

CITY OF CEDAR KEY

RESOLUTION NUMBER 461

**A RESOLUTION OF THE CITY OF CEDAR KEY, FLORIDA,
ADOPTING THE TENTATIVE BUDGET FOR THE CITY OF
CEDAR KEY FOR FISCAL YEAR 2022-23.**

WHEREAS, The City Commission of City of Cedar Key, Florida, on September 13, 2021, held a public hearing on the tentative budget as required by Florida Statute §200.065;

WHEREAS, the total appropriations and total revenue estimate for the Budget of The City of Cedar Key for the Fiscal Year 2022-23 is \$2,753,687.45, (appropriations), and \$2,753,687.45, (revenues).

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION
OF THE CITY OF CEDAR KEY, FLORIDA, AS FOLLOWS:**

1. The Fiscal Year 2022-23 Tentative Budget as set forth in Exhibit A, attached, is hereby adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED AT A PUBLIC HEARING THIS 13th DAY OF
SEPTEMBER 2022.**

ATTEST:



Brenda Ayers, City Clerk

CITY OF CEDAR KEY, FLORIDA,



Heath M. Davis, Mayor

LEGAL REVIEW:



Norm D. Fugate, City Attorney

City of Cedar Key
2022-2023 Budget
 October 2021 through Aug 2022 (for Reference)

| | | | 4,7440 | 9/8/2022 |
|---|---------------------|---------------------|----------------------------|-------------------------------|
| | | | \$ Over Budget (Aug) | Revised Budget |
| | Oct '21 - Aug 22 | Budget | | Comments |
| 311.000 · Ad Valorem Taxes | 771,336.73 | 798,717.20 | -27,380.47 | 886,006.00 |
| 311.100 · Ad Val Tax Delinquent/int | 0.00 | 600.00 | -600.00 | 600.00 |
| 311.101 · Non-Ad Valorem Tax | | | | 144,435.92 Res Garbage |
| 312.410 · Local Option Fuel Tax | 6,635.86 | 3,460.00 | 3,175.86 | 9,046.00 |
| 312.600 · Local Gvt Infra Surtax | 73,599.94 | 71,675.00 | 1,924.94 | 63,988.00 |
| 314.100 · Utility Services Electricity | 79,002.73 | 84,000.00 | -4,997.27 | 84,000.00 |
| 314.900 · Utility Services Other | 8,541.71 | 7,000.00 | 1,541.71 | 7,688.09 |
| 315.000 · Communications Service Tax | 8,321.14 | 9,751.00 | -1,429.86 | 10,801.00 |
| 316.000 · Business Tax Receipts | | | | |
| 316.100 · Collected Business Tax Receipt | 2,753.75 | 5,300.00 | -2,546.25 | 7,000.00 |
| Total 316.000 · Business Tax Receipts | 2,753.75 | 5,300.00 | -2,546.25 | 7,000.00 |
| 322.000 · Building Dept. Permits | | | | |
| 322.100 · Building Permits | 40,886.45 | 20,000.00 | 20,886.45 | 35,000.00 |
| 322.101 · Sign Permits | 300.00 | 200.00 | 100.00 | 200.00 |
| 322.102 · Dog Dining Permits | 0.00 | 50.00 | -50.00 | 100.00 |
| 322.103 · Tree Permits | 11,726.50 | 5,000.00 | 6,726.50 | 6,500.00 |
| 322.104 · Business Permits | 1,308.00 | 1,000.00 | 308.00 | 1,000.00 |
| 322.105 · Fire Inspection Fee | 950.00 | 900.00 | 50.00 | 1,575.00 |
| 322.106 · Electric Inspection Fee | 0.00 | 300.00 | -300.00 | 0.00 |
| 322.107 Other (Fence/Driveway) | | | | 1,000.00 |
| Total 322.000 · Building Dept. Permits | 55,170.95 | 27,450.00 | 27,720.95 | 45,375.00 |
| 323.100 · Franchise Fees Electricity | 52,039.49 | 30,000.00 | 22,039.49 | 55,000.00 |
| 329.000 · Other License Fee Permits | 300.00 | 0.00 | 300.00 | 0.00 |
| 9311200 · CRA Ad Valorem Taxes | | | | |
| 9311201 · CRA-Taxes Levy | 785,068.08 | 0.00 | 785,068.08 | |
| 9311202 · CRA-Taxes City | 65,340.00 | 0.00 | 65,340.00 | |
| Total 9311200 · CRA Ad Valorem Taxes | 850,408.08 | 0.00 | 850,408.08 | 0.00 |
| Total 310 - Taxes | 1,908,110.38 | 1,037,953.20 | 870,157.18 | 1,313,920.01 |
| 331.000 · Intergovernmental Revenues | | | | |
| 331.711 · FRDAP-4 City Park | | | | 50,000.00 FRDAP City Park |
| 331.712 · FRDAP-5 Cemetery Point Park | | | | 50,000.00 FRDAP Cemetery F |
| 331.713 · Resilient Grant | | | | 185,000.00 DEP-Resilient Gran |
| 331.714 · DOF Grant - Police Vests | | | | 4,470.00 DOF-Vest Grant |
| 331.500 · Fed Grant FEMA | 0.00 | 50,000.00 | -50,000.00 | 0.00 |
| 331.715 · USDA Fire Truck Grant | 240,100.00 | 240,100.00 | 0.00 | Money to be here S |
| 331.720 · COVID-19 Relief Funds-Am Rescue | 360,615.00 | 180,307.00 | 180,308.00 | |
| 334.900 · VFA Fire Grant | 4,959.00 | 14,387.00 | -9,428.00 | |
| 335.120 · State Revenue Sharing Proceeds | 23,821.07 | 27,293.00 | -3,471.93 | 28,102.00 |
| 335.140 · State Rev Mobile Home License | 296.50 | 175.00 | 121.50 | 175.00 |
| 335.150 · State Rev Alcohol Bev License | 599.92 | 1,500.00 | -900.08 | 1,500.00 |
| 335.180 · State Rev 1/2 Cents Sales Tax | 38,346.95 | 35,966.00 | 2,380.95 | 39,828.00 |

| | | | \$ Over Budget (Aug) | Revised Budget | Comments |
|---|-------------------|-------------------|----------------------------|-------------------|--------------|
| | Oct '21 - Aug 22 | Budget | | | |
| 335.200 · Other | 0.00 | 2,000.00 | -2,000.00 | 0.00 | |
| 339.100 · Levy County Housing Authority | 0.00 | 284.00 | -284.00 | 0.00 | |
| Total 330.000 - Intergovernmental Revenues | 668,738.44 | 552,012.00 | 116,726.44 | 359,075.00 | |
| 341.900 · Charges & Fees | | | | | |
| 341.910 · Special Actions Other Charges | 2,600.00 | 1,000.00 | 1,600.00 | 5,000.00 | |
| 341.920 · Copies Other Charges | 132.55 | 200.00 | -67.45 | 200.00 | |
| 341.930 · Fax Other Charges | 1.00 | 75.00 | -74.00 | 75.00 | |
| 341.940 · Filing Fees Other Charges | 1,081.70 | 650.00 | 431.70 | 800.00 | |
| 341.950 · Fees- Late and Double Permit | 662.50 | 1,400.00 | -737.50 | 1,400.00 | |
| 341.900 · Charges & Fees - Other | 1,320.12 | 300.00 | 1,020.12 | 1,000.00 | |
| Total 341.900 · Charges & Fees | 5,797.87 | 3,625.00 | 2,172.87 | 8,475.00 | |
| 342.200 · Fire Protection Services | 85,971.88 | 114,286.00 | -28,314.12 | 131,429.00 | |
| 343.400 · Garbage/WD | 202,207.26 | 255,000.00 | -52,792.74 | 114,554.88 | Comm Garbage |
| 343.410 · Garbage/Solid Waste Revenue | 3,167.95 | 3,000.00 | 167.95 | 0.00 | |
| 343.420 · Garbage Orange Bags | 190.00 | 300.00 | -110.00 | 295.18 | |
| 343.430 · in Garbage from Other Accounts | 0.00 | 2,700.00 | -2,700.00 | 2,700.00 | |
| 343.800 · Cemetery Income | | | | | |
| 343.820 · Burial Permits & Plots | 2,775.00 | 9,575.00 | -6,800.00 | 9,575.00 | |
| Total 343.800 · Cemetery Income | 2,775.00 | 9,575.00 | -6,800.00 | 9,575.00 | |
| 343.900 · Marina Income | | | | | |
| 343.907 · Marina Credit Cards | 77,032.80 | 75,000.00 | 2,032.80 | 75,000.00 | |
| 343.920 · Marina Kiosk/ Beach Rental | 13,100.00 | 14,000.00 | -900.00 | 14,000.00 | |
| 343.921 · Marina Slip Rental | 10,260.00 | 9,000.00 | 1,260.00 | 9,000.00 | |
| 343.922 · Marina Sales Tax | 9,199.20 | 9,000.00 | 199.20 | 9,000.00 | |
| 343.940 · Marina Passes- Annual | 13,141.05 | 15,500.00 | -2,358.95 | 15,500.00 | |
| 343.945 · Marina Passes Resident | 4,050.00 | 6,000.00 | -1,950.00 | 6,000.00 | |
| 343.946 · Marina Meter | 13,483.30 | 15,000.00 | -1,516.70 | 15,000.00 | |
| 343.947 · Marina Passes- Commercial | 500.00 | 500.00 | 0.00 | 500.00 | |
| 343.948 · Marina- Kiosk/ Beach Water Fee | 540.00 | 600.00 | -60.00 | 600.00 | |
| 343.949 · Marina- Kiosk/ Beach Electric | 404.20 | 400.00 | 4.20 | 400.00 | |
| Total 343.900 · Marina Income | 141,710.55 | 145,000.00 | -3,289.45 | 145,000.00 | |
| Total 340 - Charges for Services | 441,820.51 | 533,486.00 | -91,665.49 | 412,029.08 | |
| | | | | | |
| 351.100 · County Fines & Forfeitures | 654.05 | 800.00 | -145.95 | 800.00 | |
| 351.130 · City Parking Fines | 10,707.16 | 12,000.00 | -1,292.84 | 12,000.00 | |
| | 11,361.21 | 12,800.00 | -1,438.79 | 12,800.00 | |
| | | | | | |
| 361.100 · Interest | 153.40 | 500.00 | -346.60 | 500.00 | |
| 362.000 · Chamber Rent | 4,800.00 | 2,253.52 | 2,546.48 | 3,000.00 | |
| 362.100 · Cell Tower Lease | 21,518.72 | 7,875.00 | 13,643.72 | 16,984.00 | |
| 363.101 · Event Permit Deposits | 3,700.00 | 5,000.00 | -1,300.00 | 5,000.00 | |
| 363.102 · Events- Library Income | 50.00 | 150.00 | -100.00 | 150.00 | |
| 363.103 · Events- Parks | 1,750.00 | 1,800.00 | -50.00 | 1,800.00 | |
| 363.104 · Events- Community Center | 3,456.00 | 5,000.00 | -1,544.00 | 5,000.00 | |
| 363.105 · Events- Festival Parking | 193.00 | 200.00 | -7.00 | 200.00 | |
| 363.106 · Events- Taxes | 437.50 | 500.00 | -62.50 | 500.00 | |
| 363.107 · Events- Marina | 0.00 | 50.00 | -50.00 | 50.00 | |
| 363.200 · Summer Youth Registration | 0.00 | 3,000.00 | -3,000.00 | 0.00 | |

| | | | \$ Over Budget (Aug) | Revised Budget | Comments |
|---|---------------------|---------------------|----------------------------|---------------------|---------------------|
| | Oct '21 - Aug 22 | Budget | | | |
| 365.000 · Sale of Surplus Property | 300.00 | 500.00 | -200.00 | 500.00 | |
| 366.000 · Donations | | | | | |
| 366.150 · Fire Rescue Donations | 10,000.00 | 10,000.00 | | 0.00 | |
| 366.200 · Children's Holiday Donations | 0.00 | 2,500.00 | -2,500.00 | 0.00 | |
| 366.300 · Summer Youth Sponsorships | 1,000.00 | 2,000.00 | -1,000.00 | 0.00 | |
| 366.400 · Summer Youth Donations | 2,000.00 | 500.00 | 1,500.00 | 1,000.00 | |
| 366.600 · City Gala Donations | 0.00 | 10,000.00 | -10,000.00 | 0.00 | |
| 366.700 · Cemetery Donations | 50.00 | 17,500.00 | -17,450.00 | 0.00 | |
| Total 366.000 · Donations | 13,050.00 | 42,500.00 | -29,450.00 | 1,000.00 | |
| 367.100 · Discounts Earned | 539.30 | 0.00 | 539.30 | 0.00 | |
| 369.141 · Capital Credit Refund | 1,298.57 | 0.00 | 1,298.57 | 0.00 | |
| 369.900 · Refund School Crossing Guard | 3,375.50 | 2,662.16 | 713.34 | 2,662.16 | |
| 369.910 · Insurance Refunds & Credits | 1,790.00 | 2,000.00 | -210.00 | 0.00 | |
| 369.920 · Othe Misc Revenue | 1,459.66 | 1,000.00 | 459.66 | 0.00 | |
| Total 360 · Other Miscellaneous Revenues | 57,871.65 | 74,990.68 | -17,119.03 | 37,346.16 | |
| 380 · Non-Operating Revenues | | | | | |
| 380.000 · Other Resources | | 30,065.00 | -30,065.00 | | |
| Total 380 · Non-Operating Revenues | | 30,065.00 | -30,065.00 | | |
| 399.000 · Budget Carry Over | | | | | |
| 399.000 Prior Year Carryover | | 288,170.00 | -288,170.00 | 287,403.22 | |
| 399.001 Covid-19 Relief Funds Rollover | | | | 271,114.00 | Carry forward of Un |
| 399.002 - Fire Budget Rollover | | | | 60,000.00 | New |
| Total Income | 3,087,902.19 | 2,529,476.88 | 558,425.31 | 2,753,687.45 | |
| Expenses | | | | | |
| ask my accountant | 2490.84 | | | | |
| 510.100 · City Hall | | | | | |
| 510.265 · City-Hall-General Liability | 15,527.56 | 18,000.00 | -2,472.44 | 18,000.00 | |
| 510.270 · City Hall-Public Off. Liability | 8,118.24 | 10,000.00 | -1,881.76 | 10,000.00 | |
| 510.275 · City Hall-Property Insurance | 3,724.76 | 3,300.00 | 424.76 | 3,300.00 | |
| 510.300 · City Hall-Repair & Maint. | 2,195.57 | 2,500.00 | -304.43 | 2,500.00 | |
| 510.410 · City Hall-Phone | 5,582.37 | 6,500.00 | -917.63 | 6,500.00 | |
| 510.430 · City Hall-Electric | 1,353.57 | 2,000.00 | -646.43 | 2,000.00 | |
| 510.431 · City Hall-Water | 570.94 | 400.00 | 170.94 | 400.00 | |
| 510.461 · City Hall-Bldg Repair | 213.03 | 2,500.00 | -2,286.97 | 7,500.00 | Painting/Siding |
| 510.490 · City Hall-Misc Expense | 2,917.04 | 2,500.00 | 417.04 | 2,000.00 | |
| 510.492 · City Hall-Holiday Expenses | 976.41 | 5,000.00 | -4,023.59 | 5,000.00 | |
| 510.550 · City Hall-UV Lighting | 4,500.00 | 4,500.00 | 0.00 | 1,200.00 | |
| 510.630 · City Hall- Capital Outlay | 7,753.31 | 0.00 | 7,753.31 | 0.00 | |
| 510.900 · City Hall-Merchant Fees | 195.08 | 0.00 | 195.08 | 100.00 | |
| Total 510.100 · City Hall | 53,627.88 | 57,200.00 | -3,572.12 | 58,500.00 | |
| 511 · Legislative | | | | | |
| 511.120 · Commission-Salary | 22,110.00 | 24,120.00 | -2,010.00 | 24,120.00 | |
| 511.211 · Commission-FICA Taxes | 1,691.46 | 1,845.18 | -153.72 | 1,845.18 | |
| 511.240 · Commission-W/C Insurance | 462.44 | 400.00 | 62.44 | 400.00 | |
| 511.310 · Elections | 3,286.20 | 3,300.00 | -13.80 | 3,300.00 | |
| Total 511 · Legislative | 27,550.10 | 29,665.18 | -2,115.08 | 29,665.18 | |
| 512 · Executive | | | | | |

| | Oct '21 - Aug 22 | Budget | \$ Over Budget (Aug) | Revised Budget | Comments |
|---|-------------------|-------------------|----------------------|-------------------|--------------------|
| 512.110 · Clerk-Salary | 27,962.79 | 43,500.00 | -15,537.21 | 52,500.00 | |
| 512.111 · Clerk-Extra Salary | 4,504.50 | 8,000.00 | -3,495.50 | 0.00 | moved to CRS |
| 512.112 · Clerk- Office/Billing Clerk | 36,900.60 | 36,300.00 | 600.60 | 42,500.00 | |
| 512.113 · Clerk-Records Retention | | | | 36,500.00 | new position |
| 512.205 · Clerk-Off/Bill Clerk Overtime | 568.04 | | 568.04 | 5,000.00 | |
| 512.210 · Clerk-FICA Taxes | 6,158.39 | 6,235.00 | -78.61 | 10,442.25 | |
| 512.213 · Clerk-Education & Dues | 1,188.49 | 1,000.00 | 188.49 | 2,500.00 | |
| 512.214 · Clerk-Training | 0.00 | 1,000.00 | -1,000.00 | 1,000.00 | |
| 512.215 · Clerk-Records Management | 865.00 | 15,000.00 | -14,135.00 | 5,000.00 | |
| 512.216 · Clerk-IT Services | 16,012.67 | 15,000.00 | 1,012.67 | 13,000.00 | |
| 512.220 · Clerk-Retirement | 2,533.41 | 3,650.00 | -1,116.59 | 8,317.00 | |
| 512.230 · Clerk-Life Insurance | 165.46 | 150.00 | 15.46 | 360.00 | |
| 512.231 · Clerk-Health Insurance | 9,795.06 | 10,700.00 | -904.94 | 20,073.60 | |
| 512.232 · Clerk-Dental Insurance | 274.60 | 270.00 | 4.60 | 839.76 | |
| 512.xxx · Clerk-Vision Insurance | | | | 157.20 | |
| 512.250 · City Unemployment Fee | 490.63 | 900.00 | -409.37 | 900.00 | |
| 512.320 · Auditing & Accounting | 30,622.00 | 23,500.00 | 7,122.00 | 30,000.00 | |
| 512.325 · Outside Accounting Services | 15,900.00 | 20,000.00 | -4,100.00 | 18,000.00 | |
| 512.340 · City Hall-Cleaning | 1,400.00 | 0.00 | 1,400.00 | 700.00 | |
| 512.420 · Clerk-Postage | 2,425.22 | 2,500.00 | -74.78 | 8,500.00 | |
| 512.453 · Clerk-W/C Insurance | 0.00 | 200.00 | -200.00 | 1,500.00 | |
| 512.470 · City Hall-Copier | 373.23 | 1,200.00 | -826.77 | 2,000.00 | |
| 512.480 · Clerk-Advertising | 1,660.73 | 500.00 | 1,160.73 | 2,000.00 | |
| 512.510 · Clerk-Office Supplies | 6,840.76 | 15,000.00 | -8,159.24 | 7,911.34 | |
| 512.511 · Clerk-Physicals/Drug Tests | 127.80 | 75.00 | 52.80 | 100.00 | |
| 512.520 · Clerk-Computer/Printing/Equip | 2,992.17 | 0.00 | 2,992.17 | 1,500.00 | |
| Total 512 · Executive | 169,759.55 | 204,680.00 | -34,920.45 | 271,301.15 | |
| 513.000 · Administrative | | | | | |
| 513.130 · Admin Life Insurance | 30.00 | | | | |
| 513.510 · Admin Dental Insurance | 27.46 | | | | |
| Total 513.000 · Administrative | 57.46 | | | | |
| 514 · Legal Counsel | | | | | |
| 514.250 · City Attorney Fees | 50,000.00 | 60,000.00 | -10,000.00 | 60,000.00 | |
| 514.332 · Hearing Officer & Exp | 0.00 | 1,000.00 | -1,000.00 | 1,000.00 | |
| Total 514 · Legal Counsel | 50,000.00 | 61,000.00 | -11,000.00 | 61,000.00 | |
| 515.100 · CRS-Public Outreach | | | | 5,000.00 | New - moved from ! |
| 519.000 · Public Works Department | | | | | |
| 519.110 · PWD-Director | 39,782.96 | 43,742.00 | -3,959.04 | 55,000.00 | |
| 519.111 · PWD-Overtime | 274.08 | 0.00 | 274.08 | 3,000.00 | |
| 519.120 · PWD-Crew Chief | 36,970.30 | 36,233.00 | 737.30 | 42,500.00 | |
| 519.121 · PWD-Crewman 1 | 34,847.72 | 34,000.00 | 847.72 | 40,500.00 | |
| 519.210 · PWD-FICA Taxes | 8,180.97 | 8,500.00 | -319.03 | 10,786.50 | |
| 519.220 · PWD-Retirement | 2,526.01 | 8,000.00 | -5,473.99 | 13,090.00 | |
| 519.230 · PWD-Life Insurance | 277.55 | 300.00 | -22.45 | 300.00 | |
| 519.231 · PWD-Health Insurance | 23,804.98 | 32,100.00 | -8,295.04 | 30,110.10 | |
| 519.232 · PWD-Dental Insurance | 742.21 | 810.00 | -67.79 | 1,259.64 | |
| 519.xxx · PWD- Vision Insurance | | | | 235.80 | |
| 519.240 · PWD-W/C Insurance | 6,277.24 | 9,000.00 | -2,722.76 | 10,000.00 | |

| | | | \$ Over Budget (Aug) | Revised Budget | Comments |
|--|-------------------|-------------------|----------------------------|-------------------|---------------|
| | Oct '21 - Aug 22 | Budget | | | |
| 519.260 · PWD-Prop. Ins. Mainten. Bldg | 895.28 | 900.00 | -4.72 | 900.00 | |
| 519.261 · PWD-Vehicle Insurance | 648.84 | 2,000.00 | -1,351.16 | 2,000.00 | |
| 519.262 · PWD-Prop. Ins. Mainten. Shed | 0.00 | 900.00 | -900.00 | 900.00 | |
| 519.311 · PWD-Storm Pipe Cleaning | 0.00 | 10,000.00 | -10,000.00 | 0.00 | |
| 519.410 · PWD- Phone | 979.31 | 750.00 | 229.31 | 750.00 | |
| 519.491 · PWD-Equip & Maintenance | 5,991.45 | 10,000.00 | -4,008.55 | 10,000.00 | |
| 519.501 · PWD-Uniforms | 911.00 | 1,500.00 | -589.00 | 1,500.00 | |
| 519.520 · PWD-Operating Supplies & Equip | 4,734.98 | 10,000.00 | -5,265.02 | 10,000.00 | |
| 519.521 · PWD-Physicals/Drug Tests | 63.90 | 75.00 | -11.10 | 100.00 | |
| 519.542 · PWD-Fuel | 5,443.46 | 6,000.00 | -556.54 | 6,000.00 | |
| 519.544 · PWD-Vehicle Maintenance | 2,740.93 | 7,000.00 | -4,259.07 | 5,000.00 | |
| 519.545 · PWD-Computer Software | | | | 3,000.00 | Novo Solution |
| 519.630 · Resilient Grant | | | | | |
| 519.620 · PWD-Capital Outlay | 0.00 | 10,000.00 | -10,000.00 | 0.00 | |
| Total 519.000 · Public Works Department | 176,093.15 | 231,810.00 | -55,716.85 | 246,932.04 | |
| Total 510.000 - General Government | 477,088.14 | 584,355.18 | -107,267.04 | 672,398.37 | |
| | | | | | |
| 519.320 · Library Cleaning | 950.00 | 1,800.00 | -850.00 | 1,800.00 | |
| 519.330 · Library Elevator Phone | 0.00 | 500.00 | -500.00 | 500.00 | |
| 519.340 · Library Electric | 2,356.42 | 3,000.00 | -643.58 | 3,000.00 | |
| 519.350 · Library Water | 545.59 | 700.00 | -154.41 | 700.00 | |
| 519.360 · Library-Elevator Inspe/Repair | 2,350.57 | 2,700.00 | -349.43 | 2,700.00 | |
| 519.390 · Library Miscellaneous | 2,308.96 | 2,000.00 | 308.96 | 3,500.00 | |
| 519.800 · Library-Property Insurance | 5,529.32 | 4,000.00 | 1,529.32 | 4,000.00 | |
| | 14,040.86 | 14,700.00 | -659.14 | 16,200.00 | |
| | | | | | |
| 520.110 · Summer Youth-Salary | 7,244.40 | 7,200.00 | 44.40 | 7,200.00 | |
| 520.120 · Summer Youth-FICA | 554.20 | 550.80 | 3.40 | 550.80 | |
| 520.500 · Summer Youth-Expenses | 5,312.94 | 9,000.00 | -3,687.06 | 9,000.00 | |
| 520.501 · Summer Youth-Operating Expenses | 63.90 | 14,000.00 | -13,936.10 | 4,000.00 | |
| 520.530 · Summer Youth-General Liability | 432.00 | 300.00 | 132.00 | 300.00 | |
| 520.531 · Summer Youth-W/C Insurance | 0.00 | 300.00 | -300.00 | 300.00 | |
| 520.540 · Gala - Funds Used for Donations | 200.00 | 0.00 | 200.00 | 0.00 | |
| | 13,807.44 | 31,350.80 | -17,543.36 | 21,350.80 | |
| | | | | | |
| 521.110 · Police Chief Salary | 58,106.95 | 63,000.00 | -4,893.05 | 65,000.00 | |
| 521.120 · Police Salary #2 | 33,921.48 | 45,000.00 | -11,078.52 | 45,000.00 | |
| 521.121 · Police Salary #3 | 6,477.30 | 38,500.00 | -32,022.70 | 40,500.00 | |
| 521.122 · Police Salary #4 | 4,640.01 | 39,600.00 | -34,959.99 | 36,500.00 | |
| 521.127 · Police Salary #5 | 12,285.00 | 38,500.00 | -26,215.00 | | |
| 521.123 · Extra Police Salary | 15,455.25 | 26,000.00 | -10,544.75 | 32,000.00 | |
| 521.124 · Extra Police-No FRS | 6,961.36 | 0.00 | 6,961.36 | 7,500.00 | |
| 521.125 · Police-Crossing Guard | 3,141.50 | 3,000.00 | 141.50 | 3,000.00 | |
| 521.126 · Police- Cross Guard-FICA Taxes | 0.00 | 230.00 | -230.00 | 230.00 | |
| 521.140 · Police- Incentive Pay | 1,336.10 | 8,000.00 | -6,663.90 | 4,200.00 | |
| 521.141 · Police-Overtime | 1,924.40 | 0.00 | 1,924.40 | 10,000.00 | |
| 521.150 · Police-Special Pay | 0.00 | 5,000.00 | -5,000.00 | 0.00 | |
| 521.210 · Police-FICA Taxes | 11,709.89 | 17,200.00 | -5,490.11 | 18,413.55 | |

| | Oct '21 - Aug 22 | Budget | \$ Over Budget (Aug) | Revised Budget | Comments |
|---|-------------------|-------------------|----------------------|-------------------|---------------------|
| 521.220 • Police-Retirement | 31,046.60 | 40,000.00 | -8,953.40 | 64,899.56 | rate increase 27.83 |
| 521.260 • Police-Life Insurance | 345.67 | 750.00 | -404.33 | 360.00 | |
| 521.310 • Police-Phys/DrugTest/Bkground | 1,562.95 | 2,000.00 | -437.05 | 2,000.00 | |
| 521.311 • Police-Education & Training | 810.00 | 4,000.00 | -3,390.00 | 8,000.00 | |
| 521.410 • Police- Phone | 2,713.71 | 4,000.00 | -1,286.29 | 4,000.00 | |
| 521.411 • Police-Radio Repair & Replace | 3,506.86 | 5,000.00 | -1,493.14 | 5,000.00 | |
| 521.490 • Police-Miscellaneous | 2,853.58 | 3,000.00 | -146.42 | 3,000.00 | |
| 521.500 • Police-Uniforms | 6,840.30 | 8,000.00 | -1,159.70 | 10,000.00 | |
| 521.510 • Police-Office Supplies | 19.09 | 0.00 | 19.09 | 0.00 | |
| 521.520 • Police-Operating Supplies | 1,306.54 | 3,000.00 | -1,693.46 | 3,000.00 | |
| 521.521 • Police-Fuel | 11,748.05 | 12,000.00 | -251.95 | 20,000.00 | |
| 521.560 • Police-Vehicle Maintenance | 5,240.87 | 10,000.00 | -4,759.13 | 11,000.00 | |
| 521.562 • Police-Health Insurance | 21,409.59 | 53,500.00 | -32,090.41 | 40,147.20 | |
| 521.563 • Police-Dental Insurance | 776.11 | 1,605.00 | -828.89 | 1,259.64 | |
| 521.xxx • Police -Vision Insurance | | | | 360.00 | |
| 521.564 • Police-W/C Insurance | 6,501.52 | 7,000.00 | -498.48 | 7,000.00 | |
| 521.565 • Police-Vehicle Insurance | 1,115.92 | 2,200.00 | -1,084.08 | 2,200.00 | |
| 521.566 • Police-Liability Insurance | 12,989.20 | 18,000.00 | -5,010.80 | 18,000.00 | |
| 521.567 • Police-Police Crime Insurance | 4,676.84 | 4,300.00 | 376.84 | 4,300.00 | |
| 521.600 • Police-AD+D Police Insurance | 0.00 | 540.00 | -540.00 | 540.00 | |
| 521.630 • Police-Capital Outlay-Equipment | 48,222.96 | 1,000.00 | 47,222.96 | 14,470.00 | Tasers |
| 521.632 - DOF Grant - Police Vests | | | | | DOF Grant- Vests |
| 521.900 • Police-Merchant Fees | 79.52 | 0.00 | 79.52 | 0.00 | |
| | <u>319,525.12</u> | <u>463,925.00</u> | <u>-144,399.88</u> | <u>481,879.95</u> | |
| 522.110 • Fire Chief Salary | 49,032.76 | 55,914.90 | -6,882.14 | 68,200.00 | |
| 522.120 • Fire Fighter II Salary | | | | 42,500.00 | new position |
| 522.130 • Fire-Shift Work Salary | 1,257.59 | 38,000.00 | -36,742.41 | 2,000.00 | |
| 522.150 • Fire-Call Out Fees Bonus | 12,490.00 | 14,000.00 | -1,510.00 | 12,000.00 | |
| 522.210 • Fire-FICA Taxes | 4,916.72 | 8,255.46 | -3,338.74 | 9,539.55 | |
| 522.220 • Fire Retirement | 4,339.21 | 8,387.18 | -4,047.97 | 16,605.00 | 15% |
| 522.231 • Fire-Life Insurance | 144.00 | 288.00 | -144.00 | 240.00 | |
| 522.310 • Fire-Physical/Drug Tests | 31.95 | 1,000.00 | -968.05 | 1,000.00 | |
| 522.410 • Fire-Phone | 844.29 | 980.00 | -135.71 | 1,436.00 | |
| 522.411 • Fire-Radio Rep User Fee | 107.49 | 1,000.00 | -892.51 | 500.00 | |
| 522.430 • Fire- Electric | 1,667.37 | 2,000.00 | -312.63 | 2,000.00 | |
| 522.431 • Fire-Water | 566.55 | 540.00 | 26.55 | 600.00 | |
| 522.453 • Fire-W/C Insurance | 4,257.52 | 3,226.36 | 1,031.16 | 3,500.00 | |
| 522.461 • Fire-Bldg Repair | 725.21 | 1,000.00 | -274.79 | 1,000.00 | |
| 522.492 • Fire - Donation Expenses | 5,357.10 | 10,000.00 | -4,642.90 | 0.00 | |
| 522.500 • Fire-Supplies/Equip/Other Rep | 5,051.45 | 5,500.00 | -448.55 | 4,500.00 | |
| 522.510 • Fire-Office Supplies | 0.00 | 1,000.00 | -1,000.00 | 800.00 | |
| 522.520 • Fire-Operating Supplies& Equip | 23,135.64 | 14,000.00 | 9,135.64 | 13,000.00 | |
| 522.521 • Fire-Fuel | 4,355.91 | 2,800.00 | 1,555.91 | 3,200.00 | |
| 522.532 • Fire-Health Insurance | 9,770.86 | 10,700.00 | -929.14 | 20,073.60 | |
| 522.533 • Fire-Dental Insurance | 343.42 | 620.00 | -276.58 | 839.76 | |
| 522.xxx • Fire-Vision Insurance | | | | 157.20 | |

| | Oct '21 - Aug 22 | Budget | \$ Over Budget (Aug) | Revised Budget | Comments |
|---|-------------------|-------------------|----------------------|-------------------|-------------|
| 522.534 · Fire-Accident Sick Insurance | 1,382.00 | 1,800.00 | -418.00 | 1,550.00 | |
| 522.535 · Fire-Property Liability Insur | 4,725.06 | 6,000.00 | -1,274.94 | 6,200.00 | |
| 522.536 · Fire-Vehicle Insurance | 6,769.24 | 6,700.00 | 69.24 | 6,900.00 | |
| 522.548 · Fire-Vehicle Malnenance | 6,498.88 | 11,000.00 | -4,501.12 | 10,000.00 | |
| 522.550 · Fire-Education & Training | 2,851.22 | 4,500.00 | -1,648.78 | 2,000.00 | |
| 522.550 · Fire-Grant Expenditures | 0.00 | 14,387.00 | -14,387.00 | | |
| 522.620 · Fire-Capital Outlay | 19,911.95 | 10,000.00 | 9,911.95 | 10,000.00 | |
| 522.621 - Fire-Capital Outlay Fire Engine | 270,165.00 | 270,165.00 | 0.00 | | |
| 522.650 · Fire-Carryforward-Capt. Outlay | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | |
| | <u>490,718.39</u> | <u>553,763.90</u> | <u>-63,045.51</u> | <u>290,341.11</u> | |
| 524.120 · Bldg Dept-Admin Salary | 39,254.38 | 38,400.00 | 854.38 | 43,156.00 | |
| 524.121 · Bldg Dept- Admin Overtime | 531.27 | 0.00 | 531.27 | 1,500.00 | |
| 524.122 · Bldg Dept - Inspector | 22,425.00 | | 22,425.00 | 81,000.00 | |
| 524.210 · Bldg Dept -FICA Taxes | 4,825.03 | 2,900.00 | 1,925.03 | 9,612.68 | |
| 524.220 · Bldg Dept-Retirement | 2,382.17 | 3,840.00 | -1,457.83 | 4,465.60 | |
| 524.230 · Bldg Dept-Life | 144.00 | 150.00 | -6.00 | 500.00 | |
| 524.231 · Bldg Dept-Bldg Insp Contract | 28,167.19 | 23,000.00 | 5,167.19 | 0.00 | |
| 524.232 · Bldg Dept-Health Insurance | 9,795.06 | 10,700.00 | -904.94 | 10,036.80 | |
| 524.312 · Bldg Dept-Fire Inspection | 700.00 | 300.00 | 400.00 | 300.00 | |
| 524.480 · Bldg Dept-Advertising | 709.24 | 1,000.00 | -290.76 | 1,200.00 | |
| 524.490 · Bldg Dept-Radon Surcharge | 46.78 | | 46.78 | | |
| 524.520 · Bldg Dept-Operating Supplies | 722.13 | | 722.13 | | |
| 524.523 · Bldg Dept-Dental Insurance | 329.52 | 330.00 | -0.48 | 78.60 | |
| 524.xxx · Bldg Dept-Vision Insurance | | | | 120.00 | |
| 524.900 · Bldg Dept-Merchant Fees | -109.02 | 200.00 | -309.02 | 200.00 | |
| 524.550 · Bldg Dept-Education & Training | 50.00 | 5,000.00 | -4,950.00 | 5,000.00 | |
| 524.xxx · Bldg Dept-Software | | | | 27,000.00 new | |
| | <u>109,872.75</u> | <u>85,820.00</u> | <u>24,152.75</u> | <u>184,169.68</u> | |
| 525.462 · Emergency Mgmt Repairs Mnt | 540.03 | 9,000.00 | -8,459.97 | 1,000.00 | |
| 525.463 · Emergency Mgmt Equip | 828.65 | 1,000.00 | -171.35 | 1,000.00 | |
| 525.650 · Emergency Mgmt - Capt Outlay | 0.00 | 10,000.00 | -10,000.00 | 0.00 | |
| | <u>1,368.68</u> | <u>20,000.00</u> | <u>-18,631.32</u> | <u>2,000.00</u> | |
| 534.440 · Recycle Program | 1,988.69 | 0.00 | 1,988.69 | 0.00 | |
| 534.450 · Garbage Overpayment Refunds | 1,541.71 | 0.00 | 1,541.71 | 0.00 | |
| 534.420 · Garbage Billing | 63,832.75 | 0.00 | 63,832.75 | 5,000.00 | |
| 534.430 · Garbage Monthly Collection | 94,583.02 | 135,000.00 | -40,416.98 | 236,924.60 | Garbage |
| 534.431 · Garbage Tipping Fee | 15,988.07 | 25,000.00 | -9,011.93 | 0.00 | |
| 534.432 · Yard Debris Monthly | 19,793.28 | 20,000.00 | -206.72 | 22,066.20 | Leaf & Limb |
| 534.433 · Hazardous Waste | 227.50 | 5,000.00 | -4,772.50 | 5,000.00 | |
| 534.520 · Garbage Operating Supplies | 22.08 | 0.00 | 22.08 | 50.00 | |
| 534.xxx · Garbage - software | | | | 1,692.00 new | |
| 534.xxx · Garbage - software training | | | | 1,330.00 new | |
| 534.900 · Garbage Merchant Fees | 160.08 | 29,820.00 | -29,659.92 | 0.00 | |
| | <u>198,137.18</u> | <u>214,820.00</u> | <u>-16,682.82</u> | <u>272,062.80</u> | |

| | | | \$ Over Budget (Aug) | Revised Budget | Comments |
|---|------------------|------------------|----------------------------|-------------------|--------------------|
| | Oct '21 - Aug 22 | Budget | | | |
| 539.431 • Cemetery-Water | 1,129.99 | 3,817.00 | -2,687.01 | 1,000.00 | |
| 539.460 • Cemetery-Repair/Maint of Equip | 1,591.36 | 7,634.00 | -6,042.64 | 2,000.00 | |
| 539.520 • Cemetery-Operating Supplies | 2,429.99 | 27,500.00 | -25,070.01 | 7,500.00 | |
| 539.634- Cemetery Park -FRDAP Grant | | | | 50,000.00 | FRDAP Grant (reim) |
| | <u>5,151.34</u> | <u>38,951.00</u> | <u>-33,799.66</u> | <u>60,500.00</u> | |
| 541.431 • Streets-Electric | 15,885.19 | 20,000.00 | -4,114.81 | 20,000.00 | |
| 541.500 • Streets-Operating Supplies | 1,347.98 | 4,000.00 | -2,652.02 | 4,000.00 | |
| 541.530 • Streets-ROW Maintenance | 7,523.01 | 10,000.00 | -2,476.99 | 10,000.00 | |
| 541.531 • Street Dept-Storm Water Capital | 0.00 | 20,000.00 | -20,000.00 | 0.00 | |
| 541.620 • Streets-Capital Outlay | 0.00 | 10,000.00 | -10,000.00 | 0.00 | |
| | <u>24,756.18</u> | <u>64,000.00</u> | <u>-39,243.82</u> | <u>34,000.00</u> | |
| 572.200 • CCP-Repairs & Maint | 3,372.10 | 12,000.00 | -8,627.90 | 6,000.00 | |
| 572.310 • CCP-Property Insurance | 608.00 | 1,000.00 | -392.00 | 1,000.00 | |
| 572.500 • CCP-Operating Supplies | 0.00 | 1,000.00 | -1,000.00 | 1,000.00 | |
| 572.900 • CCP-Merchant Fees | 4.35 | 0.00 | 4.35 | 0.00 | |
| | <u>3,984.45</u> | <u>14,000.00</u> | <u>-10,015.55</u> | <u>8,000.00</u> | |
| 573.210 • CC-Property Insurance | 5,608.16 | 3,400.00 | 2,208.16 | 4,500.00 | |
| 573.340 • CC-Cleaning | 2,425.00 | 3,000.00 | -575.00 | 3,000.00 | |
| 573.410 • CC-Phone & Internet | 3,059.81 | 2,800.00 | 259.81 | 2,800.00 | |
| 573.430 • CC-Electric | 860.79 | 1,400.00 | -519.21 | 1,400.00 | |
| 573.431 • CC-Water | 1,152.49 | 840.00 | 312.49 | 840.00 | |
| 573.432 • CC-Gas | 0.00 | 150.00 | -150.00 | 150.00 | |
| 573.461 • CC-Maint & Repairs | 3,065.75 | 3,000.00 | 65.75 | 3,000.00 | |
| 573.500 • CC-Other Operating Expenses | 360.84 | 3,000.00 | -2,639.16 | 1,000.00 | |
| 573.520 • CC-Operating Supplies | 273.75 | 700.00 | -426.25 | 700.00 | |
| 573.620 • CC - Capital Outlay | 0.00 | 5,000.00 | -5,000.00 | 0.00 | |
| 573.900 • CC Merchant Fees | 39.66 | 0.00 | 39.66 | 0.00 | |
| | <u>16,866.25</u> | <u>23,290.00</u> | <u>-6,423.75</u> | <u>17,390.00</u> | |
| 575.130 • Marina/Park Labor | 24,373.03 | 17,000.00 | 7,373.03 | 26,258.00 | |
| 575.210 • Marina FICA Taxes | 1,893.52 | 1,132.00 | 761.52 | 2,008.74 | |
| 575.430 • Marina Electric | 378.58 | 500.00 | -121.42 | 500.00 | |
| 575.431 • Marina- Electric Pump Station | 356.89 | 500.00 | -143.11 | 500.00 | |
| 575.433 • Marina- Electric Bathrooms | 545.23 | 650.00 | -104.77 | 650.00 | |
| 575.434 • Marina- Electric Concession | 383.53 | 500.00 | -116.47 | 500.00 | |
| 575.435 • Marina-Water | 2,487.73 | 2,500.00 | -12.27 | 2,500.00 | |
| 575.450 • Marina Insurance | | | | | |
| 575.453 • Marina- Rest Room Insurance | 0.00 | 536.00 | -536.00 | 536.00 | |
| 575.451 • Marina Workers Compensation Ins | 0.00 | 200.00 | -200.00 | 200.00 | |
| 575.452 • Marina Park Workers Comp Ins | 0.00 | 300.00 | -300.00 | 300.00 | |
| 575.450 • Marina Insurance - Other | 5,432.16 | 14,186.00 | -8,753.84 | 6,000.00 | |
| Total 575.450 • Marina Insurance | <u>5,432.16</u> | <u>15,222.00</u> | <u>-9,789.84</u> | <u>7,038.00</u> | |
| 575.460 • Marina Equipment Repair | 2,004.48 | 0.00 | 2,004.48 | 2,000.00 | |
| 575.461 • Marina Repairs & Maintenance | 4,294.66 | 5,500.00 | -1,205.34 | 5,500.00 | |
| 575.463 • Coastal Cleanup | 0.00 | 300.00 | -300.00 | 300.00 | |

| | Oct '21 - Aug 22 | Budget | \$ Over Budget (Aug) | Revised Budget | Comments |
|---|---------------------|---------------------|----------------------|---------------------|--------------------|
| 575.490 • Marina Credit Card Fee | 3,081.86 | 3,200.00 | -118.14 | 3,200.00 | |
| 575.491 • Marina Sales Tax | 10,193.95 | 9,500.00 | 693.95 | 9,500.00 | |
| 575.520 • Marina-Repairs/Supplies | -31.38 | | | | |
| 575.521 • Marina-Beach Sand | 0.00 | 1,000.00 | -1,000.00 | 1,000.00 | |
| 575.522 • Marina-Operating Supplies | 4,091.03 | 5,000.00 | -908.97 | 5,000.00 | |
| 575.525 • Park/Rec-Tree Expenses | 4,194.64 | 5,500.00 | -1,305.36 | 5,500.00 | Landscaping |
| 575.526 • Heritage Trees | 2,586.36 | 30,000.00 | -27,413.64 | 6,500.00 | |
| 575.527 • Park/Rec Nonqualified Tree Exp | -144.64 | 0.00 | -144.64 | 200.00 | |
| 575.620 • Park- Water Sprinklers/ Kiosk | 0.00 | 1,000.00 | -1,000.00 | 1,000.00 | |
| 575.621 • Park-Water | 6,073.19 | 4,500.00 | 1,573.19 | 4,500.00 | |
| 575.622 • Park-Electric | 865.93 | 1,200.00 | -334.07 | 1,200.00 | |
| 575.623 • Park-Repair & Maint | 1,712.87 | 2,000.00 | -287.13 | 2,000.00 | |
| 575.624 • Park-Operating Supplies | 8,226.38 | 6,500.00 | 1,726.38 | 6,500.00 | |
| 575.625 • Park-Playground Property Ins. | 487.12 | 500.00 | -12.88 | 500.00 | |
| 575.626 • Park-Pavil & Rest Property Ins. | 2,208.40 | 2,300.00 | -91.60 | 2,300.00 | |
| 575.628 • Park- Electric Fuel Tank | 347.25 | 0.00 | 347.25 | 200.00 | |
| 575.632 • FRDAP- 3 Expense | 1,431.15 | 0.00 | 1,431.15 | 50,000.00 | FRDAP grant (reim) |
| 575.633 • FRDAP-4 City Park | | | | | |
| 575.641 • Marina-Cap Outlay | 0.00 | 50,000.00 | -50,000.00 | 0.00 | |
| 575.900 • Marina Merchant Fees | 222.43 | 0.00 | 222.43 | 200.00 | |
| | <u>87,696.35</u> | <u>166,004.00</u> | <u>-78,307.65</u> | <u>147,052.74</u> | |
| 576.490 • Event Refunds | 4,936.00 | 5,500.00 | -564.00 | 5,500.00 | |
| 576.491 • Event Sales Tax | 453.23 | 400.00 | 53.23 | 400.00 | |
| 576.900 • Event Merchant Fees | 49.82 | 50.00 | -0.18 | 50.00 | |
| | <u>5,439.05</u> | <u>5,950.00</u> | <u>-510.95</u> | <u>5,950.00</u> | |
| 579.210 • Creswell-Property Insurance | 1,089.24 | 1,200.00 | -110.76 | 1,200.00 | |
| 579.461 • Creswell Maint & Repair | 28.81 | 1,200.00 | -1,171.19 | 6,500.00 | AC Replacement |
| | <u>1,118.05</u> | <u>2,400.00</u> | <u>-1,281.95</u> | <u>7,700.00</u> | |
| 512.100 • City Tax to CRA | 65,340.00 | 65,340.00 | 0.00 | 76,578.00 | |
| 581.900 • Transfers-Water & Sewerage Dist | 85,000.00 | 85,000.00 | 0.00 | 0.00 | |
| | <u>150,340.00</u> | <u>150,340.00</u> | <u>0.00</u> | <u>76,578.00</u> | |
| 9517710 • Bond Payments Principal | 695,725.44 | 0.00 | 695,725.44 | 0.00 | |
| 9517720 • Bond Payments Interest | 154,682.56 | 0.00 | 154,682.56 | 0.00 | |
| | <u>850,408.00</u> | <u>0.00</u> | <u>850,408.00</u> | <u>0.00</u> | |
| 949.000 - Resilient Grant Funds | | | | 185,000.00 | Resilient Funds |
| 950.000 -Covid Funds | 0.00 | | | 180,307.00 | Unassigned Funds |
| 950.100 - Covid Funds | 0.00 | 90,807.00 | -90,807.00 | 90,807.00 | Unassigned Funds |
| 950.xxx - Contingency Operations | | 5,000.00 | -5,000.00 | | |
| Total Expenses | <u>2,772,909.07</u> | <u>2,529,476.88</u> | <u>243,432.19</u> | <u>2,753,687.45</u> | |
| Net Income | <u>74,893.12</u> | <u>0.00</u> | <u>74,893.12</u> | <u>0.00</u> | |