



**FINANCE AND BUDGET REVIEW COMMITTEE MEETING  
CITY OF ST. PETE BEACH  
COMMISSION CHAMBERS**

155 Corey Avenue  
St. Pete Beach, FL 33706

Wednesday, November 5, 2025  
3:00 PM

Call to Order  
Pledge of Allegiance  
Roll Call

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**REGULAR MEETING**

1. Approval of the Agenda -

**Action Request: Motion to approve the November 5, 2025 agenda.**

2. Audience Comments -

*Comments shall be limited to 3 minutes for general and agenda items. Public comment on agenda items will be allowed when that item is called. Please complete and submit a public comment card.*

3. Action Items -

**a. Approval of Minutes - Finance and Budget Committee meeting February 5, 2025 and Workshops #1 - #5**

4. Discussion Items -

**a. After Action Review: What worked well in the budget process? Additional information the Committee would like or proposed changes?**

**b. Proposed Draft 2026 Budget Calendar (meeting dates, staff deadlines)**

5. Adjournment -

**APPEAL:** In accordance with 286.0105, Florida Statute (Notices of meetings and hearings must advise that a record is required to appeal), if a person decides to appeal any decision made by this committee, board, agency, or commission with respect to any matter considered at this meeting or hearing, he or she

will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

**AMERICANS WITH DISABILITIES ACT (ADA):** In accordance with the Americans with Disabilities Act and Florida Statutes, if any person with a disability defined by the ADA needs special accommodation to participate in this proceeding, then not later than two business days prior to the proceeding, he or she should contact City Hall at (727) 367-2735.

**The public is cordially invited to attend this meeting.  
All agenda material is available for review at City Hall or [www.stpetebeach.org](http://www.stpetebeach.org).**

**DRAFT FINANCE & BUDGET REVIEW COMMITTEE MEETING MINUTES**  
**February 5, 2025– 3:00 P.M.**

**PRESENT:** Jack Samorajczyk, Chair  
Col. Mike Grieger, Vice Chair  
Stacy Allen, Member  
Tim Polanowski, Member

**ABSENT:** Kathy English, Member

**STAFF PRESENT:** Andrew Laflin, Interim Finance Director; Ginny Bodkin, Deputy City Clerk; Camden Mills, Public Services Director

The meeting was presided over by Member Samorajczyk in the absence of the Chair; he called the meeting to order at 3:00 PM.

**1. Approval of the Agenda** – There were no changes to the agenda.

The Deputy Clerk reviewed the changes in Committee membership since July of 2024, including the loss of Chair Melodayo (who served since 2008), Vice Chair Conner, and Member Sarubbe. Those members were replaced however, it was suggested to add the appointment of a Chair and Vice Chair to the agenda.

**Motion: Member Samorajczyk moved, and Member Greiger seconded to approve the February 5, 2025 agenda with the addition; the motion carried unanimously by voice vote.**

**2. Audience Comments** – There were no comments.

**3. Action Items**

**a. Approval of the Minutes – November 6, 2024**

**Motion: Member Samorajczyk moved, and Member Greiger seconded to approve the minutes for the November 6, 2024 meeting; the motion carried 4-0.**

**b. Appointment of Committee Officers (Added)**

**Motion: Member Greiger moved, and Member Polanowski seconded to appoint John Samorajczyk as Committee Chair until May 2025; the motion carried 4-0.**

**Motion: Chair Samorajczyk moved, and Member Polanowski seconded to appoint Col. Mike Greiger as Committee Vice Chair until May 2025; the motion carried 4-0.**

**4. Discussion Items**

Interim Finance Director Andrew Laflin provided a brief update on the state of the Finance Department operations, as two new members have been appointed. He introduced himself as President and CEO of Aclarian, which provides outsourced accounting services to local governments. He was contracted in St. Pete Beach in August of 2024. He reported the 2024 audit

is in process, anticipating completion by March 31<sup>st</sup>. The City has extended an offer to a permanent Finance Director from Colorado; she will begin working remotely in March until she transitions to Florida. The City's Accounting Manager has recently resigned; his team can assist until that position is filled.

Mr. Laflin reviewed a presentation that was part of the meeting agenda packet.

- There will be a mid-year budget amendment to come before the City Commission (projected to present late March or April)

**a. Financial Overview Post-Hurricanes**

- Hurricane Helene related expenses incurred to date totaling \$1,534,914 – broken down
- Hurricane Milton related expenses incurred to date totaling \$687,937
- Helene Encumbrance Analysis – he reported that the City has applied for and received from the State about 50% of “Category A” expenses (debris removal) – some expenses are shared between the two hurricanes
- There will be some revenue loss in parking and ad valorem taxes
- 9/30/24 Cash and Investment Balances
  - Through 3/31/24 property owners may submit a DR-465 online with the Property Appraiser's Office to request a partial refund of property taxes due to property storm vacancy (the City would net those refunds against future property tax collections). The link to that form and information in the Property Appraiser's website was provided in the presentation. <https://www.pcpao.gov/how-do-i/apply-for-property-tax-refund>
- An Emergency Bridge loan program is being offered by the State (10 yr. interest free principal payments) for municipalities to fund continuing operations (which must be documented); to be presented to the City Commission
- There were healthy reserves going into the hurricanes
- FY2025 Reserve Analysis – Enterprise Funds are more concerning – a comprehensive rate study will be forthcoming to align with the needs of the City
- Outstanding Debt as of 9/30/24 – no immediate plans to issue debt
- Vice Chair Greiger inquired about the City's principal interest ratio (for the debt). Mr. Laflin explained that there is a financial advisor taking an active look at that, but expressed no concerns
- The City would only have a credit rating if public debt were sought

**b. Capital Program Overview**

Camden Mills, Public Services Director, walked through an overview presentation, which included monetary losses, funding sources and alternative funding sources. The presentation was part of the meeting packet.

- Damage Assessment Scope – before and after Milton by staff, consultants, engineers
- Preliminary Damage Assessment Summary totaling \$21,125,612 – wastewater and facilities suffered the most damage
- Funding Assistance Process – insurance, FEMA public assistance, alternative funding
- FEMA Public Assistance flow chart – currently in Phase 2 (of 7) - site inspections for damage in process

- Facilities (mechanical, electric, plumbing – structural – where Helen caused the majority of flood damage – estimate \$5,661,236
  - Merry Pier, Restrooms, City Hall, Community (Rec) Center
  - Fire Station 22 (\$600,000 General Fund budgeted FY25, \$2,000,000 Reimbursable State Appropriation). Vice Chair Greiger suggested that the City find out if there is a timeline on the Appropriation so as not to lose it, and to bring this timeline to the attention of the City Commission
  - Fire Station 23, Paradise Grille, Public Works
  - SPB Public Library – needs structural analysis
  - Don Vista Suntan Art Center (designated historic structure)
  - Warren Webster Community Center (designated historic structure)
  - Shuffleboard Building – to be demolished
- Marine Structures
  - Seawalls (not insured – FEMA will be main funding source)
  - Piers and Docks (insured)
  - Dune Walkovers (not insured – FEMA will be main source, plus CIP funds)
- Operations
  - IT Equipment /Fleet Vehicles
  - Parks and Rec – Vice Chair Greiger suggested to staff and for the City Commission to utilize Tourist Development Tax; by reaching out to the County for those repairs
- Stormwater
  - Proposing a systemwide storm sewer cleaning and inspection with FEMA
- Streets – overall narrative
  - Roadway/ROW Rehabilitation
  - Gulf Way Roadway Rehabilitation
  - Parking Stations – Vice Chair Greiger suggested that staff be aware of and check for fictitious QR code stickers – Mr. Mills will follow up
- Wastewater – overall narrative
  - Pump Station 1 – moving forward with the rehabilitation project – damages reported to FEMA and insurance. Proposed development discussed; currently sized for buildout of CRD; new pumps will allow full capacity for buildout. \$2 million grant tied to this – 18 months for full project completion. Engineering analysis of routing to St. Petersburg has been completed. Boring a new force main and lining the existing may be an option.
  - Lift Station Rehabilitation
  - Sanitary Sewer Cleaning and Inspection– proposing a project to televise, inspect and clean to prioritize repairs and infrastructure planning - evaluate every 5 years

#### FY25 Adopted Capital Improvement Plan

- FY 25 Budgeted Facilities – review
- FY 25 Budgeted Marine Structures – review grants for Rec Center seawall available
- FY 25 Budgeted Parks & Recreation – Status
- FY 25 Budgeted Reclaimed Water
- FY 25 Budgeted Stormwater – Watershed Management Plan going out to bid, Pass-A-Grille Way Tide Check Valves project not started but design will go to City Commission in February; construction expected this fiscal year. Vice Chair Greiger suggested that tide check valves are a priority as they keep the roads stabilized.

- FY 25 Budgeted Streets – status. 3 yr. contract for resurfacing. Gulf Blvd. Undergrounding next bid phase approved at last Commission meeting; once RFPs complete, it will be determined if Penny for Pinellas funds sufficient or supplemental funding needed. Boca Ciega/Gulfwinds rehabs need to be reprioritized. Boca Ciega has an FDOT grant attached.
- FY 25 Budgeted Wastewater – Mr. Mills recommended using funds from inflow and infiltration rehabilitation and sewer system cleaning and televising to move forward with full system-wide project so if FEMA does not 100% fund, CIP funds can be leveraged. The results of the cleaning and televising will drive the prioritization of the inflow and infiltration.

### **c. Storm Recovery Priorities**

Top priorities, top four – Wastewater System/Stormwater, Critical Facilities, Gulf Way Roadway, Seawalls. Working through inspections with FEMA and moving forward.

Vice Chair Greiger thanked Mr. Mills for an honest overview and briefing and answering questions. He thanked him for updating the City Commission on today's suggestions and asked how the Committee can assist in guiding the system and providing advice to decision makers. He asked Mr. Mills for reports or synopses between quarterly meetings to understand systems and priorities prior to their next meeting. Mr. Mills would prefer that the be Committee updated on projects prior to budget meetings and bring a full picture for the capital program presentation once all of the studies have been completed. Vice Chair Greiger agreed that a full picture will in advance will allow Committee members to provide their best guidance to the Commission.

Chair Samorajczyk commented on heavy reliance on FEMA support and cautioned about potential changes federally.

### **5. Adjournment**

The next meeting is scheduled for May 7, 2025 at 3:00 PM.

**There being no further business, Chair Samorajczyk adjourned the meeting at 4:42 PM.**

*These minutes will be considered for approval at the next regularly scheduled Finance and Budget Review Committee meeting.*

**DRAFT FINANCE & BUDGET REVIEW BUDGET WORKSHOP #1**  
**MEETING MINUTES**  
**May 6, 2025 – 2:30 P.M.**

**PRESENT:** Jack Samorajczyk, Chair  
Kathy English, Member  
Tim Polanowski, Member

**ABSENT:** Stacy Allen, Member  
Col. Mike Grieger, Vice Chair

**STAFF PRESENT:** Devon Schmidt, Finance Director; Frances Robustelli, City Manager; Renee Rose, City Clerk; Ginny Bodkin, Deputy City Clerk; Candyce Galloway, Director of Information Technology; Adam Poirrier, Assistant City Manager

Chair Samorajczyk called the meeting to order at 2:30 PM; he introduced new committee member Kathy English, who was unable to attend the last meeting.

**1. Items for Discussion –**

**a. Budget Workshop #1**

City Manager Frances Robustelli introduced the new City Clerk Renee Rose. She gave a brief overview of the revised budget workshop process, as the committee had asked for more engagement than last year. The assets and expenses of the city are being pulled together to tell the story of what it costs to run the city, not just for a year, but a 10 to 20-year perspective of capital, infrastructure and other needs. This is the beginning of the budget, and it will evolve.

Finance Director Devon Schmidt began her presentation by outlining the importance of the annual budget as well as the proposed changes to the process, for the purpose of creating more opportunities for community engagement. She reviewed the staff recommended scope for the committee in terms of purpose, process, advisory role and objective. Ms. Schmidt explained that Staff was seeking a recommendation for the City Commission. Her presentation was part of the meeting packet; it included dates for the upcoming Committee and Commission workshops.

Historical Financial Overview – This year was unprecedented due to two hurricanes impacting property tax (vacant homesteads) and parking revenues. Additional challenges to forecasting 2026 are the unknown timeline for FEMA reimbursements and tariff impacts. Ms. Schmidt added that shifting General Fund subsidies to Enterprise Funds is not in line with best practices.

Strategic Long-Term Considerations – Ms. Schmidt explained some of the considerations: the city is undergoing a fee and impact study for enterprise fund revenues to understand what the fees should be; the city needs to get to a place with a reliable 10 year financial forecast (including operating personnel and capital projects); reserve policies will be implemented; the city is

implementing best finance practice as recommended by the Government Finance Officers Association (GFOA); the city will be looking at revenue diversification through grants and other opportunities; there will be the consideration of Strategic Plan alignment with each of the funds. The goal is to submit the budget to the GFOA for their annual Distinguished Budget award.

Ms. Schmidt went on to review the Ad Valorem Taxable Value Breakdown that the County provides to St. Pete Beach. Ad valorem is the largest bucket of funding in the General Fund – and is currently short. Parking is down as well. Opportunities for revenue diversification were reviewed including bed tax for each maintenance, fee impact studies, grant opportunities and other fees.

Enterprise Funds (also known as proprietary or utility funds) should be self-sustaining. Currently wastewater, reclaimed water, stormwater and multimodal projects are being subsidized by the General Fund. The Fee Impact Study would provide analysis to see if the city is charging enough for operations, what the capital picture looks like, and what opportunities are available.

A General Fund year over year 2023/2024 budget/actuals analysis followed; a fund balance is being built in the General Fund.

Enterprise Funds were reviewed beginning with Wastewater - A surplus of \$1,874,000 remained for 2024 after expenditures. The city is working toward a closer alignment between budget and actuals across the board. Reclaimed Water – This is through a contract with Pinellas County Utilities and ended with a net actual deficit of (\$216,900). Stormwater – ended with a positive net of \$395,900. Ms. Schmidt will report back to the committee as to the discrepancy between budgeted and actual revenues for stormwater in 2024. Building – ended 2024 with a \$984,000 fund balance. Fleet – ended '24 with a deficit of (\$81,400). Resiliency – ended (\$56,600). The 2023 and 2024 Capital Improvement Projects (CIP) budget vs. Actuals were reviewed. The Multimodal Fund was the last reviewed which ended with a positive \$57,900.

The Committee members asked questions regarding bed tax and grant funding. Ms. Robustelli reported that the Management Analyst in Public Services and new contracts with state and federal lobbyists will have the city searching for all grant opportunities.

Reserve Considerations were reviewed, including whether an emergency bridge loan to backfill operations would be a good opportunity; that would be brought to the Commission if so. Chair Samorajczyk mentioned a previous bridge loan agreement/open line of credit with Wells Fargo; Ms. Robustelli will follow up.

Ms. Schmidt next reviewed a 2025 Budget Comparison by Find Fiscal Impact, which included amendments, ARPA revenues, expenditures, and the \$11,821,000 transfer out to Enterprise Funds or Fleet Fund for usage. Auditors are currently working toward the June 30<sup>th</sup> deadline.

#### 5 Year Capital Improvement Plan

Staff have put forward a Capital Improvement Plan (projects prioritized by repair, restore, restore with resiliency, or amenity enhancement) Not all projects can be put forward due to funding

constraints Capital Overview followed for 2026-2030 to provide the necessary projects to restore the ageing infrastructure and includes community amenity enhancements that will be delayed due to the priority of critical infrastructure.

Ms. Schmidt began the review of the plan with General Fund CIP Revenues and Projects (projected revenues). The projects were broken down into categories, beginning with Beaches, IT, Parks. The projects that could potentially be pushed out to another year were indicated by highlight.

A brief Q&A followed - IT Director Candyce Galloway explained that city-wide camera and security system are to replace the existing aging system with the addition of cameras. Further details on fishing pier repair will be brought back to the committee.

Public Services projects were reviewed. Chair Samorajczyk opined that the Don CeSar Boat Ramp could be put off. Assistant City Manager Adam Poirrier added information on the temporary facility for Fire Station 22; many costs are being submitted to FEMA for reimbursement. The new Fire Station 22 project is being expedited for FEMA fund reimbursements that occur during the first two years following a storm event. Demolition of the original structure was approved by the City Commission but awaits FEMA approval. Fire Station 22 construction was discussed; that budget item may need to be increased.

Streets projects were reviewed next. Chair Samorajczyk suggested that Corey Avenue monument signs could be pushed out. Shell Alley Improvements were discussed.

General Fund CIP Revenue Expense reserves were reviewed next. Revenue for 2026 was estimated at \$13,362,000 and expenditures at \$50,481,000. That continues to compound into future years. This is not a budget that staff would put forward or recommend but wanted the committee to understand the needs.

Reclaimed Water was reviewed; there are two capital projects slated for 2026. At least a \$321,000 subsidy would be required in this fund since there is not enough revenue generating to cover these operations. Stormwater was reviewed; while revenues for operations are self-sustaining, there is not enough funding for the capital projects that are put forward. The Wastewater Fund was reviewed next; there is a grant for Pumpstation #1 in 2025 and transfer of \$380,000 from the General Fund. There is enough to cover operations, but capital needs are tight; the two top priorities were highlighted.

Ms. Schmidt touched back to Enterprise Funds should be acting like a business and not require subsidy from the General Fund. The Parking Fund will be pulled out as its own in the 2026 budget; it is a revenue generator with no restrictions on the use of the revenue. Stormwater, wastewater, and reclaimed water are not generating enough revenue right now to sustain all of the capital project needs and some of the operations. She reviewed the services that often require a subsidy – transportation, Fire, EMS, roads, programs; those are more tax based.

Ms. Schmidt asked for a committee recommendation that would align with completing the fee studies as quickly as possible and implement them and approach the Capital project prioritization so that failures and restorations are addressed first, then other projects. An updated Capital Improvement Plan will be included in the next Workshop on June 4th.

A Q&A period followed. Ms. Robustelli explained that the city is evaluating the number of inspectors to be employed after the bulk of hurricane work is done. There is funding from the Building Reserve fund for the next 12 months for seven additional full-time inside staff, plus four additional plan examiners, and four additional building inspectors by contract. That is not sustainable. This is being evaluated. Member Polanowski suggested a long-term rental permit fee as a revenue source.

The Committee agreed, by consensus, with the direction for the new process (restore, repair, then enhance amenities), including the direction for capital improvement projects as were presented today. The next rendition of the Capital Improvement Projects can be reviewed more closely at the next workshop. The Committee recommendations will move forward to the City Commission, who will receive the presentation at their first budget workshop.

Ms. Schmidt explained that reserve and investment policies as well as 10-year plans with operating and capital need to be set forward. She went on to explain the improvements that have been made to the invoice approval process with a workflow and audit trail.

City Manager Robustelli recognized John Taylor, the current Procurement Manager, and thanked him for working through these improvements.

## **5. Adjournment**

Budget Workshop #2 is scheduled for June 4, 2025 at 2:30 PM.

**There being no further business, Chair Samorajczyk adjourned the meeting at 3:39 PM.**

*These minutes will be considered for approval at the next regularly scheduled Finance and Budget Review Committee meeting.*

**DRAFT FINANCE & BUDGET REVIEW BUDGET WORKSHOP #2**  
**MEETING MINUTES**  
**June 4, 2025 – 2:30 P.M.**

**PRESENT:** Col. Mike Greiger, Vice Chair  
Kathy English, Member  
Tim Polanowski, Member  
Stacy Allen, Member, joined the meeting at 2:31pm

**ABSENT:** John Samorajczyk, Chair

**STAFF PRESENT:** Devon Schmidt, Finance Director; Frances Robustelli, City Manager; Renee Rose, City Clerk; Camden Mills, Public Services Director; Mandy Edmunds, Interim Recreation Director, Laura Canary, Community Development Director; Cathleen Bowley, Interim Library Director; John Taylor, Assistant Finance Director; Jim Kilpatrick, Fire Chief

Vice Chair Greiger called the meeting to order at 2:30 PM.

**1. Items for Discussion –**

**a. Budget Workshop #2**

Finance Director Devon Schmidt said this workshop will focus on aligning financial strategies and capital projects with the city's strategic goals, particularly in light of ongoing storm recovery efforts. City staff revisited and re-prioritized the capital projects to determine what could realistically be accomplished within the current fiscal year. Projects were categorized into essential, necessary, and desirable. Essential projects are those that must be completed immediately, due to mandates or safety requirements. Necessary projects focus on improving service reliability, while desirable projects can be deferred for future consideration.

Ms. Schmidt summarized each fund, and each of the different priority areas to illustrate staff ranking. A five-year budget forecast was provided to show both immediate priorities and long-term plans. Projects were identified tied specifically to storm recovery, which continue to evolve as more information becomes available from FEMA and other funding sources. For fiscal year 2026, high-priority projects include dune walkover replacements, citywide security system enhancements, implementation of the NeoGov application which may span two fiscal years, and improvements to IT service continuity and security infrastructure. These items were considered critical and non-deferrable. Significant roof and structural damage has been identified across multiple city buildings. One major project is the fire station 22 replacement, with design funding scheduled for fiscal year 2025 and construction projected for 2027 at a cost of \$10 million. Staff will evaluate whether this project could receive FEMA reimbursement or if alternative funding sources will be required.

Vice Chair Greiger asked about the grant for the fire station. City Manager Robustelli said the state grant for the fire station is secure as long as deadlines are met, with funds split between 2025 and 2026. The project is moving quickly and currently in construction design. A variance approval related to the project expires in October, so building permits must be secured by then. The city is paying about \$8,000 a month for temporary facilities. The city has requested an extra \$3 million

appropriation from the state budget this year, and early feedback has been positive. The goal is to keep the project moving quickly while minimizing the need for loans by securing as much funding as possible. Given the cooperative agreement for emergency services with the county, there is interest in asking the county to contribute financially. The city is looking at the larger pool of \$813 million in available funds, which includes hazard mitigation money for infrastructure like seawalls and CDBG-DR funds for specific projects such as the fire station and sewer system. These two projects have been prioritized to maintain focus and visibility with state and federal officials. While the cooperative agreement likely doesn't cover capital costs, the city plans to work with the county to explore increasing the county's contributions toward facility maintenance costs related to housing EMS personnel.

Ms. Schmidt continued, sharing that the city's top-ranked general fund projects include several storm-related repairs prioritized for the 2026 budget cycle. These include the Pass-a-Grille Way seawall replacement, Gulf Way rehabilitation, and hurricane-damaged right-of-way repairs.

There was discussion about the Merry Pier. The future of the bait shop is uncertain. The initial county appraisal classified it as substantially damaged, so a private appraisal is underway. If the new assessment shows damage below 50%, and repair estimates support that, community members may donate the repair costs. Some licensed contractors have volunteered to help with estimates, so rebuilding may be possible if everything aligns. FEMA funding for the Gulf Way rehabilitation is not guaranteed. Since it falls under Category C, reimbursement takes longer and is less certain. If approved, FEMA would cover 75%, with the state and city splitting the remaining 25%, meaning the city would still be responsible for 12.5%.

Ms. Schmidt continued, noting that Category 2 projects are high-priority needs focused on safety improvements, equipment protection, cost efficiency, and water quality (without regulatory mandates). Some may qualify for matching funds. Key general fund projects include dune and beach restoration (with potential county lodging tax support), Belle Vista Mini Park improvements, fishing pier rehabilitation, Lazarillo Park lighting replacement, the 36th Avenue seawall replacement, and the 80th Avenue living shoreline project. The city is actively working with Tampa Bay Watch on potential living shoreline projects. They've collaborated on a volunteer activity to understand the methods used and are having Tampa Bay Watch review bathymetric data for all city seawalls. The Don Cesar neighborhood is being considered as a pilot area since its seawalls are in front yards, offering a unique opportunity. Grant funding is in place for three parcels to begin this effort and help the neighborhood visualize the concept. Living shorelines don't replace seawalls but are installed in front of them using elements like oyster beds, mangroves, or seagrass. These provide added protection by extending the life of the seawall and improving over time, unlike concrete which degrades. Mangroves may be protected once established, so trimming them could be limited. The goal is to help reduce flooding in vulnerable areas like Don Cesar.

Ms. Schmidt continued, sharing that the city has several infrastructure projects planned, including the community center seawall replacement which has grant funding secured, the Don Cesar boat ramp replacement, a facility emergency backup generator, and public restroom improvements. HVAC upgrades were deferred to 2027 to help balance the budget. The list also includes fleet

mechanic tools and equipment. There was discussion regarding the cost for the backup generator. Camden Mills, Public Services Director, said the cost isn't just for the generator itself, but also for the elevated platform it requires, since the structure must be built above the base flood elevation. This includes the design and permitting fees. The cost is in line with similar projects, such as an elevated platform for a master pump station currently underway. The generator for this facility would likely be larger than a standard 50kW unit. At Fire Station 23, they are considering using natural gas instead of diesel because it's available on site, which could reduce costs.

Ms. Schmidt continued with category two projects, such as Boca Ciega Drive and Gulf Winds Drive reconstructions, bridge rehabilitation, and some delayed items like shell alley improvements. Vina Del Mar bridge lighting replacements were also noted. Category three projects, not included in the current financial forecast, were also reviewed. These include IT upgrades, a new AV system, improvements to Egan Park and Horan Park docks, city hall interior upgrades, facility LED lighting conversions, and painting for Fire Station 23. There was discussion about the Horan Park floating docks and the value of investment given unresolved design and permitting issues. That project is linked to the Corey Landing development and including it in plans helps with negotiation leverage to have the developer potentially fund it. It's being kept as a placeholder for strategic reasons. Further projects mentioned include Corey Avenue monument signs and right-of-way improvements, some of which were pushed out to 2026–2027. There was a concern that some important elements, like signage, didn't rank high enough based on staff criteria, despite previous statements about their importance. Ms. Schmidt clarified that the ranking was based on funding limits and prioritization methodology and encouraged feedback from the committee to potentially adjust the recommendations.

Member Polanowski expressed concern about the financial impact of undertaking major road projects, on Gulf Winds Dr and Boca Ciega Dr, which could push the city into a deficit of up to \$21 million before potentially dropping back to \$7 million if FEMA reimbursement comes through. He inquired if it's worth taking on debt and paying interest for these improvements, since the streets, while in poor condition, are still functional. Doing minimal repairs now might save money compared to borrowing funds with a 5% interest rate. Mr. Mills said these streets are expensive to repair primarily because of the need to replace aging underground utilities, such as reclaimed water and sewer lines. Resurfacing the roads would be cheaper but wouldn't address those recurring infrastructure problems, which lead to frequent and costly maintenance. He has already scaled back the original project scope and any investment in these roads should include utility upgrades to be more sustainable long-term. There was discussion about alternatives like delaying the project until FEMA funds are available, or breaking costs out to be paid partially by enterprise funds (like reclaimed water) instead of the general fund.

Ms. Schmidt turned to reclaimed water category 2 projects, necessary projects for resiliency. Annual projects are planned for replacing lateral service pipes and installing pig ports. There was discussion about faulty ports into homes, substandard pipe material, and a lack of maintenance in the past. The reclaimed water fund relies heavily on transfers from the general fund. The city's emergency bridge loan can help cover operating costs of the reclaimed water system, which could free up opportunities for capital projects. The fee study is underway to evaluate how to make

enterprise funds like reclaimed water self-sufficient. This study includes parking and development-related fees, with preliminary results expected by July. These results will inform any future fee increases, which will be presented to the committee with a focus on public communication. Currently, around 2,000 of the city's homes are estimated to use reclaimed water. The system is operating at a deficit of approximately \$900 per user, which is excessive.

Ms. Schmidt moved on to the stormwater fund. For 2026, a category 1 essential project is the stormwater system cleaning and inspection, budgeted at \$800,000. Among the category 2 necessary resiliency projects, the Don Cesar and Boca Ciega area resiliency adaptation is the most significant, estimated at \$30.1 million. Although this project is critical, funding it, even partially through a bridge loan, would be financially challenging. Other projects include \$1.1 million in drainage improvements, a watershed management master plan spread across 2025 and 2026, and additional resiliency efforts scheduled for later years, such as the Northeast region resiliency adaptation in 2027 and the Pass-a-Grille/Vina Del Mar resiliency adaptation in 2028.

Ms. Schmidt continued with the wastewater fund. Category 1 projects include pump and lift station rehabilitations, including Pump Station One, which is partially grant-funded, and system-wide cleaning and inspection. For number two ranked necessary projects, updates include asset management and force main replacements, specifically Force Mains 6, 17, and the master Force Main 1. Additional improvements, such as pump overhauls, SCADA system upgrades, and capacity reports, begin in 2027. Wastewater service charges generate solid revenue, but there is still a \$3.8 million transfer from the general fund. Staff is considering using part of the bridge loan to cover operating costs, ensuring the number 1 ranked projects move forward this fiscal year.

Vice Chair Greiger noted the work the commission and mayor did during recovery and suggested increasing their compensation. It may encourage others to serve.

## **5. Adjournment**

Budget Workshop #3 is scheduled for July 2, 2025 at 2:30 PM.

**There being no further business, Vice Chair Greiger adjourned the meeting at 3:28 PM.**

*These minutes will be considered for approval at the next regularly scheduled Finance and Budget Review Committee meeting.*

**DRAFT FINANCE & BUDGET REVIEW BUDGET WORKSHOP #3**  
**MEETING MINUTES**  
**July 2, 2025 – 2:30 P.M.**

**PRESENT:** John Samorajczyk, Chair  
Col. Mike Greiger, Vice Chair  
Kathy English, Member  
Tim Polanowski, Member  
Stacy Allen, Member

**STAFF PRESENT:** Devon Schmidt, Finance Director; Adam Poirrier, Assistant City Manager; Ginny Bodkin, Deputy City Clerk; Jim Kilpatrick, Fire Chief

Chair Samorajczyk called the meeting to order at 2:30 PM.

Member Polanowski asked to add a discussion regarding budget management. He expressed concerns with government typically spending up to the allotted budget, with staff reasoning that they must do that to receive the same budget the following year. Spending up to the budget solely for that reason is taking funds away from the residents. He inquired how the city can spend smartly and efficiently to avoid that and suggested that department heads think about that.

Finance Director Devon Schmidt explained that throughout the budget process the committee will see that the city is tracking a 96% spend metric. When submitting their budgets, department heads were instructed not to ask for funds they did not need or realistically know would be spent. As mentioned in Workshop #1, the city took a hard look at revenues vs. expenditures, unspent funds, and how to shore those up. Ms. Schmidt, her team, and the City Manager met with department directors and went through each line-item expenditure – and where they could reduce or shift. For example, IT expenses have shifted from the departments to the IT director so that she can control and manage those. The same is happening with fleet services. Ms. Schmidt also explained that staff is looking at how to meet audit deadlines faster – for example earlier cut offs for invoicing and p-cards. If a budgeted item is spent to 86% in September, that will guide better budgeting for the following year. Member Polanowski stressed that if a reasonable argument is made about why additional funds are needed the following year, that should not be a problem.

**1. Items for Discussion –**

**a. Budget Workshop #3: Preliminary Budget Book Review**

Finance Director Devon Schmidt opened her presentation with acknowledgements and a review of the 2025-26 budget process to date. Her presentation is part of the meeting record. She explained that she will go through the slides today and then provide any committee recommendations to the City Commission.

The presentation began with an overview of the process for the 2026 preliminary proposed budget from April until today. Ms. Schmidt provided an organizational chart, so it is clear how divisions roll into departments for budgeting purposes.

A high-level summary of revenues and expenditures by fund were the first sections of the proposed budget that were reviewed. The general fund is primarily the largest revenue and expense generator. The wastewater fund is the second generator (because it is being subsidized with a transfer) and the capital fund is the second in expenditures.

Ms. Schmidt noted that fee studies are currently in process on operational and parking fees as well as enterprise funds and those will be brought to the committee for consideration when completed, likely in time for a mid-year budget adjustment.

Ms. Schmidt continued to review the budget summary by governmental fund (audited financials will be completed by the end of July).

General Fund: Financial advisors recommend 2-3 months of operating expenses (\$64.4M) in the fund balance, however with disaster planning in mind the city is currently holding \$8.5M. A graphic of the newly available preliminary tax roll from the County property appraiser was included in the presentation, which provides the taxable value for each city. That taxable value is multiplied by the millage rate to calculate the expected ad valorem tax revenue (less the 4% discount for early payment discount that most residents and businesses take) for an expected total of \$15,157.25.

The top generating general fund revenue assumptions and changes were reviewed. Taxes and fees are calculated on the prior year's actuals. Current indemnification estimates are used for calculating insurance proceeds. FEMA Category A&B grant reimbursements are for debris and debris monitoring - \$3.8M has been received and another \$4M expected in the next 12-18 months. The newly created parking fund will include streets, beaches, parks, and the beach portion of public safety.

In the review of the general fund revenue by account, Ms. Schimdt called out the newly revised ad valorem figure, expected FEMA grant reimbursements, insurance proceeds and county EMS reimbursements. Miscellaneous revenue is a transfer back from the parking fund. General fund expenditure assumptions were a 2.6% COLA for positions, no increase in employee benefit costs (hoping to shift to per employee per month), a 27% increase (worst case scenario) for worker's comp and property casualty, and that fleet, facilities repair and maintenance and IT related items will be controlled by those departments with a replacement plan cycle.

Ms. Schmidt proceeded to quickly walk through each department's divisional budget; notables included: The *City Clerk's Office* has requested the reclassification of one position from administrative assistant to executive assistant to the City Clerk; the *City Manager's office* added to their professional contractual budget to bring in interns to assist with projects as needed; *Code Compliance* increased their budget for employee insurance (which relates back to the per person per month previously mentioned); *Planning Department* added a Planning Manager; *IT* added one position (would like to create a separate IT fund next year); *Finance Department* requested a reclassification to a full time position; Fire and EMS budget reflected the county reimbursement but higher costs for worker's comp; *Public Services* reorganized and added beaches, streets and parks back into their budget; *Beach Maintenance* – staff is looking into any available funding for maintenance from county partnerships; *Library* receives some funding through their County co-op, library fees and donations; *Recreation and Aquatics* fees are part of the fee study, the relocation of gym equipment (from FEMA and insurance) is being considered for upstairs facilities during renovation, and IT enhancements for facility reservations are planned. Rent for events at the community center were reduced by half in the budget; *Aquatics* – a minor decrease in pool revenue and instructor fees was included.

Non-departmental revenues do not have a direct tie to a specific program. There is some debt service related to the police pension in this category. Transfers to stormwater, wastewater, CIP, and reclaimed water are reflected in non-departmental for capital and operating. Credit card fees are being considered, and committee members were in favor.

Building Fund: The biggest change is the expenditures for the limited duration permit technician personnel; the waiver of permit fees is reflected here as well. FT positions were added here for a Permitting Coordinator and Inspector Intern.

Resiliency Fund: The fund was created in 2023 with the intent of taking 50% of funds received above ad valorem. With no increase is expected, this will be reinvestigated as to whether it should be diverted to capital improvement or wastewater – will be brought back to committee.

Multimodal Fund: A significant increase was noted; a proposal was brought to the City Commission to receive a percentage through an MOU with the county from Tradewinds and Sirata if they proceed.

Capital Fund: Not a large balance. Intergovernmental revenue is anything we would expect from FEMA \$2.3M was diverted to this fund from insurance recovery money for capital projects. Capital projects have been reduced.

Fleet Fund: Personnel were added here to reflect the true costs of maintaining vehicles.

Wastewater Fund: Projecting a slight increase in charges for service and a \$2M state grant.

Reclaimed Water: Reflected just a slight increase in charges for services; \$400k is coming in from the general fund to cover. Fund balance policies will be brought back to the committee.

Stormwater Fund: A small decrease projected in charges for services – about \$400k transferred in. You cannot budget in the negative as a best GFOA standard. There was an expense reduction.

Parking Fund (new): Parking has rebounded since March. Ghost plate fees were mentioned. Member Polanowski inquired about outstanding A/R items, and where they should be put. Ms. Schmidt will report back on both. The largest parking revenues are from facilities, county park, and parking tickets. The largest expense is the \$3.2M transfer back to the general fund. There was a request to add an Administrative Assistant.

The total budget includes 160 employees.

Capital Improvement: Ms. Schmidt summarized some of the requests from this committee that staff and management have worked on – aggressive progress on Fire Station 23 in place for 2026; Gulf Winds Drive project was pushed out to 2027-28; Boca Ciega Drive costs were adjusted based on reduced scope; Merry Pier bait shack/shuffleboard not just being demolished (in planning); Generator project (in progress); fee study is underway.

Ms. Schmidt showed a graphic of compensation and benefits for other Pinellas County City Commissioners at the request of the committee. There was a consensus that there should be an

increase as there has not been one in 25 years. Funding sources were discussed without putting the onus on the residents, possibly code enforcement or parking rates. It is important for the residents to know where the money will come from. A decision was made to start getting the message out now (through the PIO) that an increase in remuneration for the mayor and commission is long overdue. Member Polanowski suggested including the graphic as part of the message. Staff will update the graphic to include the population and size of the other cities for more information and bring back to the committee. Vice Chair Greiger suggested doubling the salaries as a recommendation. Member Polanowski felt that this is not a suitable time for an increase, post-hurricanes.

Ms. Schmidt reviewed a slide of the recommendation from the City Commission from their June 10th meeting and workshops: Dunes reprioritized to priority 2; revenue sources updated at a fund summary level; fee Study on revenue generation for building rentals; update description for hurricane damage seawalls repair project; phase 3 undergrounding is lower priority than Boca Ciega and Gulf Winds; lateral service pipe replacements moved to a #1 priority; Don Cesar stormwater project #1 priority; street projects simplifies and delay other levels in the projects. She showed the updated list of the changes; her presentation is part of the meeting record.

Ms. Schmidt suggested that she and the Assistant City Manager bring a summary of today's recommendations to the Commission workshop on Tuesday. The next committee budget workshop will cover an ad valorem tax analysis, including homestead vs. non-homestead and projections.

Vice Chair Greiger mentioned that the biggest budget line item was EMS and fire; earlier this year he did a study and found that more businesses and tourists use the services (Chief Kilpatrick confirmed). He questioned how the city can get compensation for that. Bed taxes were discussed, including working with the county; Mr. Poirrier stated that 60% of that goes directly to advertising by the county.

Vice Chair Greiger opined that the entrance to the city at the Don Cesar looks bad with dead plants and settling bricks. He suggested a win/win situation by allowing the fire and EMS personnel to use their workout facilities while the city's are under renovation in exchange for landscaping. Staff will research whether there are any funds left in the beautification grant.

## **5. Adjournment**

Budget Workshop #4 is scheduled for July 18, 2025 at 2:30 PM.

**There being no further business, Chair Samorajczyk adjourned the meeting at 4:07 PM.**

*These minutes will be considered for approval at the next regularly scheduled Finance and Budget Review Committee meeting.*

**DRAFT FINANCE & BUDGET REVIEW BUDGET WORKSHOP #4**  
**MEETING MINUTES**  
**July 18, 2025 – 2:30 P.M.**

**PRESENT:** Col. Mike Greiger, Vice Chair  
Kathy English, Member  
Tim Polanowski, Member  
Stacy Allen, Member

**EXCUSED:** John Samorajczyk, Chair

**STAFF PRESENT:** Devon Schmidt, Finance Director; Frances Robustelli, City Manager;  
Ginny Bodkin, Deputy City Clerk

Vice Chair Greiger called the meeting to order at 2:30 PM.

**1. Items for Discussion –**

**a. Budget Workshop #4: Ad Valorem Tax Analysis & Preliminary Budget Book - Summary of Changes**

Finance Director Devon Schmidt spoke briefly about the budget process prior to beginning her presentation, which is part of the meeting record. Following her presentation, she will review any of the changes that have been made to the budget. Key points:

- 80% of property tax goes to schools, county, EMS, and other district purposes; 20% stay local to St. Pete Beach.
- Ad valorem taxes - Non-homestead property makes up 70% (\$11MM) of revenues for the city and Homestead accounts for 30% or (\$4.7MM).
- 72% of tax is residential, 24% commercial, and 4% mixed use.
- Of homestead tax, 70% is single family, 20% condominium, and 2-3% each for single family more than one parcel, duplex/triplex/fourplex, planned unit development and other.
- Non-homestead breaks down to 26% condominium, 25% single family, 19% hotel/motel 50 units or more, 4% condo conversion, 4% condo-hotel, 3% duplex/triplex and 19% other (timeshares, small hotel – determined by county).
- The non-homestead condo property type makes up the largest tax base in St. Pete Beach at \$4,137,776, followed by residential homestead \$3,547,011, residential non-homestead, \$3,272,705, commercial non-homestead \$3,148,382 - continuing down to the lowest, commercial homestead at \$9,722.
- St. Pete Beach ranks 18<sup>th</sup> of 23 in total millage compared with the other cities in the county.
- Millage rate options from the county were:
  - Rolled back rate to be used for maximum millage levy calculation – 3.1189.
  - Majority vote maximum rate allowed – 3.2596.
  - 2/3 vote maximum millage allowed rate – 3.5856.

(The gross taxable value for City of St. Pete Beach is lower than it was last year; the first time since the housing crisis/recession of 2008 and is due to diminished value of building structures damaged by the hurricanes. Land value is stable but not building structure value from assessments in January, therefore the rolled back would make the ad valorem revenue more; same as last year).

- Infographics were shown for the current (3.09) millage rate vs. other rate options by parcel type and actual percentage dollar amounts paid for each, and then the actual budget impact

for each option - current rate (\$15,785,506), rolled back rate (+\$140,937), majority vote max rate (+\$859,412), and 2/3 max vote rate (+\$2,524,108).

- A 10-year forecast of the amount of tax revenue that would result from the current and maximum (2/3 vote majority max) millage rates was shown (with 50% toward resiliency, and 50% CIP), and examples of projects that could be accomplished at the majority max and 2/3 max rates over 10 years.

Ms. Schmidt asked the committee for their review and recommendation from the options of accepting the operational budget as presented with option A) a current millage rate of 3.0913 (adopting CIP as presented, \$0 to resiliency fund, B) a rolled back rate of 3.1189 ((\$70K into resiliency fund and \$70K into CIP), C) a majority vote max rate of 3.2596 (\$429,706 to resiliency and \$429,706 to CIP, D) a 2/3 max vote rate of 3.5856 (\$1,262,054 to resiliency and 1,262,054 to CIP), or E) 50% of any mill increase to resiliency fund and direction on the allocation of the other 50%.

Vice Chair Greiger suggested committee discussion of the options. Member Polanowski opined that government is the only organization that can demand revenues and residents are still hurting from the hurricanes. He pointed out that the city's revenues from 2020 to 2026 increased 56% - the city used to manage with 2/3 of the funding that they have now. The cost of living has increased, but services should not have increased more than CPI. The city should be able to run on less money by increasing the use of each dollar. In 2019-2020, every fund had a surplus; now all funds except parking are at a deficit. Despite those comments he felt the presented budget is good and the new finance director and city manager can gain more nuances throughout this year, and next year be more stringent.

City Manager Frances Robustelli responded that capital is the core that keeps the city running. There is deferred infrastructure maintenance that was not included in prior budgets; there is a failing infrastructure that will result in severe issues if not addressed. There was a lack of maintenance for a decade. Further cuts will perpetuate those issues. Based upon her professional experience, this city is relatively "skinny," and getting more stringent would mean cutting services. Although there have been some cuts to the Sheriff budget for example, they can only go so low on public safety. There is nothing to cut on the Fire Departments, which would leave recreation services – and a fee study is currently in process. There is not much fluff. The cost of labor has doubled in six years. Fee studies are being done for sewer, stormwater, and reclaimed water. She did not feel that simply "cutting the budget" would be good for this community.

Vice Chair Greiger was in favor of fee increases, which was brought up with the Commission last year. Ms. Schmidt expects the fee studies to be wrapped up in September and a mid-year adjustment could be made with public input. Ms. Robustelli added that rate increases would be incremental and that the city is also looking at development impact fees. Once the enterprise funds get healthy, that will put more money into the general fund to work with – possibly toward resiliency with committee and commission agreement.

Member English commented that the stormwater topic and beach restoration have been top of mind for so many residents prior to the next hurricane season. Member Allen concurred and also with the urgency of deferred infrastructure maintenance projects. City Manager Robustelli pointed out that a multi-year plan is being mapped out for maintenance.

Ms. Schmidt pointed out a 3.7% EMS contribution from the county and City Manager added that that some Penny for Pinellas taxes come back for roads. The city is also pursuing the possibility of county funds from bed tax for beach maintenance and beach capital projects that directly relate to tourism. The city is also working with the county and Forward Pinellas to increase multimodal impact fees that are collected at the development phase.

Following discussion, the committee unanimously agreed to recommend option B, the rolled back rate for FY2025-26 to the City Commission, with Member Polanowski suggesting that there should be a separate line for early tax discounts taken by residents. Member Polanowski asked if all were comfortable with the reserves of a little more than 3 months operating expenses. Ms. Schmidt indicated that reserves will be discussed at the next workshop; all members felt that it could stand to be increased. Ms. Robustelli was in favor of guardrails.

After the committee made their recommendation, Ms. Schmidt moved on to a quick review of the summary of changes that have been made to the budget since it was first presented that were not already discussed. Key points:

#### Summary of Operating, Revenue, and Capital Changes

- The EMS contribution from the county was updated to \$3,748,208 for Operations and \$700,000 for replacing two rescue vehicles.
- Multimodal now better reflects the 5–10-year scenario, subject to change with county talks.
- Updated security and safety project description.
- Added \$3MM for revenue as well as expenses for Fire Station 22
- PCSO contract clarifications and reducing community policing deputies from 3 to 2 and reducing off-duty maximum from \$250K to \$100K.

#### Summary of Personnel Changes

- Phase two re-org of leadership team- Reclassifications – no budget impact
- Add Emergency Preparedness Specialist
- Benefits – pilot testing per employee per month for better cost planning
- Tracking CPI and Regional Market Conditions - 2.6% COLA pending
- Commission pay increase as a placeholder requiring a vote of the people.

#### Revenues by Fund

- Graphic of the top ten non-general fund revenues expected (FEMA, local grants, fees, state grants, Penny for Pinellas, etc.)
- Added in the fund balance ending figure.

#### Fund Balances

- Governmental General Fund – GFOA advises a 2–3-month operating reserve but bringing back options to consider.
- General Fund and other inflows summary graphic – taxes 49%, service fees 13.87%, intergovernmental 15.57%.
- Law enforcement, fire and EMS are the biggest bucket of expenses, followed by public services and non-departmental, which indicates transfers out or debt service.

### Capital Improvement Plan

- \$4.5MM worth of work in 2026
- City wide camera and security system is critical – Candyce Galloway, Technology and Innovation Officer, detailed the IT infrastructure needs that have been ignored 15-20 years and staff is trying to replace core components; there cannot be a lot of flexibility with security.

At the next meeting, the tentative budget book will be reviewed, including capital projects expected to straddle the next two fiscal years.

City Manager Robustelli summarized that the city is looking into the Community Redevelopment District (CRD) concept and requesting the authority from the Commission to move forward with the required finding of necessity. The CRD creates a taxable district from which the city gets county increment tax back into the community as the property tax values grow. The funds are to be used for that district for infrastructure. It must be proven that the area is blighted; the area being considered is Corey Ave. and N. of 75<sup>th</sup>.

Member Polanowski mentioned the associated non-profit board for businesses and residents that want to donate toward well-defined city projects. Ms. Robustelli stated that work has started with the city attorney to see how to form that, as well as resident trusts.

### **5. Adjournment**

There being no further business, Vice Chair Greiger adjourned the meeting at 3:35 PM.

*These minutes will be considered for approval at the next regularly scheduled Finance and Budget Review Committee meeting.*

**DRAFT FINANCE & BUDGET REVIEW BUDGET WORKSHOP #5**  
**MEETING MINUTES**  
**August 20, 2025 – 2:30 P.M.**

**PRESENT:** John Samorajczyk, Chair  
Col. Mike Greiger, Vice Chair  
Kathy English, Member  
Tim Polanowski, Member  
Stacy Allen, Member

**STAFF PRESENT:** Devon Schmidt, Finance Director; Frances Robustelli, City Manager;  
Ginny Bodkin, Deputy City Clerk

Chair Samorajczyk called the meeting to order at 2:30 PM.

Member Polanowski requested to add a discussion on equitable distribution of taxpayer funds to the districts.

**1. Items for Discussion –**

**a. Tentative Budget Book & Summary of Changes From Previous Version**

Finance Director Devon Schmidt reviewed the agenda for the meeting and announced that for the first time ever, the city will be applying for the Government Finance Officers Association (GFOA) Distinguished Budget Award. It is not necessarily about the award, but the benefit for the city of receiving continuous feedback from a national level to ensure that best practices are followed for budgetary documents. The city will receive a full listing of comments from participants (about 2,000 governments) in the GFOA Advisory Council.

Ms. Schmidt began her presentation reviewing GFOA best practice alignment, which includes the City Manager’s message, addressing challenges and opportunities, a community profile, a strategic road map, financial policies to be considered annually, a budget calendar and approval process, and looking at our largest revenue sources’ trends and history. The presentation is part of the meeting record.

Ms. Schmidt continued her review with Fund Balance changes since the previous workshop. The city completed its Annual Comprehensive Financial Report (ACFR) and audit on July 31. Prior workshops looked at the unaudited financials on the balance sheet information. In a typical year, the ACFR would be complete by March 31; delays were encountered due to hurricanes, staff turnover, and other challenges, but assurances were for a timely process moving forward. The ACFR resulted in the discovery of a Coastal Resiliency reserve of \$5.8 million not previously included in the Fund Balance for the General Fund; it was created by resolution in 2022 for hurricanes, supplementing wastewater, or new capital projects. The recommendation for this budget is to transfer the \$5.8 million to the Resiliency Fund. In addition, anything above 35% of Operating Expense was transferred to Capital Projects to continue the commitment to recovery and the infrastructure needs for the City.

Member Polanowski explained that a balance sheet should be tied to the income statement. The balance sheet being used was old, and income statement was new, which was how this was tied together. He recommended that this needs to be done on a regular basis. This was a reserve discovered in a fund balance. Ms. Schmidt explained that they will be doing a monthly

reconciliation; the turnover in the finance department and hurricanes took a toll with a great deal of historical knowledge walking out the door. Income statements will be going to the City Commission as a consent agenda item on a quarterly basis. The City Manager added that there were no financial policies aside from the City Charter prior to today. The GFOA fiscal policy challenge will ensure alignment.

Ms. Schmidt briefly reviewed a summary of changes from the last workshop as the city continues to refine and sharpen the budget. Highlighted items were:

- Implementation of Performance Evaluation for Employees to reward and recognize high performance and Step Plan. Includes 1.5% for the January implementation of the step plan.
- The previously mentioned \$5.8 Million to Resiliency Projects and Alignment of moving projects to the Resiliency Fund.
- Budget Vacancy for larger departments that have natural attrition.
- Reappropriation projects from 2025 that will straddle two fiscal years (Fire Station 22 demo and construction, Gulf Blvd. utility undergrounding and others)
- Removal of three replacement vehicles for Code Enforcement.

A spreadsheet showed the changes from Workshop #4 to #5. Ms. Schmidt pointed out that the audit cost will be brought back under the Finance Department for FY26 and that regarding FEMA funding, the city will have a higher single audit due to reaching the \$1M threshold for expenses incurred in 2025; it was previously \$750,000. Transfers were indicated on the sheet; the transfer to stormwater was removed since the Don Cesar adaption resiliency project was moved to the Resiliency Fund.

The City Manager's Budget Message was shown as well as the organizational chart, community overview, and financial policies. The financial policies section of the budget begins with purpose and oversight and then definitions of each of the governmental and proprietary funds managed by the city. Budget policies and procedures followed in the review. Ms. Schmidt read from the presentation about the city's compliance with federal, state and local requirements, a structured budget preparation and formulation process, structured expenditures, the priority for essential services, the identification of low priority services, the consideration of the establishment of user fees, fiscal responsibility, adequate maintenance and repair of capital and equipment, technological and capital investment programs, the preparation of quarterly reports of budget vs. actual revenues and expenditures, public auction of surplus and obsolete property, budgeted FTEs, coordination of the CIP and operating budgets, and annually seeking the Distinguished Budget Presentation Award. Member Polanowski suggested the quarterly reports include the balance sheet, income statement, and fund balances; the committee concurred.

The review of the financial policies section of the budget continued. The proposed budget will be submitted to the City Commission prior to September 1<sup>st</sup>. Annual budgets are adopted by funds and departments for the General, Multimodal, Building, Resiliency, Fleet, Capital Improvement, Wastewater, Reclaimed Water and Stormwater Funds. At any time during the year, the city manager may transfer all or any part of an unexpended appropriation balance from one account to another or to several accounts within the same fund, following specific guidelines. The City Commission may also amend the adopted budget to provide supplemental appropriations to revise budgetary estimate. The Governmental vs. Proprietary Funds are defined in the financial policies. Ms. Schmidt reviewed the fund balance and reserve policies. The minimum fund balance target is

25% in the general fund for liquidity for emergencies or storm events. On top of that 10% is being added with the expectation of replenishing within three years using either surplus FEMA reimbursements or insurance proceeds to backfill that funding on an annual basis.

The revenue, debt, cash management, and investment policies were reviewed in the presentation. The City will deposit all cash receipts within 72 hours, collect revenues aggressively, and present a quarterly report on investments to the Finance and Budget Committee.

Vice Chair Greiger suggested the investigation of grants from non-profit/NGO sources for environmental projects (natural shoreline, for example) in addition to state and federal grants. City Manager Robustelli noted that grant writers have been added to staff. Member Polanowski inquired about revenue recognition policies – for real estate taxes, fines, memberships, rent, and when that is booked.

Ms. Schmidt moved on to accounting, auditing, and financial reporting. The city will evaluate the annual audit management letter, recommendations and implement resolutions. The city will produce financial reports in accordance with GAAP and maintain the highest level of accounting practices declared by GASB. Capital Improvement Plan policies were reviewed, noting that the city will adopt the first year of a multi-year plan for capital improvements for capital projects and equipment exceeding \$20,000.

The next section of the budget was an overview of financial summaries and revenue tables. There was a brief review of a Strategic Roadmap which will continue to be developed. Ms. Schmidt walked through a review of Governmental Funds. The General Fund showed the transfers to the Resiliency and Capital Improvement Funds, showing a fund balance reserve of 35%. Member Polanowski suggested showing the month of the FY25 Actuals on reports. The Resiliency Fund ending balance for FY26 is \$3.2 million, with the intent to utilize for future adaption projects and grant matches. The Capital Fund review noted the capital outlay for the Fire Station. A Proprietary Funds review followed. Weaker balances in wastewater and reclaimed water will be brought back up with the fee study results. Funded position by department remained the same with a total of 159.60 positions. Highlighted changes in the Capital Improvement Plan included the Resiliency Fund increase and the reappropriation projects (dune walkovers, Egan Park improvements, facility roof replacements), Fire Station 22 increase, right of way improvements, and VA shuffleboard building demolition.

Following her presentation, Ms. Schmidt asked the committee for their recommendations on the tentative budget and/or the financial policies. The November 5<sup>th</sup> meeting will be for after action to understand opportunities for improvement. The first hearing of the budget is set for 9/08 and adoption on 9/22/25.

Chair Samorajczyk appreciated the improved policies and procedures; Member Polanowski expressed increased confidence in the quality of the financial reports since he joined the committee. He mentioned the city's financial relationship with the county; we have earned more than we are receiving. Ms. Robustelli commented that she is working closely with our County Manager and Commissioners this year and going forward. Vice Chair Greiger suggested creating a statement, as a City, regarding increased tourism and the tax burden on the residents, and potentially involve the Big C.

As his added discussion item, Member Polanowski questioned the distribution of taxes funds by district; he indicated that he has heard residents express frustration with more seeming to go to Pass-A-Grille. Discussion followed. Chair Samorajczyk suggested that CIP projects are city-wide – seawalls, utilities, etc., but there would need to be an analysis. Post-hurricane recovery needs in Pass-A-Grille were massive. Member Polanowski spoke about revenues (i.e., parking) and distribution philosophies such as mall and urban. He suggested putting together a spreadsheet of where the investments are going, what the weight of the investments (i.e., 25% of library or community center for each of the districts) to determine where the money is really going, and whether these complaints are valid. Vice Chair Greiger thought the capital improvement prioritization was extensively examined by necessity, not district specific; each Commissioner should communicate that to their districts. Ms. Robustelli suggested adding such a spreadsheet to a future agenda after the budget is adopted, in early 2026. There are needs in every district.

Vice Chair Greiger suggested creating a map of the city showing where the capital improvements are going, where the maintenance and other needs are located for each district, and a hyperlink to the expenditures with a timeline.

Consensus of the committee was that the budget was well presented with no changes to dollar amounts; any changes since the last workshop were well explained. Ms. Schmidt summarized the comments/directions received from the committee during the review: defining the quarterly reports to the Commission, opportunities for non-profit grants, understanding revenue recognitions, noting when user fees are booked, and mapping projects and revenue sources by district.

Finally, Ms. Schmidt thanked the city’s leadership team and Budget Management Analyst Vanessa Sanchez for the work that they did toward the creation of the budget and today’s presentation.

## **5. Adjournment**

There being no further business, Chair Samorajczyk adjourned the meeting at 3:38 PM.

*These minutes will be considered for approval at the November 5, 2025 Finance and Budget Review Committee meeting.*

**FINANCE AND BUDGET REVIEW COMMITTEE MEETING  
CITY OF ST. PETE BEACH  
COMMISSION CHAMBERS**

**Agenda Report**

**Agenda Title Name:** After Action Review: What worked well in the budget process? Additional information the Committee would like or proposed changes?

**Action Request:** No formal action is requested. Staff recommends that the Committee provide feedback and guidance to inform improvements for the FY27 budget process.

**Strategic Objective:**

**Date:** November 5, 2025

**Prepared By:**

**Through:**

**Summary of Issue:** The City successfully completed the Fiscal Year 2026 budget process in accordance with Florida Statutes and the City's Charter requirements. The process included multiple workshops, department submissions, and detailed review by the Finance & Budget Review Committee and City Commission.

As part of the City's commitment to continuous improvement and transparency, staff has placed this After Action Review on the Committee's agenda to discuss lessons learned, what aspects of the process worked effectively, and opportunities for refinement in the next budget cycle.

Committee members are invited to share feedback and observations related to:

- Elements of the FY26 budget process that were effective or efficient;
- Additional information, data, or analysis the Committee would like to receive in future reviews;
- Suggestions for procedural or timeline adjustments to enhance clarity, efficiency, or public engagement; and

- Recommendations for staff to consider in preparing for the FY27 budget development process.

This discussion will help inform the City's upcoming budget calendar and staff workflow planning, ensuring that future cycles continue to align with best practices and the Committee's oversight objectives.

**Funding:** N/A

**Attachments:**

**FINANCE AND BUDGET REVIEW COMMITTEE MEETING  
CITY OF ST. PETE BEACH  
COMMISSION CHAMBERS**

**Agenda Report**

**Agenda Title Name:** Proposed Draft 2026 Budget Calendar (meeting dates, staff deadlines)

**Action Request:**

**Strategic Objective:**

**Date:** November 5, 2025

**Prepared By:**

**Through:**

**Summary of Issue:**

The Finance & Budget Review Committee customarily meets several times throughout the year to review financial information and to participate in the City's annual budget development process. Establishing the 2026 meeting calendar in advance allows staff to plan agendas, ensure alignment with City Commission budget milestones, and provide adequate public notice of all meetings.

The proposed meeting schedule for Calendar Year 2026 is consistent with prior years and aligns with key milestones in the FY27 budget timeline.

**Funding:** N/A

**Attachments:** 1. FY26 Draft Budget Cal. FBRC



# FY2027 Draft Budget Calendar

Date	Staff Task Description	Date	Finance Budget Review Committee	Date	Commission Workshop
3/15/2026	Finance Director prepare Revenue Estimates				
4/9/2026	Department heads or designee prepare and submit Next Year Capital Budget Forms for approval				
4/17/2026	Finance Director prepare Budget Workshop Deliverable #1 - Fund Balance/Net Position "Reserve" Analysis and Preliminary Capital Improvement Plan overview				
		4/28/2026	Finance Budget Committee Review and make recommendation Budget Workshop #1 - Historical financial overview, reserve analysis, initial capital improvement plan presentation		
				5/12/2026	Budget Workshop #1 - Historical financial overview, reserve analysis, initial capital improvement plan presentation
4/15/2025	Department heads prepare and submit Next Year Operating Expense Detail Forms and Next Year Expense Forms				
5/13/2026	Department heads update Next Year Capital Forms as needed, based on results of Budget Workshop #1				
5/17/2026	Finance Director prepare Budget Workshop Deliverable #2 - Updated Capital Improvement Plan and Operating Budget				
		5/29/2026	Finance Budget Committee Review and make recommendation Budget Workshop #2 - Updated Capital Improvement Plan and Operating Budget		
				6/9/2026	Budget Workshop #2 - Updated Capital Improvement Plan and Position Listing & Benefits Overview
5/5/2026	Finance Team prepares Budgeted Position Control Management and Budgeted Benefits Management				
5/8/2026	Department heads review and approve Next Year Personnel Forms				
5/23/2026	Finance Director prepare preliminary budget book				
6/23/2026	Finance Director prepare Budget Workshop Deliverable #3 - Ad Valorem Tax Analysis & Preliminary Budget Book - Summary of Changes				
		7/1/2026	Finance Budget Committee Review and make recommendation to Commission for Budget Workshop #4 Ad Valorem Tax Analysis & Preliminary Budget Book - Summary of Changes		
				7/14/2026	Budget Workshop #3 - Ad Valorem Tax Analysis & Preliminary Budget Book - Summary of Changes
7/2/2026	Department heads update budget forms (capital, operating, expense, revenue) as applicable, based on results of Budget Workshop #3 and in collaboration with Finance Director and City Manager				
7/12/2026	Finance Director prepare Budget Workshop Deliverable Budget Workshop #4 - Preliminary Budget Document				
		7/21/2026	Finance Budget Committee Review and make recommendations for Budget Workshop #4 Preliminary Budget		
				7/28/2026	Budget Workshop #4 - Preliminary Budget Document
7/23/2025	Finance Director submit DR-420 and provide Property Appraiser with copy of completed submission				
7/22/2026	Department heads update budget forms (capital, operating, expense, revenue) as applicable, based on results of Budget Workshop #4 and in collaboration with Finance Director and City Manager				
7/28/2026	Finance Director prepare Budget Workshop Deliverable #5 - Tentative Budget Book & Summary of Changes From Previous Version				
		8/11/2026	Finance Budget Committee Review and make recommendations to Commission for Budget Workshop #5 Tentative Budget Book & Summary of Changes From Previous Version		
				8/25/2026	Budget Workshop #5 - Tentative Budget Book & Summary of Changes From Previous Version
8/26/2025	Finance Director prepare and submit agenda memos and ordinances for 1st reading and public hearing of millage rate and budget adoption. Finance Director coordinate with Tampa Bay Times for newspaper advertisement of 2nd public hearing on millage and budget adoption				
				9/9/2026	Millage & Budget Adoption - First Public Hearing
8/26/2025	Finance Director prepare and submit agenda memos and ordinances for 2nd reading and public hearing of millage rate and budget adoption				
				9/21/2026	Millage & Budget Adoption - Second Public Hearing
9/23/2025	Finance Director provides the signed millage and budget adoption ordinances to TRIM, PCTC Tax Roll Support, and PCPA				
9/23/2025	Finance Director completes and submits online the Form DR-422 and TRIM compliance package via the OASYS E-portal				
		11/12/2026	Finance Budget Review Committee After Action meeting and calendar for FY2028 Budget		