



## MINUTES

### BOARD OF COMMISSIONERS BUDGET WORKSHOP MEETING MAY 27, 2026 2:00 P.M.

The City of Madeira Beach Board of Commissioners held a budget workshop meeting at 2:00 p.m. on May 27, 2026 in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

**MEMBERS PRESENT:** Anne-Marie Brooks, Mayor  
Eddie McGeehen, Vice Mayor/Commissioner District 3  
David Tagliarini, Commissioner District 1  
Charles “Chuck” Dillon, Commissioner District 2  
Housh Ghovae, Commissioner District 4

**MEMBERS ABSENT:** None

**CHARTER OFFICERS PRESENT:** Michael Helfrich, City Manager  
Clara VanBlargan, City Clerk  
Andrew Laflin, Finance Director Consultant

#### 1. CALL TO ORDER

Mayor Brooks called the meeting to order at 2:00 p.m.

#### 2. ROLL CALL

City Clerk Clara VanBlargan called the roll. All were present.

#### 3. PUBLIC COMMENT

There were no public comments.

#### 4. DISCUSSION ITEMS

##### A. FY 2027 Budget Workshop #2 Presentation

##### 1. Multi-Year Capital Improvement Plan – Preliminary FY 2027

Finance Director Consultant Andrew Laflin opened the presentation by setting the context for the workshop. He explained that Budget Workshop #1 had focused primarily on a historical perspective, reviewing where the City stood at the end of FY 2025, year-to-date figures, cash balances, reserves, and existing debt service obligations. By contrast, Workshop #2 was structured

as a discussion-oriented review of the preliminary capital improvement plan (CIP) and the personnel budget for the upcoming fiscal year.

Mr. Laflin described how the CIP was compiled: department heads submit capital improvement requests, including equipment, vehicles, and multi-year projects, through a budget module within the City's ERP system, with projections spanning a five-year horizon. He emphasized that the document before the Commission was an initial first pass, not a final determination. He noted that a strategic planning process with a consultant was underway, expected to be substantially complete in June and finalized by August, and that the results of that process would likely shape prioritization and funding mechanisms going forward. He advised that anything presented for FY 2028 and beyond was informational only, a projection, not an appropriation, and that the Commission's feedback during the workshop would help guide both the internal budgeting process and the strategic planning discussions.

Mr. Laflin noted one significant omission: the improvement and build-out of the "555 property" did not appear in the CIP, not because it was deprioritized, but because there was insufficient information at this stage to develop a meaningful project description or a multi-year cost estimate. He assured the Commission that work on that project was ongoing.

### **FY 2027 Capital Budget Executive Summary**

Mr. Laflin summarized the proposed FY 2027 capital spend at \$8,748,000, comprising \$8,085,000 for capital improvements and \$663,000 for capital equipment, across 11 funded projects.

### **General Fund – Fire EMS**

Mr. Laflin noted that the first FY 2027 project listed under the General Fund was the replacement of bunker gear for Fire EMS, at a cost of \$63,000. He introduced a proposed administrative change: following discussions with the Fire Chief and City Manager, staff intended to add a new department to the chart of accounts, Reddington Station, separate from the existing Fire Department. He explained that the rationale for segregating personnel costs, supplies, and equipment between the main fire station and Reddington Station would provide much clearer visibility and transparency into the true cost of operating each facility. He noted that revenues associated with Reddington Station could also be allocated separately, enabling a meaningful profit-and-loss analysis for that station. He acknowledged that some costs, such as a portion of the Fire Chief's time, might require an allocation methodology, but that the vast majority of costs were easily bifurcated. No objections were raised by the Commission.

### **General Fund – John's Pass Village**

The next proposed FY 2027 project was the Jetty Sidewalk at John's Pass Village, with an estimated cost of \$250,000.

Commissioner Tagliarini asked how the \$250,000 figure was determined and whether it was an estimate or based on actual bids. Public Works Director Megan Wepfer clarified that the amount

was an estimated construction cost based on a preliminary design currently being finalized, and that it did not include design costs, which were separate. Commissioner Tagliarini acknowledged the clarification.

### **Local Option Sales Tax Fund – Public Works and Building Services Facility**

Mr. Laflin noted that the Public Works and Building Services Facility was proposed at \$2,500,000 in FY 2027, funded by the Local Option Sales Tax (LOST) Fund. He noted that FY 2027 projected a total of \$2,600,000 from the LOST Fund, but that the fund currently held only about \$1,400,000 in reserves.

Mayor Brooks intervened to address what she characterized as a transparency concern. She said she already knew the answer to the funding question, having asked it before, but wanted the discussion on the record. She noted that the LOST Fund, which generates approximately \$700,000–\$800,000 annually, would be effectively depleted if both the public works facility and the fireboat replacement were funded through it. She also expressed concern that the FY 2028 wish list contained significant LOST Fund allocations, stating that they cannot allocate money that would not exist. Mr. Laflin said the figures from FY 2022 through FY 2025 ranged from \$686,000 to \$787,000.

Mayor Brooks argued that presenting future expenditures as being sourced from the LOST Fund, when that fund would have a zero balance, was disingenuous and not transparent. She suggested that if the general fund or another mechanism, such as appropriations, would actually be needed to bridge the gap, the budget should reflect that honestly. She was not opposed to the projects themselves and was not against doing the projects. They should not be presenting them to the community in that manner.

Mr. Laflin acknowledged the point, agreeing that the LOST Fund has a finite balance and revenue stream and cannot be listed as a funding source for an unlimited wish list. In practice, the LOST Fund would "own" eligible projects because the discretionary surtax has statutory limitations on permissible spending and capital improvements, such as government buildings, which qualify. The actual funding mechanism might involve a general fund transfer, with the transfer potentially offset later by appropriations or other revenue sources.

Vice Mayor McGeehan asked whether the project might extend into FY 2028, allowing additional LOST Fund revenue to accumulate. Mayor Brooks confirmed this was possible but reiterated that, even in that scenario, the fund would remain near zero for several years, making the FY 2028 wish list items listed under the LOST Fund unrealistic without transparent identification of alternative sources.

Commissioner Ghovae raised the possibility of using the Sanitation Fund to partially supplement the cost, noting that the City held approximately \$2.6 million in sanitation reserves, accumulated through fee adjustments over several years. Mr. Laflin confirmed this was a legitimate option if the sanitation department were a beneficiary of the new facility, and that a transfer from the sanitation fund to the general fund or a cost-sharing arrangement would be appropriate. Mayor

Brooks reiterated that her concern was transparency in the presentation, not project feasibility, and that she understood the City had sufficient resources to build the building.

### **Local Option Sales Tax Fund – Marine 25 Replacement (Fireboat)**

Mr. Laflin noted the proposed replacement of Marine 25, the fire department's boat, from the LOST Fund, with no further discussion recorded on this item at this time.

### **Archibald Park Fund – Snack Shack Improvements and Vehicle Replacement**

Mr. Laflin listed \$400,000 for Snack Shack improvements and \$60,000 for the replacement of Truck 112 from the Archibald Fund. Commissioner Tagliarini asked why a truck replacement would appear in the Archibald Fund rather than a public works fund. Director Wepfer clarified that Truck 112 is used exclusively for grounds maintenance across all parks funded by the Archibald Fund, which covers all parks except John's Pass Village, and that it is therefore appropriately charged to that fund. Commissioner Tagliarini was satisfied with the explanation.

### **Sanitation Fund**

Mr. Laflin noted that the only FY 2027 project in the Sanitation Fund was the replacement of the 2020 Kenworth truck, costing \$400,000.

### **Stormwater Fund**

The primary stormwater projects proposed for FY 2027 were Area 6A, estimated construction costs, and Area 9, finishing engineering. Commissioner Tagliarini asked whether the costs were construction estimates only and confirmed they were estimates. Director Wepfer clarified that Area 9 funding was to complete the engineering phase, while Area 6A funding was for estimated construction costs.

### **Marina Fund**

Mr. Laflin listed \$35,000 from the Marina Fund for City Hall dock design and permitting.

### **Parking Fund – Parking Pay Stations**

Mr. Laflin noted that the mobile ALPR (Automatic License Plate Recognition) enforcement system was deferred to a future fiscal year, while the FY 2027 proposal focused on expanding parking pay stations, with a budget of \$40,000.

Mayor Brooks asked for clarification on the pay station costs. She noted that the City had recently purchased two parking kiosks at \$6,240 each, including installation and shipping, and asked whether there would be any additional cost to enable text receipts. Parking Manager Jamal Yahia confirmed that receipt activation did not incur an extra charge. Mayor Brooks observed that five new units at the prior per-unit price would total approximately \$31,200, suggesting the \$40,000

figure might allow for 5 units. Mr. Yahia indicated that 2 or 3 units might be more appropriate at this time, with proposed locations at Archibald Beach Park, John's Pass Park, and potentially John's Pass Village.

Mayor Brooks then raised the ongoing per-transaction cost of \$0.03 per text receipt, noting that the City was currently absorbing it rather than passing it to patrons. She questioned why the City was assuming that cost. Mr. Yahia explained that this was how it had been programmed historically and offered to work with the account manager to explore passing the cost to patrons.

Mayor Brooks requested that staff return to the Commission with a full picture of the annual operating costs for the pay stations, including web/cellular support, warranty costs, and contingency buffers, beyond the capital purchase price, so the Commission could understand the total cost of ownership. Mr. Yahia noted that ParkMobile now owns Flowbird and that unified pricing on a combined platform may improve the cost picture with additional units.

Mayor Brooks noted that all mobile stations had been removed after the hurricane and asked whether they had been damaged. Mr. Yahia confirmed that units left in the field sustained significant damage, while those stored in the round room fared better; none were deemed repairable.

### **FY 2028 and Future Year Capital Projects**

Mr. Laflin transitioned to projects projected for FY 2028 and beyond, totaling approximately \$9,290,000 for FY 2028 alone. In response to Vice Mayor McGeehan's question, he acknowledged that the LOST Fund was listed as the funding vehicle for \$1,685,000 in FY 2028 projects, even though the fund would be essentially depleted by FY 2027 projects. Mr. Laflin clarified that listing a project under the LOST Fund in future years meant only that the project would be eligible for discretionary surtax spending, not that reserves existed. Funding sources, such as grants, appropriations, general fund transfers, and inter-fund transfers, remained to be determined.

Mayor Brooks reiterated her position: For FY 2028 and beyond, items on the list are the staff's wish list. The Commission is not voting to approve funding for those items. She noted that much of the future-year wish list would likely change after the parking study and strategic plan were completed, as some items might not align with Commission priorities. She encouraged staff to use the discussion to document the Commission's preliminary views.

Mayor Brooks then offered commentary on several projects for future years. She expressed support for the utility truck replacement, the chamber's information technology upgrades, the Draglift-mounted bucket, and the construction of the EOC and additional office/meeting space, noting that the latter would likely depend on appropriations. Regarding the basketball court enclosure and the concession stand, she could not support either until the parking study was completed: How would they spend money to upgrade and bring more people in when there is no place to house them? She asked for research into grant opportunities for the playground replacement and noted the same for the pickleball court conversion. Regarding the \$85,000 ALPR enforcement system, she questioned whether it was necessary given existing staffing levels, noting that "just because parking is profitable doesn't mean we need the shiny new penny."

Recreation Director Jay Hatch confirmed that the concession stand proposal was driven in part by inadequate restroom facilities at existing event venues. There are only two toilets to serve all events at the park. The concession stand was intended to both address that deficiency and generate rental and concession revenue. He confirmed that the playground replacement and pickleball conversion were being actively pursued through grant applications. The pickleball conversion grant through USA Pickleball had been applied for in each of the last two years without success, but applications continued annually. He indicated that the passenger van, though listed, was likely to be deferred further, as staff had been satisfied with its condition.

The City Manager acknowledged that listing projects in the CIP was important for grant and legislative appropriation purposes. It demonstrates Commission awareness and support when approaching funding bodies and provides a placeholder for matching funds if an award is received. He suggested structuring the CIP to more clearly identify multiple anticipated funding sources (e.g., legislative appropriation, grant, and LOST Fund or general fund match) rather than listing a single fund.

Commissioner Tagliarini raised the issue of impact fees as an additional funding source for recreation, fire, and other capital needs, a point the Recreation Director acknowledged.

Mr. Yahia, speaking to the future-year ALPR item, described visiting St. Pete Beach to observe its vehicle-mounted ALPR system in operation. He explained that the system enables a smaller parking enforcement staff to patrol a much larger area more efficiently, identify violations quickly, and move on. He estimated the ROI to be strong and encouraged the Commission to consider it. Commissioner Dillon agreed, noting that the City's parking enforcement had been overwhelmed on a recent high-volume weekend, with staff unable to extend coverage beyond Archibald Park and John's Pass, leaving neighborhoods unpatrolled.

Mayor Brooks, noting she had not been informed of any recent parking enforcement issues, requested that the City Manager add a parking report update as a standing item on Commission meeting agendas, to be presented every two weeks by parking management, so that Commissioners could stay informed about operational issues. The City Manager indicated he had already asked the Parking Manager to present a status update at the next workshop, covering the recent weekend and including a presentation on body cameras.

Vice Mayor McGeehan raised the possibility that the City legally owns property across the road from a facility that, according to information from Deputy Snyder, could be used for additional parking stalls. He noted that existing vehicles might technically be parking on City property and that restriping the area could yield significant additional parking capacity. This matter was noted for further exploration.

Commissioner Dillon asked whether the Recreation Department had its own fund or was part of the general fund. Director Hatch confirmed that recreation is accounted for within the general fund, though it is presented as a separate department. Mayor Brooks observed that the current structure makes it difficult to assess the financial performance of individual programs, whether after-school care or events like Burger Week, and advocated for a way to view recreation revenues and

expenses on a program-by-program basis. Mr. Laflin responded that the accounting system departmentalizes revenues and expenses and that recreation-generated revenues (e.g., after-school program fees, summer camp fees) are tracked under the Recreation Department. He suggested that the City's financial transparency website could be enhanced to allow the Commission and the public to query revenues and expenses by department or program (e.g., Grunt Hunt, Seafood Fest) without creating a standalone recreation fund. He indicated this would be a reporting enhancement rather than a structural accounting change.

Commissioner Dillon expressed support for small but meaningful improvements, such as the \$50,000 pickleball court conversion, noting that such investments generate community engagement and well-being even if they do not generate direct revenue, and that the Commission was doing little things at a time that are big.

Commissioner Tagliarini asked whether the City's retained grant-writing firm, GrantWorks, should be more actively engaged in pursuing some of the grants that department heads, such as the Recreation Director, were currently pursuing independently. Mayor Brooks indicated she would add a GrantWorks discussion item to the agenda of the next regular meeting.

## **II. Budgeted Personnel Costs & FTEs – Preliminary FY 2027**

Mr. Laflin transitioned to the personnel budget presentation. He explained the methodology: the budget begins with current payroll information for all active employees, then adds vacant positions the City intends to fill in FY 2027, adds proposed new positions, and applies benefit costs, including health, medical, and dental insurance, held flat at the prior year's budgeted cost and subject to refinement when carrier information becomes available, as well as retirement contributions and provisions for COLA and merit increases.

Before diving into department-by-department details, Mayor Brooks asked about FRS (Florida Retirement System) rate changes, noting that a Pinellas County Commissioner had referenced a significant upcoming FRS rate increase at a meeting earlier that day. Mr. Laflin confirmed that the personnel budget was based on the rates published in July 2025 (14.03% for regular-class employees and approximately 30-something percent for special risk/public safety) and that the July 2026 rates, which would take effect partway through FY 2027, had not yet been published or confirmed. He indicated he would continue monitoring for the updated rate table.

### **Personnel Summary Overview**

Mr. Laflin presented the personnel cost overview, showing totals broken out by salaries and wages, taxes, and benefits, along with the total number of full-time equivalents (FTEs). He provided a comparative table alongside the figures from the previous year's presentation.

He then summarized the new positions proposed for FY 2027:

- Human Resources Director (HR Department — currently no dedicated HR staff)
- Community Communications Officer (City Manager's Department — previously characterized as a Public Information Officer/PIO role)

- Facilities and Project Coordinator (allocated across multiple departments)
- Assistant Community Development Director (split 50% Community Development / 50% Building Services)
- Additional Fire Inspector
- Stormwater Grounds Maintenance Worker
- Building Inspector

## **Department-by-Department Review**

Mr. Laflin walked through each department's roster:

- Board of Commissioners: Filled positions only, no changes.

City Manager: Four filled positions plus one vacancy, the Community Communications Officer position. Commissioner Dillon asked about the vacancy, and Mr. Laflin confirmed it would be housed within the City Manager's department.

- Human Resources: Entirely vacant — the new HR Director position marks the department's first dedicated staff member.
- City Clerk: All positions filled, no changes.
- Finance: All positions filled, no changes.
- Community Development: Filled positions plus the proposed Assistant Community Development Director (20% cost to Community Development, with 50% also borne by Building Services) and the Facilities and Project Coordinator (20% allocation to Community Development). Commissioner Dillon strongly supported the Assistant Community Development Director position, noting that it would allow Community Development Director Forbes to focus on larger-scale, overarching projects while the assistant handled lower-level enforcement matters, such as non-emergency code violations and silt-fence compliance.
- Building Services: Filled positions, a proposed Building Inspector, and shared allocations for the Assistant Community Development Director and the Facilities and Project Coordinator. Mr. Laflin noted that the long-vacant Building Official position remained unfilled but had been supplemented by an outsourced provider.
- Fire EMS / Reddington Station (new department): Mr. Laflin noted that this section would look different in future presentations because the new Reddington Station department would be separated out. Fire Chief Belk provided clarification on the staffing proposal. Currently, the department has 15 firefighters across three shifts (A, B, and C), with 5 per shift. The proposal is to increase it to 6 per shift, for a total of 18 shift firefighters, an addition of 3. The additional 3 firefighters for the main station, combined with 6 new firefighter/paramedics for the Reddington Station, would bring the total new hires to

approximately 10, pending finalization and formal budget approval. Chief Belk noted that NFPA-compliant staffing requires 4 on the truck and 2 on the medic unit.

- **Additional Fire Inspector:** Chief Belk explained that the need for a second fire inspector stemmed from the growth in short-term vacation rental (STVR) inspections, noting that the current Fire Marshal was working well beyond 40 hours per week to complete plan reviews, routine life-safety inspections, and STVR inspections. He added that the position could be fully funded by the STVR inspection fees collected.

Mayor Brooks strongly supported the additional firefighter positions. She described her experience riding along with the fire department, explaining the operational reality: with two apparatus (the fire truck and the medic unit), a minimum of 5 personnel are required, 3 on the fire truck and 2 on the medic unit. If even one person is absent, the medic unit may be taken out of service. She recounted a specific call in which a firefighter/paramedic was required to accompany a patient to the hospital in a private ambulance, removing that person from service for approximately three hours, during which another emergency call came in. She emphasized the human cost of forced overtime on firefighters and their families and stated: "I am so supportive of wanting to be there for our first responders... The value that they do for our community is just hand over." She expressed confidence that if the staffing additions fit within the budget, they should be funded.

- **Recreation:** Positions largely filled, with one vacancy for Recreation Leader 2.
- **Archibald:** Filled positions plus the 20% Facilities and Project Coordinator allocation.
- **Marina:** All positions filled.
- **Parking Management:** All positions filled.
- **Public Works Admin:** All positions filled plus the 20% Facilities and Project Coordinator allocation.
- **Sanitation:** All positions filled.
- **Stormwater:** All positions filled except for the 20% Facilities and Project Coordinator allocation and the new Stormwater Grounds Maintenance Worker position.

### **COLA and Merit Provisions**

Mr. Laflin noted that, as a placeholder, the same COLA and merit percentages used in the prior year (3% COLA, 3% merit) were applied in the preliminary budget. He indicated that a formal proposal for FY 2027 increases had not yet been vetted internally and would be forthcoming.

### **III. Resolution – Positions to Apply to FRS Senior Class**

Mr. Laflin introduced the first of two proposed resolutions he intended to bring forward at the next regular Commission meeting, presented here in workshop format for advance discussion. He

explained that, as a participating Florida Retirement System (FRS) employer, the City of Madeira Beach is entitled, based on its size and the number of FRS-enrolled employees, to designate up to 10 positions to the FRS Senior Management Service Class (SMSC). Currently, all City employees are enrolled in either the regular class or the special risk class (for Fire EMS personnel), with no positions in the senior management class. The proposed list of up to 10 positions eligible for SMSC designation was presented on page 37 of the packet.

Mr. Laflin described the process: if the Commission agrees to proceed, a resolution would be adopted, a notice of intent would be published either in a newspaper of general circulation or on the City's website, and the required paperwork would be submitted to the Florida Retirement System. The change would take effect on July 1, 2026.

In terms of cost, Mr. Laflin explained the difference between the regular-class employer contribution rate (14.03% of eligible compensation) and the senior-management-class rate (33.24% of eligible compensation). The incremental cost per pay period for the 10 designated positions was calculated at approximately \$5,100, with a total FY 2026 fiscal year impact (from July 1 through September 30) of approximately \$30,000. Annualized, Mayor Brooks calculated the total annual employer contribution for those 10 positions at approximately \$230,622, compared to approximately \$97,344 under the current regular class rates.

Mayor Brooks asked why the senior management class designation had not been implemented when the City first joined FRS. Mr. Laflin speculated it may have been deferred because of the administrative burden of the initial FRS conversion, which the City completed in FY 2024. Commissioner Dillon confirmed that the City's FRS enrollment was recent, noting that fire had previously contributed to FRS, but citywide participation was new. Commissioner Dillon drew a parallel to the school system, where principals and assistant principals are typically enrolled in an enhanced FRS class, characterizing the SMSC as a tool for recognizing and retaining leadership.

Chief Belk provided additional context on the mechanics: whereas special risk class members accrue retirement benefits at a 3% multiplier per year of service, regular class employees accrue at 1.5%, and the senior management class would increase that multiplier to 2%, effectively allowing leadership personnel to reach a comparable retirement benefit with fewer years of service. Mayor Brooks acknowledged the benefit's value for retaining and attracting quality leadership but flagged the need to ensure the annualized cost was sustainable within the broader budget context, particularly given the potential property tax impacts referenced by the Governor that day. Mr. Laflin reassured the Commission that the City's operating revenue base, comprising various taxes, parking fees, and service charges, was sufficient to cover operational costs and that the SMSC change would not threaten the City's fiscal stability. He indicated he could prepare a historical operating cost analysis showing the differential in context.

The Commission reached a general consensus to proceed with drafting the resolution for formal consideration at the next regular meeting, with no objections raised.

#### **IV. Resolution – Bank Signatory Change**

Mr. Laflin presented the second proposed resolution, an administrative matter that required no substantive debate. He explained that, due to the transition from the acting City Manager to the newly installed full-time City Manager (City Manager Helfrich), the City's bank required a formal resolution authorizing the addition of the new City Manager as a bank signatory. The proposed resolution updated the list of signatories accordingly. Mr. Laflin noted that he had presented this in the workshop setting simply to avoid any appearance of surprise at the regular meeting. No concerns or questions were raised.

Mayor Brooks opened the floor to public comment. There were no public comments.

## 5. ADJOURNMENT

Mayor Brooks adjourned the meeting at 3:30 p.m.

ATTEST:

\_\_\_\_\_  
Anne-Marie Brooks, Mayor

\_\_\_\_\_  
Clara VanBlargan, MMC, MSM, FCMC, City Clerk