



## MINUTES

### BOARD OF COMMISSIONERS BUDGET WORKSHOP MEETING JUNE 25, 2025 4:00 P.M.

The City of Madeira Beach Board of Commissioners held a budget workshop meeting at 4:00 p.m. on June 25, 2025 in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

**MEMBERS PRESENT:** Anne-Marie Brooks, Mayor  
Ray Kerr, Vice Mayor/Commissioner District 2  
Eddie McGeehen, Commissioner District 3  
Housh Ghovae, Commissioner District 4

**MEMBERS ABSENT:** David Tagliarini, Commissioner District 1

**CHARTER OFFICERS PRESENT:** Robin Gomez, City Manager - Absent  
Clara VanBlargan, City Clerk  
Andrew Laflin, Finance Director/Contracted Service  
Thomas Trask, City Attorney

#### 1. CALL TO ORDER

Mayor Brooks called the meeting to order at 4:00 p.m.

#### 2. ROLL CALL

The City Clerk called the roll. Commissioner Tagliarini was absent.

#### 3. PUBLIC COMMENT

There were no public comments.

#### 4. DISCUSSION ITEMS

##### A. FY 2026 Budget Workshop #4 Presentation

The City Manager said that due to the storms, there were a few reductions in some of their revenues. The City has received a reduction in the current year's property tax amounts based on catastrophic loss refunds for displaced property owners. A reduction in ad valorem taxes is forecasted for next year.

#### I. FY 2025 Financial Overview & Emergency Bridge Loan Status

Mr. Laflin provided a financial overview of FY 2025 and discussed the City's current position. On p. 6 of the packet, he identified three main areas where there is a sum of potential loss type amount:

- FY 2026 Ad Valorem Taxes 338,200
- FY 2025 Ad Valorem Taxes 249,800
- Local Option Taxes & Shared Revenues 403,600

Charges for Services 2,156,900

TOTAL: 3,148,500

Mr. Laflin explained how he arrived at the amounts. He confirmed the emergency bridge loan amount applied for was \$3,148,500. The entire loan proceeds would be available city-wide for funding general operations.

## **II. FY 2026 Budget Summary & Detail by Department**

Mr. Laflin reviewed the total revenues and expenses by fund. The expenditures for the Stormwater Fund are high due to stormwater drainage and roadway improvement projects in FY 2026. He explained the revenues and other inflows by character.

He said the budget summary by character shows that the total sources equal the total uses by fund. He apologized for a formula error in the grand total. He explained how they would handle a deficit or an excess. There is no single deficit for which there are not sufficient reserves to meet. The only fund of concern is the Stormwater Fund, but there are remaining proceeds from the Series 2019 debt to spend, and then there would be existing reserves available to pay for projects in 2026. They could look at issuing debt for the larger projects in the multi-year capital improvement plan for stormwater.

Vice Mayor Kerr asked if current reserves would be seriously impacted by the end of 2026. Mr. Laflin said they would see the most impact on the Stormwater Fund. The Vice Mayor asked if the balance would drop by \$18 million if the revenue were short against the expenses. Mr. Laflin said yes, if they spend \$10.5 million on capital projects in 2026. They have almost \$30 million in cash as of fiscal year end of 2024, and he is not concerned from a liquidity standpoint. They are well reserved in the upcoming budget to cover \$10 million in projects.

Vice Mayor Kerr asked how much they should be comfortable with in reserves to cover catastrophic events, such as the ones they experienced this past year. Mr. Laflin said they had approximately \$6.5 million in advanced proceeds that would help cover the debris removal expenses. They are hoping that most, or all, of the hurricane-related expenses will be reimbursed by insurance or FEMA. If they receive the bridge loan, they would have another \$3 million to sustain operations. He is not concerned about their cash position.

Mr. Laflin reviewed the General Fund expenditures by department. He responded to questions and comments from the Board.

## Board of Commissioners

Mayor Brooks said the FY 2025 projected budget numbers did not match. She asked how the numbers get projected. For instance, the Board of Commissioners' salaries were budgeted at \$40,500 and projected at \$33,807.

Mr. Laflin explained that the FY 2025 projection is the actual projection through the end of the fiscal year, ending September 30, 2025. The system has the current year-to-date actual figure and the automatically calculated annual projection. It calculates the number of days elapsed from October 1, 2024, to the present, then determines the remaining days in the fiscal year and annualizes the current figure. It works well for some budgeted line items but not for others. At the next workshop, the directors would review their annual projections. He will refine the figures for the next workshop.

## City Clerk

Vice Mayor Kerr asked about the software account. The City Clerk said it is shared software, the same as contracts funded from her budget and renewed annually. Depending on the service, it is classified as software or a contract. The contracts are for meeting management, Laserfiche, and JustFOIA. Codifying the ordinances is a contractual service and for maintaining the code online is a subscription. The Vice Mayor noted a significant difference between the projected and budgeted amounts. The City Clerk said it depends on when the invoices are received. They are paid annually or monthly.

Mayor Brooks asked if the projected overtime was from the hurricanes. The City Clerk said yes.

Mayor Brooks said there are numerous actual expenses in the budget (overall budget) that were hurricane-related, for which they were reimbursed. The City Manager said there is a way within the payroll system to compile those figures. The Mayor asked if they would get a budget analysis of the hurricane-related expenses. Mr. Laflin said he could provide a report on hurricane-related expenses. He could also break it down by general ledger account. They would not budget for disaster-related expenses. If a disaster occurs, they would do a budget amendment, similar to the one they did this year.

Vice Mayor Kerr asked if there is a category to allocate a percentage of the cost of a capital improvement project to the budget annually. Mr. Laflin said the budget is based on specific identification; the departments project it out in their specific departmental capital budgets. The Vice Mayor said he likes planning ahead. The City Manager said it is something to consider.

## City Manager

Mayor Brooks asked about the Chamber of Commerce donation. The City Manager said they would budget \$10,000 for FY 2026.

Mayor Brooks said they needed a public information officer and asked which department that position would be under. The City Manager said it could go under the City Manager for supervision

purposes. It was discussed to staff an individual at the county EOC post-storms, and the public information officer could assist with it. They could review it and come up with a budget.

The consensus of the Board was to have a separate discussion on it.

### Community Development

Vice Mayor Kerr asked why contractual services doubled for FY 2026. Mr. Laflin said it was for amendments to the contracts for the University of Florida Board of Trustees, the Kimley-Horn impact fee study, and LDR amendments.

### Finance

Vice Mayor Kerr asked why the accounting and auditing account was so high. Mr. Laflin said they would be going through an RFP process for auditing services, and the fees are unknown. It is subject to adjustment once the proposals are received.

Vice Mayor Kerr inquired about the professional services account. Mr. Laflin said the professional services account includes his services, the PFM Financial Advisory, and \$15,000 for other professional services needed.

### Fire/EMS

The City Manager said the revenue for FY 2025 is for the new fire station in North Redington Beach, and the revenue in FY 2026 is the remaining amount to pay out. The City is the pass-through from the county for the cost of building the station. Vice Mayor Kerr said he was more interested in the annual operating expenses. The City Manager said they would break that down for the next workshop. The Fire Chief said there are many aspects to it. There are three other cities, Pinellas County, and two fire stations involved.

### Human Resources

There were no questions or comments from the Board.

### Information Technology

There were no questions or comments from the Board.

### John's Pass Village

There were no questions or comments from the Board.

### Law Enforcement

The City Manager will bring the proposed agreement to the July workshop. There will be about a 7% increase. The recommendation is to increase the crossing guards to three.

## Legal Services

There were no questions or comments from the Board.

## Non-Departmental

Mr. Laflin said the fund includes a lot of revenue.

Mayor Brooks asked where the seafood festival revenue-in and revenue-out get captured in the budget. The report that Mr. Laflin gave her from Aclarian does not match the spreadsheet she received from Recreation. They should have a report from Aclarian that shows exactly how the money was spent. She asked where the money is in the actuals. The City Manager said they would ensure it is correctly coded as a special event for the seafood festival. The Mayor said there was no revenue for the event in Aclarian. Recreation Director Hatch said that, due to the software's design, all revenue is coded to special events. They would have to break it down manually. The Mayor said they should.

Mayor Brooks asked why a non-employee was paid to work in the City's tent at the seafood festival when there were plenty of people willing to volunteer. Director Hatch said they needed help at the time, and they had someone willing to help, so they paid them.

Mayor Brooks said what is printed from Aclarian should be accurate information, to be transparent to everyone. They would know what the City spent and made on the seafood festival, so they can decide whether or not the City should run the event. The City Manager said there were several reasons why the City should host the event rather than a private entity. They could have a workshop to discuss it. The Mayor agreed.

Vice Mayor Kerr asked if training was required to input the figures, so they are entered correctly. The City Manager said the numbers are entered into Aclarian, and expenditures are properly coded. The event is a subset of the general ledger of another account. The Vice Mayor suggested that perhaps the recreation account should not be used because it is a general account. It should be specified for a specific event. Mr. Laflin said they can have an internal policy stating that when selecting the general ledger account, the correct activity must be chosen from a dropdown menu. The Vice Mayor said Aclarian should be updated to be able to do it.

Mayor Brooks asked why they budgeted \$52,000 for Christmas decorations when they spent about \$33,000 in 2024. The City Manager said it was the quote they received from the contractor. Director Hatch said the contract for fireworks is up for bid this year, so it needs to be rebid. It would probably go out after July 4. There are four events for which fireworks are displayed. The City Manager said the additional cost includes two more Christmas trees and additional decorations.

## Parks

There were no questions or comments from the Board.

### Public Works Administration

There were no questions or comments from the Board.

### Recreation

Mayor Brooks asked why the sponsorship account went from \$30,000 to \$10,000. Director Hatch said sponsorships are mostly allocated to the special events account. This year, after the storms, they offered free sponsorship of field banners as a goodwill gesture to the community, helping businesses advertise.

Mayor Brooks asked if the \$5,000 budgeted for youth leagues was an error, as it was \$40,000 last year. Director Hatch said it should be comparable to previous years. Mr. Laflin said he would change it to \$40,000.

### Archibald Park Fund

There were no questions or comments from the Board.

### Building Fund

There were no questions or comments from the Board.

### Debt Service Fund

There were no questions or comments from the Board.

### Gas Tax Fund

There were no questions or comments from the Board.

### Impact Fee Fund

There were no questions or comments from the Board.

### Local Option Sales Tax Fund

There were no questions or comments from the Board.

### Marina Fund

There were no questions or comments from the Board.

### Parking Fund

There were no questions or comments from the Board.

#### Sanitation Fund

There were no questions or comments from the Board.

#### Stormwater Fund

There were no questions or comments from the Board.

Mayor Brooks said she enjoyed everyone's accomplishments for 2025 and objectives for 2026. She thought they were very well thought out.

Mr. Laflin reviewed the historical capital outlay analysis. They have always budgeted more aggressively than what was spent. He presented the capital improvement plan for FY 2026.

Mayor Brooks said she would like to have the restroom facility at the school athletic fields removed because she does not believe it can be done for \$100,000, and they have not received approval from the school for it. If they are going to spend the money, they should allocate it to a specific area where it will be used.

Mayor Brooks asked if there was an update on the Johns Pass jetty sidewalk and if \$250,000 would be enough. Director Wepfer had no updates; she is still waiting for FDEP to finalize the design to proceed with permitting. She did not want to leave it out of the budget because once the plans and permitting are approved, it should go through quickly.

Director Hatch said they can remove the restroom facility from the budget. The school's focus is on removing the portables, but they are unsure of their next step. The connection to the ground will remain there.

### **III.5 Year Capital Improvement Plan**

Mr. Laflin presented the multi-year Capital Improvement Plan.

Mayor Brooks requested that the purchase of a new truck for the recreation department be added to the agenda for the next workshop so they can discuss it and its intended usage.

### **IV. Budgeted Position Listing**

Mr. Laflin presented a personnel listing of all position titles, which included filled or vacant, part-time or full-time, and the allocation percentage.

Vice Mayor Kerr asked if fire station repairs and improvements were included in the 5-year Capital Improvement Plan. Chief Belk said it is included in the Local Option Sales Tax Fund, specifically for Fire Department office space construction, at \$250,000.

Mayor Brooks asked how many employees work from home, and if there are any working four 10-hour days. The City Manager said there may be a couple in the Building and Community Development Department. The Mayor said she would like to know that information at the next meeting.

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

## **5. ADJOURNMENT**

Mayor Brooks adjourned the meeting at 5:47 p.m.

ATTEST:

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Anne-Marie Brooks, Mayor

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Clara VanBlargan, MMC, MSM, City Clerk