

## City of Keystone Heights City Council

### Budget and Finance Committee Meeting Jan 20 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 all cell phones"**

#### Call to Order:

Date: Jan 20 2026 (10:00 am)

#### Invocation

1. Invocation: Beau Wright, Deputy City Manager

Deputy City Manager, Beau Wright, led the meeting in an invocation.

#### Pledge of Allegiance

2. Pledge of Allegiance-City Manager James Booth

City Manager James Booth led the meeting in the pledge of allegiance.

#### Roll Call

3. Roll Call-James Booth, Interim City Manager

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

#### Public Comment

4. Public Comments

There were no public comments.

#### Consent Agenda

5. Consent Agenda-Approval of Minutes-Budget and Finance Committee Meeting July 2024

📎 Budget and Finance July 22 25 Minutes.pdf

These meeting minutes were previously approved.

#### Action Items

6. Current Budget Review 25-26 (1st Quarter Performance)

📎 GF 25-26.pdf

📎 [CRA 25-26.pdf](#)

📎 [CIP 25-26.pdf](#)

📎 [Cemetery 25-26.pdf](#)

1. Profit and Loss Statements for each fund need to have three (3) columns (budget, executed, and projected execution).
2. Provide a Balance Sheet as well.
3. Check the "gross profit" calculation that QuickBooks is providing. It does not seem to be calculating income-expenses.
4. Only provide profit/loss and balance sheet for full month data.

#### 7. Discuss 2026-2027 draft budget

For the February meeting's discussion of the next FY budget, "set the stage" by preparing a multiyear summary of income and expenses for each of the funds to assess trends. Use the audit and the existing QuickBooks data to support this analysis.

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

It was agreed to continue to watch the Florida Legislature's reports on the property tax/home exemption bills. We will watch closely and react as necessary.

#### 9. Future Budget and Finance Committee Meeting Schedule

It was discussed to change the City of Keystone Heights Budget and Finance Meeting to the 4th Tuesday of the month, beginning at 10:00 am. Both members approved the change.

#### 10. Budget Summary

📎 [Budget Summary.docx](#)

City Manager James Booth reviewed the budget summary.

1. Budget Amendment will be presented to the Committee in April ahead of the city council meeting in May (1/2 year amendment), and then again in August ahead of the City Council meeting in September for the end of year amendment.
2. Coordinate with the City Attorney to post annexation application forms on the City website.
3. Build a City Assets list with anything over \$5K in value. List the procurement date and the asset's life expectancy/life span. This will lead to a long-term (15-20 year) replacement plan.
4. Research the availability of Florida Retirement System (FRS) training to assist new employees with understanding their choice between the pension and the 401K Options.
5. As part of the Personnel Policy review/update, assess other municipal and industry healthcare plans to bring our plan and premium cost share in line with other government/industry standards. Consult with staff as part of this process. Keep our full benefits package competitive. Research the viability of a salary/pay increase for employees opting out of the healthcare package.

### **Adjournment**

#### 11. Adjournment

Mayor Nina Rodenroth adjourned the meeting at 11:54.

### **Meeting Adjourned:**