



**BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
Wednesday, April 12, 2023 at 6:00 PM
Commission Chambers**

The Board of Commissioners of the City of Madeira Beach, Florida will meet in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida to discuss the agenda items of City Business listed at the time indicated below. Meetings will be televised on Spectrum Channel 640 and YouTube Streamed on the City's Website.

1. CALL TO ORDER

2. INVOCATION AND PLEDGE OF ALLEGIANCE - City Attorney Thomas Trask

3. ROLL CALL

4. APPOINTMENT OF VICE-MAYOR

A. Appointment of Vice-Mayor

5. APPROVAL OF THE AGENDA

6. PROCLAMATIONS - Mayor

A. 54th Annual Municipal Clerks Week Proclamation; April 30 - May 6, 2023

7. PRESENTATIONS (limited to 10 minutes each)

A. Appreciation Plaque - Doug Andrews (former Commissioner District 3 and Vice-Mayor)

B. FY 2022 Audit Presentation - Zach Chalifour, CPA, Partner with James Moore & Company

8. PUBLIC COMMENT

Public participation is encouraged. If you are addressing the Commission, step to the podium and state your name and address for the record. Please limit your comments to three (3) minutes and do not include any topic that is on the agenda. Public comment on agenda items will be allowed when they come up.

For any quasi-judicial public hearings that might be on the agenda, an affected person may become a party to a quasi-judicial proceeding and can be entitled to present evidence at the hearing including the sworn testimony of witnesses and relevant exhibits and other documentary evidence and to cross-

examine all witnesses by filing a notice of intent to be a party with the Community Development Director not less than five days prior to the hearing.

9. CONSENT AGENDA

Any member of the Board of Commissioners can ask to pull a consent item for separate discussion and vote.

A. Approval of Minutes

10. PUBLIC HEARINGS

11. UNFINISHED BUSINESS

12. CONTRACTS/AGREEMENTS

A. Area 5- Engineering Scope Approval

B. Area 6A Engineering Scope Approval

C. Pocket Park Design Proposal

13. NEW BUSINESS

A. Appointment to Planning Commission

14. STAFF REPORTS

15. AGENDA SETTING FOR APRIL 26, 2023 BOC WORKSHOP MEETING (BOC Budget Workshop at 4:00 p.m. on 4/26/2023)

A. Resolution approving Membership Plan reappointment for Pinellas County MPO - Forward Pinellas

B. BOC Policy Handbook

C. Use of City-owned fitness facility

D. W&A Cleaning Contract - 3rd and Final Amendment

E. Refuse Truck Modifications and Container Purchase

F. RFP - City Attorney Contract Services

G. RFP - Engineering Contract Services or hire engineering personnel to perform services in-house

H. RFP - IT Contract Services or hire IT personnel to perform services in-house

- I. FEMA Community Rating System
- J. Increase in Notice Requirement for Development Agreement Applications (Ordinance 2023-09)
- K. Amendment to Chapter 110 - Alcohol Beverage Permit Application (Ordinance 2023-10)
- L. Amendment to LDR - Definition of Portable Sign (Ordinance 2023-12)
- M. LDC - Rental of Residential Amenities (Ordinance 2023-13)
- N. City Manager's Monthly Report - March 2023

16. REPORTS/CORRESPONDENCE

- A. Board of Commissioners
- B. City Attorney
- C. City Manager
- D. City Clerk

17. ADJOURNMENT

One or more Elected or Appointed Officials may be in attendance.

Any person who decides to appeal any decision of the Board of Commissioners with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes 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. The law does not require the minutes to be transcribed verbatim; therefore, the applicant must make the necessary arrangements with a private reporter or private reporting firm and bear the resulting expense. In accordance with the Americans with Disability Act and F.S. 286.26; any person with a disability requiring reasonable accommodation to participate in this meeting should call the City Clerk at 727-391-9951, ext. 231 or 223 or fax a written request to 727-399-1131.

Section 4.4 - Vice-Mayor.

Item 4A.

The Board of Commissioners shall appoint a Vice-Mayor at its first regular meeting following the election. The term of Vice-Mayor shall be for one (1) year. The Vice-Mayor shall act as Mayor during the absence or disability of the Mayor. Should the Vice-Mayor be required to act as Mayor for a period in excess of thirty (30) days, he/she shall receive the compensation of the Mayor retroactive to the date upon which he/she assumed the Mayoral duties.

(Ord. No. 979, § 2, 1-28-2003; Ord. No. 1001, 12-14-2004/3-8-2005)

Proclamation

54TH ANNUAL MUNICIPAL CLERKS WEEK

April 30 - May 6, 2023

Whereas, The Office of the Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

Whereas, The Office of the Municipal Clerk is the oldest among public servants, and

Whereas, The Office of the Municipal Clerk provides the professional link between the citizens, the local governing bodies, and agencies of government at other levels, and

Whereas, Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all.

Whereas, The Municipal Clerk serves as the information center on functions of local government and community.

Whereas, Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, provincial, county, and international professional organizations.

Whereas, It is most appropriate that we recognize the accomplishments of the Office of the Municipal Clerk.

Now, Therefore, I, Jim Rostek, Mayor of the City of Madeira Beach, do recognize the week of April 30, 2023 through May 6, 2023, as Municipal Clerks Week, and I further extend appreciation to our Municipal Clerk, Clara VanBlargan, and to all Municipal Clerks for the vital services they perform and their exemplary dedication to the communities they represent.

Dated this 12th day of April 2023

Mayor _____

Attest: _____



Presented to

Doug Andrews

Commissioner District 3

(March 2019 - March 2023)

Vice Mayor

(April 2020 - March 2021)

(April 2022 - March 2023)



On behalf of the City of Madeira Beach
and its Citizens we thank you for your
service in making this a better Community.

This Appreciation Plaque is presented by the
Board of Commissioners
this 22nd Day of March 2023

CITY OF MADEIRA BEACH, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022



Prepared By: City of Madeira Beach Finance Department

CITY OF MADEIRA BEACH, FLORIDA
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SEPTEMBER 30, 2022

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**CITY OF MADEIRA BEACH, FLORIDA
PRINCIPAL CITY OFFICIALS
SEPTEMBER 30, 2022**

Mayor and Board of Commissioners:

Mayor – John Hendricks

District 1 – David Tagliarini

District 2 – Ray Kerr

District 3 – Doug Andrews

District 4 – David Hutson

City Officials:

City Manager – Robin Gomez

City Clerk – Clara VanBlargan, MMC, MSM

City Attorney – Thomas Trask, Esq.

City Treasurer – Andrew Laflin, CPA

City officials in place as of financial statement date



300 Municipal Drive
Madeira Beach, Florida 33708
(727) 391-9951
Fax (727) 399-1131
www.madeirabeachfl.gov

Item 7B.

March 28, 2023

Honorable Mayor,
Members of the Board of Commissioners, and
Citizens of the City of Madeira Beach, Florida

The Annual Comprehensive Financial Report (ACFR) of the City of Madeira Beach for the fiscal year ended September 30, 2022, is hereby submitted. In addition to meeting legal requirements of the City Charter, Florida Statutes and the Rules of the Auditor General of the State of Florida, the report continues to present the City's tradition of full financial disclosure. The Annual Comprehensive Financial Report represents the official report of the City's financial position and operations to the citizens, Board of Commissioners, rating agencies, bond holders and other interested parties.

Responsibility for the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with the City. Management believes the data as presented is accurate in all material respects; that the report is presented in a manner which fairly illustrates the financial activity of the various funds; and that all disclosures necessary to enable the reader to gain a complete understanding of the City's financial activities have been included.

Profile of the Government

The City of Madeira Beach originally began as a fishing village. Located on a barrier island at John's Pass with direct access to the Gulf of Mexico, Madeira Beach connects to the mainland near St. Petersburg by a free causeway and to the other barrier islands by bridges. The City was incorporated in 1947 with a Council-Manager form of government. The permanent resident population is 4,565, complemented by a visiting population of over 18,000 annual tourists during the winter months.

The City of Madeira Beach provides a traditional range of services, including fire protection and emergency medical service; maintenance of parks, streets and other infrastructure; stormwater and sanitation collection services; a municipal marina; and recreational programs and events. The City contracts with the Pinellas County Sheriff's Office for law enforcement. Pinellas County provides potable water, sanitary sewerage, solid waste disposal and treatment, and criminal justice systems.

Accounting Systems and Internal Control

To provide a reasonable basis for making the financial presentations, management maintains an internal control structure that provides reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorization; and that transactions are recorded properly to facilitate preparation of financial statements in accordance with generally accepted accounting principles (GAAP). The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. We believe the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Pursuant to the City Charter, Florida Statutes Chapters 11.45 and 218, and Chapter 10.550 of the Rules of the Auditor General of the State of Florida, an audit of the accounts and financial statements of the City of Madeira Beach has been completed by the City's independent certified public accountants, James Moore & Company, whose opinion is included in the financial section of this report. The goal of the independent audit is to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Madeira Beach's financial statements for the fiscal year ended September 30, 2022, are fairly presented in conformity with GAAP.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Madeira Beach's MD&A can be found immediately following the audit report.

Budgetary Control

The annual budget serves as the foundation for the City's financial planning and control. Department directors are required to submit budget requests to the Director of Finance, who then develops the proposed budget based on additional direction from the City Manager. The City Manager is required by City Charter to present the proposed long-term capital improvement plan to the Board of Commissioners (BOC) prior to July 1. The BOC is required to hold public hearings on the proposed budget and to adopt a final budget by September 30, the close of the City's fiscal year. The appropriated budget is prepared by fund and department. The City Manager may transfer any unencumbered appropriation or portion thereof between classifications of expenditures within a department. The BOC may, by resolution, make additional appropriations or transfer any unencumbered appropriation from any department to another department. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. The comparison is presented as part of the basic financial statements for governmental funds.

Local Economy

The information presented in the financial statements is perhaps best understood when considered from the broader perspective of the specific environment within which the City of Madeira Beach operates. The City of Madeira Beach is one of twenty-four incorporated municipalities in Pinellas County. The sunny climate and long stretches of white, sandy beaches along the Gulf of Mexico attract visitors and new residents each year. Tourism is the primary industry of Pinellas County as well as Madeira Beach.

Madeira Beach is home to John's Pass Village, a regional commercial fishing hub that also includes retail shops, condominium rentals, restaurants, and a beach and waterfront boardwalk for visitors and tourists. The Village provides a unique, multi-purpose experience for fishing, shopping, dining and entertainment. The City works closely together with the John's Pass merchants to ensure the Village remains a destination attraction, both locally and nationally.

Major Initiatives

The City did not issue any new debt in fiscal year 2022. The last debt issuance occurred in fiscal year 2019 with the Series 2019 debt in the amount of \$15,063,000 was issued to rebuild roadways and stormwater systems along three areas: Crystal Island, Marguerite Drive, and John's Pass Village area. At the beginning of fiscal year 2021, the City refunded the Series 2015 Stormwater System Revenue Bond with the Series 2020 Stormwater System Refunding Revenue Bond in order to take advantage of a lower interest rate environment. The City will realize debt service savings of approximately \$16,000 annually by refinancing at a lower borrowing rate, which is at a fixed rate of 1.73%, 0.86% lower than the interest rate on the Series 2015 Revenue Bond.

In fiscal year 2022, the most significant capital project activity undertaken by the City related to the assembly and acquisition of a fire service vehicle and related equipment. In fiscal year 2023, the City has budgeted for major capital project initiatives relating to stormwater improvements. During fiscal year 2021, the City completed the Area 1 (Crystal Island) stormwater project at a total project cost of \$9.3 million and began performing initial design work on Area 3 and Area 5. Challenges associated with completing these large multi-year roadway and drainage improvement projects are not isolated to funding but will also be recognized through rising construction costs as well as competition for quality contractors to perform the work. Also, requests for grants and other interlocal funding from the Southwest Florida Management District (SWFMD) and Pinellas County are being considered for submission in a proactive manner.

The Board of Commissioners have managed to keep millage rates constant or at 2.2000 for FY 2019 and for the three years prior. Increases to taxable values within the city has contributed to substantial increases in property tax revenue. However, the \$15,063,000 debt funding received in FY 2019 required annual principal and interest payments of \$1,000,000 per year over the next twenty years. The Stormwater Fund alone could not support this annual payment. Due to this, the General Fund needed to assist with these payments going forward. It was determined that the millage rate for FY 2020 needed to be increased from 2.2000 to 2.7500. There was no increase to the millage rate in fiscal year 2022. Below is a summary of property tax revenue over the last five years:

Fiscal year	Millage rate	Property tax revenue	Percent change
2017	2.2000	\$ 2,305,198	
2018	2.2000	\$ 2,483,174	7.7%
2019	2.2000	\$ 2,688,109	8.3%
2020	2.7500	\$ 3,533,688	31.5%
2021	2.7500	\$ 3,770,607	6.7%
2022	2.7500	\$ 4,134,405	9.6%

Madeira Beach continues to operate on a competitive tax rate in relation to neighboring communities. Comparative millage rates among similar cities in Pinellas County are provided in the following table.

<u>Municipality</u>	<u>FY 2022 millage rate</u>
City of Clearwater	5.8850
City of South Pasadena	4.9650
City of Dunedin	4.1345
City of Treasure Island	3.8129
City of St. Pete Beach	3.1500
City of Madeira Beach	2.7500
City of Belleair Beach	2.0394
City of Indian Rocks Beach	1.8326

Long-term Financial Planning

The City uses a five-year Capital Improvement Program (CIP), located in the budget document, to link the annual comprehensive financial report with long-term financial estimates and capital improvement planning. The General Fund, for example, begins with the unassigned balance as reported in the Annual Comprehensive Financial Report and projects current-year revenue and expenditures to derive an estimated year-end final balance. Management then allocates funding plans for various capital needs based on direction from the Board of Commissioners. The CIP illustrates the City's desire to balance capital investment with cash preservation.

Relevant Financial Policies and Practices

The City's fund balance policy, adopted on September 8, 2015, is to maintain committed fund balance for an emergency storm response that is no less than 33% of General Fund operating expenditures. However, on June 11, 2019, at the recommendation of staff Resolution 2019-09 was approved by the Board of Commissioners establishing a halt to the annual funding of this reserve. Management asserted that \$2,409,363 was a sufficient balance for emergency storm response. The City is to maintain a minimum unassigned balance equivalent to two months of annual General Fund operating expenditures. The respective balances are to be maintained not only in relation to the current period but also to that of each annual period within the five-year projections in the capital improvement program. Material one-time revenues shall not be used to fund ongoing expenditures.

The City was in compliance with its fund balance policy as of September 30, 2022.

Awards and Acknowledgements

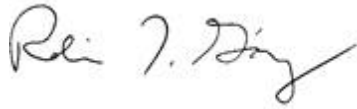
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Madeira Beach for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021. This was the 24th consecutive year the City has received the prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. The report must satisfy generally accepted accounting principles, applicable legal requirements, and best practices established by GFOA. Management believes the current report also conforms to the Certificate of Achievement program's requirements.

Preparation of the Annual Comprehensive Financial Report relies on the diligent and professional efforts of everyone in the Finance Department. The year-end closing procedure was an arduous process involving tireless efforts by staff. The City's independent auditors, James Moore & Company, also contributed invaluable to the process by testing data integrity and internal controls.

Management believes the Annual Comprehensive Financial Report clearly illustrates the financial position of the City of Madeira Beach and thanks you for your support and commitment to valuing and preserving the City's financial condition.

Respectfully submitted,

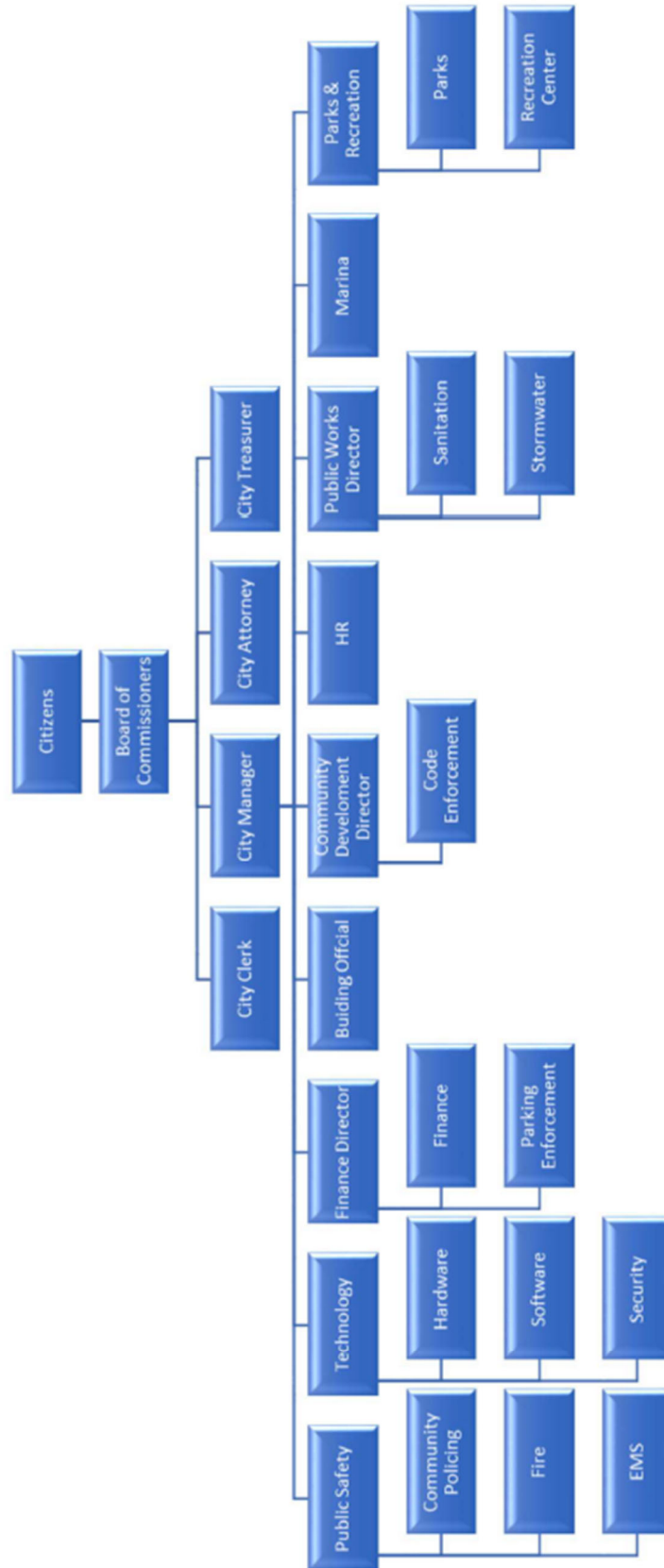


Robin Gomez
City Manager



Andrew Laflin
Director of Finance

CITY OF MADEIRA BEACH ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Madeira Beach
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, Board of Commissioners, and City Manager,
City of Madeira Beach, Florida:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Madeira Beach, Florida (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The combining and individual fund financial statements and schedules and other supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and additional schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections but does not include but does not include the financial statements and our auditors' report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Daytona Beach, Florida
March 28, 2023

James Moore & Co., P.L.

Management's Discussion and Analysis

September 30, 2022
(Unaudited)

Management's discussion and analysis (MD&A) is designed to focus on significant financial issues and provide an overview of the City of Madeira Beach's financial activity for the fiscal year ended September 30, 2022. The MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts. It should be read in conjunction with the transmittal letter, basic financial statements, and notes to the financial statements.

Financial Highlights

Government-wide Financial Position	As of September 30, 2022	As of September 30, 2021	Percent Change
Total assets	\$81,157,558	\$77,287,563	5.00%
Deferred outflows	672,084	534,268	25.80%
Total liabilities	28,753,526	26,729,531	7.57%
Deferred inflows	2,165,907	3,968,001	45.41%
Net position	\$50,910,209	\$47,124,299	8.03%

Overview of the Financial Statements

The financial statements provide insight into the City of Madeira Beach's (the City's) ability to provide services and meet obligations, both now and in the future. Trends in assets, liabilities and net position illustrate the City's overall financial position and can be evaluated to determine whether the City is better off or worse off as a result of its operations.

The financial statements include three components that should be considered together in order to gain a comprehensive understanding of the City's financial position: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

1. **Government-wide Financial Statements:**

The government-wide financial statements provide a broad overview of the City's finances, in a manner similar to the private sector. The statements include two different reports: the statement of net position and the statement of activities.

The **Statement of Net Position** presents information on *all* of the City's assets and liabilities as of September 30, 2022. The difference between assets (plus deferred outflows of resources) and liabilities (plus deferred inflows of resources) is known in governmental accounting as net position. Analysis of net position requires evaluation of unrestricted and restricted net position as well as net investment in capital assets. The latter category represents the net assets being used by the City to provide goods and services to the community. As such, these assets are not readily available for spending without first being converted to financial resources. Restricted net assets represent those which are controlled by state statutes, enabling legislation, debt covenants, or other external requirements. The remaining balance is unrestricted net position, which represents the accumulated resources available to the City for meeting its future obligations.

Management's Discussion and Analysis

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(Unaudited)

The **Statement of Activities** illustrates *how* the City's net position changed as a result of its operations throughout the fiscal year. This section categorizes City services by program and illustrates the extent to which various functions are subsidized by general tax revenues. Distinction is made between those operations which are expected to be supported by taxes (i.e., governmental activities) and those which are intended to recover their costs (i.e., business-type activities).

2. Fund Financial Statements:

In governmental accounting, a "fund" is a segregated group of related accounts used to ensure and demonstrate compliance with enabling legislation, legal requirements, or other financial administration goals and objectives. The City of Madeira Beach reports two types of funds: governmental and proprietary.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements (e.g., public safety, parks and recreation, physical environment, and parking enforcement). However, unlike the government-wide financial statements, governmental fund financial statements focus on financial resources rather than economic resources. Financial resources represent those which may be used to meet near-term requirements. Economic resources, such as capital assets which cannot be quickly converted to finance near-term requirements, are excluded from governmental fund reporting. The narrower focus is intended to emphasize the use of spendable assets.

The long-term impact of the City's shorter-term financial activities can be analyzed by comparing governmental fund reporting to the government-wide statements. Both the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison.

Budgetary comparison statements are provided for the major funds to demonstrate compliance with the legally adopted budget.

The City's **Proprietary Funds** include three enterprise funds: the Sanitation Fund, Stormwater Fund, and Marina Fund. These funds report the same functions and use the same basis of accounting as the business-type activities presented in the government-wide financial statements.

3. Notes to the Financial Statements:

Notes to the financial statements provide additional information that is essential to gaining a full understanding of the data provided in the government-wide and fund financial statements.

Management's Discussion and Analysis

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Government-Wide Financial Analysis

The City's financial position as of September 30, 2022 depicts reasonable growth in both governmental and enterprise operations primarily due to higher than anticipated tax revenues as well as revenues generated from fees and fines among the public parking lots throughout the City.

The City's parking operation generates much needed additional revenue, and the most recent results indicate that citizens came back out strongly. A prior rate increase has contributed to the positive revenue totals, especially during the past fiscal year.

Fiscal Year	Parking Revenue	Growth
2017	\$2,072,161	(0.20%)
2018	\$2,073,573	0.10%
2019	\$2,244,975	8.30%
2020	\$2,288,946	2.00%
2021	\$2,811,724	22.80%
2022	\$3,406,055	23.14%

Net pension liability increased by 206%, based on the City's allocated share of the Florida Retirement System's funding status, and as further explained in Note 12 of the financial statements. The City's net pension liability as of September 30, 2022 was \$2,532,953. The City completed a debt refunding in fiscal year 2021 to take advantage of lower interest rates, and retired the Series 2018 revenue bonds in the current fiscal year. Below is an updated summary of the debt administered by the City since October 2013:

Description	Date issued	Principal borrowed	Scheduled total interest due	Final maturity
Capital improvement revenue bonds	10/24/2013	\$ 4,760,000	\$ 4,173,376	10/1/2043
Infrastructure sales surtax revenue note	2/18/2016	725,000	24,843	12/1/2019
Capital improvement refunding revenue bond	6/14/2019	1,297,000	80,749	11/1/2021
Capital improvement revenue bond	7/11/2019	15,063,000	5,466,153	11/1/2039
Stormwater system refunding revenue bond	10/1/2020	4,442,000	414,443	10/1/2030
Total		\$ 26,287,000	\$ 10,159,564	

The City continued to maintain an ambitious list of capital improvement projects in fiscal year 2022, many of which were delayed or not started due to labor shortages and supply chain issues. This resulted in a slight year-over-year decrease in the net investment in capital assets. As shown in the following table, a higher percentage of net position is unrestricted than in past years. This is the result of the stagnation of net capital investment due to aforementioned labor and supply chain issues. The table illustrates the extent to which the City's net position has been shaped by capital asset activity over the last five years:

Management's Discussion and Analysis

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(Unaudited)

Fiscal Year	Net Investment in Capital Assets	As Percent of Total Net Position	Unrestricted Net Position	As Percent of Total Net Position
2018	\$24,026,207	59.3%	\$12,255,416	30.2%
2019	\$27,602,307	61.6%	\$13,492,461	30.1%
2020	\$24,393,386	54.6%	\$15,907,027	35.6%
2021	\$26,690,877	56.6%	\$16,339,790	34.7%
2022	\$26,286,995	51.6%	\$20,471,887	40.2%

The tables to follow present the condensed Statement of Net Position and Statement of Activities for the current year as compared to the previous year.

STATEMENT OF NET POSITION	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current assets	\$ 25,786,384	\$ 18,371,921	\$ 4,354,520	\$ 3,899,835	\$ 30,140,904	\$ 22,271,756
Capital Assets	23,832,318	24,279,352	19,458,639	20,152,828	43,290,957	44,432,180
Noncurrent assets	2,065,116	4,125,082	5,660,581	6,458,545	7,725,697	10,583,627
Total assets	51,683,818	46,776,355	29,473,740	30,511,208	81,157,558	77,287,563
Deferred outflows	658,444	524,679	13,640	9,589	672,084	534,268
Total assets and deferred outflows	52,342,262	47,301,034	29,487,380	30,520,797	81,829,642	77,821,831
Current and other liabilities	3,374,587	2,075,645	1,302,552	977,243	4,677,139	3,052,888
Long-term liabilities outstanding	6,844,437	5,378,737	17,231,951	18,297,906	24,076,388	23,676,643
Total Liabilities	10,219,024	7,454,382	18,534,503	19,275,149	28,753,527	26,729,531
Deferred inflows	2,162,895	3,937,185	3,012	30,816	2,165,907	3,968,001
Total liabilities and deferred inflows	12,381,919	11,391,567	18,537,515	19,305,965	30,919,434	30,697,532
Net position:						
Invested in capital assets	19,163,067	19,645,954	7,123,928	7,044,923	26,286,995	26,690,877
Restricted	3,504,944	3,476,218	646,382	617,414	4,151,326	4,093,632
Unrestricted	17,292,332	12,787,295	3,179,555	3,552,495	20,471,887	16,339,790
Total net position	\$ 39,960,343	\$ 35,909,467	\$ 10,949,865	\$ 11,214,832	\$ 50,910,208	\$ 47,124,299

CITY OF MADEIRA BEACH, FLORIDA

Item 7B.

Management's Discussion and Analysis

**September 30, 2022
(Unaudited)**

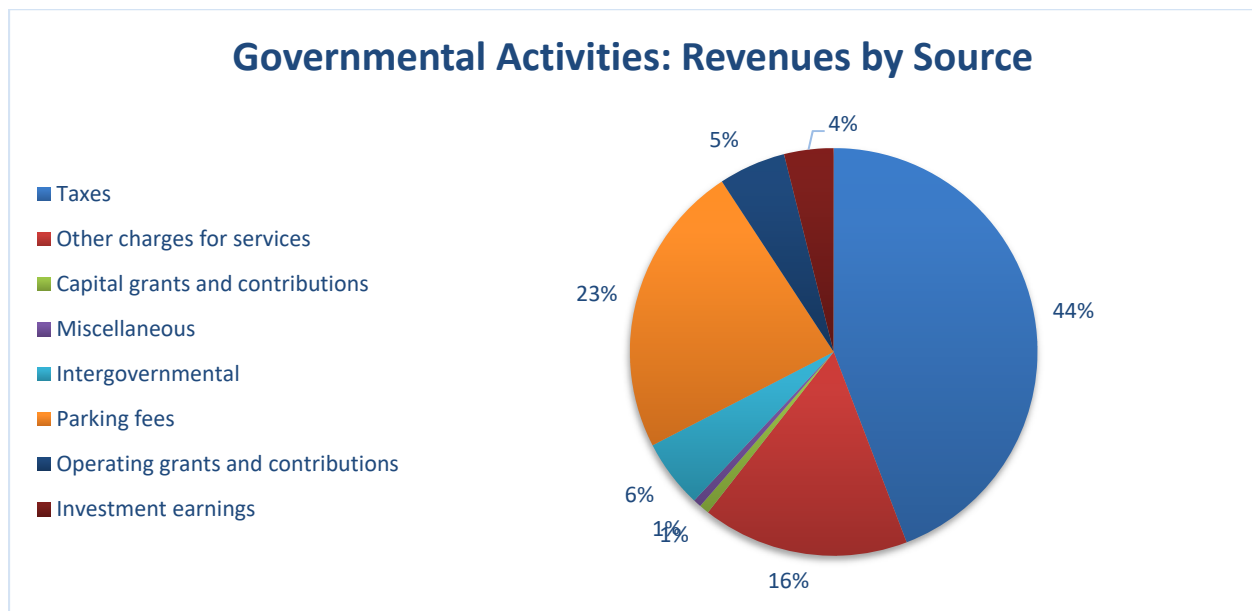
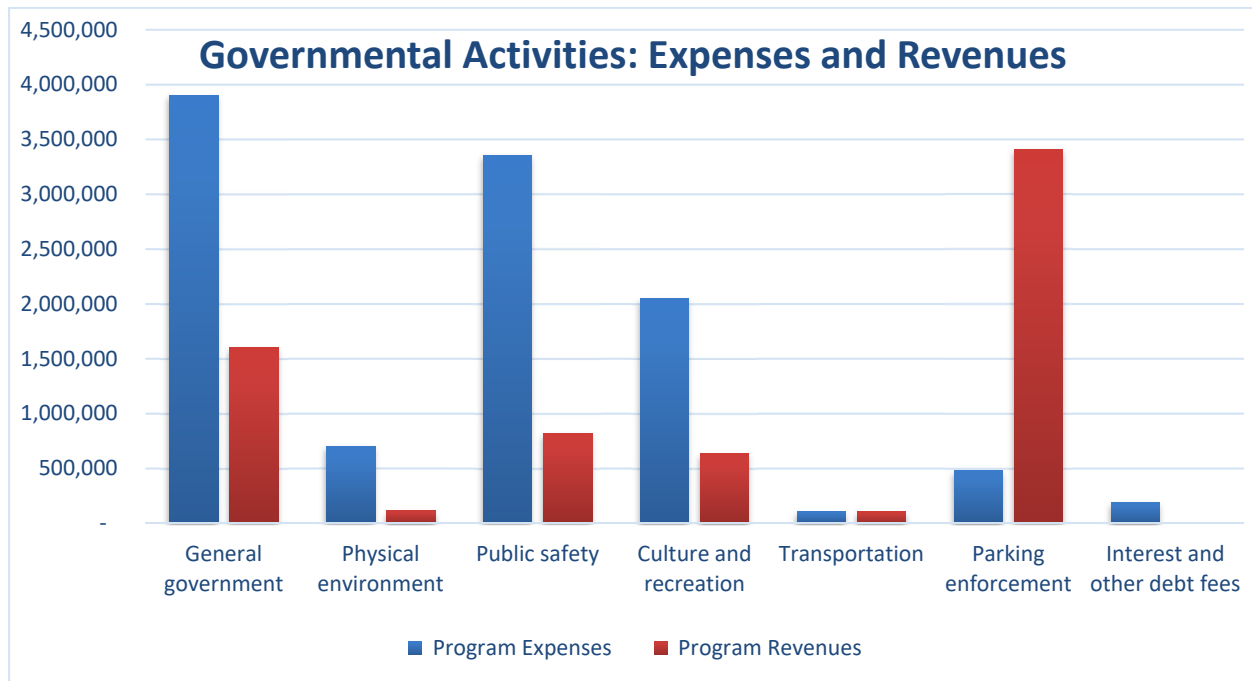
STATEMENT OF ACTIVITIES	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 5,798,477	\$ 4,758,967	\$ 6,711,188	\$ 5,640,114	\$ 12,509,665	\$ 10,399,081
Operating grants & contributions	775,714	767,838	11,221	2,453	786,935	770,291
Capital grants & contributions	115,373	4,634	-	-	115,373	4,634
General revenues:						
Property taxes	4,134,405	3,770,607	-	-	4,134,405	3,770,607
Franchise and utility taxes	1,805,170	1,718,024	-	-	1,805,170	1,718,024
Intergovernmental sources	1,164,634	1,099,137	-	-	1,164,634	1,099,137
Other	797,571	629,632	1,088,216	317,690	1,885,787	947,322
Total revenues	<u>14,591,344</u>	<u>12,748,839</u>	<u>7,810,625</u>	<u>5,960,257</u>	<u>22,401,969</u>	<u>18,709,096</u>
Expenses:						
General government	\$ 3,900,539	\$ 3,768,129	\$ -	\$ -	\$ 3,900,539	\$ 3,768,129
Physical environment	698,848	578,761	-	-	698,848	578,761
Public safety	3,353,919	3,255,594	-	-	3,353,919	3,255,594
Culture and recreation	2,050,431	1,919,097	-	-	2,050,431	1,919,097
Parking	481,837	409,434	-	-	481,837	409,434
Transportation	108,047	91,971	-	-	108,047	91,971
Sanitation	-	-	1,514,246	1,443,081	1,514,246	1,443,081
Stormwater	-	-	2,750,748	2,004,475	2,750,748	2,004,475
Marina	-	-	3,567,718	2,557,482	3,567,718	2,557,482
Interest on long-term debt	189,727	203,624	-	-	189,727	203,624
Total expenses	<u>10,783,348</u>	<u>10,226,610</u>	<u>7,832,712</u>	<u>6,005,038</u>	<u>18,616,060</u>	<u>16,231,648</u>
Increase (decrease) in net position before transfers:	<u>3,807,996</u>	<u>2,522,229</u>	<u>(22,087)</u>	<u>(44,781)</u>	<u>3,785,909</u>	<u>2,477,448</u>
Transfers	242,880	(1,018,879)	(242,880)	1,018,879	-	-
Increase (decrease) in net position:	<u>4,050,876</u>	<u>1,503,350</u>	<u>(264,967)</u>	<u>974,098</u>	<u>3,785,909</u>	<u>2,477,448</u>
Net position: October 1	<u>35,909,467</u>	<u>34,406,117</u>	<u>11,214,832</u>	<u>10,240,734</u>	<u>47,124,299</u>	<u>44,646,851</u>
Net position: September 30	<u>\$ 39,960,343</u>	<u>\$ 35,909,467</u>	<u>\$ 10,949,865</u>	<u>\$ 11,214,832</u>	<u>\$ 50,910,208</u>	<u>\$ 47,124,299</u>

Management's Discussion and Analysis

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Governmental Activities:

Governmental activities increased the City's net position by \$4,050,876, due to cost controls, combined with higher than anticipated tax revenues and investment income.

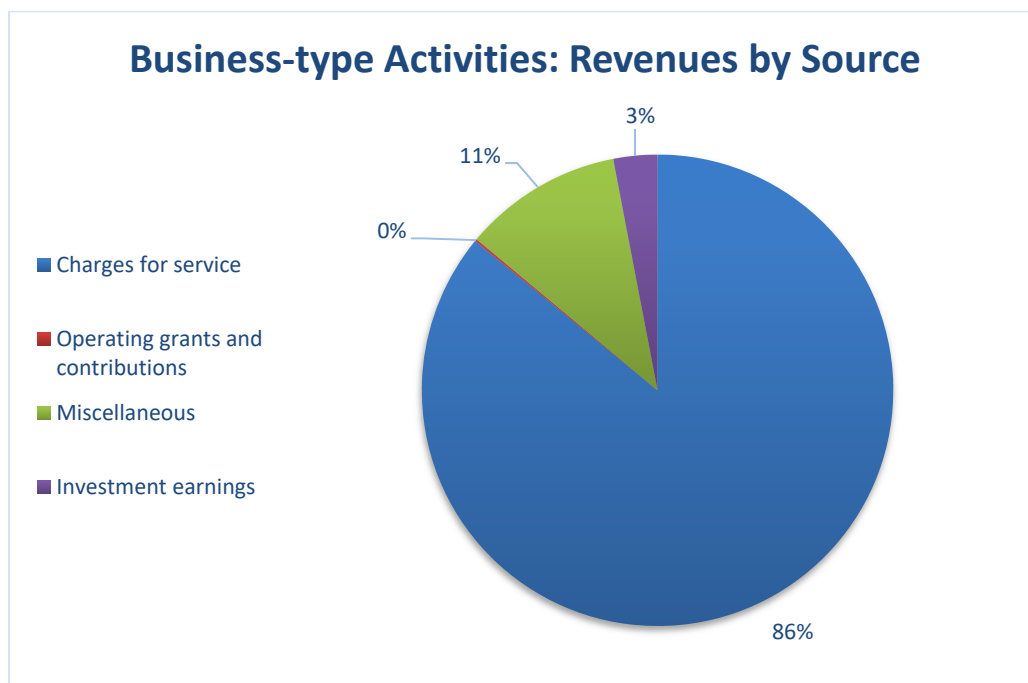
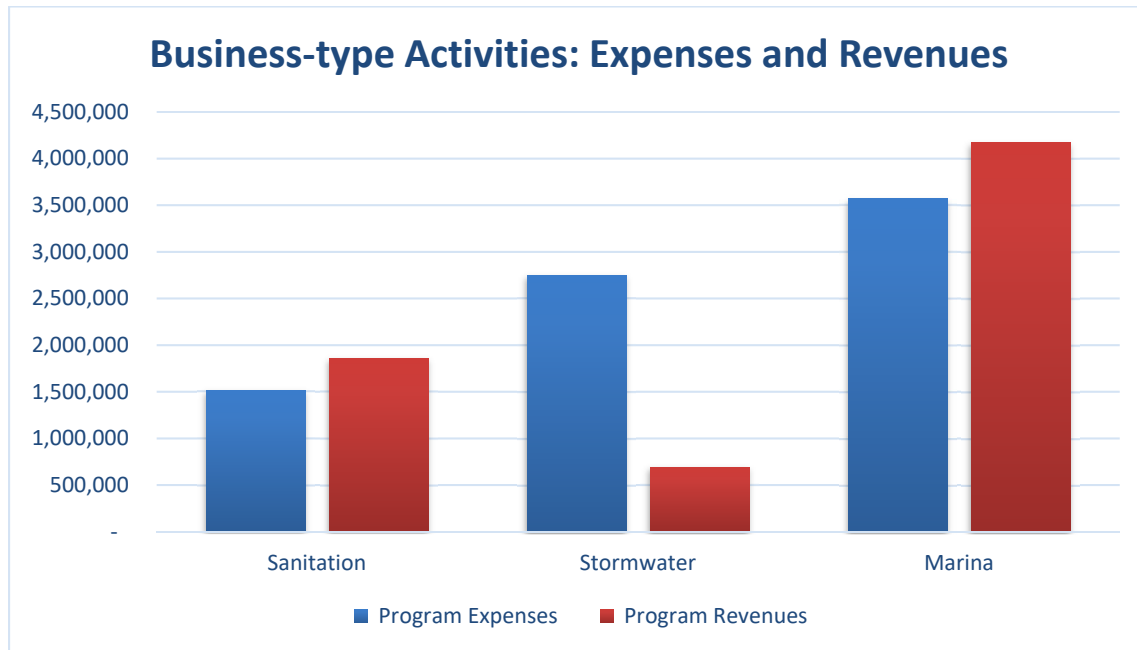


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Business-type Activities:

Business-type activities decreased the City's net position by \$264,967. This decrease was due to high operating and interest costs in the City's Stormwater Fund totaling, causing a reduction of net position in said fund of (\$1,114,316).



Management's Discussion and Analysis

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Fund Statement Financial Analysis**Governmental Funds:**

The Governmental Accounting Standards Board (GASB) requires certain thresholds to be met that would result in a determination about categorizing a particular fund as being considered “major” vs. “non-major.” The distinction carries additional detailed reporting requirements for those considered major. During the last fiscal year, a determination was made that the Debt Service Fund had met that threshold, and resultingly needed to be reported as “major”, which was done. For the recently completed fiscal year, the asset size of the debt service fund no longer met the criteria, and therefore has been placed along with the other non-major governmental special revenue funds. All are included in the annual appropriations process and illustrated for budgeting purposes; however, they are considered “non-major” for the purpose of financial reporting due to their relative lack of size. The table below illustrates the City’s governmental funds and their classification for financial reporting purposes:

FY 2022 Major Funds	FY 2022 Non-Major Funds
General Fund	Archibald Fund
Building Fund	Local Option Sales Tax Fund
	Debt Service Fund
	Gas Tax Fund

Governmental fund revenue increased by 16.5%, primarily due to increases in parking fees and fines and in ad valorem taxes. Expenditures increased by 3.11% overall, with Culture & Recreation accounting for the largest portion of the increase, an increase of \$198,236 over the prior year. The increase was primarily due to expenses associated with administering and managing festivals during fiscal year 2022. Capital outlay expenditures decreased by \$452,373, largely due to the build-out of the first floor of City Hall for Building services and Community Development office use during fiscal year 2021. For illustrative purposes, below is a summary of year-over-year expenditure trends:

Type of Expenditure	FY 2022	FY 2021	Percent Change
Current (i.e., recurring)	\$9,240,401	\$8,613,926	7.27%
Capital Outlay	\$1,178,927	\$1,631,300	(27.73%)
Debt Service	\$675,403	\$667,175	1.23%

As described previously, the treatment of governmental funds is perhaps the most unique feature of governmental financial reporting. The difference between assets and liabilities in a governmental fund is known as fund balance. Fund balance is a commonly used measure of a government’s available resources and liquidity. Designations are applied to various components of fund balance to describe the extent to which resources may be limited.

Non-spendable fund balance items include inventories, prepaid accounts, and other resources that are inherently not easily convertible into financial resources. The City’s non-spendable fund balance was \$513,391.

Management's Discussion and Analysis

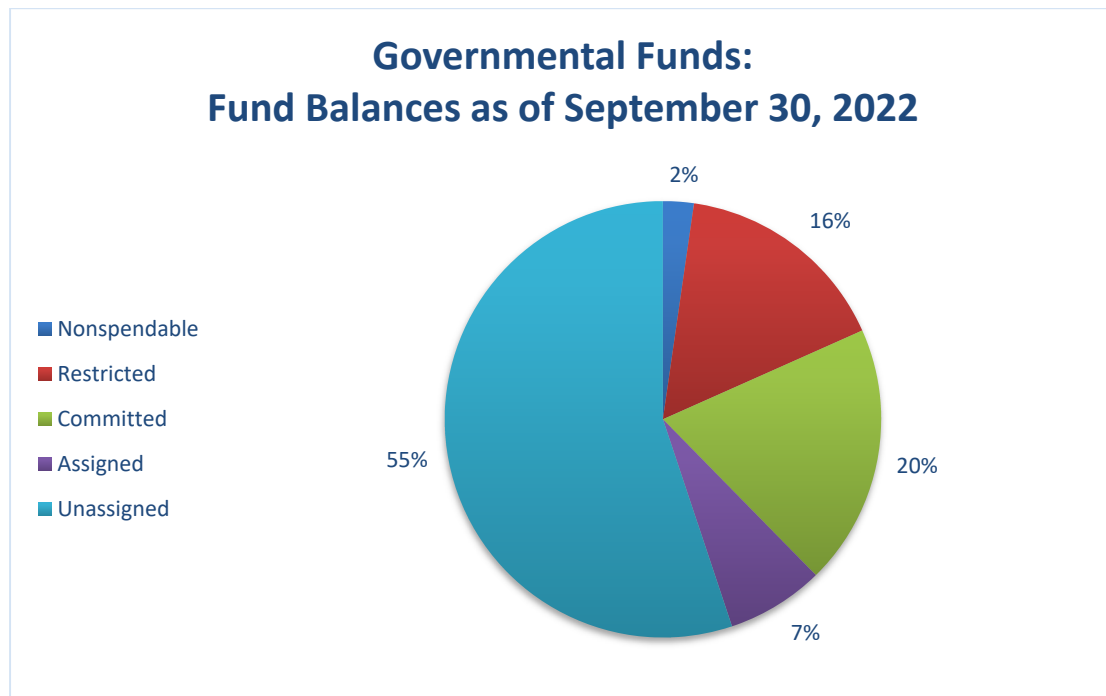
September 30, 2022
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Restricted fund balance includes accounts and designations upon which restrictions have been externally imposed by enabling legislation. The restricted balance total of \$3,504,944 is primarily comprised of unspent discretionary surtax revenues restricted for capital infrastructure, totaling \$2,030,972, and the cumulative excess of building permit revenues over related expenditures that is restricted for future use to administer the Florida Building Code, totaling \$1,149,684.

Committed fund balance includes resources set aside by the Board of Commissioners (BOC). These funds may only be spent upon authorization by the BOC and have been reserved to meet the City's emergency reserve policy; to provide for future debt service payoffs; to fund future appropriations for capital projects, such as the construction of a parking garage; and to account for remaining proceeds from the BP lawsuit settlement. The committed balance, as of fiscal year-end, was \$4,355,614.

Assigned fund balance represents management's intended use of specific resources. The City's assigned balance includes reserves for existing purchase obligations. The City's assigned balance is \$4,087,078, as of September 30, 2022.

Unassigned fund balance should be considered the City's most liquid resource available for appropriation. Trends in unassigned balance may reflect policy changes (e.g., intentionally building up or drawing down reserves), or planned and unplanned financial changes (i.e., budgetary imbalances). Unassigned fund balance increased by 15.5% to \$10,073,355. This increase is the result of the excess of revenues over expenditures for the fiscal year ended September 30, 2022, totaling \$3,754,375.



Management's Discussion and Analysis**September 30, 2022
(Unaudited)****Proprietary Funds:**

The City's proprietary fund statements provide the same type of information located in the government-wide financial statements, using the same basis of accounting. Based on the extent to which each of the City's three enterprise funds generated operating income, total assets will increase or decrease accordingly. Both the Sanitation and Marina Funds experienced positive operating margin. The Marina Fund has consistently achieved year over year positive operating income, which bodes well for the financial position of the Enterprise group of funds when combined. The Sanitation Fund experienced positive operating income of \$351,124 and positive change in net position of \$332,013, largely due to a rate increase for residential garbage services that took effect in fiscal year 2022.

Debt proceeds within the Stormwater Fund, received in fiscal year 2019, continue to have an effect on the financial position of the Stormwater fund. Continued principal and interest payments annually in the Stormwater Fund necessitate periodic financial support from the City's General Fund in the form of interfund transfers. The Stormwater Fund received a transfer in from the General Fund in fiscal year 2021 for \$1,174,000. There were no interfund transfers into the Stormwater Fund in fiscal year 2022, hence the overall decrease in net position of (\$1,114,316).

General Fund Budgetary Highlights

Total General Fund actual revenue totaled \$12,133,956, for the fiscal year ended September 30, 2022, which was \$599,506 higher than budgeted revenue of \$11,534,450. The fiscal year 2022 adopted budget included a millage rate of 2.75 mills per \$1,000 of assessed property value. Property values significantly increased in all of the barrier island beach communities. The City's parking enforcement operation also was a key contributor to the positive variance between final budget and actual balances, as actual charges for services revenues in the General Fund were \$814,602 higher than budgeted.

Fund balance in the General Fund increased by \$3,641,099 as total revenues were sufficient to offset total expenditures and other financing uses. The Stormwater Fund will continue to require assistance from the General Fund in order to support future annual debt service payments ranging from \$1m to \$1.5m annually. A total of \$1,600,000 was budgeted in the General Fund to transfer to other funds, but only \$575,000 was transferred out to the Debt Service Fund. Actual investment income was \$130,020 higher than budgeted in the General Fund, indicative of the strong rate of return that the City is realizing on its excess cash, relative to a weak interest rate environment throughout most of fiscal year 2022.

Management's Discussion and Analysis

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Capital Assets and Debt Administration**Capital Assets:**

The chart below illustrates the impact of the City's capital improvement policy initiatives discussed throughout this report. Net capital assets experienced a year over year decrease because annual depreciation and amortization on capital assets exceeded capital outlay during fiscal year 2022. The City recognized right-to-use assets relating to building and vehicle leases, which are recorded as capital assets upon adoption of Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Note 6 of the notes to the financial statements includes more information on the City's capital assets and activity for fiscal year 2022.

CAPITAL ASSETS, NET	Governmental activities		Business-type activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 2,784,675	\$ 2,784,675	\$ 5,000	\$ 5,000	\$ 2,789,675	\$ 2,789,675
Buildings	6,729,194	7,030,618	303,463	320,621	7,032,657	7,351,239
Improvements other than buildings	8,174,502	8,494,487	12,941,468	13,618,988	21,115,970	22,113,475
Infrastructure	3,276,062	3,540,357	4,631,929	4,911,174	7,907,991	8,451,531
Intangibles	39,946	59,829	-	-	39,946	59,829
Right-to-use assets	109,618	147,383	127,808	162,119	237,426	309,502
Vehicles and equipment	1,559,164	1,584,067	1,258,079	1,049,871	2,817,243	2,633,938
Construction in progress	1,159,157	637,936	190,892	85,055	1,350,049	722,991
Total	<u>\$ 23,832,318</u>	<u>\$ 24,279,352</u>	<u>\$ 19,458,639</u>	<u>\$ 20,152,828</u>	<u>\$ 43,290,957</u>	<u>\$ 44,432,180</u>

Long-term Debt:

Note 7 of the Notes to Financial Statements includes a detailed listing of long-term liabilities. Below is a summary of the City's outstanding debt as of September 30, 2022, compared to the prior year. The City did not issue new debt for fiscal year 2022 or 2021 but did complete a refunding of existing Stormwater debt in fiscal year 2021. It is still important to monitor long-term liabilities, especially those in the Enterprise funds.

City of Madeira Beach's Outstanding Debt

	Governmental activities		Business-type activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenue Bonds - Publicly Issued	\$ 3,855,000	\$ 3,965,000	\$ -	\$ -	\$ 3,855,000	\$ 3,965,000
Revenue Bonds - Direct Placements	-	337,908	17,551,000	18,540,000	17,551,000	18,877,908
Leases Payable	114,189	147,382	130,610	162,118	244,799	309,500
Total	<u>\$ 3,969,189</u>	<u>\$ 4,450,290</u>	<u>\$ 17,681,610</u>	<u>\$ 18,702,118</u>	<u>\$ 21,650,799</u>	<u>\$ 23,152,408</u>

Management's Discussion and Analysis

September 30, 2022
(Unaudited)

Economic Factors and Next Year's Budget and Rates

Madeira Beach property values are estimated to increase from the fiscal year 2022 tax levy to the fiscal year 2023 tax levy by approximately \$230 million, or 15%, still among the highest growth rates projected in Pinellas County. The fiscal year 2022 budget remained at a millage rate of 2.7500, which thanks to continued property value increases, generated about 9.6% in additional ad valorem revenue. The surge in demand for Florida single family housing has continued, and the proximity to the local beaches and attractions along Gulf Boulevard make Madeira Beach a highly coveted destination. The increased property values provide needed funding for all City needs.

In developing the 2022 budget, the focus was placed on capital project spending in the City's Stormwater Fund. In the fiscal year 2022 adopted budget, \$2,650,000 was appropriated for capital needs in the Stormwater Fund, including \$2 million dollars required for roadway and stormwater improvements. Capital improvement projects in the Stormwater Fund are also planned for fiscal year 2023, with budgeted capital expenditures totaling \$5,620,000 in the Stormwater Fund. In addition, there is \$1,306,500 appropriated for infrastructure improvements, funded by the Local Option Sales Tax (Penny 4 Pinellas) for next year (fiscal year 2023) budget, primarily for building and improving recreational facilities within the City.

In connection with the budget adoption process, the Board of Commissioners implemented two policies designed to help guide financial decision making:

Tax rates, fees, and charges policy: This policy is intended to ensure the City prudently designs and manages its tax rates, fees, and charges in order to achieve each of the following:

- Revenue diversification, so that ongoing operations are less reliant upon variable revenue streams
- Revenues that exceed normal growth rates are used either for one-time expenditures or to increase reserves
- Revenue forecasts are adequate to provide for the variety and level of services expected by vested stakeholders
- Alignment of revenue with growth-related endeavors (e.g., economic development activities)

Debt management policy: This policy recognizes the long-term implications of debt issuance and provides guidelines to consider the following:

- Equity, such that those who pay for debt are those who benefit from the assets provided
- Essentiality, in that the financed asset is considered essential to the City's core operation
- Efficiency, with respect to the identified revenue source's sufficiency to meet debt service obligations and the total cost of financing being less than other alternatives

Management's Discussion and Analysis

**September 30, 2022
(Unaudited)**

Requests for Information

This financial report is designed to provide a general overview of the City of Madeira Beach's financial position for all those interested in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Andrew Laflin, Director of Finance, at 300 Municipal Drive, Madeira Beach, Florida 33708.

CITY OF MADEIRA BEACH, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 24,278,569	\$ 3,532,865	\$ 27,811,434
Receivables, net	240,183	832,455	1,072,638
Internal balances	490,089	(490,089)	-
Due from other governments, net	754,241	352,341	1,106,582
Leases receivable	2,065,116	-	2,065,116
Inventories	87	101,467	101,554
Prepays	23,215	25,481	48,696
Restricted assets:			
Equity in pooled cash	-	5,660,581	5,660,581
Capital assets:			
Capital assets, not being depreciated	3,943,832	195,892	4,139,724
Other capital assets, net of depreciation	19,888,486	19,262,747	39,151,233
Total assets	<u>\$ 51,683,818</u>	<u>\$ 29,473,740</u>	<u>\$ 81,157,558</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on bond refunding	\$ 13,604	\$ -	\$ 13,604
Deferred outflows related to pensions	644,840	13,640	658,480
Total deferred outflows	<u>\$ 658,444</u>	<u>\$ 13,640</u>	<u>\$ 672,084</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 1,128,435	\$ 457,058	\$ 1,585,493
Customer deposits	14,850	31,432	46,282
Unearned revenue	2,153,354	2,804	2,156,158
Accrued interest payable	-	177,903	177,903
Noncurrent liabilities:			
Due within one year:			
Bonds and notes payable	-	589,000	589,000
Leases payable	37,218	32,700	69,918
Compensated absences	40,730	11,655	52,385
Due in more than one year:			
Bonds and notes payable	3,855,000	16,962,000	20,817,000
Leases payable	76,972	97,910	174,882
Compensated absences	366,572	104,886	471,458
Total OPEB liability	65,408	14,687	80,095
Net pension liability	2,480,485	52,468	2,532,953
Total liabilities	<u>\$ 10,219,024</u>	<u>\$ 18,534,503</u>	<u>\$ 28,753,527</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 142,416	\$ 3,012	\$ 145,428
Deferred inflows related to leases	2,020,479	-	2,020,479
Total deferred inflows of resources	<u>\$ 2,162,895</u>	<u>\$ 3,012</u>	<u>\$ 2,165,907</u>
NET POSITION			
Net investment in capital assets	\$ 19,163,067	\$ 7,123,928	\$ 26,286,995
Restricted for:			
Capital projects	1,920,773	-	1,920,773
Debt service	-	538,975	538,975
Renewal and replacement	-	107,407	107,407
Public safety	1,379	-	1,379
Parks and recreation	330,114	-	330,114
Florida Building Code administration	1,149,684	-	1,149,684
Transportation	102,994	-	102,994
Unrestricted	17,292,332	3,179,555	20,471,887
Total net position	<u>\$ 39,960,343</u>	<u>\$ 10,949,865</u>	<u>\$ 50,910,208</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF MADEIRA BEACH, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 3,900,539	\$ 1,503,261	\$ 99,124	\$ -	\$ (2,298,154)	\$ -	\$ (2,298,154)
Public safety	3,353,919	280,151	540,177	1,379	(2,532,212)	-	(2,532,212)
Physical environment	698,849	-	31,772	83,204	(583,873)	-	(583,873)
Transportation	108,047	-	104,641	3,447	41	-	41
Culture and recreation	2,050,431	609,010	-	27,343	(1,414,078)	-	(1,414,078)
Parking enforcement	481,837	3,406,055	-	-	2,924,218	-	2,924,218
Interest on long-term debt	189,727	-	-	-	(189,727)	-	(189,727)
Total governmental activities	10,783,349	5,798,477	775,714	115,373	(4,093,785)	-	(4,093,785)
Business-type activities:							
Sanitation	1,514,246	1,854,440	3,147	-	-	343,341	343,341
Stormwater	2,750,748	684,822	8,074	-	-	(2,057,852)	(2,057,852)
Marina	3,567,718	4,171,926	-	-	-	604,208	604,208
Total business-type activities	7,832,712	6,711,188	11,221	-	-	(1,110,303)	(1,110,303)
Total primary government	<u>\$ 18,616,061</u>	<u>\$ 12,509,665</u>	<u>\$ 786,935</u>	<u>\$ 115,373</u>	<u>(4,093,785)</u>	<u>(1,110,303)</u>	<u>(5,204,088)</u>
General revenues:							
Property taxes					4,134,405	-	4,134,405
Sales taxes					990,467	-	990,467
Communications service tax					244,148	-	244,148
Public service taxes					944,250	-	944,250
Other taxes					132,708	-	132,708
Franchise fees					616,772	-	616,772
State revenue sharing					174,167	-	174,167
Investment earnings					572,741	235,637	808,378
Gain (loss) on disposition of capital assets					(5,837)	1,250	(4,587)
Miscellaneous revenues					97,959	851,329	949,288
Transfers					242,880	(242,880)	-
Total general revenues and transfers					8,144,661	845,336	8,989,997
Change in net position					4,050,876	(264,967)	3,785,909
Net position, beginning of year					35,909,467	11,214,832	47,124,299
Net position, ending of year					<u>\$ 39,960,343</u>	<u>\$ 10,949,865</u>	<u>\$ 50,910,208</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	<u>General</u>	<u>Building Department</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Equity in pooled cash and cash equivalents	\$ 19,285,497	\$ 1,180,165	\$ 3,812,907	\$ 24,278,569
Receivables, net	237,382	1,683	1,118	240,183
Due from other governments, net	565,719	-	188,522	754,241
Leases receivable	1,901,579	-	163,537	2,065,116
Advances to other funds	490,089	-	-	490,089
Inventories	87	-	-	87
Prepaid items	23,215	-	-	23,215
Total assets	<u>\$ 22,503,568</u>	<u>\$ 1,181,848</u>	<u>\$ 4,166,084</u>	<u>\$ 27,851,500</u>
LIABILITIES				
Accounts payable and accrued liabilities	\$ 308,478	\$ 32,164	\$ 782,461	\$ 1,123,103
Customer deposits	14,850	-	-	14,850
Due to other governments	3,905	-	1,427	5,332
Unearned revenue	2,153,354	-	-	2,153,354
Total liabilities	<u>2,480,587</u>	<u>32,164</u>	<u>783,888</u>	<u>3,296,639</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to leases	<u>1,859,428</u>	<u>-</u>	<u>161,051</u>	<u>2,020,479</u>
FUND BALANCES				
Nonspendable:				
Inventories	87	-	-	87
Prepaid items	23,215	-	-	23,215
Advances to other funds	490,089	-	-	490,089
Restricted for:				
Capital Projects	-	-	1,920,773	1,920,773
Public Safety	1,379	-	-	1,379
Parks and recreation	27,343	-	302,771	330,114
Florida Building Code administration	-	1,149,684	-	1,149,684
Transportation	3,447	-	99,547	102,994
Committed to:				
BP Settlement	383,544	-	-	383,544
Capital Projects	55,941	-	-	55,941
Debt service	207,941	-	433,211	641,152
Parks and recreation	400,771	-	464,843	865,614
Emergency reserve	2,409,363	-	-	2,409,363
Assigned to:				
Subsequent year's budget	4,087,078	-	-	4,087,078
Unassigned	10,073,355	-	-	10,073,355
Total fund balances	<u>18,163,553</u>	<u>1,149,684</u>	<u>3,221,145</u>	<u>22,534,382</u>
Total liabilities and fund balances	<u>\$ 22,503,568</u>	<u>\$ 1,181,848</u>	<u>\$ 4,166,084</u>	<u>\$ 25,831,021</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Fund balances - total governmental funds \$ 22,534,382

Amounts reported for governmental activities in the statement of activities are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds

Total governmental capital assets	40,992,114	
Less: accumulated depreciation	<u>(17,159,796)</u>	23,832,318

On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the statement of net position, the City's net pension liability of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported.

Net pension liability	(2,480,485)	
Deferred outflows related to pensions	644,840	
Deferred inflows related to pensions	<u>(142,416)</u>	(1,978,061)

On the governmental fund statements, a total OPEB liability is not recorded unless an amount is due and payable (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the City's total OPEB liability is reported as a noncurrent liability.

Total OPEB liability		(65,408)
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Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:

Bonds and notes payable	(3,855,000)	
Lease obligations	(114,190)	
Unamortized deferred loss on bond refunding	13,604	
Compensated absences	<u>(407,302)</u>	(4,362,888)

Net position of governmental activities \$ 39,960,343

The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General	Building Department	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Taxes	\$ 5,455,511	\$ -	\$ 690,714	\$ 6,146,225
Permits and fees	733,319	1,154,095	-	1,887,414
Intergovernmental	1,591,944	-	78,100	1,670,044
Charges for services	3,298,102	-	680,539	3,978,641
Fines and forfeitures	261,408	-	-	261,408
Investment income	463,270	19,436	90,035	572,741
Miscellaneous	330,402	1,959	272	332,633
Total revenues	<u>12,133,956</u>	<u>1,175,490</u>	<u>1,539,660</u>	<u>14,849,106</u>
Expenditures				
Current:				
General government	2,936,706	524,277	-	3,460,983
Public safety	3,193,420	-	-	3,193,420
Physical environment	586,422	-	-	586,422
Transportation	-	-	108,047	108,047
Parking enforcement	420,399	-	-	420,399
Culture and recreation	1,064,128	-	407,002	1,471,130
Capital outlay	98,759	57,756	1,022,412	1,178,927
Debt service:				
Principal retirement	27,890	-	453,210	481,100
Interest and fiscal charges	2,073	-	192,230	194,303
Total expenditures	<u>8,329,797</u>	<u>582,033</u>	<u>2,182,901</u>	<u>11,094,731</u>
Excess (deficiency) of revenues over expenditures	<u>3,804,159</u>	<u>593,457</u>	<u>(643,241)</u>	<u>3,754,375</u>
Other financing sources (uses)				
Transfers in	405,690	-	575,000	980,690
Transfers out	(575,000)	(79,630)	(83,180)	(737,810)
Proceeds from sale of capital assets	1,250	-	-	1,250
Proceeds from insurance recoveries	5,000	3,231	-	8,231
Issuance of leases	-	-	-	-
Total other financing sources (uses)	<u>(163,060)</u>	<u>(76,399)</u>	<u>491,820</u>	<u>252,361</u>
Net change in fund balances	<u>3,641,099</u>	<u>517,058</u>	<u>(151,421)</u>	<u>4,006,736</u>
Fund balances, beginning of year	14,522,454	632,626	3,372,566	18,527,646
Fund balances, end of year	<u>\$ 18,163,553</u>	<u>\$ 1,149,684</u>	<u>\$ 3,221,145</u>	<u>\$ 22,534,382</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Net change in fund balances - total governmental funds \$ 4,006,736

Differences in amounts reported for governmental activities in the statement of activities are:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Capital outlay expenditures	1,178,927
Depreciation expense	(1,554,990)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, CIP project abandoned) is to decrease net position.	(7,087)
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Bond and loan proceeds are reported as financing sources in the governmental funds. However, the issuance of debt is reported as long-term debt payable in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position. These amounts are as follows:

Principal repayment of general long-term debt	481,101
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Governmental funds report contributions to defined benefit pension plans as expenditures.

However, in the statement of activities, the amount contributed to defined benefit pension plans reduces future net pension liability. Also included in pension expense in the statement of activities are amounts required to be amortized.

Change in net pension liability and deferred inflows/outflows related to pensions	(36,005)
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Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:

Amortization of bond discounts, premiums, and loss on refunding	(648)
Change in accrued interest on long-term debt	4,576
Change in compensated absences liability	(35,552)
Change in total OPEB liability	13,818

Change in net position of governmental activities	\$ 4,050,876
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The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-type Activities			
	Sanitation	Stormwater	Marina	Total
ASSETS				
Equity in pooled cash and cash equivalents	\$ 1,270,903	\$ -	\$ 2,261,962	\$ 3,532,865
Accounts receivable, net	2,719	827,886	1,850	832,455
Due from other governments, net	253,858	98,483	-	352,341
Inventories	-	-	101,467	101,467
Prepaid items	-	18,044	7,437	25,481
Restricted current assets:				
Equity in pooled cash	-	766,903	31,875	798,778
Investments	-	-	-	-
Total current assets	<u>1,527,480</u>	<u>1,711,316</u>	<u>2,404,591</u>	<u>5,643,387</u>
Noncurrent assets:				
Restricted cash	-	4,861,803	-	4,861,803
Capital assets:				
Land	-	5,000	-	5,000
Construction in progress	7,250	154,330	29,312	190,892
Buildings	-	-	494,724	494,724
Improvements	107,442	13,952,950	1,852,880	15,913,272
Equipment	1,750,800	537,706	173,343	2,461,849
Right to use assets	116,138	45,981	-	162,119
Infrastructure	-	5,939,049	-	5,939,049
Accumulated depreciation	(902,156)	(3,473,211)	(1,332,899)	(5,708,266)
Total capital assets, net	<u>1,079,474</u>	<u>17,161,805</u>	<u>1,217,360</u>	<u>19,458,639</u>
Total noncurrent assets	<u>1,079,474</u>	<u>22,023,608</u>	<u>1,217,360</u>	<u>24,320,442</u>
Total assets	<u>\$ 2,606,954</u>	<u>\$ 23,734,924</u>	<u>\$ 3,621,951</u>	<u>\$ 29,963,829</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	\$ 13,640	\$ -	\$ -	\$ 13,640
Total deferred outflows of resources	<u>\$ 13,640</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,640</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 376,921	\$ 15,081	\$ 65,056	\$ 457,058
Deposits	-	-	31,432	31,432
Unearned revenue	49	-	2,755	2,804
Compensated absences	5,888	2,440	3,327	11,655
Current portion of lease obligations	26,083	6,617	-	32,700
Payable from restricted assets:				
Current maturities on long-term debt	-	589,000	-	589,000
Accrued interest payable	-	177,903	-	177,903
Total current liabilities	<u>408,941</u>	<u>791,041</u>	<u>102,570</u>	<u>1,302,552</u>
Noncurrent liabilities:				
Bonds and notes payable, net	-	16,962,000	-	16,962,000
Leases payable	67,806	30,104	-	97,910
Advances to other funds	-	-	490,089	490,089
Compensated absences	52,991	21,957	29,938	104,886
Total OPEB liability	6,704	3,678	4,305	14,687
Net pension liability	52,468	-	-	52,468
Total noncurrent liabilities	<u>179,969</u>	<u>17,017,739</u>	<u>524,332</u>	<u>17,722,040</u>
Total liabilities	<u>\$ 588,910</u>	<u>\$ 17,808,780</u>	<u>\$ 626,902</u>	<u>\$ 19,024,592</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	\$ 3,012	\$ -	\$ -	\$ 3,012
Total deferred inflows of resources	<u>\$ 3,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,012</u>
NET POSITION				
Net investment in capital assets	\$ 700,560	\$ 5,206,008	\$ 1,217,360	\$ 7,123,928
Restricted for debt service	-	538,975	-	538,975
Restricted for renewal and replacement	-	107,407	-	107,407
Unrestricted	1,328,112	73,754	1,777,689	3,179,555
Total net position	<u>\$ 2,028,672</u>	<u>\$ 5,926,144</u>	<u>\$ 2,995,049</u>	<u>\$ 10,949,865</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities			
	Sanitation	Stormwater	Marina	Total
Operating revenues				
Charges for services	\$ 1,854,440	\$ 684,822	\$ 4,171,926	\$ 6,711,188
Other revenues	9,097	838,712	2,244	850,053
Total operating revenues	1,863,537	1,523,534	4,174,170	7,561,241
Operating expenses				
Personal services	528,431	288,621	294,578	1,111,630
Operating expenses	801,740	983,364	235,157	2,020,261
Cost of sales	-	-	2,873,651	2,873,651
Depreciation	182,242	978,931	156,262	1,317,435
Total operating expenses	1,512,413	2,250,916	3,559,648	7,322,977
Operating income (loss)	351,124	(727,382)	614,522	238,264
Nonoperating revenues (expenses)				
Interest earnings	25,069	159,594	50,974	235,637
Intergovernmental grants	3,147	8,074	-	11,221
Gain (loss) on disposition of capital assets	1,250	-	-	1,250
Proceeds from insurance recoveries	1,276	-	-	1,276
Interest expense	(1,833)	(499,832)	(8,070)	(509,735)
Total nonoperating revenues (expenses)	28,909	(332,164)	42,904	(260,351)
Income (loss) before contributions and transfers	380,033	(1,059,546)	657,426	(22,087)
Transfers out	(48,020)	(54,770)	(140,090)	(242,880)
Change in net position	332,013	(1,114,316)	517,336	(264,967)
Net position, beginning of year	1,696,659	7,040,460	2,477,713	11,214,832
Net position, end of year	\$ 2,028,672	\$ 5,926,144	\$ 2,995,049	\$ 10,949,865

The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities			
	Sanitation	Stormwater	Marina	Total
Cash flows from operating activities				
Cash received from customers	\$ 1,853,234	\$ 698,151	\$ 4,177,710	\$ 6,729,095
Cash paid to employees	(514,191)	(285,907)	(287,608)	(1,087,706)
Cash paid to suppliers	(487,298)	(1,000,479)	(3,141,338)	(4,629,115)
Other receipts	2,526	-	-	2,526
Net cash provided by (used in) operating activities	854,271	(588,235)	748,764	1,014,800
Cash flows from noncapital financing activities				
Transfers to other funds	(48,020)	(54,770)	(140,090)	(242,880)
Intergovernmental grant proceeds	3,147	8,074	-	11,221
Interfund loans	-	-	(88,226)	(88,226)
Net cash provided by (used in) noncapital financing activities	(44,873)	(46,696)	(228,316)	(319,885)
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	(513,158)	(201,688)	(70,519)	(785,365)
Principal payments of long-term debt	(96,783)	(998,260)	-	(1,095,043)
Proceeds from issuance of long-term debt	116,137	45,981	-	162,118
Interest paid	(1,833)	(507,120)	(8,070)	(517,023)
Net cash provided by (used in) capital and related financing activities	(495,637)	(1,661,087)	(78,589)	(2,235,313)
Cash flows from investing activities				
Interest received	25,069	159,594	50,974	235,637
Net cash provided by (used in) investing activities	25,069	159,594	50,974	235,637
Net change in cash and cash equivalents	338,830	(2,136,424)	492,833	(1,304,761)
Cash and cash equivalents, beginning of year	932,073	7,765,130	1,801,004	10,498,207
Cash and cash equivalents, end of year	<u>\$ 1,270,903</u>	<u>\$ 5,628,706</u>	<u>\$ 2,293,837</u>	<u>\$ 9,193,446</u>
Cash and cash equivalents classified as:				
Unrestricted	\$ 1,270,903	\$ -	\$ 2,261,962	\$ 3,532,865
Restricted	-	5,628,706	31,875	5,660,581
Total cash and cash equivalents	<u>\$ 1,270,903</u>	<u>\$ 5,628,706</u>	<u>\$ 2,293,837</u>	<u>\$ 9,193,446</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 351,124	\$ (727,382)	\$ 614,522	\$ 238,264
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	182,242	978,931	156,262	1,317,435
Nonoperating revenues (expenses)	2,526	-	-	2,526
Changes in assets and liabilities:				
Accounts receivable	56,566	(827,886)	4,533	(766,787)
Due from other governments	(66,918)	2,503	-	(64,415)
Inventories	-	-	(22,424)	(22,424)
Prepaid items	-	(18,044)	(1,586)	(19,630)
Accounts payable and accrued liabilities	314,442	929	(8,520)	306,851
Deposits	49	-	1,431	1,480
Unearned revenue	-	-	(2,424)	(2,424)
Compensated absences	9,399	4,647	10,094	24,140
Net pension liability	5,357	-	-	5,357
Total OPEB liability	(516)	(1,933)	(3,124)	(5,573)
Net cash provided by (used in) operating activities	<u>\$ 854,271</u>	<u>\$ (588,235)</u>	<u>\$ 748,764</u>	<u>\$ 1,014,800</u>
Non-cash investing, capital, and financing activities:				
Payables related to capital asset acquisition	\$ 285,025	\$ -	\$ -	\$ 285,025

The accompanying notes to financial statements are an integral part of this statement.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) Summary of Significant Accounting Policies:

The financial statements of the City of Madeira Beach, Florida (the City), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles and the City has adopted the GASB Codification. The following is a summary of the City's significant accounting policies:

(a) **Reporting entity**—The City is a political subdivision of the State of Florida located in Pinellas County. The legislative branch of the City is composed of a five (5) member elected Board of Commissioners. The Board of Commissioners is governed by the City Charter and by state and local laws and regulations. The Board of Commissioners is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the City Manager.

In evaluating how to define the government, for financial reporting purposes, the City has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government: (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. Management has determined that there are no component units to be included within the reporting entity.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report aggregated information for the overall government for all of the activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange revenues, are reported separately from business-type activities, which are financed wholly or partially by fees charged to external parties for goods or services and are reported in enterprise funds.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are included in the program expense reported for individual functions and activities. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounting and financial reporting treatment is determined by the applicable measurement focus and the basis of accounting. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities).

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grants, other intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, certain expenditures relating to future periods, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The City reports the following major governmental funds:

General Fund—The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Building Fund—This fund is used to account for building permits and inspections.

The City reports the following major proprietary funds:

Sanitation Fund—The Sanitation Fund provides the community with solid waste collection and disposal services. Collection and disposal of recyclable items is performed by a vendor under contract.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

Stormwater Fund—The Stormwater Fund accounts for stormwater utility fee revenues, and expenses for drainage and stormwater related projects, including National Pollutant Discharge Elimination System (NPDES) reporting and compliance.

Marina Fund—The Marina Fund accounts for the operations of the Madeira Beach Municipal Marina.

Additionally, the City reports the following governmental funds:

Local Option Sales Tax Fund—This fund accounts for the discretionary infrastructure surtax, or Penny for Pinellas revenue. Proceeds from this tax is used for long-term capital infrastructure projects in the local community.

Archibald Park Fund—This fund is used to account for the activity at the Archibald Memorial Beach park. The fund is used for the maintenance for every park in the City along with the maintenance of the beach.

Gas Tax Fund—This fund is used to account for the local option gas tax and the motor fuel portion of State Revenue Sharing.

Debt Service Fund—This fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs. This fund type is used to provide for the debt service requirements of the City's governmental long-term debt.

As a general rule, the effect of the City's interfund activity has been eliminated from the government-wide financial statements, though interfund services provided and used are not eliminated in the process of consolidation.

Amounts reported as program revenues include 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments (when applicable). Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes, interest revenue, and other miscellaneous revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(d) **Budgets and budgetary accounting**—Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. All annual appropriations lapse at fiscal year-end. The appropriated budget is adopted by fund and department. The legal level of budgetary control is at the department level, since the City Manager may transfer funds between line items within a department. The City cannot legally exceed the budget; however, at any time during the year, the Board of Commissioners may, by Resolution, transfer part or all of any unencumbered appropriation balance between departments or funds. The Board of Commissioners may also amend the adopted budget to provide supplemental appropriations or to revise budgeted estimates.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) Summary of Significant Accounting Policies: (Continued)

(e) **Deposits and investments**—The City’s cash and cash equivalents include cash on hand, demand deposits and short-term investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents and are reported at fair value.

(f) **Receivables and payables**—Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of historical trends. Utility operating sales are generally recognized on the basis of cycle billings rendered monthly. Unbilled accounts receivable are accrued by the City at September 30th, to recognize the sales revenues earned between the last meter reading and bill dates in mid-September through the end of the fiscal year.

(g) **Leases receivable**—When engaged in long-term leasing activity as the lessor, the City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.
- The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

(h) **Inventories and prepaid items**—The cost of inventory is accounted for on the consumption basis wherein inventories are charged as expenditures when used, rather than when purchased. All inventories are valued at cost using first-in/first-out (FIFO).

Certain payments to vendors reflect costs applicable to future accounting periods and are recognized on the consumption method and recorded as prepaid items in both government-wide and fund financial statements.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) Summary of Significant Accounting Policies: (Continued)

(i) **Capital assets**—Capital assets, which include property, plant, equipment, right-to-use assets and infrastructure assets (e.g., roads, drainage improvements, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 with an initial life of two or more years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized, but charged to operating expense as incurred. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	10 – 50 years
Improvements	3 – 50 years
Infrastructure	2 – 50 years
Intangible	2 – 10 years
Vehicle and equipment	2 – 20 years

(j) **Compensated absences**— It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vested or accumulated vacation leave is recorded as an expense and liability of the appropriate fund as the benefits accrue to employees. No liability is recorded for the non-vesting accumulating right to receive sick pay benefits; however, a liability is recognized for that portion estimated to be paid at separation.

The enterprise funds report 100% of compensated absence liability in both the government-wide and the proprietary fund statements, because it is accrued when incurred. The General Fund reports 100% of the amount due in the government-wide statements because it is accrued when incurred, but only the amount the City estimates to be due and payable as of the balance sheet date is recorded as a liability in the governmental fund statements. The remaining amount is presented as assigned fund balance. The City estimates 10% of compensated absences will become due and payable within one year.

(k) **Long-term obligations**—In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

(l) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will, if required, report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the only items in this category consisted of deferred amounts related to pensions, as discussed further in Note (12); and deferred loss on bond refunding amortized over the shorter of the term of the original bond or refunding bond.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the items in this category are deferred inflows relates to leases, as discussed further in Note (4), and deferred inflows of resources related to pensions, as discussed further in Note (12).

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

(m) **Fund equity**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – amounts not available to be spent or not in spendable form, such as inventory and prepaid items.

Restricted – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts constrained to specific purposes based on actions taken by the Board of Commissioners through ordinance.

Assigned – amounts the City intends to use for a specific purpose. Intent can be expressed by Board of Commissioners or by an official or body which the Board of Commissioners delegates authority.

Unassigned – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The fund balance policy adopted by the Board of Commissioners in September 2015 establishes expectations with respect to several aspects of managing and utilizing fund balances:

1. The City shall maintain a committed fund balance for the purpose of emergency storm response (e.g., flood or hurricane) equivalent to at least 33% of General Fund operating expenditures. In the event such fund balance is drawn upon, the City shall seek to restore the committed balance as soon as is practicable and in no event later than five years subsequent to the initial emergency response. Resolution 2019-09 adopted June 11, 2019, halted the annual funding and froze the Emergency Storm Response reserve at the amount of \$2,409,363.
2. In addition to the committed fund balance reserve, minimum unassigned fund balance shall be 16.67% (i.e., two months) of annual General Fund operating expenditures.
3. The City shall utilize funds in the following spending order: restricted; committed; assigned; unassigned.
4. In the case of an anticipated budget shortfall, the City may choose to balance its annual budget by assigning a portion of existing unassigned balance, or by reassigning funds in an amount no greater than the projected deficit.

(n) **Net position**—The government-wide and business-type fund financial statements utilize a net position presentation. Net position is presented in three components – net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets consists of capital assets including leased assets, net of accumulated depreciation and amortization and reduced by the outstanding balances of any external bonds, notes or other borrowings attributable to the acquisition, construction or improvement of those assets. This component does not include the portion of debt attributable to the unspent proceeds.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(1) **Summary of Significant Accounting Policies:** (Continued)

Restricted consists of amounts that have constraints placed on them either externally by third parties (e.g., creditors, grantors, and contributors) or by law through constitutional provisions or enabling legislation.

Unrestricted consists of net position that does not meet the definition of “net investment in capital assets” or “restricted.”

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the City’s policy to consider restricted net position to have been used before unrestricted net position is applied.

(o) **Property taxes**— Property tax revenues are recognized when levied, to the extent that they result in current receivables. Details of the property tax calendar are presented below:

Lien date	January 1
Levy date	October 1
Discount periods	November – February
No discount period	March
Delinquent date	April 1

(p) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

(q) **New accounting pronouncements**—GASB Statement No. 87, *Leases* (the Statement), establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset (RTU), and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The City has implemented this Statement and its various provisions in 2022. Upon implementation of GASB Statement No. 87, certain beginning asset, liability, and deferred inflow balances were restated to confirm to the implementation requirements of GASB Statement No. 87. The restated asset balances, consisting of right-to-use leased assets and lease receivable were offset by the restated lease liability and deferred inflow related to leases balances. Thus, there was no impact to beginning fund balance or net position.

(2) **Reconciliation of Government-Wide and Fund Financial Statements:**

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(2) Reconciliation of Government-Wide and Fund Financial Statements: (Continued)

(b) Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities—

Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

(3) Deposits and Investments:

At September 30, 2022, the City had a bank balance of \$33,625,032 at two bank accounts insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The amounts in excess of FDIC coverage are fully collateralized in accordance with the Qualified Public Depository (QPD) program. According to Chapter 280, Florida Statutes, the City's deposits must be with financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida. In accordance with this statute, QPDs are required to pledge eligible collateral in varying percentages. Any losses to public depositories are covered by applicable deposit insurance, by the sale of pledged securities, and, if necessary, by assessments against other QPDs.

- The City is governed by its investment policy adopted by Resolution 2015-34 on September 8, 2015, which authorizes investments in the following securities:
- U.S. Treasury obligations, and obligations the principal and interest of which are backed by the full faith and credit of the U.S. Government.
- Non-negotiable interest-bearing time certificates of deposit, or savings accounts in banks organized under state law or in national banks organized under the laws of the United States and doing business.
- Shares in open-end and no-load money market mutual funds, provided such funds are registered under the Investment Company Act of 1940 and operate in accordance with Rule 2a-7.
- State, local government, or privately-sponsored investment pools that are authorized pursuant to state law.

The investment policy is designed to address the following risk factors:

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. Generally, the longer the time to maturity, the greater the exposure to interest rate risk. The City's investment policy provides for this risk by requiring a maximum maturity of two years with respect to certificates of deposit and 5.5 years for U.S. Treasuries.

Credit Risk: Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to fulfill its obligations. The City's portfolio is held entirely with public depositories.

The City invests only in certificate of deposits and local government investment pools with the highest credit quality ratings.

Concentration of Credit Risk: Concentration risk refers to the risk of loss resulting from over-exposure to a specific security or asset class. The City's investment policy addresses concentration risk by requiring maximum allocations to specific investment sectors and issuers.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(3) Deposits and Investments: (Continued)

Custodial Credit Risk: Custodial credit risk is the risk that the City may not recover cash and investments held by another party in the event of financial failure. Custodial credit risk is limited since investments are held in independent custodial safekeeping accounts.

The City had no investments in fiscal year 2022, as all excess funds were held in an interest-bearing savings account maintained by the City's QPD financial institution.

(4) Receivables:

Accounts Receivable

The City's accounts receivables consisted of the following at September 30, 2022:

	Gross and Net Receivable
Governmental Activities:	
General Fund	\$ 237,382
Archibald Fund	1,118
Building Fund	1,683
Totals – Governmental Activities	<u>240,183</u>
Business-Type Activities:	
Sanitation Fund	2,719
Stormwater Fund	827,886
Marina Fund	1,850
Totals – Business-Type Activities	<u>832,455</u>
Totals	<u>\$ 1,072,638</u>

Due from Other Governments

In addition to accounts receivable, the City also recorded \$1,106,582 in due from other governments at September 30, 2022, of which \$19,271 was allowed for.

Leases Receivable

The City has ongoing lease agreements with third parties related to rentals of building space and land owned by the City. The City has four active leases as of September 30, 2022, most of which were entered into with 5-year terms that include additional renewal terms of up to 25 or more years. The interest rate applied to these leases was 1.73%. Inflows of \$269,602 were recognized during the fiscal year ended September 30, 2022, relating to these leases.

A summary of the City's activity surrounding leases receivable as of and for the year ending September 30, 2022, is as follows:

	General Fund	Archibald Fund	Governmental Activities
Leases Receivable	\$ 1,901,579	\$ 163,537	\$ 2,065,116
Deferred Inflows Related to Leases	1,859,428	161,051	2,020,479

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(5) Interfund Loans and Transfers:

The General Fund loaned \$500,000 and \$625,000 to the Marina Fund in fiscal year 2011 and 2017, respectively, for construction of a recreational and commercial fishing retail center known as the Ship Store and for Marina Dock Improvements. The loans are scheduled to be repaid over 20 years at an interest rate of 1.5%. The balance as of September 30, 2022 was \$490,089 and is reflected as an internal balance on the statement of net position and as an advance to/from other funds in the fund financial statements.

Transfers are used to (1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, (2) move restricted amounts from borrowings to the debt service funds to establish and maintain mandatory reserve and sinking fund accounts, (3) move revenues from proprietary fund operations to the general fund for payments in lieu of taxes, and (4) move unrestricted revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as matching funds for various grant programs.

For the year ended September 30, 2022, individual fund transfers to and from other funds for the primary government were comprised of the following:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Activities:		
General Fund	\$ 405,690	\$ 575,000
Archibald Fund	-	83,180
Building Fund	-	79,630
Debt Service Fund	575,000	-
Total Governmental Activities	<u>980,690</u>	<u>737,810</u>
Business-type Activities:		
Sanitation Fund	-	48,020
Stormwater Fund	-	54,770
Marina Fund	-	140,090
Total Business-type Activities	<u>-</u>	<u>242,880</u>
Totals – All Funds	<u>\$ 980,690</u>	<u>\$ 980,690</u>

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(6) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2022, is as follows:

Governmental activities:	Balance 09/30/21	Increases	Decreases	Balance 09/30/22
Capital assets not being depreciated:				
Land	\$ 2,784,675	\$ -	\$ -	\$ 2,784,675
Construction in progress	637,936	868,341	(347,120)	1,159,157
Total assets not being depreciated	<u>3,422,611</u>	<u>868,341</u>	<u>(347,120)</u>	<u>3,943,832</u>
Capital assets being depreciated and amortized:				
Buildings	9,108,893	-	-	9,108,893
Infrastructure	5,150,645	-	-	5,150,645
Improvements	18,337,103	326,794	-	18,663,897
Right to use assets - Building *	83,062	-	-	83,062
Right to use assets - Equipment *	64,321	-	-	64,321
Intangibles	262,087	-	-	262,087
Equipment	3,506,003	323,825	(114,451)	3,715,377
Total assets being depreciated and amortized	<u>36,512,114</u>	<u>650,619</u>	<u>(114,451)</u>	<u>37,048,282</u>
Less accumulated depreciation and amortization for:				
Buildings	(2,078,275)	(301,424)	-	(2,379,699)
Infrastructure	(1,610,288)	(264,295)	-	(1,874,583)
Improvements	(9,842,616)	(646,779)	-	(10,489,395)
Right to use assets - Building	-	(13,844)	-	(13,844)
Right to use assets - Equipment	-	(23,921)	-	(23,921)
Intangibles	(202,258)	(19,883)	-	(222,141)
Equipment	(1,921,936)	(284,844)	50,567	(2,156,213)
Less: accumulated depreciation and amortization	<u>(15,655,373)</u>	<u>(1,554,990)</u>	<u>50,567</u>	<u>(17,159,796)</u>
Total capital assets being depreciated and amortized, net	<u>20,856,741</u>	<u>(904,371)</u>	<u>(63,884)</u>	<u>19,888,486</u>
Governmental activities capital assets, net	<u>\$ 24,279,352</u>	<u>\$ (36,030)</u>	<u>\$ (411,004)</u>	<u>\$ 23,832,318</u>
Business-type activities:	Balance 09/30/21	Increases	Decreases	Balance 09/30/22
Capital assets not being depreciated:				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Construction in progress	85,055	115,111	(9,274)	190,892
Total assets not being depreciated	<u>90,055</u>	<u>115,111</u>	<u>(9,274)</u>	<u>195,892</u>
Capital assets being depreciated and amortized:				
Buildings	494,724	-	-	494,724
Infrastructure	5,939,049	-	-	5,939,049
Improvements	15,810,512	102,760	-	15,913,272
Right to use assets - Building *	129,043	-	-	129,043
Right to use assets - Equipment *	33,076	-	-	33,076
Equipment	2,117,503	489,184	(144,838)	2,461,849
Total assets being depreciated and amortized	<u>24,523,907</u>	<u>591,944</u>	<u>(144,838)</u>	<u>24,971,013</u>
Less accumulated depreciation and amortization for:				
Buildings	(174,103)	(17,158)	-	(191,261)
Infrastructure	(1,027,875)	(279,245)	-	(1,307,120)
Improvements	(2,191,524)	(780,280)	-	(2,971,804)
Right to use assets - Building	-	(21,508)	-	(21,508)
Right to use assets - Equipment	-	(12,803)	-	(12,803)
Equipment	(1,067,632)	(206,441)	70,303	(1,203,770)
Less: accumulated depreciation and amortization	<u>(4,461,134)</u>	<u>(1,317,435)</u>	<u>70,303</u>	<u>(5,708,266)</u>
Total capital assets being depreciated and amortized, net	<u>20,062,773</u>	<u>(725,491)</u>	<u>(74,535)</u>	<u>19,262,747</u>
Business-type activities capital assets, net	<u>\$ 20,152,828</u>	<u>\$ (610,380)</u>	<u>\$ (83,809)</u>	<u>\$ 19,458,639</u>

* Restated due to implementation of GASB Statement No. 87, *Leases*

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(6) Capital Assets: (Continued)

Depreciation and amortization expense were charged to functions/programs as follows:

Governmental activities:	
General government	\$ 641,325
Physical environment	112,427
Public safety	160,499
Culture and recreation	579,301
Parking enforcement	61,438
Total depreciation and amortization expense - governmental activities	<u>\$ 1,554,990</u>
Business-type activities:	
Sanitation	\$ 182,242
Stormwater	978,931
Marina	156,262
Total depreciation and amortization expense - business-type activities	<u>\$ 1,317,435</u>

Included in depreciation and amortization expense is amortization on property under lease for governmental and business-type activities as follows:

	<u>Original Cost</u>	<u>Accumulated Amortization</u>
Governmental Activities:		
Buildings	\$ 83,062	\$ 13,844
Equipment	64,321	23,921
Total Governmental Activities	<u>147,383</u>	<u>37,765</u>
Sanitation Fund:		
Buildings	83,062	13,844
Equipment	33,076	12,803
Stormwater Fund:		
Buildings	45,981	7,664
Total Business-type Activities	<u>\$ 162,119</u>	<u>\$ 34,311</u>

Amortization expense for governmental activities are included in the general government function.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(7) Long-Term Liabilities:

Long-term liability activity for the year ended September 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Publicly Issued:					
Revenue Bonds, Series 2013	\$ 3,965,000	\$ -	\$ (110,000)	\$ 3,855,000	\$ -
Direct Placements					
Revenue Bonds, Series 2018	337,908	-	(337,908)	-	-
Lease payable *	147,382	-	(33,193)	114,190	37,218
Compensated absences	371,750	288,933	(253,381)	407,302	40,730
Total long-term liabilities	<u>\$ 4,674,658</u>	<u>\$ 436,315</u>	<u>\$ (734,482)</u>	<u>\$ 4,376,492</u>	<u>\$ 77,948</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-type activities:					
Direct Placements					
Revenue Bond, 2019	\$14,509,000	\$ -	\$ (571,000)	\$13,938,000	\$ 589,000
Refunding Revenue Bond, 2020	4,031,000	-	(418,000)	3,613,000	-
Lease payable *	162,118	-	(31,508)	130,610	32,700
Compensated absences	92,401	73,747	(49,606)	116,541	11,655
Total long-term liabilities	<u>\$18,632,401</u>	<u>\$ 235,865</u>	<u>\$ (1,070,115)</u>	<u>\$17,798,151</u>	<u>\$ 633,355</u>

* Restated due to implementation of GASB Statement No. 87, *Leases*

Bonds and notes payable in the City's governmental activities at September 30, 2022, were comprised of the following obligations:

Capital Improvement Revenue Bonds, Series 2013: Issued in October 2013 in the amount of \$4,760,000 to finance the construction of the City Centre project, including reconstruction of the City Hall, Recreation Center, Fire Station, and park amenities located at or near 300 Municipal Drive. Serial bonds in the amount of \$1,020,000 with interest rates from 3.00% to 3.50% payable semiannually October 1 and April 1, due in annual principal installments from \$90,000 to \$115,000 from October 1, 2014 to October 1, 2023. Term bonds in the amount of \$3,740,000 with interest rates from 4.00% to 5.00% payable semiannually on October 1 and April 1, due in annual principal installments from \$120,000 to \$285,000 from October 1, 2024 to October 1, 2043. Pledged revenue: public services tax, half-cent sales tax, franchise fees, and state revenue sharing.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(7) **Long-Term Liabilities:** (Continued)

Capital Improvement Refunding Revenue Bond, Series 2018: Issued in June 2018 in the amount of \$1,297,000 to currently refund the Interlocal Payments Revenue Bonds, Series 2014 and pay the associated cost of issuance. Serial bond with interest rate of 3.25% payable semiannually May 1 and November 1, due in annual principal installments from \$312,000 to \$339,000 from November 1, 2018 to November 1, 2021. Pledged revenue: covenant to budget and appropriate annual debt service from non-ad valorem revenues.

Annual debt service requirements to maturity for the City's governmental activities bonds and notes payable are as follows:

Year Ending September 30,	Governmental Activities		Total
	Publicly Issued		
	Principal	Interest	
2023	\$ -	\$ -	\$ -
2024	115,000	182,950	297,950
2025	120,000	178,925	298,925
2026	125,000	174,125	299,125
2027	130,000	169,125	299,125
2028-2032	730,000	759,325	1,489,325
2033-2037	915,000	571,500	1,486,500
2038-2042	1,165,000	319,250	1,484,250
2043-2044	555,000	42,000	597,000
	<u>\$ 3,855,000</u>	<u>\$ 2,397,200</u>	<u>\$ 6,252,200</u>

There is no current portion payable in the above schedule as maturities due October 1, 2022, were paid in fiscal year 2022 prior to the due date.

Bonds payable in the City's business-type activities at September 30, 2022, were comprised of the following obligations:

Capital Improvement Revenue Bond, Series 2019: Issued in July 2019 in the amount of \$15,063,000 to finance roadway and stormwater improvements and pay the associated cost of issuance. Serial bond with interest rate of 3.07% payable semiannually May 1 and November 1, due in annual principal installments from \$554,000 to \$993,000 from November 1, 2019 to November 1, 2039. Pledged revenue: covenant to budget and appropriate annual debt service from non-ad valorem revenues.

Stormwater System Refunding Bond, Series 2020: Issued in October 2020 in the amount of \$4,442,000 to finance improvements to the stormwater system. Serial bond with interest rate of 1.73% payable annually October 1, due in annual principal installments from \$411,000 to \$479,000 from October 1, 2021 to October 1, 2030. Pledged revenue: drainage fee gross revenues, with a backup covenant to budget and appropriate non-ad valorem revenues.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(7) Long-Term Liabilities: (Continued)

Annual debt service requirements to maturity for the City's business-type activities bonds, and notes payable, are as follows:

Year Ending September 30,	Business-type Activities		Total
	Direct Placements		
	Principal	Interest	
2023	589,000	418,855	\$ 1,007,855
2024	1,032,000	463,002	1,495,002
2025	1,058,000	436,722	1,494,722
2026	1,086,000	409,724	1,495,724
2027	1,114,000	381,973	1,495,973
2028-2032	5,522,000	1,466,299	6,988,299
2033-2037	4,261,000	778,475	5,039,475
2038-2040	2,889,000	134,881	3,023,881
	\$ 17,551,000	\$ 4,489,931	\$ 22,040,931

(8) Leases:

The City has entered into various leases for vehicles as indicated in Note (7). Imputed interest rates on the leases range from 1.775% to 2.701%.

Future minimum lease payments for the City's governmental activities leases are as follows:

Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
2023	\$ 37,217	\$ 1,681	\$ 49,249
2024	30,713	1,045	39,119
2025	14,676	684	15,360
2026	15,415	425	15,840
2027	16,168	152	16,320
	<u>\$ 114,189</u>	<u>\$ 3,987</u>	<u>\$ 135,888</u>

Future minimum lease payments for the City's business-type activities leases are as follows:

Year Ending September 30,	Business-type Activities		Total
	Principal	Interest	
2023	32,700	2,001	\$ 34,701
2024	28,521	1,441	29,962
2025	22,014	1,026	23,040
2026	23,123	637	23,760
2027	24,252	228	24,480
	<u>\$ 130,610</u>	<u>\$ 5,333</u>	<u>\$ 135,943</u>

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(9) Commitments and Contingencies:

The City participates in several programs that are fully or partially funded by grants received from state, county or federal governmental agency sources. Expenditures financed by grants are subject to audit by the appropriate grantor government or agency. If expenditures are disallowed due to non-compliance with grant program regulations, the City may be required to reimburse the grantor. As of September 30, 2022, the City believes that disallowed expenditures discovered in subsequent audits, if any, will not have a material effect on any of the individual funds or the overall financial position of the City.

(10) Risk Management:

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, all of which is satisfactorily insured by limited risk, high deductible commercial general liability insurance. Commercial insurance policies are also obtained for other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

(11) Other Postemployment Benefits (OPEB):

The City does not provide any postretirement health care or life insurance benefits for employees. As mandated by Chapter 112.0801, *Florida Statutes*, retirees and their eligible dependents are offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost that is no more than the premium cost applicable to active employees. The entire premium cost is paid by the retirees.

Even though the City does not provide any postretirement health care or life insurance benefits for employees, there is an implicit rate subsidy because retirees are able to purchase insurance coverage at the same premium cost applicable to active employees. This practice creates a Total OPEB liability based on the theory that retirees have higher utilization of health care benefits than active employees, and the retirees are therefore subsidized by the active employees. This liability must be actuarially determined and recognized in the financial statements. The latest actuarial report used by the City was the September 30, 2022 actuarial date.

Plan Description—The City administers a single-employer defined benefit healthcare plan that provides medical and dental coverage to retirees as well as their eligible spouses. Benefits are provided through the City's group health insurance plan, which covers both active and retired members.

Funding Policy—For all retired employees, the employee contributes 100% of the active premium rate and may also purchase spouse coverage at the active premium rate. The City does not contribute any amount. Plan provisions and contribution requirements are established and may be amended by the City Manager. The postretirement medical and dental benefits are funded on a pay-as-you go basis (i.e., as benefits are paid). No assets have been segregated and restricted to fund postretirement benefits. No trust or agency fund has been established for the plan.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(11) Other Postemployment Benefits (OPEB): (Continued)

Plan Membership—At September 30, 2022, plan participation consisted of the following:

Active Employees	60
Retired Employees	2
Eligible Employees	0
Spouses	9
	<u>71</u>

Total OPEB Liability—The City's total OPEB liability of \$80,095 was measured as of September 30, 2022, and was determined by an actuarial valuation as of September 30, 2022.

Actuarial Assumptions and Other Inputs—The total OPEB liability in the September 30, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Salary increases	5%
Employer investment return	0%
Post-retirement benefit increases	0%
Discount rate	3.73%
Healthcare cost trend rate	Varies by year

Mortality rates were based on the Pub-2000 Public Retirement Plans Mortality Tables. Amortization method/period is the level percentage of payroll over 20 years. The City's Total OPEB liability is calculated using the alternative measurement method permitted for employers with fewer than one hundred total plan members. As a result of using the alternative measurement method and the same measurement date as the financial statement date, there are no deferred outflows or inflows of resources related to OPEB.

For the fiscal year ended September 30, 2022, changes in the total OPEB liability were as follows:

Balance at September 30, 2021	<u>\$ 99,486</u>
Changes for a year:	
Service cost	9,610
Interest	1,604
Effect of economic/demographic gains (losses)	(8,765)
Changes of assumptions	<u>(21,839)</u>
Net changes	<u>(19,391)</u>
Balance at September 30, 2022	<u>\$ 80,095</u>

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(11) Other Postemployment Benefits (OPEB): (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City calculated using the discount rate of 3.73%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 88,967	\$ 80,095	\$ 72,407

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate:

The following presents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (2.00%-4.20%) or 1% higher (4.00%-6.20%) than the current healthcare cost trend rates (3.00%-5.20%):

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 74,650	\$ 80,095	\$ 86,195

(12) Employees' Retirement Plans:

A. Florida Retirement System and Health Insurance Subsidy

Plan Description and Administration

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all general employees hired before January 1, 1996, and all firefighters, regardless of date of hire. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

Benefits Provided and Employees Covered

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

Financial Statements

Financial statements and other supplementary information of the FRS are included in the State's Annual Comprehensive Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site (www.myfloridacfo.com). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services
 Division of Retirement
 P.O. Box 9000
 Tallahassee, FL 32315-9000
 850-488-5706 or toll free at 877-377-1737

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) **Employees' Retirement Plans:** (Continued)

Contributions

The entity participates in certain classes of FRS membership. Each class had descriptions and contribution rates in effect during the year ended September 30, 2022, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2022	After June 30, 2022
Regular Class	10.82%	11.91%
Senior Management	29.01%	31.57%
Special Risk	25.89%	27.83%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll, which are included in the above rates.

For the plan year ended June 30, 2022, actual contributions made for employees participating in FRS and HIS were as follows:

City Contributions – FRS	\$ 251,923
City Contributions – HIS	19,212
Employee Contributions – FRS	34,721

Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At September 30, 2022, the City reported a liability related to FRS and HIS as follows:

Plan	Net Pension Liability
FRS	\$ 2,196,659
HIS	336,294
Total	<u>\$ 2,532,953</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The entity's proportion of the net pension liability was based on a projection of the long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2022 and June 30, 2021, the City's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2022	2021
FRS	0.005903722%	0.005801937%
HIS	0.003175099%	0.003171998%

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

For the year ended June 30, 2022, pension expense was recognized related to the FRS and HIS plans as follows:

<u>Plan</u>	<u>Pension Expense</u>
FRS	\$ 296,934
HIS	18,539
Total	<u>\$ 315,473</u>

Deferred outflows/inflows related to pensions:

At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>FRS</u>		<u>HIS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 104,329	\$ -	\$ 10,207	\$ (1,480)
Changes of assumptions	270,528	-	19,277	(52,024)
Net different between projected and actual investment earnings	145,045	-	487	-
Change in proportionate share	27,046	(78,075)	5,500	(13,849)
Contributions subsequent to measurement date	70,997	-	5,064	-
	<u>\$ 617,945</u>	<u>\$ (78,075)</u>	<u>\$ 40,535</u>	<u>\$ (67,353)</u>

The above amounts for deferred outflows of resources for contributions related to pensions resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
2023	\$ 106,058	\$ (6,895)	\$ 99,163
2024	33,257	(4,963)	28,294
2025	(54,560)	(3,003)	(57,563)
2026	361,822	(5,736)	356,086
2027	22,296	(8,054)	14,242
Thereafter	-	(3,231)	(3,231)
Total	<u>\$ 468,873</u>	<u>\$ (31,882)</u>	<u>\$ 436,991</u>

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

Actuarial assumptions:

The actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.70%. This rate decreased from the prior year rate of 6.80%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.54% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 2.16%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018.

Long-term expected rate of return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2022, the FRS Actuarial Assumptions Conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Expected Rate of Return</u>
Cash	1.0%	2.6%
Fixed income	19.8%	4.4%
Global equities	54.0%	8.8%
Real estate	10.3%	7.4%
Private equity	11.1%	12.0%
Strategic investments	3.8%	6.2%
Total	<u>100.0%</u>	

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the proportionate shares of the FRS and HIS net pension liability of the City calculated using the current discount rates, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

<u>Plan</u>	<u>Current Discount Rate</u>	<u>NPL with 1% Decrease</u>	<u>NPL at Current Discount Rate</u>	<u>NPL with 1% Increase</u>
FRS	6.70%	\$ 3,798,971	\$ 2,196,659	\$ 856,936
HIS	3.54%	384,748	336,294	296,199

B. General Employee 401(a) Plan

The City maintains a single-employer defined contribution plan for all general employees and elected officials hired after January 1, 1996. This is a tax-qualified plan pursuant to section 401(a) of the Internal Revenue Code. This plan was established by Resolution 98.20. Amendments to the plan provisions or contribution requirements may be made by resolution.

The plan, administered by the ICMA Retirement Corporation, provides for the employer to contribute 9% of earnings. Employees are not required to contribute to this plan; however, each employee directs the investment of his or her account. Employees are eligible to participate immediately upon hire, and the vesting schedule provides for employees to be fully vested after five years of service, or upon reaching the plan retirement age of 65 while employed by the City. The plan permits distributions of the vested amount for retirement, death, disability, hardship or direct rollover to another eligible retirement plan. For the year ended September 30, 2022, employer contributions required and made totaled \$240,538 and covered payroll totaled \$2,629,917.

Participation in the plan at September 30, 2022 was as follows:

<u>Years of Service</u>	<u>Percent Vested</u>	<u>Number of Employees</u>
5 or more	100%	20
4	75%	2
3	50%	2
2	25%	4
1	0%	9
0	0%	7

CITY OF MADEIRA BEACH, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

The City also maintains a defined contribution plan for the Senior Management Class, which includes the City Manager. This is a tax-qualified plan pursuant to section 401(a) of the Internal Revenue Code and is administered by the ICMA Retirement Corporation. This plan was established by Resolution 96.02. Amendments to the plan provisions or contribution requirements may be made by resolution. It provides for the employer to contribute 12% of the City Manager's base salary. The City Manager is eligible to participate immediately upon employment and is immediately vested. The City has designated a retirement age of 62 for this plan. Distributions of the vested amount for retirement, death, disability, hardship or direct rollover to another eligible retirement plan are permitted.

C. Deferred Compensation

The City offers its employees a choice of two deferred compensation plans created in accordance with Internal Revenue Code Section 457(b). The plans, which are available to all City employees, permit the deferral of salary until future years. The deferred compensation is not available to employees until termination, retirement, death or other unforeseen non-reimbursed emergency. Limited loan provisions are available under the terms and conditions of the respective plans. Because all assets of the plans must be held in trust for the exclusive benefit of plan participants and their beneficiaries and the plan is administered by a third party, these plans are not accounted for in the City's financial statements.

(13) Recent Accounting Pronouncements:

The Governmental Accounting Standards Board ("GASB") has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the City's financial statements:

- (a) GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, in May 2020. GASB 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.
- (b) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. GASB Statement No. 101 amends the existing guidance related to the calculation and disclosures surrounding the liability for compensated absences. The provisions for GASB 101 are effective for fiscal years beginning after December 15, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Taxes	\$ 5,221,800	\$ 5,221,800	\$ 5,455,511	\$ 233,711
Permits and fees	582,700	582,700	733,319	150,619
Intergovernmental	2,488,600	2,488,600	1,591,944	(896,656)
Charges for services	2,283,500	2,483,500	3,298,102	814,602
Fines and forfeitures	68,000	137,000	261,408	124,408
Investment income	233,250	333,250	463,270	130,020
Miscellaneous	287,600	287,600	330,402	42,802
Total revenues	<u>11,165,450</u>	<u>11,534,450</u>	<u>12,133,956</u>	<u>599,506</u>
Expenditures				
Current:				
General government:				
City Commission	71,300	71,300	57,009	14,291
City Clerk	368,616	368,616	315,430	53,186
City Manager	447,040	542,040	537,417	4,623
Legal services	179,000	179,000	169,503	9,497
Information technology	223,250	223,250	181,681	41,569
Human resources	121,440	121,440	84,736	36,704
Finance	502,680	502,680	477,411	25,269
Community development	542,108	542,108	511,214	30,894
Nondepartmental	756,100	761,100	630,195	130,905
Public safety:				
Law enforcement	1,401,000	1,401,000	1,396,545	4,455
Fire / EMS	1,781,320	1,881,320	1,873,270	8,050
Physical environment				
Public works	293,842	447,842	440,696	7,146
John's Pass Village	262,500	262,500	145,726	116,774
Parking enforcement	361,782	436,782	420,399	16,383
Culture and recreation:				
Parks and recreation	1,007,037	1,097,037	1,086,492	10,545
Debt service:				
Interest and fiscal charges	-	-	2,073	(2,073)
Total expenditures	<u>8,319,015</u>	<u>8,838,015</u>	<u>8,329,797</u>	<u>508,218</u>
Excess (deficiency) of revenues over expenditures	<u>2,846,435</u>	<u>2,696,435</u>	<u>3,804,159</u>	<u>1,107,724</u>
Other financing sources (uses)				
Transfers in	405,692	405,692	405,690	(2)
Transfers out	(1,600,000)	(1,450,000)	(575,000)	875,000
Proceeds from sale of capital assets	10,000	10,000	1,250	(8,750)
Proceeds from insurance recoveries	-	-	5,000	5,000
Issuance of long-term debt	-	-	-	-
Total other financing sources (uses)	<u>(1,184,308)</u>	<u>(1,034,308)</u>	<u>(163,060)</u>	<u>871,248</u>
Net change in fund balances	<u>1,662,127</u>	<u>1,662,127</u>	<u>3,641,099</u>	<u>1,978,972</u>
Fund balances, beginning of year	14,522,454	14,522,454	14,522,454	-
Fund balances, end of year	<u>\$ 16,184,581</u>	<u>\$ 16,184,581</u>	<u>\$ 18,163,553</u>	<u>\$ 1,978,972</u>

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUILDING DEPARTMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Permits and fees	\$ 1,315,500	\$ 1,315,500	\$ 1,154,095	\$ (161,405)
Investment income	15,000	15,000	19,436	4,436
Miscellaneous	1,000	1,000	1,959	959
Total revenues	<u>1,331,500</u>	<u>1,331,500</u>	<u>1,175,490</u>	<u>(156,010)</u>
Expenditures				
Current:				
General government	734,000	859,000	524,277	334,723
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>57,756</u>	<u>92,244</u>
Total expenditures	<u>884,000</u>	<u>1,009,000</u>	<u>582,033</u>	<u>426,967</u>
Excess (deficiency) of revenues over expenditures	<u>447,500</u>	<u>322,500</u>	<u>593,457</u>	<u>270,957</u>
Other financing sources (uses)				
Transfers out	(80,900)	(80,900)	(79,630)	1,270
Proceeds from insurance recoveries	-	-	3,231	3,231
Total other financing sources (uses)	<u>(80,900)</u>	<u>(80,900)</u>	<u>(76,399)</u>	<u>4,501</u>
Net change in fund balances	<u>366,600</u>	<u>241,600</u>	<u>517,058</u>	<u>275,458</u>
Fund balances, beginning of year	632,626	632,626	632,626	-
Fund balances, end of year	<u>\$ 999,226</u>	<u>\$ 874,226</u>	<u>\$ 1,149,684</u>	<u>\$ 275,458</u>

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
LAST 10 FISCAL YEARS
(UNAUDITED)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 9,610	\$ 1,981	\$ 2,490	\$ 2,825	\$ 4,367
Interest	1,603	657	893	1,483	518
Effect of economic/demographic gains (losses)	(8,765)	52,776	(7,095)	(7,575)	(16,649)
Changes of assumptions	(21,839)	(596)	2,057	6,778	(15,060)
Net change in total OPEB liability	(19,391)	54,818	(1,655)	3,511	(26,824)
Total OPEB liability - beginning of year	99,486	44,668	46,323	42,812	69,636
Total OPEB liability - end of year	<u>\$ 80,095</u>	<u>\$ 99,486</u>	<u>\$ 44,668</u>	<u>\$ 46,323</u>	<u>\$ 42,812</u>
Covered employee payroll	\$ 3,427,251	\$ 3,113,188	\$ 3,032,470	\$ 2,973,385	\$ 2,942,881
Total OPEB liability as a percentage of covered employee payroll	2.34%	3.20%	1.47%	1.56%	1.45%

Notes to Schedule:

Valuation date:	9/30/2022	9/30/2021	9/30/2020	9/30/2018	9/30/2018
Measurement date:	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018

Changes of assumptions. Changes of assumptions and other changes reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

3.73%	1.47%	1.41%	1.83%	3.25%
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No assets are being accumulated in a trust to pay for OPEB benefits. Therefore, the City only reports a total OPEB liability.

*10 years of data will be presented as it becomes available.

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS
(UNAUDITED)

	As of the Plan Year Ended June 30,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)									
Proportion of the net pension liability	0.005903722%	0.005801937%	0.006132501%	0.006099031%	0.006127095%	0.006279726%	0.006582629%	0.005158269%	0.005160665%
Proportionate share of the net pension liability	\$ 2,196,659	\$ 438,270	\$ 2,657,916	\$ 2,100,422	\$ 1,845,513	\$ 1,857,501	\$ 1,662,119	\$ 666,260	\$ 314,876
Covered employee payroll	1,157,351	1,123,195	1,138,133	1,122,364	1,080,732	1,047,689	1,017,350	924,304	912,064
Proportionate share of the net pension liability as a percentage of covered employee payroll	189.80%	39.02%	233.53%	187.14%	170.77%	177.30%	163.38%	72.08%	34.52%
Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%
Health Insurance Subsidy Program (HIS)									
Proportion of the net pension liability	0.003175099%	0.003171998%	0.003278595%	0.003355923%	0.003258092%	0.003286902%	0.003282245%	0.003046655%	0.003069745%
Proportionate share of the net pension liability	\$ 336,294	\$ 389,093	\$ 400,311	\$ 375,494	\$ 344,840	\$ 351,451	\$ 382,532	\$ 310,711	\$ 287,029
Covered employee payroll	1,157,351	1,123,195	1,138,133	1,122,364	1,080,732	1,047,689	1,017,350	924,304	912,064
Proportionate share of the net pension liability as a percentage of covered employee payroll	29.06%	34.64%	35.17%	33.46%	31.91%	33.55%	37.60%	33.62%	31.47%
Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	1.88%	1.64%	0.97%	0.50%	0.99%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS
(UNAUDITED)

	For the Fiscal Year Ended September 30,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)									
Contractually required contribution	\$ 254,989	\$ 233,320	\$ 203,756	\$ 200,538	\$ 178,194	\$ 167,140	\$ 168,400	\$ 138,195	\$ 117,942
Contributions in relation to the contractually required contribution	254,989	233,320	203,756	200,538	178,194	167,140	168,400	138,195	117,942
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,151,776	\$ 1,124,463	\$ 1,138,133	\$ 1,122,364	\$ 1,080,732	\$ 1,047,689	\$ 1,017,350	\$ 924,304	\$ 912,064
Contributions as a percentage of covered employee payroll	22.14%	20.75%	17.90%	17.87%	16.49%	15.95%	16.55%	14.95%	12.93%
Health Insurance Subsidy Program (HIS)									
Contractually required contribution	\$ 19,119	\$ 18,666	\$ 18,893	\$ 18,923	\$ 17,761	\$ 17,872	\$ 17,596	\$ 12,013	\$ 10,694
Contributions in relation to the contractually required contribution	19,119	18,666	18,893	18,923	17,761	17,872	17,596	12,013	10,694
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,151,776	\$ 1,124,463	\$ 1,138,133	\$ 1,122,364	\$ 1,080,732	\$ 1,047,689	\$ 1,017,350	\$ 924,304	\$ 912,064
Contributions as a percentage of covered employee payroll	1.66%	1.66%	1.66%	1.69%	1.64%	1.71%	1.73%	1.30%	1.17%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

SUPPLEMENTARY INFORMATION

**CITY OF MADEIRA BEACH, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Local Option Sales Tax	Archibald Park	Gas Tax	Debt Service	Total Nonmajor Governmental Funds
ASSETS					
Equity in pooled cash and cash equivalents	\$ 2,405,653	\$ 877,696	\$ 96,347	\$ 433,211	\$ 3,812,907
Receivables, net	-	1,118	-	-	1,118
Due from other governments	141,750	31,772	15,000	-	188,522
Leases receivable	-	163,537	-	-	163,537
Total assets	<u>\$ 2,547,403</u>	<u>\$ 1,074,123</u>	<u>\$ 111,347</u>	<u>\$ 433,211</u>	<u>\$ 4,166,084</u>
LIABILITIES					
Accounts payable and accrued liabilities	\$ 626,630	\$ 144,031	\$ 11,800	\$ -	\$ 782,461
Due to other governments	-	1,427	-	-	1,427
Total liabilities	<u>626,630</u>	<u>145,458</u>	<u>11,800</u>	<u>-</u>	<u>783,888</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to leases	<u>\$ -</u>	<u>\$ 161,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,051</u>
FUND BALANCES					
Restricted for:					
Capital projects	\$ 1,920,773	\$ -	\$ -	\$ -	\$ 1,920,773
Parks and recreation	-	302,771	-	-	302,771
Transportation	-	-	99,547	-	99,547
Committed to:					
Debt service	-	-	-	433,211	433,211
Parks and recreation	-	464,843	-	-	464,843
Total fund balances	<u>1,920,773</u>	<u>767,614</u>	<u>99,547</u>	<u>433,211</u>	<u>3,221,145</u>
Total liabilities and fund balances	<u>\$ 2,547,403</u>	<u>\$ 1,074,123</u>	<u>\$ 111,347</u>	<u>\$ 433,211</u>	<u>\$ 4,166,084</u>

CITY OF MADEIRA BEACH, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Local Option Sales Tax	Archibald Park	Gas Tax	Debt Service	Total Nonmajor Governmental Funds
Revenues					
Taxes	\$ 632,401	\$ -	\$ 58,313	\$ -	\$ 690,714
Intergovernmental	-	31,772	46,328	-	78,100
Charges for services	-	680,539	-	-	680,539
Investment income	54,540	21,432	2,370	11,693	90,035
Miscellaneous	-	272	-	-	272
Total revenues	<u>686,941</u>	<u>734,015</u>	<u>107,011</u>	<u>11,693</u>	<u>1,539,660</u>
Expenditures					
Current:					
Transportation	-	-	108,047	-	108,047
Culture and recreation	-	407,002	-	-	407,002
Capital outlay	882,886	139,526	-	-	1,022,412
Debt service:					
Principal retirement	-	5,303	-	447,907	453,210
Interest and fiscal charges	-	214	-	192,016	192,230
Total expenditures	<u>882,886</u>	<u>552,045</u>	<u>108,047</u>	<u>639,923</u>	<u>2,182,901</u>
Excess (deficiency) of revenues over expenditures	<u>(195,945)</u>	<u>181,970</u>	<u>(1,036)</u>	<u>(628,230)</u>	<u>(643,241)</u>
Other financing sources (uses)					
Transfers in	-	-	-	575,000	575,000
Transfers out	-	(83,180)	-	-	(83,180)
Issuance of leases	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(83,180)</u>	<u>-</u>	<u>575,000</u>	<u>491,820</u>
Net change in fund balances	<u>(195,945)</u>	<u>98,790</u>	<u>(1,036)</u>	<u>(53,230)</u>	<u>(151,421)</u>
Fund balances, beginning of year	2,116,718	668,824	100,583	486,441	3,372,566
Fund balances, end of year	<u>\$ 1,920,773</u>	<u>\$ 767,614</u>	<u>\$ 99,547</u>	<u>\$ 433,211</u>	<u>\$ 3,221,145</u>

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LOCAL OPTION SALES TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original	Final	Actual
Revenues			
Taxes	\$ 567,000	\$ 567,000	\$ 632,401
Investment income	30,000	30,000	54,540
Total revenues	597,000	597,000	686,941
Expenditures			
Current:			
Capital outlay	1,010,000	1,541,000	882,886
Total expenditures	1,010,000	1,541,000	882,886
Net change in fund balances	(413,000)	(944,000)	(195,945)
Fund balances, beginning of year	2,116,718	2,116,718	2,116,718
Fund balances, end of year	<u>\$ 1,703,718</u>	<u>\$ 1,172,718</u>	<u>\$ 1,920,773</u>
			<u>\$ 748,055</u>

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ARCHIBALD PARK FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 31,772	\$ 31,772
Charges for services	530,000	530,000	680,539	150,539
Investment income	14,000	14,000	21,432	7,432
Miscellaneous	-	-	272	272
Total revenues	544,000	544,000	734,015	190,015
Expenditures				
Current:				
Culture and recreation	470,680	470,680	407,002	63,678
Capital outlay	470,000	470,000	139,526	330,474
Debt service:				
Principal retirement	-	-	5,303	(5,303)
Interest and fiscal charges	-	-	214	(214)
Total expenditures	940,680	940,680	552,045	388,635
Excess (deficiency) of revenues over expenditures	(396,680)	(396,680)	181,970	578,650
Other financing sources (uses)				
Transfers out	(80,980)	(80,980)	(83,180)	(2,200)
Issuance of leases	-	-	-	-
Total other financing sources (uses)	(80,980)	(80,980)	(83,180)	(2,200)
Net change in fund balances	(477,660)	(477,660)	98,790	576,450
Fund balances, beginning of year	668,824	668,824	668,824	-
Fund balances, end of year	\$ 191,164	\$ 191,164	\$ 767,614	\$ 576,450

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GAS TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 60,000	\$ 60,000	\$ 58,313	\$ (1,687)
Intergovernmental	48,000	48,000	46,328	(1,672)
Investment income	2,000	2,000	2,370	370
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>107,011</u>	<u>(2,989)</u>
Expenditures				
Current:				
Transportation	122,000	122,000	108,047	13,953
Total expenditures	<u>122,000</u>	<u>122,000</u>	<u>108,047</u>	<u>13,953</u>
Net change in fund balances	<u>(12,000)</u>	<u>(12,000)</u>	<u>(1,036)</u>	<u>10,964</u>
Fund balances, beginning of year	100,583	100,583	100,583	-
Fund balances, end of year	<u>\$ 88,583</u>	<u>\$ 88,583</u>	<u>\$ 99,547</u>	<u>\$ 10,964</u>

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Investment income	\$ 10,000	\$ 10,000	\$ 11,693	\$ 1,693
Total revenues	10,000	10,000	11,693	1,693
Expenditures				
Debt service:				
Principal retirement	448,000	448,000	447,907	93
Interest and fiscal charges	192,000	192,000	192,016	(16)
Total expenditures	640,000	640,000	639,923	77
Excess (deficiency) of revenues over expenditures	(630,000)	(630,000)	(628,230)	1,770
Other financing sources (uses)				
Transfers in	575,000	575,000	575,000	-
Net change in fund balances	(55,000)	(55,000)	(53,230)	1,770
Fund balances, beginning of year	486,441	486,441	486,441	-
Fund balances, end of year	<u>\$ 431,441</u>	<u>\$ 431,441</u>	<u>\$ 433,211</u>	<u>\$ 1,770</u>

CITY OF MADEIRA BEACH, FLORIDA
SCHEDULE OF REVENUES AND EXPENDITURES
EMERGENCY MEDICAL SERVICES (EMS)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

REVENUES

EMS operating reimbursement	\$ 537,037
Total revenues	<u>537,037</u>

EXPENDITURES

Current:

Salaries, wages, and employees benefits	516,928
Insurance	11,972
Repairs and maintenance	16,083
Uniforms	5,112
Fuel	13,848
Other	6,184
Total expenditures	<u>570,127</u>

Excess (deficiency) of revenues over (under) expenditures	<u><u>\$ (33,090)</u></u>
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Statistical Section

This part of the City of Madeira Beach, Florida's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Financial Trends (*Schedules 1-4*)

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity (*Schedules 5-8*)

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.

Debt Capacity (*Schedules 9-11*)

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information (*Schedules 12-13*)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and help make comparisons over time and with other governments.

Operating Information (*Schedules 14-16*)

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 1 - Net Position by Component
Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Governmental activities										
Net investment in capital assets	\$ 7,520,304	\$ 13,799,242	\$ 17,176,826	\$ 20,834,168	\$ 19,115,318	\$ 18,849,172	\$ 21,426,039	\$ 19,243,130	\$ 19,645,954	\$ 19,163,067
Restricted	1,847,565	1,491,307	1,394,219	1,822,272	2,537,922	2,506,064	3,244,903	3,838,490	3,476,218	3,504,944
Unrestricted	11,248,166	10,839,038	10,470,942	6,659,456	8,682,268	9,545,575	10,216,657	11,324,497	12,787,295	17,292,332
Total governmental activities net position	<u>\$ 20,616,035</u>	<u>\$ 26,129,587</u>	<u>\$ 29,041,987</u>	<u>\$ 29,315,896</u>	<u>\$ 30,335,508</u>	<u>\$ 30,900,811</u>	<u>\$ 34,887,599</u>	<u>\$ 34,406,117</u>	<u>\$ 35,909,467</u>	<u>\$ 39,960,343</u>
Business-type activities										
Net investment in capital assets	\$ 6,654,254	\$ 3,635,279	\$ 3,971,754	\$ 5,030,687	\$ 3,106,312	\$ 5,177,035	\$ 6,176,268	\$ 5,151,256	\$ 7,044,923	\$ 7,123,928
Restricted	-	-	-	-	3,123,891	1,744,352	502,475	506,948	617,414	646,382
Unrestricted	3,922,448	2,432,863	2,395,490	1,721,782	2,551,955	2,709,841	3,275,804	4,582,530	3,552,495	3,179,555
Total business-type net position	<u>\$ 10,576,702</u>	<u>\$ 6,068,142</u>	<u>\$ 6,367,244</u>	<u>\$ 6,752,469</u>	<u>\$ 8,782,158</u>	<u>\$ 9,631,228</u>	<u>\$ 9,954,547</u>	<u>\$ 10,240,734</u>	<u>\$ 11,214,832</u>	<u>\$ 10,949,865</u>
Total primary government										
Net investment in capital assets	\$ 14,174,558	\$ 17,434,521	\$ 21,148,580	\$ 25,864,855	\$ 22,221,630	\$ 24,026,207	\$ 27,602,307	\$ 24,394,386	\$ 26,690,877	\$ 26,286,995
Restricted	1,847,565	1,491,307	1,394,219	1,822,272	5,661,813	4,250,416	3,747,378	4,345,438	4,093,632	4,151,326
Unrestricted	15,170,614	13,271,901	12,866,432	8,381,238	11,234,223	12,255,416	13,492,461	15,907,027	16,339,790	20,471,887
Total primary government net position	<u>\$ 31,192,737</u>	<u>\$ 32,197,729</u>	<u>\$ 35,409,231</u>	<u>\$ 36,068,365</u>	<u>\$ 39,117,666</u>	<u>\$ 40,532,039</u>	<u>\$ 44,842,146</u>	<u>\$ 44,646,851</u>	<u>\$ 47,124,299</u>	<u>\$ 50,910,208</u>

Note:

GASB Nos. 62, 63 and 65 were implemented in 2012 and changes have not been restated for 2011 and prior years.

GASB No. 68 was implemented in 2016.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 2 - Changes in Net Position
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	\$ 1,524,928	\$ 1,738,593	\$ 2,459,928	\$ 3,132,603	\$ 3,741,235	\$ 3,371,549	\$ 3,630,067	\$ 4,254,336	\$ 3,768,129	\$ 3,900,539
Physical environment	441,568	397,459	418,301	355,628	359,015	347,428	388,376	554,824	578,761	698,849
Transportation	7,316	-	-	86,402	86,769	90,246	99,993	102,045	91,971	108,047
Public safety	2,325,689	2,419,548	2,664,433	2,789,136	2,920,618	3,100,023	3,384,679	3,168,751	3,255,594	3,353,919
Culture and recreation	892,963	1,226,418	1,446,682	1,915,085	2,060,546	1,956,408	1,974,810	1,841,332	1,919,097	2,050,431
Parking	-	266,139	255,765	275,092	271,622	337,615	385,397	370,391	409,434	481,837
Interest and other fees on long term debt	-	522,578	192,169	320,334	343,386	126,186	231,620	216,736	203,624	189,727
Total governmental activities expenses	<u>\$ 5,192,464</u>	<u>\$ 6,570,735</u>	<u>\$ 7,437,278</u>	<u>\$ 8,874,280</u>	<u>\$ 9,783,191</u>	<u>\$ 9,329,455</u>	<u>\$ 10,094,942</u>	<u>\$ 10,508,415</u>	<u>\$ 10,226,610</u>	<u>\$ 10,783,349</u>
Business-type activities:										
Sanitation	\$ 987,491	\$ 1,120,079	\$ 1,184,959	\$ 1,173,844	\$ 1,261,613	\$ 1,267,370	\$ 1,378,114	\$ 1,383,213	\$ 1,443,081	\$ 1,514,246
Stormwater	373,158	455,957	476,227	637,036	621,754	682,240	1,144,905	2,373,105	2,004,475	2,750,748
Marina	1,800,831	2,095,009	1,872,121	1,880,631	2,306,407	2,533,025	2,266,351	2,013,784	2,557,482	3,567,718
John's Pass Village	326,085	-	-	-	-	-	-	-	-	-
Parking	206,832	-	-	-	-	-	-	-	-	-
Total business-type activities expenses	<u>3,694,397</u>	<u>3,671,045</u>	<u>3,533,307</u>	<u>3,691,511</u>	<u>4,189,774</u>	<u>4,482,635</u>	<u>4,789,370</u>	<u>5,770,102</u>	<u>6,005,038</u>	<u>7,832,712</u>
Total government expenses	<u>\$ 8,886,861</u>	<u>\$ 10,241,780</u>	<u>\$ 10,970,585</u>	<u>\$ 12,565,791</u>	<u>\$ 13,972,965</u>	<u>\$ 13,812,090</u>	<u>\$ 14,884,312</u>	<u>\$ 16,278,517</u>	<u>\$ 16,231,648</u>	<u>\$ 18,616,061</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 251,011	\$ 808,209	\$ 912,202	\$ 1,101,012	\$ 1,055,876	\$ 1,198,947	\$ 1,492,659	\$ 1,096,603	\$ 1,265,112	\$ 1,503,261
Public safety	553,202	601,222	626,273	628,352	653,046	701,730	703,678	267,253	271,274	280,151
Culture and recreation	287,036	1,017,541	636,413	349,626	459,137	498,577	529,465	374,270	410,857	609,010
Parking	-	717,859	1,285,041	2,075,709	2,072,161	2,073,573	2,244,975	2,288,946	2,811,724	3,406,055
Operating grants and contributions	-	-	6,626	-	116,939	38,134	277,542	798,829	767,838	775,714
Capital grants and contributions	-	230,813	1,768,069	87,781	1,464,527	190,194	3,154,386	494,602	4,634	115,373
Total governmental activities program revenues	<u>\$ 1,091,249</u>	<u>\$ 3,375,644</u>	<u>\$ 5,234,624</u>	<u>\$ 4,242,480</u>	<u>\$ 5,821,686</u>	<u>\$ 4,701,155</u>	<u>\$ 8,402,705</u>	<u>\$ 5,320,503</u>	<u>\$ 5,531,439</u>	<u>\$ 6,689,564</u>
Business-type activities:										
Charges for services:										
Sanitation	\$ 1,152,111	\$ 1,145,198	\$ 1,126,910	\$ 1,257,616	\$ 1,285,252	\$ 1,285,159	\$ 1,291,884	\$ 1,263,496	\$ 1,377,876	\$ 1,854,440
Stormwater	362,754	347,898	671,303	690,819	722,291	718,988	685,920	1,690,480	1,249,012	684,822
Marina	1,866,683	2,185,742	1,991,260	2,000,166	2,446,408	2,634,733	2,511,476	2,356,385	3,013,226	4,171,926
John's Pass Village	581,835	-	-	-	-	-	-	-	-	-
Parking	411,769	-	-	-	-	-	-	-	-	-
Operating grants and contributions	-	-	3,300	3,270	3,237	3,209	3,187	44,232	2,453	11,221
Capital grants and contributions	-	-	-	78,350	1,736,607	621,907	434,290	-	-	-
Total business-type activities program revenues	<u>4,375,152</u>	<u>3,678,838</u>	<u>3,792,773</u>	<u>4,030,221</u>	<u>6,193,795</u>	<u>5,263,996</u>	<u>4,926,757</u>	<u>5,354,593</u>	<u>5,642,567</u>	<u>6,722,409</u>
Total government program revenues	<u>\$ 5,466,401</u>	<u>\$ 7,054,482</u>	<u>\$ 9,027,397</u>	<u>\$ 8,272,701</u>	<u>\$ 12,015,481</u>	<u>\$ 9,965,151</u>	<u>\$ 13,329,462</u>	<u>\$ 10,675,096</u>	<u>\$ 11,174,006</u>	<u>\$ 13,411,973</u>

CITY OF MADEIRA BEACH, FLORIDA
Schedule 2 - Changes in Net Position
Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Schedule 2: Continued										
Net (Expense)/Revenue										
Governmental activities	\$ (3,973,485)	\$ (3,195,091)	\$ (2,202,654)	\$ (4,631,800)	\$ (3,961,505)	\$ (4,628,300)	\$ (1,692,237)	\$ (5,187,912)	\$ (4,695,171)	\$ (4,093,785)
Business-type activities	<u>680,755</u>	<u>7,793</u>	<u>259,466</u>	<u>338,710</u>	<u>2,004,021</u>	<u>781,361</u>	<u>137,387</u>	<u>(415,509)</u>	<u>(362,471)</u>	<u>(1,110,303)</u>
Total governmental net expense	<u>\$ (3,292,730)</u>	<u>\$ (3,187,298)</u>	<u>\$ (1,943,188)</u>	<u>\$ (4,293,090)</u>	<u>\$ (1,957,484)</u>	<u>\$ (3,846,939)</u>	<u>\$ (1,554,850)</u>	<u>\$ (5,603,421)</u>	<u>\$ (5,057,642)</u>	<u>\$ (5,204,088)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 1,424,325	\$ 1,490,180	\$ 1,758,259	\$ 2,101,355	\$ 2,305,198	\$ 2,483,174	\$ 2,688,109	\$ 3,533,688	\$ 3,770,607	\$ 4,134,405
Franchise and utility taxes	1,158,034	1,246,640	1,249,780	1,236,625	1,485,784	1,545,823	1,632,840	1,651,917	1,787,986	1,937,878
Intergovernmental revenues	1,127,736	1,165,875	1,212,668	2,401,947	1,018,915	1,039,773	1,103,831	1,051,820	1,099,137	1,164,634
Local business tax receipts	71,022	71,249	71,842	-	-	-	-	-	-	-
Investment earnings	26,261	19,742	20,966	48,198	78,341	97,037	188,210	304,903	451,159	572,742
Gain/(loss) on disposal of capital assets	-	-	5,220	-	2,686	3,960	29,974	-	-	(5,837)
Miscellaneous revenues	134,551	178,873	49,415	252,521	35,193	23,836	36,061	71,221	108,511	97,959
Transfers	75,500	4,536,084	-	(55,000)	55,000	-	-	(372,600)	(1,018,879)	242,880
BP settlement	-	-	746,904	-	-	-	-	-	-	-
Total governmental activities	<u>\$ 4,017,429</u>	<u>\$ 8,708,643</u>	<u>\$ 5,115,054</u>	<u>\$ 5,985,646</u>	<u>\$ 4,981,117</u>	<u>\$ 5,193,603</u>	<u>\$ 5,679,025</u>	<u>\$ 6,240,949</u>	<u>\$ 6,198,521</u>	<u>\$ 8,144,661</u>
Business-type activities:										
Investment earnings	\$ 331	\$ 180	\$ 777	\$ 38,077	\$ 60,269	\$ 60,111	\$ 183,010	\$ 293,594	\$ 254,985	\$ 235,637
Gain/(loss) on disposal of capital assets	37,220	-	28,211	-	20,400	-	-	-	41,680	1,250
Miscellaneous revenues	16,468	19,551	10,648	13,276	-	7,598	2,922	35,512	21,025	851,329
Transfers	<u>(75,500)</u>	<u>(4,536,084)</u>	<u>-</u>	<u>55,000</u>	<u>(55,000)</u>	<u>-</u>	<u>-</u>	<u>372,600</u>	<u>1,018,879</u>	<u>(242,880)</u>
Total business-type activities	<u>(21,481)</u>	<u>(4,516,353)</u>	<u>39,636</u>	<u>106,353</u>	<u>25,669</u>	<u>67,709</u>	<u>185,932</u>	<u>701,706</u>	<u>1,336,569</u>	<u>845,336</u>
Total government	<u>\$ 3,995,948</u>	<u>\$ 4,192,290</u>	<u>\$ 5,154,690</u>	<u>\$ 6,091,999</u>	<u>\$ 5,006,786</u>	<u>\$ 5,261,312</u>	<u>\$ 5,864,957</u>	<u>\$ 6,942,655</u>	<u>\$ 7,535,090</u>	<u>\$ 8,989,997</u>
Total Change in Net Position										
Governmental activities	\$ 43,944	\$ 5,513,552	\$ 2,912,400	\$ 1,353,846	\$ 1,019,612	\$ 565,303	\$ 3,986,788	\$ 1,053,037	\$ 1,503,350	\$ 4,050,876
Business-type activities	<u>659,274</u>	<u>(4,508,560)</u>	<u>299,102</u>	<u>445,063</u>	<u>2,029,690</u>	<u>849,070</u>	<u>323,319</u>	<u>286,197</u>	<u>974,098</u>	<u>(264,967)</u>
Total government	<u>\$ 703,218</u>	<u>\$ 1,004,992</u>	<u>\$ 3,211,502</u>	<u>\$ 1,798,909</u>	<u>\$ 3,049,302</u>	<u>\$ 1,414,373</u>	<u>\$ 4,310,107</u>	<u>\$ 1,339,234</u>	<u>\$ 2,477,448</u>	<u>\$ 3,785,909</u>

CITY OF MADEIRA BEACH, FLORIDA
Schedule 3 - Fund Balances of Governmental Funds
Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund:										
Nonspendable	\$ 446,230	\$ 424,229	\$ 406,596	\$ 387,874	\$ 932,373	\$ 877,253	\$ 790,959	\$ 683,937	\$ 596,573	\$ 513,391
Restricted	-	580,963	629,489	461,386	592,329	-	-	-	-	32,169
Committed	-	1,855,566	2,480,852	3,289,423	3,600,294	3,692,492	4,014,990	3,250,494	3,164,189	3,457,560
Assigned	6,514,384	5,602,878	2,620,071	581,344	464,581	3,222,794	903,219	410,968	8,119	4,087,078
Unassigned	<u>4,492,317</u>	<u>3,871,126</u>	<u>5,370,831</u>	<u>5,493,842</u>	<u>5,108,200</u>	<u>3,273,992</u>	<u>6,364,966</u>	<u>8,919,096</u>	<u>10,753,573</u>	<u>10,073,355</u>
Total General Fund	<u>\$ 11,452,931</u>	<u>\$ 12,334,762</u>	<u>\$ 11,507,839</u>	<u>\$ 10,213,869</u>	<u>\$ 10,697,777</u>	<u>\$ 11,066,531</u>	<u>\$ 12,074,134</u>	<u>\$ 13,264,495</u>	<u>\$ 14,522,454</u>	<u>\$ 18,163,553</u>
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ 30	\$ 30	\$ -	\$ 845	\$ -	\$ -	\$ -	\$ -
Restricted	1,847,565	910,344	744,508	1,360,886	1,945,593	2,506,064	3,244,903	3,838,490	3,518,751	3,472,775
Committed	-	-	-	192,000	193,564	194,921	197,918	474,999	486,441	898,054
Assigned	<u>-</u>	<u>-</u>	<u>20,192</u>	<u>858,286</u>	<u>90,892</u>	<u>53,038</u>	<u>32,294</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds:	<u>\$ 1,847,565</u>	<u>\$ 910,344</u>	<u>\$ 764,730</u>	<u>\$ 2,411,202</u>	<u>\$ 2,230,049</u>	<u>\$ 2,754,868</u>	<u>\$ 3,475,115</u>	<u>\$ 4,313,489</u>	<u>\$ 4,005,192</u>	<u>\$ 4,370,829</u>

CITY OF MADEIRA BEACH, FLORIDA
Schedule 4 - Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 2,582,359	\$ 2,736,820	\$ 3,008,039	\$ 3,337,980	\$ 3,546,460	\$ 3,785,095	\$ 4,090,076	\$ 5,286,371	\$ 5,585,804	\$ 6,146,225
Licenses and permits	312,009	637,928	452,182	146,127	130,338	105,901	122,092	1,410,732	1,583,363	1,887,414
Intergovernmental revenue	1,808,668	1,998,349	2,370,981	2,489,728	3,488,516	2,199,999	5,464,986	2,017,217	1,599,783	1,670,044
Charges for services	534,136	1,735,400	2,036,367	3,827,736	3,226,708	3,472,346	3,923,452	2,511,931	3,128,144	3,978,641
Fines and forfeitures	10,024	241,091	159,890	180,836	23,202	11,153	6,619	104,715	44,688	261,408
Investment earnings	26,261	19,742	20,966	48,198	78,340	83,832	176,260	304,903	451,159	572,741
Miscellaneous revenue	134,551	178,873	322,283	252,519	251,552	232,472	268,272	578,973	363,472	332,633
Total revenues	<u>\$ 5,408,008</u>	<u>\$ 7,548,203</u>	<u>\$ 8,370,708</u>	<u>\$ 10,283,124</u>	<u>\$ 10,745,116</u>	<u>\$ 9,890,798</u>	<u>\$ 14,051,757</u>	<u>\$ 12,214,842</u>	<u>\$ 12,756,413</u>	<u>\$ 14,849,106</u>
Expenditures										
General government	\$ 1,634,673	\$ 1,750,569	\$ 2,149,840	\$ 2,614,854	\$ 3,387,885	\$ 2,858,302	\$ 3,128,844	\$ 3,542,531	\$ 3,327,715	\$ 3,460,983
Physical environment	322,053	284,055	306,922	248,354	254,933	246,777	289,330	442,920	475,693	586,422
Transportation	7,316	-	-	86,402	86,769	90,246	99,993	102,045	91,971	108,047
Public safety	2,296,731	2,330,872	2,518,423	2,647,305	2,630,950	2,783,768	2,900,493	3,004,044	3,108,547	3,193,420
Culture and recreation	794,133	948,430	1,080,304	1,348,342	1,339,397	1,273,233	1,341,461	1,186,759	1,272,894	1,471,130
Parking enforcement	-	252,357	243,278	264,918	259,651	284,300	322,056	297,854	337,106	420,399
Capital outlay	1,271,546	7,916,022	6,415,879	2,756,777	1,511,411	315,055	3,432,206	504,592	1,631,300	1,178,927
Debt Service:										
Cost of issuance	-	225,515	63,393	49,526	-	32,754	-	-	-	-
Principal	-	-	100,000	333,000	1,306,000	2,183,000	608,092	543,735	460,901	481,100
Interest	-	91,807	228,980	251,145	348,050	230,750	232,030	220,700	206,274	194,303
Total expenditures	<u>\$ 6,326,452</u>	<u>\$ 13,799,627</u>	<u>\$ 13,107,019</u>	<u>\$ 10,600,623</u>	<u>\$ 11,125,046</u>	<u>\$ 10,298,185</u>	<u>\$ 12,354,505</u>	<u>\$ 9,845,180</u>	<u>\$ 10,912,401</u>	<u>\$ 11,094,731</u>
Excess (deficit) of revenue over expenditures	\$ (918,444)	\$ (6,251,424)	\$ (4,736,311)	\$ (317,499)	\$ (379,930)	\$ (407,387)	\$ 1,697,252	\$ 2,369,662	\$ 1,844,012	\$ 3,754,375
Other Financing Sources (Uses)										
Issuance of debt	-	4,760,000	3,010,000	725,000	-	1,297,000	-	-	-	-
Discount on debt issued	-	(19,435)	-	-	-	-	-	-	-	-
Transfers in	75,500	1,455,469	-	-	1,972,750	2,413,750	1,121,322	833,901	1,161,574	980,690
Transfers out	-	-	-	(55,000)	(1,917,749)	(2,413,750)	(1,121,322)	(1,206,501)	(2,058,174)	(737,810)
Sale of capital assets or insurance proceeds	-	-	6,870	-	627,686	3,960	30,598	31,673	2,250	9,481
BP settlement	-	-	746,904	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>75,500</u>	<u>6,196,034</u>	<u>3,763,774</u>	<u>670,000</u>	<u>682,687</u>	<u>1,300,960</u>	<u>30,598</u>	<u>(340,927)</u>	<u>(894,350)</u>	<u>252,361</u>
Net change in fund balances	<u>\$ (842,944)</u>	<u>\$ (55,390)</u>	<u>\$ (972,537)</u>	<u>\$ 352,501</u>	<u>\$ 302,757</u>	<u>\$ 893,573</u>	<u>\$ 1,727,850</u>	<u>\$ 2,028,735</u>	<u>\$ 949,662</u>	<u>\$ 4,006,736</u>
Debt service as a percentage of noncapital expenditures	0.0%	1.6%	4.9%	7.4%	17.2%	24.2%	9.4%	8.2%	7.2%	6.8%

CITY OF MADEIRA BEACH, FLORIDA
Schedule 5 - Taxable and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Tax Roll</u>	<u>Total Direct Tax Rate¹</u>	<u>Real Property Taxable Value</u>	<u>Personal Property Taxable Value</u>	<u>Total Taxable Value</u>	<u>Exempt Real and Personal Property</u>	<u>Total Estimated Actual Value²</u>	<u>Ratio of Total Taxable Value to Total Estimated Actual Value</u>
2013	2012	1.7900	809,727,920	12,355,306	822,083,226	167,233,791	989,317,017	83.1%
2014	2013	1.7900	849,197,646	11,819,516	861,017,162	188,929,449	1,049,946,611	82.0%
2015	2014	1.9900	900,523,821	11,819,245	912,343,066	231,229,210	1,143,572,276	79.8%
2016	2015	2.2000	973,000,175	13,793,217	986,793,392	271,926,223	1,258,719,615	78.4%
2017	2016	2.2000	1,066,933,051	14,639,582	1,081,572,633	314,465,957	1,396,038,590	77.5%
2018	2017	2.2000	1,153,459,150	15,076,555	1,168,535,705	148,261,225	1,316,796,930	88.7%
2019	2018	2.2000	1,244,779,115	14,295,408	1,259,074,523	156,010,008	1,415,084,531	89.0%
2020	2019	2.7500	1,317,009,736	13,542,821	1,330,552,557	162,113,338	1,492,665,895	89.1%
2021	2020	2.7500	1,405,030,173	13,683,641	1,418,713,814	169,482,701	1,588,196,515	89.3%
2022	2021	2.7500	1,537,499,197	18,268,410	1,555,767,607	176,850,592	1,732,618,199	89.8%

Source:

Pinellas County Property Appraiser

Notes:

1) Tax rate is per \$1,000 of taxable value.

2) Estimated Actual Value is the "Just Value" of the properties per Chapter 193.011, Florida Statutes, without exemptions.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 6 - Property Tax Rates
Direct and Overlapping Governments
Per \$1,000 of Assessed Valuation
Last Ten Fiscal Years

Fiscal Year	Tax Roll	City of Madeira Beach Operating Millage	Overlapping Rates				Total Direct and Overlapping Rates
			County¹	School	Transit District	Other²	
2013	2012	1.7900	5.9885	8.3020	0.7305	1.3034	18.1299
2014	2013	1.7900	6.2535	8.0600	0.7305	1.7959	18.6299
2015	2014	1.9900	6.2535	7.8410	0.7305	1.2799	18.0949
2016	2015	2.2000	6.2535	7.3180	0.7500	1.2448	17.7663
2017	2016	2.2000	6.2748	7.0090	0.7500	1.2262	17.4600
2018	2017	2.2000	6.2748	7.0090	0.7500	1.2262	17.4600
2019	2018	2.2000	6.2748	6.7270	0.7500	1.2086	17.1604
2020	2019	2.7500	6.2748	6.5840	0.7500	1.1932	17.5520
2021	2020	2.7500	6.2748	6.4270	0.7500	1.1800	17.3818
2022	2021	2.7500	6.1250	6.3250	0.7500	1.1666	17.1166

Source:

Pinellas County Property Appraiser

Notes:

1) "County" includes Pinellas County's General Fund, Health Department and Emergency Medical Services (EMS) millage rates. The EMS millage rate is assessed only on Real Property.

2) "Other" includes Pinellas County Planning Council, Juvenile Welfare Board and Southwest Florida Water Management District.

Overlapping rates are those of local and county governments that apply to property owners within the City of Madeira Beach.

Chapter 200.081, Florida Statutes, limits the operating millage that may be levied to 10 mills.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 7 - Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2022			2013		
	Taxable Value	Rank	Percentage Total Assessed Valuation	Taxable Value	Rank	Percentage Total Assessed Valuation
Madeira Hotel Investors LLC	\$ 24,500,000	1	1.59%			
John's Pass Plaza LLC	14,100,000	2	0.92%			
Shaner Madeira Beach LLC	13,000,000	3	0.85%			
Barefoot Beach Resort South LLC	10,550,000	4	0.69%	4,353,985	6	0.50%
Publix Super Markets Inc.	10,479,063	5	0.68%	6,479,063	2	0.80%
Shoreline Island Resort LLC	10,296,647	6	0.67%			
Extra Space Properties Eighty Six LLC	6,822,000	7	0.44%			
JPV Hotel Property LLC	6,481,365	8	0.42%			
R N J Madeira Beach Inc.	5,815,000	9	0.38%	4,270,000	7	0.50%
Pines Carter of Florida Inc.	5,250,000	10	0.34%	4,625,000	5	0.60%
Investors Warranty of Amer Inc.				11,880,000	1	1.40%
919 Land Trust				6,064,002	3	0.70%
Poseidon Ventures LTD				4,674,888	4	0.60%
Extra Space Properties Forty Eight LLC				3,450,000	8	0.40%
Commodore Beach Club Condo Assn.				2,586,780	9	0.30%
All Seasons Vacation Resort Condo Assn.				2,545,980	10	0.30%
Total taxable valuation of ten largest taxpayers	107,294,075		6.98%	50,929,698		6.20%
Total taxable valuation of other taxpayers	1,430,205,122		93.02%	771,153,528		93.80%
Total taxable valuation of all taxpayers	<u>\$ 1,537,499,197</u>		<u>100.00%</u>	<u>\$ 822,083,226</u>		<u>100.00%</u>

Source:
Pinellas County Property Appraiser

CITY OF MADEIRA BEACH, FLORIDA
Schedule 8 - Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Tax Roll	Taxable Assessed Valuation	Tax Rate in Mills	Taxes Levied for the Fiscal Year ¹	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Levy		Amount	Percentage of Levy
2013	2012	822,083,226	1.7900	1,471,529	1,381,266	93.87%	37,251	1,418,517	96.40%
2014	2013	861,017,162	1.7900	1,541,221	1,452,929	94.27%	39,998	1,492,927	96.87%
2015	2014	912,343,066	1.9900	1,815,563	1,718,260	94.64%	45,400	1,763,660	97.14%
2016	2015	986,793,392	2.2000	2,170,945	2,055,955	94.70%	332	2,056,287	94.72%
2017	2016	1,081,572,633	2.2000	2,379,460	2,255,465	94.79%	10,365	2,265,829	95.22%
2018	2017	1,168,535,705	2.2000	2,574,410	2,444,466	94.95%	38,708	2,483,174	96.46%
2019	2018	1,259,074,523	2.2000	2,770,173	2,607,444	94.13%	80,665	2,688,109	97.04%
2020	2019	1,330,552,557	2.7500	3,659,020	3,529,569	96.46%	4,119	3,533,688	96.57%
2021	2020	1,418,713,814	2.7500	3,901,464	3,700,818	94.86%	69,789	3,770,607	96.65%
2022	2021	1,555,767,607	2.7500	4,278,362	4,028,179	94.15%	106,226	4,134,405	96.64%

Note:

1) Gross taxes before discounts of 1% - 4%, depending on month paid.

Source:

Pinellas County Tax Collector

CITY OF MADEIRA BEACH, FLORIDA
Schedule 9 - Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Capital Improvement Revenue Bonds, Series 2013	\$ -	\$ 4,740,565	\$ 4,641,861	\$ 4,552,509	\$ 4,380,000	\$ 4,280,000	\$ 4,180,000	\$ 4,075,000	\$ 3,965,000	\$ 3,855,000
Interlocal Payments Revenue Bond, Series 2014	-	-	3,010,000	2,820,000	1,892,000	-	-	-	-	-
Infrastructure Sales Surtax Revenue Note, Series 2016	-	-	-	672,000	484,000	293,000	98,000	-	-	-
Capital Improvement Refunding Revenue Bond, Series 2018	-	-	-	-	-	1,297,000	983,908	665,908	337,908	-
Total governmental activities revenue bonds and notes	-	4,740,565	7,651,861	8,044,509	6,756,000	5,870,000	5,261,908	4,740,908	4,302,908	3,855,000
Capital lease obligations	-	-	-	-	-	-	109,520	86,785	147,382	114,189
Total governmental activities	\$ -	\$ 4,740,565	\$ 7,651,861	\$ 8,044,509	\$ 6,756,000	\$ 5,870,000	\$ 5,371,428	\$ 4,827,693	\$ 4,450,290	\$ 3,969,189
Business-type activities:										
Stormwater System Revenue Bond, Series 2015	\$ -	\$ -	\$ 6,200,000	\$ 5,856,000	\$ 5,504,000	\$ 5,142,000	\$ 4,771,000	\$ 4,390,000	\$ -	\$ -
Capital Improvement Revenue Bond, Series 2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,063,000	\$ 15,063,000	\$ 14,509,000	\$ 13,938,000
Stormwater System Revenue Bond, Series 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,031,000	\$ 3,613,000
Total business-type activities revenue bonds	-	-	6,200,000	5,856,000	5,504,000	5,142,000	19,834,000	19,453,000	18,540,000	17,551,000
Capital lease obligations	-	-	-	-	-	-	125,486	100,322	162,118	130,610
Total business-type activities	\$ -	\$ -	\$ 6,200,000	\$ 5,856,000	\$ 5,504,000	\$ 5,142,000	\$ 19,959,486	\$ 19,553,322	\$ 18,702,118	\$ 17,681,610
Total primary government outstanding debt	\$ -	\$ 4,740,565	\$ 13,851,861	\$ 13,900,509	\$ 12,260,000	\$ 11,012,000	\$ 25,330,914	\$ 24,381,015	\$ 23,152,408	\$ 21,650,799
Total outstanding debt as a percentage of personal income:	0.0%	2.4%	7.4%	7.0%	5.6%	4.6%	9.9%	9.7%	9.17%	8.57%
Total outstanding debt per capita:	\$ -	\$ 104	\$ 326	\$ 316	\$ 259	\$ 216	\$ 464	\$ 452	\$ 419	\$ 391

Note:

The City of Madeira Beach is not subject to any legal limitations on the issuance of debt.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 10 - Computation of Direct and Overlapping Governmental Debt
September 30, 2022

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to City of Madeira Beach</u>	<u>Amount Applicable to City of Madeira Beach</u>
City of Madeira Beach			
Total direct debt	\$ 3,969,189	100%	\$ 3,969,189
Pinellas County Government:			
Pinellas County School Board			
Bonds and notes	\$ -		
Capital leases	118,339,547		
Pinellas County Governmental Activities			
Bonds and notes	6,318,081		
Capital leases	35,905,598		
Total overlapping debt	160,563,226	1.59%	2,549,973
Total direct and overlapping debt			\$ 6,519,162
Total direct and overlapping debt as a percentage of personal income:			2.58%
Total direct and overlapping debt per capita:			\$ 1,428.08

Note:

The City's share of overlapping debt is based on the ratio of the City's taxable value of \$1,555,767,607 to the County's taxable value of \$97,961,436,488 for the 2021 tax roll.

Sources:

Pinellas County Property Appraiser
Pinellas County Finance Department
Pinellas County School Board

CITY OF MADEIRA BEACH, FLORIDA
Schedule 11 - Pledged Revenue Coverage
Last Ten Fiscal Years

Item 7B.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Capital Improvement Revenue Bonds, Series 2013										
Pledged revenue sources:										
Utility Services Taxes	\$ -	\$ 753,102	\$ 722,007	\$ 741,662	\$ 751,504	\$ 774,744	\$ 832,997	\$ 851,419	\$ 902,158	\$ 944,250
Half Cent Sales Tax Revenue	-	248,444	260,470	272,519	274,044	284,094	288,236	299,744	320,977	354,885
Franchise Fee Revenue	-	493,538	527,771	494,963	489,758	527,177	568,966	547,080	572,480	626,343
Guaranteed Entitlement Revenue	-	174,090	174,090	174,090	158,715	159,793	161,844	161,507	165,005	174,167
Total pledged revenues	-	1,669,174	1,684,338	1,683,235	1,674,021	1,745,808	1,852,043	1,859,750	1,960,620	2,099,645
Debt service:										
Principal	-	-	100,000	90,000	95,000	100,000	100,000	105,000	105,000	110,000
Interest	-	91,807	209,013	206,163	203,388	199,113	196,112	193,112	191,538	186,525
Total debt service	-	91,807	309,013	296,163	298,388	299,113	296,112	298,112	296,538	296,525
Coverage ratio:	-	18.18	5.45	5.68	5.61	5.84	6.25	6.24	6.61	7.08
Interlocal Payments Revenue Bond, Series 2014										
Pledged revenue sources:										
Interlocal agreement	-	128,469	141,766	1,049,529	558,920	-	-	-	-	-
Total pledged revenues	-	128,469	141,766	1,049,529	558,920	-	-	-	-	-
Debt service:										
Principal	-	-	-	190,000	485,000	1,892,000	-	-	-	-
Interest	-	-	19,967	41,685	33,743	24,698	-	-	-	-
Total debt service	-	-	19,967	231,685	518,743	1,916,698	-	-	-	-
Coverage ratio:	-	-	7.10	4.53	1.08	-	-	-	-	-
Stormwater System Revenue Bond, Series 2015										
Pledged revenue sources:										
Stormwater drainage fees	-	337,303	671,303	691,348	688,304	686,399	685,920	678,652	-	-
Total pledged revenues	-	337,303	671,303	691,348	688,304	686,399	685,920	678,652	-	-
Debt service:										
Principal	-	-	-	344,000	352,000	362,000	371,000	381,000	-	-
Interest	-	-	20,965	160,580	151,646	142,478	133,074	123,569	-	-
Total debt service	-	-	20,965	504,580	503,646	504,478	504,074	504,569	-	-
Coverage ratio:	-	-	32.02	1.37	1.37	1.36	1.36	1.35	-	-
Infrastructure Sales Surtax Revenue Note, Series 2016										
Pledged revenue sources:										
Local Option Sales Tax	-	-	-	436,346	449,245	477,312	499,379	527,970	-	-
Total pledged revenues	-	-	-	436,346	449,245	477,312	499,379	527,970	-	-
Debt service:										
Principal	-	-	-	53,000	188,000	191,000	195,000	98,000	-	-
Interest	-	-	-	3,298	9,938	6,940	3,888	779	-	-
Total debt service	-	-	-	56,298	197,938	197,940	198,888	98,779	-	-
Coverage ratio:	-	-	-	7.75	2.27	2.41	2.51	5.34	-	-
Capital Improvement Refunding Revenue Bond, Series 2018										
Pledged revenue sources:										
Non-ad valorem revenues	-	-	-	-	-	-	345,121	344,845	344,348	343,399
Total pledged revenues	-	-	-	-	-	-	345,121	344,845	344,348	343,399
Debt service:										
Principal	-	-	-	-	-	-	312,000	318,000	328,000	337,908
Interest	-	-	-	-	-	-	32,029	26,845	16,348	5,491
Total debt service	-	-	-	-	-	-	344,029	344,845	344,348	343,399
Coverage ratio:	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Capital Improvement Revenue Bond, Series 2019										
Pledged revenue sources:										
Non-ad valorem revenues	-	-	-	-	-	-	-	372,516	1,007,930	1,007,661
Total pledged revenues	-	-	-	-	-	-	-	372,516	1,007,930	1,007,661
Debt service:										
Principal	-	-	-	-	-	-	-	-	554,000	571,000
Interest	-	-	-	-	-	-	-	372,516	453,930	436,661
Total debt service	-	-	-	-	-	-	-	372,516	1,007,930	1,007,661
Coverage ratio:	-	-	-	-	-	-	-	1.00	1.00	1.00
Stormwater System Revenue Bond, Series 2020										
Pledged revenue sources:										
Non-ad valorem revenues	-	-	-	-	-	-	-	-	449,423	487,736
Total pledged revenues	-	-	-	-	-	-	-	-	449,423	487,736
Debt service:										
Principal	-	-	-	-	-	-	-	-	411,000	418,000
Interest	-	-	-	-	-	-	-	-	38,423	69,736
Total debt service	-	-	-	-	-	-	-	-	449,423	487,736
Coverage ratio:	-	-	-	-	-	-	-	-	1.00	1.00

The City of Madeira Beach had no outstanding debt prior to October 2013.

The Bond Series 2018 was issued to refund the Series 2014 in FY18. The City has set aside funds to cover 100% of the future debt service for the Series 2018 Bond. There were no principal or interest debt service payments required in FY18.

The Bond Series 2019 was issued to finance roadway and stormwater improvements over multiple years beginning in FY20. There were no required debt service requirements in FY19.

The Bond Series 2020 was issued to refund the Series 2015 in FY21. There were no principal debt service payments required in FY21.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 12 - Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population¹	Per Capita Personal Income¹	Personal Income	Median Age¹	Unemployment Rate²
2013	4,313	44,622	192,454,686	46.80	8.5%
2014	4,323	45,574	197,016,402	47.00	6.7%
2015	4,399	42,475	186,847,525	54.80	6.0%
2016	4,495	43,989	197,730,555	55.20	4.2%
2017	4,613	47,342	218,388,646	55.80	3.1%
2018	4,673	51,008	238,360,384	58.10	2.7%
2019	4,677	54,565	255,200,505	56.90	2.7%
2020	4,647	53,962	250,761,414	56.70	5.9%
2021	4,565	55,320	252,535,800	57.10	3.6%
2022	4,565	55,320	252,535,800	57.20	4.0%

Sources:

1) Prior to Fiscal Year 2015, data was compiled using the State of Florida Bureau of Economic and Business Research (BEBR) database. Fiscal Years 2015 and thereafter data is based on a comprehensive socioeconomic report conducted by the Pinellas County Economic Development Department.

2) Unemployment data is reported for Pinellas County rather than Madeira Beach, using the BEBR database.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 13 - Principal Employers
Current Year and Nine Years Ago

Employer	2022			2013		
	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment
Madeira Beach Elementary and Middle School	150	1	9.45%	150	3	6.01%
Publix (Supermarket)	146	2	9.20%	175	2	7.01%
City of Madeira Beach (Municipality)	77	3	4.85%			
Winn Dixie (Supermarket)	71	4	4.47%	280	1	11.21%
Thai Star Sushi Bar, Inc. (Restaurant)	67	5	4.22%			
Bubba Gump Shrimp Co. (Restaurant)	59	6	3.72%	100	5	4.00%
Friendly Fisherman (Restaurant)	56	7	3.53%	50	7	2.00%
McDonald's (Restaurant)	51	8	3.21%	49	8	1.96%
Hooters (Restaurant)	49	9	3.09%	56	6	2.24%
Tranquil Shores	35	10	2.21%			
Real Estate Champions				125	4	5.01%
Begins Enterprise				39	9	1.56%
Daiquiri Deck (Restaurant)				35	10	1.40%
Total employment of ten largest employers	761		47.95%	1,059		42.41%
Total employment of other employers	826		52.05%	1,438		57.59%
Total employment of all employers	1,587		100.00%	2,497		100.00%
Courtyard By Marriott						

Source:
Pinellas County Economic Development

CITY OF MADEIRA BEACH, FLORIDA
Schedule 14 - Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	15.50	15.00	18.50	18.50	18.70	19.20	22.20	22.65	22.75	21.75
Public Works:										
Administration	0.40	0.50	0.70	0.70	2.00	2.00	3.00	2.30	2.10	2.30
Streets	-	-	-	-	-	-	-	-	-	-
Sanitation	7.20	7.00	6.00	7.00	6.00	8.00	7.50	7.50	7.60	8.60
Stormwater	2.20	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.80	3.80
Public Safety:										
Fire:										
Firefighters and officers	13.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00
Civilians	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parking Enforcement	3.40	3.10	3.05	2.75	2.75	3.00	3.00	3.25	2.50	3.00
Parks and Recreation	13.19	9.20	11.10	9.50	12.00	12.00	11.25	12.25	11.75	13.25
Municipal Marina	3.30	3.60	3.60	4.35	4.35	4.35	4.35	5.05	5.00	4.00
Total	<u>59.19</u>	<u>55.40</u>	<u>59.95</u>	<u>59.80</u>	<u>62.80</u>	<u>66.55</u>	<u>70.30</u>	<u>72.00</u>	<u>71.50</u>	<u>71.70</u>

CITY OF MADEIRA BEACH, FLORIDA
Schedule 15 - Operating Indicators by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Community Development:										
Building permits issued	665	769	781	950	979	1,068	1,033	941	1,090	908
Occupational licenses issued	790	566	796	953	884	863	778	813	835	960
Public Safety										
Law Enforcement ¹ :										
Arrests made	510	371	569	540	316	175	162	332	527	470
Traffic citations issued	625	520	647	626	668	510	3,154	2,151	2,874	3,199
Fire Department:										
Emergency responses	1,788	1,875	1,903	1,715	1,805	1,195	1,729	1,818	1,965	1,841
Fires and other non-medical emergencies	454	410	480	464	448	242	430	475	552	570
Emergency medical calls	1,334	1,465	1,423	1,251	1,356	953	1,299	1,343	1,413	1,271
Fire inspections completed	56	299	313	108	15	120	167	112	110	221
Parking Enforcement:										
Parking citations issued	4,168	10,297	6,059	7,184	7,015	3,511	5,746	3,846	1,714	6,103

Note:

1) Law Enforcement services are provided by the Pinellas County Sheriff's Office.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 16 - Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Transportation:										
Streets - paved (miles)	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2
Streets - unpaved (miles)	-	-	-	-	-	-	-	-	-	-
Traffic signals	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Public safety:										
Fire Stations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Police Stations(1)	-	-	-	-	-	-	-	-	-	-
Culture and recreation:										
Parkland acreage	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6
Playgrounds	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Athletic fields	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Tennis courts	4.0	4.0	4.0	4.0	4.0	2.0	2.0	2.0	2.0	2.0
Basketball courts	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community center	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Marina	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Beach access areas	12.0	12.0	12.0	12.0	12.0	18.0	18.0	18.0	18.0	18.0
Picnic areas	5.0	5.0	5.0	5.0	5.0	7.0	7.0	7.0	6.0	6.0

Notes:

1) Law Enforcement services are provided by the Pinellas County Sheriff's Department. Deputies have a designated office within City Hall.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Honorable Mayor, Board of Commissioners, and City Manager,
City of Madeira Beach, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Madeira Beach, Florida (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 28, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

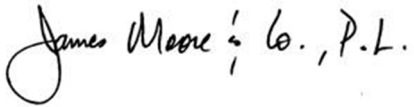
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Daytona Beach, Florida
March 28, 2023

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

To the Honorable Mayor, Board of Commissioners, and City Manager,
City of Madeira Beach, Florida:

Report on the Financial Statements

We have audited the basic financial statements of City of Madeira Beach, Florida (the City), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated March 28, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 28, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no such findings and recommendations.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority for the primary government and component units of the reporting entity is disclosed in Note 1 of the basic financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the City, did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we noted the following recommendation:

2022-001 – Impact Fee Accounting

At year-end, the City's impact fees were not being recorded in a separate fund. In fiscal year 2021, the State of Florida adopted a bill modifying Section 163.31801 (4b). Florida Statutes, which requires impact fees to be recorded in a separate accounting fund. We recommend the City transition its impact fees to a separate fund in fiscal year 2023 and in the fiscal year 2024 budget process.

2022-002 – Unexpended Balance – Building Permits

Section 553.80(7)(a) of Florida Statutes has been updated to limit the amount of unexpended building permit funds carried forward to future fiscal years to no more than the City's average operating budget for enforcing the Florida Building Code for the previous four (4) fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The City's unexpended building permit funds at September 30, 2022, exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by approximately \$365,000. The City should identify how it intends to reduce the amount of unexpected building code balances in order to comply with Section 553.80(7)(a) of Florida Statutes. Such action may require the City to modify subsequent fiscal year budgets.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units; therefore, we did not note any such component units that failed to provide the necessary information, nor is any specific special district information required to be reported.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

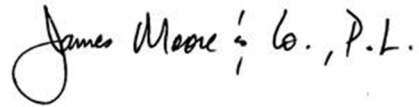
Management's Response to Findings

The City's response to the findings identified in our audit is outlined as listed in the table of contents. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, Board of Commissioners, management, others within the City, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Daytona Beach, Florida
March 28, 2023

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

To the Honorable Mayor, Board of Commissioners, and City Manager,
City of Madeira Beach, Florida:

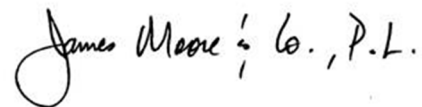
We have examined the City of Madeira Beach, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2022. Management is responsible for the City's compliance with the Statute. Our responsibility is to obtain reasonable assurance by evaluate the City's compliance with the Statute and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain reasonable assurance for evaluating the City's compliance with the Statute, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the City's compliance with the Statute. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks that the City was not in compliance with the Statute in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

Daytona Beach, Florida
March 28, 2023



Management's Response to Findings

2022-001 – Impact Fee Accounting

Management concurs and will set up separate funds within the accounting system to record all transaction activity associated with each type of impact fee collected by the City. These sub-funds will consolidate into the City's General Fund for financial reporting purposes.

2022-002 – Unexpended Balance – Building Permits

Regarding the issue of unexpended carryforward within the Building Fund, Florida Statute 553.80(7)(a)(2) an allowable use of excess funds could be "to pay for the construction of a building or structure that houses a local government's building code enforcement agency or the training programs for building officials, inspectors, or plans examiners associated with the enforcement of the Florida Building Code." During the fiscal year 2024 budget process, the City will establish a multi-year capital improvement plan for the Building Fund, which will include a plan to maintain compliance with Section 553.80(7)(a), Florida Statutes.



MINUTES
BOARD OF COMMISSIONERS
REGULAR MEETING
MARCH 8, 2023
6:00 P.M.

The City of Madeira Beach Board of Commissioners held a regular meeting at 6:00 p.m. on March 8, 2023, in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

MEMBERS PRESENT: John B. Hendricks, Mayor
Doug Andrews, Vice Mayor/Commissioner District 3
Ray Kerr, Commissioner District 2
Dave Hutson, Commissioner District 4

MEMBERS ABSENT: David Tagliarini, Commissioner District 1

CITY STAFF PRESENT: Megan Powers, Assistant to the City Manager
Clara VanBlargan, City Clerk
Thomas Trask, City Attorney

1. CALL TO ORDER

Mayor Hendricks called the meeting to order at 6:00 p.m.

2. INVOCATION AND PLEDGE OF ALLEGIANCE

City Attorney Tom Trask gave the Invocation and led the Pledge of Allegiance.

3. ROLL CALL

City Clerk Clara VanBlargan called the roll.

4. APPROVAL OF THE AGENDA

Vice Mayor Andrews motioned to approve the agenda as written. Commissioner Kerr seconded the motion.

ROLL CALL:

Vice Mayor Andrews	"YES"
Commissioner Kerr	"YES"
Commissioner Hutson	"YES"

Mayor Hendricks "YES"

The motion carried 4-0.

5. PROCLAMATIONS

There were no proclamations.

6. PRESENTATIONS (limited to 10 minutes each)

There were no presentations.

7. PUBLIC COMMENT

There were no public comments.

8. CONSENT AGENDA

A. Approval of Minutes

- 2023-02-08, BOC Regular Meeting Minutes
- 2023-02-13, BOC Special Meeting Minutes
- 2023-02-22, BOC Regular Workshop Meeting Minutes

Vice Mayor Andrews motioned to approve the Consent Agenda as written. Commissioner Hutson seconded the motion.

ROLL CALL:

Vice Mayor Andrews	"YES"
Commissioner Hutson	"YES"
Commissioner Kerr	"YES"
Mayor Hendricks	"YES"

The motion carried 4-0.

9. PUBLIC HEARINGS

A. Ordinance 2023-14, Amendment to Chapter 54 – Solid Waste – 2nd Reading & Public Hearing

City Attorney Tom Trask read Ordinance 2023-14 by title only:

ORDINANCE 2023-14

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING CHAPTER 54 (SOLID WASTE) OF THE CODE OF ORDINANCES OF THE CITY OF MADEIRA BEACH TO AMEND THE DEFINITIONS OF COLLECTION CENTER, CURBSIDE COLLECTION PROGRAM, GARBAGE CAN AND TRASH CAN; TO DELETE “REFUSE” AS A MANDATORY SERVICE SUBSCRIPTION; TO ADD “DEBRIS ACCUMULATION FROM CONTRACTORS” AS WASTE TO BE REMOVED BY THE OWNER; TO AMEND REFERENCES TO “TRASH CONTAINER;” TO ADD “TRASH” TO THE ITEMS PROHIBITED TO BE BURIED OR BURNED AS GARBAGE; TO REQUIRE THAT A GARBAGE CAN OR TRASH CAN SHALL HAVE A 64 GALLON CAPACITY AND THAT SUCH RECEPTACLE SHALL BE PROVIDED BY THE CITY; TO PROVIDE FOR PLACEMENT OF CONTAINERS FOR TRASH COLLECTION; TO PROVIDE FOR EXCLUSIONS THEREFOR; TO REQUIRE CONCEALMENT OF GARBAGE AND TRASH CANS AFTER COLLECTION; TO PROVIDE FOR TIMING OF CURBSIDE PLACEMENT AND REMOVAL OF TRASH CANS; TO DELETE SEC. 54-62 REGARDING INSPECTION AND CONDEMNATION OF CONTAINERS; TO PROVIDE FOR CONFLICT; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE FOR AN EFFECTIVE DATE.

Mayor Hendricks opened the floor for discussion. There were no comments from the Board.

Mayor Hendricks opened to public comment.

Christine Gienski, 532 Crystal Drive, said her biggest concern was bringing the trash can back by a certain time. People work late and cannot get home by a certain time.

Commissioner Kerr said he thought it was a valid issue. He did not think they should create any more of a burden than they had to.

Mayor Hendricks said the main thing they were trying to avoid was the cans sitting out for days.

Vice Mayor Andrews asked if there was a fine attached to the ordinance. Public Works Director Megan Wepfer said no, and their intent was not to drive around the City and give tickets. The intent was to clean up the City. But, if it would become a problem, then the fine would be \$93.00 through the Sheriff’s Department.

Commissioner Kerr motioned to pass Ordinance 2023-14, Amendment to Chapter 54 – Solid Waste after 2nd reading with the change that the cans must be removed the same day. Vice Mayor Andrews seconded the motion.

City Attorney Tom Trask said his understanding of the motion was to change the time of the can removal from the curb to “midnight” from “sunset.” Commissioner Kerr said that was the intent.

ROLL CALL:

Commissioner Kerr	"YES"
Vice Mayor Andrews	"YES"
Commissioner Hutson	"YES"
Mayor Hendricks	"YES"

The motion carried 4-0.

10. UNFINISHED BUSINESS

11. CONTRACTS/AGREEMENTS

A. King of the Beach Fishing Tournament Contract with Old Salt Fishing Foundation

The Mayor said the City had done this for years, and Old Salt has been very good to the City. He was fine with the contract as written.

The City Attorney said he drafted the agreement because there were a lot of issues to cover, including the following:

- Insurance
- Indemnification
- The Special Event process
- The Special Event application
- The Special Event addendums

Old Salt had an attorney review it, and they signed it as prepared.

Mayor Hendricks opened to public comment.

Bill Gay, 423 150th Ave., suggested Mayor Hendricks and Vice Mayor Andrews recuse themselves from discussion and voting for the following reasons:

- Old Salt misrepresented its level of charitable giving.
- Old Salt actively participated in Municipal Elections.

He suggested the City do due diligence on Old Salt to see if it was an organization the City should be involved with. Old salt should submit an independent audit of its IRS 990 submissions from 2018-2022 to the City.

Commissioner Hutson asked if the only thing different from the past was the City not charging for the holes put in the grass. The Mayor said yes.

Vice Mayor Andrews said Old Salt was embedded in the DNA of Madeira Beach, and if the City turned its back on them, they would go somewhere else and get paid to do it. The City was not required to look at its IRS statements.

Vice Mayor Andrews motioned to approve the King of the Beach Fishing Tournament Contract with Old Salt Fishing. Commissioner Hutson seconded the motion.

ROLL CALL:

Vice Mayor Andrews	"YES"
Commissioner Hutson	"YES"
Commissioner Kerr	"YES"
Mayor Hendricks	"YES"

The motion carried 4-0.

B. Award of RFP #23-01 – Annual Fireworks Displays

Recreation Director Jay Hatch said they received four bids, and Master Pyro, LLC ended the bid with \$35,000. It would be a single-year contract with two possible single-year renewals. He asked for approval from the Board.

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

Commissioner Hutson motioned to approve the award of RFP #23-01, annual fireworks displays. Commissioner Kerr seconded the motion.

ROLL CALL:

Commissioner Hutson	"YES"
Commissioner Kerr	"YES"
Vice Mayor Andrews	"YES"
Mayor Hendricks	"YES"

The motion carried 4-0.

12. NEW BUSINESS

A. Resolution 2023-02 to enter into a State Funded Grant Agreement with FDOT for Area 6a

RESOLUTION 2023-02

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AUTHORIZING THE CITY TO ENTER INTO A STATE-FUNDED GRANT AGREEMENT WITH THE

**STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
FOR THE PURPOSE OF CONSTRUCTION AND CONSTRUCTION
ENGINEERING INSPECTION SERVICES FOR THE MADEIRA BEACH
ROADWAY IMPROVEMENTS AREA 6 PROJECT; FINDING THAT A
PUBLIC PURPOSE WILL BE SERVED BY ENTERING INTO SUCH
AGREEMENT; AUTHORIZING THE MAYOR TO EXECUTE THE
STATE-FUNDED GRANT AGREEMENT; AND PROVIDING FOR AN
EFFECTIVE DATE HEREOF.**

Mayor Hendricks opened the floor for discussion. There were no comments from the Board.

Mayor Hendricks opened to public comment.

Vice Mayor Andrews motioned to approve Resolution 2023-02 to enter into a State Funded Grant Agreement with FDOT for Area 6a. Commissioner Hutson seconded the motion.

ROLL CALL:

Vice Mayor Andrews	"YES"
Commissioner Hutson	"YES"
Commissioner Kerr	"YES"
Mayor Hendricks	"YES"

The motion carried 4-0

13. STAFF REPORTS

14. AGENDA SETTING

A. March 22, 2023, BOC Workshop Meeting

The City Clerk read the following list of items the City Manager added for the March 22, 2023, regular workshop:

- Two presentations by the Fire Department
- Area 5 and 6 Scope approval
- Parking presentation
- Consider purchasing a parcel on First Street East
- City Manager's Report
- Proposed 2023 legislature bills impacting cities

Items added to the workshop agenda:

Commissioner Hutson

1. Maintenance of pocket parks

Director Wepfer said she had a scope for the pocket parks in Boca Ciega.

March 8, 2023, BOC Regular Meeting

Page 6 of 7

2. Discuss assigning someone else as the backup to the Library Board.

Commissioner Kerr

1. Discuss undergrounding sewer lines on Gulf Lane before it gets paved in case they would want to add bathrooms at the beach entrances.
2. Discuss taking the federal lobbyist idea to the Big-C since red tide is in the national news.
3. Get an update on the property on 95th Street they discussed purchasing.

15. REPORTS/CORRESPONDENCE

A. Board of Commissioners

Vice Mayor Andrews thanked Mayor Hendricks and Commissioner Hutson for their dedication and devotion to the City. Commissioner Kerr thanked them for their service.

B. City Attorney

The City Attorney said he reviewed the request for an investigation filed by Mr. Rostek, the case law in relation to the request, and the information provided by the City Manager. There is an Attorney General opinion and a State Statute that talks about who the investigatory agency would be, and, in this case, it would be the State Attorney's office. He closed his file on the issue.

C. City Manager

The Assistant to the City Manager had nothing to report.

D. City Clerk

The City Clerk reminded everyone of the election on March 14th from 7:00 a.m. to 7:00 p.m. If the election results are certified on time by that Friday, the swearing-in ceremony would be at 4:30 p.m. on March 22, 2023, in the Commission Chambers, a light reception would follow, and the workshop would be held at 6:00 p.m.

16. ADJOURNMENT

Mayor Hendricks adjourned the meeting at 6:39 p.m.

John B. Hendricks, Mayor

ATTEST:

Clara VanBlargan, MMC, MSM, City Clerk



MINUTES
BOARD OF COMMISSIONERS
SPECIAL MEETING
MARCH 22, 2023
4:30 p.m.

The City of Madeira Beach Board of Commissioners held a special meeting at 4:30 p.m. on March 22, 2023, in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

MEMBERS PRESENT: John B. Hendricks, Mayor
Ray Kerr, Commissioner District 2
Dave Hutson, Commissioner District 4

MEMBERS ABSENT: Doug Andrews, Vice Mayor/Commissioner District 3
David Tagliarini, Commissioner District 1

CITY STAFF PRESENT: Robin Gomez, City Manager
Clara VanBlargan, City Clerk
Thomas Trask, City Attorney

1. CALL TO ORDER

Mayor John Hendricks called the meeting to order at 4:30 p.m.

2. ROLL CALL

City Clerk Clara VanBlargan called the roll.

3. PUBLIC COMMENT

There were no public comments.

4. REPORTING THE OFFICIAL RESULTS OF THE MARCH 14, 2023 MUNICIPAL ELECTION

A. March 14, 2023 Municipal Election - Official Results – Certificate of Pinellas County Canvassing Board

City Clerk Clara VanBlargan read the March 14, 2023, Certified Municipal Election Results from the Pinellas County Canvassing Board and announced that Jim Rostek is the new Mayor and that No. 1 Charter Amendment on the ballot passed by the voters, but No. 2 Charter Amendment on the ballot did not pass by the voters.

Certified Municipal Election Results – City of Madeira Beach

- For City of Madeira Beach, Mayor, the whole number of votes cast was 996, of which number

Doug Andrews received 478 votes

Jim Rostek received 518 votes

For City of Madeira Beach, Proposed Charter Amendments

- City of Madeira Beach No. 1 Charter Amendment

This Elector and Residence Requirement for Candidates Seeking the Office of Mayor or District Commissioner

This charter amendment would amend Section 2.2 B of the Charter to provide those candidates seeking the office of Mayor or District Commissioner be an elector and resident of the City of Madeira Beach, Florida, one year prior to the date of said application. This amendment would avoid conflict with Section 3.3 A of the Charter. Should the Charter be amended?

YES 812 votes

NO 164 votes

- City of Madeira Beach No. 2 Charter Amendment

Appointment of Director of Finance and City Treasurer and Delegation of Duties and Responsibilities

This charter amendment would amend Section 5.5 of the Charter to provide the Board of Commissioners with the option to delegate to a contractor or firm to perform the services of Director of Finance and City Treasurer. Should the Charter be amended?

YES 427 votes

NO 537 votes

5. INDUCTION INTO OFFICE – NEWLY ELECTED MEMBERS OF THE BOARD OF COMMISSIONERS

A. James “Jim” Rostek, Mayor

City Clerk Clara VanBlargan administered the Oath of Office to Mayor James “Jim” Rostek.

B. Eddie McGeehen, District 3 Commissioner

City Clerk Clara VanBlargan administered the Oath of Office to District 3 Commissioner Eddie

McGeehen.

C. Anne-Marie Brooks, District 4 Commissioner

City Clerk Clara VanBlargan administered the Oath of Office to District 4 Commissioner Anne-Marie Brooks.

6. ROLL CALL OF NEW BOARD MEMBERS

City Clerk Clara VanBlargan called the roll of the new Board of Commissioners. Commissioner Tagliarini was not present at the meeting.

Roll Call:

Mayor James “Jim” Rostek
 Commissioner Ray Kerr
 Commissioner Eddie McGeehen
 Commissioner Anne-Marie Brooks

7. APPRECIATION PLAQUES PRESENTATION – OUTGOING MEMBERS OF THE BOARD OF COMMISSIONERS

A. John B. Hendricks (former Mayor)

City Manager Robin Gomez presented an appreciation plaque to John B. Hendricks on behalf of the citizens of the City of Madeira Beach for serving as Mayor from March 2020 to March 2023.

Fire Chief Clint Belk presented Mr. Hendricks with a American flag decorated fire helmet from the Fire Department to show their gratitude to him for being supportive to them.

The City Manager presented a picture called “Profile of Tampa Bay” from the local artist for being a strong patron and supporter of the Madeira Beach 911 memorial, volunteer member of city boards, well known and respected citizen of the community, long-time activist for beach preservation, and annual events held in Madeira Beach.

B. Doug Andrews (former District 3 Commissioner)

Doug Andrews was not present at the meeting. The City Manager said his appreciation plaque would be presented at the April 12, 2023 BOC Regular Meeting.

C. Dave Hutson (former District 4 Commissioner)

City Manager Robin Gomez presented an appreciation plaque to Dave Hutson on behalf of the citizens of the City of Madeira Beach for serving as the District 3 Commissioner from March 2021 to March 2023.

8. ADJOURNMENT

Mayor Rostek asked for a motion to adjourn the meeting.

Commissioner Brooks motioned to adjourn the meeting, Commissioner McGeehen seconded the motion, all were in favor and the meet was adjourned at 4:47 p.m.

James Rostek, Mayor

ATTEST:

Clara VanBlargan, MMC, MSM, City Clerk



MINUTES

BOARD OF COMMISSIONERS
REGULAR WORKSHOP MEETING
MARCH 22, 2023
6:00 P.M.

The City of Madeira Beach Board of Commissioners held a regular workshop meeting at 6:00 p.m. on March 22, 2023, in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

MEMBERS PRESENT: James “Jim” Rostek, Mayor
Ray Kerr, Commissioner District 2
Eddie McGeehen, Commissioner District 3
Anne-Marie Brooks, Commissioner District 4

MEMBERS ABSENT: David Tagliarini, Commissioner District 1

CITY STAFF PRESENT: Robin Gomez, City Manager
Clara VanBlargan, City Clerk
Thomas Trask, City Attorney

1. CALL TO ORDER

Mayor Rostek called the meeting to order at 6:00 p.m.

2. ROLL CALL

City Clerk Clara VanBlargan called the roll.

3. PUBLIC COMMENT

Barry Rubin, President and CEO of the Treasure Island and Madeira Beach Chamber of Commerce, welcomed the new Mayor and new Commissioners to the Board and wished them good luck.

4. PRESENTATIONS (limited to 10 minutes each)

A. Fire Department Presentation

This item was moved to the Special Meeting at 4:30 p.m.

B. Firefighter of the Year – Michael Wasilewski, Firefighter/Paramedic

Fire Chief Clint Belk presented the 2023 Madeira Beach Fire Department Firefighter of the Year Award to Michael Wasilewski, Firefighter/Paramedic.

C. Recognition of Five Years of Service – Lieutenant Tom McClave

Fire Chief Clint Belk presented the Five-Year Pin to Lieutenant Tom McClave for his five years of service with the Madeira Beach Fire Department.

5. TOPICS FOR DISCUSSION

A. City Manager’s Monthly Report – February 2023

City Manager Robin Gomez reviewed the City Manager’s Report for February 2023.

Commissioner Kerr asked if there was an update on the property on 95th Street. The City Manager said they were waiting on the second appraisal. Once they have it, the Commission would be notified, and they would proceed from there.

B. 2023 FI Legislative Session Bills Impacting Cities

The City Manager said the City Attorney’s office compiled a list of pending bills according to category that is of concern to the City, which was included in the agenda packet. The City Attorney explained the memorandum he included in the pack. They issue a memorandum every 10-14 days to let the Board know where the bills are at, what their thoughts are on the bills and the bills that are no longer an issue because they did not make it through Committee.

The City Manager reviewed Senate Bill 170/House Bill 515. The City Attorney said it was called a Business Impact Estimate and would be a major expense and slow-down for the City. He recommended the Code of Ordinances be thoroughly reviewed, and the updating be complete by October 1st.

The City Manager reviewed Senate Joint Resolution 122/House Joint Resolution 469, which would reduce the limitation on annual increases of homestead property tax assessments from 3% to 2%.

The City Manager explained the Sovereign Immunity Bill, which would increase the statutory caps on liability from \$200,000 per person and \$300,000 per incident to \$2.5 million per person and \$5 million per incident.

Commissioner Kerr asked the City Attorney if he was suggesting they look at the planning note and implement them after the session was over or if it was something they should do regardless. The City Attorney said there would be no need to make changes unless it became law. If it became law, they would need to review the Code of Ordinances and make the necessary changes before October 1st. They should not change the Code for something they thought would happen because it might not actually happen.

C. Area 6A Engineering Scope Approval

Public Works Director Megan Wepfer said Area 6A included Municipal Drive, 1st Street E., 2nd Street E., 153rd Ave., 154th Ave., 155th Ave., and Harbor Dr. It was the next area to begin work on as part of the capital improvement projects. They requested State Appropriations and received \$1 million dollars for the project. Construction included milling, resurfacing, curb repair, and replacing storm drains and would start in about eight months or more. There are five stormwater outfalls in the area; two are major outfalls recognized by SWFMD (Southwest Florida Management District) and NPDES (National Pollutant Discharge Elimination System).

Commissioner Kerr asked if they were locked in on the budget or if they would find themselves in the same situation they did with the utility undergrounding. Director Wepfer said they could not predict construction prices. She budgeted \$200,000 for the engineering, and it came in at \$141,500, but construction prices change often.

D. Area 5 – Engineering Scope Approval

Director Wepfer said Area 5 was the same project in a different area. Area 5 included 129th Ave. and 131st Ave. E. They would go into a joint participation agreement with Pinellas County, or they would pay for their services to replace the water and sewer lines in Areas 5 and 6A. The quote came in at \$52,000.

Commissioner Kerr asked if they were going to put conduit in for future utility undergrounding. Director Wepfer said Area 6A was in the works, but she did not think it would be possible for Area 5 because they were already doing the engineering for Pinellas County. There would be more right-of-way in Area 5 so it would not go in the street.

Director Wepfer said she requested funding for Area 5 but did not hear back on her application.

E. Pocket Parks Design Proposal

Director Wepfer said there are five pocket parks in the Boca Ciega neighborhood. She requested quotes from two paver companies that came in way over the budget threshold. She provided a quote from HALFF Associates, Inc. in the packet, which would resemble the pocket park on 133rd Ave. E.

Director Wepfer said permitting for kayak launches is \$33,000. The pocket parks are 40 feet wide, and, per the ordinance, they can only go 20 feet out, which would not be ADA compliant. She proposed taking it out.

Mayor Rostek asked if they were going to pay \$7,600 just for plans. Director Wepfer said it was not cheap, and in order for her to go out to bid, she needed plans and specs. She asked for direction from the Board.

The City Manager said there are numerous examples of individuals using public right-of-ways, and they were working on being accommodating, but they can not continue to give away the right-of-ways.

Mayor Rostek opened to public comment.

Kathy Behrmann, the owner of Changing Tides Cottages, said she was concerned about her property and the value of her property. She hoped the City would be willing to work with her so she could have enough places for people to park. She would also like the Board to get input from the people before they spend money.

Tim Hawkins, 123 Boca Ciega Drive, said the pocket parks are easements for pipes and storm sewage and wondered how much money they would want to put into it since they periodically dig them up. Several properties, including his, were designed knowing nothing would ever be built on the City-owned properties. He said he was fine with the way it is and wanted to be able to continue to access his backyard and side yard.

Mayor Rostek asked Director Wepfer if Mr. Hawkins was correct. She said yes, and they would not build anything substantial on the properties. The City Manager said they know where all the lines are.

The consensus of the Board was to move forward without the kayak launches.

F. Gulf Lane Amenities – Bathroom/showers

Commissioner Kerr said he brought the item up because Gulf Lane is ready to be repaved, and he wondered if they would want to install underground plumbing and power for future use so it would not need to be dug up later.

Director Wepfer said she did not plan for restroom facilities to be added anywhere on Gulf Lane. Every property next to a beach access has taken part of the right-of-way, and those areas are very narrow. In the future, they could add a bathroom trailer because there are sewer and water lines nearby. Power is already getting underground with the undergrounding project.

Director Wepfer said she would add foot showers and asked if they were needed at every access because some accesses only have two parking spots. She said they are probably \$4,500 now.

Commissioner Kerr said he wanted to make sure it was well thought out.

The City Manager said some residents expressed an interest in bathrooms along Gulf Lane beach accesses because of the issues they had with people using private properties as bathrooms. There are seven beach accesses along Gulf Lane, and 131st and part of 132nd are the busiest. They would need to consider the type of structure and cost. They would lose a few parking spaces. It would come back to the Board when they get the bids in for the milling and resurfacing.

Commissioner Kerr asked if security cameras would help the residents on Gulf Lane. The City Manager said it might deter some people, but they could not face a camera in someone's backyard. Director Wepfer said they would include a restroom in the parking garage. Mayor Rostek suggested fake cameras as a deterrent.

Mayor Rostek opened to public comment.

Tom Edwards, protected address, said he did not think the residents along Gulf Lane would want a restroom in front of their beach property. The parking garage would be ideal, and the end of the boardwalk on 132nd would be the best place for a shower.

G. Parking Presentation

Parking Enforcement Supervisor Jamal Yahia gave an update on the Parking Department and responded to questions and comments from the Board. His PowerPoint presentation included the following items:

- The ParkMobile App
- Revenues and Expenses
- Tickets by Location
- ParkMobile App Parking Meter Revenue
- Citation Revenue
- Citations Dismissed vs Paid
- Citation Fees
- Resident Parking and Revenue
- Business Parking
- Future Technology
- The Parking Garage Project
- John's Pass Village Seafood Festival Parking Revenue

Commissioner Kerr asked if ParkMobile charged the City a fee. Mr. Yahia said no.

Mayor Rostek asked Mr. Yahia to elaborate on the \$481,000 in expenses for FY'2022. Mr. Yahia said it was mainly updating signage. The City Manager said they added two part-time enforcement positions and paid about \$100,000 to ParkMobile.

Tom Edwards, protected address, asked if they thought about using a license plate reader on the enforcement cars to help with the license plate errors and possibly sell the data. The City Manager opined against it.

Commissioner McGeehen asked what the percentage was of people that do not pay to park. The City Manager said it was about 15%.

Commissioner McGeehen asked if it would be possible to leave the County Park open until 11:00 p.m. The City Manager said he would follow up with Pinellas County. He never saw the County enforce there. He would like to come to an agreement with them, which would allow the City to manage the lot and split the revenue.

Commissioner Kerr said they were making \$50,000 a month since May 2022. The City Manager said that equated to \$600,000 for the year.

Finance Director Andrew Laflin said the parking operation is a significant source of net revenue, assists in maintaining solvency in the Storm Water Fund, good healthy reserves for the General Fund, and helps maintain a flat millage rate.

H. Replacement of Alternate Board of Trustee on the Gulf Beaches Public Library Board

The City Manager said Dave Hutson was the alternate on the Gulf Beaches Public Library Board and would like to be replaced. The current City representative on the Board is Helen Price, and she would like to continue.

Commissioner Kerr asked if it needed to be a Board member. Commissioner Tagliarini expressed interest when he became a Commissioner.

The City Attorney said when the Interlocal Agreement was drafted, there was a change in the makeup of the Board from eleven members to five. Section 5A states the five voting members shall consist of one member from each municipality, and it is the preference of the municipalities that the member be an elected official. There is no provision for an alternate.

Commissioner Kerr said he did not see a requirement for it to be a Board member, and Helen Price has been doing a great job. Commissioner Brooks agreed. Commissioner Kerr said his preference would be Helen Price if she was willing and see if Commissioner Tagliarini was interested in being an alternate.

I. Discussion – Ordinance 2023-15 Comprehensive Plan Activity Center Definition

Community Director Jenny Rowen said Ordinance 2023-15 would create the Activity Center Future Land Use Category in the Madeira Beach Comprehensive Plan. It would be consistent with the County-wide rules. It is a rewrite of Ordinance 2022-03 with minor changes. The Department of Economic Opportunity (DEO) would not allow them to amend the Comprehensive Plan until private property rights were adopted. Ordinance 2022-15 is scheduled for review at the April Planning Commission meeting.

Commissioner Kerr said he did not recall a second reading of Ordinance 2022-03. Director Rowen said the second reading was February 9, 2022. It would create a land use category and has no land tied to it. She would like to bring it back to the Board in May for first reading, and then it would go to the DEO for their review. It would need to be adopted before the John's Pass Village Activity Center had second reading. Commissioner Kerr asked if John's Pass Village Activity Center was in review with Forward Pinellas. Director Rowen said Forward Pinellas was waiting for Ordinance 2023-15 to be adopted before providing a review.

J. Director of Finance and City Treasurer Position

The City Manager said as a result of the election, the second proposed amendment to the City Charter did not get approved. It would have provided the Board with the option to delegate a contractor or firm to perform the services of Finance Director and City Treasurer. He is very

comfortable with having Mr. Laflin's firm serve as the City's Finance Director and City Treasurer. He asked the Board for direction on how to proceed.

The City Attorney said Section 5.5 of the Charter does not require the City Treasurer or Director of Finance to be a City employee. Whether the proposed amendment was approved or not, it would not alter what the City was doing or what it needed to do. They did not need to do anything unless they were dissatisfied.

The Mayor said the voters voted the amendment down, which in essence, says the majority vote wanted a full-time Finance Director. The City Manager said that could be inferred from the vote. The Mayor asked if a contractor could be a Charter Officer. The City Attorney said he is a Charter Officer but not an employee, and it would be the same for the Finance Director.

The Mayor asked what would be most cost-effective. The City Manager said the current arrangement would be the most cost-effective. The City currently pays \$90,000 annually for Mr. Laflin's firm to serve as the Finance Director and City Treasurer. It would be about \$160,000 for a full-time Finance Director, but realistically it would only require about 25-30 hours per week.

Commissioner Kerr said Mr. Laflin represents his firm during their meetings, he has a staff, he developed software, and he works for multiple government agencies. There is nothing but positives to having the contract with Mr. Laflin's firm.

Commissioner McGeehen asked if they could move forward with it. The City Attorney said no action would be required.

Mr. Laflin said he welcomes any discussion regarding his performance, his firm's performance, or the finance operation in general. From his perspective, it has been a great working dynamic between himself, his firm, and the full-time employees of the finance team.

Mayor Rostek opened to public comment.

Bill Howell, 497 John's Pass Avenue, said he could not believe they considered not doing something after the City voted against it. He asked why they put it on the ballot. He challenged the competency of Mr. Laflin, his firm, and the City Attorney.

The City Manager said the City has a Finance Department, and they keep an eye on the finances daily. He wanted it to be clear that 427 people voted "yes" for the amendment.

Mr. Howell said it was turned down by the citizens and asked if they were going to rewrite the whole notion of voting. He said sending a message like that to the citizens was shameful.

6. ADJOURNMENT

Mayor Rostek adjourned the meeting at 8:29 p.m.

James Rostek, Mayor

ATTEST:

Clara VanBlargan, MMC, MSM, City Clerk



Memorandum

Meeting Details: April 12, 2023

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: Area 5- Engineering Scope Approval

Background

The City of Madeira Beach in accordance with the Capital Improvement Plan is providing the commission with a proposal for area 5 which includes 131st Ave E and 129th Ave budgeted in fiscal year 2023 and 2024 for roadway and drainage improvements. The attached proposal will cover performance of Professional Engineering services, permitting, surveying, meetings, bid services, and meetings. This area will include a joint participation agreement with Pinellas County to replace their aging infrastructure. Pinellas County will replace water and sewer lines in area 5

Fiscal Impact

Staff has budgeted \$1,000,000 in each FY 23 and FY 24 for engineering and construction.

Recommendation(s)

Staff recommends approval for Transystems to proceed with the Engineering services as quotes for area 5 for \$52,000.00.

Attachments

- Transystem quote



565 S Hercules Avenue
Clearwater, FL 33764
Tel (727) 822-4151

www.transystems.com

March 1, 2023

Megan Wepfer
Public Works Director
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708

RE: Proposal for Professional Surveying, Engineering, Permitting & Bidding Services
AREA 5 – 131st Avenue E & 129th Avenue E

Dear Megan:

Thank you for the opportunity to present our proposal to perform Professional Engineering & Surveying Services for the Stormwater, Utility and Roadway Improvements Project of Area 5. The proposed scope of work is to coordinate with Pinellas County Utilities for the reconstruction and replacement of the potable water distribution system and sanitary sewer collection system, replacement of the City's stormwater collection system, replace the curbs and mill and resurface the roadway within the project limits. Deuel & Associates proposes to prepare the construction plans and specifications, apply for all needed permitting through the local regulatory agencies, assist the City with advertising the Request for Proposals and conduct the public bid opening.

The project limits for AREA 5 include:

- 131st Avenue from Gulf Blvd to the cul de sac to the north
- 129th Avenue from East End Lane to the cul de sac

OUR SERVICES WILL INCLUDE:

I. RIGHT OF WAY & TOPOGRAPHIC SURVEY:

1. Conduct an apparent right-of way survey with topography of Area 5 and provide topography over the stormwater outfall pipes.
2. Locate all above ground utilities and paint marking of buried utilities.

II. CONSTRUCTION PLAN PREPARATION AND SPECIFICATIONS:

Deuel will prepare site construction plans for submittal to the permitting agencies to include:

1. Demolition Plan: The demolition plan will show the extent of structures, pipes, pavement, trees, etc. to be removed.
2. Site Geometry Plan: The geometry plan will show the horizontal dimensions of the proposed roadway alignment and site improvements.

3. Paving, Grading and Drainage Plan: The paving, grading and drainage plan will provide grading for the proposed roadway alignment and right of way improvements and depict improvements for stormwater drainage.
4. Utility Plan: The utility plan will show the location of any utilities that are required to be relocated or replaced.
5. Maintenance of Traffic Plan Specifications.
6. Site Details: The site details will show specifications of all structures, pavement, walks, curbs. Signs, cross sections, etc. shall be provided to cover all aspects of design and ensure proper construction as intended.
7. Construction Notes and Specifications: The site notes and specifications will cover all aspects of construction, limitations, tolerances, agencies requirements, material criteria, etc.
8. Final Bid Tabulation and Technical Specifications for Bidding Purposes.

III. GEOTECHNICAL INVESTIGATION:

1. Conduct Ground Penetrating Radar services to determine the location and depth of existing utilities.
2. Perform 8 soft digs to confirm the location, type and material of utility.

IV. PERMITTING:

Engineer will submit plans to various agencies for concurrent permit review. All or some of the following agencies may be reviewing this Project for permitting:

- Southwest Florida Water Management District (SWFWMD)
- Pinellas County Utilities
- Florida Department of Environmental Protection – Potable Water
- City of Madeira Beach

V. AGENCY MEETINGS AND PROJECT COORDINATION:

1. Coordinate with Pinellas County Utilities for the replacement of the potable water distribution and sanitary sewer collection systems prior to the mill & resurfacing of the roadways. Determine if the current potable water system meets the current National Fire Prevention Association's standards.
2. Coordinate and attend meetings with public Utility owners. Copies of the plans will be provided to the private utility companies for their use.
3. Conduct meetings/coordination with SWFWMD, Pinellas County and the City of Madeira Beach as needed.
4. Coordinate and attend a meeting with the public to discuss the project and obtain resident information regarding ongoing issues.

VI. ASSIST THE CITY WITH ADVERTISING & BID OPENING SERVICES:

1. Assist the City with advertising the project and conduct the public bid opening.
2. Conduct a Pre-Construction Conference with the construction company.
3. Review and respond to Requests for Additional Information during the Bid

Process.

4. Assist with coordination with the Bid Committee
5. Assist with the preparation of the Commission Agenda Memo.

VII. REIMBURSABLE EXPENSES:

All express delivery charges, long distance telephone and fax transmissions, all plans requested by Client, Contractor and/or Architect including all submittal sets and all reproducibles required by permitting agencies (printing charges) and Aerial photographs obtained from outside sources. These items will be billed to the owner monthly as they are incurred. Any additional expense in this category will need prior written authorization from the Client.

We will provide the above Services for a Total Lump Sum Fee As Described for Each Task:

- I. SURVEY: Six Thousand Dollars (\$6,000.00)
- II. CONSTRUCTION PLAN PREPARATION: Eighteen Thousand Dollars (\$18,000.00)
- III. GEOTECHNICAL & GPR INVESTIGATION: Ten Thousand Dollars (\$10,000.00)
- IV. PERMITTING: Nine Thousand Five Hundred Dollars (\$9,500.00)
- V. AGENCY MEETINGS AND COORDINATION: Five Thousand Dollars (\$5,000.00)
- ▶ VI. ASSIST THE CITY WITH ADVERTISING & BID OPENING SERVICES: Three Thousand Five Hundred Dollars (\$3,500.00)

Total Lump Sum Contract: Fifty Two Thousand Dollars (\$52,000.00)

Our services include design of civil plans; permit application submittals, and response to review comments with re-submittals. Any services not specifically mentioned above are not included in this proposal. Any additional survey work requested by the contractor during construction will also be billed at our hourly rates.

HOURLY ITEMS:

- Any item not specifically stated in items I - V will be billed at our previously provided fee schedule.

TO BE PROVIDED BY CLIENT:

- All applicable permit fees, impact fees, and letter of ownership (from title company or attorney).
- Documentation of ownership and/or authorization for permitting.

If this proposal is acceptable, please provide a purchase order as authorization to proceed.
Should you have any questions do not hesitate to call me at (727) 822-4151.



Albert Carrier, P.E., PSM
Vice President | Project Management



Memorandum

Meeting Details: April 12, 2023

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: Area 6A Engineering Scope Approval

Background

The City of Madeira Beach requested State of Florida Appropriations for Roadway and Stormwater Improvements in area 6A. Area 6A includes 155th Ave., 154th Ave., 153rd Ave., 1st St., 2nd St., Harbor Dr., and Municipal Dr. Area 6 is our next area for road improvements as per our Capital Improvements Project and will consist of storm drain improvements, curb replacement, sidewalk replacement, utility upgrades, and milling and resurfacing of the roadway. The City of Madeira Beach will enter into a Joint Participation Agreement with Pinellas County to cover the cost of replacing aging potable water, reclaimed water, and sewer lines. Area 6 has five (5) stormwater outfalls that will be replaced or lined, all shown on the attached stormwater layout and circled in red. Our city has five (5) major outfalls and two (2) are in area 6a, labeled on the attached stormwater layout. This project area will improve the safety of our roadways that are cracking and sinking, improve mobility for those with physical impairments by replacing the sidewalk, and improve the commuter experience by having safer roadways available. Staff received \$1M in funding for this project area that will help with construction engineering inspections and construction.

Staff is asking for approval to start surveying, construction plan preparation, geotechnical & ground penetrating radar (GPR) investigation, permitting, meetings and coordination, and assistance with the request for proposal processes for a cost of \$141,500.00.

Fiscal Impact

The fiscal impact to start the engineering services is \$141,500.00 and staff has budgeted \$200,000.00 in fiscal year 2023 budget for engineering services.

Recommendation(s)

Staff recommends approval of the scope of work for Area 6 in the amount of \$141,500.00 with Transystems.

Attachments

- ⌚ Scope
- ⌚ Area Map
- ⌚ Stormwater drainage layout
- ⌚ Schedule for State funds agreement.



March 1, 2023

Megan Wepfer
Public Works Director
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708

RE: Proposal for Professional Surveying, Engineering, Permitting & Bidding Services
AREA 6 – Municipal Drive, 155th Avenue, 154th Avenue, 153rd Avenue, 1st Street East,
2nd Street East

Dear Megan:

Thank you for the opportunity to present our proposal to perform Professional Engineering & Surveying Services for the Stormwater, Utility and Roadway Improvements Project of Area 6. The proposed scope of work is to coordinate with Pinellas County Utilities for the reconstruction and replacement of the potable water distribution system and sanitary sewer collection system, replacement of the City's stormwater collection system, replace the curbs and mill and resurface the roadway and coordination of undergrounding the utilities within the project limits. Deuel & Associates proposes to prepare the construction plans and specifications, apply for all needed permitting through the local regulatory agencies, assist the City with advertising the Request for Proposals and conduct the public bid opening.

OUR SERVICES WILL INCLUDE:

I. RIGHT OF WAY & TOPOGRAPHIC SURVEY:

1. Conduct an apparent right-of way survey with topography of Area 6 and provide topography over the stormwater outfall pipes.
2. Locate all above ground utilities and paint marking of buried utilities.

II. CONSTRUCTION PLAN PREPARATION AND SPECIFICATIONS:

Deuel will prepare site construction plans for submittal to the permitting agencies to include:

1. Demolition Plan: The demolition plan will show the extent of structures, pipes, pavement, trees, etc. to be removed.
2. Site Geometry Plan: The geometry plan will show the horizontal dimensions of the proposed roadway alignment and site improvements.
3. Paving, Grading and Drainage Plan: The paving, grading and drainage plan will provide grading for the proposed roadway

alignment and right of way improvements and depict improvements for stormwater drainage.

4. Utility Plan: The utility plan will show the location of any utilities that are required to be relocated or replaced.
5. Maintenance of Traffic Plan Specifications.
6. Site Details: The site details will show specifications of all structures, pavement, walks, curbs. Signs, cross sections, etc. shall be provided to cover all aspects of design and ensure proper construction as intended.
7. Construction Notes and Specifications: The site notes and specifications will cover all aspects of construction, limitations, tolerances, agencies requirements, material criteria, etc.
8. Final Bid Tabulation and Technical Specifications for Bidding Purposes.

III. GEOTECHNICAL INVESTIGATION:

1. Conduct 12 subsurface borings to determine the existing roadway composition.
2. Conduct Ground Penetrating Radar services to determine the location and depth of existing utilities.
3. Perform 15 soft digs to confirm the location, type and material of the utility.

IV. PERMITTING:

Engineer will submit plans to various agencies for concurrent permit review. All or some of the following agencies may be reviewing this Project for permitting:

- Southwest Florida Water Management District (SWFWMD)
- Pinellas County Utilities
- Florida Department of Environmental Protection – Potable Water
- City of Madeira Beach

V. AGENCY MEETINGS AND PROJECT COORDINATION:

1. Coordinate with Pinellas County Utilities for the replacement of the potable water distribution and sanitary sewer collection systems prior to the mill & resurfacing of the roadways. Determine if the current potable water system meets the current National Fire Prevention Association's standards.
2. Coordinate and attend meetings with public Utility owners. Copies of the plans will be provided to the private utility companies for their use.
3. Conduct meetings/coordination with SWFWMD, Pinellas County and the City of Madeira Beach as needed.
4. Coordinate and attend a meeting with the public to discuss the project and obtain resident information regarding ongoing issues.

VI. ASSIST THE CITY WITH ADVERTISING & BID OPENING SERVICES:

1. Assist the City with advertising the project and conduct the public bid opening.

2. Conduct a Pre-Construction Conference with the construction company.
3. Review and respond to Requests for Additional Information during the Bid Process.
4. Assist with coordination with the Bid Committee
5. Assist with the preparation of the Commission Agenda Memo.

VII. REIMBURSABLE EXPENSES:

All express delivery charges, long distance telephone and fax transmissions, all plans requested by Client, Contractor and/or Architect including all submittal sets and all reproducible required by permitting agencies (printing charges) and Aerial photographs obtained from outside sources. These items will be billed to the owner monthly as they are incurred. Any additional expense in this category will need prior written authorization from the Client.

We will provide the above Services for a Total Lump Sum Fee As Described for Each Task:

- I. SURVEY: Fifteen Thousand Five Hundred Dollars (\$15,500.00)
- II. CONSTRUCTION PLAN PREPARATION: Sixty Five Thousand Dollars (\$65,000.00)
- III. GEOTECHNICAL & GPR INVESTIGATION: Twenty Five Thousand Dollars (\$25,000.00)
- IV. PERMITTING: Seventeen Thousand Five Hundred Dollars (\$17,500.00)
- V. AGENCY MEETINGS AND COORDINATION: Ten Thousand Dollars (\$10,000.00)
- ▶ VI. ASSIST THE CITY WITH ADVERTISING & BID OPENING SERVICES: Eight Thousand Five Hundred Dollars (\$8,500.00)

Total Lump Sum Contract: One Hundred Forty One Thousand Five Hundred Dollars (\$141,500.00)

Our services include design of civil plans; permit application submittals, and response to review comments with re-submittals. Any services not specifically mentioned above are not included in this proposal. Any additional survey work requested by the contractor during construction will also be billed at our hourly rates.

HOURLY ITEMS:

- Any item not specifically stated in items I - V will be billed at our previously provided fee schedule.

TO BE PROVIDED BY CLIENT:

- All applicable permit fees, impact fees, and letter of ownership (from title

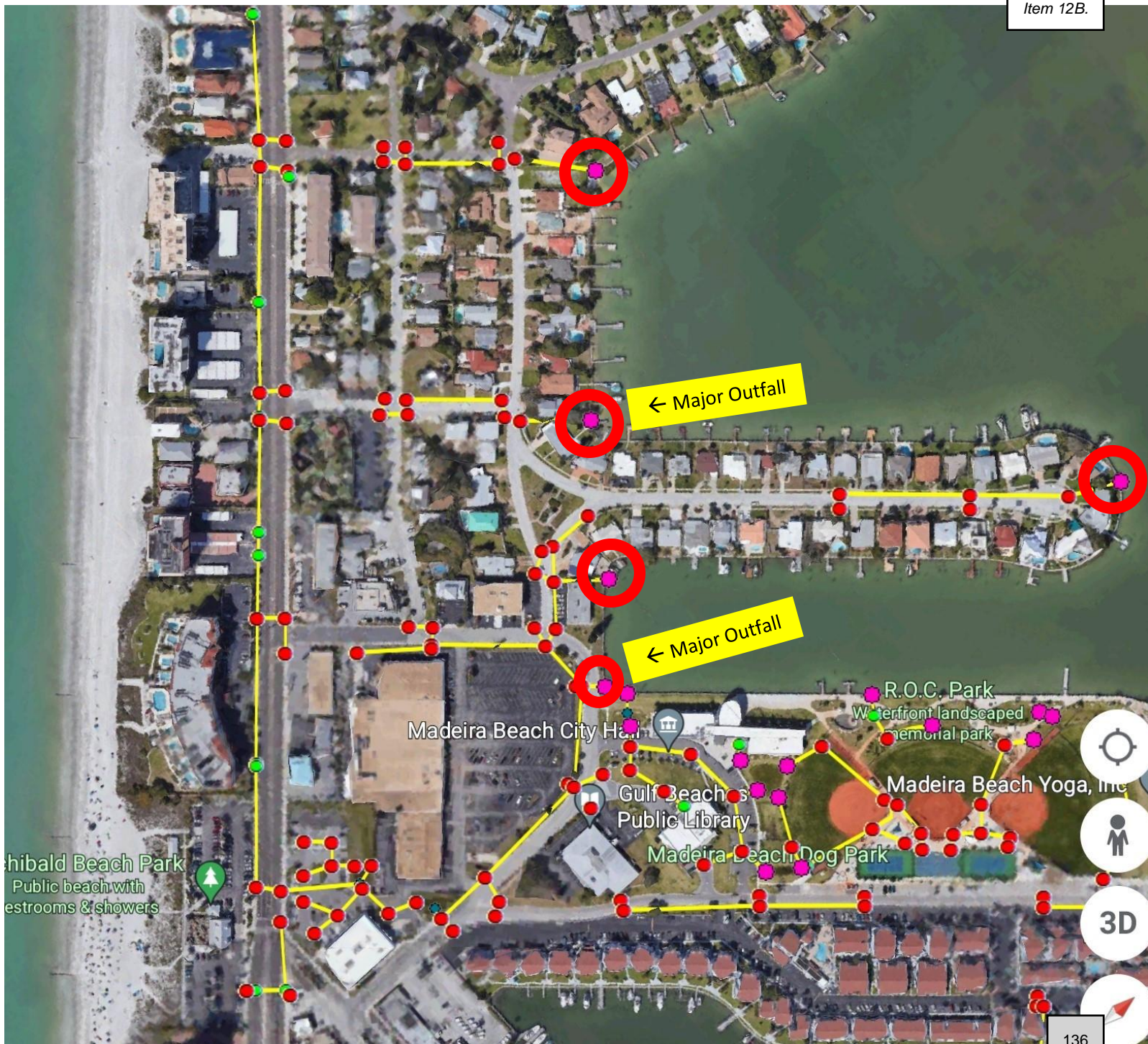
company or attorney).

- Documentation of ownership and/or authorization for permitting.

If this proposal is acceptable, please provide a purchase order as authorization to proceed.
Should you have any questions do not hesitate to call me at (727) 822-4151.



Albert Carrier, P.E., PSM
Vice President | Project Management





Memorandum

Meeting Details: April 12, 2023

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: Pocket Park Design Proposal

Background

By request from previous administration staff requested a proposal for the engineering services to design five (5) pocket parks located in Boca Ciega. There are seven (7) total parks located in the neighborhood, one (1) is already designed and the other is the only access to 13525 1st St E. Prior to meeting with Half I met with two (2) paver companies for quotes, and both came back over the threshold causing this project to have to be bid out. To bid out the project I will need plans. Each pocket park will be like 133rd park but not identical. As some citizens mentioned in the March workshop, we will ensure that each park is designed to meet the needs for that area.

Fiscal Impact

The total fiscal impact for the engineering design plans is \$19,285.00. Staff has \$150,000.00 budgeted in FY 2023 for design and construction.

Recommendation(s)

Staff recommends approval of the scope of work provided by Half without the Kayak permitting included for \$19,285.00.

Attachments

- Proposal from Half
- Utility Layout



Halff Associates, Inc.
Agreement for Continuing Contract for Professional Design Services
Task Order #1

Ms. Megan Wepfer, Public Works Director
 Public Works Department
 City of Madeira Beach
 300 Municipal Drive
 Madeira Beach, Florida 33708
mwepfer@madeirabeachfl.gov

March 16, 2023
 038545.001

RE: Landscape Architecture Services for Boca Ciega Ave Pocket Parks

Site Location

County: Pinellas County	State:	Florida
Latitude: 27°47'30.19"N	Longitude:	82°47'11.04"W

Dear Ms. Wepfer:

Absent a fully executed form of contract to contrary, once signed by you or your authorized representative, this Task Order ("the Agreement") shall, for all purposes, constitute a binding contract upon City of Madeira Beach, (CITY) and CONSULTANT. This agreement will comply with terms and conditions of the general services agreement executed between City of Madeira Beach and Halff dated June 24, 2020. In addition, once signed by you or your authorized representative, this Agreement shall serve as the Notice to Proceed with the work identified herein.

ABBREVIATED PROJECT DESCRIPTION

The CITY has requested Halff to prepare plans in sufficient detail for construction for the enhancement of five (5) pocket parks along Boca Ciega Ave at the following intersections: 135th Ave E, 134 Ave E, 132nd E (north), 131st Ave E, and 132nd Ave E (south). It is Halff's understanding that the CITY does not desire all five (5) parks to be designed exactly the same; however, the designs should demonstrate a cohesive theme. The design for each of the five (5) parks will include sod, raised planter area, pavers, irrigation (if water source is available, reclaimed source is assumed), and restricted access into parks (using bollards, picket fencing, etc.), as well as site furnishings (i.e. bench, waste receptacle, and dog station kiosk) as an alternative bid.

Project locations are shown on Attachment A.

SCOPE/INTENT AND EXTENT OF SERVICES

1. Survey

- A. Boundary/Topographic Survey of (5) pocket parks designated as 135th Avenue E, 134th Avenue E, 132nd Avenue E (north), 131st Avenue E, and 132nd Ave E (south) as shown on Attachment A.
- B. Includes topographic locations to the center of the existing road, 5' overlap onto adjacent parcels, trees 2" diameter and larger, visible above ground utilities, and accessible inverts. Each 5 sites will have individual surveys.
- C. Elevations to determined from published government benchmarks through differential GPS methods. Expected accuracy within 0.05'.
- D. Deliverables to include CAD file in 2023 format. Plot any easements supplied by the CLIENT and five (5) certified copies of the map of survey and signed certification.

2. Inventory and Analysis

- A. Prior to commencing design, Halff will conduct a thorough site inspection to evaluate and observe the existing conditions of the site. Conditions will be analyzed for incorporation into project objectives, budgets, etc. The plans will include plant and hardscape demolition/preservation plans.

3. Conceptual Landscape/Hardscape Plans

- A. Halff will develop (1) conceptual plan view design solutions for each of the five (5) pocket parks with supplementary graphics as needed, at a reasonable scale, and in sufficient detail to convey design intent, including but not limited to:
 - i. Site furnishings such as benches, waste receptacles, and dog station kiosk.
 - ii. Parking where applicable through client coordination.
 - iii. Landscape conceptual design including suggested species and general arrangement.
 - iv. Prepare one (1) planting palette imagery board to convey theme and intent.
 - v. Specialty paving, raised planter areas, kayak launch (if feasible), and limiting park access to pedestrians through the use of bollards and/or fencing where necessary.
 - vi. Prepare a Preliminary Opinion of Probable Construction Costs (POPCC) for each pocket park. These POPCC's are for discussion purposes only.
- B. As part of these design efforts, Halff does not intend to reconfigure existing utilities or roadway. Design will be limited to within the existing permeable areas only.

- C. Based on CITY coordination, Halff will refine the concepts once and will be used as a basis for final construction plans. Any additional refinement of the concept plans will be billed hourly as Client Coordination, Task 10.

4. Final Landscape/Hardscape/Irrigation Plans

- A. Halff will prepare final plans and construction details in compliance with the City Land Development Code. These documents will also depict schedules, notes, and details sufficient for the construction of the enhancements depicted in the refined concepts. Any subconsultant professional fees, not expressly identified within this agreement, are not included in this contract and shall be billed directly to the City.
- B. Coordinate, as required, with local agency staff during the review/approval process and address comments for clarification and/or provide additional information. Resubmit for approval based on the comments and additional information requests from the staff.
- C. It is Halff's understanding that there reclaim available at each park, irrigation shall be limited to bubblers for proposed trees and drip or spray irrigation for proposed shrubs and groundcover. Halff will design an automatic time-activated irrigation system with distribution piping, all lateral piping, control valves and sprinklers for 100% coverage of proposed landscape improvements. Meters, permits, and applications required for irrigation system shall be the responsibility of the contractor.

5. Bid Services

- A. Halff will provide limited bid phase services related to the Final Construction Documents as prepared in this scope. It is understood that all five (5) parks will be bid for construction simultaneously and will include an alternative bid for site furnishings.
- B. Halff will communicate with the interested bidders/parties during the time period between contract advertisement and bid submission.
- C. Halff will assist the CLIENT in preparing the required advertisement for bids, attending the bid opening, reviewing bids, preparing ad bid tabulation, and making recommendations regarding the award of the construction contract.

6. Construction Observation

- A. Halff will provide limited construction observation for the construction of improvements. Construction phase services will be billed hourly with an anticipated fee shown in the schedule below.

- B. Halff will attend a pre-construction meeting, review shop drawings, and material submittals including irrigation design. Halff will visit the site once, if requested by the CLIENT, to confirm work is constructed in accordance with the construction plans. Once construction is substantially complete, Halff will create a final punch list of items for the contractor to complete prior to close out.

7. Subconsultant Coordination

- A. Halff will coordinate the use of subconsultants based on project design and need. This coordination shall be billed hourly. This phase shall include coordination with Bullseye (survey), and any additional subcontractors that may be required.

8. Client Coordination

- A. Halff will coordinate with City Staff as directed by the CLIENT on project design and need. This coordination shall be billed hourly.

Deliverables:

One (1) PDF electronic copy will be provided at each submittal. The final submittal documents will be signed and sealed. An OPCC will be provided along with the Final Plan Submittal. The CADD file of the plans will also be provided with the Final Plan Submittal.

Schedule:

Upon receipt of a fully executed copy of this Agreement, Halff shall perform its services and discharge the obligations imposed upon us in a prompt and timely manner and as expeditiously as is consistent with professional skill and care and the orderly progress of the work. We also acknowledge that the CLIENT is to be regularly and routinely consulted in connection with the performance hereunder

Fee

The fee breakdown for developing the project is as follows:

Task	Description	Cost
1	Survey (By Subconsultant)	\$7,400.00
2	Inventory and Analysis	\$735.00
3	Conceptual Landscape/Hardscape Plans	\$3,000.00
4	Final Landscape/Hardscape/Irrigation Plans	\$4,600.00
5	Bid Services	\$750.00
6	Construction Observation (Hourly, Anticipated Fee Shown)	\$1,000.00
7	Subconsultant Coordination (Hourly, Anticipated Fee Shown)	\$500.00
8	Client Coordination (Hourly, Anticipated Fee Shown)	\$800.00
	Subtotal	\$18,785.00
	Reimbursable Fees	\$500.00
	Total	\$19,285.00

Notes:

1. The proposed fees are only valid if this Agreement is signed by both parties within 30 days from the date of transmittal and all work is authorized within 90 days.
2. Fees depicted as "Hourly" with a listed value indicate tasks with undeterminable scopes. The values indicated are budgetary estimates only and are subject to change. These tasks will be billed on a time and materials basis in accordance with the attached Standard Rate Schedule.
3. Items indicated as "If Necessary" are phases that may be omitted based upon the CLIENT and/or agency.

Approved:

Laura Duplain, PLA Date
Senior Project Manager
Halff Associates, Inc.

Martin Steffen, PLA Date
P|LA Team Leader
Halff Associates, Inc.

Approved:

Signature: _____

Name: _____

Title: _____

Date: _____

Client: **CITY OF MADEIRA BEACH**

Printing Date: 1/3/2023 3:49:01 PM
File: A:\385000\38545001\GIS\MXD\20230103-LocationMap-8x11.mxd



Legend



Pocket Park Location



Parcel Boundary



1000 N. Ashley Drive,
Suite 900
Tampa, FL 33602
813.620.4500



Location Map

0 50 100 200 FEET
1 IN. = 200 FT.

38545.001
Pocket Park

The information contained in this map is offered as is with no claim or warranty as to its accuracy or completeness. The maps are for reference only and should not be considered to be of survey precision.

1st & Boca Ciega Ave



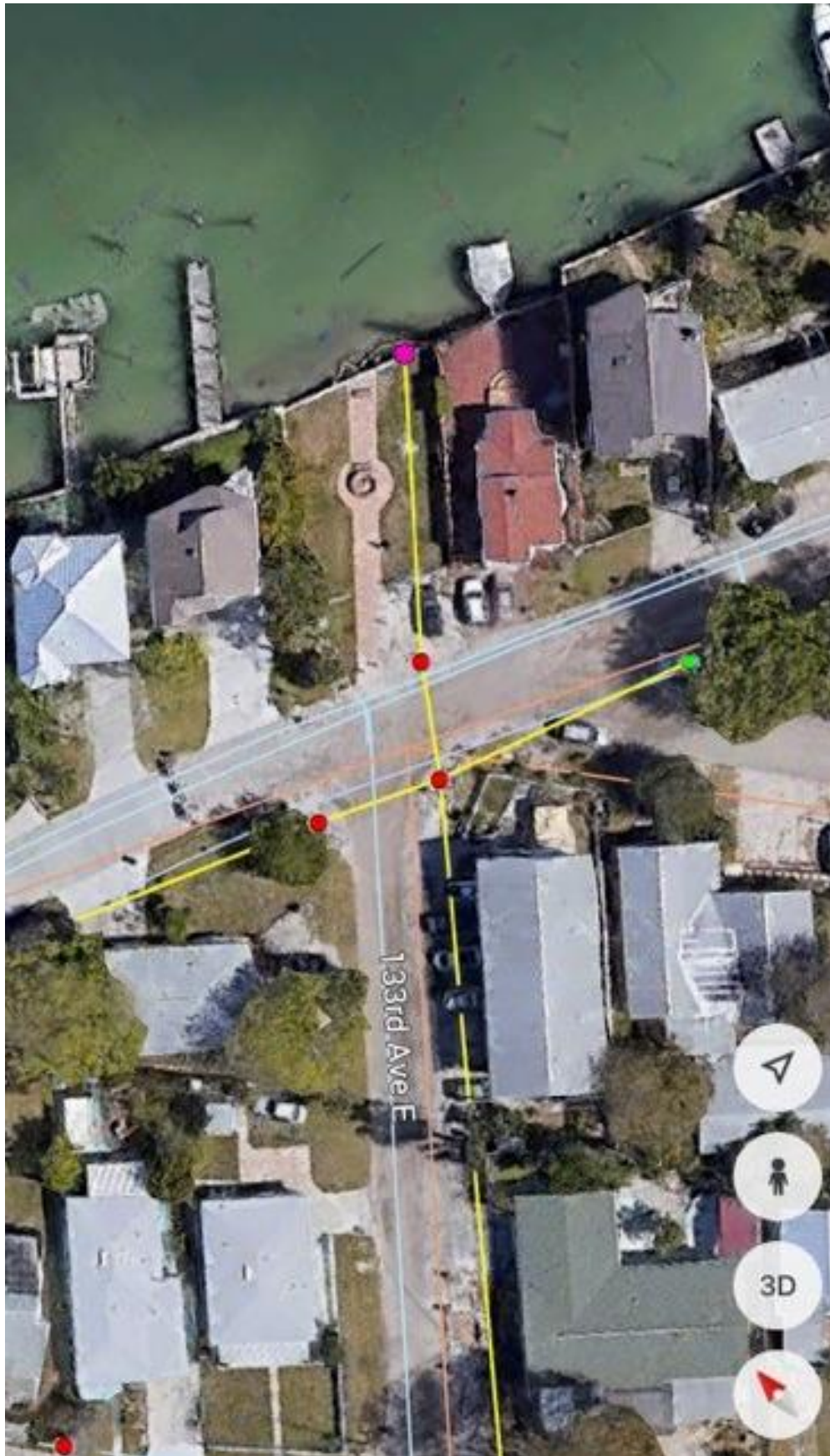
135th & Boca Ciega Ave



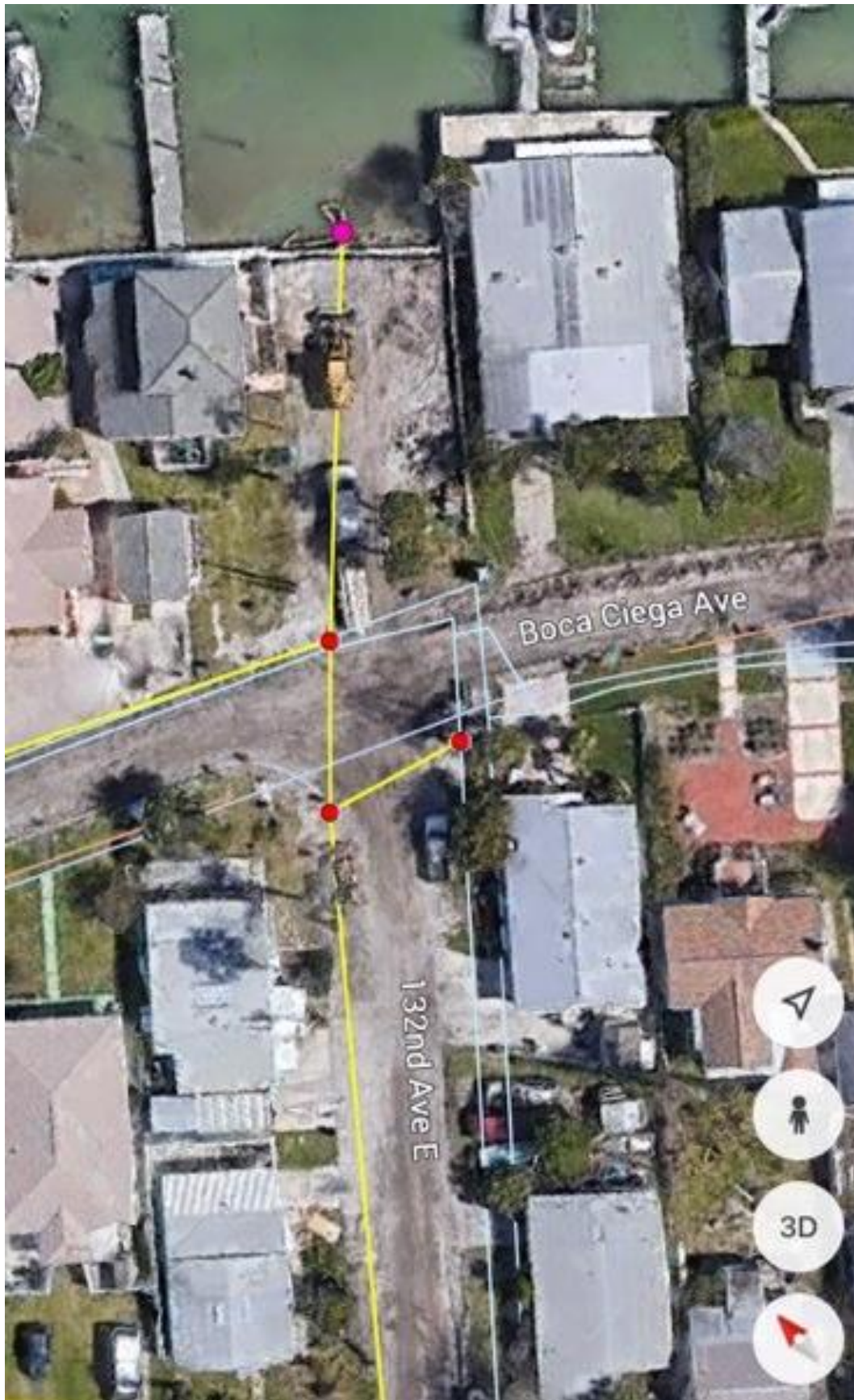
134th & Boca Ciega Ave



133rd & Boca Ciega Ave



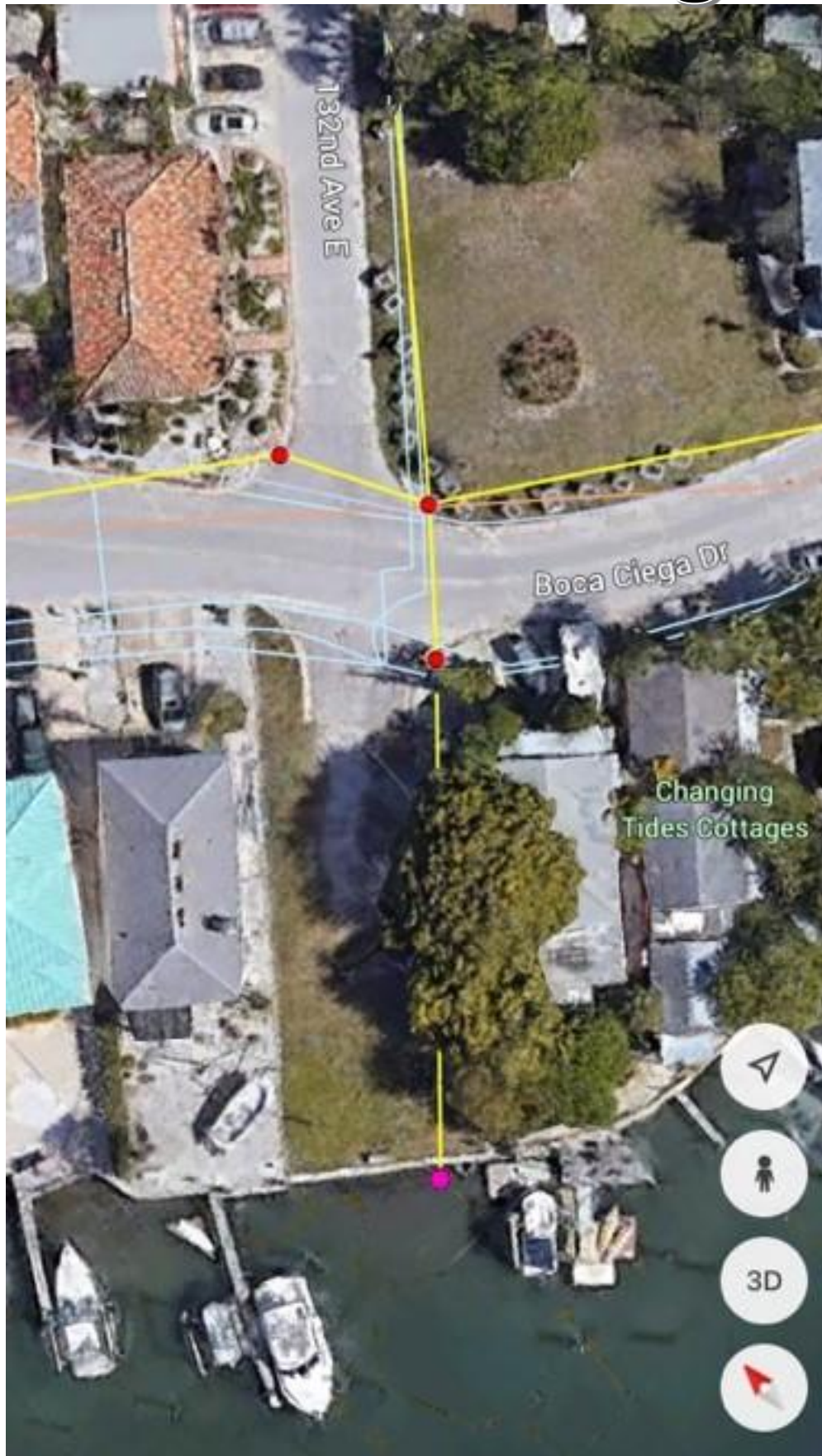
132nd & Boca Ciega Ave



131st & Boca Ciega Dr



132nd & Boca Ciega Dr.





MEMORANDUM

TO: Honorable Mayor and Board of Commissioners

VIA: Robin Gomez, City Manager

FROM: Clara VanBlargan, City Clerk

DATE: March 23, 2023

RE: **Appointment to Planning Commission**

Background

The Planning Commission consists of seven members. A vacancy exists due to the resignation of Anne-Marie Brooks who is now serving as the District 4 Commissioner on the Board of Commissioners. The vacancy was advertised, and three applications were received for consideration for membership at the April 12, 2023 BOC Regular Meeting. The applicants were invited to attend the meeting.

The appointment is for a remainder of a three-year term expiring on 9/30/2025. Members must be a resident and qualified voter of the City of Madeira Beach. Districts do not apply.

Appointments will be made, consistent with the Charter, Sec. 12.2, and based on demonstrated experience and qualifications in the subject matter from one or more of the following areas, whenever possible (City Code Sec. 2-77):

- Architect or landscape architect
- Civil engineer
- Real estate sales or land development
- Professional experience in natural or environmental sciences
- Professional urban planner

Planning Board members are responsible for filing an annual Form 1, Statement of Financial Interests, with the Florida Commission on Ethics within 30 days of appointment. Penalties apply if not filed on time. A Form 1 is attached and can also be downloaded at https://ethics.state.fl.us/Documents/Forms/Form%201_2022i.pdf?cp=202343.

Current members:

<u>Seat</u>	<u>Term expiring</u>
Mike Noble	09/30/2023
Michael Wyckoff, Chairman	09/30/2023

John Connolly	09/30/2024
Chuck Dillon	09/30/2023
John Meagher	09/30/2024
Matthew LaRue	09/30/2025
Vacant	09/30/2025

Three applications received for appointment on the Planning Commission:

- Jerry J. Cantrell
- Mark Patzschke
- Housh Ghovae

Applicant Jerry J. Cantrell was not eligible to serve on the Planning Commission.

Fiscal Impact

Advisory board members serve without compensation but may be reimbursed for travel, mileage, and per diem expenses as authorized by the Board of Commissioners or as otherwise provided by law.

Recommendation

The recommendation is for the Board of Commissioners to appoint one applicant, Mark Patzschke or Housh Ghovae, to serve on the Planning Commission for the remainder of a term expiring on 9/30/2025.

Attachments

Applications
 City Charter, Section 12.2 – City Planning Commission
 City Code, Division 2 – Planning Commission

**CITY OF MADEIRA BEACH, FLORIDA**

300 MUNICIPAL DRIVE, MADEIRA BEACH FL 33706

TELEPHONE: 727-391-9951

APPLICATION FOR APPOINTMENT TO BOARD OR COMMITTEE

Please indicate your preference of board or committee:

- ☐ Civil Service Commission
☐ Library Board
☒ Planning Commission

☐ Other _____

Are you a Madeira Beach Resident?

☒ Yes☐ No

Are you available for:

Daytime meetings

☒ Yes☐ No

Evening meetings

☒ Yes☐ NoName MARK PATZSCHKE Phone 303 437 7010Address 582 CRYSTAL DR Madeira Beach, FLEmail MPATZSCHKE@MSN.COMPresent Occupation ESTATE PLANNING / Real Estate Investor

If retired, what was your last occupation? _____

Please list any experience, special education, skills, or talents that would be beneficial to the appointment you are seeking:

Educational Background

Calvert Hall College Prep Business
Towson State University Business

Experience

Colisimo + Sons UNDERGROUND utilities
Peter Kiwit + Sons Roadwork on I 95 Harbor Tunnels
North Star Construction UNDERGROUND subway work
Real Estate New + Existing Home Remodels AND build
Why would you like to be considered as a candidate for service on this Board? 38 yrs Estate Planning
As a resident of Madeira for the past 11 yrs Retirement Planning
I would like a say in how the future of our city
is developing

In compliance with Section 760.80, Florida Statutes, the City of Madeira Beach **is required** to report annually to the Secretary of State the number of minority and non-minority, and the number of physically disabled appointments to a board, committee, or commission.

GENDER

☒ Male ☐ Female

PHYSICALLY DISABLED ☐ Yes ☒ No

RACE

☐ African-American ☐ Native-American
☐ Asian-American ☒ Caucasian
☐ Hispanic-American

Should I be appointed to serve on a board or committee, I agree to comply with the State of Florida's Sunshine Laws, the Code of Ethics for Public Officers per the Florida Commission on Ethics, and uphold the City's Charter and Code of Ordinances. I understand that I will have to take an Oath of Office should I be appointed to a quasi-judicial board. I understand that if I am appointed to the _____ Committee I will be required to comply with financial reporting regulations.


 Signature

3/31/23
 Date

For Office Use Only - District _____

Revised 07/13/2017



CITY OF MADEIRA BEACH, FLORIDA
300 MUNICIPAL DRIVE, MADEIRA BEACH FL 33706
TELEPHONE: 727-391-9951



Item 13A.

APPLICATION FOR APPOINTMENT TO BOARD

Please indicate your preference of board:

☐ Civil Service Commission

☒ Planning Commission

☐ Other _____

Are you a Madeira Beach Resident?

☒ Yes

☐ No

Are you a qualified registered voter of Madeira Beach?

☒ Yes

☐ No

Are you available for:

Daytime meetings

☐ Yes

☒ No

Evening meetings

☒ Yes

☐ No

Name: Housh Ghovae Phone: 727.709.0943

Address: 423 150th Avenue #1206; Madeira Beach 33708

Email: Housh@northsideengineering.net

Present Occupation: CEO and Owner of Northside Engineering, Inc.

If retired, what was your last occupation?: Not Retired

Please list any experience, special education, skills, or talents that would be beneficial to the appointment you are seeking:

Educational Background

Norwich University (Electrical Engineering)

University of South Florida (Civil Engineering)

Experience

44 years experience in Zoning, Future Land Use, Drainage, Traffic, Utilities, and Landscaping.

Why would you like to be considered as a candidate for service on this Board?

Love to give back to the City and serve Madeira Beach Residents.

In compliance with Section 760.80, Florida Statutes, the City of Madeira Beach **is required** to report annually to the Secretary of State the number of minority and non-minority, and the number of physically disabled appointments to a board, committee, or commission.

GENDER ☒ Male ☐ Female **PHYSICALLY DISABLED** ☐ Yes ☒ No

RACE ☐ African-American ☐ Native-American
 ☐ Asian-American ☒ Caucasian
 ☐ Hispanic-American

Should I be appointed to serve on a board or committee, I agree to comply with the State of Florida's Sunshine Laws, the Code of Ethics for Public Officers per the Florida Commission on Ethics, and uphold the City's Charter and Code of Ordinances. I understand that I will have to take an Oath of Office should I be appointed to a quasi-judicial board. I understand that if I am appointed to the Planning Commission Committee I will be required to comply with financial reporting regulations.

Signature

03.31.2023

Date

For Office Use Only - District _____

Revised 03/22/2022



CITY OF MADEIRA BEACH, FLORIDA
300 MUNICIPAL DRIVE, MADEIRA BEACH FL 33706
TELEPHONE: 727-391-9951



Item 13A.

APPLICATION FOR APPOINTMENT TO BOARD OR COMMITTEE

Please indicate your preference of board or committee:

- ☐ Civil Service Commission
☐ Gulf Beaches Library Board of Trustees
☒ Planning Commission
☐ Other _____

Are you a Madeira Beach Resident? ☒ Yes ☐ No

Are you a qualified registered voter of Madeira Beach? ☒ Yes ☐ No

Are you available for: Daytime meetings ☒ Yes ☒ No
Evening meetings ☒ Yes ☐ No

Name: **JERRY J CANTRELL** Phone: **770.833.7771**

Address: **13322 1ST ST E, MADEIRA BEACH, FL 33708**

Email: **CANTRELL33708@GMAIL.COM**

Present Occupation: **EDUCATOR**

If retired, what was your last occupation?: **BIOMEDICAL ENGINEER**

Please list any experience, special education, skills, or talents that would be beneficial to the appointment you are seeking:

Educational Background

USF - M.S. Environmental Science, Policy, and Geography

Southern Polytechnic State University - B.S. Electrical Engineering

Please see qualifications brief.

Experience

Youth Education Committee Chair for the Florida Section of the American Water Works Association

FL DOE Certification in Engineering and Technology #1117853 **Please reference qualification brief**

FL DEP License as Advanced Reclamation Wastewater Plant Operator

Why would you like to be considered as a candidate for service on this Board?

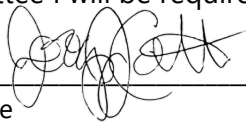
My background is diverse. The State of Florida has determined that I possess sufficient knowledge and experience in architecture, landscape architecture, and civil engineering and am highly qualified to teach these subjects. Additionally, I have a graduate education in natural and environmental sciences that includes urban planning. The graduate studies included four years of research in water quality and mitigate negative impacts of urbanization, while maintaining the needs of successful communities.

In compliance with Section 760.80, Florida Statutes, the City of Madeira Beach **is required** to report annually to the Secretary of State the number of minority and non-minority, and the number of physically disabled appointments to a board, committee, or commission.

GENDER ☒ Male ☐ Female **PHYSICALLY DISABLED** ☐ Yes ☒ No

RACE ☐ African-American ☐ Native-American
☐ Asian-American ☒ Caucasian
☐ Hispanic-American

Should I be appointed to serve on a board or committee, I agree to comply with the State of Florida's Sunshine Laws, the Code of Ethics for Public Officers per the Florida Commission on Ethics, and uphold the City's Charter and Code of Ordinances. I understand that I will have to take an Oath of Office should I be appointed to a quasi-judicial board. I understand that if I am appointed to the Planning Committee I will be required to comply with financial reporting regulations.



 Signature

March 15, 2023

 Date

For Office Use Only - District _____

Revised 08/14/2020

EDUCATION***St. Petersburg College / University of Samper (Salamanca, Spain)***

Spanish III 2022

University of South Florida, St. Petersburg, Florida

M.S. Environmental Science, Policy, and Geography 2017

Thesis: [The Role that the Quantity of Sampling Wells has on the Groundwater Quality Analysis at the Savannah River Site \(SRS\)](#)***Southern Polytechnic State University, Marietta, Georgia***

B.S. Electrical Engineering 2003

Southern Polytechnic State University, Marietta, Georgia

Associate of Science 1997

United States Army, Non-Commissioned Officer Academy, Ft. Benning, Georgia

NCO Primary Leadership Development 1989

United States Army Military Academy Preparatory School, Ft. Monmouth, New Jersey

West Point Preparatory 1987

CERTIFICATION***State of Florida – Department of Education***

Chemistry, Grades 6 – 12 2018 – 2028

Physics, Grades 6 – 12 2018 – 2028

Engineering and Technology Education, Grades 6 – 12 2021 – 2028

State of Florida – Department of Environmental Protection

Wastewater Treatment Plant Class C License 2021

Federal Aviation Administration

UAS Pilot Certification 2021

TEACHING APPOINTMENTS***Pinellas County Schools***

Seminole High School – Physics, Chemistry, AVID, Engineering 2016 – Present

Tyrone Middle School – Mathematics 2016 – 2016

University of South Florida – St Petersburg

Graduate Teaching Assistant – Chemistry Lab Instructor 2013 – 2016

EMPLOYMENT AND LEADERSHIP EXPERIENCE***Pinellas County Schools***

Seminole High School – Science, AVID, and Engineering Teacher 2016 – Present

- 2023 Pinellas County Schools Top 10 Teacher of the Year
- 2021 Florida Section of the American Water Works Association Convention – [From High School to Hired.](#)
- Lead educator for planning and implementation of secondary STEAM program at SHS, including STEM Explorers activities, and the Sustainable Engineering Academy (SEA).
- Developed community STEAM and Summer Career Acceleration Program (SCAP) partnerships with local and state community organizations.
- Collaborated with internal and external personnel to obtain over \$2,100,000 in grants, gifts, CAPE funds, and in-kind contributions.
- Created opportunity for Wastewater Plant Operator D and Water Plant Operator D Licensing tests to be added to the FL CAPE funding list.

JERRY J. CANTRELL

13322 1st St E, Madeira Beach, FL 33708 | (770) 833-7771 | Cantrell33708@gmail.com | Florida DOE#: 1117853

Tyrone Middle School – Mathematics Teacher

2016 -2016

University of South Florida – St Petersburg

Graduate Teaching Assistant

2013 – 2016

- 2014 South Carolina Water Resources Conference - [Geochemical Spatial Analysis of the Groundwater System at the Savannah River Site \(SRS\)](#).
- Prepare, present, review, and recapture lessons for General Chemistry students.
- Assist other Graduate Assistants in understanding assignments and laboratory exercises.
- Responsible for preparing necessary materials for all sections general chemistry laboratories.

BayCare Health System

Manager of Capital Equipment Planning

2009 – 2012

- Analyzed health organization needs and provided recommendations and direction to increase staff efficiency, minimize life-cycle capital costs, and standardize acquisition of medical equipment.
- Administration and oversight of the medical equipment management database for 13 hospitals for compliance with JCAHO and corporately set goals and objectives.
- Compiled and presented quantitative and qualitative reports for Executive level with respect to operational and capital needs using Six Sigma continuous improvement process to establish life cycle cost analysis and control of existing medical equipment.

Medical Education Technologies, Inc.

Director of Customer Support

2007 – 2009

- Directed worldwide Customer Support activities – Reviewed, analyzed, established, and implemented productivity and efficiency goals and objects for international representation, domestic staff, and managers, as well as distributor affiliates.
- Administred worldwide business plan, management, and development strategies to achieve all aspects of established business objectives and goals. Implemented Customer Relationship Management software for worldwide use within organization.
- Research and investigate new or improved business and management practices to improve business processes and operations.
- Management guidance and development including hiring and developing staff and managing business activities to meet business objectives.

Siemens Medical Solutions

Senior Manager of Field Engineering

2003 – 2007

- Directed staff activities based on customer needs, managed business objectives, and business growth opportunities.
- Increased gross business revenue by 233% over a 3-year period.
- Compile and present reports to customers – including efficiency reports, analysis historical and current efficiency data, and compliance with established business goals and objectives.
- Conduct coaching sessions to observe and improve staff performance using a process improvement plan.

WellStar Health System

Program Manager of Radiological Services – Biomedical Engineering

1996 – 2003

Dunwoody Medical Center

Sr. Biomedical Engineer

1995 – 1996

GE Anesthesia (Ohmeda)

Sr. Field Service Engineer

1990 – 1995

United States Army

Biomedical Engineering Technologist

1986 – 2000

Please print or type your name, mailing
address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF ☐ CANDIDATE OR ☐ NEW EMPLOYEE OR APPOINTEE**** THIS SECTION MUST BE COMPLETED ****

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2022.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

☐ **COMPARATIVE (PERCENTAGE) THRESHOLDS** OR ☐ **DOLLAR VALUE THRESHOLDS**
PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME

 [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
 (If you have nothing to report, write "none" or "n/a")

 You are not limited to the space on the
lines on this form. Attach additional
sheets, if necessary.

FILING INSTRUCTIONS for when
and where to file this form are
located at the bottom of page 2.

INSTRUCTIONS on who must file
this form and how to fill it out
begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
(If you have nothing to report, write "none" or "n/a")

Item 13A.

TYPE OF INTANGIBLE

BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR

ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
(If you have nothing to report, write "none" or "n/a")

BUSINESS ENTITY # 1

BUSINESS ENTITY # 2

NAME OF BUSINESS ENTITY

ADDRESS OF BUSINESS ENTITY

PRINCIPAL BUSINESS ACTIVITY

POSITION HELD WITH ENTITY

I OWN MORE THAN A 5% INTEREST IN THE BUSINESS

NATURE OF MY OWNERSHIP INTEREST

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.



I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2022.

NOTICE

Item 13A.

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2022.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

MANNER OF CALCULATING REPORTABLE INTEREST

Item 13A.

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

Item 13A.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,
- (2) You received more than 10% of your gross income from that business entity; **and**,
- (3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on form that you have taken such training.

Section 12.2 - City Planning Commission.

Item 13A.

There shall be a City Planning Commission consisting of seven (7) members appointed by the Board of Commissioners for terms of three (3) years. Said appointments to be made from the electors of the City. Members of the City Planning Commission shall hold no other City office or City employment. The City Planning Commission may make recommendations to the City Manager and the Board of Commissioners on all matters affecting the physical development of the City, shall be consulted on the comprehensive plan and the implementation thereof and shall exercise all other responsibilities as may be provided by law or may be assigned to them by the Board of Commissioners from time to time.

DIVISION 2. - PLANNING COMMISSION

Item 13A.

Footnotes:

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Charter reference— *Planning commission, § 12.2.*

Sec. 2-76. - Intent.

The intent of this division is to create a local government planning commission that shall serve in an advisory capacity to the board of commissioners. The planning commission shall consider all requests for amendments to the comprehensive plan, the land use plan map, amendments to the land development regulations and the official zoning map and other matters as may be specifically requested by the board of commissioners to be studied by the commission. The planning commission shall serve as the city's local planning agency and land development regulations commission as provided for in Florida Statutes ch. 163.

The local planning agency shall review all amendments to the land development code and the official zoning map.

(Code 1983, § 2-302; Ord. No. 974, § 1, 9-24-02; Ord. No. 1048, § 2, 7-12-05; Ord. No. 1050, § 2, 8-9-05; Ord. No. 1065, § 2, 11-22-05; Ord. No. 2021-04, § 1, 4-14-21)

Sec. 2-77. - Organization.

- (a) The planning commission shall be appointed pursuant to the Charter upon the tally of votes cast by the board of commissioners. There shall be seven members. The term of office for each person appointed shall be staggered so that not more than three terms expire within any one year. Any planning commission member may be reappointed upon the tally of votes cast by the board of commissioners. Appointments to fill vacancies shall be for the unexpired term of office.
- (b) Qualifications of the members of the planning commission shall be as provided in the Charter and in this Code at the time of their appointment and throughout the term of office. Any member who is no longer qualified to be a member shall be automatically removed, and that vacancy filled as provided in this section.
- (c) Members of the planning commission shall be suspended or removed for cause upon the filing of written charges by the mayor. The written charges shall be served by hand delivery or certified mail upon the member being charged. The member being charged shall have 15 days to appeal the charges to the board of commissioners. If the charges are appealed, the member being charged shall be afforded a prompt public hearing on the matter. The member shall be retained, suspended or be removed by majority vote of the board of commissioners.

(d)

The failure of any member of the planning commission to attend three consecutive meetings of the planning commission or failure to attend four meetings of the planning commission in any contiguous 12-month period shall be cause for removal. However, the board of commissioners may take into consideration the reason for such absences, and may excuse the member for a reason deemed valid by the board of commissioners.

- (e) Appointments shall be made, consistent with the Charter section 12.2 and on the basis of demonstrated experience and qualifications in the subject matter from one or more of the following areas, whenever possible:
 - Architecture or landscape architecture.
 - Civil engineering.
 - Real estate sales or land development.
 - Professional experience in natural or environmental sciences.
 - Professional urban planning.
- (f) The members of the planning commission shall, in October of each year, elect a chairman, first vice-chairman and a second vice-chairman from among its members who shall be voting members.
- (g) Members of the planning commission shall meet each month, as necessary. In addition, the planning commission, by request of the chairman, or the city staff, may schedule special meetings or workshops as needed, provided a quorum has indicated that they can attend such meeting. All meetings of the planning commission shall be public.
- (h) The presence of four or more members shall constitute a quorum.
- (i) Planning commission members shall serve without compensation, but may be reimbursed for such travel, mileage, and per diem expenses as may be authorized by board of commissioners or as otherwise provided by law.

(Code 1983, § 2-303; Ord. No. 974, § 1, 9-24-02; Ord. No. 1028, § 1, 8-24-04; Ord. No. 2014-15, § 1, 12-9-14; Ord. No. 2017-05, § 1, 3-7-17; Ord. No. 2021-04, § 2, 4-14-21)

Charter reference— Creation of planning commission, membership, terms and qualifications of members, § 12.2.

Sec. 2-78. - Conduct of hearing.

- (a) *Application.* An application for a zoning change or land use change shall be submitted 30 days prior to the scheduled meeting.
- (b) *Application filing fee.* Application fees are listed in the fees and collection procedure manual.

- (c) *Notification.* When and at such time as an application is made, the application shall be filed with the community development department who shall post a ten-day notice, or meet the Florida Statutory requirements, whichever is greater, of the time and place when the local planning agency shall consider the subject matter on the application. At the time of posting, all property owners of record, on the tax roll of the year within which the case is being heard, within 300 feet in any direction of the property, which is the subject matter of the application, shall be notified and the notice shall be posted on the property itself setting forth the date, time and place of the hearing. Note: Failure to notify all of the abutting property owners, as shown on the records of the Pinellas County Property Appraiser's Office, shall not constitute grounds for re-advertising the public hearing or conducting additional public hearings and shall not affect any action or proceeding of the application. For all other meetings and workshops not involving an application that must meet specified notification requirements, a minimum of three days' notice must be given.
- (d) *Public hearing.* At the hearing any interested person may be heard upon the subject matter. The procedures established in article I, division 2 shall govern the local planning agency's conduct of public hearings for a site specific rezoning, which is by definition a quasi-judicial matter.
- (e) *Recommendations.* The planning commission or the local planning agency, by majority vote, shall submit its recommendation with respect to the application to the board of commissioners with the written reasons therefore.
- (f) *Written records.* Minutes shall be kept of all hearings by the planning commission and the local planning agency, and all hearings shall be open to the public. The written record shall include the vote of each member upon each question, or if absent or failing to vote, indicating such fact. The minutes of all proceedings, and recommendations of the planning commission and the local planning agency shall be made public record on file with the city clerk.

(Code 1983, § 2-304; Ord. No. 974, § 1, 9-24-02; Ord. No. 1044, § 3, 5-24-05; Ord. No. 1050, § 2, 8-9-05; Ord. No. 2014-15, § 2, 12-9-14; Ord. No. 2021-04, § 3, 4-14-21)

Sec. 2-79. - Rules of procedure.

The planning commission shall have the power to establish rules and regulations for its own operation not inconsistent with the provisions of this Code.

(Code 1983, § 2-305; Ord. No. 974, § 1, 9-24-02; Ord. No. 1044, § 3, 5-24-05)

Sec. 2-80. - Application for amendment; modification of zoning ordinances.

- (a) Any interested person or property owner in the city may file a written application to the local planning agency upon payment of the filing fee provided in the fees and collection procedure manual, for the purpose of amending, supplementing, changing, or modifying any rule,

regulation, or other restriction provided in the zoning ordinances of the city, including a request to change the boundaries of the zoning district or districts of the city.

- (b) The applicant shall provide for reimbursement of all expenses incurred by the city, deemed necessary by the city manager or his/her designee, to review and process an amendment to the zoning code;

Expenses may include, but are not limited to any technical, engineering, planning, landscaping, surveying, legal or architectural services, and advertising.

Within 30 days of the date of receipt of any invoice for such services, the applicant shall reimburse the city for such costs. Failure by the applicant to make such reimbursement when due shall delay the release of a development permit until paid.

- (c) The local planning agency shall make a recommendation pertaining to the application, and the recommendation shall be transmitted to the board of commissioners. The board of commissioners may either accept or reject the recommendation of the local planning agency or take such further action, as it may deem proper in the matter. The procedures established in article I, division 2 shall govern the board of commissioners' conduct of public hearings for a site specific rezoning, which is by definition a quasi-judicial matter.

(Code 1983, § 2-306; Ord. No. 974, § 1, 9-24-02; Ord. No. 1044, § 3, 5-24-05; Ord. No. 1050, § 2, 8-9-05; Ord. No. 1072, § 1, 3-28-06)

Charter reference— Amendments to zoning ordinance, §§ 12.7, 12.8.

Sec. 2-81. - Amendment or modification of zoning regulations by board of commissioners; referral to local planning agency.

The board of commissioners may from time to time on its own motion repeal, amend, supplement, change or modify any zoning ordinance of the city, including the changing of boundaries of any zoning district or districts in the city, including the regulations and restrictions and such shall first be referred to the local planning agency for its recommendation and report back to the board of commissioners. If no recommendation is submitted by the local planning agency within a period of 60 days from the time of the request for its recommendation, the board of commissioners may act upon the matter and pass such ordinance as it may deem necessary to effect its desires.

(Code 1983, § 2-309; Ord. No. 974, § 2, 9-24-02; Ord. No. 1050, § 2, 8-9-05)

Editor's note— Ord. No. 1050, § 2, adopted August 9, 2005, changed the title of § 2-81 from "Amendment or modification of zoning regulations by board of commissioners; referral to planning commission" to "Amendment or modification of zoning regulations by board of commissioners; referral to local planning agency."

Charter reference— Comprehensive plan and land development amendments submitted to planning commission, § 12.4C.

Item 13A.

Sec. 2-82. - Authority to initiate amendments to zoning regulations and zoning boundaries.

The local planning agency, city board of commissioners, city staff, or property owners may, of its own initiative, make such recommendations and proposals as it may deem necessary pertaining to matters of repeal, amendment, supplement, change, or modification of any zoning ordinance, or the boundaries of any zoning district of the city, so long as all of the requirements of public notice and hearing are adhered to, as provided in this Code.

(Code 1983, § 2-310; Ord. No. 974, § 2, 9-24-02; Ord. No. 1044, § 3, 5-24-05; Ord. No. 1050, § 2, 8-9-05)

Editor's note— Ord. No. 974, § 2, adopted September 24, 2002, changed the title of § 2-82 from "Authority to institute amendments to zoning regulations" to "Authority to initiate amendments to zoning regulations and zoning boundaries." See note at § 2-81.

Sec. 2-83. - Conflict of interest provisions.

- (a) No member of the local planning agency shall communicate with another member of the local planning agency concerning their intent on any issue or potential issue which is or may be placed before them except at their scheduled meetings.
- (b) No member of the local planning agency shall communicate with any party, witness, representative of a party, or interceding person concerning any issues except at their scheduled meetings or as otherwise specified in article I, division 2 for ex-parte communications.
- (c) Failure on the part of a member of the local planning agency to comply with the provisions of this section shall constitute grounds for removal of such member from the local planning agency.

(Code 1983, § 2-312; Ord. No. 974, § 2, 9-24-02; Ord. No. 1044, § 3, 5-24-05; Ord. No. 1050, § 2, 8-9-05)

Editor's note— See note at § 2-81.

State Law reference— Public meetings, Florida Statutes § 286.011; ex parte communications, Florida Statutes § 286.0115.

Secs. 2-84—2-100. - Reserved.



MEMORANDUM

TO: Hon. Mayor and Board of Commissioners
VIA: Robin Gomez, City Manager
FROM: Clara VanBlargan, City Clerk
DATE: March 29, 2023
RE: **Discussion – BOC Policy Handbook**

Background:

The item is presented for discussion at the April 26, 2023 BOC Workshop Meeting for adoption by resolution at the May 10, 2023, BOC Regular Meeting.

In accordance with the City Charter, Section 4.5, Rules of procedure; meetings, the Board of Commissioners must determine its own rules and order of business within 90 days following each election. Each commission member is asked to review the current BOC Policy Handbook, decide what changes you want made, and be prepared to discuss those changes at the BOC Workshop Meeting on April 26. The final document is scheduled for adoption by resolution at the BOC Regular Meeting on May 10.

Suppose the Board should change the meeting date for its regular and workshop meetings. In that case, the agenda packet publishing deadline will be changed to accommodate the new meeting date (publish at least 6 or 7 days before the scheduled meeting or sooner). The publishing deadline allows sufficient time for the Board of Commissioners to receive their agenda packet, review the packet materials, and to obtain additional information on the agenda items from the City Manager, City Clerk, City staff, or other entities, if necessary, to be more knowledgeable in preparation of the meeting and for voting purposes. In the past, the regular meeting was held at 6:00 p.m. on the second Tuesday of each month, and the workshop meeting was held at 2:00 p.m. on the fourth Tuesday of each month. More people seemed to attend a workshop meeting held earlier in the day. They were able to stay longer at the meeting to make comment on items important to them.

All changes to the BOC policy handbook are for the Board to make.

City Charter, Section 4.5 Rules of procedure; quorum; meetings.

- (A) *Meetings.* The Board of Commissioners shall meet regularly at such times and places as determined by the Board of Commissioners. The Board of Commissioners may schedule other regular meetings as it deems necessary in accordance with its established rules of procedure. Special meetings may be held at the call of the Mayor, by a majority of the Commission members, with no less than twenty-four (24) hours' notice in writing to each member and the public. Any such notice shall state the subject to be considered at the special meeting which shall be restricted to the items specified in the notice.
- (B) *Rules.* The Board of Commissioners shall determine its own rules and order of business, within 90 days following each election.
- (C) *Voting.* Unless otherwise expressly provided by this Charter, Ordinances, Resolutions, and other actions requiring a vote of the Board of Commissioners shall require three (3) affirmative votes for passage, and shall be by roll call vote upon request of any member of the Board of Commissioners. A super-majority vote of four members of the Board of Commissioners for any Planned Development Rezoning or Special Area Plan shall be required for approval. The City Clerk shall record all votes of all Commission members in the journal. A simple majority of the Board of Commissioners shall constitute a quorum, and a quorum shall be necessary to conduct the business of the Board of Commissioners.

(Ord. No. 1003, 12-9-03; Ord. No. 2018-09 , § 1, 8-20-2018; Ord. No. 2018-16 , § 1, 1-8-2019)

Attachment(s):

BOC Policy Handbook (Resolution 2022-05)

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA AMENDING THE BOARD OF COMMISSIONERS POLICY HANDBOOK; REPEALING RESOLUTION 2021-01; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, City Charter Section 4.5 (B) authorizes the Board of Commissioners to determine its own rules for the order of business by resolution at a regular meeting of the Board of Commissioners within ninety (90) days following the municipal election.

WHEREAS, the Board of Commissioners desires to consider, update, amend, restate, and adopt the recommended changes proposed by Commission members and City staff.

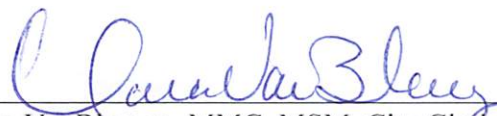
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA THAT:

- Section 1.** The City of Madeira Beach Board of Commissioners Policy Handbook shall hereby be reviewed, updated, amended, and restated.
- Section 2.** The “City of Madeira Beach Board of Commissioners Policy Handbook” attached hereto as Exhibit “A” is hereby adopted.
- Section 3.** A copy of this Resolution and the Board of Commissioners Policy Handbook will be provided to all Commission members, City staff, and posted on the City’s website.
- Section 4.** That Resolution 2021-01 is hereby repealed.
- Section 5.** This resolution shall become effective immediately upon its adoption.

INTRODUCED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, THIS 11th DAY OF May 2022.


John B. Hendricks, Mayor

ATTEST:


Clara VanBlargan, MMC, MSM, City Clerk





BOARD OF COMMISSIONERS POLICY HANDBOOK
Resolution 2022-05
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ARTICLE I

OFFICIAL COMMUNICATIONS AND REPRESENTATION OF THE CITY PROTOCOL

The City Charter provides information on the roles and responsibilities of the Board of City Commissioners. In accordance with City Charter, Sec. 4.5 (B), the Board of Commissioners shall determine its own rules and order of business by resolution within 90 days following each election. Once adopted by resolution, the legislation must be adhered to until any modifications thereof are made. The Board of Commissioners hereby adopt these policy guidelines describing the protocol for various official communications and representations on behalf of the City of Madeira Beach.

I. OVERVIEW OF ROLES & RESPONSIBILITIES

The roles and responsibilities of elected officials can be found in the City Charter, City Code as well as established past practices.

CITY CHARTER DUTIES

1. Mayor (City Charter, Section 4.3)

- Presides at all meetings of the Board of Commissioners.
- Have a voice and vote in the proceedings of the Commission.
- Recognized as the official head of the City of Madeira Beach, Florida, government for all ceremonial purposes and may issue Proclamations and award the Key to the City.
- Official for service of process (receives lawsuits and other documents on behalf of the City of Madeira Beach).
- Official designated to represent the City of Madeira Beach, Florida, in all agreements with other entities or certifications to other government entities but shall have no administrative duties except as required to carry out the responsibilities herein.

2. Vice-Mayor (City Charter, Section 4.4)

- Appointed by the Board of Commissioners at the first regular or special meeting, which shall be held on or before the last day of the month in which the election was held to serve as Vice-Mayor for a one (1) year term.
- Act as Mayor during the absence or disability of the Mayor. Should the Vice-Mayor be required to act as Mayor for a period in excess of thirty (30) days, he/she shall receive the compensation of the Mayor retroactive to the date upon which he/she assumed the Mayoral duties.

3. Board of Commissioners (City Charter, Article IV)

All members of the Board of Commissioners have equal votes. No Commission member has more authority than any other Commission member. Each Commission member shall fully participate in the Board of Commissioners' meetings and may represent the City at ceremonial and/or formal functions at the request of the Mayor or District Commissioners.

II. GUIDELINES RELATED TO COMMISSION COMMUNICATIONS

1. Ceremonial Events

- Requests for City representative(s) at ceremonial events will be handled by the City Manager's Office. The Mayor serves as the designated City representative for ceremonial purposes. If the Mayor is unavailable to attend, the Vice-Mayor will be asked to represent the City, and if the Vice-Mayor is unavailable, another Commission member will be asked to represent the City. District Commissioners can also represent the City at ceremonial events if requested.
- Invitations received at City Hall by mail or email are presumed to be for official City representation. Invitations addressed to Commission members at their homes are presumed to be unofficial, personal invitations.
- All Commissioners are encouraged to show up and positively represent the City without violating the Sunshine Law.

2. Official Correspondence

- Each Commission member may prepare and send correspondence under their signature on City letterhead, but City letterhead shall not be used for personal or election or campaign correspondence. However, before sending correspondence, the Commission member shall check with the City Manager or the City Clerk to see if an official City response has already been sent or is in progress. A signed copy of the correspondence shall be given to the City Clerk to be filed as part of the public record and may be placed on the City Website.
- No written commitment or position shall be made by any individual member of the Board of Commissioners on behalf of the City without first having obtained a majority direction from the Board of Commissioners. A copy of all correspondence shall be given to the City Clerk to be filed as part of the public record and may be placed on the City Website.
- All official and legal correspondence of the City, including contracts, agreements and ordinances, shall be signed by the Mayor or as otherwise provided within the correspondence. In the absence of the Mayor, the Vice-Mayor shall sign on behalf of the City. A copy of all official and legal correspondence of the City shall be given to the City Clerk to be filed as part of the public record.
- All correspondence received at City Hall for the Mayor and Commissioners is considered official mail, excluding anonymous mail, and shall be opened by the City Clerk. Originals shall be filed as part of the public record and a copy of the mail shall be placed in the mailbox of the Commission member to whom the mail was addressed to. Although, anonymous mail is considered a public record it is not considered official mail and will be treated accordingly depending on the nature of its contents.

3. Public Communications

- The Board of Commissioners will endeavor to inform and interact with the public in meaningful and respectful ways that convey accurate information, using the following guidelines:
- Commission members frequently are asked to explain an action made by the Board or to give their opinion about an issue as they meet and talk with constituents in the community. Commission members may give a brief overview of a decision made by the Board or City policy and to refer to City staff for further information.
- Commission members may not overtly or implicitly promise Board of Commissioners action, or to promise City staff will do something specific (i.e., fix a pothole, void a parking ticket, plant new flowers in the median, etc.). Commission members shall make no promises on behalf of the Board of Commissioners.
- Commission members may not make any personal comments, verbal or nonverbal, about other Commission members.
- Commission members may publicly disagree about an issue, but one should refrain from making derogatory and/or inflammatory comments, verbal or nonverbal, about other Commission members, based on their opinions, and actions.
- A Commission member may have the City Manager inform and interact with the public on their behalf.
- Commission members should not give any opinions on issues to be decided by the Board of Commissioners.

III. COMMISSION CONDUCT WITH CITY STAFF

Governance of a City relies on the cooperative efforts of elected officials, who set policy, and City staff, who implements and administers the policies of the Board of Commissioners. Therefore, every effort shall be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community.

1. Do not get involved in administrative functions. (City Charter, Section 4.6. C.)

- Board of Commissioners shall not interfere with Administration.

Language as written in City Charter, Section 4.6., B. “*Appointments and removals.*” Neither the Board of Commissioners nor any of its members shall in any manner dictate the *appointment or removal* of any City administrative officer or *employees whom the City Manager or any of his/her subordinates are empowered to appoint*, but the Board of Commissioners may express its views and fully and freely discuss with the Manager anything pertaining to appointment and removal of such officers and employees.”

Language as written in City Charter, Section 4.6., C. *“Interference with administration. Except for the purpose of inquiries and investigation, the Board of Commissioners or its members shall deal with the City officers and its employees who are subject to the direction and supervision of the City Manager solely through the City Manager, and neither the Board of Commissioners or its members shall give orders to any such officers or employee, neither publicly nor privately, except as provided under the emergency powers section of this Charter. The Board of Commissioners or any of its committees or members, individually or collectively, shall not direct or request the appointment of any person or his/her removal from, office by the City Manager or any of his/her subordinates or in any manner, directly or indirectly, take part in the appointment or removal of any officers or employees or members of Boards in the Administrative Service of the City of Madeira Beach, Florida. The Board of Commissioners nor any member thereof shall give orders to any subordinate or Officer of said City, either publicly or privately, directly or indirectly.”*

- It is permissible for a Commission member to ask questions of or request information from a City officer or its employees for clarification of an item listed on the agenda in preparation of a meeting, as long as the request is through the City Manager.
- Language as written in City Charter, Section 4.9. Investigations. “The Board of Commissioners may make investigations into the affairs of the City by appointing a Charter Officer to investigate internal affairs of the City and report their findings to the Board of Commissioners.”

2. Check with City staff on correspondence before taking action.

Often, the City Manager or City Clerk will be aware of a response already provided on behalf of the City that can be useful to the Board of Commissioners in understanding the status of projects, complaints and other inquiries.

3. Do not attend meetings with City staff unless requested by a department director through the City Manager.

Even if a Commission member does not say anything, his/her presence implies support, shows partiality, intimidates staff, and hampers staff’s ability to do their job objectively.

4. Limit requests for staff support.

Routine secretarial support will be provided to the Board of Commissioners by the City Clerk’s Office. All mail for the Mayor and Commissioners is opened and a copy retained by the City Clerk. Mail addressed to the Mayor that may need immediate response or action may be reviewed first by the City Manager who may note suggested action and/or follow-up items. Depending on the nature of the contents of anonymous mail, the City Attorney will first review it.

Requests for staff support - even in high priority or emergency situations -- shall be made to the City Manager who is responsible for allocating City resources to maintain a professional, well-run City government.

5. Do not solicit political support from staff.

Board of Commissioners shall not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, etc.) from City staff. City staff may, as private citizens with constitutional rights, support political candidates and engage in other political activities, but all such activities shall be done away from the workplace. City staff in uniform shall not be asked to pose with candidates for office nor shall City equipment, letterhead, logos, paper, envelopes or other city materials be used in, or to create, political campaign advertisements.

IV. COMMISSION CONDUCT WITH THE PUBLIC

The Board of Commissioners are held to the highest standards of ethics and shall maintain the utmost standards of personal integrity, trustfulness, honesty, and fairness in carrying out their public duties, avoid any improprieties in their roles as public servants, comply with all applicable laws, and never use their official position or authority improperly or for personal gain.

1. In Public Meetings

- The Board of Commissioners will only use city issued electronic devices on the dais and/or in a public meeting and refrain from the use of personal electronic devices on the dais and/or in a public meeting, unless authorized by the Board of Commissioners.
- The Board of Commissioners shall make the public feel welcome, which is an important part of the democratic process. No signs of partiality, prejudice or disrespect shall be evident on the part of individual Commission members toward an individual participating in a public forum. Every effort shall be made to be fair and impartial in listening to public testimony. Commission members should be fair and impartial in listening to the public during public comment.
- The public will be given a reasonable opportunity to be heard on a proposition before a board or commission.

Section 286.0114(3), F.S., states that the public's "opportunity to be heard" does not apply to:

- 1) An official act that must be taken to deal with an emergency situation affecting the public health, welfare, or safety, if compliance with the requirements would cause an unreasonable delay in the ability of the board or commission to act;
- 2) An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;
- 3) A meeting that is exempt from s. 286.011; or
- 4) A meeting during which the board or commission is acting in a quasi-judicial capacity. See AGO 17-01 (s. 286.0114, F.S., does not require that members of the public be given a reasonable opportunity to be heard at quasi-judicial code enforcement hearings held by a special magistrate pursuant to authority delegated from the county code enforcement board).

The statute does not prohibit a board or commission from “maintaining orderly conduct or proper decorum in a public meeting.” Section 286.0114(2), F.S. In addition, the opportunity to be heard is “subject to rules or policies adopted by the board or commission” as provided in s. 286.0114(4), F.S. These rules or policies are limited to those that:

- 1) Provide guidelines regarding the amount of time an individual must address the board or commission;
 - 2) Prescribe procedures for allowing representatives of groups or factions on a proposition to address the board or commission, rather than all members of such groups or factions, at meetings in which a large number of individuals wish to be heard;
 - 3) Prescribe procedures or forms for an individual to use in order to inform the board or commission of a desire to be heard; to indicate his or her support, opposition, or neutrality on a proposition; and to indicate his or her designation of a representative to speak for him or her or his or her group on a proposition if he or she so chooses; or
 - 4) Designate a specified period of time for public comment.
- If a board or commission adopts such rules or policies and thereafter complies with them, it is deemed to be acting in compliance with the statute.
- 1) The Board of Commissioners adopted a “Pledge of Civility” and a “Mission and Vision Statement” in 2018 to maintain orderly conduct and proper decorum in the public meetings:

PLEDGE OF CIVILITY (Resolution 2018-10; 08/14/2018)

- We will always show respect to one another.
- We will direct all comments to the issue before us.
- We will refrain from personal attacks.

2) **MISSION AND VISION STATEMENT** (segments of Resolution 2018-08)

- **Public Trust** – We believe that honesty and integrity are the foundation of all constructive relationships and the basis of public trust. We will ensure that there is thorough ethical behavior and decision making.
- **Transparency** – We will protect and preserve open and honest governance to maintain the public’s trust and confidence.
- **Teamwork** – We are committed to working together, embracing diversity and inclusion to best serve one another and the public.
- **Accountability** – We define accountability as taking ownership and responsibility for the outcomes of our decisions, actions, and management of our resources.

- **Professionalism** – Professionalism is dedication to excellence through integrity, requiring careful analysis of issues, free of personal biases, with a commitment to the organization and the community.
- **Respect** – We value all viewpoints and opinions and treat each other with courtesy and respect.

2. In Unofficial Settings

Board of Commissioners are constantly being observed by the community every day that they serve in office. Their behaviors and comments serve as role models for the City. Honesty, integrity and respect for the dignity of each individual shall be reflected in every word and action taken by Commission members, 24 hours a day, seven days a week. It is a serious and continuous responsibility.

Board of Commissioners shall keep in mind that to the public they are first and foremost an elected official and that distinction makes the City Commissioner different from other residents, electors or citizens. All Commission members shall guard against any actions or words that would give even the appearance of bullying or misuse of their position.

3. In Official Forms of Media

Communication through media is an integral part of any governmental agency. All forms of media (television, newsletter, web site, etc.) play an important role in getting messages out to our community. The Board of Commissioners recognize a responsibility to make available accurate information to the public in a timely manner; understanding that people form opinions about the City based on what they read, hear and see. The objective of the City's media communications is to ensure public opinions are formed upon the basis of accurate information. To that purpose, the Board of Commissioners has established multiple media for proactively communicating with the community. The Commission members may ask that the City Manager speak on their behalf.

4. Monthly City Manager's Report

The City Manager shall put out a monthly report for purpose of conveying City news, events and project status reports to the community. Monthly reports include more detailed information when necessary.

5. Website

The City maintains a website, www.madeirabeachfl.gov, for the benefit of residents and visitors. The website is intended to provide access to City contact information, services, requests for bids and proposals, general announcements and meeting notices, agendas and results as well as maps, among other features. The website also provides a means for the public to access published reports, such as the Certified Annual Financial Report (CAFR), the Annual Budget and the State of the City Address without coming to City Hall or paying for public records. These reports are generally too lengthy for publication in the monthly City Manager's Report or through the government access channel. While the information at the City's website can be accessed in "real time," it is maintained by City staff on a time available basis and updated as frequently as possible to remain current and accurate.

6. Government Access Channel or alternative measure

The City maintains a government access channel, currently Channel 640 – Madeira Beach TV (MB-TV) through the local cable television franchise provider for the benefit of residents and visitors. MB-TV is available within the corporate limits of Madeira Beach and is programmed from City Hall. The MB-TV channel is used to broadcast. This service provides residents and interested persons with a first-hand account of the City's conduct of business. The goal is to use Closed Captioning in order to comply with ADA Recommendations.

7. Video Live Streaming

The City video Live Streams its Board of Commissioners (BOC) meetings to allow for more transparency to its citizens. BOC meetings can be watched live through You Tube Streaming on the City's website or accessed anytime following the meeting. The State retention requirement for Live Streaming videos is two anniversary years after adoption of the official minutes or certification of transcript. Commission members shall make every effort to use the microphone when speaking so that their words can be heard on Live Streams and recordings.

Candidate Forums will be video live streamed on the government access channel even if it involves City personnel.

V. COMMISSION CONDUCT WITH OTHER PUBLIC AGENCIES

1. Be clear about representing the City or personal interests.

If a Commission member appears before another governmental agency or organization to give a statement on an issue, they shall clearly state:

- If his or her statement reflects personal opinion or is the official stance of the City taken by the Board of Commissioners at a noticed meeting;
- Whether this is unanimous or the majority or minority opinion of the Board of Commissioners;
- If a Commission member is representing the City in an official or liaison capacity, they should speak or state the official City position on an issue, not a personal viewpoint. If the Commission member is representing another organization whose position is different from the City, they shall state that during their comments. Commission members shall be clear about when they represent the City and when they are speaking in an individual or other capacity.

2. Correspondence shall be equally clear about representation.

City letterhead may be used when a Commission member is representing the City and the City's official position. A copy of official correspondence shall be given to the City Clerk to be filed in the Clerk's Office as part of the public record and placed on the website. It is best that City letterhead is not used for correspondence of City Commissioners representing a personal point of view, or a dissenting point of view from an official Board of

Commissioners position. City letterhead should only be used for official City business and shall not be used for personal correspondence or for any election or campaign correspondence. The City Clerk or the City Manager shall approve that letter to be sent out.

VI. COMMISSION CONDUCT WITH BOARDS AND COMMITTEES

The City has established various appointed Boards and Committees as a means of gathering recommendations after providing more public opportunities for more community input. Citizens who serve on Boards and Committees become more involved in government and serve as advisors to the Board of Commissioners. They are a valuable resource to the City's leadership and shall be treated with appreciation and respect.

1. If attending a Board or Committee meeting, be careful to avoid influencing the Board or Committee's consideration or prejudicing the Board of Commissioners eventual consideration.

- Commission members may attend any Board or Committee meeting, which are always open to any member of the public. However, they shall be sensitive to the way in which their presence may be viewed as unfairly affecting the process, especially if Commission members attend as a formal liaison on behalf of the Board of Commissioners. Commission members shall remember that attendance at a quasi-judicial hearing before a Board may place him/her in a position to be asked to disclose their attendance and any written or oral ex parte communications, or even recuse him/herself if there is evidence of prejudice or bias when the quasi-judicial matter is brought to the Board of Commissioners.
- Any public comments by a Commission member at an advisory Board or Committee meeting shall be clearly made as individual opinion and not a representation of the Board of Commissioners. The Board of Commissioners appoint Boards and Committees at large to provide independent recommendations to the Board of Commissioners and/or the City Manager. Commission members should be careful when suggesting a course of action or recommendation to an advisory Board or Committee because this could interfere with the independent judgment of the advisory Board or Committee contrary to the purpose and intent of the system.

2. Limit contact with Board and Committee members to questions of clarification.

- Remember that the Board of Commissioners appoint Boards and Committees to serve the community, not individual Commission members.
- It is prohibited for a Commission member to contact a Board or Committee member to lobby on behalf of an individual, business, or developer or to suggest or recommend an action be taken. Board and Committee members are appointed to take public comment and make independent recommendations to the Board of Commissioners and/or the City Manager, not vice versa (i.e., not to follow recommendations that may be desired by an individual Commission member). It is prohibited for advisory Board members and/or Committee members to contact Board of Commissioners to influence or to communicate a perspective counter to the official actions of the Board or Committee actions. All positions of an advisory Board or Committee shall be reduced

to a written recommendation that is voted upon and, if desired, the written recommendation(s) may contain majority, minority or individual comments or concerns.

- The Board of Commissioners appoint individuals to serve on Boards and Committees, and it is the responsibility of Boards and Committees to follow policy established by the Board of Commissioners. Board and Committee members do not report to individual Commission members, nor shall Commission members feel they have the power or right to threaten Board and Committee members with removal if they disagree about an issue. Appointment and re-appointment to a Board or Committee shall be based on such criteria as expertise, ability to work with staff and the public and commitment to fulfilling official duties. A Board or Committee appointment shall not be used as a political "reward" for assistance in any campaign activities.

3. Be respectful of diverse opinions.

A primary role of Boards and Committees is to represent many points of view in the community and to provide the Board of Commissioners with advice based on a full spectrum of concerns and perspectives. Commission members may have a closer working relationship with some individuals serving on Boards and Committees but shall be fair, balanced and respectful of all citizens serving on Boards and Committees.

4. Keep political support away from public forums.

Board and Committee members may offer political support to a Commission member, but not in a public forum while conducting official duties. Conversely, Board of Commissioners may support Board and Committee members who are running for office, but not in an official forum in their capacity as a Commissioner.

VII. BOARD MEMBERS ATTENDING MEETINGS OR SERVING AS MEMBERS OF ANOTHER PUBLIC BOARD

1. Board members attending meetings of another public board.

2020 Government in the Sunshine Manual, Page 20 & 21:

“Several Attorney General Opinions have considered whether one or more members of a board may attend or participate in a meeting of another public board. For example, in AGO 99-55, the Attorney General’s Office said that a school board member could attend and participate in the meeting of an advisory committee appointed by the school board without prior notice of his or her attendance. However, the opinion cautioned that “if it is known that two or more members of the school board are planning to attend and participate, it would be advisable to note their attendance in the advisory committee meeting notice.”

“Moreover, while recognizing that commissioners may attend meetings of a second public board and comment on agenda items that may subsequently come before the commission for final action, the Attorney General Opinions have also advised that if more than one “commissioner is in attendance at such a meeting, no discussion or debate may take place among the commissioners on those issues.” AGO 00-68. *Accord* AGO 98-79 (city commissioner may attend a public community development board meeting held to consider a proposed city ordinance and express his or her views on the proposed ordinance even

though other city commissioners may be in attendance; however, the city commissioners in attendance may not engage in a discussion or debate among themselves because “the city commission’s discussions and deliberations on the proposed ordinance must occur at a duly noticed city commission meeting”). *See also* AGOs 05-59 and 77-138.”

2. Board members serving as members of another public board.

2020 Government in the Sunshine Manual, Page 21:

“Board members who also serve on a second public board may participate in the public meetings of the second board held in accordance with s. 286.011, F.S., and express their opinions without violating the Sunshine Law. AGO 07-13. In other words, “when two county commissioners are presently serving on [a regional planning] council this does not turn a meeting of the planning council into a county commission meeting, and the Sunshine Law does not require any additional or different notice of planning council meetings because of the presence of these county commission members.” *Id.* “Similarly, AGO 98-14 concluded that membership of three city council members on the metropolitan planning organization did not turn a council meeting into a metropolitan planning organization meeting that required separate notice. Because, however, the discussion of metropolitan planning organization matters was planned for the council meeting, the city council had properly included mention of such items in its notice of the council meeting.”

“Similarly, in AGO 91-95, the Attorney General’s Office concluded that a county commissioner may attend and participate in the discussion at a public meeting held by the governing board of a county board on which another commissioner serves. However, “in an effort to satisfy the spirit of the Sunshine Law,” the opinion also recommended that the published notice of the county board “include mention of the anticipated attendance and participation of county commission members in board proceedings.” *Id.*”

VIII. COMMISSION CONTACT WITH THE MEDIA

Board of Commissioners are frequently contacted by the media for background, quotes and interviews. Whenever possible, Commission members, as the City's policy makers, shall be the first contact with the media. The City Manager is also a frequent contact and shall manage the staff's contact and communications with the media. Following are the Board of Commissioners general policies for conduct with the media:

1. Legal Issues.

Media inquiries relating to any existing or potential liability or suit against the City shall immediately be referred to the City Attorney. In the absence of the City Attorney, the City Manager may respond or direct the media to special counsel contacts on legal issues. The City Attorney has sole discretion as to whether or not to comment, and the substance of any comments, on any legal issues or litigation in the press.

2. Use a designated spokesperson for the City’s position on controversial issues.

When sensitive or controversial issues arise, it is essential that a central focal point for information be established. The City Manager may be designated for such contact. The City can best ensure a clear and consistent message by limiting involvement to a designated or limited number of contacts.

3. In the absence of designation, Board of Commissioners shall be clear for the record.

If an individual Commission member is contacted by the media, they shall be clear about whether their comments represent the official City position or a personal viewpoint. Commission members are urged to avoid instigative or preemptive contact directly with the media or through others for purposes espousing a position contrary to that of the majority of the Board of Commissioners or in the absence of an official position by the City.

4. Guidelines for Media Contacts:

What to Say:

Make sure the information released is factual, accurate, timely and consistent. Strive to provide full and honest disclosure and stay within legal limits by not making any slanderous or libelous statements. Choose words carefully and cautiously to avoid being taken out of context.

5. Guidelines for Email, Texts, and Social Media:

All email, text messages, and social media postings (for example: twitter, Facebook, snapchat, Instagram, etc..) regarding any issue that may come before the Board of Commissioners is official business and a public record, must be retained, shall not be deleted and should be forwarded to your official City email address for record retention and search purposes. Appointed and elected City officials *shall not* make anonymous postings on any electronic media with regard to any issue that may come before the City as official business.

ARTICLE II.

RULES OF PROCEDURE FOR BOARD OF COMMISSIONER MEETINGS

Pursuant to the Madeira Beach City Charter, Section 4.5, the Board of Commissioners shall determine its own rules and order of business, by resolution, within 90 days in which the election is held.

I. POLICY

1. General Rules

- **Meetings to be Public.** All meetings of the Board of Commissioners shall be noticed and open to the public, except for such meetings as are exempt by general law. Any meeting of two or more Commission members, in which City business is discussed is prohibited without the appropriate notice as specified in Florida State Statutes.
- **Quorum.** A simple majority of the members of the Board of Commissioners shall, free of voting conflict, constitute a quorum and be necessary to conduct business of the Board of Commissioners. If a quorum is not present, those in attendance will be named and they shall adjourn.
- **Minutes of Proceedings.** Meeting minutes of the Board of Commissioners shall be kept by the City Clerk, except for such meetings as are exempt by general law.
- **Voting.** As set forth in the Charter, ordinances, resolutions and other action requiring a vote of the Board of Commissioners shall require three (3) affirmative votes for passage and shall be by roll call vote upon request of any member of the Board of Commissioners. A super-majority vote of four members of the Board of Commissioners for any Planned Development Rezoning or Special Area Plan shall be required for approval. The City Clerk shall record the vote of all Commission members.

In the event one or more members are absent and any motion for a final decision fails to achieve the affirmative vote of three (3) Commission members, and no further action by the Board of Commissioners to achieve three (3) affirmative votes can be obtained, then such ordinance, resolution or other action shall be automatically continued to the next regularly scheduled meeting or a special meeting scheduled for that purpose. No ordinance, resolution or other action shall be automatically continued more than once and if upon one continuance it does not obtain three (3) affirmative votes the matter shall fail.

- **City Manager.** The City Manager is expected to attend the meetings of the Board of Commissioners and shall have the right to take part in all discussions.
- **City Attorney.** The City Attorney or their designated substitute counsel is expected to attend the meetings of the Board of Commissioners and provide guidance and opinions on questions of law. Under Staff Reports on each BOC regular meeting agenda, the City Attorney shall provide a monthly staff report to the Board regarding the status of any ongoing litigation.

- **City Clerk.** The City Clerk or their designee shall attend the meetings of Board of Commissioners and record all votes and keep the official minutes of the proceedings.
- **Administrative Staff.** The Administrative staff shall attend meetings and workshops when required.
- **Rules of Order.** The current addition of Robert's Rules of Order shall be the rules of order; in addition to the rules of procedure stated in this policy handbook.

2. Types of Meetings [City Charter, Section 4.5 – Rules of procedure; quorum; meetings]

- **Regular Meetings.** The Board of Commissioners shall meet in the Commission Chambers or another designated place within the City boundaries, for regular meetings. Regular Meetings shall commence at 6:00 p.m. or as amended from time to time, on the second Wednesday of each month, or as otherwise determined by the City Manager if the regular meeting falls on a Holiday, City Election or other event that warrants rescheduling the meeting. The Board of Commissioners may schedule other regular meetings as it deems necessary in accordance with its established rules of procedure to address items that require official action before the next regularly scheduled meeting. The Board of Commissioners and/or City Manager shall determine date and time of meeting.
- **Special Meetings.** Special meetings may be called by the Mayor by a majority of the Commission with appropriate notice with no less than twenty-four (24) hours' notice in writing to each member and the public (language stated in City Charter). Special meetings may also be called and noticed in a manner similar to regular meetings for special or specific purposes where formal action of the Board of Commissioners may be necessary or desirable. Special meeting notices shall encompass a minimum of one non-holiday weekday.
- **Workshop Meetings.** The Board of Commissioners may meet in the Commission Chambers for Workshop meetings. Workshop meetings shall commence at 6:00 p.m. on the fourth Wednesday of each month, or as otherwise determined by the City Manager and/ or the Board of Commissioners. Workshop meetings are informal legislative sessions, but to allow the Board of Commissioners to informally discuss topics and gain a better understanding of topics prior to formal consideration. To allow some understanding of the status of discussion of items, a verbal consensus may be ascertained to determine an appropriate next step, but such consensus is *not binding* on the Board of Commissioners.

3. Presiding Officer and Duties

- **Presiding Officer.** The Mayor shall preside at all meetings of the Board of Commissioners. In the absence of the Mayor, the Vice Mayor shall preside. In the absence of both the Mayor and the Vice-Mayor, the meeting shall be called to order by the City Clerk for appointing a temporary presiding officer.
- **Parliamentarian.** The City Attorney shall act as the parliamentarian to the Board of Commissioners by advising the Mayor regarding matters of procedure. The Board could choose one of its members who is knowledgeable about the procedures to act as

the parliamentary. Each Commission member must understand the parliamentary procedures, or it will be impossible to conduct its meeting properly.

- **Preservation of Order.** The Presiding Officer shall preserve order and decorum; prevent attacks on personalities or the impugning of members' or motives, and confine members in debate to the question under discussion.
- **Point of Order.** The Presiding Officer shall determine point of order. Point of order shall not be entertained from the audience.
- **Recognition of Speakers.** The Presiding Officer shall recognize speakers from the public in keeping with the procedures established herein but shall do so in a way that remains constructive without being repetitive. In instances where large contingencies are represented, the Presiding Officer may ask for a limited number of representatives to represent the overall sentiments of the group. However, in no instance shall anyone be precluded from addressing the Board of Commissioners.
- **Recognition of Commission Members wishing to Speak.** The Presiding Officer shall allow an opportunity for Board of Commissioners to comment on items but shall not solicit comment from each member on every item but shall recognize those Commission members wishing to speak.

4. Order of Business for BOC Regular Meetings

- **Order of Business.** The general rule as to the order of business in Board of Commissioners (BOC) regular meetings, with the exception of the Agenda Setting Meeting, shall be as follows:
 1. Call to Order
 2. Invocation and Pledge of Allegiance
 3. Roll Call
 4. Approval of the Agenda
 5. Proclamations/Presentations
 - 5.1. Proclamations
 - 5.2. Presentations
 6. Public Comment
 7. Consent Agenda
 8. Public Hearings
 9. Unfinished Business
 10. Contracts/Agreements
 11. New Business
 12. Staff Reports
 13. Agenda Setting Meeting
 14. Reports/Correspondence
 - A. City Commission
 - B. City Attorney
 - C. City Manager
 - D. City Clerk
 15. Adjournment

- **Order of Business for the Regular or Special Meeting following the Election.** When newly elected officials are sworn into office, the meeting agenda may be formatted differently to allow for the ceremonial portion of the meeting to take place before any official business listed on the agenda.

5. Explanation of Order of Business for Regular Meetings

- **Agenda.** The order of business of each meeting shall be as contained in the Agenda. The Agenda is a listing by order of business of topics to be considered by the Board of Commissioners. Additional guidance is provided below as to the purpose of the agenda sections.

1. Call to Order. The Mayor shall preside at all meetings of the Board of Commissioners. In the absence of the Mayor, the Vice Mayor shall preside. In the absence of both the Mayor and the Vice-Mayor, the meeting shall be called to order by the City Clerk for appointing a temporary presiding officer.

2. Invocation and Pledge of Allegiance.

3. Roll Call – The City Clerk calls the roll.

4. Approval of the Agenda – Approval of the Agenda consists of all items listed on the meeting agenda.

5. Proclamations/Presentations.

5.1. Proclamations. This section is provided for presentation of Proclamations to be read in full and presented by the Mayor, City Clerk or City Manager. The intent is to list and read only those proclamations that will be formally presented and received by a representative of the requesting agency or organization at the Board of Commissioners Meeting. Otherwise, proclamations may be issued at the Mayor's discretion and forwarded through the City Clerk's Office.

5.2. Presentations. This section is provided for any additional presentations held during City meetings. Presentations can be added during Agenda Setting Meetings and can be requested by the Board as a consensus or requested by an individual Commission member. The City Manager also has the authority to add a presentation to the agenda under his own discretion. Speaker's presentation shall be limited to 10 minutes.

6. Public Comment. This section is reserved for public participation on matters of concern pertaining to City business; and which are not on the agenda. Public comment is made in person and not represented by emails, tweets, or other types of information, unless there is a declared State of Local Emergency requiring virtual meetings of the Board of Commissioners. Public Comment is subject to the following protocol.

Manner of Addressing the Board of Commissioners. Each person addressing the Board of Commissioners shall step up to the microphone, give his or her name and address and the organization or group they represent, if

any, in an audible tone of voice for the record and shall limit their address to three (3) minutes unless extended by the Mayor, more time may be granted to applicants and affected persons with legal standing in quasi-judicial hearings. Yielding of time for an additional three-minute period is allowed. If no time is yielded, the person speaking can ask for additional time to speak. If the additional time is appropriate, the Presiding Officer can offer the Commissioners the opportunity to consent to an extension.

Comment Cards. Comments cards may be completed by individuals from the audience, whether it is a public forum question or an agenda item. The comment cards shall be available at the back table in the Commission Chambers, and the individual shall write their name, address, and a brief comment about what it is that they would like to talk about. The City Clerk shall keep the cards and will identify the individual to come forward and speak. It is not mandatory that a speaker complete a comment card.

Reading of Protests. Interested persons, or their authorized representatives, may address the Board of Commissioners for the reading of protests, petitions, or communications relating to any matter over which the Board of Commissioners has jurisdiction.

7. **Consent Agenda.** The Consent Agenda shall be used to handle routine matters on the agenda expeditiously. Examples of Consent Agenda items are minutes, waivers for special events, bid or purchase awards for equipment, goods or services already approved within the budget, invoices, and budget transfers. There is no separate discussion of these items unless a Commission member requests an item be removed for consideration in its normal sequence on the agenda. Members of the public do not have discretion to remove items from the Consent Agenda, yet the Mayor, as Presiding Officer, may acknowledge any such request and remove an item on their behalf. The approval of the Consent Agenda shall be handled in one motion, i.e. "I move that the Consent Agenda, (items "x" through "z") be approved; or if items are to be removed, a typical motion might be, "I move that we approve Consent Agenda items "x" through "z" with the exception of item "y" for discussion."
8. **Public Hearings.** The section is for items requiring a public hearing required by law. Certain public hearings are quasi-judicial in nature. A quasi-judicial proceeding requires the Board of Commissioners to act in a quasi-judicial, rather than legislative, capacity. At a quasi-judicial hearing, it is not the Board's function to make law but rather to apply law that has already been established. In a quasi-judicial hearing the Board is required by law to make findings of fact based upon the evidence presented at the hearing and apply those findings of fact to previously established criteria contained in the code of ordinances in order to make a legal decision regarding the application before it. The Board may only consider evidence at this hearing that the law considers competent, substantial and relevant to the issues. If the competent, substantial and relevant evidence at the hearing demonstrates that the applicant has met the criteria established in the code of ordinances, then the Board must find in favor of the applicant. By the same token, if the competent, substantial and

relevant evidence at the hearing demonstrates that the applicant has failed to meet the criteria established in the code of ordinances then the Board is required by law to find against the applicant. The established procedure which will be followed by the Board is set forth in Chapter 2, Article I, Division 2 of the Code of Ordinances.

- 9. Unfinished Business.** The section is provided to allow completion of matters already under discussion by the Board of Commissioners from a previous meeting, excluding public hearings required by Law. Citizen input may be heard once a motion is made by the Board of Commissioners on items of unfinished business. Citizen input shall be limited to three (3) minutes.
- 10. Contracts/Agreements.** This section is provided to allow more careful consideration of complex contracts and agreements that require individual approval. Citizen input may be heard once a motion is made by the Board of Commissioners on items of contract/agreements and shall be limited to three (3) minutes.
- 11. New Business.** This section contains all remaining agenda items for consideration by the Board of Commissioners, excluding public hearings, as required by law. Citizen input may be heard once a motion is made by the Board of Commissioners on items of new business. Citizen input shall be limited to three (3) minutes.
- 12. Staff Reports.** Non-workshop items. This section is set aside for staff reports regarding items such as monthly financial reports, special event updates, project updates, governmental and non-governmental project updates, litigation status report; and other updates on matters that do not get workshopped. Each staff report is limited to five (5) minutes.
- 13. Agenda Setting Meeting.** This section is for the purpose of setting the Workshop Agenda for the Workshop to be held on the fourth Wednesday of the month. Items to be added to the agenda may be requested by the Board of Commissioners, City Manager, and City staff. Not all items need to be workshopped. The City Manager shall determine the form and manner of how the item will be addressed. The City Manager will read back the requested items to be workshopped for clarification purposes if necessary.
- 14. Reports/Correspondence.** This section is set aside for standing reports from Commission members to provide a status report based upon their attendance or representation of the City at various governmental boards and agencies. This section is limited to three (3) minutes.

The Reports section also provides for the City Manager, City Attorney, and City Clerk to make announcements and report on current topics. This section is limited to three (3) minutes.

Outstanding Lien Settlements. This section will also allow for any updates on Outstanding Lien Settlements for liens over \$5,000.00. If the City Attorney

is approached by a property owner to settle an outstanding lien, the Commission must be able to review the details of a case at a Workshop followed by final approval or rejection of the proposed settlement during a Regular BOC Meeting. This section is limited to three (3) minutes.

6. Agenda Preparation

- **Notice.** The final agenda for regular, special, and workshop meetings shall serve as the public notice for each respective meeting. Agendas and public notices shall be posted at City Hall, Gulf Beaches Public Library, if possible, and the City's website by no later than 3:00 p.m. on the Thursday prior to the meeting.
- **Packets.** Agenda packets shall be published by the Office of the City Manager or City Clerk when needed, following approval of the agenda and packet materials by the City Manager's Office, and copies placed in the Commission boxes by Wednesday afternoon, and if necessary to allow for any emergency items to be included in packet, no later than 12:00 p.m. (noon) on the Thursday, the week before the scheduled meeting. All agenda items to be included in the agenda packet must be submitted no later than 3:00 p.m., on the Monday of the same week the agenda packet is to be distributed. The City Manager shall place all agenda items received past the deadline on a future agenda. The distribution deadline allows sufficient time for the Board of Commissioners to receive their agenda packet, review the packet materials, and to obtain additional information on the agenda items from the City Manager, City staff, or other entities, if necessary, to be more knowledgeable in preparation of the meeting and for voting purposes. For workshop meetings and regular meetings that are not held on a regularly scheduled meeting date, a similar lead time schedule for agenda and packet materials shall be followed, unless otherwise determined by the City Clerk.

ARTICLE III

SUSPENSION AND AMENDMENT OF RULES

I. SUSPENSION AND AMENDMENT OF THESE RULES

1. **Suspension of Rules.** Any provision of these rules not governed by the City Charter or City Code may be temporarily suspended by a vote of a majority of the Board of Commissioners.
2. **Amendment of Rules** This policy shall be reviewed annually and adopted by resolution within 90 days following each election. The policy may be amended, or new provisions made by a majority vote of all members of the Commission. Each year following the regular election, any modifications previously made by motion will be formalized in the resolution, City Charter, Section 4.5 (B).