

FLORIDA ASSOCIATION OF CITY CLERKS

Budget Woes ... What?!

Florida's budgeting and reporting requirements continue to evolve, making it more important than ever for City Clerks to stay informed and prepared. This session will highlight recent legislative changes, emerging financial reporting expectations, and key deadlines that impact local governments. Participants will gain a practical understanding of the clerk's role in supporting budget transparency, public notice requirements, and compliance throughout the fiscal year. The discussion will also explore how new state policies and regulatory trends may affect municipal operations and decision-making. Leave with valuable insights and resources to help your organization navigate change with confidence.

OCTOBER 7, 2026

OUR TIME TOGETHER

01	Introductions	Welcome to the Jungle – Guns N Roses
02	Amendment 3	Where Are You Now? – Jimmy Harnen
03	Preparing for the Future	The Future’s So Bright I Gotta Wear Shades – Timbuk3
04	Break	Relax – Frankie Goes to Hollywood
05	CCO Role	We didn’t start the fire! – Billy Joel
06	Communication Matters	Talk it Over – Leon Bridges

WHO ARE WE?

Sarah Campbell

- Fernandina Beach
- Orange Park
- ICMA- CM
- CMC
- Former City Clerk
- MPA - UNF



Lorrie Brinson

- James Moore
- CPA
- CGFO
- MSA
- MBA/PA
- Author
- FGFOA & FICPA Instructor



WHO ARE YOU?

- City Clerk
- Deputy
- Administrative Assistant
- Records Custodian
- Business Tax Specialist
- Communications/PIO

- 1 year or less
- 1-5 years
- COVID
- Great Recession
- Longer than that

THE FLORIDA CITY CLERK'S BUDGET JUNGLE SURVIVAL MAP

QUICKSAND:
The Swamp of Confusion

PREDATORS:
The Lair of Demands

VINES:
The Timelines Trap

THE PIT OF CONFUSION

THE LAIR OF DEMANDS

THE TIMELINES TRAP

BEWARE OF
RESIDENT'S
ANGER

BEWARE OF
RESIDENT'S
ANGER

TRM
Public Notice:
Sept 18th

Budget Ad
Deadline:
Sept 20th

Form BR-120
Finalization:
Oct 1st

Muddled
Statutes

Departmental
Overruns

Auditor
Demands

Departmental
Complexities

ENTER
AT YOUR
OWN RISK

1. Map Hazards

COMPLIANCE PATH

TAX
PROTESTERS

UNPLANNED
MANDATES

COUNCIL
AMENDMENTS

CITIZEN
RECORDS
REQUESTS

2. Secure
Compliance Rope

3. Use Information
Machete

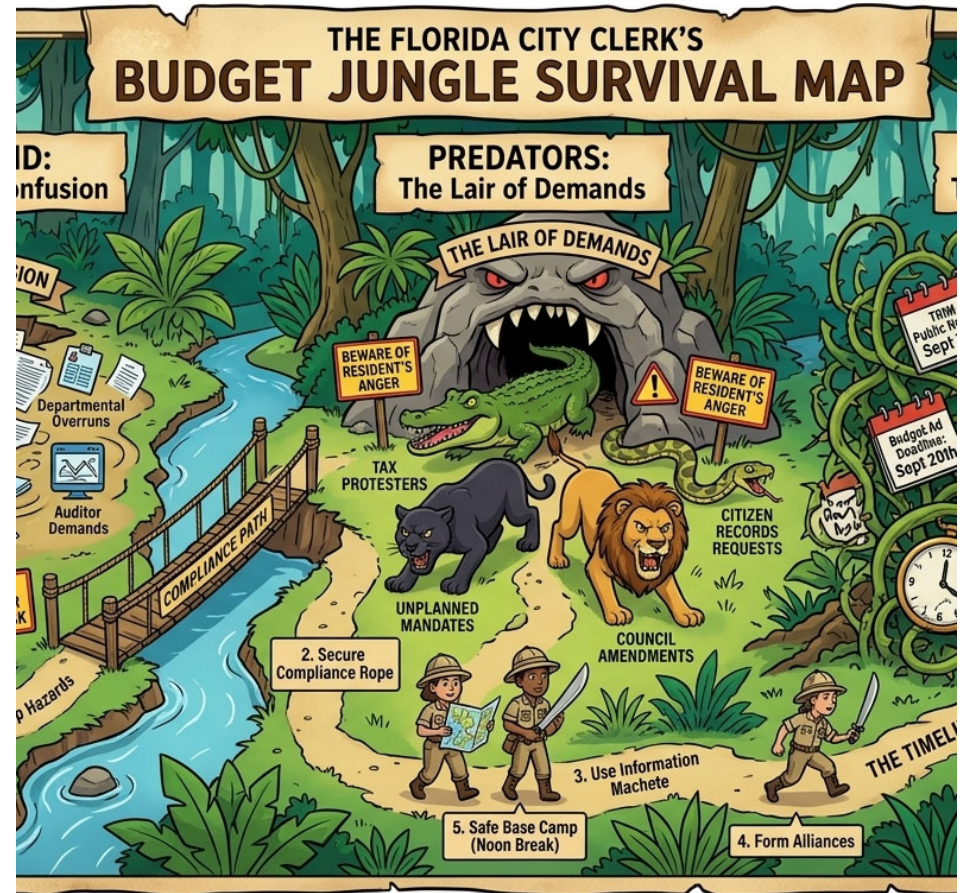
5. Safe Base Camp
(Noon Break)

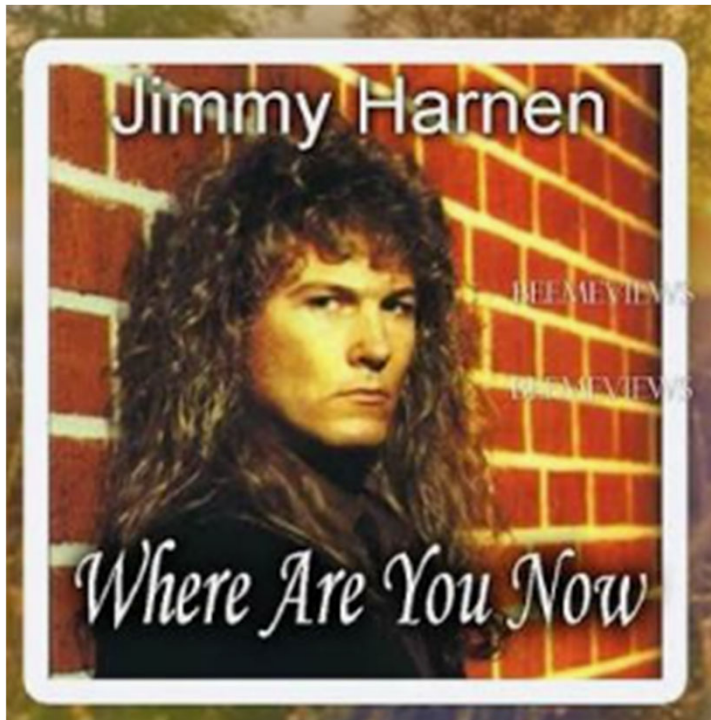
4. Form Alliances

- Warning: High Risk
- Legislative Trap
- Data Piranha

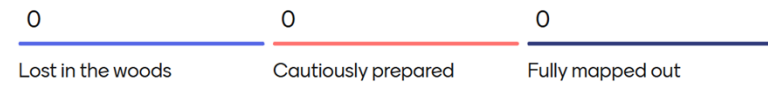
Welcome to the Jungle

- What is your single biggest fear or headache?
- Write it down
- Add it to a Zone
- Share your “Wildest Beast”





How prepared do you feel for Amendment 3?



Mentimeter

Florida Amendment 3, the Homestead Tax Exemptions, Property Assessments, and Spending Restrictions Amendment, is on the [ballot](#) in [Florida](#) as a [legislatively referred constitutional amendment](#).

A **"yes"** vote supports this constitutional amendment to:

- increase the homestead tax exemption for non-school taxes to \$150,000 in 2027 and \$250,000 in 2028, and then adjusted by the CPI starting in 2029; directs Legislature to raise the exemption further, up to full exemption.
- provide that new residents receive a smaller exemption until they've lived in the state for five years;
- decrease the cap on how much the assessed value of non-homestead properties, such as rentals and commercial buildings, can increase each year from 10% to 5%, except for school district taxes;
- limit how counties and municipalities can spend property tax revenue on public safety, education, infrastructure, natural resource projects and flood control, local bonds, employee retirement benefits, and government operations; and other changes.

A **"no"** vote opposes this constitutional amendment to increase the homestead tax exemption; decrease the cap on how much the assessed value of non-homestead properties can increase; and limit how counties and municipalities can spend property tax revenue.



60%
Approval
to pass



Provide for public safety, including law enforcement, fire service, and emergency medical service



Finance or refinance infrastructure, including expenditures on road and bridge construction and maintenance and stormwater control



Finance or refinance natural resource projects, including flood control measures



Issue local bonds for uses consistent with this paragraph and to make debt service payments for existing obligations



Meet obligations for retirement benefits of local government employees



Fund the operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law.

Addendum 1

Statewide Impact By Government Type						
Government Type	26-27	27-28	28-29	29-30	30-31	31-32
Board of County Commissioners	-	(3,202,018,153)	(5,663,206,034)	(6,266,671,763)	(6,954,515,623)	(7,682,528,033)
Independent Special District	-	(432,803,391)	(775,209,713)	(855,990,534)	(949,408,896)	(1,051,185,290)
Municipality	-	(1,294,722,333)	(2,276,076,774)	(2,525,200,452)	(2,806,233,229)	(3,101,018,335)
Total	-	(4,929,543,878)	(8,714,492,521)	(9,647,862,749)	(10,710,157,749)	(11,834,731,658)

Note: Board of County Commissioners includes all county-dependent special districts, and Municipality includes all municipal-dependent special districts.

Impact By Government Type Within Each County								
County	Government Type	Government Name	26-27	27-28	28-29	29-30	30-31	31-32
Alachua	Board of County Commissioners	Alachua County	-	(50,680,760)	(86,562,980)	(96,391,796)	(106,294,886)	(116,501,174)
Alachua	Independent Special District	All ISDs in Alachua	-	(8,650,685)	(14,680,752)	(16,375,730)	(18,083,363)	(19,844,429)
Alachua	Municipality	Alachua	-	(1,910,385)	(3,231,370)	(3,554,188)	(3,880,479)	(4,219,326)
Alachua	Municipality	Archer	-	(108,256)	(145,873)	(164,702)	(183,477)	(203,039)
Alachua	Municipality	Gainesville	-	(12,356,157)	(19,818,759)	(22,668,596)	(25,533,890)	(28,498,337)
Alachua	Municipality	Hawthorne	-	(142,954)	(187,451)	(212,737)	(238,450)	(265,885)
Alachua	Municipality	High Springs	-	(1,448,634)	(2,443,157)	(2,679,404)	(2,919,313)	(3,166,936)
Alachua	Municipality	La Crosse	-	(33,670)	(47,439)	(53,139)	(59,075)	(65,439)
Alachua	Municipality	Micanopy	-	(78,497)	(115,382)	(130,129)	(145,229)	(161,380)
Alachua	Municipality	Newberry	-	(1,534,714)	(2,678,461)	(2,938,994)	(3,202,926)	(3,475,608)
Alachua	Municipality	Waldo	-	(55,918)	(71,833)	(82,950)	(94,298)	(106,686)
Baker	Board of County Commissioners	Baker County	-	(3,445,551)	(5,278,695)	(5,535,591)	(5,773,857)	(5,987,700)
Baker	Independent Special District	All ISDs in Baker	-	(489,417)	(749,707)	(786,195)	(820,039)	(850,415)
Baker	Municipality	Glen St. Mary	-	-	-	-	-	-
Baker	Municipality	Maccleeny	-	(438,100)	(668,320)	(698,491)	(726,221)	(750,781)
Bay	Board of County Commissioners	Bay County	-	(21,456,254)	(34,951,396)	(35,415,219)	(35,568,776)	(35,443,810)
Bay	Independent Special District	All ISDs in Bay	-	(201,530)	(341,089)	(352,081)	(359,990)	(365,412)
Bay	Municipality	Callaway	-	(598,387)	(861,816)	(860,137)	(850,339)	(832,808)
Bay	Municipality	Lynn Haven	-	(1,596,668)	(2,570,421)	(2,549,825)	(2,508,064)	(2,447,909)
Bay	Municipality	Mexico Beach	-	(272,952)	(499,972)	(596,563)	(694,956)	(794,765)
Bay	Municipality	Panama City	-	(2,426,616)	(3,743,903)	(3,749,738)	(3,709,591)	(3,618,649)
Bay	Municipality	Panama City Beach	-	-	-	-	-	-
Bay	Municipality	Parker	-	(164,874)	(236,612)	(236,159)	(233,697)	(229,229)
Bay	Municipality	Springfield	-	(383,959)	(504,531)	(504,166)	(498,976)	(490,007)
Bradford	Board of County Commissioners	Bradford County	-	(4,824,966)	(7,101,147)	(7,877,609)	(8,659,280)	(9,415,556)
Bradford	Independent Special District	All ISDs in Bradford	-	(130,252)	(191,286)	(212,281)	(233,426)	(253,889)
Bradford	Municipality	Brooker	-	(1,539)	(2,065)	(2,285)	(2,509)	(2,725)
Bradford	Municipality	Hampton	-	(10,905)	(14,375)	(16,281)	(18,281)	(20,246)
Bradford	Municipality	Lawley	-	(18,701)	(25,762)	(28,714)	(31,719)	(34,680)
Bradford	Municipality	Starke	-	(322,952)	(442,628)	(492,574)	(541,963)	(588,495)

Which Funds?

General	Law Enforce. Trust	Federal Forfeiture	Tree	Historic District	Paid Parking	Conservation
Building	Wastewater Impact	Water Impact	Utility Tax Fund	Cemetery	CRA	Law Enforce. Recovery
Utility Debt Service Fund	Capital	Capital Expansion	Wastewater Improvements	Golf	Airport	Sanitation
Wastewater	Water	Stormwater	Marina	Fleet	Utility Billing	Utility Administration
		General Employees Pension	Police & Fire Pension			

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	26.27 Proposed Property Tax Collection	% Decrease from 26.27	New Property Tax Collection Estimate	% Decrease from Prior Year
	\$22,082,148.00			
Reduction 27.28	\$2,443,745.00	11.07%	\$19,638,403.00	11.07%
Reduction 28.29	\$4,811,988.00	21.79%	\$17,270,160.00	12.06%
Reduction 29.30	\$5,455,011.00	24.70%	\$16,627,137.00	3.72%
Reduction 30.31	\$6,160,439.00	27.90%	\$15,921,709.00	4.24%
Reduction 31.32	\$6,928,934.00	31.38%	\$15,153,214.00	4.83%

**City of Fernandina Beach
Property Tax Information**

Fiscal Year	Taxable Value	Millage Rate	Calculated Receipts	% Change Taxable Val.	% Change Dollars	% Change Tax Rate
2015-2016	\$ 1,705,649,635	6.3044	\$ 10,332,000	6.04%	-0.24%	-0.97%
2016-2017	\$ 1,807,212,965	6.3044	\$ 10,937,700	5.95%	5.86%	0.00%
2017-2018	\$ 2,020,560,248	6.2097	\$ 12,045,190	11.81%	10.13%	-1.50%
2018-2019	\$ 2,196,470,713	6.0482	\$ 12,753,306	8.71%	5.88%	-2.60%
2019-2020	\$ 2,516,326,955	6.5236	\$ 15,758,890	14.56%	23.57%	7.86%
2020-2021	\$ 2,745,527,708	5.6236	\$ 14,822,160	9.11%	-5.94%	-13.80%
2021-2022	\$ 3,009,887,290	5.3330	\$ 15,409,660	9.63%	3.96%	-5.17%
2022-2023	\$ 3,431,952,310	5.3330	\$ 17,570,498	14.02%	14.02%	0.00%
2023-2024	\$ 3,908,480,780	4.8298	\$ 18,122,093	13.89%	3.14%	-9.44%
2024-2025	\$ 4,316,693,596	4.6849	\$ 19,414,347	10.44%	7.13%	-3.00%
2025-2026	\$ 4,322,014,732	4.6849	\$ 19,438,279	10.58%	7.26%	-3.00%
2026-2027	\$ 5,097,938,133	4.8530	\$ 23,750,682	18.10%	22.34%	3.59%



	Category	26.27 Revenue	Percentage
	Property Tax	\$23,585,007.00	47.44%
	Sales & Fuel Tax	\$3,287,738.00	6.61%
→	Franchise Fees	\$1,787,000.00	3.59%
→	Permits	\$526,600.00	1.06%
	Revenue Sharing	\$1,534,131.00	3.09%
	County Grants	\$216,492.00	0.44%
	PILOT	\$0.00	0.00%
→	Charges for Services	\$958,616.00	1.93%
→	Recreational	\$870,600.00	1.75%
	Fines/Forfeitures	\$20,000.00	0.04%
→	Other/Interest	\$740,540.00	1.49%
	Reimbursements	\$1,092,404	2.20%
	Transfers	\$3,709,331	7.46%
	Cash Balance Forward	\$11,384,725	22.90%
		\$49,713,184.00	

Increase Revenue

- Increase millage rate
- Increase franchise fees – on solid waste, electricity, natural gas
- Fire Assessment Fee
- Other special assessments
- Increase charges for services
- Increase interest earnings
- Increase transfers & reimbursements

Decrease Expenses

	26.27 Value	30.31 Value
Personnel	\$24.38 million	\$21.21 million
Operating	\$16.35 million	\$14.2 million
Capital	\$1.41 million	\$1.23 million
Debt	\$.03 million	\$.03 million
Transfers	\$5.55 million	\$4.83 million
Contingency	\$.5 million	\$.44 million

Increase some revenues

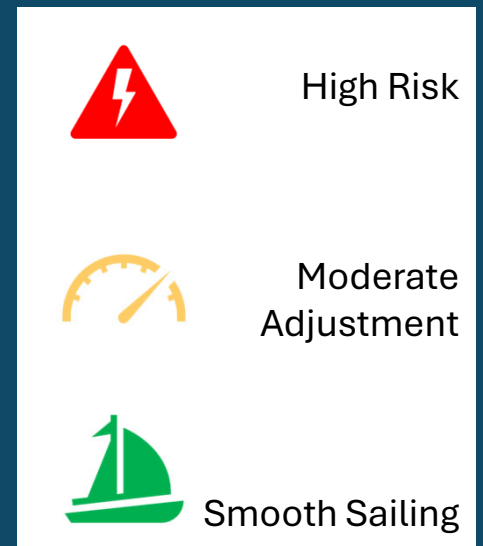
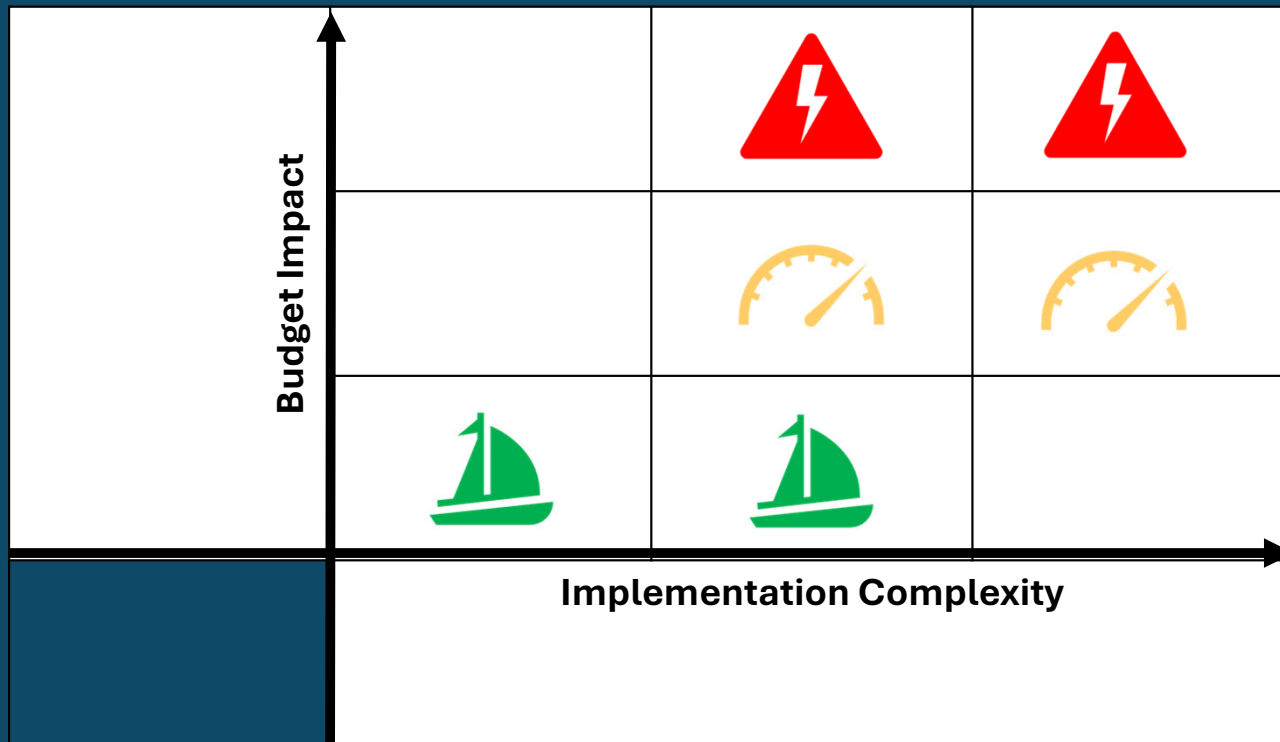


Decrease some expenditures

Other Factors

- Florida Statute 166.241 (4)(a) – Adopted 2021
- It establishes a formal mechanism allowing the state attorney or a member of the city's governing body to challenge a proposed municipal law enforcement budget reduction exceeding 5%.
- The petition must be filed with the Division of Administrative Hearings within 10 days of the tentative budget's publication and outline the specific grounds for objection.

Impact Matrix Scenarios



Preparing for the Future



FLORIDA LOCAL GOVERNMENT

Budget Transparency & Accountability

New requirements enacted in 2026 | What counties and municipalities need to prepare for

EFFECTIVE JANUARY 1, 2027

1 | When Does the New Law Take Effect?

The law is enacted now; the new transparency framework begins January 1, 2027.

TIMING

JUNE 24, 2026

Law signed

Chapter 2026-161
CS/CS/HB 1329

Governor signed the legislation on
June 24, 2026.

JANUARY 1, 2027

Effective date

New posting, workshop,
calendar, compensation,
and reporting requirements
begin.

BUILD THE PROCESS IN FY2027



Practical planning point

- FY2027 budgets are generally adopted before the January 1, 2027 effective date.
- The first full annual budget cycle under the new provisions will generally be FY2028.
- Use FY2027 to design templates, data pulls, website workflows, calendar checkpoints, and ownership.

Source: Ch. 2026-161; F.S. 129.03 and 166.241.

2 | What Is the Objective?

The legislation is intended to increase transparency, accountability, and fiscal discipline in local government.

PURPOSE

01 MAKE BUDGETS EASIER TO UNDERSTAND

More narrative, trend analysis, graphics, and multi-year context.

02 SHOW HOW FUNDS ARE USED

More detail by fund, department/division, function, debt, and capital projects.

03 MAKE THE PROCESS MORE VISIBLE

Publish a calendar, hold a reduction exercise, and retain materials online longer.

04 GIVE THE PUBLIC RECURRING DATA

Quarterly compensation summaries and annual economic / spending metrics.

Training takeaway

Think of this as a shift from “posting the budget” to publishing a public-facing budget information package.

Source: Governor’s Office summary and Ch. 2026-161 / F.S. 129.03 / F.S. 166.241.

3 | Who Is Covered?

For this presentation, the new requirements are organized around counties and municipalities.

SCOPE

COUNTIES

Florida Statutes Chapter 129

- F.S. 129.03 — budget preparation and publication
- F.S. 129.06 — budget amendments and online retention
- Quarterly compensation summary and annual budget-development calendar
- Annual submission to the Office of Economic and Demographic Research (EDR)

MUNICIPALITIES

Florida Statutes Chapter 166

- F.S. 166.241 — budget preparation, publication, and amendments
- Same core online budget, reduction exercise, compensation, and calendar concepts
- Municipal economic / spending metrics submitted to EDR by October 15

4 | Online Posting: Timing & Retention

The law lengthens public access windows and gives the public more lead time before hearings.

POSTING RULES

Item	Timing	Retention
Tentative budget	At least 5 days before budget hearing	Remain online at least 45 days
Final adopted budget	Within 30 days after adoption	Remain online at least 5 years
Budget amendment — county	Proposed amendment posted 5 days before adoption when §129.06(2)(f) applies	Adopted amendment remains online at least 5 years
Budget amendment — municipality	Proposed amendment posted 5 days before adoption when §166.241(9)(c) applies	Adopted amendment remains online at least 5 years

Website readiness matters

Use a consistent naming convention, archive structure, and ownership checklist so required documents remain accessible for the full retention period.

5 | What Must the Posted Budget Contain?

The posted budget must provide five-year context: proposed fiscal year, current fiscal year, and the preceding four fiscal years.

BUDGET CONTENT

01	Budget overview & summary	Narrative analysis + graphical illustrations highlighting major points and trends.
02	Overall revenue & expenditures	Countywide or municipal-wide summary.
03	Revenue & expenditures by fund	Fund-level transparency beyond a single overall total.
04	Expenses by department/division	Show where spending occurs organizationally.
05	Expenses by program/function	Connect spending to services and governmental functions.

5 YEARS OF CONTEXT

Every listed budget — tentative, adopted tentative, and final — must carry the required multi-year information.

6 | Additional Budget Content: Staffing, Capital, Debt & Reserves

The new format adds context that helps residents understand both capacity and long-term financial commitments.

BUDGET CONTENT

DEBT OBLIGATIONS

Summarize expenses related to debt obligations.

CAPITAL PROJECTS

Summarize expenses related to capital projects.

STAFFING

Include an organizational chart or staffing summary.

RESERVES & FUND BALANCES

Provide a summary and analysis of reserves and fund balances.

Why it matters

These elements encourage a budget narrative that explains not only “how much,” but “where,” “why,” and “what financial commitments come next.”

7 | The New 10% Budget Reduction Exercise

This is a required workshop exercise — not a requirement to actually cut the adopted budget by 10%.

BUDGET WORKSHOP

10%

Identify strategies to potentially reduce the ensuing fiscal year budget

compared with the current year budget

WHEN?	At least 14 days before final budget adoption.
WHERE?	Budget workshop of the governing body.
WHAT?	Document strategies that could reduce the ensuing fiscal year budget by 10%.
GUARDRAILS	Do not compromise essential public services or legal obligations.
POSTING	Post the exercise or a link to the workshop recording in downloadable/electronically accessible form.

Source: F.S. 129.03(3)(d) and F.S. 166.241(3)(b).

8 | Recurring Transparency Requirements

Two new recurring deliverables should be built into the annual operating calendar.

RECURRING OBLIGATIONS

QUARTERLY

Employee compensation summary

- All employees funded with local government appropriations.
- Must include job title, employee name, and salary.
- Post on the official website in PDF or similar downloadable/electronically accessible form.

ANNUAL

Budget development calendar

- Publish by January 30 each calendar year.
- Include agency budget requests, property-appraiser valuation timing, workshops, public hearings, and reduction-workshop timing.
- Calendar publication does not create a civil/equitable basis to challenge budget adoption.

Operational
recommendation

Assign one owner for the website calendar and one owner for compensation reporting — with backup coverage and documented review steps.

9 | Annual Submission to EDR

By October 15, the county or municipality must electronically submit specified budget and economic metrics to the Office of Economic and Demographic Research.

EDR REPORTING

CORE METRICS

- Government spending per resident — at least 5 fiscal years
- Government debt per resident — at least 5 fiscal years
- Average employee salary
- Median income

ADDITIONAL METRICS

- Percent of budget spent on salaries and benefits
- Number of special taxing districts
- Annual affordable-housing expenditures, by funding source

DEADLINE: OCTOBER 15

Treat the EDR submission as a formal year-end reporting workpaper with source documentation and a review sign-off.

10 | What Changes? Old Approach vs. New Requirement

Use this as the quick-reference slide for finance officers, clerks, and budget staff.

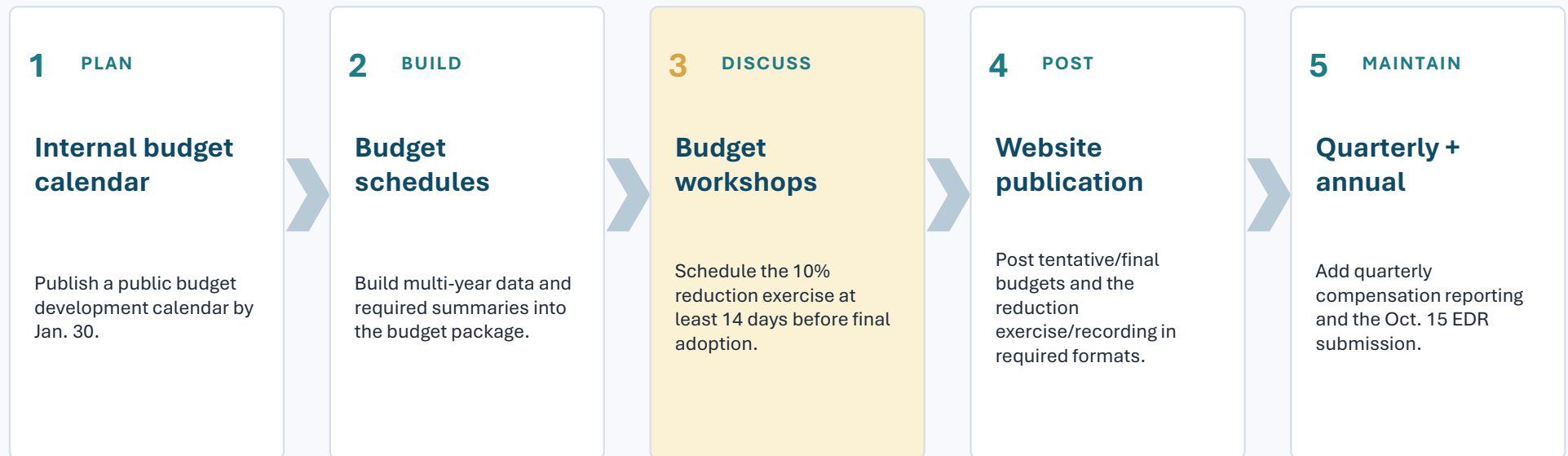
COMPARISON

Area	Old / traditional approach	New requirement under Ch. 2026-161
Tentative budget	Post shortly before hearing	Post at least 5 days before hearing; remain online at least 45 days
Final budget	Retain online for 2 years	Post within 30 days; retain online at least 5 years
Budget detail	Primarily current budget schedules	Add five-year context + narrative + graphics + fund/department/program/debt/capital/staffing/reserves
Reduction exercise	No specific 10% exercise	Workshop to identify potential 10% reduction strategies, at least 14 days before final adoption
Compensation	No new quarterly summary requirement	Quarterly summary with job title, name, and salary
Budget calendar	Often internal or informal	Publish by Jan. 30 each year with key budget-process timeframes

11 | Compare the Budget Process: From Document to Public-Facing Package

The biggest shift is operational: the budget process must now produce more information, on a more structured timeline.

PROCESS IMPACT



KEY IDEA

Assign ownership and checkpoints before the budget cycle begins — not after the final budget is adopted.

12 | Compliance Checklist — Annual Preparation

Start here during FY2027 to establish the controls and templates needed for the first full cycle.

CHECKLIST

- ☐ Confirm the government’s designated budget officer and responsible website owner(s).

- ☐ Map every new statutory deliverable to an accountable person and backup.

- ☐ Create a five-year budget data set for revenue, expenditures, funds, departments/divisions, functions/programs, debt, capital, staffing, reserves, and fund balances.

- ☐ Design the public budget overview: narrative analysis, major trends, and graphical illustrations.

- ☐ Create standard PDF / downloadable publication templates and naming conventions.

- ☐ Build a budget development calendar template that can be published by January 30.

- ☐ Document the quarterly compensation summary process and data source.

13 | Compliance Checklist — Budget Development & Adoption

Build the statutory checkpoints into the governing body's calendar and staff workplan.

CHECKLIST

BEFORE THE WORKSHOP

- Set the workshop date so the reduction exercise occurs ≥ 14 days before final adoption.
- Prepare 10% potential reduction scenarios and document assumptions.
- Identify essential services and legal obligations that cannot be compromised.

BEFORE HEARINGS

- Post the tentative budget ≥ 5 days before the budget hearing.
- Confirm required multi-year information is complete.
- Use a website QA checklist and retain evidence of posting.

BEFORE FINAL ADOPTION

- Complete the public-facing budget package.
- Confirm the reduction exercise is posted or the recording link is posted.
- Document approval/review of the final publication package.

Control recommendation: retain the final checklist, supporting exports, and screenshots / links in the budget file for audit and records-management support.

14 | Compliance Checklist — Recurring Reporting & Retention

The process continues after adoption. Build recurring dates into the finance calendar.

CHECKLIST

QUARTERLY	Compensation summary	Job title + employee name + salary; publish in required electronic format.
JANUARY 30	Budget development calendar	Publish each calendar year; include key submissions, workshops, hearings, and the reduction exercise.
OCTOBER 15	EDR submission	Submit the specified economic, spending, debt, compensation, taxing-district, and affordable-housing metrics.
5 YEARS	Website retention	Retain final budgets and applicable adopted budget amendments online for at least 5 years.
45 DAYS	Tentative budget	Keep the tentative budget online for at least 45 days.

Source: F.S. 129.03, 129.06 and F.S. 166.241.

16 | Bottom Line for Local Governments

The new law makes transparency an ongoing process — not simply a website posting task.

KEY TAKEAWAYS

- 1** **START EARLY** **Use FY2027 to build the templates, ownership, calendar, data pulls, and website workflow.**
- 2** **MAKE THE BUDGET TELL A STORY** **Add five-year context, narrative, graphics, staffing, reserves, debt, and capital information.**
- 3** **BUILD REPEATABLE CONTROLS** **Treat quarterly compensation, annual EDR reporting, retention, and website QA as recurring compliance processes.**
- 4** **DOCUMENT GOVERNING BODY ACTION** **The 10% reduction exercise should be scheduled, supported, posted, and retained like any other formal budget workpaper.**

Effective: January 1, 2027 • First full cycle: generally FY2028 • Primary statutes: F.S. 129.03, 129.06 and 166.241

17 | References & Statutory Sources

Primary sources used to develop this presentation.

REFERENCES

- 1

CS/CS/HB 1329 (2026) — Local Government Finances
Florida Senate bill page. Chapter No. 2026-161; effective January 1, 2027.
<https://www.flsenate.gov/Session/Bill/2026/1329>
- 2

Chapter 2026-161, Laws of Florida
Enacted legislation amending county and municipal budget transparency, reporting, and budget-process requirements.
<https://www.flsenate.gov/Session/Bill/2026/1329>
- 3

Florida Statutes §129.03 (2026) — Preparation and adoption of budget
Primary county requirements: website posting, five-year information, 10% reduction exercise, EDR reporting, quarterly compensation, and budget development calendar.
<https://www.flsenate.gov/Laws/Statutes/2026/129.03>
- 4

Florida Statutes §129.06 (2026) — Execution and amendment of budget
County budget execution and amendment provisions, including website posting and retention of certain adopted amendments.
<https://www.flsenate.gov/Laws/Statutes/2026/129.06>
- 5

Florida Statutes §166.241 (2026) — Municipal budgets
Primary municipal requirements: website posting, 10% reduction exercise, EDR reporting, quarterly compensation, calendar, and budget amendments.
<https://www.flsenate.gov/Laws/Statutes/2026/166.241>
- 6

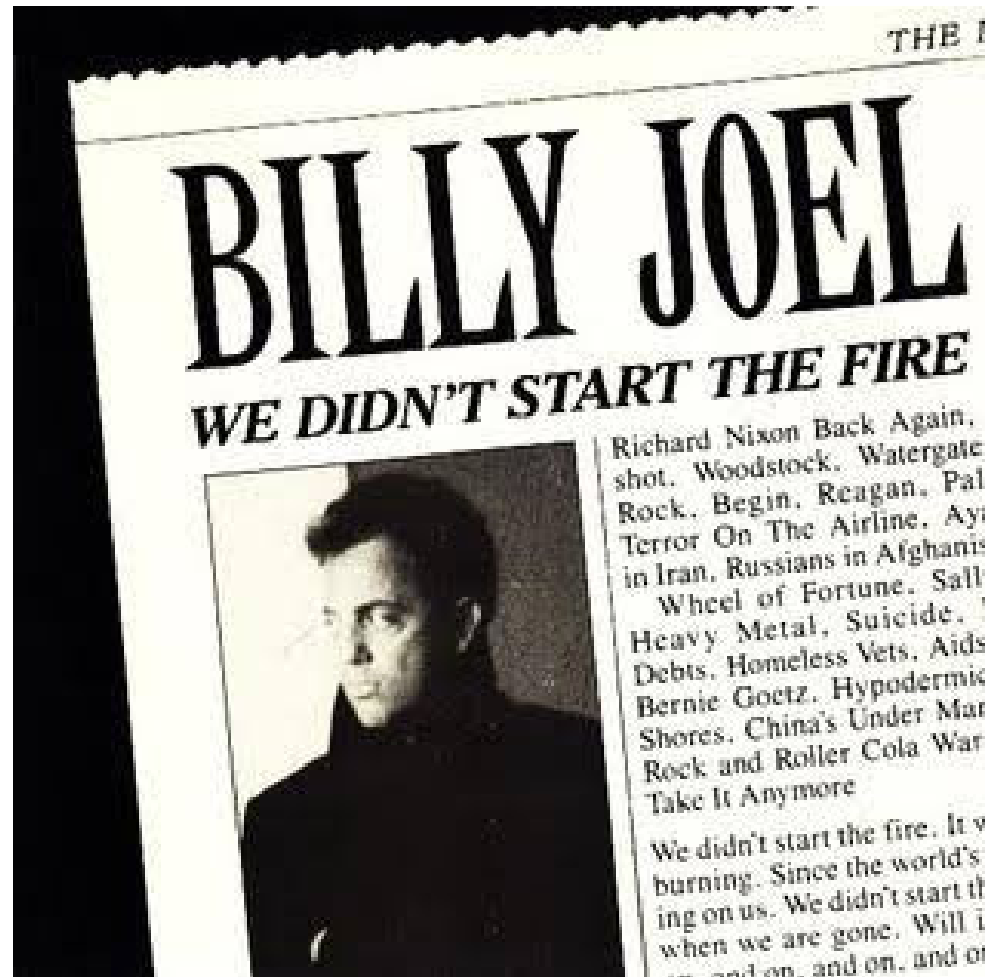
Florida Statutes §166.241 (2024) — Prior municipal posting requirements
Historical comparison point used to illustrate the change in municipal budget posting and retention requirements.
<https://www.flsenate.gov/Laws/Statutes/2024/166.241>

Presentation note: This deck is a practical summary of the enacted requirements and is not legal advice. Review the final statute and any applicable administrative guidance when implementing.

Break



Role of the City Clerk's Office



Adam Grant

"It doesn't matter whose fault it is that something is broken if it's your responsibility to fix it. Accepting responsibility is not an admission of guilt. Taking responsibility is a recognition of the power that you seize when you stop blaming people."

Take Responsibility for Things that Aren't Your Fault

By Tyler Tervooren

When life gets difficult,
it's easy to find all the
reasons, outside your
control, that made it
that way.

You're doing the best
you can, right?

When things get hard,
it's not *your* fault, is it?

Questions to ask to shift from blame to accountability.

What needs to be done now?

How can I respond to shift this in
a different direction?

What are all the possible
solutions we can generate to
allow everyone to achieve
success?

What can we learn from this?

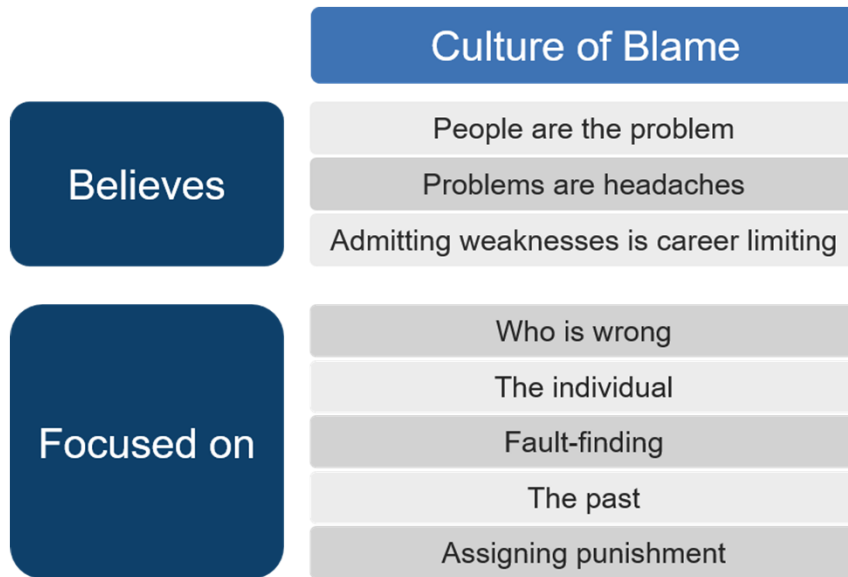
Believes

Culture of Blame

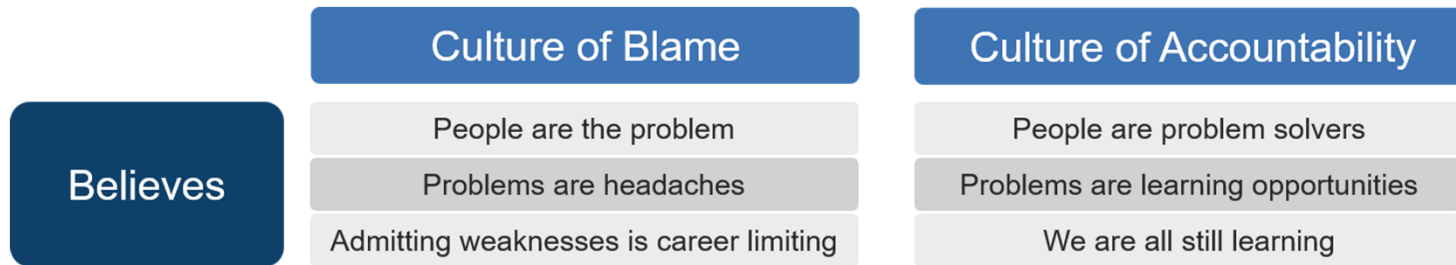
People are the problem

Problems are headaches

Admitting weaknesses is career limiting



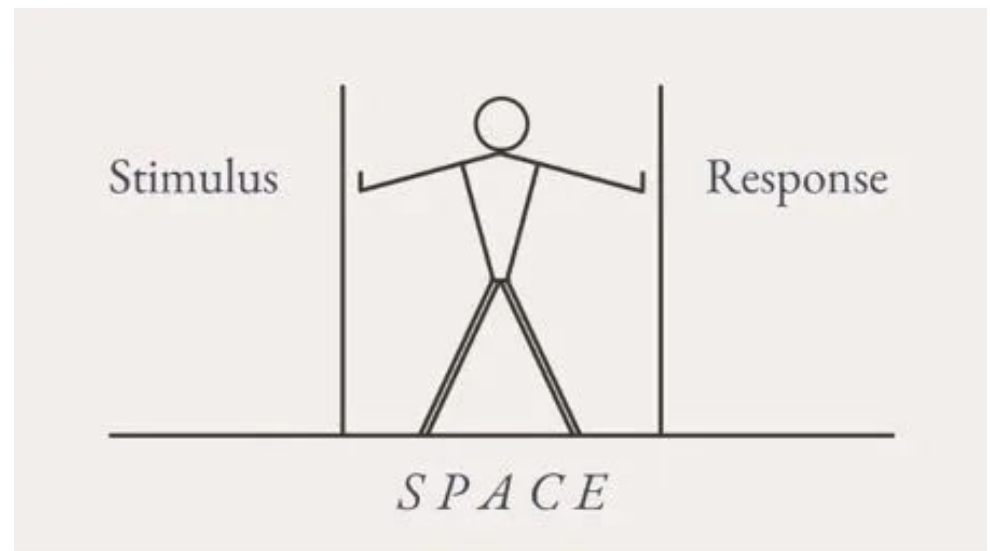
	Culture of Blame
Believes	People are the problem
	Problems are headaches
	Admitting weaknesses is career limiting
Focused on	Who is wrong
	The individual
	Fault-finding
	The past
	Assigning punishment
Results in	Making assumptions
	Hoarding decision-making authority
	Hiding problems
	Finger-pointing and CYA behaviour
	Distrust
	Turf wars
	Risk adverse
	Wait until told
	Lack of innovation



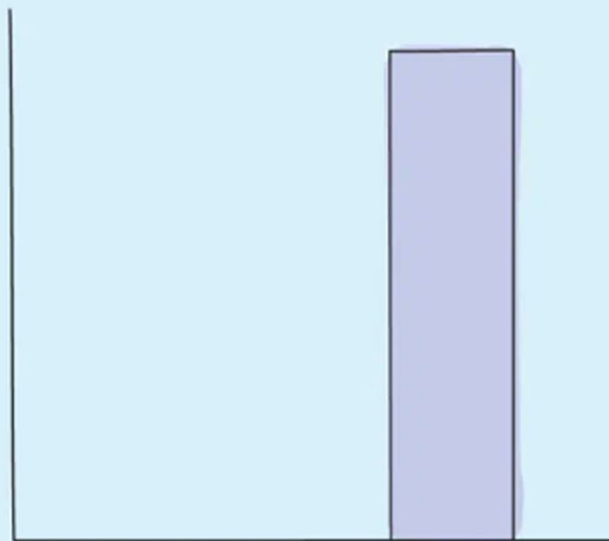
	Culture of Blame	Culture of Accountability
Believes	People are the problem Problems are headaches Admitting weaknesses is career limiting	People are problem solvers Problems are learning opportunities We are all still learning
Focused on	Who is wrong The individual Fault-finding The past Assigning punishment	What is wrong The process Fact-finding The future Improving future results

	Culture of Blame	Culture of Accountability
Believes	People are the problem Problems are headaches Admitting weaknesses is career limiting	People are problem solvers Problems are learning opportunities We are all still learning
Focused on	Who is wrong The individual Fault-finding The past Assigning punishment	What is wrong The process Fact-finding The future Improving future results
Results in	Making assumptions Hoarding decision-making authority Hiding problems Finger-pointing and CYA behaviour Distrust Turf wars Risk adverse Wait until told Lack of innovation	Considering alternatives Delegating decision-making authority Surfacing problems and solutions Learning from mistakes Trust Cross-functional cooperation Calculated risk taking Taking initiative Innovation

Between stimulus and response there is a space. In that space is our power to choose our response. In our response lies our growth and our freedom.



WHAT YOU
CAN CHANGE



THE PAST

THE FUTURE

@LIZANDMOLLIE



Communication Matters



City of Fernandina Beach

Annual Budget 2024-2025

EXPENDITURES by CATEGORY

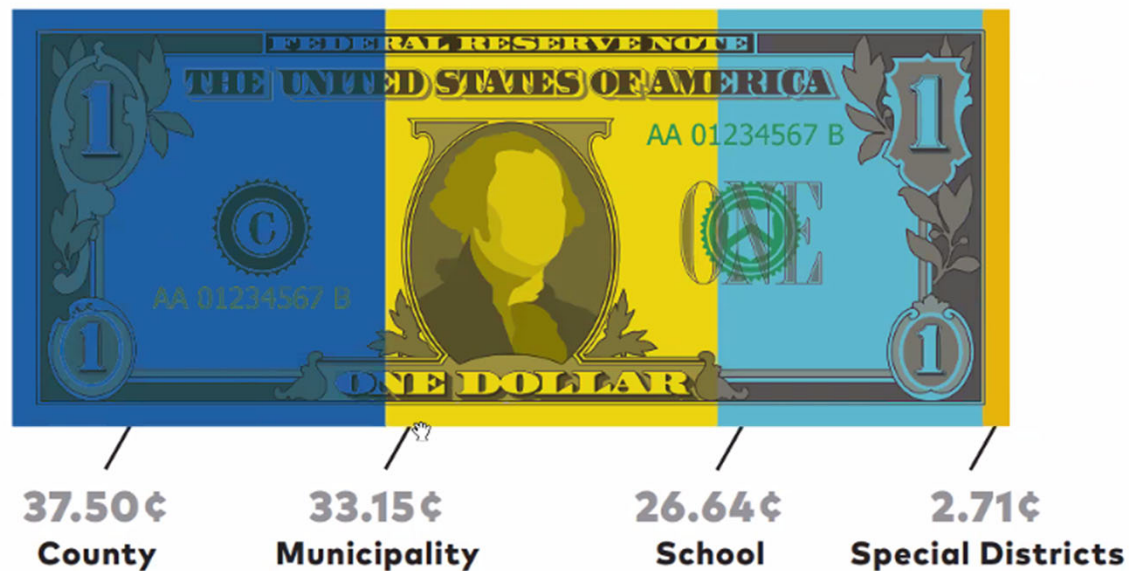
	Personnel		Operating Exps		Capital Exps		Debt Service	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
GENERAL GOVERNMENT								
CITY COMMISSION	96,956	96,958	181,341	186,010	-	-	-	-
CITY CLERK	427,090	648,213	236,672	262,467	-	2,000	-	-
CITY MANAGER	748,023	545,198	63,042	76,215	-	-	-	-
FINANCE	769,462	875,159	117,713	123,699	-	4,000	-	-
INFORMATION TECHNOLOGY	533,983	693,264	392,462	453,883	49,200	76,750	-	-
PERSONNEL/HUMAN RESOURCES	350,383	384,263	70,125	86,834	-	4,000	-	-
LEGAL	353,326	526,072	84,696	220,268	-	-	-	-
NON-DEPARTMENTAL	-	-	312,654	346,822	116,000	-	-	-
FACILITIES MAINTENANCE	802,492	874,459	139,777	116,238	-	62,000	-	16,495
DOWNTOWN MANAGER	-	133,513	166,254	253,003	-	1,000	-	-
PLANNING AND CONSERVATION	700,806	705,237	422,072	728,691	19,500	90,320	-	-
GENERAL GOVERNMENT	4,782,521	5,482,336	2,187,408	2,854,130	184,700	240,070	-	16,495
PUBLIC SAFETY								
POLICE	5,511,087	6,275,847	926,704	934,839	297,500	240,350	-	10,001
FIRE	5,235,998	5,950,253	1,337,604	1,442,223	87,743	113,513	-	-
BUILDING & PERMITTING	-	-	21,878	11,878	-	-	-	-
CODE ENFORCEMENT	290,059	314,060	94,708	112,437	1,000	1,000	-	-
PUBLIC SAFETY	11,037,144	12,540,160	2,380,894	2,501,377	386,243	354,863	-	10,001
TRANSPORTATION	858,173	997,586	970,048	976,032	72,000	53,000	-	-
CULTURE/RECREATION								
LIBRARY	-	-	20,632	23,711	26,000	10,000	-	-
RECREATION	3,093,955	974,621	1,856,609	540,989	179,100	5,000	-	-
PARKS	-	843,279	-	760,559	-	177,600	-	-
PECK CENTER/GYM	-	257,037	-	328,742	-	5,000	-	-
MLK CENTER	-	30,677	-	100,536	-	-	-	-
YOUTH PROGRAMS	-	435,192	-	80,624	-	-	-	-
AQUATICS	-	405,092	-	152,468	-	43,500	-	-
CULTURE/RECREATION	3,093,955	2,945,898	1,877,241	1,987,629	205,100	241,100	-	-
OTHER SERVICES			130,000	132,500				
TOTAL General Fund	18,771,793	21,886,880	7,646,681	8,461,888	848,043	889,033	-	28,496



LET'S TALK, WINTER HAVEN

Clear Information. Open Access. Real Conversations.

MILLAGE RATE BREAKDOWN FY 2024²



This image shows the proportionate share of each taxing authority within the City of Winter Haven for every dollar a resident pays in property taxes. For example: if the total millage rate charged by a municipality was 0.2500 and the total millage rates charged by the county, school district, municipality, and special districts within the municipality totaled 1.0000, then 25 cents for every dollar paid towards property taxes by a resident in the municipality would go towards the municipality.

Budget in Brief

FY 25 - 26

Curious about where your tax dollars go and how your city is investing in the future? This guide provides an easy-to-understand snapshot of the City's financial priorities, from essential services to exciting community projects.

Budget Highlights

6.5900

FY 25 - 26 Millage Rate

Did you know?

The City of Winter Haven's Millage Rate has not been raised since 2018 - it was actually lowered in 2022 and has not changed since.

A millage rate is the amount per \$1,000 of property value used to calculate local property taxes. If your City property taxes have increased in the last six years, it is because your property value has increased.

\$250,000

Allocated to the Affordable Housing Trust Fund, which includes a Residential Infill Affordable Housing Program.

\$295,000

Funding to Heart 4 Winter Haven's Housing Partnership of Winter Haven Program.

\$423,992

Of State Housing Initiatives Partnership (SHIP) FY26 revenue to create & preserve affordable housing.

\$704,761

Awarded in Grant & Aid to local Not-for-Profit Organizations dedicated to serving Winter Haven residents.

\$293,825

Funding for the Winter Haven Area Transit mass transit bus system.

\$55.3 million

In Current Year Capital Investments

\$16.80/hr

Minimum starting hourly wage for new hires.

+6%

Incumbent Market Rate Pay Adjustment

+2.5%

Step Plan Wage Increase on Employees' Anniversary.

\$25.2 million

In General Fund Available Fund Balance



2025 City Commission

(Left to Right) Brian Yates, Mayor Pro Tem; Clifton E. Dollison, Commissioner; L. Tracy Mercer, Commissioner; Bradley T. Dantzer, Commissioner; Nathaniel J. Birdsong, Jr., Mayor

Did you know?

Winter Haven maintains a 30% General Fund Balance.

The fund balance gives us financial stability, ensuring we can maintain services in tough times without borrowing more or raising taxes.

Questions?

The Financial Services team would be happy to help! 863.291.5667

WINTER HAVEN
THE CHAIN OF LAKES CITY

At A Glance

\$251.9 mil
Total Budget

\$46.1 mil. less
than FY24/25

60,000+
Population

42+
Square Miles

50
Lakes

55
Miles of
Shoreline

479
Acres of
Parks

134
Miles of
Roads

766
Total
Employees

Dedicated Funds

All dollar amount numbers indicated are in the millions. Amounts are fund expenditures for FY25/26.

Special Revenue Funds

Funds designated for specific purposes, typically funded by restricted revenue sources such as grants, taxes, or fees.



Construction Funds

Funds used for construction and infrastructure projects, primarily funded by grants, bonds or designated tax revenues.



Proprietary Funds

Funds supporting City services that generate revenue through user fees or charges.



Internal Services Funds

Funds for services provided internally between City departments, funded by internal charges to the departments.



FY 25-26 Budget Breakdown

Special
Revenue
Funds
\$23.9

General
Fund
\$79.6

Construction
Funds
\$19.8

Proprietary
Funds
\$113.5

Internal
Services
\$15.1

General Fund

Where do your property taxes go?

Sample distribution from a real Winter Haven resident in 2025.**

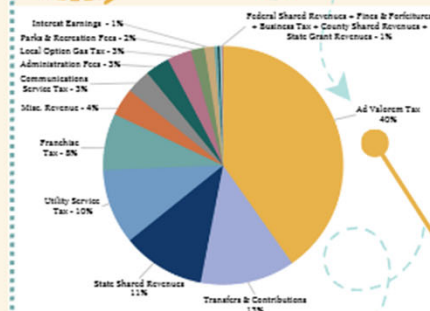


- 35% Polk County BOCC
- 34% City of Winter Haven
- 28% Polk County Public Schools
- 2% Lake Region Lakes Management District*
- 1% Southwest Florida Water Management District

Ad Valorem Revenue (also known as Property Taxes) is applied as revenue within the General Fund.

* Not all Winter Haven residents are inside the LRLM District.
** Does not include any CDD assessment.

Where do the General Fund Revenues Come From?



Did you know?
Winter Haven's top priority is ensuring a safe community. Our financial investment in Public Safety alone is greater than the revenues generated through property taxes.

Revenue from Property Taxes: \$31.5 m
Investment in Public Safety: \$34.7 m

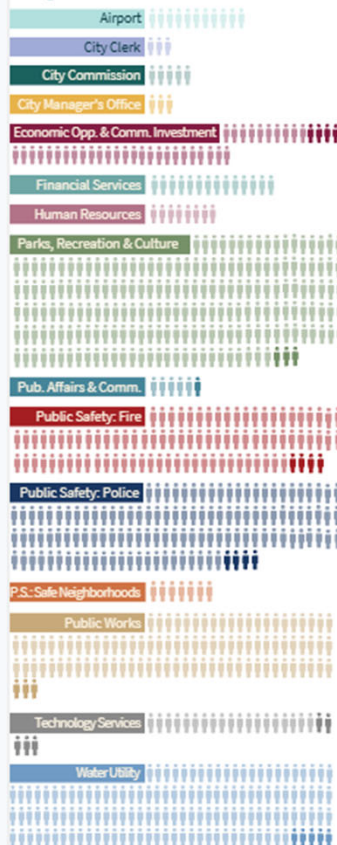
Where do the General Fund Expenditures Go?

All dollar amount numbers indicated are in the millions.

Public Safety		Parks, Recreation & Culture	
Police	\$18.5	Parks & Grounds	\$4.1
Safe Neighborhoods	\$0.9	Parks & Recreation Administration	\$1.4
Fire	\$15.4	Aquatics	\$0.8
Infrastructure Management		Senior Adult Center	\$0.3
Streets	\$3.8	Fieldhouse & Conference Center	\$2.2
Administrative & Government		Tennis Center	\$0.3
City Commission	\$0.2	W.H. Recreation & Cultural Center	\$1.0
City Clerk	\$0.5	Leisure Park Rentals	\$0.2
City Manager's Office / Grant & Aid	\$1.2	Activity Fields	\$2.6
Finance	\$1.6	Ritz Theatre	\$0.03
Legal	\$0.5	Nora Mayo Hall	\$0.6
Public Affairs & Communication	\$0.7	Growth Management	
		Planning	\$1.0

Employees by Department

653 Full-Time | 113 Part-Time
Brighter Color = New Position in FY 25 - 26.



Major Investments

One Water Master Plan

The ultimate goal of the One Water Master Plan is to construct a series of natural water storage facilities throughout the local watershed that would create water supply, prevent flooding, improve water quality, protect lakes and provide recreation and scenic beauty. The City's mission is to align resources, policies and funding to achieve the One Water Vision working cooperatively with local and regional partners.

Water Resource Facility

The existing Waste Water Treatment Plant #3 has reached the end of its useful life and needs extensive upgrades and renovations. The new facility will combine two wastewater treatment facilities into one and feature new technology and expanded capacity to meet current and projected 2045 wastewater flows.

Public Safety Complex Five

This project located in the northwest section of Winter Haven is a complete design/build for an 11,000 square foot multi-use public service building. The new facility will enhance emergency response times and strengthen community safety and law enforcement presence in this area as it will serve as a permanent, safe, and secure station accommodating fire personnel across three shifts and also serve as a Winter Haven Police Department Substation.

Chain of Lakes Phase 2

The Chain of Lakes Complex provides four new collegiate-level baseball fields, multipurpose areas, lakeshore perimeter loop trail system, and an access road and parking facilities. By attracting over 30 annual baseball events, including the nationally recognized RussMatt Collegiate Invitational, the park will draw more than 25,000 visitors and generate an estimated \$19 million in local economic impact. Phase 2 of the project will add 230 paved parking spaces and 120 stabilized grass parking spaces for a total of 350 additional parking spaces at the complex. With these additional spaces, the total parking spaces for the complex will be approximately 1,450 spaces.

DiamondPlex Renovation

The DiamondPlex originally opened in 1998. The softball complex features five lighted fields, a central concession/multipurpose building, picnic areas, playground and fan amenities. The Complex hosts the Polk State College Lady Eagles Softball team, recreation and senior leagues, travel softball tournaments and a six-week collegiate spring break tournament each year. The renovation project is geared towards converting the field lighting to modern LED lights, fence upgrades & replacement, field upgrades, building upgrades and the addition of amenities such as batting cages and bull pens.

T-Hangar Taxilanes Rehabilitation

The existing taxilanes between T-hangar buildings that are located in the south quadrant of the airport have a Pavement Condition Index (PCI) as poor in accordance with the FDOT PCI Index Ratings. This project will include a mill and overlay of the asphalt pavement and replacement of markings. Grant funding will be provided by the U.S. Department of Transportation and Federal Aviation Administration.

Want to Know More?

You can view our full Budget online!

Use your phone to scan the QR code to access the budget book, or visit bit.ly/CHWFY26Budget.



**Where Local Meets Innovation,
the Extraordinary Happens.**

MYWINTERHAVEN.COM

Employees by Department

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**City of Fernandina Beach
Personnel Allocation FTE**

	2023 FT	2023 PT	2023 FTE	2024 FT	2024 PT	2024 FTE	2025 FT	2025 PT	2025 FTE	FTE Net Change
General Government										
City Clerk	4.00	-	4.00	3.00	1.00	3.50	4.00	1.00	4.50	1.00
City Manager	5.50	-	5.50	4.70	-	4.70	2.00	-	2.00	(2.70)
Finance	7.00	-	7.00	7.00	-	7.00	7.00	1.00	7.50	0.50
Information Technology	4.34	1.00	4.84	4.34	1.00	4.84	5.34	-	5.34	0.50
Human Resources	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00	-
Legal	2.00	-	2.00	2.00	-	2.00	3.00	-	3.00	1.00
Planning	7.25	-	7.25	6.75	-	6.75	6.75	-	6.75	-
Downtown	-	-	-	-	-	-	1.00	-	1.00	1.00
Public Safety										
Police	42.00	12.00	48.00	42.00	7.00	45.50	46.00	5.00	48.50	3.00
Fire	38.00	-	38.00	38.00	6.00	41.00	40.00	11.00	45.50	4.50
Code Enforcement	-	-	-	3.00	-	3.00	3.00	-	3.00	-
Public Works										
Facilities Maintenance	8.50	-	8.50	8.50	-	8.50	8.50	-	8.50	-
Streets	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00	-
Culture Recreation										
Recreation	5.00	7.00	8.50	27.00	44.00	49.00	9.00	3.00	10.50	(38.50)
Parks	11.00	-	11.00	-	-	-	11.00	-	11.00	11.00
Peck Center	2.00	3.00	3.50	-	-	-	2.00	8.00	6.00	6.00
MLK Center	1.00	3.00	2.50	-	-	-	-	1.00	0.50	0.50
Youth Programs	3.00	4.00	5.00	-	-	-	2.00	13.00	8.50	8.50
Aquatics	1.00	12.00	7.00	-	-	-	1.00	17.00	9.50	9.50
Cemetery	-	-	-	-	-	-	-	-	-	-
Total General Funds	154.59	42.00	175.59	159.29	59.00	188.79	164.59	60.00	194.59	5.80

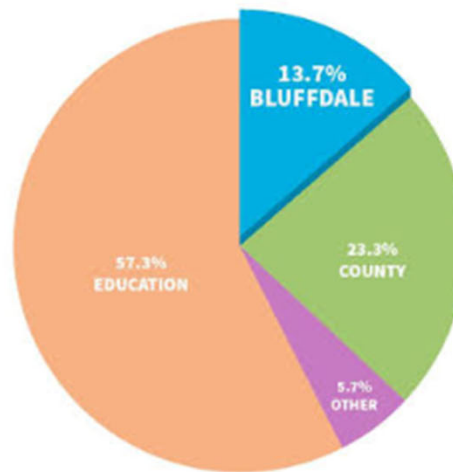


AUSTIN'S BUDGET

How does
the city
spend
your
money?

CITY BUDGET	
POLICE 	\$\$\$
FIRE 	\$\$
EMS 	\$
PARKS & REC 	\$
LIBRARIES 	\$
PUBLIC HEALTH 	\$

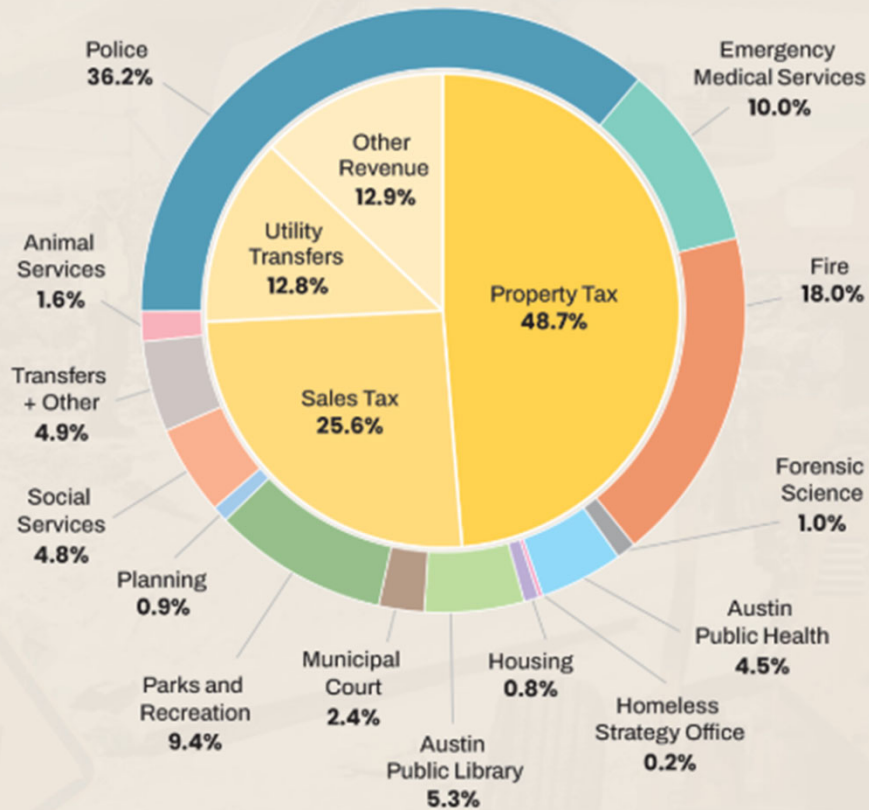
PROPERTY TAXES



Only a small amount of your property taxes come to the City of Bluffdale. Most of your property taxes paid go to our schools and the county.

FY26 General Fund Forecast: \$1.5 Billion

SOURCE AND USE OF FUNDS



Impact of Amendment 3 Indivisible Nassau

September 22, 2026
Story & Song



Citizens' Academy: A Comprehensive Look at City Operations

Free 9-week program for Citizens

Gain an in-depth understanding of how the City works. This program, presented by expert City staff, covers a different essential topic each week. Learn about your government, its services, and how you can be involved.

Academy Schedule
Mondays and Thursdays starting at 6:00pm

July 20, 23, 30
August 3, 17, 27
September 10, 14, 21

Locations to be provided with detailed schedule.

Email kbriley@fbfl.org
to receive an application.
Academy size limited to 30.
City residents will have
priority placement in the
program.



Property Taxes and City Budget 102: A Blueprint for Building Community

An Internal Workshop for City Employees

In response to Amendment 3: (increased homestead exemptions = reduced property tax revenue), Session 102 will review potential impacts to City operations.

DATE & TIME:
Wednesday,
August 19, 10 am

LOCATION:
CITY COMMISSION
CHAMBERS

REQUIRED REGISTRATION:
Please register in advance by
emailing kbriley@fbfl.org

You will learn:
What Amendment 3
proposes and the
impact to city
revenues.

Property Taxes and City Budget 101: A Blueprint for Building Community

An Internal Workshop for City Employees

In response to recent Florida legislature discussions on the elimination of property taxes, this session provides essential knowledge for city staff.

DATES & TIMES: LOCATION:
SESSION 1: May 4, 10-11 am CITY COMMISSION
SESSION 2: May 5, 3-4 pm CHAMBERS
Employees only need to attend one session.

REQUIRED REGISTRATION:
Please register in advance by
emailing kbriley@fbfl.org

You will learn:
how city budget works,
where property taxes
go, and your role as
a budget steward.





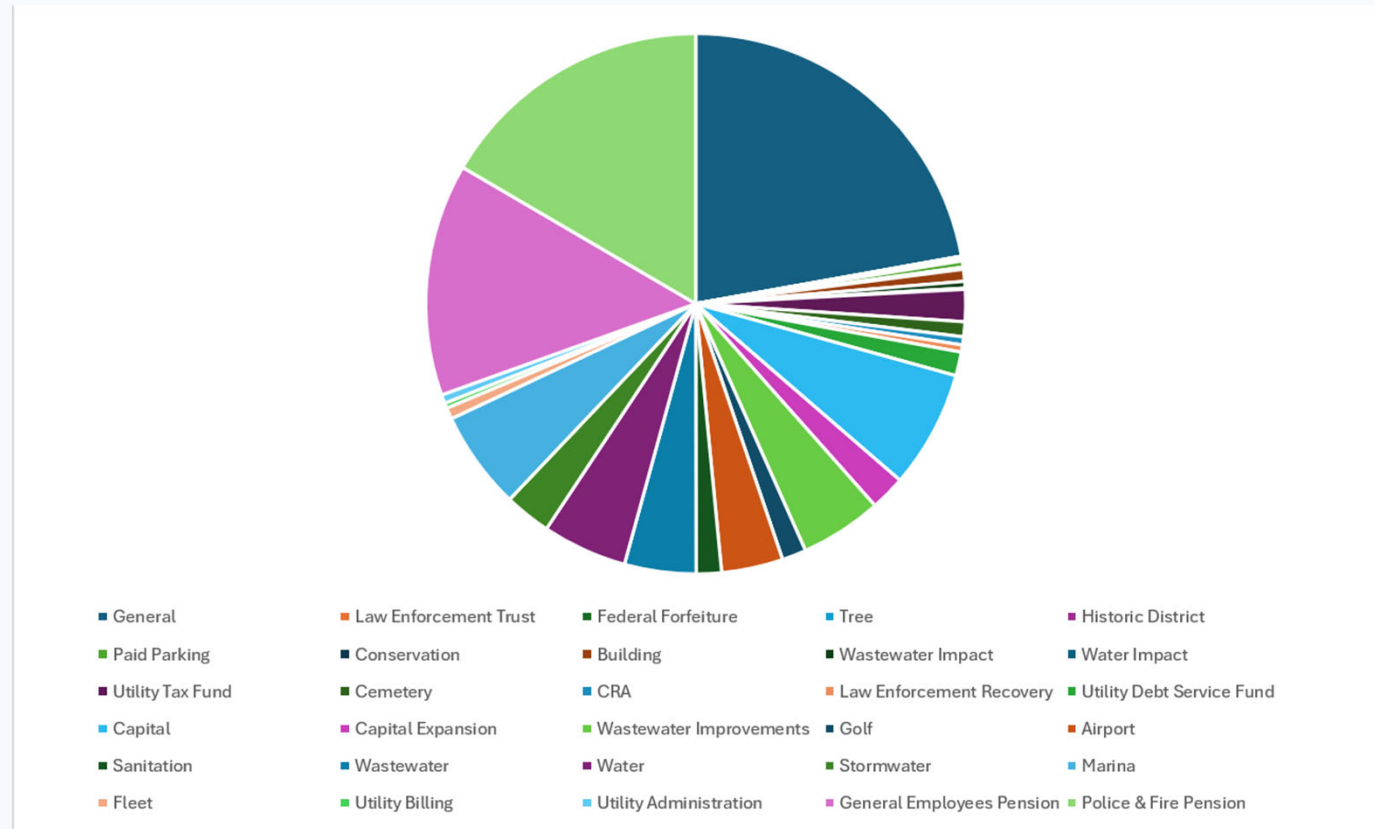
Communication Exercise

What is one area of the budget that is confusing to you or your residents?

Identify alternative ways to communicate the issue.

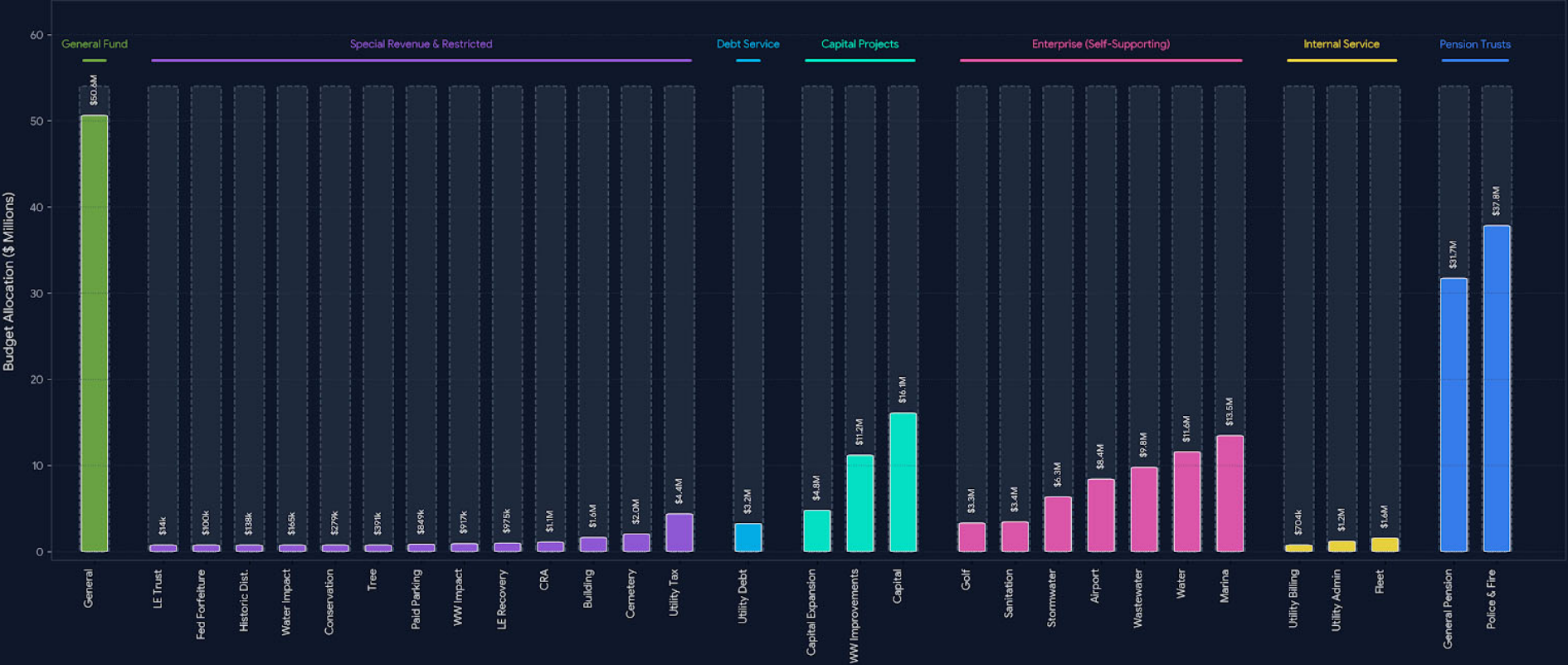
Draw, chart, or use AI to present a sample solution.

Fund	Name	Revenues
1	001 General	-\$50,618,349.00
2	100 Law Enforcement Trust	-\$14,300.00
3	110 Federal Forfeiture	-\$100,487.00
4	125 Tree	-\$390,808.00
5	126 Historic District	-\$137,961.00
6	127 Paid Parking	-\$849,045.00
7	135 Conservation	-\$279,105.00
8	140 Building	-\$1,633,133.00
9	145 Wastewater Impact	-\$917,181.00
10	146 Water Impact	-\$164,660.00
11	150 Utility Tax Fund	-\$4,374,738.00
12	170 Cemetery	-\$2,035,411.00
13	180 CRA	-\$1,099,748.00
14	190 Law Enforcement Recovery	-\$974,904.00
15	230 Utility Debt Service Fund	-\$3,246,269.00
16	300 Capital	-\$16,076,429.00
17	310 Capital Expansion	-\$4,787,869.00
18	330 Wastewater Improvements	-\$11,181,626.00
19	410 Golf	-\$3,305,387.00
20	420 Airport	-\$8,401,465.00
21	440 Sanitation	-\$3,445,692.00
22	450 Wastewater	-\$9,769,267.00
23	460 Water	-\$11,573,349.00
24	470 Stormwater	-\$6,345,183.00
25	480 Marina	-\$13,454,414.00
26	510 Fleet	-\$1,561,395.00
27	520 Utility Billing	-\$704,176.00
28	530 Utility Administration	-\$1,195,153.00
29	610 General Employees Pension	-\$31,712,985.00
30	620 Police & Fire Pension	-\$37,831,987.00
Total		-\$228,182,476.00



CITY BUDGET: 30 INDEPENDENT, SEGREGATED FUNDS

Legal Non-Commingling Principle: Each fund is a standalone fiscal silo. By law, revenues cannot be merged or transferred across funds.



FLORIDA ASSOCIATION OF CITY CLERKS

Thank you!

**Discussion
Q&A**

