



MINUTES

BOARD OF COMMISSIONERS BUDGET WORKSHOP MEETING JULY 23, 2025 4:00 P.M.

The City of Madeira Beach Board of Commissioners held a budget workshop meeting at 4:00 p.m. on July 23, 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
David Tagliarini, Commissioner District 1
Eddie McGeehen, Commissioner District 3
Housh Ghovae, Commissioner District 4

MEMBERS ABSENT:

CHARTER OFFICERS PRESENT:

Robin Gomez, City Manager
Clara VanBlargan, City Clerk
Andrew Laflin, Finance Director
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. All were present.

3. PUBLIC COMMENT

There were no public in attendance.

4. DISCUSSION ITEMS

A. Budget Workshop #5 – July 2025 Presentation

The City Manager said that they will hold one more budget workshop in August and two public hearings on September 10 and September 24 to adopt the FY 2026 millage rate and the budget.

Mr. Laflin said they would review historical current year-to-date data to see where they are. It is similar to what they have presented in past presentations, especially for revenues and revenue

accounts that could have been affected by the hurricanes. They conducted an analysis to show their year-to-date performance through January, then through March, and now year-to-date through June across various revenue accounts. He reviewed the year-to-date expenditures by department, as well as the current status of damage assessments and the progress made on renovations and repairs for facilities, buildings, infrastructure, equipment, and vehicles. There have been some minor changes to the FY 2026 budget since the last workshop, which are summarized on the pages.

Mr. Laflin apologized for not including the ad valorem tax analysis in the published agenda packet. He will provide it in paper and on the screen. The Board did not have the opportunity to review it before the meeting.

I. Revenue & Expense Analysis – Through March 2025

- Ad Valorem Taxes – October – May for Fiscal Year 2023, 2024, and 2025.
- Non-Exchange Revenues – Other Taxes, Franchise Fees, State Shared Revenues: October – May for Fiscal Year 2023, 2024, and 2025.
- Building & Planning Revenues: October – May for Fiscal Year 2023, 2024, and 2025
- Fees for Services: October – May for Fiscal Year 2023, 2024, and 2025
- Parking Related Revenues - October – May for Fiscal Year 2023, 2024, and 2025
- October – June Revenue Comparison – Detailed List FY 2023, 2024, 2025
- October – May Revenue Comparison – Detailed List FY 2023, 2024, 2025
- Budget Versus Actual Analysis – Expenses By Department FY 2025 YTD (Thru Mid-July)
- Comparison of Hurricane-Related Expenses Incurred from Hurricanes Helene and Milton

Mr. Laflin said the tax refund hit had not been as significant as initially feared. Collections from October through June have been improving from FY 2023 to FY 2024 to FY 2025.

- He reviewed the year-to-date revenue accounts, including those affected by hurricanes.
- He discussed the impact of hurricanes on property tax valuation and potential revenue loss, as well as the effects on building and planning revenues, contractual services, and parking revenues.
- He highlighted non-exchange revenues, including franchise fees, state shared revenues, and local option fuel taxes.

Mr. Laflin said they went through the application process for the lost revenue for the emergency bridge loan program, which is interest-free. The proposed amount of lost revenue was slightly over \$3.1 million. He hopes to hear back from that soon.

II. YTD Hurricane Related Expenses

- Helene Expenses Incurred – Largest Vendors
- Milton Expenses Incurred – Largest Vendors

III. Damage Assessment – Current Status

- Damage Assessment – Current Status
- Damage Assessment – Land & Infrastructure
- Damage Assessment – Facilities
- Damage Assessment – Vehicles
- Damage Assessment – Equipment
- Insurance Proceeds – Payment Detail

Mr. Laflin reviewed the hurricane-related expenses and the damage assessment's current status.

Mayor Brooks said the original budget for non-departmental was \$2.5 million, and the revised budget is \$17.5 million. She asked if that was because of the hurricanes. Mr. Laflin said they executed a budget amendment. In non-departmental, there is an account called disaster-related expenses. That is where most disaster-related expenses are charged, as they do not relate to any other department specifically. The other big one is Fire EMS, which is for the build-out of the Redington fire station.

Mayor Brooks asked if there were any items not covered by the insurance that FEMA would cover. The City Manager said they submitted it to FEMA, but they will not know until they hear back from them.

Mr. Laflin said the largest expenditures from Hurricane Helene were for debris hauling. The document shows the amount paid to each vendor and the purpose of the payment. For Hurricane Milton, the document outlines the largest expenditures and their respective purposes.

Mr. Laflin explained the current damage assessment status for land and infrastructure, facilities, vehicles, equipment, and the payment details. It shows some of the insurance proceeds received.

Mayor Brooks said they will be discussing the assessment of damage to facilities at the next workshop meeting under the hurricane update on related repairs. She had asked for an update on all the projects at the next workshop. The money aspect is not what she is concerned with, but rather the current state of the repairs. Mr. Laflin said they could go over the financial aspect of the facility damage assessment and the other at the next workshop meeting. He explained what reimbursements they received from insurance and FEMA so far for everything submitted.

Vice Mayor Kerr asked if there are no insurance proceeds shown on a line item, they do not expect to receive any. Mr. Laflin said he was unsure about the expectation, but they are working with the insurance carrier and providing them with the necessary information.

IV. Added Item not included in the published/posted agenda packet.

Mr. Laflin distributed paper copies to the Commission of the FY 2026 Budget Workshop #5 Ad Valorem – July 2025 document. He explained the information.

The City Manager displayed, referenced, and spoke about the Estimated Taxable Value Increase (%), shown on p. 24 of 52 of June 6, 2025, Pinellas County Property Appraiser's Office presentation on property valuations documents.

V. Millage Rate Summary

- Millage Rate
 - Current Rate 2.7500
 - Rolled Back Rate 2.8581
 - Majority Vote Maximum Rate Allowed 2.9870
 - Two-Thirds Vote Maximum Rate Allowed 3.2857
- 2025-26 Taxable Value Estimate (as of 6/29/25)
 - Current Rate \$2,091,377,138
 - Rolled Back Rate \$2,091,377,138
 - Majority Vote Maximum Rate Allowed \$2,091,377,138
 - Two-Thirds Vote Maximum Rate Allowed \$2,091,377,138
- 2025-26 Projected Ad Valorem Revenues
 - Current Rate \$5,463,723
 - Rolled Back Rate \$5,678,497
 - Majority Vote Maximum Rate Allowed \$5,934,596
 - Two-Thirds Vote Maximum Rate Allowed \$6,528,056
- Increase (Decrease) from FY 2025
 - Current Rate \$(316,938)
 - Rolled Back Rate \$(102, 164)
 - Majority Vote Maximum Rate Allowed \$153, 936
 - Two-Thirds Vote Maximum Rate Allowed \$747,395
- Millage Rate
 - Homeowner A 2.7500
 - Homeowner B 2.7500
 - Homeowner C 2.7500
- FY 2024-25 Taxable Value
 - Homeowner A \$525,000
 - Homeowner B \$135,000
 - Homeowner C \$820,000
- FY 2024-25 Taxes Paid (Madeira Beach)
 - Homeowner A \$1,443.75
 - Homeowner B \$ 371.25
 - Homeowner C \$2,255.00
- FY 2025-26 Taxable Value (Estimated 3% Increase)

- Homeowner A \$540,750
- Homeowner B \$139,050
- Homeowner C \$844,600

- FY 2025-26 Taxes Paid (Madeira Beach)
 - Homeowner A \$1,487.06
 - Homeowner B \$ 382.39
 - Homeowner C \$2,322.65

- Increase from FY 2025
 - Homeowner A \$43
 - Homeowner B \$11
 - Homeowner C \$68

- Historical
 - Millage Rate - 2.7500 for Fiscal Years 2020, 2021, 2022, 2023, 2024, 2025
 - Ad Valorem Taxes Collected:
 - FY 2020 \$3,529,569
 - FY 2021 \$3,700,818
 - FY 2022 \$4,028,179
 - FY 2023 \$4,642,054
 - FY 2024 \$5,254,855
 - FY 2025 (7/16/2025) \$5,606,044

VI. Updated FY 2026 Budget & Summary of Changes – FY 2024 Actual, FY 2025 Budget, FY 2025 Projected, FY 2026 Budget

- Summary of Changes – Previous Version (June Workshop) to Current Version
- Summary of Revenues By Fund
- Summary of Expenditures By Fund
- General Fund Revenue & Other Inflows Summary
- General Fund Expenditure Summary
 - Expenditures & Outflows By Character
 - Expenditures & Outflows By Department
- Revenues, Expenses & Other Outflows by Department
 - Board of Commissioners
 - City Clerk
 - City Manager
 - Community Development
 - Finance
 - Fire/EMS
 - Human Resources
 - Information Technology
 - John's Pass Village
 - Law Enforcement
 - Legal Services

- Non-Departmental
- Parks
- Public Works Administration
- Recreation
- Archibald Park Fund
- Building Fund
- Debt Service Fund
- Gas Tax Fund
- Impact Fee Fund
- Local Option Sales Tax Fund
- Marina
- Parking Fund
- Sanitation Fund
- Stormwater Fund
- Historical Capital Outlay – 10 Year Trend
- Capital Improvement Plan – FY 2026
- Capital Improvement Plan – Multi-Year

Mr. Laflin reviewed the FY 2026 budget, assuming a millage rate of 2.7500. He discussed the projected tax revenue and the impact of potential tax rate changes, explained the importance of maintaining reserves, and discussed the potential need for interim financing for stormwater projects.

Mr. Laflin explained the projected inflows and outflows, the difference between them, and any resulting deficits that are shown in the Budget Summary by Character for FY 2025-2026. If a fund balance net position carryover is used, it means they are using the existing reserves to fund a projected deficit in that fund. In the priority activities, they have budgeted access, namely, in the parking fund. There is currently \$2.7 million in the parking fund that can be used to fund future projects in other funds, enabling fund-to-fund transfers. They always show a massive deficit in the stormwater fund. So, it projects a \$6.5 million deficit. They have very little unspent proceeds from that Series 2019 issuance, but those are dwindling. They need to monitor the reserve balance over time. Currently, they are well reserved. They have healthy case investment balances, totaling around \$30 million city-wide. He is comfortable with self-funding specific project initiatives, such as stormwater projects. Once their reserves and cash investments reach a certain level, he will come back with some financing options.

Mayor Brooks raised concerns about the transparency of event revenues and expenses, particularly for John's Pass Seafood Festival and other recreational events. The John's Pass Seafood Festival is an event with an estimated budget of over \$200,000, but the budget does not provide clear information on spending and revenue. She had spoken to Mr. Laflin, and he had explained that they have a system in Aclarian for tracking events. The revenues and expenses for each event should be presented together, rather than scattered across various accounts, such as in the non-departmental account, to help them determine what revenues and expenses are being incurred for each event. They are going back and fixing it, and then going forward, the staff will be doing it in Aclarian. The reason for bringing it up is that when you look at the general fund and non-departmental in the budget, there are things in non-departmental that recreation manages.

The City Manager said that he would review and update the budget to accurately reflect the event's revenues and expenses. The Mayor discussed the importance of accurate accounting to ensure proper credit for event revenues and to improve budget transparency. A lot of the seafood festival-related items are located in non-departmental facility rentals. The recreation department is responsible for planning and hosting various recreational activities and events. When they handle an event and they rent out a room, that is revenue that they generate. Upon reviewing the recreation accounts, you will find that the recreation department has a revenue inflow of \$500,000. Next year, the budget is \$566,950 for inflows. They are budgeted for over \$2.5 million in outflows. When considering all the expenses and outflows, including promotions and publications, the budget is \$250,000 next year. It looks like the seafood festival is part of that. They are not getting the credit they deserve, and they are not getting the critique that they deserve if the events are not lean enough. If spending \$200,000 on an event, it should generate money. The last four years of managing the seafood festival they have not gotten better at it. She wants it to do better and make more money. She asked that they do their accounting with what is afforded to them. She hopes that by their next budget meeting, they will be able to view those numbers in real-time. A lot of things come into the general fund that are not really general fund.

The City Manager said they will review non-departmental expenses and move them to the appropriate department. The Mayor said she wants to see a report that shows the events, the costs, and the revenue generated. This includes donations and revenue. The City Manager said they could put that in the budget document. The Mayor said it makes it transparent.

Mayor Brooks said being transparent is one of her biggest things, so the public understands.

Vice Mayor Kerr said in addition to being in the budget, they need to get that throughout the year. That should be a standard report; they get 60 days after an event to ensure it is correct. The Mayor said they should have it within much less time than that. There is still no final report on the seafood festival. The Vice Mayor said every event should have that.

Mayor Brooks said that a policy and procedure must be set, and she does not believe there is one. The City Manager said they could break it out and put it in the budget by specific events, but they have all the revenues and expenses for all the events. They will have that at the next budget workshop. They have done that before and may not have done it now for whatever reason, but they will continue to do so. They will make the budget show all the events, their expenses, and the revenues.

Mayor Brooks said that when reviewing the budget, it shows that recreation is \$2 million in the hole. That is not reality. A layperson would not know they need to look at the non-departmental. They need to be clearer because it is not non-departmental, which is not part of the recreation department.

Vice Mayor Kerr said on pp. 56 and 57 of the packet that it compares the revenues and expenses for recreation. The Mayor said the budget shows the revenue in and out over the last several years, and the numbers are very skewed. That might be because sometimes things are moved around and are not taken out of the same account as before. Recreation is for the betterment and enhancement

of the community, not for profit or to break even. However, they need a thorough understanding of what they are spending on it and what it costs, which is a valuable exercise.

Mayor Brooks said it looks like the Marina does it right for their events. It captures all their costs and revenues. Recreation does not. Instead, a lot of it is captured under non-departmental.

The City Manager said the direction to him is to list the events as a line item to show the expenses associated with them. The Vice Mayor said that everything should be listed where it belongs; however, it is not currently.

Mr. Laflin outlined the next steps for the next budget meeting, including finalizing salary changes, structural and cosmetic changes to the fire station, and updating non-departmental revenues.

Mr. Laflin said that for all of them to be in concert, they will keep the millage rate at 2.7500, as recommended by staff. They are required to take two public votes in two public meetings in September. They do not have to take a vote on the proposed millage rate at the workshop. They can simply discuss it and give him a thumbs-up.

The City Attorney recommended that they add it to the special meeting scheduled for 5:30 p.m., following that meeting, and take an official vote. The rules and procedure only talk about a consensus, and it also talks about the consensus with the understanding that it is not binding. It would be better to add the item under new business at the special meeting and make the motion there.

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

The City Manager said the first reading and public hearing of the budget will be on Wednesday, September 10, and the second reading and public hearing to adopt the budget will be on Wednesday, September 24.

5. ADJOURNMENT

Mayor Brooks adjourned the meeting at 5:18 p.m.

ATTEST:

Anne-Marie Brooks, Mayor

Clara VanBlargan, MMC, MSM, City Clerk