify the date for the annual FDOT payment (1 of 3 is an annual payment)
6. Discussion about using a HR professional to help us develop a modern Personnel Policy. (Twice annual consultations, annual performance reviews for all employees, balance public perceptions and help tell the story of what this staff is doing day to day).

Action Items

[7. Current Budget Review 25-26 GF 25-26](#)

📎 [GF Jan 2026.pdf](#)

1. Apply all identified lines requiring budget amendments (about 20) in the draft amended budget. (\$5K for centennial events should be zeroed out, city hall payroll to \$380K, many more discussed and recorded in draft budget during the meeting).

[8. CRA 25-26](#)

📎 [CRA Jan 26.pdf](#)

CRA 25-26 reviewed.

1. General discussion about Heritage Commission attending the Annual De Funiac Springs Chatauqua event. However, this year's event has been canceled in the city.

[9. CIP 25-26.](#)

📎 [CIP Jan 2026.pdf](#)

Review CIP 25-26. Councilman Lewandowski will run the summer volleyball tournament. He will begin coordination in May

[10. Cemetery 25-26.](#)

📎 [Cemetery Jan 2026.pdf](#)

Cemetery Budget reviewed. Councilman Lewandowski requested the total cost per employee (labor plus fringe) and compare it to state average salaries for similar positions.

[11. FY 25-26 Balance Sheet](#)

📎 [Balance Sheets 2026.pdf](#)

FY 25-26 Balance Sheet reviewed. Councilman Lewandowski prefers to accomplish septic to sewer in smaller chunks rather than large projects.

12. Discuss 2026-2027 draft budget

☞ [Summary of Previous years income and expenses.pdf](#)

In the March B and F Meeting have a draft FY 26-27 general fund budget.

13. Long Term Financial Discussions (no property tax income, CIP)

At this time, the bill is still moving around the legislature. We are working on a plan if the bill passes.

14. Summary of Previous Incoming Expenses

Jamie Booth, City Manager, summarized the previous incoming expenses.

15. Transition to Net Interest Checking Structure

Jamie Booth, City Manager, Tiffany Coleman, Fiscal Clerk, and Wendy Harris, Office Manager, met with representatives of Ameris Bank. It was recommended that the City move away from CDs and place the funds in an interest-bearing account. The amount of interest earned by the city should increase if funds are moved from the CDs to the interest-bearing account.

The committee agreed with these findings and authorized the City Manager to proceed.

Adjournment

16. Adjournment, Mayor Nina Rodenroth

Mayor Nina Rodenroth adjourned the meeting at 12:29 pm.