BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
Wednesday, May 13, 2026 at 6:00 PM
Commission Chambers, 300 Municipal Drive,
Madeira Beach, FL 33708

This Meeting 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. **APPROVAL OF THE AGENDA**
5. **PROCLAMATIONS - Mayor**

   A. National Public Works Week Proclamation "Rooted in Service, Powered by Community"; May 17-23, 2026

6. **PRESENTATIONS (limited to 10 minutes each)**

   A. Appreciation Plaque - Ray Kerr, former District 2 Commissioner (March 2022 - March 2026)

   B. Presentation of FY 2025 Financial Statement Audit Results

7. **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, and the organization or group you represent. Please limit your comments to five (5) minutes and do not include any topic on the agenda. Public comment on agenda items will be allowed when they come up.

   If you would like someone at the City to follow up on a comment or question made at the meeting, you may fill out a comment card with the contact information and give it to the City Manager. Comment cards are available at the back table in the Commission Chambers. Completing a comment card is not mandatory.

   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.

8. APPROVAL OF THE MINUTES

A. 04-08-2026, BOC Regular Meeting Minutes

B. 04-21-2026, BOC Special Meeting Minutes

C. 04-29-2026, BOC Budget Workshop #1 Meeting Minutes

D. 04-29-2026, BOC Regular Workshop Meeting Minutes

9. CONSENT AGENDA

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

A. FDEP Resilient Florida Grant for Vulnerability update and Adaptation plan Acceptance and approval

B. FDEP Grant No. L0253- Stormwater Resiliency Project Acceptance

C. Purchase of Florida Department of Children and Families Grant for Rip Tide Simulator

D. Urban County Requalification - FY 2027-2029, Renewal of CDBG Cooperation Agreement (Option 1)

E. Purchase of 2 Easy Dump Dumpsters from Par-Kan

F. Parking Study Contract ADEAS Q

10. PUBLIC HEARINGS

A. Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial - 1st Reading & Public Hearing

11. UNFINISHED BUSINESS

A. Resolution 2026-02, BOC Policy Handbook

B. Resolution 2026-03, FY 2026 Budget Amendment #1

12. CONTRACTS/AGREEMENTS

13. NEW BUSINESS

A. Planning Commission Appointment

14. AGENDA SETTING - MAY 27, 2026 BOC REGULAR WORKSHOP

A. Pinellas County ILA for MS4

B. Hearing Officer Agreements

C. Samples of Recognition and Appreciation Forms and Explanation Form of why the person was chosen to receive recognition

D. Explore ways to keep costs down for city services, contracts, design, and construction fees

E. Discuss changing the municipal election from March to November

F. Holiday Decor - Proposal with and without solar options

G. Landscape - LDRs

H. Sidewalks and Driveways - LDRs

I. Nonconforming uses and BTRs (tentative) - LDRs

J. RFQ for Land Development Regulations and Code of Ordinances

K. Limited use parking along Gulf Blvd

L. Snack Shack Historical Ordinance - Review Draft

M. John's Pass Village Hotel - Vacation of ROW, Rezoning and DA

N. TENTATIVE - 135th Ave - Vacation of ROW

O. Ordinance 2026-04 (Zoning - Establishing Division 6 - Low Density Vacation Rental)

P. RFP 26-05 Marina Seawall Replacement

Q. Piggyback agreement with Keystone for Area 5, Beach Parking lots, Johns Pass Village, and Bay Point.

15. REPORTS/CORRESPONDENCE

A. Board of Commissioners - Reports/Correspondence

B. Board of Commissioners - 2026 Meetings Report (January - April) - Informational

C. City Attorney

D. City Clerk

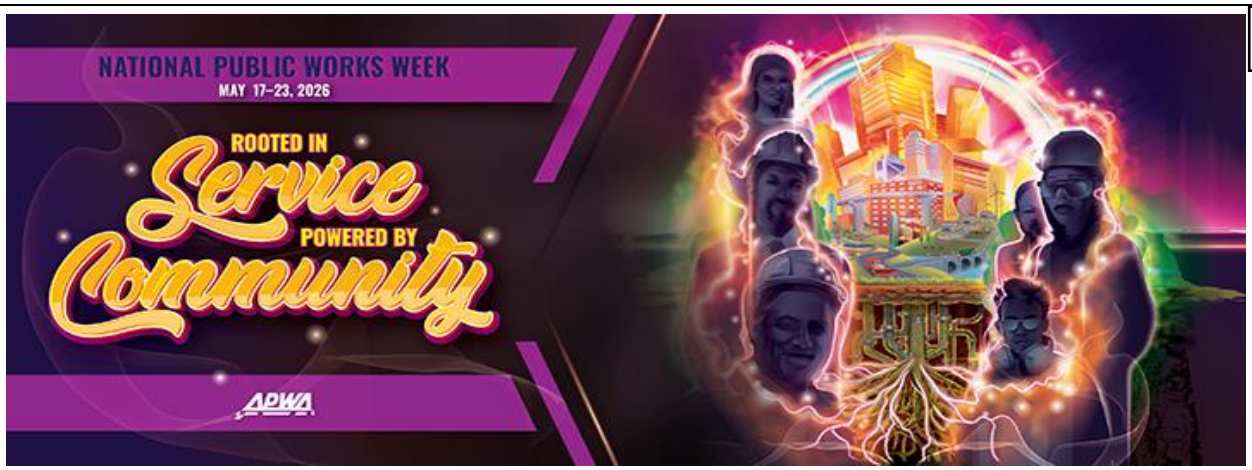
E. City Manager

16. RESPOND TO PUBLIC COMMENTS/QUESTIONS

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 232 or email a written request to cvanblargan@madeirabeachfl.gov.



National Public Works Week Proclamation
May 17-23, 2026
"Rooted in Service, Powered by Community"

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are vital importance to sustainable and resilient communities and to the public health, high quality of life, and well-being of the people of the City of Madeira Beach, Florida; and,

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation's transportation, water supply, water treatment, and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in the City of Madeira Beach, Florida, to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2026 marks the 66th Annual National Public Works Week sponsored by the American Public Works Association;

NOW THEREFORE, I, Anne-Marie Brooks, Mayor of the City of Madeira Beach, Florida, do hereby designate the week of May 17-23, 2026, as

National Public Works Week

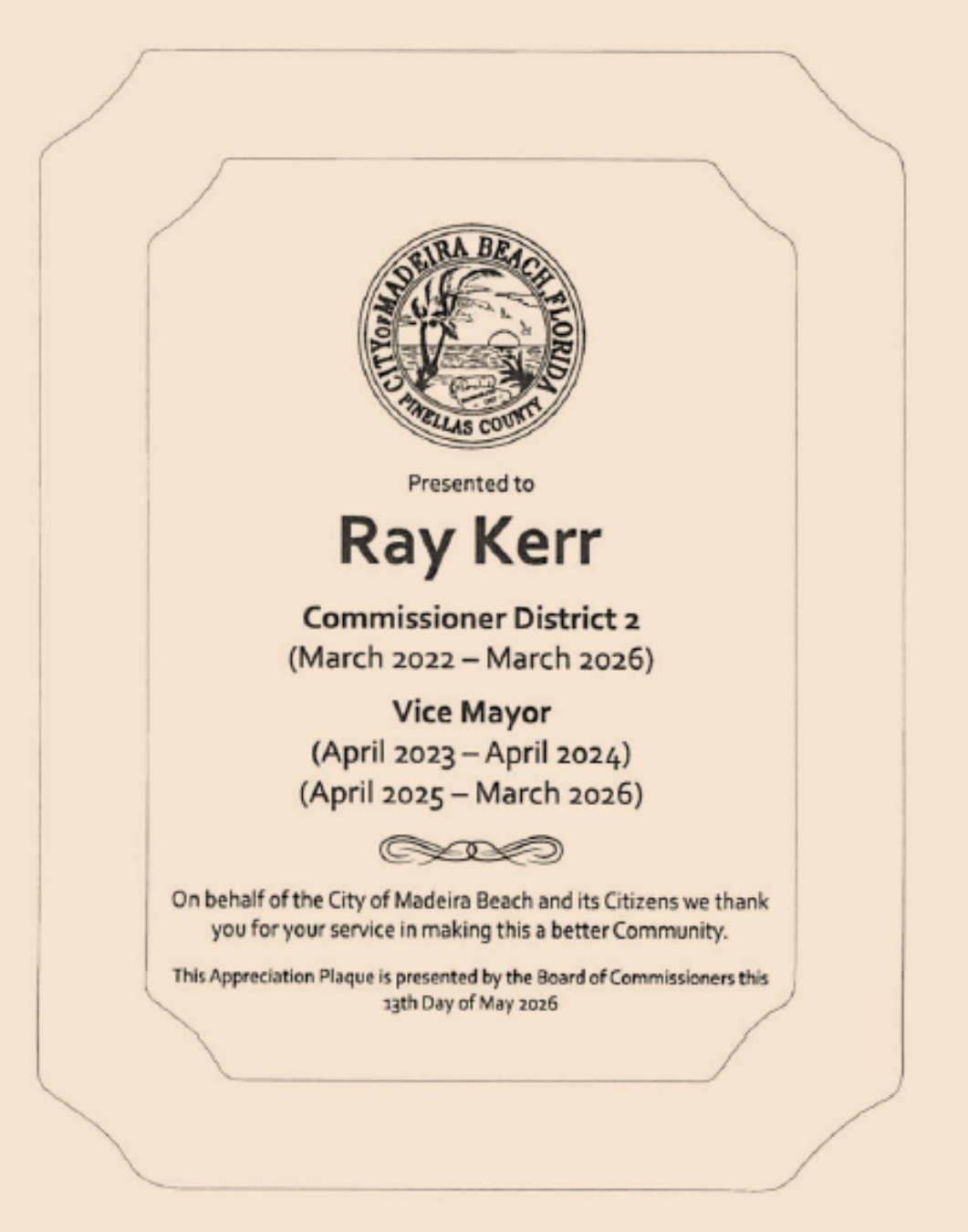
and urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees, and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Madeira Beach, Florida to be affixed this 13th day of May 2026.

CITY OF MADEIRA BEACH, FLORIDA
PINELLAS COUNTY

_____

Anne-Marie Brooks, Mayor
City of Madeira Beach, Florida



PROOF

NOT THE COLOR OF THE PLAQUE

Going Further.

City of Madeira Beach

Auditor's Discussion and Analysis
Financial and Compliance Audit Summary
September 30, 2025

Presented by:
Daniel Anderson, CPA
941-747-4483
danderson@mjcpa.com

mjcpa.com

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

PURPOSE OF ANNUAL AUDITOR'S DISCUSSION AND ANALYSIS

- Engagement Team and Firm Information.
- Overview of:
  - Audit Opinion;
  - Financial Statements;
  - Compliance Report.
- Required Communications under *Government Auditing Standards*.
- Accounting Recommendations and Related Matters.
- Answer Questions.

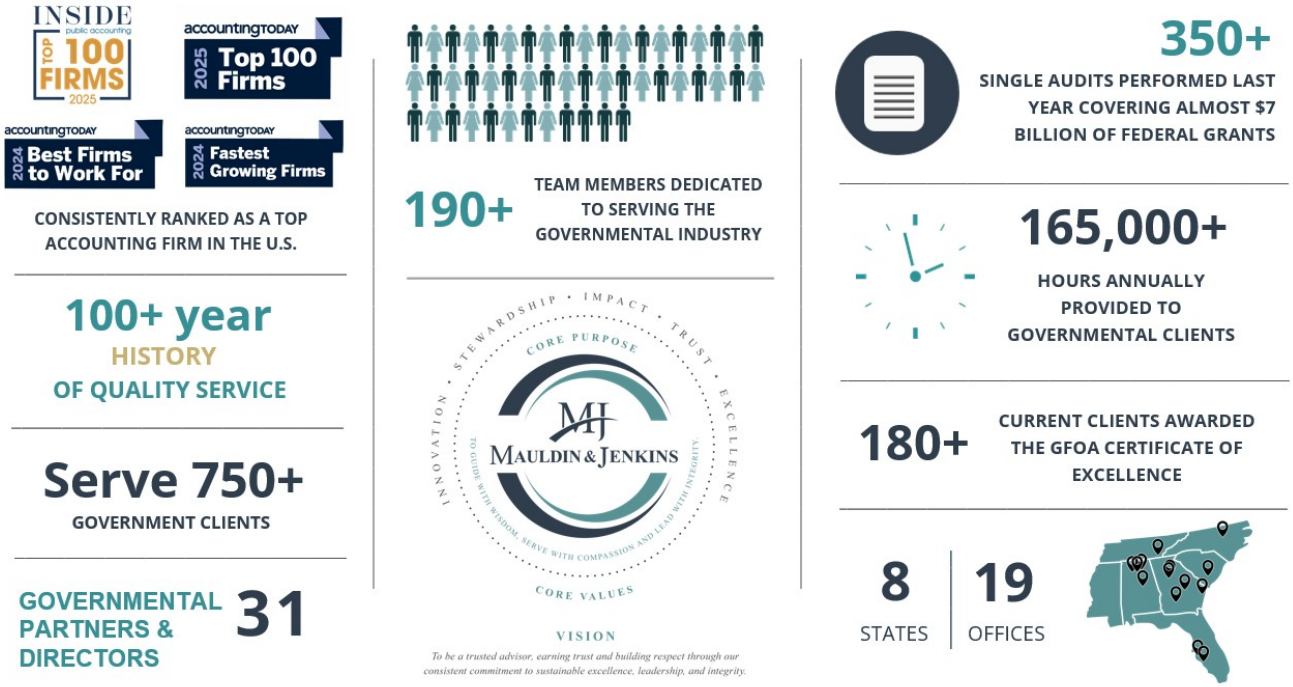


VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

MAULDIN & JENKINS – BY THE NUMBERS



Engagement Team Leaders for the City Include:

- Daniel Anderson, Engagement Lead Partner: 18 years of experience, 100% governmental
- Wade Sansbury, Quality Assurance Engagement Partner: 30 years of experience, 100% governmental

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries and Services by Mauldin & Jenkins:
Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

Industries Served: Over the years, our partners have developed expertise in certain industries representative of a cross section of the Florida economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-Term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

Services Provided: This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and non-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

GOVERNMENTAL ADVISORY SERVICES

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following:



David Roberts
Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction.

David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public. David has completed hundreds of projects over his career. On the following page are sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months.

Operational and Performance Assessment – *Walton County, Georgia*
David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – *City of Rocky Mount, North Carolina*
David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of: (1) maintaining the hybrid model, (2) performing all services in-house, and (3) performing all services externally.

Finance Functional Assessment – *Richland County Library, South Carolina*
David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Grant Compliance Audit – *Decide DeKalb (Georgia)*
David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – *Confidential City*
David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

Opinion

We have issued an unmodified audit report, which is the highest form of assurance we can render with regard to the fairness of financial information on which we are opining. The financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended September 30, 2025.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We are required to be independent of the City and to meet our ethical responsibilities.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management. Management is also required to evaluate the City's ability to continue as a going concern.

Auditor's Responsibility

Our responsibility, as external auditors, is to express opinions on these financial statements based on our audit. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

General Information About the ACFR

An Annual Comprehensive Financial Report (ACFR) goes beyond the normal financial reporting required by accounting principles generally accepted in the United States. An ACFR includes, at a minimum, the following elements/sections:

- **Introductory Section:** General information on the City's structure and the services it provides.
  - Letter of Transmittal
  - Organizational Chart
  - Directory of Officials
  - Certificate of Achievement for Excellence in Financial Reporting
- **Financial Section:** Basic financial statements, footnotes and required supplementary information along with the auditor's report.
  - Independent Auditor's Report
  - Management Discussion and Analysis (MD&A)
  - Financial Statements and Footnotes
- **Statistical Section:** Broad range of financial, demographic information useful in assessing the City's economic condition, and this information covers multiple years.
  - Financial Trends Information
  - Revenue Capacity Information
  - Debt Capacity Information
  - Operating Information

In the end, an ACFR goes far beyond the basic requirements of annual financial reporting, and the City should be commended for going beyond the minimum and providing such a report.

Recognition and Award

Once completed, the fiscal year 2024 ACFR was submitted to the Government Finance Officers Association (GFOA) for determination if the report would merit the GFOA's Certificate of Achievement for Excellence in Financial Reporting. We are happy to inform everyone that the GFOA did indeed review the ACFR and awarded the City with the sought after Certificate.

The GFOA Certificate has been made a part of the City's 2025 fiscal year ACFR and is included in the Introductory Section.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

OVERVIEW OF FINANCIAL STATEMENTS

The financial statements as presented to you today include the basic financial statements as well as Management's Discussion and Analysis as prepared by City management.

The City's basic financial statements include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the City's activities. The *Statement of Net Position* presents information on all assets and liabilities of the City, with the difference between the two reported as net position. The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

COMPLIANCE REPORTS

The financial report package contains four compliance reports.

Yellow Book Report: The first compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the City's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

Single Audit Report: The second compliance report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. relative to certain federal and state grant programs and the respective expenditures. Our tests were performed on the City's major programs (as defined by the relevant federal and state guidelines) and were not applied to each and every federal and state grant expended by the City. In accordance with the respective standards, we did provide an unmodified (or positive) opinion on the City's compliance based on our audit. However, we were not required to provide an opinion on the relevant internal controls, but to provide a form of negative assurance on such controls.

Independent Auditor's Management Letter: The Independent Auditor's Management Letter is required to document the City's Compliance with the requirements of the Rules of the Auditor General. In accordance with the respective rules, the report is not intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

Independent Accountant's Report: The Independent Accountant's Report is required to provide the results of our examination procedures performed concerning the City's investment of public funds in accordance with Florida Statutes.

REQUIRED COMMUNICATIONS

The Auditor's Responsibility Under *Government Auditing Standards* and Auditing Standards Generally Accepted in the United States of America

Our audit of the financial statements of the City of Madeira Beach (the "City") for the fiscal year ended September 30, 2025, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the City's internal control or compliance with laws and regulations.

Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. There are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the City's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The City's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting policies. Estimates significant to the financial statements include such items as the estimated lives of depreciable assets, the estimated allowance for uncollectible accounts, and the assumptions used in the actuarial valuations for the pension and other post-employment benefit plans.

Financial Statement Disclosures

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

Significant Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Audit Adjustments

During our audit of the City's basic financial statements as of and for the year ended September 30, 2025, there were auditor adjustments proposed to the funds of the City. These have all been provided to management and posted to the City's records. There were no passed adjustments or uncorrected misstatements.

Uncorrected Misstatements

We had no passed adjustments.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

Representation from Management

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without delay and in an organized manner.

Management's Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

There were no significant issues discussed with management related to business conditions, plans or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

Required Supplementary Information

We applied certain limited procedures to the City's Budget Schedules, Pension and OPEB Schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

We were engaged to report on the City's combining statements and individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

Independence

We are independent of the City, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

ACCOUNTING RELATED MATTERS

Other Matters for Communication to the City Council and Management

During our audit of the financial statements as of and for the year ended September 30, 2025, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods.

Looking Forward: New Governmental Accounting Standards Board (GASB) Standards and Pronouncements

As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

a) **Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

Management's Discussion and Analysis
This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items
This statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position
This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as: (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as: (1) resources received from another party or fund: (a) for which the proprietary fund does not provide goods and services to the other party or fund, and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund: (a) for which the other party or fund does not provide goods and services to the proprietary fund, and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information
This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information
This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present: (1) variances between original and final budget amounts, and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

b) Statement No. 104, *Disclosure of Certain Capital Assets*, was issued in September 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The objective of this statement is to clarify which types of capital assets must be disclosed separately in the notes to the financial statements as well as to establish disclosure requirements for capital assets that are held for sale.

The following types of capital assets should be disclosed separately in the capital asset rollforward in the notes to the financial statements:

- Lease assets reported in accordance with Statement 87 by major class of underlying asset.
- Intangible right-to-use assets recognized by an operator in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, by major class of underlying public-public partnership asset.
- Subscription assets reported in accordance with Statement 96.
- Intangible assets other than those three items noted above; specifically, intangible assets that represent the right to use a type of underlying asset should not be disclosed in the same major class as any owned assets of that type.

In addition, the statement requires that a capital asset held for sale should continue to be reported in the capital asset rollforward within the appropriate major class of asset. However, a government should disclose the historical cost and accumulated depreciation, as of the financial statement date, of capital assets held for sale, by major class of asset. In order to be considered held for sale, the statement specifies that:

- A government has decided to pursue the sale of the asset; and
- It is probable (likely to occur) that the sale will be finalized within one year of the financial statement date.

c) Statement No. 105, *Subsequent Events*, was issued in December 2025 and is effective for fiscal years beginning after June 15, 2026 and all reporting periods thereafter. The primary objective of this statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users.

This statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This statement describes the date the financial statements are available to be issued as the date at which: (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles, and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature.

This statement also requires the date through which subsequent events have been evaluated to be disclosed. This statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events.

d) Other Pending or Current GASB Projects. As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider: (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A preliminary views document on this topic is expected by late 2024 with an exposure draft to follow in 2025.
- **Infrastructure Assets** is a project that will address issues related to accounting and financial reporting for infrastructure assets. The project will evaluate standard-setting options related to reporting infrastructure assets to make information: (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time. Preliminary views document has been issued with comments due back to GASB by the end of January 2025.
- **Revenue and Expense Recognition** is a major project where the overall objective is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. Achieving that objective will include: (1) development of guidance applicable to topics for which existing guidance is limited, (2) improvement of existing guidance that has been identified as challenging to apply, (3) consideration of a performance obligation approach to the GASB's authoritative literature, and (4) assessment of existing and proposed guidance based on the conceptual framework. The expected outcome of the project is enhanced quality of information that users rely upon in making decisions and assessing accountability. The GASB is currently reviewing comments and other input received from the stakeholder community during the preliminary views stage that was completed in 2021. An exposure draft is expected in early 2025.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

COMPLIMENTARY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

Complimentary Continuing Education. We provide complimentary continuing education for all of our governmental clients. Annually, we pick a couple of significant topics tailored to be of interest to governmental entities. We provide these complimentary services typically in the summer months over a two-day period and typically see 40 to 50 people. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope the City staff and officials can participate in this opportunity, and that it will be beneficial to them. Examples of subjects addressed in the past include:

1. Accounting for Debt Issuances
2. Annual Comprehensive Financial Report Preparation
3. Best Budgeting Practices, Policies and Processes
4. Capital Asset Accounting Processes and Controls
5. Collateralization of Deposits and Investments
6. Evaluating Financial and Non-Financial Health of a Local Government
7. GASB No. 60, Service Concession Arrangements (webcast)
8. GASB No. 61, the Financial Reporting Entity (webcast)
9. GASB No.'s 63 & 65, Deferred Inflows and Outflows (webcast)
10. GASB No.'s 67 & 68, New Pension Stds. (presented several occasions)
11. GASB Updates (ongoing and several sessions)
12. Grant Accounting Processes and Controls
13. Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
14. Internal Controls Over Receivables and the Revenue Cycle
15. Internal Revenue Service (IRS) Issues, Primarily Payroll Matters
16. Legal Considerations for Debt Issuances and Disclosure Requirements
17. Policies and Procedures Manuals
18. Segregation of Duties
19. Single Audits for Auditees
20. Uniform Grant Reporting Requirements and the New Single Audit

Governmental Newsletters. We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are produced and delivered periodically (approximately six times per year), and are intended to keep you informed of current developments in the government finance environment.

Communication. In an effort to better communicate our complimentary continuing education plans and newsletters, please email Paige Vercoe at pvercoe@mjcpa.com and provide to her individual names, mailing addresses, email addresses, and phone numbers of anyone you wish to participate and be included in our database.

CITY OF MADEIRA BEACH, FLORIDA
AUDITOR'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

CLOSING

If you have any questions regarding any comments, suggestions or recommendations set forth in this discussion, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the City's management, and others within the City's organization and is not intended to be and should not be used by anyone other than these specified parties. We appreciate the opportunity to serve the City of Madeira Beach, Florida and look forward to serving you in the future. Thank you.

CITY OF MADEIRA BEACH FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Prepared by:
City of Madeira Beach Finance Department

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INTRODUCTORY SECTION

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

April 23, 2026

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, 2025, 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 America, 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 City's resident population is 3,999, 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, Mauldin & Jenkins, 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, 2025, 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 1st. 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 24 incorporated municipalities in Pinellas County. The sunny climate and long stretches of white, sandy beaches along the Gulf of America 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.

Madeira Beach suffered devastation from two hurricanes at the end of fiscal year 2024 and beginning of fiscal year 2025 that caused significant flooding damage to residential and commercial properties throughout the City. Madeira Beach remains resilient and focused on efforts to rebuild and restore those structures that were impacted and return as quickly as possible to the vibrant destination attraction it is widely known for.

Major Initiatives

The City did not issue any new debt in fiscal year 2025. 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 is realizing 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 2025, the most significant projects undertaken by the City related to stormwater improvements and a beach groin restoration project. 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), Pinellas County, and other governmental units 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 fiscal year 2019 and for the three years prior. Increases to taxable values within the city have contributed to substantial increases in property tax revenue. However, the $15,063,000 debt funding received in fiscal year 2019 required annual principal and interest payments of $1,000,000 per year over the next 20 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 fiscal year 2020 needed to be increased from 2,2000 to 2.7500. There was no increase in the millage rate in fiscal year 2025. Below is a summary of property tax revenue over the last eight years:

Fiscal Year	Millage Rate	Property Tax Revenue	Percent Change
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%
2023	2.7500	$ 4,744,071	14.7%
2024	2.7500	$ 5,387,345	13.5%
2025	2.7500	$ 5,819,846	8.0%

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.

Municipality	Fiscal Year 2025 Millage Rate
City of Clearwater	5.8850
City of South Pasadena	5.1750
City of Dunedin	4.1345
City of Treasure Island	3.8129
City of St. Pete Beach	3.0913
City of Madeira Beach	2.7500
City of Belleair Beach	2.0394
City of Indian Rocks Beach	1.7300

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, 2025.

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, 2024. This was the 27th 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.

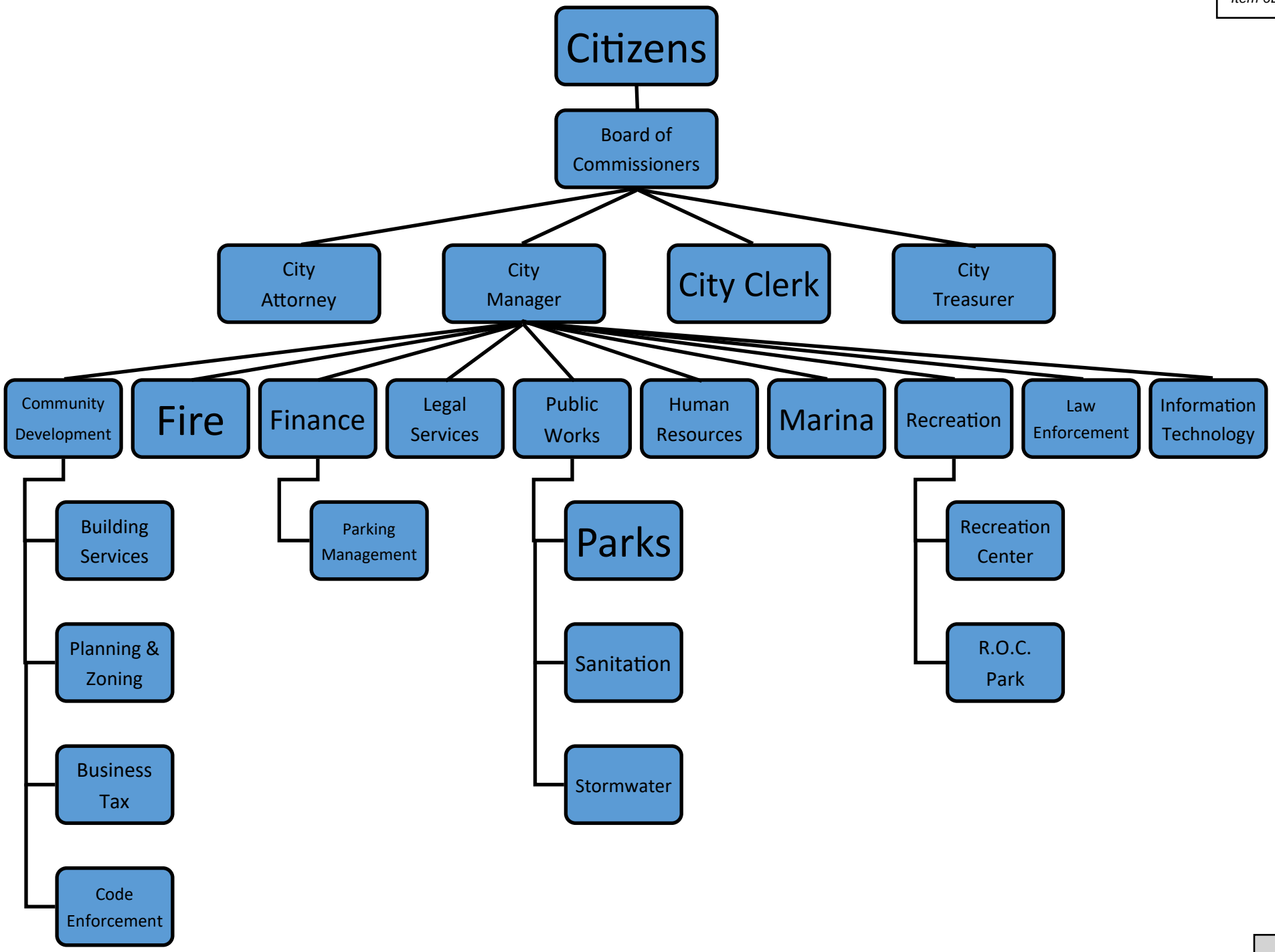
Preparation of the Annual Comprehensive Financial Report relies on the diligent and professional efforts of everyone in the Finance Department. The year-end closing procedure was an arduous process involving tireless efforts by staff. The City's independent auditors, James Moore & Company, also contributed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

Michael Helfrich
City Manager

Andrew Laflin
Director of Finance


Citizens
Board of Commissioners
City Attorney
City Manager
City Clerk
City Treasurer
Community Development
Fire
Finance
Legal Services
Public Works
Human Resources
Marina
Recreation
Law Enforcement
Information Technology
Building Services
Planning & Zoning
Business Tax
Code Enforcement
Parking Management
Parks
Sanitation
Stormwater
Recreation Center
R.O.C. Park

City of Madeira Beach, Florida

LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2025

Mayor and Board of Commissioners:

Mayor – Anne-Marie Brooks
District 1 – David Tagliarini
District 2 – Ray Kerr
District 3 – Eddie McGeehen
District 4 – Housh Ghovaee

City Officials:

City Manager – Robin Gomez (Mike Helfrich starting April 2026)
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

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FINANCIAL SECTION

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report

Honorable Mayor and Members
of the City Commission
City of Madeira Beach, Florida

Report on the Financial Statements

Opinions

We have audited the accompanying 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, 2025, 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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Archibald Park Fund, and Building Fund, for the year then ended in accordance 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 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 Auditor's 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

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.

Auditor's Responsibilities 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 auditor's 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules, schedule of revenues and expenditures – emergency medical services, and schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.550, Rules of the Auditor General of the State of Florida, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual nonmajor fund financial statements and schedules, schedule of revenues and expenditures – emergency medical services, and schedule of expenditures of federal awards and state financial assistance are 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 report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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 April 23, 2026, 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 solely 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 the effectiveness of the City's 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 City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Bradenton, Florida
April 23, 2026

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Management's Discussion and Analysis

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, 2025. 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, 2025	As of September 30, 2024	Percent Change
Total assets	$91,355,766	$86,350,823	5.80%
Deferred outflows	4,085,851	2,448,715	66.86%
Total liabilities	29,668,822	26,925,617	10.13%
Deferred inflows	3,448,164	1,875,116	83.89%
Net position	$62,324,631	$59,998,805	3.90%

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, 2025. 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 position represents restricted assets and deferred outflows minus related restricted liabilities and deferred inflows 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.

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 four enterprise funds: the Sanitation Fund, Stormwater Fund, Marina Fund, and Parking 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.

Government-Wide Financial Analysis

The City's financial position as of September 30, 2025, depicts reasonable growth in both governmental and enterprise operations primarily due to higher than anticipated tax revenues as well as interest earnings generated from the City's cash and cash equivalents.

The City's parking operation generates much needed additional revenue, and generally results indicate continued growth in parking transaction volume, along with periodic increases in the hourly rate for parking meters city-wide, which is $4.00 per hour as of September 30, 2025. Parking revenues were lower in fiscal year 2025 due to the effects of Hurricane Helene and Hurricane Milton, which made landfall at the end of fiscal year 2024 and beginning of fiscal year 2025, respectively. City parking lots were inoperable during a portion of fiscal year 2025, and seasonal tourism was also impacted by the hurricanes.

Fiscal Year	Parking Revenue	Growth
2018	$2,073,573	0.10%
2019	$2,244,975	8.27%
2020	$2,288,946	1.96%
2021	$2,766,089	20.85%
2022	$3,406,055	23.14%
2023	$4,188,534	22.97%
2024	$3,982,300	-4.92%
2025	$3,235,084	-18.76%

Net pension liability increased by 25.17%, based on the City's allocated share of the Florida Retirement System's funding status and the results of an actuarial valuation performed as of June 30, 2025, as further explained in Note 12 of the financial statements. The City's net pension liability as of September 30, 2025, was $5,773,982. 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 fiscal year 2023. No new issuances or redemptions of long-term borrowings occurred in fiscal year 2025.

The City continued to maintain an ambitious list of capital improvement projects in fiscal year 2025, with construction in progress (CIP) activity totaling $4,468,603 in fiscal year 2025, compared to CIP activity totaling $3,855,694 in fiscal year 2024. As shown in the following table, a higher percentage of net position is unrestricted than in past years. This is the result of the increase in net position in fiscal year 2025 resulting primarily from higher ad valorem tax revenues as well as the inflow of parking and marina revenues that are not restricted to a particular purpose. The table illustrates the extent to which the City's net position has been shaped by capital asset activity over the last seven years:

Fiscal Year	Net Investment in Capital Assets	As Percent of Total Net Position	Unrestricted Net Position	As Percent of Total Net Position
2019	$27,602,307	61.60%	$13,492,461	30.10%
2020	$24,393,386	54.60%	$15,907,027	35.60%
2021	$26,690,877	56.64%	$16,339,790	34.70%
2022	$26,286,995	51.60%	$20,471,887	40.20%
2023	$26,102,863	47.80%	$22,173,591	40.60%
2024	$28,214,859	47.00%	$25,551,786	42.60%
2025	$27,458,460	44.03%	$29,221,641	46.88%

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	
	2025	2024	2025	2024	2025	2024
Current assets	$ 27,509,543	$ 27,366,015	$ 15,816,033	$ 11,992,078	$ 43,325,576	$ 39,358,093
Capital assets	26,152,620	24,215,365	19,325,382	18,434,754	45,478,002	42,650,119
Noncurrent assets	2,502,188	1,573,482	50,000	2,769,129	2,552,188	4,342,611
Total assets	56,164,351	53,154,862	35,191,415	33,195,961	91,355,766	86,350,823
Deferred outflows	3,678,497	2,201,997	407,354	246,718	4,085,851	2,448,715
Total assets and deferred outflows	59,842,848	55,356,859	35,598,769	33,442,679	95,441,617	88,799,538
Current and other liabilities	3,765,209	1,736,612	2,578,783	831,259	6,343,992	2,567,871
Long-term liabilities outstanding	8,896,278	8,505,598	14,428,552	15,852,148	23,324,830	24,357,746
Total liabilities	12,661,487	10,242,210	17,007,335	16,683,407	29,668,822	26,925,617
Deferred inflows	3,339,768	1,835,131	108,396	39,985	3,448,164	1,875,116
Total liabilities and deferred inflows	16,001,255	12,077,341	17,115,731	16,723,392	33,116,986	28,800,733
Net position:						
Invested in capital assets	22,338,413	19,876,082	5,120,047	6,401,181	27,458,460	26,277,263
Restricted	5,030,380	5,604,616	641,134	627,544	5,671,514	6,232,160
Unrestricted	16,472,800	17,798,820	12,721,857	9,690,562	29,194,657	27,489,382
Total net position	$ 43,841,593	$ 43,279,518	$ 18,483,038	$ 16,719,287	$ 62,324,631	$ 59,998,805

Management's Discussion and Analysis

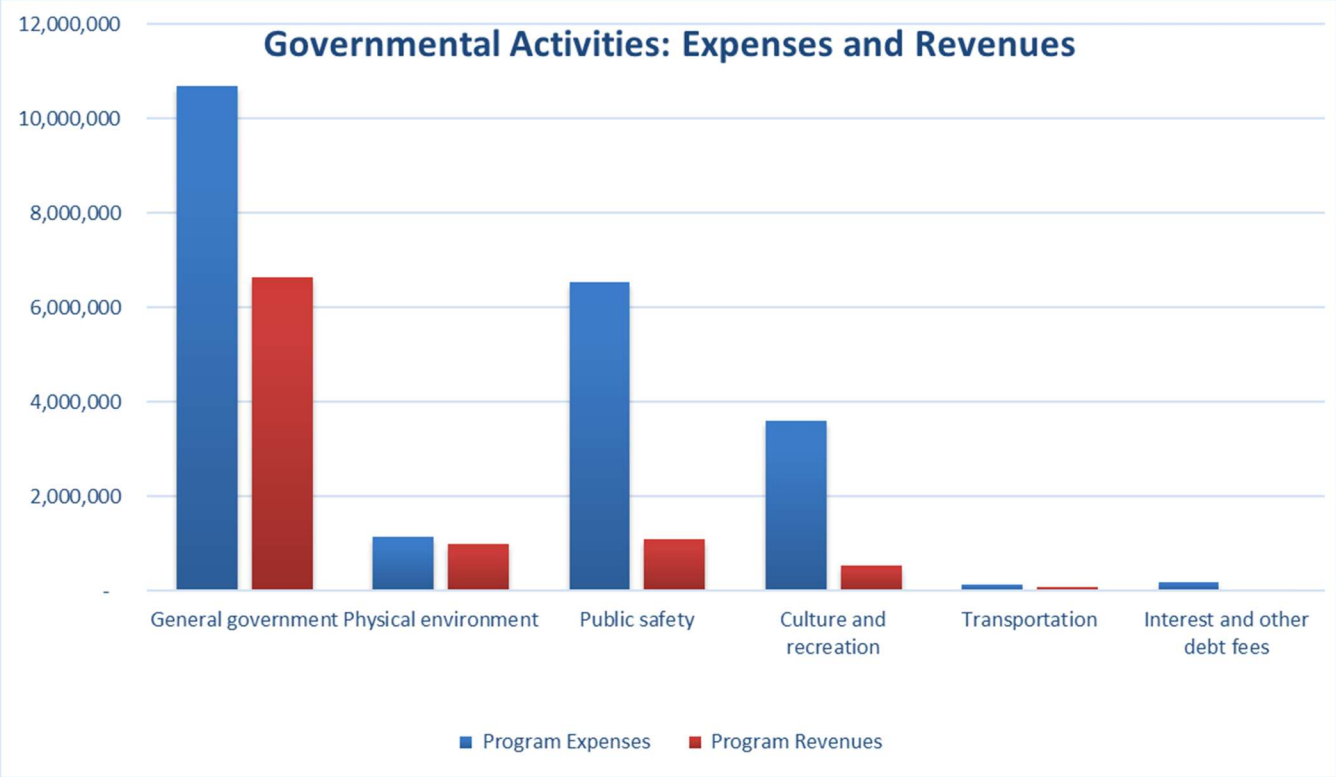
STATEMENT OF ACTIVITIES	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	$ 2,362,158	$ 2,928,091	$ 8,937,780	$ 10,013,954	$ 11,299,938	$ 12,942,045
Operating grants and contributions	6,790,645	4,399,882	692,814	39,469	7,483,459	4,439,351
Capital grants and contributions	168,796	222,706	-	-	168,796	222,706
General revenues:						
Property taxes	5,819,846	5,387,345	-	-	5,819,846	5,387,345
Franchise and utility taxes	2,443,275	2,614,572	-	-	2,443,275	2,614,572
Intergovernmental sources	460,674	392,108	-	-	460,674	392,108
Other	3,497,214	1,920,560	648,103	388,814	4,145,317	2,309,374
Total revenues	21,542,608	17,865,264	10,278,697	10,442,237	31,821,305	28,307,501
Expenses:						
General government	10,697,702.00	5,537,963.00	-	-	10,697,702.00	5,537,963.00
Physical environment	1,152,703	1,696,742	-	-	1,152,703	1,696,742
Public safety	6,537,711	4,647,340	-	-	6,537,711	4,647,340
Culture and recreation	3,607,218	2,735,362	-	-	3,607,218	2,735,362
Parking	-	8,879	586,428	733,619	586,428	742,498
Transportation	117,890	119,083	-	-	117,890	119,083
Sanitation	-	-	1,644,350	2,047,608	1,644,350	2,047,608
Stormwater	-	-	2,027,559	2,024,496	2,027,559	2,024,496
Marina	-	-	2,949,109	3,225,570	2,949,109	3,225,570
Interest on long-term debt	174,809	179,949	-	-	174,809	179,949
Total expenses	22,288,033	14,925,318	7,207,446	8,031,293	29,495,479	22,956,611
Increase (decrease) in net position before transfers:	(745,425)	2,939,946	3,071,251	2,410,944	2,325,826	5,350,890
Transfers	1,307,500	(918,600)	(1,307,500)	918,600	-	-
Increase (decrease) in net position:	$ 562,075	$ 2,021,346	$ 1,763,751	$ 3,329,544	$ 2,325,826	$ 5,350,890
Net position: October 1	$ 43,279,518	$ 41,258,172	$ 16,719,287	$ 13,389,743	$ 59,998,805	$ 54,647,915
Net position: September 30	$ 43,841,593	$ 43,279,518	$ 18,483,038	$ 16,719,287	$ 62,324,631	$ 59,998,805

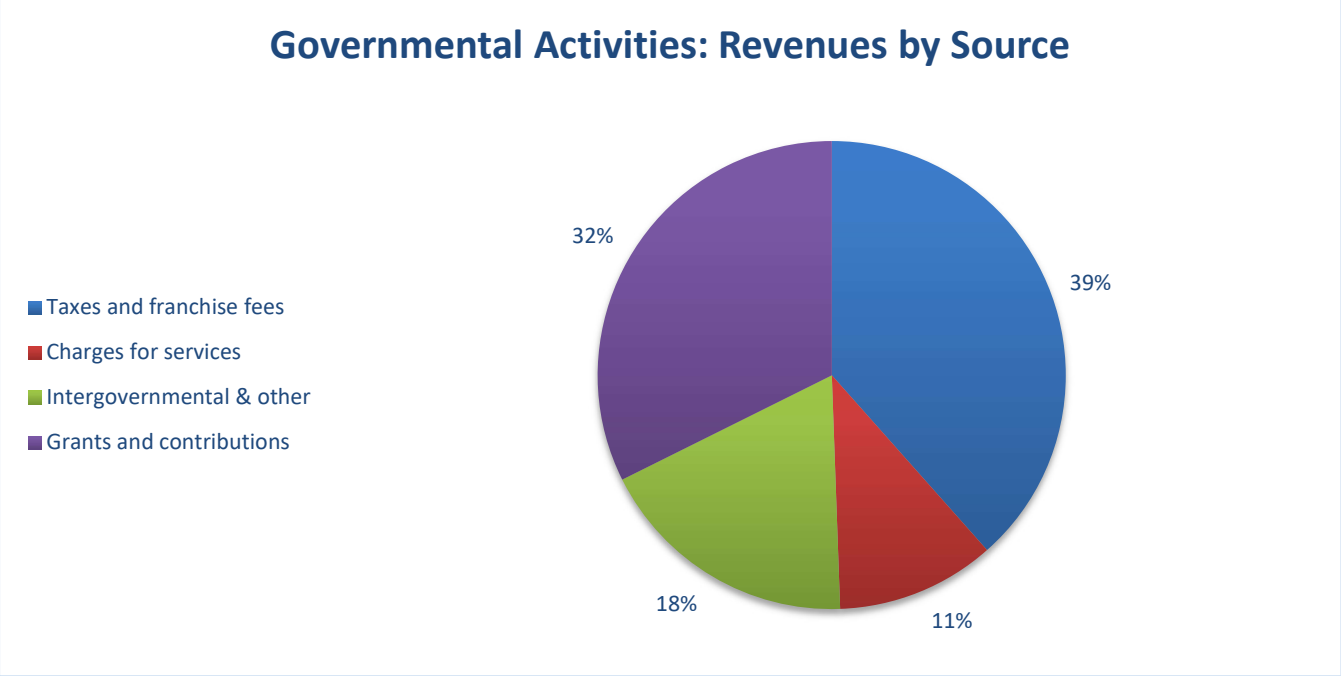
Governmental Activities:

Governmental activities increased the City's net position by $562,075, due to higher miscellaneous revenues and transfers in from business-type activities, combined with higher tax revenues. The increase in tax revenues compared to the prior year was due to an increase in gross taxable property values of approximately $185 million. Transfers in from business-type activities totaled $1,307,500 in fiscal year 2025 compared to net transfers out to business-type activities totaling $918,000 in the prior fiscal year. The significant increase in other revenues compared to prior year was primarily due to insurance proceeds of $1.3 million received in fiscal year 2025 stemming from damage to City property incurred as a result of the impacts of Hurricane Helene and Hurricane Milton.

General Government expenses increased by $5.2 million compared to prior year also due to the impacts of the hurricanes, as the City incurred numerous disaster-related costs to repair damaged property and remove debris across the City caused by the devastation from the hurricanes. Public safety expenses increased by $1.9 million over prior year due to engineering and construction costs relating to a fire station that is fully funded by (and ownership of the station retained by) Pinellas County.

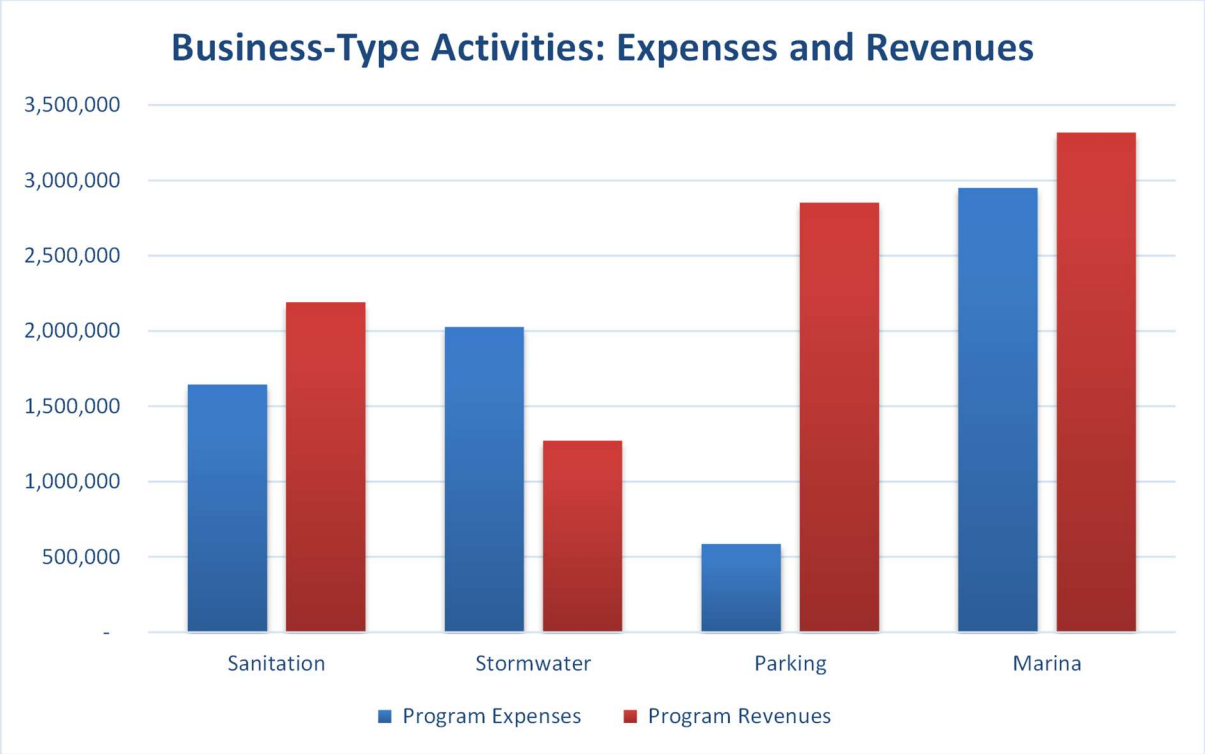
Management's Discussion and Analysis



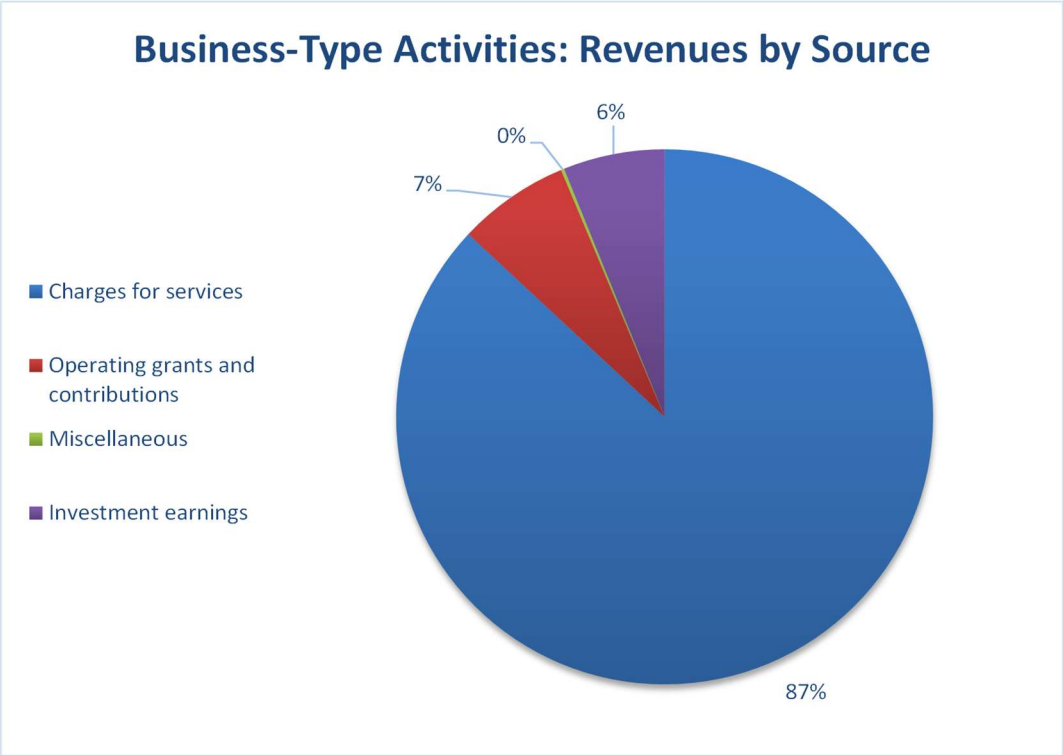


Management's Discussion and Analysis

Business-Type Activities:
Business-type activities increased the City's net position by $1,763,751. This increase was due primarily to lower expenditures compared to higher revenues from sanitation, parking, and marina activities. The combined increase in net position of the Sanitation Fund, Marina Fund, and Parking Fund was $2,419,760 for the year ended September 30, 2025. Within the Marina Fund, sales of unleaded and diesel fuel and sale of retail goods at the marina store exceeded the cost of fuel and store purchases by $1,307,312 in fiscal year 2025. Within the Parking Fund, operating income was $2.3 million and $2.5 million for the fiscal year ended September 30, 2025 and 2024, respectively. This indicates the Parking Fund's continued ability to generate positive operating results, despite a modest year-over-year decline.



Management's Discussion and Analysis



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. All funds 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:

Fiscal Year 2025 Major Funds	Fiscal Year 2025 Non-Major Funds
General Fund	Local Option Sales Tax Fund
Archibald Fund	Debt Service Fund
Building Fund	Gas Tax Fund
	Impact Fee Fund

An analysis of changes in fund balances for the City's major governmental funds are as follows:

- **General Fund:** Fund balance increased by $1,556,140 largely due to interfund transfers in from other funds totaling $1,677,000, relating to administrative overhead charges to other funds using City-wide resources whose direct costs are borne by the General Fund. The General Fund also incurred disaster-related costs stemming from the impacts of Hurricane Helene and Hurricane Milton, but these expenses were largely reimbursed by the City's insurance carrier and by FEMA via an advance funding program through the Florida Department of Environmental Protection.

- **Archibald Fund:** Fund balance decreased by $3,112,683 due to $3 million of capital outlay costs incurred that were primarily associated with a beach groin restoration project. Only $1m of this project was reimbursed through a state appropriation in fiscal year 2025.

- **Building Fund:** Fund balance decreased by $957,976 due to a significant decline in permit revenues compared to prior years ($0.4 million in fiscal year 2025 compared to $1.1 million in fiscal year 2024). This decline was caused by the City waiving permit fees pertaining to renovated or rebuilt structures that were damaged due to the hurricanes.

Governmental fund revenue increased by 19.64% over the prior year, primarily due to insurance proceeds and grant revenues to reimburse the City for property damage and debris removed after Hurricane Helene and Hurricane Milton. Expenditures increased by 49.82% overall, with general government accounting for the largest portion of the increase, an increase of $5,482,392 over the prior year. The increase was also due to the impact of the hurricanes that made landfall at the end of fiscal year 2024 and beginning of fiscal year 2025, as the City incurred disaster-related expenses to make repairs to damaged property and clean up and remove sand and debris:

Type of Expenditure	Fiscal Year 2025	Fiscal Year 2024	Percent Change
Current (i.e., recurring)	$20,496,601	$12,908,056	45.43%
Capital Outlay	$3,706,190	$3,129,289	16.88%
Debt Service	$314,485	$327,460	(4.04%)

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 $313,880.

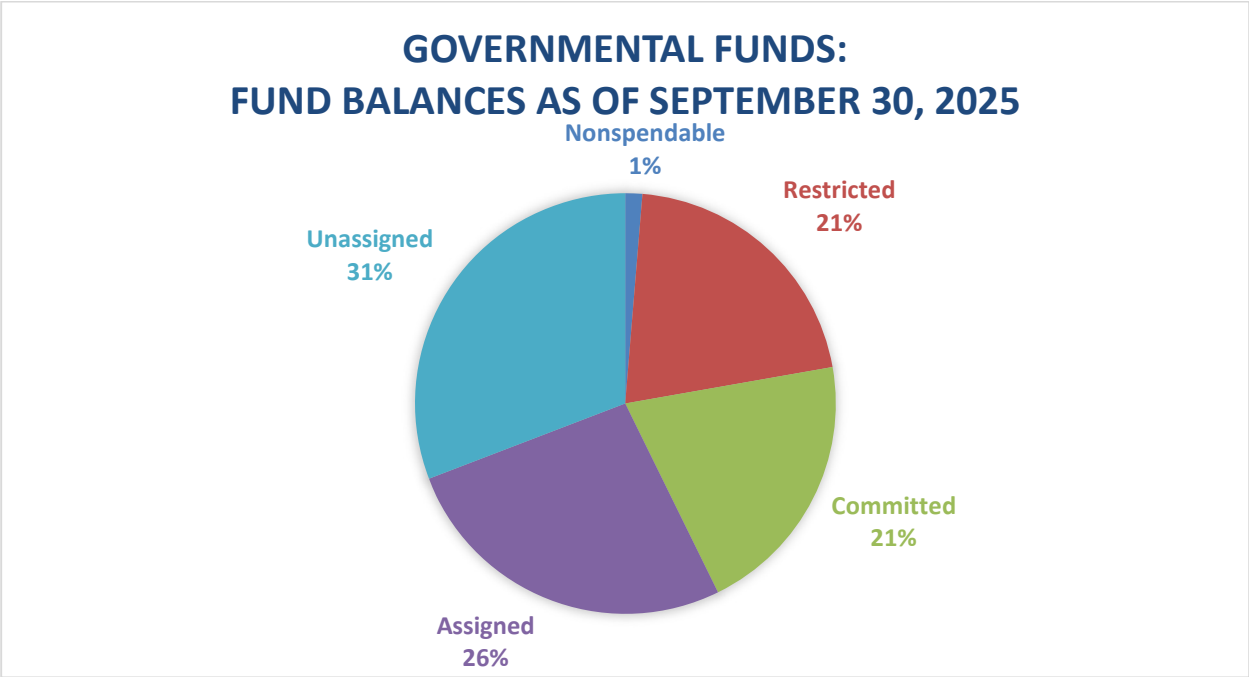
Restricted fund balance includes accounts and designations upon which restrictions have been externally imposed by enabling legislation. The restricted balance total of $5,030,380 is primarily comprised of unspent discretionary surtax revenues restricted for capital infrastructure, totaling $3,216,415, and the cumulative excess of building permit revenues over related expenditures that is restricted for future use to administer the Florida Building Code, totaling $69,870.

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 $4,940,033.

Management's Discussion and Analysis

Assigned fund balance represents management's intended use of specific resources. The City's assigned balance includes reserves for existing purchase obligations and use of existing fund balance to fund next year's excess of budgeted expenditures and other uses over budgeted revenues and other sources. The City's assigned balance is $6,359,777, as of September 30, 2025.

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 decreased by 21.79% to $7,416,742. This decrease is primarily the result of a higher amount of fund balance assigned to fund the next year's budget shortfall, which is $2,761,222 greater than the prior year assigned amount.



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 four enterprise funds generated operating income, total assets will increase or decrease accordingly. The Parking Fund was a new fund starting in fiscal year 2023. Previously, parking operations were reported in the General Fund. The Parking Fund resulted in a positive change in net position and ending net position as of September 30, 2025 of $5,005,551. Both the Sanitation and Marina Funds also 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 $547,451 and positive change in net position of $566,266, 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 2024 for $1,495,000. There were no interfund transfers from the General Fund in fiscal year 2025, resulting in an overall decrease in net position of $656,009.

General Fund Budgetary Highlights

Total General Fund actual revenue totaled $18,639,906 for the fiscal year ended September 30, 2025, which was $15,649,688 lower than budgeted revenue of $34,289,594. Actual revenues were less than budgeted due to anticipated grant revenues to reimburse the City for hurricane recovery costs that did not materialize because the City incurred less expenditures than anticipated. This also explains why actual expenditures were less than budgeted expenditures in the General Fund by $68,846,717.

The fiscal year 2025 adopted budget included a millage rate of 2.75 mills per $1,000 of assessed property value. Property values increased in all of the barrier island beach communities.

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 $5,383,125 was budgeted in the General Fund to transfer to other funds. The total of $299,125 was transferred out to the Debt Service Fund. Total capital outlay budgeted in the General Fund for fiscal year 2025 was $1,019,500, including $250,000 for the construction of the Military Honor Court, $150,000 for the City Hall veranda and stair rail replacement, and $150,000 for the recreation center fire suppression system.

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 increase due to Construction in Progress (CIP) project activity totaling $9,046,468 in the current year, compared to $4,577,865 in the prior year. Significant capital improvement projects in fiscal year 2025 include the beach groin rehabilitation initiative and stormwater drainage and roadway improvement projects. 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 2025.

CAPITAL ASSETS, NET	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 2,784,675	$ 2,784,675	$ 5,000	$ 5,000	$ 2,789,675	$ 2,789,675
Buildings	6,746,035	6,126,345	251,990	269,147	6,998,025	6,395,492
Improvements other than buildings	6,643,068	7,260,939	10,606,978	11,397,695	17,250,046	18,658,634
Infrastructure	2,515,069	2,770,373	3,743,516	4,059,261	6,258,585	6,829,634
Intangibles	-	2,178	-	-	-	2,178
Right-to-use assets	27,687	47,040	43,014	638,268	70,701	685,308
Vehicles and equipment	2,292,866	2,488,417	771,636	222,916	3,064,502	2,711,333
Construction in progress	5,143,220	2,735,398	3,903,248	1,842,467	9,046,468	4,577,865
Total	$ 26,152,620	$ 24,215,365	$ 19,325,382	$ 18,434,754	$ 45,478,002	$ 42,650,119

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, 2025, compared to the prior year. The City did not issue new debt for fiscal year 2025 or 2024. Also, there were no new leases recognized in fiscal year 2025. 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	
	2025	2024	2025	2024	2025	2024
Revenue bonds - publicly issued	$ 3,495,000	$ 3,620,000	$ -	$ -	$ 3,495,000	$ 3,620,000
Revenue bonds - direct placement	-	-	14,432,000	15,498,000	14,432,000	15,498,000
Leases payable	31,583	46,259	47,375	69,390	78,958	115,649
Total	$ 3,526,583	$ 3,666,259	$ 14,479,375	$ 15,567,390	$ 18,005,958	$ 19,233,649

Management's Discussion and Analysis

Economic Factors and Next Year's Budget and Rates

Madeira Beach taxable property values are estimated to decrease from the fiscal year 2025 tax levy to the fiscal year 2026 tax levy by approximately $122 million, or 5.49%. Property values declined due to damage inflicted on residential and commercial properties from the impact of two hurricanes that devastated Madeira Beach, causing residents to be displaced from their homes. The fiscal year 2026 budget remained at a millage rate of 2.7500. Overall, the City's ad valorem property taxes provide needed funding for all City needs.

In developing the 2026 budget, the focus was placed on capital project spending totaling $13,740,000, and the majority of planned expenditures were in the City's Stormwater Fund, budgeted at $9,750,000. The largest capital projects for next year's budget include stormwater drainage and roadway improvements, a basketball court enclosure, and concession stand.

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.

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.

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BASIC FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in pooled cash and cash equivalents	$ 15,202,399	$ 10,789,860	$ 25,992,259
Investments	8,384,694	3,173,693	11,558,387
Receivables, net	328,879	468,059	796,938
Internal balances	217,333	(217,333)	-
Due from other governments, net	3,279,691	694,627	3,974,318
Leases receivable	2,502,188	-	2,502,188
Inventories	6,493	108,539	115,032
Prepaids	90,054	21,880	111,934
Restricted assets:			
Equity in pooled cash and cash equivalents	-	826,708	826,708
Capital assets			
Capital assets, not being depreciated	7,927,895	3,908,248	11,836,143
Other capital assets, net of depreciation/amortization	18,224,725	15,417,134	33,641,859
Total assets	56,164,351	35,191,415	91,355,766
Deferred outflows of resources			
Deferred outflows - bond refunding	12,308	-	12,308
Deferred outflows - pensions	3,666,189	407,354	4,073,543
Total deferred outflows of resources	3,678,497	407,354	4,085,851
Liabilities			
Accounts payable and accrued liabilities	1,175,946	1,712,724	2,888,670
Due to other governments	15,497	-	15,497
Customer deposits	269	30,927	31,196
Unearned revenue	2,394,990	7,330	2,402,320
Accrued interest payable	-	154,647	154,647
Noncurrent liabilities			
Due within one year			
Bonds and notes payable	130,000	646,000	776,000
Leases payable	15,415	23,123	38,538
Compensated absences	33,092	4,032	37,124
Due in more than one year			
Bonds and notes payable	3,365,000	13,786,000	17,151,000
Leases payable	16,168	24,252	40,420
Compensated absences	297,834	36,291	334,125
Total OPEB liability	20,691	4,612	25,303
Net pension liability	5,196,585	577,397	5,773,982
Total liabilities	12,661,487	17,007,335	29,668,822
Deferred inflows of resources			
Deferred inflows - pensions	975,551	108,396	1,083,947
Deferred inflows - leases	2,364,217	-	2,364,217
Total deferred inflows of resources	3,339,768	108,396	3,448,164
Net position			
Net investment in capital assets	22,338,413	5,120,047	27,458,460
Restricted for			
Capital projects	3,272,356	-	3,272,356
Debt service	-	591,134	591,134
Renewal and replacement	-	50,000	50,000
Public safety	23,333	-	23,333
Parks and recreation	1,530,710	-	1,530,710
Florida Building Code administration	69,870	-	69,870
Transportation	134,111	-	134,111
Unrestricted	16,472,800	12,721,857	29,194,657
Total net position	$ 43,841,593	$ 18,483,038	$ 62,324,631

STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities							
General government	$ 10,697,702	$ 838,229	$ 5,785,479	$ -	$ (4,073,994)	$ -	$ (4,073,994)
Public safety	6,537,711	1,078,687	8,060	7,067	(5,443,897)	-	(5,443,897)
Physical environment	1,152,703	-	997,106	-	(155,597)	-	(155,597)
Transportation	117,890	51,340	-	21,781	(44,769)	-	(44,769)
Culture and recreation	3,607,218	393,902	-	139,948	(3,073,368)	-	(3,073,368)
Interest on long-term debt	174,809	-	-	-	(174,809)	-	(174,809)
Total governmental activities	22,288,033	2,362,158	6,790,645	168,796	(12,966,434)	-	(12,966,434)
Business-type activities							
Sanitation	1,644,350	2,187,269	2,876	-	-	545,795	545,795
Stormwater	2,027,559	680,497	589,938	-	-	(757,124)	(757,124)
Marina	2,949,109	3,218,346	100,000	-	-	369,237	369,237
Parking	586,428	2,851,668	-	-	-	2,265,240	2,265,240
Total business-type activities	7,207,446	8,937,780	692,814	-	-	2,423,148	2,423,148
Total primary government	$ 29,495,479	$ 11,299,938	$ 7,483,459	$ 168,796	(12,966,434)	2,423,148	(10,543,286)
General revenues							
Property taxes					5,819,846	-	5,819,846
Sales tax					1,047,720	-	1,047,720
Communication services tax					244,502	-	244,502
Utility taxes and franchise fees					1,395,555	-	1,395,555
Other taxes					67,064	-	67,064
State revenue sharing					216,172	-	216,172
Investment earnings					1,143,426	628,320	1,771,746
Miscellaneous					2,286,724	19,783	2,306,507
Transfers					1,307,500	(1,307,500)	-
Total general revenues and transfers					13,528,509	(659,397)	12,869,112
Change in net position					562,075	1,763,751	2,325,826
Net position, beginning of year					43,279,518	16,719,287	59,998,805
Net position, end of year					$ 43,841,593	$ 18,483,038	$ 62,324,631

BALANCE SHEET –
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	General	Archibald Park	Building Department	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 11,803,238	$ 232,095	$ 55,401	$ 3,111,665	$ 15,202,399
Investments	6,589,451	297,859	408,241	1,089,143	8,384,694
Receivables, net	325,933	1,263	1,683	-	328,879
Due from other governments, net	1,362,028	1,750,000	-	167,663	3,279,691
Due from other funds	1,650,000	-	-	-	1,650,000
Advance to other funds	217,333	-	-	-	217,333
Lease receivable	2,456,463	45,725	-	-	2,502,188
Inventories	6,493	-	-	-	6,493
Prepaid items	89,936	-	118	-	90,054
Total assets	$ 24,500,875	$ 2,326,942	$ 465,443	$ 4,368,471	$ 31,661,731
Liabilities					
Accounts payable	$ 799,667	$ 214,564	$ 141,667	$ 20,048	$ 1,175,946
Accrued expenditures	-	-	-	-	-
Deposits	269	-	-	-	269
Due to other governments	401	2,972	3,788	8,336	15,497
Due to other funds	-	1,400,000	250,000	-	1,650,000
Unearned revenue	2,394,990	-	-	-	2,394,990
Other current liabilities	-	-	-	-	-
Total liabilities	3,195,327	1,617,536	395,455	28,384	5,236,702
Deferred inflow of resources					
Leases	2,318,161	46,056	-	-	2,364,217
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	2,318,161	46,056	-	-	2,364,217
Fund balances					
Nonspendable					
Inventories	6,493	-	-	-	6,493
Prepaid items	89,936	-	118	-	90,054
Advances to other funds	217,333	-	-	-	217,333
Restricted for					
Capital projects	55,941	-	-	3,216,415	3,272,356
Public safety	-	-	-	23,333	23,333
Parks and recreation	400,770	663,350	-	466,590	1,530,710
Florida Building Code administration	-	-	69,870	-	69,870
Transportation	-	-	-	134,111	134,111
Committed to					
BP settlement	383,544	-	-	-	383,544
Capital projects	-	-	-	-	-
Debt service	1,647,488	-	-	499,638	2,147,126
Parks and recreation	-	-	-	-	-
Emergency reserve	2,409,363	-	-	-	2,409,363
Assigned to					
Public works	258,117	-	-	-	258,117
John's Pass Village	453,060	-	-	-	453,060
City administration	24,865	-	-	-	24,865
Subsequent year's budget	5,623,735	-	-	-	5,623,735
Unassigned (deficit)	7,416,742	-	-	-	7,416,742
Total fund balances	18,987,387	663,350	69,988	4,340,087	24,060,812
Total liabilities, deferred inflows of resources, and fund balances	$ 24,500,875	$ 2,326,942	$ 465,443	$ 4,368,471	$ 31,661,731

RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund Balances–Total Governmental Funds		$ 24,060,812
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	$ 47,137,210	
Less: accumulated depreciation	(20,984,590)	26,152,620
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	(5,196,585)	
Deferred outflows related to pensions	3,666,189	
Deferred inflows related to pensions	(975,551)	(2,505,947)
On the governmental fund statements, a total opeb liability is not recorded until 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		(20,691)
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 charges consist of the following:		
Bonds and notes payable	(3,495,000)	
Lease obligations	(31,583)	
Unamortized deferred loss on bond refunding	12,308	
Compensated absences	(330,926)	(3,845,201)
Net Position of Governmental Activities		$ 43,841,593

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	General	Archibald Park	Building Department	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$ 6,983,183	$ -	$ -	$ 723,730	$ 7,706,913
Permits and fees	608,928	-	376,311	168,796	1,154,035
Intergovernmental	6,332,468	959,697	-	38,642	7,330,807
Charges for services	1,505,699	388,831	-	-	1,894,530
Fines and forfeitures	26,173	-	-	-	26,173
Investment income	910,420	38,634	29,558	164,814	1,143,426
Miscellaneous	2,273,035	1,249	12,440	-	2,286,724
Total revenues	18,639,906	1,388,411	418,309	1,095,982	21,542,608
Expenditures					
Current:					
General government	9,236,233	-	996,813	-	10,233,046
Public safety	6,143,618	-	-	-	6,143,618
Physical environment	988,975	-	-	-	988,975
Transportation	-	-	-	117,890	117,890
Culture and recreation	1,669,758	1,343,314	-	-	3,013,072
Capital outlay	413,047	3,060,480	107,272	125,391	3,706,190
Debt service:					
Principal retirement	14,676	-	-	125,000	139,676
Interest and fiscal charges	684	-	-	174,125	174,809
Total expenditures	18,466,991	4,403,794	1,104,085	542,406	24,517,276
Excess (deficiency) of revenues over (under) expenditures	172,915	(3,015,383)	(685,776)	553,576	(2,974,668)
Other financing sources (uses)					
Proceeds from the sale of capital assets	-	-	-	-	-
Proceeds from line of credit	-	-	-	-	-
Capital lease	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-
Proceeds from disposal of assets	5,350	-	-	-	5,350
Transfers in	1,677,000	-	-	299,125	1,976,125
Transfers out	(299,125)	(97,300)	(272,200)	-	(668,625)
Total other financing sources (uses)	1,383,225	(97,300)	(272,200)	299,125	1,312,850
Change in fund balances	1,556,140	(3,112,683)	(957,976)	852,701	(1,661,818)
Fund balances, beginning of year	17,431,247	3,776,033	1,027,964	3,487,386	25,722,630
Fund balances, end of year	$ 18,987,387	$ 663,350	$ 69,988	$ 4,340,087	$ 24,060,812

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net Change in Fund Balances–Total Governmental Funds		$(1,661,818)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is depreciated over their estimated useful lives.		
Capital outlay	$ 3,685,151	
Less current year depreciation	(1,701,919)	1,983,232
The net effect of various transactions involving capital assets (i.e. sales, trade-ins, transfers and donations) is to decrease net position.		
Transfers	4,904	
Sales	(50,881)	(45,977)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This is the net effect of these differences in the treatment of long-term debt and related items.		
Principal repayments		139,676
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences		163,907
In the governmental funds, current year expenditures related to pensions and OPEB are comprised solely of amounts contributed to the plans for the current year. However, in the Statement of Activities, expenses related to pensions and OPEB include amounts that do not require the use of current financial resources. This amount represents the difference in the required accounting treatment of pensions, OPEB, and related items.		
Change in net pension liability	(194,954)	
Change in other post-employment benefits	178,009	(16,945)
Change in Net Position of Governmental Activities		$ 562,075

STATEMENT OF NET POSITION –
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

	Business-Type Activities – Enterprise Funds				
	Sanitation	Stormwater	Marina	Parking	Total
Assets					
Current assets					
Cash and cash equivalents	$ 1,979,603	$ 866,827	$ 2,932,401	$ 5,011,029	$ 10,789,860
Investments	438,466	1,943,653	791,574	-	3,173,693
Receivables, net	339,092	118,323	-	10,644	468,059
Due from other governments	-	594,627	100,000	-	694,627
Inventories	-	-	108,539	-	108,539
Prepaids	-	14,310	7,570	-	21,880
Restricted cash and cash equivalents	-	745,781	30,927	-	776,708
Total current assets	2,757,161	4,283,521	3,971,011	5,021,673	16,033,366
Noncurrent assets					
Restricted cash and cash equivalents	-	50,000	-	-	50,000
Capital assets not being depreciated					
Land	-	5,000	-	-	5,000
Construction in progress	7,250	3,675,985	220,013	-	3,903,248
Capital assets being depreciated					
Buildings	-	-	494,724	-	494,724
Improvements	84,293	13,952,949	1,874,774	-	15,912,016
Equipment	1,099,878	415,021	251,674	76,089	1,842,662
Right-of-use assets	83,062	45,981	-	-	129,043
Infrastructure	-	5,960,737	-	-	5,960,737
Less accumulated depreciation	(925,220)	(6,227,455)	(1,755,510)	(13,863)	(8,922,048)
Capital assets, net	349,263	17,828,218	1,085,675	62,226	19,325,382
Total noncurrent assets	349,263	17,878,218	1,085,675	62,226	19,375,382
Total assets	$ 3,106,424	$ 22,161,739	$ 5,056,686	$ 5,083,899	$ 35,408,748
Deferred outflows of resources					
Deferred outflows - pension	$ 162,942	$ 81,471	$ 122,206	$ 40,735	$ 407,354
Total assets and deferred outflows of resources	$ 3,269,366	$ 22,243,210	$ 5,178,892	$ 5,124,634	$ 35,816,102
Liabilities					
Current liabilities					
Accounts payable and accrued liabilities	$ 84,307	$ 1,432,648	$ 148,249	$ 47,520	$ 1,712,724
Deposits	-	-	30,927	-	30,927
Unearned revenue	171	-	6,424	735	7,330
Compensated absences	1,273	468	2,147	144	4,032
Current portion of lease obligations	15,415	7,708	-	-	23,123
Payable from restricted assets					
Current maturities of long-term debt	-	646,000	-	-	646,000
Accrued interest payable	-	154,647	-	-	154,647
Total current liabilities	101,166	2,241,471	187,747	48,399	2,578,783
Noncurrent liabilities					
Bonds and notes payable, net	-	13,786,000	-	-	13,786,000
Leases payable	16,168	8,084	-	-	24,252
Advances to other funds	-	-	217,333	-	217,333
Compensated absences	11,452	4,216	19,326	1,297	36,291
Total OPEB liability	2,046	473	1,286	807	4,612
Net pension liability	230,959	115,479	173,219	57,740	577,397
Total noncurrent liabilities	260,625	13,914,252	411,164	59,844	14,645,885
Total liabilities	$ 361,791	$ 16,155,723	$ 598,911	$ 108,243	$ 17,224,668
Deferred inflows of resources					
Deferred inflows - pension	$ 43,358	$ 21,679	$ 32,519	$ 10,840	$ 108,396
Total deferred inflows of resources	$ 43,358	$ 21,679	$ 32,519	$ 10,840	$ 108,396
Net position					
Net investment in capital assets	$ 317,680	$ 3,654,466	$ 1,085,675	$ 62,226	$ 5,120,047
Restricted for					
Debt service	-	591,134	-	-	591,134
Renewal and replacement	-	50,000	-	-	50,000
Unrestricted	2,546,537	1,770,208	3,461,787	4,943,325	12,721,857
Total net position	$ 2,864,217	$ 6,065,808	$ 4,547,462	$ 5,005,551	$ 18,483,038
Total liabilities, deferred inflows of resources, and net position	$ 3,269,366	$ 22,243,210	$ 5,178,892	$ 5,124,634	$ 35,816,102

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities – Enterprise Funds				
	Sanitation	Stormwater	Marina	Parking	Total
Operating revenues					
Charges for services and fines	$ 2,187,269	$ 680,497	$ 3,218,346	$ 2,584,351	$ 8,670,463
Fines and forfeitures	-	-	-	267,317	267,317
Other revenues	3,268	-	2,314	14,201	19,783
Total operating revenues	2,190,537	680,497	3,220,660	2,865,869	8,957,563
Operating expenses					
Personal services	484,180	295,595	491,281	268,813	1,539,869
Operating	999,271	182,586	341,869	293,751	1,817,477
Cost of sales	-	-	1,911,034	-	1,911,034
Depreciation	159,635	970,783	158,863	11,295	1,300,576
Total operating expenses	1,643,086	1,448,964	2,903,047	573,859	6,568,956
Operating income (loss)	547,451	(768,467)	317,613	2,292,010	2,388,607
Nonoperating revenues (expenses)					
Interest revenue	94,107	194,015	164,788	175,410	628,320
Intergovernmental	2,876	589,938	100,000	-	692,814
Loss on disposition of capital assets	(580)	(156,994)	(42,051)	(12,569)	(212,194)
Principal payments	-	-	-	-	-
Interest expense	(684)	(421,601)	(4,011)	-	(426,296)
Total nonoperating revenues (expenses)	95,719	205,358	218,726	162,841	682,644
Income (loss) before capital contributions and transfers	643,170	(563,109)	536,339	2,454,851	3,071,251
Transfers in	62,496	-	-	-	62,496
Transfers out	(139,400)	(92,900)	(186,800)	(950,896)	(1,369,996)
Changes in net position	566,266	(656,009)	349,539	1,503,955	1,763,751
Net position, beginning of year	2,297,951	6,721,817	4,197,923	3,501,596	16,719,287
Net position, end of year	$ 2,864,217	$ 6,065,808	$ 4,547,462	$ 5,005,551	$ 18,483,038

STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities – Enterprise Funds				
	Sanitation	Stormwater	Marina	Parking	Total
Cash flows from operating activities					
Cash received from customers	$ 1,855,962	$ 601,348	$ 3,223,315	$ 2,865,025	$ 8,545,650
Cash paid to employees	(679,357)	(273,590)	(439,223)	(253,079)	(1,645,249)
Cash paid to suppliers	(993,789)	(114,651)	(2,240,461)	(305,325)	(3,654,226)
Other receipts (expenses)	-	-	-	-	-
Net cash provided by operating activities	182,816	213,107	543,631	2,306,621	3,246,175
Cash flows from noncapital financing activities					
Transfers to other funds	(139,400)	(92,900)	(186,800)	(888,401)	(1,307,501)
Intergovernmental grant proceeds	335,379	100,439	-	-	435,818
Principal payments of interfund loans	-	-	(92,285)	-	(92,285)
Net cash provided by (used in) noncapital financing activities	195,979	7,539	(279,085)	(888,401)	(963,968)
Cash flows from capital and related financing activities					
Acquisition and construction of capital assets	-	(721,562)	(326,002)	(28,616)	(1,076,180)
Proceeds from sale of capital assets	-	-	-	400	400
Principal payments of long-term debt	(14,677)	(1,073,338)	-	-	(1,088,015)
Interest paid	(684)	(429,591)	(4,011)	-	(434,286)
Net cash used in capital and related financing activities	(15,361)	(2,224,491)	(330,013)	(28,216)	(2,598,081)
Cash flows from investing activities					
Interest received	94,107	194,015	164,788	175,410	628,320
Purchases of investments	(19,249)	(85,328)	(34,751)	-	(139,328)
Net cash provided by investing activities	74,858	108,687	130,037	175,410	488,992
Net change in cash and cash equivalents	438,292	(1,895,158)	64,570	1,565,414	173,118
Cash and cash equivalents, beginning of year	1,541,311	3,557,766	2,898,758	3,445,615	11,443,450
Cash and cash equivalents, end of year	$ 1,979,603	$ 1,662,608	$ 2,963,328	$ 5,011,029	$ 11,616,568
Cash and cash equivalents classified as:					
Unrestricted	$ 1,979,603	$ 866,827	$ 2,932,401	$ 5,011,029	$ 10,789,860
Restricted	-	795,781	30,927	-	826,708
Total cash and cash equivalents	$ 1,979,603	$ 1,662,608	$ 2,963,328	$ 5,011,029	$ 11,616,568
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income (loss)	$ 547,451	$ (768,467)	$ 317,613	$ 2,292,010	$ 2,388,607
Adjustment to reconcile operating income (loss) to net cash provided by operating activities					
Depreciation	159,635	970,783	158,863	11,295	1,300,576
Nonoperating revenues (expenses)	-	-	-	-	-
Decrease (increase) in assets and deferred outflows					
Accounts receivable	(334,456)	(79,149)	2,554	(859)	(411,910)
Due from other governments	-	-	-	-	-
Inventories	-	-	(30,235)	-	(30,235)
Prepaid items	-	4	(958)	-	(954)
Deferred outflows - pension	83,776	(81,471)	(122,206)	(40,735)	(160,636)
Increase (decrease) in liabilities and deferred inflows					
Accounts payable and accrued liabilities	5,482	67,931	43,635	(11,574)	105,474
Deposits	-	-	(307)	-	(307)
Unearned revenue	(119)	-	408	15	304
Compensated absences payable	(31,144)	(23,351)	(22,800)	(5,713)	(83,008)
Net pension liability	(236,160)	115,479	173,219	57,740	110,278
Other post-employment benefits payable	(15,022)	(10,331)	(8,674)	(6,398)	(40,425)
Deferred inflows - pension	3,373	21,679	32,519	10,840	68,411
Net cash provided by operating activities	$ 182,816	$ 213,107	$ 543,631	$ 2,306,621	$ 3,246,175

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NOTE 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:

Reporting Entity

The City of Madeira Beach, Florida was incorporated in 1951 as a political subdivision of the State of Florida under a Council-Manager form of Government. The City is a municipal corporation with 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.

Government-Wide 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide Financial Statements (Continued)

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.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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.

Archibald Park Fund - The Archibald Fund is a special revenue fund that was established in 2014. It is intended to illustrate the extent to which parking revenues collected at Archibald Memorial Beach park are expended for Parks and Recreation services, in accordance with National Park Service precedent and Resolution 03.13 adopted by the City in June 2003. The Archibald Fund is used for the maintenance for every park in the city along with the maintenance of the beach.

Building Department Fund - "The Building Fund administers and enforces the current Florida Building Codes and the International Property Maintenance Codes for new and existing building construction, renovation, remodeling and also fire, zoning and neighborhood integrity codes in an effort to ensure a safe, well maintained community. Revenues are derived primarily from permits, fees, and special assessments.

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.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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

Parking Fund - The Parking Fund accounts for the activities within the city-owned parking lots.

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.

Impact Fee Fund - This fund is used to account for the collection of transportation, public safety, and recreation impact fees and expend amounts collected in accordance with legal and statutory requirements.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 fund level with exception of the General Fund 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.

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.

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.

Leases

The City is a lessee for noncancellable leases of vehicles and buildings. The City recognizes a lease liability and an intangible right-to-use asset (lease asset) in the financial statements. The City recognizes lease liabilities with an initial, individual value of $5,000 or more.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the term of the lease.

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

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are comprised of fixed payments and any purchase option price that the City is reasonably certain to exercise.

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options are only included in the lease term if the lease is reasonably certain to be extended.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Leased assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

The City also serves as the lessor in certain agreements whereby similar methodologies are followed to calculate the lease receivable. See Note (4) for further discussion of the City's lease activity as lessor.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

	Years
Buildings	10 - 50
Improvements	3 - 50
Infrastructure	2 - 50
Intangible	2 - 10
Vehicle and equipment	2 - 20
Right-to-use assets	2 - 20

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 or more likely than not to be used in a future period.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 (5); 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).

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. The Board of Commissioners can assign fund balance, and as part of its budget policy, adopted by formal Board action via ordinance, has delegated authority to the City Manager to assign fund balances for specific uses."

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Equity (Continued)

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

Disbursements of fund balances will first be made from restricted amounts when both restricted and unrestricted fund balance is available. Additionally, the City will first use committed fund balance, following by assigned fund balance, and then unassigned fund balance when expenditures are incurred for purposes which amounts in any of the unrestricted fund balance classifications could be used.

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.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position (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."

Net Position Flow Assumption

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.

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

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.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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.

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.

NOTE 3. DEPOSITS AND INVESTMENTS

At September 30, 2025, the City had a bank balance of $26,988,204 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.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

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.

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 Florida Cooperative Liquid Assets Security System (Florida CLASS) is an external investment pool that meets all of the necessary criteria to elect to measure all of the investments in Florida CLASS at amortized cost. Therefore, the City's investment in Florida CLASS is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares. As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value. The weighted average maturity of the fund was 30 days and the rating by S&P Global Ratings was AAAm. At September 30, 2025, the City had $11,558,387 invested with Florida CLASS.

NOTE 4. RECEIVABLES

Accounts Receivable

The City's accounts receivable consisted of the following at September 30, 2025:

	Gross and Net Receivable
Governmental Activities	
Major Funds	
General Fund	$ 325,933
Archibald Park Fund	1,263
Building Fund	1,683
Total governmental activities	328,879
Business-Type Activities	
Major Funds	
Sanitation Fund	339,092
Stormwater Fund	118,323
Marina Fund	-
Parking Fund	10,644
Total business-type activities	468,059
Total primary government	$ 796,938

Due From Other Governments

In addition to accounts receivable, the City also recorded $2,676,412 in due from other governments at September 30, 2025, of which $24,157 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, 2025, 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 $236,218 were recognized during the fiscal year ended September 30, 2025, relating to these leases.

A summary of the City's activity surrounding leases receivable as of and for the year ending September 30, 2025, is as follows:

	General Fund	Archibald Fund	Governmental Activities
Leases receivable	$ 2,456,463	$ -	$ 2,456,463
Deferred inflows related to leases	2,318,161	46,056	2,364,217

Inflows of $262,673, consisting of lease revenue totaling $212,645 and interest income totaling $50,028, were recognized during the fiscal year ended September 30, 2025, relating to these leases.

NOTE 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, 2025, was $217,333 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.

The General Fund loaned $1,400,000 and $250,000 to the Archibald Park and Building funds, respectively in fiscal year 2025, for construction and operations of these funds. The outstanding balances are expected to be repaid in fiscal year 2026.

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 special revenue and proprietary fund operations to the General Fund for each fund's allocable share of City-wide administrative overhead charges borne by the General Fund, 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, 2024, individual fund transfers to and from other funds for the primary government were comprised of the following:

	Transfers In	Transfers Out
Governmental Activities		
Major Funds		
General Fund	$ 1,677,000	$ 299,125
Archibald Fund	-	97,300
Building Fund	-	272,200
Nonmajor Funds	299,125	-
Business-Type Activities		
Major Funds		
Sanitation Fund	62,496	139,400
Stormwater Fund		92,900
Marina Fund		186,800
Parking Fund	-	950,896
Total	$ 2,038,621	$ 2,038,621

NOTE 6. CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2025 was as follows:

	Balance October 1	Increases	Decreases	Transfers	Balance September 30
Governmental Activities					
Capital assets, not being depreciated					
Land	$ 2,784,675	$ -	$ -	$ -	$ 2,784,675
Construction in progress	2,735,398	2,407,822	-	-	5,143,220
Total capital assets, not being depreciated	5,520,073	2,407,822	-	-	7,927,895
Capital assets, being depreciated and amortized					
Buildings	9,108,893	926,198	(42,450)	-	9,992,641
Infrastructure	5,175,291	-	-	-	5,175,291
Improvements	19,072,300	54,778	(76,175)	-	19,050,903
Right-to-use assets - building	83,062	-	-	-	83,062
Right-to-use assets - equipment	64,321	-	(64,321)	-	-
Intangibles	262,087	-	-	-	262,087
Equipment	4,400,715	296,353	(58,173)	6,436	4,645,331
Total capital assets, being depreciated	38,166,669	1,277,329	(241,119)	6,436	39,209,315
Less accumulated depreciation and amortization for					
Buildings	(2,982,548)	(303,679)	39,621	-	(3,246,606)
Infrastructure	(2,404,918)	(255,304)	-	-	(2,660,222)
Improvements	(11,811,361)	(630,107)	33,632	-	(12,407,836)
Right-to-use assets - building	(41,531)	(13,844)	-	-	(55,375)
Right-to-use assets - equipment	(58,812)	-	58,812	-	-
Intangibles	(259,909)	(2,177)	-	-	(262,086)
Equipment	(1,912,298)	(496,808)	58,173	(1,532)	(2,352,465)
Total accumulated depreciation	(19,471,377)	(1,701,919)	190,238	(1,532)	(20,984,590)
Total capital assets, being depreciated, net	18,695,292	(424,590)	(50,881)	4,904	18,224,725
Governmental activities capital assets, net	$ 24,215,365	$ 1,983,232	$ (50,881)	$ 4,904	$ 26,152,620

Depreciation expense was charged to the governmental activities as follows:

Governmental Activities	
General government	$ 629,918
Public safety	317,965
Physical environment	122,419
Culture and recreation	631,617
Total depreciation expense, governmental activities	$ 1,701,919

NOTE 6. CAPITAL ASSETS (CONTINUED)

Capital asset activity for the business-type activities for the year ended September 30, 2024 was as follows:

	Balance October 1	Increases	Decreases	Transfers	Balance September 30
Business-Type Activities					
Capital assets, not being depreciated					
Land	$ 5,000	$ -	$ -	$ -	$ 5,000
Construction in progress	1,842,467	2,060,781	-	-	3,903,248
Total capital assets, not being depreciated	1,847,467	2,060,781	-	-	3,908,248
Capital assets, being depreciated					
Buildings	494,724	-	-	-	494,724
Infrastructure	5,960,737	-	-	-	5,960,737
Improvements	15,945,260	-	(33,244)	-	15,912,016
Right-to-use assets - building	129,043	-	-	-	129,043
Right-to-use assets - equipment	-	-	-	-	-
Equipment	1,904,489	343,016	(398,407)	(6,436)	1,842,662
Total capital assets, being depreciated	24,434,253	343,016	(431,651)	(6,436)	24,339,182
Less accumulated depreciation for					
Buildings	(225,577)	(17,157)	-	-	(242,734)
Infrastructure	(1,919,184)	(298,037)	-	-	(2,217,221)
Improvements	(4,556,507)	(769,905)	21,374	-	(5,305,038)
Right-to-use assets - building	(64,522)	(21,507)	-	-	(86,029)
Right-to-use assets - equipment	-	-	-	-	-
Equipment	(1,081,176)	(193,970)	202,588	1,532	(1,071,026)
Total accumulated depreciation	(7,846,966)	(1,300,576)	223,962	1,532	(8,922,048)
Total capital assets, being depreciated, net	16,587,287	(957,560)	(207,689)	(4,904)	15,417,134
Business-type activities capital assets, net	$ 18,434,754	$ 1,103,221	$ (207,689)	$ (4,904)	$ 19,325,382

Depreciation expense was charged to the business-type activities as follows:

Business-Type Activities	
Sanitation	$ 159,635
Stormwater	970,783
Marina	158,863
Parking	11,295
Total depreciation expense, business-type activities	$ 1,300,576

NOTE 7. LONG-TERM LIABILITIES

The following is a summary of changes in governmental activities long-term debt for the year ended September 30, 2025:

	Balance October 1	Additions	Reductions	Balance September 30	Due Within One Year
Governmental Activities					
Publicly issued					
Revenue bonds, Series 2013	$ 3,620,000	$ -	$ (125,000)	$ 3,495,000	$ 130,000
Lease payable	46,259	-	(14,676)	31,583	15,415
Compensated absences	494,833	-	(163,907)	330,926	33,092
Total governmental activities	$ 4,161,092	$ -	$ (303,583)	$ 3,857,509	$ 178,507

For governmental activities, compensated absences, net pension liabilities, and OPEB liabilities are generally liquidated by the General Fund.

Bonds and notes payable in the City's governmental activities at September 30, 2025, 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 $130,000 to $285,000 from October 1, 2025 to October 1, 2043. Pledged revenue: public services tax, half-cent sales tax, franchise fees, and state revenue sharing.

Annual debt service requirements to maturity for outstanding bonds for governmental activities are as follows:

Year Ending September 30,	Governmental Activities Publicly Issued Principal	Interest	Total
2026	$ 130,000	$ 169,125	$ 299,125
2027	135,000	163,925	298,925
2028	140,000	158,525	298,525
2029	145,000	152,225	297,225
2030	150,000	145,700	295,700
2031-2035	875,000	614,450	1,489,450
2036-2040	1,110,000	374,750	1,484,750
2041-2043	810,000	82,500	892,500
	$ 3,495,000	$ 1,861,200	$ 5,356,200

NOTE 7. LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of changes in business-type activities long-term debt for the year ended September 30, 2025:

	Balance October 1	Additions	Reductions	Balance September 30	Due Within One Year
Business-Type Activities					
Direct placements					
Revenue bond, Series 2019	$ 12,742,000	$ -	$ (626,000)	$ 12,116,000	$ 646,000
Refunding revenue bond, 2020	2,756,000	-	(440,000)	2,316,000	-
Lease payable	69,390	-	(22,015)	47,375	23,123
Compensated absences	123,331	-	(83,008)	40,323	4,032
Total governmental activities	$ 15,690,721	$ -	$ (1,171,023)	$ 14,519,698	$ 673,155

There is no current portion payable in the above schedule as maturities due October 1, 2025, were paid in fiscal year 2025 prior to the due date.

Bonds payable in the City's business-type activities at September 30, 2025, 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.

The annual requirements to amortize the outstanding debt of the business-type activities as of September 30, 2025 is as follows:

Year Ending September 30,	Business-Type Activities Direct Placements Principal	Interest	Total
2026	$ 646,000	$ 362,045	$ 1,046,019
2027	1,114,000	381,973	1,527,734
2028	1,142,000	353,453	1,520,864
2029	1,171,000	324,169	1,514,090
2030	1,201,000	294,086	1,514,007
2031-2035	4,486,000	1,040,729	5,545,650
2036-2040	4,672,000	367,418	5,051,706
	$ 14,432,000	$ 3,123,873	$ 17,720,070

NOTE 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		
	Principal	Interest	Total
2026	$ 15,415	$ 425	$ 53,814
2027	16,168	152	28,608
	$ 31,583	$ 577	$ 82,422

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

Year Ending September 30,	Business-Type Activities		
	Principal	Interest	Total
2026	$ 23,123	$ 637	$ 61,734
2027	24,252	228	36,768
	$ 47,375	$ 865	$ 98,502

NOTE 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, 2025, 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.

NOTE 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.

NOTE 11. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The City does not provide any post-retirement 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, 2024, 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 post-retirement 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.

Plan Membership - At September 30, 2025, plan participation consisted of the following:

Retirees and beneficiaries	5
Active plan members	66
Total	71

Total OPEB Liability - The City's total OPEB liability of $25,303 was measured as of September 30, 2025, and was determined by an actuarial valuation as of September 30, 2025, utilizing the alternative measurement method.

NOTE 11. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Actuarial Assumptions and Other Inputs - The total OPEB liability in the September 30, 2025, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Salary increases	2.50%
Employer investment return	0.00%
Post-retirement benefit increases	0.00%
Discount rate	3.969%
Healthcare cost trend rate	Varies by year

Mortality rates were based on the Pub-2010 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 100 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, 2025, changes in the total OPEB liability were as follows:

	Total OPEB Liability
Balances at September 30, 2024	$ 243,737
Changes for the year:	
Service cost	21,453
Interest on the total OPEB liability	8,539
Difference between expected and actual experience of the total OPEB liability	(246,510)
Changes of assumptions	(1,916)
Net changes	(218,434)
Balances at September 30, 2025	$ 25,303

NOTE 11. OTHER POST-EMPLOYMENT 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 3.969%, 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:

	1% Decrease 2.969%	Current Discount Rate 3.969%	1% Increase 4.969%
Total OPEB liability	$ 27,949	$ 25,303	$ 23,017

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%-4.80%) or 1% higher (4.00%-6.80%) than the current healthcare cost trend rates (3.00%-5.80%):

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB liability	$ 23,978	$ 25,303	$ 26,763

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended September 30, 2024, the City recognized OPEB expense of ($218,434). At September 30, 2025, the City reported no deferred outflows of resources or deferred inflows of resources related to OPEB.

NOTE 12. EMPLOYEES' RETIREMENT PLANS

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).

NOTE 12. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

Florida Retirement System and Health Insurance Subsidy (Continued)

***Plan Description and Administration* (*Continued*)**
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 $7.50. The minimum payment is $45 and the maximum payment is $225 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.

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 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

NOTE 12. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

Florida Retirement System and Health Insurance Subsidy (Continued)

Benefits Provided and Employees Covered (Continued)

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

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, 2025, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan and Class	Through June 30, 2025	After June 30, 2025
Regular Class	13.63%	14.03%
Senior Management	34.52%	33.24%
Special Risk	32.79%	35.19%

Current-year employer HIS contributions were made at a rate of 2.00% of covered payroll, which are included in the above rates.

NOTE 12. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

Florida Retirement System and Health Insurance Subsidy (Continued)

***Contributions* (*Continued*)**

For the plan year ended June 30, 2025, actual contributions made for employees participating in FRS and HIS were as follows:

City Contributions - FRS	$	853,921
City Contributions - HIS		93,116
Employee Contributions - FRS		127,273

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

At September 30, 2025, the City reported a liability related to FRS and HIS as follows:

Plan		Net Pension Liability
FRS	$	4,438,608
HIS		1,335,374
Total	$	5,773,982

The net pension liability was measured as of June 30, 2025, 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, 2025 and June 30, 2024, the City's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2025	2024
FRS	0.014301881%	0.009537514%
HIS	0.010418411%	0.006155369%

For the year ended June 30, 2024, pension expense was recognized related to the FRS and HIS plans as follows:

Plan		Pension Expense
FRS	$	990,278
HIS		223,658
Total	$	1,213,936

NOTE 12. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

Florida Retirement System and Health Insurance Subsidy (Continued)

Deferred Outflows/Inflows Related to Pensions

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
Description	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ 474,090	$ -	$ 7,971	$ 2,118
Assumption changes	515,438	-	11,820	322,993
Net difference between projected and actual earnings on Pension Plan investments	-	741,070	-	1,111
Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions	1,909,902	12,689	916,196	3,966
City Pension Plan contributions subsequent to the measurement date	216,400	-	21,726	-
Total	$ 3,115,830	$ 753,759	$ 957,713	$ 330,188

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, 2026. 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:

Fiscal Year Ending September 30:	**FRS**	**HIS**	**Total**
2026	$ 6,211,850	$ 133,640	$ 6,345,490
2027	(1,103,680)	160,000	(943,680)
2028	(1,651,698)	134,709	(1,516,989)
2029	(1,310,801)	107,955	(1,202,846)
2030	-	69,496	69,496
Thereafter	-	-	-
Total	$ 2,145,671	$ 605,800	$ 2,751,471

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 2024 for the period July 1, 2018 through June 30, 2023. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

NOTE 12 – EMPLOYEES' RETIREMENT PLANS (CONTINUED)

Florida Retirement System and Health Insurance Subsidy (Continued)

Actuarial Assumptions (Continued)

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 3.50%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.70%. This rate is consistent with the prior year rate of 6.70%. 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 5.20% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 3.93%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2021.

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 2024, 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.

Asset Class	Target Allocation [1]	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.20%	3.20%	1.10%
Fixed income	29.00%	5.50%	5.40%	4.00%
Global equity	45.00%	8.50%	6.90%	18.30%
Real estate	12.00%	8.40%	7.10%	16.80%
Private equity	11.00%	12.40%	8.80%	28.40%
Strategic investments	2.00%	6.50%	6.10%	8.70%
Total	100.00%			
Assumed Inflation - Mean			2.40%	1.50%

[1] As outlined in the Pension Plan's investment policy.

NOTE 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:

Plan	Current Discount Rate	NPL with 1% Decrease	NPL at Current Discount Rate	NPL with 1% Increase
FRS	6.70%	$ 8,710,700	$ 4,438,608	$ 856,948
HIS	5.20%	1,505,849	1,335,374	1,192,400

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, 2025, employer contributions required and made totaled $106,876 and covered payroll totaled $1,148,220.

Participation in the plan at September 30, 2025 was as follows:

Years of Service	Percent Vested	Number of Employees
5 or more	100%	3
4	75%	2
3	50%	3
2	25%	4
1	0%	3
0	0%	1

NOTE 12. EMPLOYEES' RETIREMENT PLANS (CONTINUED)

Florida Retirement System and Health Insurance Subsidy (Continued)

General Employee 401(a) Plan (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.

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.

NOTE 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.

GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB Statement No. 104 requires governments to disclose separate information about specific types of capital assets and establishes criteria for identifying and reporting capital assets held for sale. The objective of GASB 104 is to enhance transparency and improve the usefulness of financial statements for stakeholders by providing more detailed information on these assets. The provisions are effective for fiscal years beginning after June 15, 2025.

GASB issued Statement No. 105, *Subsequent Events*, in December 2025. GASB Statement No. 105 clarifies the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events, and specifies the information items that are required to be disclosed about subsequent events. The provisions are effective for fiscal years beginning after June 15, 2026.

REQUIRED SUPPLEMENTARY INFORMATION

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SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 7,143,000	$ 7,143,000	$ 6,983,183	$ (159,817)
Permits and fees	707,500	707,500	608,928	(98,572)
Intergovernmental	1,349,500	23,749,500	6,332,468	(17,417,032)
Charges for services	1,649,293	1,649,293	1,505,699	(143,594)
Fines and forfeitures	27,000	27,000	26,173	(827)
Investment income	754,511	754,511	910,420	155,909
Restoration project	-	-	-	-
Miscellaneous	258,790	258,790	2,273,035	2,014,245
Total revenues	11,889,594	34,289,594	18,639,906	(15,649,688)
Expenditures				
Current:				
General government				
City commission	294,520	441,780	55,552	386,228
City clerk	993,258	1,489,888	384,363	1,105,525
City manager	2,247,200	3,370,800	1,019,665	2,351,135
Legal services	383,000	574,500	159,780	414,720
Information technology	479,033	763,549	288,403	475,146
Human resources	129,990	219,985	88,399	131,586
Finance	1,396,200	2,094,300	690,448	1,403,852
Community development	1,862,550	2,800,825	878,436	1,922,389
Nondepartmental	16,492,110	32,223,165	5,872,891	26,350,274
Public safety				
Law enforcement	3,286,730	4,992,595	1,701,682	3,290,913
Fire EMS	14,739,900	25,809,850	4,561,571	21,248,279
Physical environment				
Public works	2,557,081	3,835,621	998,745	2,836,876
Culture and recreation				
Recreation	3,392,900	5,089,350	1,529,559	3,559,791
John's Pass Village	2,390,000	3,607,500	222,137	3,385,363
Debt service:				
Principal retirement	-	-	14,676	(14,676)
Interest and fiscal charges	-	-	684	(684)
Total expenditures	50,644,472	87,313,708	18,466,991	68,846,717
Excess (deficiency) of revenues over (under) expenditures	(38,754,878)	(53,024,114)	172,915	53,197,029
Other financing sources (uses)				
Proceeds from disposal of assets	-	-	5,350	5,350
Transfers in	1,677,000	1,677,000	1,677,000	-
Transfers out	(3,588,750)	(5,383,125)	(299,125)	5,084,000
Total other financing sources (uses), net	(1,911,750)	(3,706,125)	1,383,225	5,089,350
Net change in fund balance	(40,666,628)	(56,730,239)	1,556,140	58,286,379
Fund balance, beginning of year	17,431,247	17,431,247	17,431,247	-
Fund balance, end of year	$ (23,235,381)	$ (39,298,992)	$ 18,987,387	$ 58,286,379

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
BUILDING DEPARTMENT FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Permits and fees	$ 1,305,000	$ 1,305,000	$ 376,311	$ (928,689)
Investment income	38,500	38,500	29,558	(8,942)
Miscellaneous	1,500	1,500	12,440	10,940
Total revenues	1,345,000	1,345,000	418,309	(926,691)
Expenditures				
Current:				
General government	2,027,050	3,246,075	996,813	2,249,262
Capital outlay	970,000	1,245,000	107,272	1,137,728
Total expenditures	2,997,050	4,491,075	1,104,085	3,386,990
Deficiency of revenues under expenditures	(1,652,050)	(3,146,075)	(685,776)	2,460,299
Other financing uses				
Transfers out	(544,400)	(816,600)	(272,200)	544,400
Total other financing sources uses	(544,400)	(816,600)	(272,200)	544,400
Net change in fund balance	(2,196,450)	(3,962,675)	(957,976)	3,004,699
Fund balance, beginning of year	1,027,964	1,027,964	1,027,964	-
Fund balance, end of year	$ (1,168,486)	$ (2,934,711)	$ 69,988	$ 3,004,699

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
ARCHIBALD PARK FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	$ 1,451,000	$ 1,451,000	$ 959,697	$ (491,303)
Permits and fees	672,000	672,000	388,831	(283,169)
Fines and forfeitures	-	-	-	-
Investment income	27,000	27,000	38,634	11,634
Restoration project	-	-	-	-
Miscellaneous	-	-	1,249	1,249
Total revenues	2,150,000	2,150,000	1,388,411	(761,589)
Expenditures				
Current:				
Culture and recreation	1,775,900	2,678,850	1,343,314	1,335,536
Capital outlay	7,110,000	10,665,000	3,060,480	7,604,520
Total expenditures	8,885,900	13,343,850	4,403,794	8,940,056
Deficiency revenues under expenditures	(6,735,900)	(11,193,850)	(3,015,383)	8,178,467
Other financing uses				
Transfers out	(194,600)	(291,900)	(97,300)	194,600
Total other financing sources uses	(194,600)	(291,900)	(97,300)	194,600
Net change in fund balance	(6,930,500)	(11,485,750)	(3,112,683)	8,373,067
Fund balance, beginning of year	3,776,033	3,776,033	3,776,033	-
Fund balance, end of year	$ (3,154,467)	$ (7,709,717)	$ 663,350	$ 8,373,067

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
FLORIDA RETIREMENT SYSTEM PENSION PLAN

Reporting period ending Measurement date	9/30/2025 6/30/2025	9/30/2024 6/30/2024	9/30/2023 6/30/2023	9/30/2022 6/30/2022	9/30/2021 6/30/2021	9/30/2020 6/30/2020	9/30/2019 6/30/2019	9/30/2018 6/30/2018	9/30/2017 6/30/2017	9/30/2016 6/30/2016
City's proportion of the FRS net pension liability	0.01430188%	0.00953751%	0.00617199%	0.00590372%	0.00580194%	0.00613250%	0.00609903%	0.00612710%	0.00627973%	0.00658263%
City's proportionate share of the FRS net pension liability	$ 4,438,608	$ 3,689,559	$ 2,459,342	$ 2,196,659	$ 438,270	$ 2,657,916	$ 2,100,422	$ 1,845,513	$ 1,857,501	$ 1,662,119
City's covered employee payroll	4,726,746	2,605,659	1,267,410	1,157,351	1,123,195	1,138,133	1,122,364	1,080,732	1,047,689	1,017,350
City's proportionate share of the FRS net pension liability as a percentage of its covered employee payroll	141.60%	141.60%	194.04%	189.80%	39.02%	233.53%	187.14%	170.77%	177.30%	163.38%
FRS Plan fiduciary net position as a percentage of the FRS total pension liability	87.26%	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

Reporting period ending Measurement date	9/30/2025 6/30/2025	9/30/2024 6/30/2024	9/30/2023 6/30/2023	9/30/2022 6/30/2022	9/30/2021 6/30/2021	9/30/2020 6/30/2020	9/30/2019 6/30/2019	9/30/2018 6/30/2018	9/30/2017 6/30/2017	9/30/2016 6/30/2016
City's proportion of the HIS net pension liability	0.01041841%	0.00615537%	0.00319830%	0.00317510%	0.00317200%	0.00327860%	0.00335592%	0.00325809%	0.00328690%	0.00328225%
City's proportionate share of the HIS net pension liability	$ 1,335,374	$ 923,366	$ 507,933	$ 336,294	$ 389,093	$ 400,311	$ 375,494	$ 344,840	$ 351,451	$ 382,532
City's covered employee payroll	4,726,746	2,605,659	1,267,410	1,157,351	1,123,195	1,138,133	1,122,364	1,080,732	1,047,689	1,017,350
City's proportionate share of the HIS net pension liability as a percentage of its covered employee payroll	28.25%	35.44%	40.08%	29.06%	34.64%	35.17%	33.46%	31.91%	33.55%	37.60%
HIS Plan fiduciary net position as a percentage of the HIS total pension liability	5.50%	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	1.88%	1.64%	0.97%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
HEALTH INSURANCE SUBSIDY PENSION PLAN

	9/30/2025	9/30/2024	9/30/2023	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016
Contractually required FRS contribution	$ 904,703	$ 625,601	$ 306,007	$ 254,989	$ 233,320	$ 203,756	$ 200,538	$ 178,194	$ 167,140	$ 168,400
FRS contributions in relation to the contractually required FRS contribution	904,703	625,601	306,007	254,989	233,320	203,756	200,538	178,194	167,140	168,400
FRS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 4,893,312	$ 3,247,883	$ 1,250,909	$ 1,151,776	$ 1,124,463	$ 1,138,133	$ 1,122,364	$ 1,080,732	$ 1,047,689	$ 1,017,350
FRS contributions as a percentage of covered employee payroll	18.49%	19.26%	24.46%	22.14%	20.75%	17.90%	17.87%	16.49%	15.95%	16.55%

	9/30/2025	9/30/2024	9/30/2023	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016
Contractually required HIS contribution	$ 96,226	$ 64,958	$ 21,746	$ 19,119	$ 18,666	$ 18,893	$ 18,923	$ 17,761	$ 17,872	$ 17,596
HIS contributions in relation to the contractually required HIS contribution	96,226	64,958	21,746	19,119	18,666	18,893	18,923	17,761	17,872	17,596
HIS contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 4,893,312	$ 3,247,883	$ 1,250,909	$ 1,151,776	$ 1,124,463	$ 1,138,133	$ 1,122,364	$ 1,080,732	$ 1,047,689	$ 1,017,350
HIS contributions as a percentage of covered employee payroll	1.97%	2.00%	1.74%	1.66%	1.66%	1.66%	1.69%	1.64%	1.71%	1.73%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2025

Measurement date	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Total OPEB liability								
Service cost	$ 21,453	$ 5,632	$ 7,003	$ 9,610	$ 1,981	$ 2,490	$ 2,825	$ 4,367
Interest	8,539	3,600	3,249	1,603	657	893	1,483	518
Effect of economic/demographic gains (losses)	(202,375)	131,120	(5,918)	(8,765)	52,776	(7,095)	(7,575)	(16,649)
Changes of assumptions	(1,916)	22,272	(3,316)	(21,839)	(596)	2,057	6,778	(15,060)
Net change in total OPEB liability	(174,299)	162,624	1,018	(19,391)	54,818	(1,655)	3,511	(26,824)
Total OPEB liability - beginning	243,737	81,113	80,095	99,486	44,668	46,323	42,812	69,636
Total OPEB liability - ending	$ 69,438	$ 243,737	$ 81,113	$ 80,095	$ 99,486	$ 44,668	$ 46,323	$ 42,812
Covered-employee payroll	$ 5,122,802	$ 4,463,667	$ 3,912,871	$ 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	1.36%	5.46%	2.07%	2.34%	3.20%	1.47%	1.56%	1.45%

Notes to Schedule:
This schedule is intended to have ten years of data. Additional data to be compiled as information becomes available.

Valuation date:	9/30/2025	9/30/2024	9/30/2023	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Measurement date:	9/30/2025	9/30/2024	9/30/2023	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:

3.969%	3.22%	4.15%	3.73%	1.47%	1.41%	1.83%	3.25%

No assets are being accumulated in a trust to pay for OPEB benefits. Therefore, the City only reports a total OPEB liability.

OTHER SUPPLEMENTARY INFORMATION

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COMBINING BALANCE SHEET –
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds				
	Local Option Sales Tax	Impact Fee	Gas Tax	Debt Service	Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	$ 2,178,596	$ 599,030	$ 6,389	$ 327,650	$ 3,111,665
Investments	883,867	-	33,288	171,988	1,089,143
Due from other governments, net	153,952	-	13,711	-	167,663
Total assets	$ 3,216,415	$ 599,030	$ 53,388	$ 499,638	$ 4,368,471
Liabilities					
Accounts payable	$ -	$ 6,981	$ 13,067	$ -	$ 20,048
Due to other governments	-	8,336	-	-	8,336
Total liabilities	-	15,317	13,067	-	28,384
Fund balances					
Restricted for					
Capital projects	3,216,415	-	-	-	3,216,415
Public safety	-	23,333	-	-	23,333
Parks and recreation	-	466,590	-	-	466,590
Transportation	-	93,790	40,321	-	134,111
Committed to					
Debt service	-	-	-	499,638	499,638
Total fund balances	3,216,415	583,713	40,321	499,638	4,340,087
Total liabilities and fund balances	$ 3,216,415	$ 599,030	$ 53,388	$ 499,638	$ 4,368,471

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds				
	Local Option Sales Tax	Impact Fee	Gas Tax	Debt Service	Nonmajor Governmental Funds
Revenues					
Taxes	$ 667,665	$ -	$ 56,065	$ -	$ 723,730
Permits and fees	-	168,796	-	-	168,796
Intergovernmental	-	-	38,642	-	38,642
Investment income	119,812	21,191	2,299	21,512	164,814
Total revenues	787,477	189,987	97,006	21,512	1,095,982
Expenditures					
Current:					
Transportation	-	-	117,890	-	117,890
Capital outlay	125,391	-	-	-	125,391
Debt service:					
Principal retirement	-	-	-	125,000	125,000
Interest and fiscal charges	-	-	-	174,125	174,125
Total expenditures	125,391	-	117,890	299,125	542,406
Excess of revenues over expenditures	662,086	189,987	(20,884)	(277,613)	553,576
Other financing sources					
Transfers in	-	-	-	299,125	299,125
Total other financing sources	-	-	-	299,125	299,125
Change in fund balances	662,086	189,987	(20,884)	21,512	852,701
Fund balances, beginning of year	2,554,329	393,726	61,205	478,126	3,487,386
Fund balances, end of year	$ 3,216,415	$ 583,713	$ 40,321	$ 499,638	$ 4,340,087

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
LOCAL OPTION SALES TAX FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 659,000	$ 659,000	$ 667,665	$ 8,665
Investment income	75,000	75,000	119,812	44,812
Total revenues	734,000	734,000	787,477	53,477
Expenditures				
Capital outlay	3,668,000	5,502,000	125,391	5,376,609
Total expenditures	3,668,000	5,502,000	125,391	5,376,609
Net change in fund balance	(2,934,000)	(4,768,000)	662,086	5,430,086
Fund balance, beginning of year	2,554,329	2,554,329	2,554,329	-
Fund balance, end of year	$ (379,671)	$ (2,213,671)	$ 3,216,415	$ 5,430,086

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
IMPACT FEE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Permits and fees	$ 179,050	$ 179,050	$ 168,796	$ (10,254)
Investment income	6,800	6,800	21,191	14,391
Total revenues	185,850	185,850	189,987	4,137
Net change in fund balance	185,850	185,850	189,987	4,137
Fund balance, beginning of year	393,726	393,726	393,726	-
Fund balance, end of year	$ 579,576	$ 579,576	$ 583,713	$ 4,137

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
GAS TAX FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Taxes	$ 55,000	$ 55,000	$ 56,065	$ 1,065
Intergovernmental	41,000	41,000	38,642	(2,358)
Investment income	2,500	2,500	2,299	(201)
Total revenues	98,500	98,500	97,006	(1,494)
Expenditures				
Current:				
Transportation	263,000	394,500	117,890	276,610
Total expenditures	263,000	394,500	117,890	276,610
Net change in fund balance	(164,500)	(296,000)	(20,884)	275,116
Fund balance, beginning of year	61,205	61,205	61,205	-
Fund balance, end of year	$ (103,295)	$ (234,795)	$ 40,321	$ 275,116

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Investment income	$ 14,500	$ 14,500	$ 21,512	$ 7,012
Total revenues	14,500	14,500	21,512	7,012
Expenditures				
Debt service:				
Principal retirement	250,000	375,000	125,000	250,000
Interest and fiscal charges	390,000	585,000	174,125	410,875
Other costs	-	-	-	-
Total expenditures	640,000	960,000	299,125	660,875
Deficiency of revenues under expenditures	(625,500)	(945,500)	(277,613)	667,887
Other financing uses				
Transfers in	299,125	299,125	299,125	-
Total other financing sources uses	299,125	299,125	299,125	-
Net change in fund balance	(326,375)	(646,375)	21,512	667,887
Fund balance, beginning of year	478,126	478,126	478,126	-
Fund balance, end of year	$ 151,751	$ (168,249)	$ 499,638	$ 667,887

STATEMENT OF REVENUES AND EXPENDITURES –
EMERGENCY MEDICAL SERVICES (EMS)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

REVENUES	
EMS operating reimbursement	$ 747,183
Total revenues	747,183
EXPENDITURES	
Current:	
Salaries, wages, and employee benefits	866,861
Insurance	19,281
Repairs and maintenance	16,137
Uniforms	5,397
Fuel	11,208
Other	54,449
Total expenditures	973,333
Deficiency of revenues under expenditures	$ (226,150)

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STATISTICAL SECTION

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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.

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Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 69-73

Revenue Capacity
These schedules contain information to help the reader assess the City's Ability to generate its property and sales taxes. 74-77

Debt Capacity
These schedules contain 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. 78-80

Demographic and Economic Information
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 with other governments. 81-82

Operating Information
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. 83-85

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

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NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
Net investment in capital assets	$ 20,834,168	$ 19,115,318	$ 18,849,172	$ 21,426,039	$ 19,243,130	$ 19,645,954	$ 19,163,068	$ 18,968,572	$ 19,876,082	$ 22,338,413
Restricted	1,822,272	2,537,922	2,506,064	3,244,903	3,838,490	3,476,218	3,615,143	5,733,288	5,604,616	5,030,380
Unrestricted	6,659,456	8,682,268	9,545,575	10,216,657	11,324,497	12,787,295	17,182,133	16,556,312	17,798,820	16,472,800
Total governmental activities net position	$ 29,315,896	$ 30,335,508	$ 30,900,811	$ 34,887,599	$ 34,406,117	$ 35,909,467	$ 39,960,344	$ 41,258,172	$ 43,279,518	$ 43,841,593
Business-type activities:										
Net investment in capital assets	$ 5,030,687	$ 3,106,312	$ 5,177,035	$ 6,176,268	$ 5,151,256	$ 7,044,923	$ 7,123,928	$ 7,134,291	$ 8,338,777	$ 5,120,047
Restricted	-	3,123,891	1,744,352	502,475	506,948	617,414	646,382	638,173	627,544	641,134
Unrestricted (deficit)	1,721,782	2,551,955	2,709,841	3,275,804	4,582,530	3,552,495	3,179,555	5,617,279	7,752,966	12,721,857
Total business-type activities net position	$ 6,752,469	$ 8,782,158	$ 9,631,228	$ 9,954,547	$ 10,240,734	$ 11,214,832	$ 10,949,865	$ 13,389,743	$ 16,719,287	$ 18,483,038
Total government:										
Net investment in capital assets	$ 25,864,855	$ 22,221,630	$ 24,026,207	$ 27,602,307	$ 24,394,386	$ 26,690,877	$ 26,286,996	$ 26,102,863	$ 28,214,859	$ 27,458,460
Restricted	1,822,272	5,661,813	4,250,416	3,747,378	4,345,438	4,093,632	4,261,525	6,371,461	6,232,160	5,671,514
Unrestricted	8,381,238	11,234,223	12,255,416	13,492,461	15,907,027	16,339,790	20,361,688	22,173,591	25,551,786	29,194,657
Total primary government net position	$ 36,068,365	$ 39,117,666	$ 40,532,039	$ 44,842,146	$ 44,646,851	$ 47,124,299	$ 50,910,209	$ 54,647,915	$ 59,998,805	$ 62,324,631

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
EXPENSES:										
Governmental activities:										
General government	$ 3,132,603	$ 3,741,235	$ 3,371,549	$ 3,630,067	$ 4,254,336	$ 3,768,129	$ 3,900,539	$ 4,735,227	$ 5,537,963	$ 10,697,702
Physical environment	355,628	359,015	347,428	388,376	554,824	578,761	698,848	4,184,881	1,696,742	6,537,711
Transportation	86,402	86,769	90,246	99,993	102,045	91,971	108,047	123,192	119,083	1,152,703
Public safety	2,789,136	2,920,618	3,100,023	3,384,679	3,168,751	3,255,594	3,353,919	3,744,742	4,647,340	117,890
Culture and recreation	1,915,085	2,060,546	1,956,408	1,974,810	1,841,332	1,919,097	2,050,431	2,473,170	2,735,362	3,607,218
Parking	275,092	271,622	337,615	385,397	370,391	409,434	481,837	8,946	8,879	-
Interest and other fees on long term-debt	320,334	343,386	126,186	231,620	216,736	203,624	189,727	184,592	179,949	174,809
Total governmental activities	8,874,280	9,783,191	9,329,455	10,094,942	10,508,415	10,226,610	10,783,348	15,454,750	14,925,318	22,288,033
Business-type activities:										
Sanitation	1,173,844	1,261,613	1,267,370	1,378,114	1,383,213	1,443,081	1,514,246	1,857,869	2,047,608	1,644,350
Stormwater	637,036	621,754	682,240	1,144,905	2,373,105	2,004,475	2,750,748	1,914,720	2,024,496	2,027,559
Marina	1,880,631	2,306,407	2,533,025	2,266,351	2,013,784	2,557,482	3,567,718	3,489,965	3,225,570	2,949,109
Parking	-	-	-	-	-	-	-	623,678	733,619	586,428
Total business-type activities	3,691,511	4,189,774	4,482,635	4,789,370	5,770,102	6,005,038	7,832,712	7,886,232	8,031,293	7,207,446
Total governmental expenses	$ 12,565,791	$ 13,972,965	$ 13,812,090	$ 14,884,312	$ 16,278,517	$ 16,231,648	$ 18,616,060	$ 23,340,982	$ 22,956,611	$ 29,495,479
PROGRAM REVENUES:										
Governmental activities:										
Charges for services:										
General government	$ 1,101,012	$ 1,055,876	$ 1,198,947	$ 1,492,659	$ 1,096,603	$ 1,265,112	$ 1,503,261	$ 1,083,229	$ 1,379,936	$ 838,229
Transportation	-	-	-	-	-	-	-	-	56,769	51,340
Public safety	628,352	653,046	701,730	703,678	267,253	271,274	280,151	300,222	317,215	1,078,687
Culture and recreation	349,626	459,137	498,577	529,465	374,270	410,857	609,010	629,689	579,107	393,902
Parking	2,075,709	2,072,161	2,073,573	2,244,975	2,288,946	2,811,724	3,406,055	685,528	595,064	-
Operating grants and contributions		116,939	38,134	277,542	798,829	767,838	775,714	4,131,707	4,399,882	6,790,645
Capital grants and contributions	87,781	1,464,527	190,194	3,154,386	494,602	4,634	115,373	113,003	222,706	168,796
Total governmental activities program revenues	4,242,480	5,821,686	4,701,155	8,402,705	5,320,503	5,531,439	6,689,564	6,943,378	7,550,679	9,321,599
Business-type activities:										
Charges for services:										
Sanitation	1,257,616	1,285,252	1,285,159	1,291,884	1,263,496	1,377,876	1,854,440	2,093,709	2,327,515	2,187,269
Stormwater	690,819	722,291	718,988	685,920	1,690,480	1,249,012	684,822	678,215	693,243	680,497
Marina	2,000,166	2,446,408	2,634,733	2,511,476	2,356,385	3,013,226	4,171,926	4,127,532	3,729,686	3,218,346
Parking	-	-	-	-	-	-	-	3,503,006	3,263,510	2,851,668
Operating grants and contributions	3,270	3,237	3,209	3,187	44,232	2,453	11,221	35,031	39,469	692,814
Capital grants and contributions	78,350	1,736,607	621,907	434,290	-	-	-	-	-	-
Total business-type activities program revenues	4,030,221	6,193,795	5,263,996	4,926,757	5,354,593	5,642,567	6,722,409	10,437,493	10,053,423	9,630,594
Total program revenues	$ 8,272,701	$ 12,015,481	$ 9,965,151	$ 13,329,462	$ 10,675,096	$ 11,174,006	$ 13,411,973	$ 17,380,871	$ 17,604,102	$ 18,952,193

(Continued)

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
NET (EXPENSE)/REVENUE:										
Governmental activities	$ (4,631,800)	$ (3,961,505)	$ (4,628,300)	$ (1,692,237)	$ (5,187,912)	$ (4,695,171)	$ (4,093,784)	$ (8,511,372)	$ (7,374,639)	$ (12,966,434)
Business-type activities	338,710	2,004,021	781,361	137,387	(415,509)	(362,471)	(1,110,303)	2,551,261	2,022,130	2,423,148
Total net expense	$ (4,293,090)	$ (1,957,484)	$ (3,846,939)	$ (1,554,850)	$ (5,603,421)	$ (5,057,642)	$ (5,204,087)	$ (5,960,111)	$ (5,352,509)	$ (10,543,286)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION:										
Governmental activities:										
Taxes:										
Property taxes	$ 2,101,355	$ 2,305,198	$ 2,483,174	$ 2,688,109	$ 3,533,688	$ 3,770,607	$ 4,134,405	$ 4,744,071	$ 5,387,345	$ 5,819,846
Franchise and utility taxes	1,236,625	1,485,784	1,545,823	1,632,840	1,651,917	1,787,986	1,937,878	1,694,133	1,642,283	1,640,057
Intergovernmental revenues	2,401,947	1,018,915	1,039,773	1,103,831	1,051,820	1,099,137	1,164,634	1,435,065	1,364,397	1,263,892
Local business tax receipts	-	-	-	-	-	-	-	34,278	79,912	67,064
Investment earnings	48,198	78,340	97,037	188,210	304,903	451,159	572,742	1,197,710	1,546,810	1,143,426
Gain/(loss) on disposal of capital assets		2,687	3,960	29,974	-	-	(5,837)	46,500	(49,265)	-
Miscellaneous revenues	252,521	35,193	23,836	36,061	71,221	108,511	97,959	82,071	343,103	2,286,724
Transfers	(55,000)	55,000	-	-	(372,600)	(1,018,879)	242,880	575,373	(918,600)	1,307,500
BP Settlement	746,904	-	-	-	-	-	-	-	-	-
Total governmental activities	6,732,550	4,981,117	5,193,603	5,679,025	6,240,949	6,198,521	8,144,661	9,809,201	9,395,985	13,528,509
Business-type activities:										
Investment earnings	38,077	60,269	60,111	183,010	293,594	254,985	235,637	442,406	619,988	628,320
Gain/(loss) on disposal of capital assets	-	20,400	-	-	-	41,680	1,250	8,100	(236,344)	-
Miscellaneous revenues	13,276	-	7,598	2,922	35,512	21,025	851,329	13,484	5,170	19,783
Transfers	55,000	(55,000)	-	-	372,600	1,018,879	(242,880)	(575,373)	918,600	(1,307,500)
Total business-type activities	106,353	25,669	67,709	185,932	701,706	1,336,569	845,336	(111,383)	1,307,414	(659,397)
Total general revenues	$ 6,838,903	$ 5,006,786	$ 5,261,312	$ 5,864,957	$ 6,942,655	$ 7,535,090	$ 8,989,997	$ 9,697,818	$ 10,703,399	$ 12,869,112
CHANGE IN NET POSITION:										
Governmental activities	$ 2,100,750	$ 1,019,612	$ 565,303	$ 3,986,788	$ 1,053,037	$ 1,503,350	$ 4,050,877	$ 1,297,829	$ 2,021,346	$ 562,075
Business-type activities	445,063	2,029,690	849,070	323,319	286,197	974,098	(264,967)	2,439,878	3,329,544	1,763,751
Total change in net position	$ 2,545,813	$ 3,049,302	$ 1,414,373	$ 4,310,107	$ 1,339,234	$ 2,477,448	$ 3,785,910	$ 3,737,707	$ 5,350,890	$ 2,325,826

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund:										
Nonspendable	$ 387,874	$ 932,373	$ 877,253	$ 790,959	$ 683,937	$ 596,573	$ 513,391	$ 476,335	$ 388,965	$ 313,762
Restricted	461,386	592,329	-	-	-	-	32,169	145,172	-	456,711
Committed	3,289,423	3,600,294	3,692,492	4,014,990	3,250,494	3,164,189	3,457,560	4,114,376	4,696,537	4,440,395
Assigned	581,344	464,581	3,222,794	903,219	410,968	8,119	1,629,491	1,915,223	2,862,513	6,359,777
Unassigned	5,493,842	5,108,200	3,273,992	6,364,966	8,919,096	10,753,573	12,420,743	11,624,984	9,483,232	7,416,742
Total General Fund	$ 10,213,869	$ 10,697,777	$ 11,066,531	$ 12,074,134	$ 13,264,495	$ 14,522,454	$ 18,053,354	$ 18,276,090	$ 17,431,247	$ 18,987,387
All other governmental funds:										
Nonspendable	$ 30	$ -	$ 845	$ -	$ -	$ -	$ -	$ -	$ 1,332,989	$ 118
Restricted	1,360,886	1,945,593	2,506,064	3,244,903	3,838,490	3,518,751	3,582,974	5,588,116	5,604,616	4,573,669
Committed	192,000	193,564	194,921	197,918	474,999	486,441	898,054	1,130,483	1,353,778	499,638
Assigned	858,286	90,892	53,038	32,294	-	-	-	-	-	-
Total all other governmental funds	$ 2,411,202	$ 2,230,049	$ 2,754,868	$ 3,475,115	$ 4,313,489	$ 4,005,192	$ 4,481,028	$ 6,718,599	$ 8,291,383	$ 5,073,425

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REVENUES:										
Taxes	$ 3,337,980	$ 3,546,460	$ 3,785,095	$ 4,090,076	$ 5,286,371	$ 5,585,804	$ 6,146,225	$ 6,785,218	$ 7,393,089	$ 7,706,913
Licenses and permits	146,127	130,338	105,901	122,092	1,410,732	1,583,363	1,887,414	1,629,358	1,995,908	1,154,035
Intergovennnental revenue	2,489,728	3,488,516	2,199,999	5,464,986	2,017,217	1,599,783	1,670,044	4,948,451	5,213,351	7,330,807
Charges for services	3,827,736	3,226,708	3,472,346	3,923,452	2,511,931	3,128,144	3,978,641	1,287,737	1,186,334	1,894,530
Fines and forfeitures	180,836	23,202	11,153	6,619	104,715	44,688	261,408	28,567	95,774	26,173
Investment earnings	48,198	78,340	83,832	176,260	304,903	451,159	572,742	1,197,710	1,546,810	1,143,426
Miscellaneous revenue	252,519	251,552	232,472	268,272	578,973	363,472	332,633	283,684	574,706	2,286,724
Total revenues	10,283,124	10,745,116	9,890,798	14,051,757	12,214,842	12,756,413	14,849,107	16,160,725	18,005,972	21,542,608
EXPENDITURES:										
Current:										
General government	2,614,854	3,387,885	2,858,302	3,128,844	3,542,531	3,327,715	3,460,983	3,787,104	4,750,654	10,233,046
Physical environment	248,354	254,933	246,777	289,330	442,920	475,693	586,421	4,077,923	1,578,438	988,975
Transportation	86,402	86,769	90,246	99,993	102,045	91,971	108,047	123,192	119,083	117,890
Public safety	2,647,305	2,630,950	2,783,768	2,900,493	3,004,044	3,108,547	3,193,420	3,498,456	4,347,748	6,143,618
Culture and recreation	1,348,342	1,339,397	1,273,233	1,341,461	1,186,759	1,272,894	1,471,130	1,862,929	2,112,133	3,013,072
Parking enforcement	264,918	259,651	284,300	322,056	297,854	337,106	420,399	(9,365)	-	-
Capital outlay	2,756,777	1,511,411	315,055	3,432,206	504,592	1,631,300	1,326,310	643,040	3,129,289	3,706,190
Debt service:										
Cost of issuance	49,526	-	32,754	-	-	-	-	-	-	-
Principal	333,000	1,306,000	2,183,000	608,092	543,735	460,901	481,101	155,420	147,511	139,676
Interest and other fiscal charges	251,145	348,050	230,750	232,030	220,700	206,274	194,303	184,592	179,949	174,809
Total expenditures	10,600,623	11,125,046	10,298,185	12,354,505	9,845,180	10,912,401	11,242,114	14,323,291	16,364,805	24,517,276
Excess (deficiency) of revenues over (under) expenditures	(317,499)	(379,930)	(407,387)	1,697,252	2,369,662	1,844,012	3,606,993	1,837,434	1,641,167	(2,974,668)
OTHER FINANCING SOURCES (USES):										
Issuance of debt	725,000	-	1,297,000	-	-	-	-	-	-	-
Transfers in		1,972,750	2,413,750	1,121,322	833,901	1,161,574	980,690	4,335,112	3,338,825	1,976,125
Transfers out	(55,000)	(1,917,749)	(2,413,750)	(1,121,322)	(1,206,501)	(2,058,174)	(737,810)	(3,759,739)	(4,257,425)	(668,625)
Sale of capital assets or insurance proceeds	-	627,686	3,960	30,598	31,673	2,250	156,863	47,500	5,374	5,350
Total other financing sources (uses)	670,000	682,687	1,300,960	30,598	(340,927)	(894,350)	399,743	622,873	(913,226)	1,312,850
Net change in fund balances	$ 352,501	$ 302,757	$ 893,573	$ 1,727,850	$ 2,028,735	$ 949,662	$ 4,006,736	$ 2,460,307	$ 727,941	$ (1,661,818)
Debt service as a percentage of non-capital expenditures	8.08%	17.21%	24.51%	9.42%	8.18%	7.19%	6.81%	2.49%	2.47%	1.51%

NET ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(DOLLARS IN THOUSANDS)

Fiscal Year	Tax Roll	Total Direct TaxRate [1]	Real Property Taxable Value	Personal Property Taxable Value	Total Taxable Value	Exempt Real and Personal Property	Total Estimated Actual Value [2]
2016	2015	2.2000	973,000,175	13,793,217	986,793,392	271,926,223	1,258,719,615
2017	2016	2.2000	1,066,933,051	14,639,582	1,081,572,633	314,465,957	1,396,038,590
2018	2017	2.2000	1,153,459,150	15,076,555	1,168,535,705	148,261,225	1,316,796,930
2019	2018	2.2000	1,244,779,115	14,295,408	1,259,074,523	156,010,008	1,415,084,531
2020	2019	2.7500	1,317,009,736	13,542,821	1,330,552,557	162,113,338	1,492,665,895
2021	2020	2.7500	1,405,030,173	13,683,641	1,418,713,814	169,482,701	1,588,196,515
2022	2021	2.7500	1,537,499,197	18,268,410	1,555,767,607	176,850,592	1,732,618,199
2023	2022	2.7500	1,764,738,180	20,066,938	1,784,805,118	184,622,774	1,969,427,892
2024	2023	2.7500	2,006,939,856	20,818,866	2,027,758,722	195,889,963	2,223,648,685
2025	2024	2.7500	2,192,388,093	20,304,917	2,212,693,010	206,891,102	2,419,584,112

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.

Source: Pinellas County Property Appraiser.

PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll Year	City of Madeira Beach - Operating Millage	Overlapping Rates				Total Direct and Overlapping Rates
			County[1]	School	Transit District	Other[2]	
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
2023	2022	2.7500	5.6963	5.9630	0.7500	1.0978	16.2571
2024	2023	2.7500	5.6529	5.9380	0.7500	1.0503	16.1412
2025	2024	2.7500	5.4710	5.8220	0.7342	1.0359	15.8131

All millage rates are based on $1 for every $1,000 of assessed value.

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.

Source: Pinellas County Property Appraiser.

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

	Fiscal Year 2025 (Tax Roll Year 2024)			Fiscal Year 2016 (Tax Roll Year 2015)		
Taxpayer	Net Assessed Value	Rank	% of Total City Net Assessed Value	Net Assessed Value	Rank	% of Total City Net Assessed Value
Madeira Hotel Investors LLC	$ 22,250,000	1	1.07%			
John's Pass Plaza LLC	16,230,000	2	0.78%			
Shaner Madeira Beach LLC	15,150,000	3	0.73%	11,000,000	2	1.11%
Publix Super Markets Inc.	11,774,063	4	0.57%	9,214,063	3	0.93%
Barefoot Beach Resort South LLC	10,125,000	5	0.49%	4,747,600	7	0.48%
Marsh, Michael J	9,575,000	6	0.46%			
JPV Hotel Property LLC	8,750,580	7	0.42%			
Extra Space Properties Eighty Six LLC	7,650,000	8	0.37%	4,400,000	9	0.45%
Madeira Triangle Properties LLC	6,064,160	9	0.29%			
Pines Carter of Florida, Inc.	6,000,000	10	0.29%			
Investors Warranty of Amer Inc.				13,800,000	1	1.40%
Shoreline Island Resort LLC				8,515,240	4	0.86%
919 Land Trust				8,402,336	5	0.85%
R N J Madeira Beach, Inc.				4,923,000	6	0.50%
Pines Madeira LLC				4,675,000	8	0.47%
Musca Properties LLC				3,598,000	10	0.36%
	$ 113,568,803		5.47%	$ 73,275,239		7.43%
Total taxable valuation of other taxpayers	$ 1,962,827,120		94.53%	$ 913,518,153		92.57%
Total taxable valuation of all taxpayers	$ 2,076,395,923		100.00%	$ 986,793,392		100.00%

Source: Pinellas County Property Appraiser.

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Tax Roll	Taxable Assessed Valuation	Tax Rate in Mills	Total Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	% of Levy		Amount	% of Levy
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	2,265,830	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%
2023	2022	1,784,805,118	2.7500	4,908,215	4,642,054	94.58%	102,017	4,744,071	96.66%
2024	2023	2,027,758,722	2.7500	5,576,337	5,254,855	94.23%	132,490	5,387,345	96.61%
2025	2024	2,212,693,010	2.7500	6,084,906	5,606,044	92.13%	214,245	5,820,289	95.65%

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

Sources: Pinellas County Property Appraiser.

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
Capital Improvement Revenue Bonds, Series 2013	$ 4,552,509	$ 4,380,000	$ 4,280,000	$ 4,180,000	$ 4,075,000	$ 3,965,000	$ 3,855,000	$ 3,740,000	$ 3,620,000	$ 3,495,000
Interlocal Payments Revenue Bond, Series 2014	2,820,000	1,892,000	-	-	-	-	-	-	-	-
Infrastructure Sales Surtax Revenue Note, Series 2016	672,000	484,000	293,000	98,000	-	-	-	-	-	-
Capital Improvement Refunding Revenu Bond, Series 2018	-	-	1,297,000	983,908	665,908	337,908	-	-	-	-
Total governmental activities revenue bonds and notes	8,044,509	6,756,000	5,870,000	5,261,908	4,740,908	4,302,908	3,855,000	3,740,000	3,620,000	3,495,000
Capital lease obligations	-	-	-	109,520	86,785	63,884	114,189	73,770	46,259	31,583
Total governmental activities	$ 8,044,509	$ 6,756,000	$ 5,870,000	$ 5,371,428	$ 4,827,693	$ 4,366,792	$ 3,969,189	$ 3,813,770	$ 3,666,259	$ 3,526,583
Business-type activities:										
Stormwater System Revenue Bond, Series 2015	$ 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	13,349,000	12,742,000	12,116,000
Stormwater System Revenue Bond, Series 2020	-	-	-	-	-	4,031,000	3,613,000	3,188,000	2,756,000	2,316,000
Total business-type activities revenue bonds	5,856,000	5,504,000	5,142,000	19,834,000	19,453,000	18,540,000	17,551,000	16,537,000	15,498,000	14,432,000
Capital lease obligations	-	-	-	125,486	100,322	74,535	130,610	97,910	69,390	4,375
Total business-type activities	$ 5,856,000	$ 5,504,000	$ 5,142,000	$ 19,959,486	$ 19,553,322	$ 18,614,535	$ 17,681,610	$ 16,634,910	$ 15,567,390	$ 14,436,375
Total primary government outstanding debt	$ 13,900,509	$ 12,260,000	$ 11,012,000	$ 25,330,914	$ 24,381,015	$ 22,981,327	$ 21,650,799	$ 20,448,680	$ 19,233,649	$ 17,962,958
Total outstanding debt as a percentage of personal income:	7.00%	5.60%	4.60%	9.90%	9.70%	9.10%	8.57%	8.01%	7.08%	6.10%
Total outstanding debt per capita:	$ 316	$ 259	$ 216	$ 464	$ 452	$ 415	$ 391	$ 315	$ 266	$ 238

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

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2025

Governmental Unit	Debt Outstanding	Percentage Applicable to City of Madeira Beach	Amount Applicable to City of Madeira Beach
City of Madeira Beach			
Total direct debt	$ 3,526,583	100%	$ 3,526,583
Pinellas County Government:			
Pinellas County School Board			
Bonds and notes	$ -		
Capital leases	117,957,936		
Pinellas County Governmental Activities			
Bonds and notes	-		
Capital leases	27,162,465		
SBITAs Outstanding	11,385,648		
Total overlapping debt	$ 156,506,049	1.64%	2,566,699
Total direct and overlapping debt			$ 6,093,282
Total direct and overlapping debt as a percentage of personal income:			2.20%
Total direct and overlapping debt per capita:			1,564.39

Note:
The City's share of overlapping debt is based on the ratio of the City's taxable value of $2,212,693,010 to the County's taxable value of $135,261,745,767 for the 2024 tax roll.

Sources:
Pinellas County Property Appraiser.
Pinellas County Finance Department.
Pinellas County School Board.

PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Capital Improvement Revenue Bonds, Series 2013										
Utility Services Taxes	$ 741,662	$ 751,504	$ 774,744	$ 832,997	$ 851,419	$ 902,158	$ 944,250	$ 1,026,165	$ 1,001,197	$ 851,771
Half Cent Sales Tax Revenue	272,519	274,044	284,094	288,236	299,744	320,977	354,885	328,971	314,556	320,400
Franchise Fee Revenue	494,963	489,758	527,177	568,966	547,080	572,480	626,343	677,844	649,254	543,784
Guaranteed Entitlement Revenue	174,090	158,715	159,793	161,844	161,507	165,005	174,167	176,981	177,652	177,530
Total pledged revenues	1,683,234	1,674,021	1,745,808	1,852,043	1,859,750	1,960,620	2,099,645	2,209,961	2,142,659	1,893,485
Debt service										
Principal	90,000	95,000	100,000	100,000	105,000	105,000	110,000	115,000	120,000	125,000
Interest	206,163	203,388	199,113	196,112	193,112	191,538	186,525	182,950	178,925	174,125
Total debt service	296,163	298,388	299,113	296,112	298,112	296,538	296,525	297,950	298,925	299,125
Coverage ratio	5.68	5.61	5.84	6.25	6.24	6.61	7.08	7.42	7.17	6.33
Inter local Payments Revenue Bond, Series 2014										
Pledged revenue sources:										
Interlocal agreement	$ 1,049,529	$ 558,920	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total pledged revenues	1,049,529	558,920	-	-	-	-	-	-	-	-
Debt service										
Principal	190,000	485,000	1,892,000	-	-	-	-	-	-	-
Interest	41,685	33,743	24,698	-	-	-	-	-	-	-
Total debt service	231,685	518,743	1,916,698	-	-	-	-	-	-	-
Coverage ratio	4.53	1.08	-	-	-	-	-	-	-	-
Stormwater System Revenue Bond, Series 2015										
Pledged revenue sources:										
Stormwater dramage fees	$ 691,348	$ 688,304	$ 686,399	$ 685,920	$ 678,652	$ -	$ -	$ -	$ -	$ -
Total pledged revenues	691,348	688,304	686,399	685,920	678,652	-	-	-	-	-
Debt service										
Principal	344,000	352,000	362,000	371,000	381,000	-	-	-	-	-
Interest	160,580	151,646	142,478	133,074	123,569	-	-	-	-	-
Total debt service	504,580	503,646	504,478	504,074	504,569	-	-	-	-	-
Coverage ratio	1.37	1.37	1.36	1.36	1.35	-	-	-	-	-
Infrastructure Sales Surtax Revenue Note, Series 2016										
Pledged revenue sources:										
Local Ophon 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	$ 1,007,855	$ 1,007,497	$ 1,007,570
Total pledged revenues	-	-	-	-	372,516	1,007,930	1,007,661	1,007,855	1,007,497	1,007,570
Debt service										
Principal	-	-	-	-		554,000	571,000	589,000	607,000	626,000
Interest	-	-	-	-	372,516	453,930	436,661	418,855	400,497	381,570
Total debt service	-	-	-	-	372,516	1,007,930	1,007,661	1,007,855	1,007,497	1,007,570
Coverage ratio	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Stormwater System Revenue Bond, Series 2020										
Pledged revenue sources:										
Non-ad valorem revenues	$ -	$ -	$ -	$ -	$ -	$ 449,423	$ 487,736	$ 487,505	$ 487,152	$ 487,679
Total pledged revenues	-	-	-	-	-	449,423	487,736	487,505	487,152	487,679
Debt service										
Principal	-	-	-	-	-	411,000	418,000	425,000	432,000	440,000
Interest	-	-	-	-	-	38,423	69,736	62,505	55,152	47,679
Total debt service	-	-	-	-	-	449,423	487,736	487,505	487,152	487,679
Coverage ratio	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00

The Bond Series 2018 was issued to refund the Series 2014 in fiscal year 2018. The City has set aside funds to cover 100% of the future debt service for the Series 2018 Bond.
There were no principal interest debt service payments required in fiscal year 2018.
The Bond Series 2019 was issued to finance roadway and stormwater improvements over multiple years beginning in fiscal year 2020. There were no required debt service requirements in fiscal year 2019.
The Bond Series 2020 was issued to refund the Series 2015 in fiscal year 2021. There were no principal debt service payments required in fiscal year 2021.

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	City Population	Personal Income [1]	Per Capita Personal Income [1]	Median Age	Unemployment Rate [1]
2016	4,495	197,730,555	43,989	55.2	4.2%
2017	4,613	218,388,646	47,342	55.8	3.1%
2018	4,673	238,360,384	51,008	58.1	2.7%
2019	4,677	255,200,505	54,565	56.9	2.7%
2020	4,647	250,761,414	53,962	56.7	5.9%
2021	4,565	252,535,800	55,320	57.1	3.6%
2022	4,565	252,535,800	55,320	57.2	4.0%
2023	3,931	255,267,347	64,937	59.8	4.5%
2024	3,756	271,810,452	72,367	59.3	3.4%
2025	3,895	295,166,995	75,781	58.9	4.3%

Source: [1] Unemployment data is reported for Pinellas County rather than Madeira Beach.

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS PRIOR

	2025			2016	
Employer	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank
Publix (Supermarket)	160	1	7.26%	140	2
Bubba Gump Shrimp Co. (Restaurant)	130	2	5.90%	100	5
Madeira Beach Elementary and Middle School	118	3	5.36%	129	3
City of Madeira Beach (Municipality)	90	4	4.09%	60	7
Friendly Fisherman (Restaurant)	70	5	3.18%	70	6
Pappa John's Pizza	54	6	2.45%		
Courtyard by Marriott	54	7	2.45%		
McDonald's (Restaurant)	45	8	2.04%		
Daiquiri Shak (Restaurant)	30	9	1.36%		
Thai Star (Restaurant)	23	10	1.04%		
Winn Dixie (Supermarket)				280	1
Nina Walker Century 21 Real Estate				101	4
Hooters (Restaurant)				56	8
Brown Boxer (Restaurant)				40	9
Begins Enterprises				39	10
Total employment often largest employers	774		35.13%	1,015	
Total employment of other employers	1,429		64.87%	1,668	
Total employment of all employers	2,203		100%	2,683	

Sources: Copyright 2025 Data Axle and Esri. Esri Total Population forecasts for 2025. Data Axle Business Locations (Dec 2025).

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government	18.50	18.70	19.20	22.20	22.65	22.75	21.75	28.44	28.35	27.00
Public Works:										
Administration	0.70	2.00	2.00	3.00	2.30	2.10	2.30	2.55	2.80	3.01
Sanitation	7.00	6.00	8.00	750.00	7.50	760.00	8.60	8.60	8.60	8.60
Stormwater	3.00	3.00	3.00	4.00	4.00	4.80	3.80	4.10	3.60	4.10
Public Safety:										
Fire:										
Firefighters and officers	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	17.00	18.33
Civilians	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parking Enforcement	2.75	2.75	3.00	3.00	3.25	2.50	3.00	3.75	4.00	4.00
Parks and Recreation	9.50	12.00	12.00	11.25	12.25	11.75	13.25	14.00	14.00	13.50
Municipal Marina	4.35	4.35	4.35	4.35	5.05	5.00	4.00	4.63	4.63	4.75
Total:	59.80	62.80	66.55	812.80	72.00	823.90	71.70	81.07	83.98	84.29

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Community Development:										
Building permits issued	950	979	1068	1,033	941	1090	908	1065	1,287	2,756
Occupational licenses issued	953	884	863	778	813	835	960	963	1057	715
Public Safety										
Law Enforcement[1]										
Arrests made	540	316	175	162	332	527	470	318	412	391
Traffic citations issued	626	668	510	3154	2,151	2,874	3,199	2,595	2,431	3,360
Fire Department:										
Emergency responses	1,715	1,805	1,195	1,729	1,818	1,965	1,841	1,978	2,298	1,720
Fires and other non-medical emergencies	464	448	242	430	475	552	570	582	1,051	586
Emergency medical calls	1,251	1,356	953	1,299	1,343	1,413	1,271	1,396	1,247	1,134
Fire inspections completed	108	15	120	167	112	110	221	384	609	483
Parking Enforcement:										
Parking citations issued	7,184	7,015	3,511	5,746	3,846	1,714	6,103	13,369	13,620	13,843

Note: [1] Law Enforcement services are provided by the Pinellas County Sheriff's Office.

CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Transportation:										
Streets - paved (miles)	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2	18.2
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
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	2.0	2.0	2.0	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	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Picnic areas	5.0	5.0	7.0	7.0	7.0	6.0	6.0	6.0	6.0	6.0

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OTHER REPORTS OF INDEPENDENT AUDITORS

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MAULDIN & JENKINS
CPAs & ADVISORS

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*

Honorable Mayor and Members
of the City Commission
City of Madeira Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to 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 City of Madeira Beach, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 23, 2026.

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) to determine the 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 or significant deficiencies may exist that were not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from 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 determination of financial statement amounts. 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.

Mauldin & Jenkins, LLC

Bradenton, Florida
April 23, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General

Honorable Mayor and Members
of the City Commission
City of Madeira Beach, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of Madeira Beach, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement,* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement,* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2025. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Bradenton, Florida
April 23, 2026

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Agency/Pass-Through Entity	Assistance Listing/ CSFA No.	Grantors Number	Expenditures
Federal Awards			
U.S. Department of Homeland Security			
Passed through Florida Division of Emergency Management -			
Hazard Mitigation Grant Program	97.036	Z4432	$ 4,581,740
Total U.S. Department of Homeland Security			4,581,740
Total Expenditures of Federal Awards			$ 4,581,740
State Financial Assistance			
Florida Department of Environmental Protection			
Statewide Surface Water Restoration and Wastewater Projects	37.039	LPA0321	$ 37,409
Statewide Surface Water Restoration and Wastewater Projects	37.039	L0067	100,000
Statewide Water Restoration Projects	37.101	22PIL / 26 PIL	959,697
Total Florida Department of Environmental Protection			1,097,106
Florida Department of Transportation			
Local Transportation Projects	55.039	G2671 / 449181-1-54-01	285,625
Local Transportation Projects	55.039	N/A	13,600
Total Florida Department of Transportation			299,225
Total Expenditures of State Financial Assistance			$ 1,396,331

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Note 1. Basis of Presentation

The Schedule of Expenditures Federal Awards and State Financial Assistance includes federal and state grant activity of City of Madeira Beach, Florida (the "City"). The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits* , and Section 215.97, Florida Statutes, *Florida Single Audit Act.* Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Section 215, Florida Statutes, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - De-Minimus Indirect Cost Rate

The City chose not to use the allowable de minimis cost rate as allowed under the Uniform Guidance for the fiscal year ended September 30, 2025.

Note 4 - Subrecipients

The City did not pass federal or state expenditures to subrecipients during the fiscal year ended September 30, 2025.

Note 5 - Contingency

Project expenditures are subject to audit and adjustment. If any expenditures were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency would become a liability of the City. In the opinion of management, all project expenditures included on the accompanying schedule are in compliance with the terms of the project agreements and applicable state laws and regulations.

Note 6 - Non-cash awards

The City did have any non-cash awards during the fiscal year ended September 30, 2025.

City of Madeira Beach, Florida

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting: Material weaknesses identified?	____yes ___X__no
Significant deficiencies identified not considered material weaknesses identified?	____yes ___X__no
Noncompliance material to financial statements noted?	____yes ___X__no

Federal Awards and State Projects

Internal control over major programs: Material weaknesses identified?	____yes ___X__no
Significant deficiencies identified not considered to be material weaknesses?	____yes ___X__none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance/ Chapter 10.550, Rules of the Auditor General?	____yes ___X__no

Identification of major federal/state programs:

Assistance Listing/CSFA Number	Name of Federal/State Program
AL 97.036	Disaster Grants – Public Assistance
CSFA 37.101	Statewide Water Restoration Projects

Dollar threshold used to distinguish between Type A and Type B programs – federal programs:	$1,000,000
Dollar threshold used to distinguish between Type A and Type B programs – state projects:	$750,000
Auditee qualified as a low-risk quditee?	____yes ___X__no

City of Madeira Beach, Florida

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III
FEDERAL PROGRAMS FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None reported.

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Management Letter

Honorable Mayor and Members
of the City Commission
City of Madeira Beach, Florida

Report on the Financial Statements

We have audited the financial statements of City of Madeira Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated April 23, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, Uniform Administrative *Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's 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;* Independent Auditor's Report on Compliance for Each Major Federal Program and State Project Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's 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 these reports, which are dated April 23, 2026, 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. Corrective action was taken with respect to 2024-001 – Construction Project Pay Application Review. There were no second preceding year findings that remain unresolved.

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 City of Madeira Beach, Florida was created pursuant to Chapter 97-348, Florida Statutes, as of December 31, 1997. Additional information on the City's creation is disclosed within the City's footnotes. There were no component units related to the City.

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, the specific condition(s) 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 did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the City's geographical boundaries during the fiscal year under audit.

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 note any such findings.

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 the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor and Members of the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
April 23, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Accountant's Report

Honorable Mayor and Members
of the City Commission
City of Madeira Beach, Florida

We have examined City of Madeira Beach, Florida (the "City"), compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2025. Management of the City is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, 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 ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

This report is intended solely for the information and use of the City and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Bradenton, Florida
April 23, 2026

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City Of Madeira Beach FLORIDA

2025 PRESENTATION OF AUDIT RESULTS TO: CITY OF MADEIRA BEACH, FLORIDA

Presented by:
Daniel Anderson

Agenda

- Information about Mauldin & Jenkins
- Overview of Audit Opinions and Annual Comprehensive Financial Report
- Required Communications under *Government Auditing Standards*
- Questions and Comments

Mauldin & Jenkins, LLC

MAULDIN & JENKINS BY THE NUMBERS

INSIDE Top 100 FIRMS

2025 Top 100 Firms

2024 Best Firms to Work For

2024 Fastest Growing Firms

CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

100+ year
HISTORY
OF QUALITY SERVICE

Serve 750+
GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS & DIRECTORS **31**

190+ TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY

350+
SINGLE AUDITS PERFORMED LAST YEAR COVERING ALMOST $7 BILLION OF FEDERAL GRANTS

165,000+
HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

180+ CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

8 STATES | **19** OFFICES



General Information About the Annual Comprehensive Financial Report

Introductory Section

- Letter of Transmittal; Organizational Chart; Directory of Officials; Certificate of Achievement for Excellence in Financial Reporting

Financial Section

- Independent Auditor's Report; Management Discussion & Analysis (MD&A); Financial Statements and Footnotes

Statistical Section

- Financial Trends Information; Revenue Capacity Information; Debt Capacity Information; Operating Information

General Information About the Annual Comprehensive Financial Report

Audit Opinion

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)

- We considered the internal control structure for the purpose of expressing our opinion on the City's basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.
- Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
- Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
- The basic financial statements are the responsibility of the City's management.

Report on Basic Financial Statements

- Unmodified ("clean") opinion on basic financial statements.
- Presented fairly in accordance with accounting principles generally accepted in the United States of America.
- Our responsibility does not extend beyond financial information contained in our report.

General Information About the Annual Comprehensive Financial Report

Compliance Report

- The financial report package contains a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls and compliance with applicable rules and regulations.
- This report and the procedures performed are required by *Government Auditing Standards*.
- We reported no current year findings.

Single Audit

- The City received and spent approximately $6.0 million of federal and state awards. This required us to perform four single audits covering approximately $5.5 million of expenditures.
- We noted no issues with regard to the use of these funds.

Required Communications

Significant Accounting Policies

- Management is responsible for the selection and use of appropriate accounting policies.
- The significant accounting policies used by the City are described in Note 1 to the basic financial statements.
- During the current year, there were no new accounting pronouncements implemented that impacted the financial statements.
- The policies used by the City are in accordance with generally accepted accounting principles.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

Management Judgment/Accounting Estimates

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.
- The City uses various estimates as part of its financial reporting process – including actuarial assumptions.

Relationship with Management

- We received full cooperation from the City's management and staff.
- There were no disagreements with management on accounting issues or financial reporting matters.

Required Communications

Management Representation

- We requested, and received, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.

Consultation with Other Accountants

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

Significant Issues Discussed with Management

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

Audit Adjustments

- There were no unrecorded or passed audit adjustments.

Financial Statement Disclosures

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

Required Communications

Information in Documents Containing Audited Financial Statements

- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

Auditor Independence

- In accordance with AICPA professional standards, M&J is independent with regard to the City and the financial reporting process.

Other Information in Auditor's Discussion & Analysis

Additional report Issued by our Firm Annually Which Documents the Following:

- All Auditor Required Communications
- Summary of Current Year Findings and Recommendations for Improvements:
  - None
- Listing of All Upcoming GASB Standards and Pronouncements

Questions & Comments

Thank you for your time!

Contact Information
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
941.747.4483

Daniel Anderson danderson@mjcpa.com

MINUTES

BOARD OF COMMISSIONERS
REGULAR MEETING
APRIL 8, 2026
6:00 P.M.

The City of Madeira Beach Board of Commissioners held a regular meeting at 6:00 p.m. on April 8, 2026, in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

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

MEMBERS ABSENT: None

CHARTER OFFICERS PRESENT: Clint Belk, Acting City Manager
Clara VanBlargan, City Clerk
Andrew Laflin, Finance Director Consultant
Thomas Trask, City Attorney

1. CALL TO ORDER

Mayor Brooks 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. All were present.

4. PROCLAMATIONS

There were no Proclamations.

5. APPROVAL OF THE AGENDA

Mayor Brooks requested moving Agenda Item 13.B. (555 property and survey of the water required for building docks) to the workshop, explaining that what she initially thought would be a quick conversation would actually require a much longer discussion better suited to a workshop format. The Commission concurred.

Commissioner McGeehen motioned to move Agenda Item 13.B. to the next workshop and to approve the remainder of the Agenda. Commissioner Ghovaee seconded the motion.

ROLL CALL:

Commissioner McGeehen	"YES"
Commissioner Ghovaee	"YES"
Commissioner Tagliarini	"YES"
Commissioner Dillon	"YES"
Mayor Brooks	"YES"

The motion carried 5-0.

6. PRESENTATIONS

There were no presentations.

7. PUBLIC COMMENT

Tom Whalley, 60 137th Ave. Circle, spoke about enjoying riding his electric bike on the beach daily for 30 years as a resident. As a cancer survivor, he expressed that he no longer has the strength he once had and requested consideration for residents who respect the beach and have lived in the community for a long time. He mentioned that riding on the beach is a spiritual experience for him and expressed frustration with police officers chasing him to write tickets.

Rick Willis, 555 Lillian Dr., asked two questions: whether the City has influence with the State regarding road repair on 150th Avenue where there are two deep potholes in the left lane and a significant bump in the right lane near the light, and about a persistent water puddle on 140th Avenue toward Parsley that appears to be leaking from the sidewalk, expressing concern about potential ground erosion.

8. APPOINTMENT OF VICE MAYOR

A. Appointment of Vice Mayor

Commissioner Ghovaee motioned to appoint Commissioner McGeehan as Vice Mayor. Commissioner McGeehan accepted.

Commissioner Tagliarini nominated Commissioner Ghovaee. Commissioner Ghovaee declined the nomination out of respect for Commissioner McGeehan's longer tenure on the Commission, stating that McGeehan had been there longer and deserved the appointment.

Commissioner Dillon seconded the motion to appoint Commissioner McGeehen to serve as Vice Mayor for a one-year term.

ROLL CALL:

Commissioner Ghovaee	"YES"
Commissioner Dillon	"YES"
Commissioner McGeehen	"YES"
Commissioner Tagliarini	"YES"
Mayor Brooks	"YES"

The motion carried 5-0.

9. ROLL CALL

The City Clerk called the roll:

Mayor Brooks	"YES"
Commissioner Tagliarini	"YES"
Commissioner Dillon	"YES"
Vice Mayor McGeehen	"YES"
Commissioner Ghovaee	"YES"

The motion carried 5-0.

10. APPROVAL OF MINUTES

A. 2026-02-26, BOC Special Meeting Minutes
B. 2026-03-04, BOC Regular Meeting Minutes
C. 2026-03-18, BOC Regular Workshop Meeting Minutes
D. 2026-03-27. BOC Special Meeting Minutes

Commissioner Tagliarini motioned to approve the meeting minutes as written. Commissioner Dillon seconded the motion.

ROLL CALL:

Commissioner Tagliarini	"YES"
Commissioner Dillon	"YES"
Vice Mayor McGeehen	"YES"
Commissioner Ghovaee	"YES"
Mayor Brooks	"YES"

The motion carried 5-0.

11. CONSENT AGENDA

A. Approval of purchase of Self-Contained Breathing Apparatus

Mayor Brooks read the listed Consent Agenda Item.

DRAFT

Commissioner Tagliarini motioned to approve the Consent Agenda as written. Commissioner Dillon seconded the motion.

ROLL CALL:

Commissioner Tagliarini	"YES"
Commissioner Dillon	"YES"
Commissioner Ghovaee	"YES"
Vice Mayor McGeehen	"YES"
Mayor Brooks	"YES"

The motion carried 5-0.

12. PUBLIC HEARINGS

There were no Public Hearings.

13. UNFINISHED BUSINESS

A. Lot Mowing Lien and Special Magistrate Liens – 13225 2nd Street East, Madeira Beach – Case Nos. 14-68, 08.04, 08.24, 08.07 and 09.39 (Simonetta and Discount Properties of Florida LLC)

Attorney Trask explained that the item was discussed at a workshop meeting and reviewed the background. It is a request to reduce the lien on the property. City staff recommended that the Board accept the settlement offer of $2,149.48 in exchange for a Release of the lot mowing lien and the Special Magistrate liens.

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

Commissioner Tagliarini noted that he walks past the property daily; it has been well maintained for a long time, and the current owner should not be held responsible for the title company's oversights. The other Commissioners agreed, though they expressed concern about how the liens slipped through the cracks for so long.

Mayor Brooks emphasized that this was an anomaly and not a precedent for reducing fines, noting that recovery from title agencies would be difficult. She confirmed that City staff had investigated whether anything could have been done differently on the City's side and found that nothing could have been.

Commissioner Dillon motioned to accept the settlement offer of $2,149.48. Commissioner Ghovaee seconded the motion.

ROLL CALL:

Commissioner Dillon	"YES"
Commissioner Ghovaee	"YES"

Commissioner Tagliarini	"YES"
Vice Mayor McGeehen	"YES"
Mayor Brooks	"YES"

The motion carried 5-0.

B. 555 property and survey of the water that is required for building docs

The Item was removed from the Agenda for discussion at the next workshop meeting.

C. Tom and Kitty Stuart Park

Acting City Manager Belk provided an update on the park renovation progress. Structural engineering for the elevated bathroom foundation is underway, waiting for building loading to finalize the foundation. The site plan is 95% complete, and the CXT bathroom has been ordered. Staff met with CXT on April 7th and April 9th to finalize utility connections and delivery methods.

Mayor Brooks opened to public comment.

People who spoke on the Item:

- John Connolly, 600 Normandy Road, provided the City Clerk with a copy of the Deed and petition of those opposed to the City's direction with the park.
- Deborah Bradbeer, 16442 Redington Dr.
- Stephanie Druding, 174 148th Ave. E.
- Jim Rostek, resident
- Marcus Winters, Caddy's owner
- Jeff Beggins, 429 Boca Ciega Drive
- Michael Druding, 174 148th Ave. E.
- Daniel Carlton, provided the City Clerk with a copy of the Deed
- Tom Whalley, 60 137th Ave. Cir.

Commissioner Tagliarini, a 30-year resident, clarified that the park had always had asphalt and parking spaces, never had a bathroom, and that only the bench and gazebo differed from the current configuration. He explained that landscaping has not been completed due to hurricane recovery and ongoing construction. There will be lots of landscaping and a permanent elevated restroom. The park was smaller than before, and it was a parking lot.

Commissioner Dillon, a 15-year resident, described frequently using the park with his wife and experiencing problems with homeless individuals accosting his wife. When he asked residents and visitors, they preferred a bathroom to a gazebo. He supported getting the park back to pre-hurricane condition and then potentially discussing modifications.

Vice Mayor McGeehen confirmed the illegal activities that occurred at the park location, with Acting City Manager Belk verifying that emergency services frequently responded to the area for overdoses, alcohol-related incidents, and assaults before the renovation.

Commissioner Ghovaee spoke about honoring the 2013 development agreement while suggesting eliminating some parking spaces to create more landscaping and green space, including a small gazebo.

Commissioner Dillon said they have to go back to what was there pre-hurricane and then open it up to discussion to remove spaces later. Commissioner Ghovaee said that if they are going to eliminate spaces, it should be during the project's planning.

Mayor Brooks emphasized that the development agreement was entered into in 2013 by a previous administration with significant community support at that time. She stressed that the current Commission very much cares about the community and the park, noting that Marcus Winters has been supportive of the City and that the City did not give away the park; it was always an asphalt parking area. The Mayor explained that the current design uses impervious pavers, which are better for the environment than the previous asphalt, and that the renovation was completed at no cost to the City through the development agreement. She expressed frustration with divisive social media attacks on Commissioners and emphasized that the proper place for discussion is at Commission meetings, not on social media.

City Attorney Trask clarified the legal issues, confirming that the deed simply states that the land be used solely as a site for a city park, which it still is. He explained that Florida Statute 95.36, enacted in 1949, terminated any reversion language after 30 years, so the land cannot revert back to the Stuart family, regardless of how it is used as a city park. He saw no legal jeopardy in providing a bathroom or not installing a gazebo, noting that most city parks have bathrooms.

14. CONTRACTS/AGREEMENTS

A. Pinellas County ILA for Post Disaster Recovery

Community Development Director Marci Forbes explained that Pinellas County developed an interlocal agreement to facilitate cooperative procurement of post-storm disaster recovery services. The County negotiated with several firms and created a ranking list. Once the City enters the agreement, it can contract with these firms for services including building code administration, substantial damage assessments, floodplain management, code enforcement, and technical communication support. Director Forbes intended to select the top seven firms to have readily available for post-storm recovery. The agreement has no fiscal impact until services are actually used, at which point costs would be submitted to FEMA for reimbursement, similar to the last storm recovery.

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

Commissioner Tagliarini motioned to execute the Interlocal Agreement with Pinellas County for Post-Disaster Recovery, with the listed vendors. Vice Mayor McGeehen seconded the motion.

ROLL CALL:

Commissioner Tagliarini "YES"

Vice Mayor McGeehen "YES"
Commissioner Ghovaee "YES"
Commissioner Dillon "YES"
Mayor Brooks "YES"

The motion carried 5-0.

B. Renewal of Joint Use Agreements with Pinellas County Schools

Recreation Director Jay Hatch explained that these are two separate contracts with the Pinellas County School Board that began in 1985 and are renewed every five years. The agreements allow mutual use of facilities: the City can use the school's athletic fields, gym, and basketball courts, while the school can use City facilities for educational purposes. The City maintains the school fields and grassy areas, and Bicentennial Park (which is on school land), including trash and related services. Though the school has expressed interest in using City facilities, this has not occurred in the past 12 years. The agreements still require going through rental processes, but solidify the mutual arrangement for five years.

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

Vice Mayor McGeehen motioned to approve the Renewal of both the Bicentennial Park Agreement and the Joint Use Playground Agreement with Pinellas County Schools for a five-year term from may 12, 2026, through May 11, 2031. Commissioner Dillon seconded the motion.

ROLL CALL:

Vice Mayor McGeehen "YES"
Commissioner Dillon "YES"
Commissioner Ghovaee "YES"
Commissioner Tagliarini "YES"
Mayor Brooks "YES"

The motion carried 5-0.

15. NEW BUSINESS

There was no new business.

16. AGENDA SETTING (April 29, 2026, BOC Regular Workshop; 4:00 PM)

A. Hearing Office Agreements
B. Samples of Recognition and Appreciation Forms and Explanation Form of why the person was chosen to receive recognition
C. BOC Policy Handbook
D. Explore ways to keep costs down for city services, contracts, design, and construction fees
E. Discuss changing the municipal election from March to November

F. 26PLN City of Madeira Beach Vulnerability assessment and adaptation plan Grant approval
G. RFP #26-02 Holiday Décor
H. Approval of Florida Department of Children and Families Grant for Rip Tide Simulator
I. RDK ASL Lease Discussion
J. John's Pass Village Parking Garage Feasibility Study
K. Par-Kan Beach Dumpster Discussion
L. Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial – Discussion
M. Greg Chassin regarding his property development issue

Mayor Brooks expressed concern that the workshop agenda contained too many items for a reasonable meeting length. The Acting City Manager agreed to prioritize the items for the Board and, during their one-on-ones, discuss which ones to move to the May workshop.

Mayor Brooks wanted to keep the discussions on the boat slips and the 555 150th Ave property on the next workshop agenda.

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

17. REPORTS/CORRESPONDENCE

A. Board of Commissioners – Reports/Correspondence

Vice Mayor McGeehen thanked the Mayor and the Commissioners for their support in his appointment as Vice Mayor, expressing his commitment to serving residents and staff in his new capacity.

B. Board of Commissioners – 2026 Meetings Report (March) - Informational

City Clerk Clara VanBlargan explained that the report is provided for informational purposes to help people keep up with Commission activities, including town hall meetings, communications with the mayor, contracts, and workshop discussions.

C. City Attorney

City Attorney Trask did not have anything to report.

D. City Clerk's Report – April 2026

The Commission acknowledged receipt of the City Clerk's monthly report.

E. Acting City Manager

Acting City Manager Belk provided updates on several ongoing projects. Area 3 infrastructure work (East and West Parsley, Marguerite, Lynn Way, A and B Street, Pruitt, South Bayshore) has

completed storm drain replacement and is working on structural lining of three remaining drains, with outstanding work including yard restoration, curb repair, driveway restoration, and road milling. The dredging project is progressing exactly as projected, with aerial and water-depth surveys conducted every two weeks. John's Pass jetty sidewalk replacement involves a meeting with Pinellas County environmental staff to discuss concerns. The Snack Shack has been tented; historical designation is underway, pending historical data research; and public works building plans are 100% complete and ready for site plan and permitting submission.

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

Commissioner Ghovaee asked about the Key to the City program, with the Acting City Manager confirming they have two traditional-sized keys available and city coins on order, expected by April 28th. The Board agreed that Commissioner Ghovaee will take the lead on the key program coordination.

Commissioner Dillon inquired about the new city manager hiring process. Mayor Brooks confirmed that contract negotiations are underway and that they will come back to the Board for a vote. The Acting City Manager said the proposed start date is May 11th, allowing time for a warm handoff and for the new city manager to get familiar with departments before officially starting.

Commissioner Ghovaee asked about the legislative lobbyist report. The Acting City Manager explained that the lobbyist will wait until the State budget is finalized before providing a comprehensive report on appropriation requests, as the Senate and House currently have a $1.7 billion difference in their budget proposals.

18. RESPOND TO PUBLIC COMMENTS/QUESTIONS

1. Mr. Whalley, regarding electric bikes on the beach.

Mayor Brooks asked City Attorney Trask to provide an update on relevant legislation. The City Attorney noted that every beach community pushed for uniform regulations prohibiting electric bikes on beaches. He said he would look into legislation that addressed the issue.

2. Mr. Willis, regarding the State road repair on 150th Ave. and the 140th Ave. water puddle.

For the record, Mayor Brooks said she knows Public Works Director Wepfer has communicated with the State about 150th Ave., but she does not have any control over them coming out and doing anything. Director Wepfer said that, although it is a state road, Pinellas County has its utilities beneath it. The area Mr. Willis was referring to is the Pinellas County utility areas that need attention. Citizens should call Pinellas County Utilities at 727-464-4400 to report such issues.

Director Wepfer said the 140th Avenue area was damaged when Frontier collapsed the roadway. It will be checked, though it is not a constant puddle; it appears only with rain. She will check into it.

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The Acting City Manager highlighted new, improved parking signs on display in the back of the Commission Chambers that clearly display "City of Madeira Beach" and provide detailed instructions for the ParkMobile app, eliminating confusion about private lot parking.

The City Clerk announced a Planning Commission vacancy and requested applications from residents who are registered voters, with the appointment scheduled for the May 13th regular meeting.

19. ADJOURNMENT

Mayor Brooks adjourned the meeting at 7:37 p.m.

ATTEST:

_____
Anne-Marie Brooks, Mayor

_____
Clara VanBlargan, MMC, MSM, City Clerk

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MINUTES

BOARD OF COMMISSIONERS
SPECIAL MEETING
APRIL 21, 2026
2:00 P.M.

The City of Madeira Beach Board of Commissioners held a special meeting at 2:00 p.m. on April 21, 2026, in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

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

MEMBERS ABSENT: None

CHARTER OFFICERS PRESENT: Clint Belk, Acting City Manager
Clara VanBlargan, City Clerk
Thomas Trask, City Attorney

1. CALL TO ORDER

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

2. ROLL CALL

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

3. PUBLIC COMMENT

There were no public comments.

4. CITY MANAGER EMPLOYMENT AGREEMENT – MICHAEL HELFRICH

A. City Manager Employment Agreement – Michael Helfrich

The City Attorney provided a comprehensive overview of the draft agreement's key terms. He noted a couple of blanks in the agreement that need to be filled out. The blanks are the date of today's meeting, the date the candidate will take office as city manager, and the three-year termination date from the start date.

- The agreement is for an initial three-year term.

- The agreement sets an annual starting salary of $185,000, with a provision for review after six months of employment. If Helfrich satisfactorily completes the six-month probationary period, his salary would increase to $190,000 annually. If the Commission fails to conduct the evaluation within seven months, the salary increase becomes automatic.
- The benefits package includes the same benefits provided to all city employees, with 25 workdays of vacation leave annually and an advance of 10 vacation workdays in the initial year of employment, which would be charged against future accruals.
- The City will pay 100 percent of health, dental, and vision insurance premiums for Helfrich and his dependents, as well as provide long-term disability coverage and a term life insurance policy equal to his annual salary.
- Additional provisions include 12 sick leave days per calendar year, a $600 monthly vehicle allowance, City contributions to his retirement plan, and an annual City budget of $6,000 for professional travel, conferences, and seminars. The City will also cover professional dues and subscriptions.
- The termination provision on page 4 of 6 of the agreement specifies that if terminated without cause, Helfrich would receive 20 weeks of severance pay, whereas termination for cause would result in no severance.
- Performance evaluations will occur at the six-month mark and annually thereafter.
- The City will provide a cellular telephone, a laptop computer, and other necessary technology, and maintain a blanket bond and a liability insurance policy, but will not provide moving expenses, relocation costs, or temporary housing.
- The agreement requires Helfrich to adhere to the ICMA code of ethics as a condition of employment.

Mayor Brooks opened public comment.

Bill Karns, 400 150th Avenue, Madeira Beach, thanked Chief Belk for his hard work during the transition and expressed appreciation for assistance with several ongoing projects. Mr. Karns welcomed Mike Helfrich to the City, stating that he believes Helfrich will be a great addition to the organization.

Mayor Brooks recommended that Helfrich begin his employment with the City the following morning (April 22, 2026), noting that conversations with the new city manager confirmed his readiness to start immediately.

Commissioner Tagliarini identified a minor typographical error in the agreement, noting the absence of "BOC" references on page 4, in Paragraph A, Charter Process and Due Process Hearing, and in Paragraph B, Termination and Severance, within Section 7, Suspension, Termination, and Severance Conditions. The City Attorney confirmed that the corrections will be made.

Commissioner Dillon raised questions about the six-month evaluation period, recalling previous discussions about a three-month review instead of six months, but indicated acceptance of the six-month timeline. He also expressed initial concern about the immediate start date but noted that he received an email yesterday indicating that Helfrich had requested a one-on-one meeting tomorrow, which alleviated his concerns about getting to know the new manager.

Commissioner Ghovaee inquired about the contract's consistency with other city manager contracts on the beaches. The City Attorney explained that this agreement was based on the previous city manager, Robin Gomez's, contract, with some tweaks, but it had not been compared to other beach city contracts.

Commissioner Ghovaee sought clarification on the six-month evaluation process, asking what would happen if the Commission was not satisfied with Helfrich's performance after six months. The City Attorney explained that the $190,000 is not automatic. The salary would remain at $185,000, or the Commission could terminate the city manager, with or without cause, with the corresponding severance implications.

Vice Mayor McGeehen expressed appreciation for Helfrich's joining the organization and stated that he looked forward to working with him.

Commissioner Dillon moved to approve the employment agreement for Michael Helfrich, as stated, with a start date of the following day (April 22, 2026). Vice Mayor McGeehen seconded the motion.

ROLL CALL:

Commissioner Dillon	"YES"
Vice Mayor McGeehen	"YES"
Commissioner Ghovaee	"YES"
Commissioner Tagliarini	"YES"
Mayor Brooks	"YES"

The motion carried 5-0.

5. RESPOND TO PUBLIC COMMENTS/QUESTIONS

The Mayor said there were no public comments to address.

6. ADJOURNMENT

Before adjournment, Mayor Brooks thanked Chief Belk for his service during the transitional period and acknowledged his work with the Commission, the City, and all employees. It was appreciated.

The Mayor also wished Belk a happy birthday, noting that Friday was Belk's birthday. Chief Belk said it was a great birthday present and that he was happy to return to the Fire Department.

Mayor Brooks adjourned the meeting at 2:13 p.m.

ATTEST: Anne-Marie Brooks, Mayor

Clara VanBlargan, MMC, FCPC, MSM, City Clerk

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MINUTES

BOARD OF COMMISSIONERS
BUDGET WORKSHOP MEETING
APRIL 29, 2026
2:00 P.M.

The City of Madeira Beach Board of Commissioners held a budget workshop meeting at 2:00 p.m. on April 29, 2026 in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

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

MEMBERS ABSENT: None

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

1. CALL TO ORDER

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

2. ROLL CALL

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

3. PUBLIC COMMENT

There were no public comments.

4. FY 2027 Budget Workshop #1

I. Excerpts from FY 2025 Audited Financial Statements

Finance Director Consultant Andrew Laflin explained that the session was not intended to project specific FY 2027 spending, but rather to establish a clear financial baseline showing where the City stood at the close of FY 2025, what had transpired financially through mid-April of FY 2026, and what that picture implies for the upcoming budget cycle. That will provide an understanding of the reserve picture, the cash and investments the City has historically held in the bank, and what

they have today. A formal presentation from the City's new audit firm, Mauldin and Jenkins, would be delivered at the next regular meeting by the audit partner. For this workshop, he had pulled selected pages from the audited report to provide historical context and facilitate discussion.

Mr. Laflin offered an orientation on governmental fund accounting to new Commissioners. He explained that the City operates two categories of funds: governmental funds and enterprise (proprietary) funds. Enterprise funds, comprising Sanitation, Stormwater, Marina, and Parking, are intended to be largely self-sustaining, funded by user fees and charges, with revenues expected to at least match expenses. Governmental funds may also include user fees and assessments but are additionally supported by tax revenues.

Statement of Revenues, Expenditures, and Changes in Fund Balance in Governmental Funds

General Fund: Mr. Laflin directed attention to the Statement of Revenues, Expenditures, and Changes in Fund Balance. He highlighted the "excess or deficiency of revenues over expenditures" line as the key indicator of operating performance, noting that he was pleased to see a positive result in the General Fund. He drew attention to the notably high intergovernmental revenue of $6.3 million and the correspondingly high general government expenditure of $9.2 million, characterizing both as aberrations driven by the hurricanes in September and early October 2024.

Commissioner Ghovaee asked for a breakdown of intergovernmental revenue, specifically the amount attributable to FEMA versus other intergovernmental sources. Mr. Laflin reported that approximately $4.581 million of the $6.33 million in intergovernmental revenue was recorded to the "FEMA grant revenues" account, representing reimbursement for debris removal costs. He noted that the City had received FEMA funding in advance through the Florida DEP's CAT-A program, based on estimated debris removal costs, resulting in a favorable cash flow outcome. The remaining intergovernmental revenues included state revenue sharing, the local option (0.5 cent) sales tax, and funds received from Pinellas County, the latter potentially related to the Redington EMS interlocal agreement.

Returning to the General Fund, Mr. Laflin described the $1.677 million transfer-in as the administrative overhead charge the General Fund assesses on other funds, primarily enterprise funds and the Archibald Park and Building funds, to recover the costs of General Fund departments, such as Finance, that provide services benefiting those funds. The $299,000 transfer-out was the debt service payment on the City's governmental activities borrowing. The net result was a positive change in the fund balance of approximately $1.5 million, bringing the General Fund's ending balance from $17.4 million to $18.9 million as of September 30, 2025.

Commissioner Ghovaee raised the subject of tourist development taxes (bed taxes) and asked whether the City receives any share. Mr. Laflin clarified that the Tourist Development Tax flows to Pinellas County and is not shared with municipalities. Mayor Brooks added that the City's indirect benefit from the Tourist Development Council (TDC) Grant Program comes through event-based grants, such as funding for the Seafood Festival's advertising and entertainment. No municipality receives bed taxes directly. Commissioner Ghovaee then asked whether anyone from Madeira Beach serves on the TDC board. The Mayor said no.

Archibald Park Fund: Mr. Laflin noted that service charges typically include parking fees collected from the parking meters at Archibald Park. Intergovernmental revenues from Archibald Park typically include parking fees and parking meter revenues. Intergovernmental revenues of nearly $1 million are tied to the beach renourishment/restoration project and to a capital outlay of approximately $3 million, nearly all attributable to the same project. A prior-year General Fund transfer helped absorb costs, but the ending fund balance was drawn down significantly to approximately $663,000.

Building Fund: Mr. Laflin described the Building Fund results as "concerning but expected." The fund began FY 2025 with a balance of approximately $1.028 million and ended with just under $70,000 as of September 2025, a loss of roughly $957,000. He attributed this primarily to the City's policy decision to waive permit fees for storm-damaged properties, which reduced permit and fee revenue to $376,000, compared with the more typical expectation of over $1 million annually.

Non-Major Governmental Funds: Mr. Laflin reviewed the four non-major governmental funds:

- **Local Option Sales Tax (LOST) Fund:** Revenues of $667,000 in FY 2025 from the "Penny for Pinellas" discretionary surtax, consistent with prior years (roughly $686,000–$787,000 annually). Because capital spending in this fund was minimal in FY 2025, only $125,000, due to the City's focus on storm recovery, the fund had accumulated a healthy balance of approximately $3.2 million as of September 30, 2025.
- **Impact Fee Fund:** Created as a separate fund in FY 2024 to ensure full transparency, after impact fees (for transportation, parks and recreation, and public safety) had initially been collected into the General Fund following an ordinance passed approximately in FY 2023. Revenues totaled $189,000 in FY 2025, compared with $243,000 in FY 2024. No impact fee funds have yet been spent, and statutory restrictions on their use and expenditures must be tied to capital improvements necessitated by the new development's impact on existing infrastructure.
- **Gas Tax Fund:** A consistent, specific revenue source used for transportation-related maintenance such as street and light upkeep. No major variances noted.
- **Debt Service Fund:** Receives a transfer of $299,000 from the General Fund to cover annual debt service payments on the 2013 governmental borrowing. The change in fund balance reflects interest earned on the fund's cash balance.

Enterprise (Proprietary) Funds

Sanitation Fund: Mr. Laflin expressed satisfaction with the Sanitation Fund's results: approximately $2.2 million in operating revenues against $1.6 million in expenses, including depreciation, yielding roughly $500,000 in operating income. He attributed the improved performance to a fee increase implemented several years ago, following a period of flat or declining results. Another fee increase was not warranted at this time, as accumulated reserves are building toward future capital needs, primarily vehicle replacements. He acknowledged that personnel costs, disposal fees, and landfill costs continue to rise. He indicated the fund's performance would be monitored closely, and a future fee review would be appropriate if costs begin to approach or exceed revenues.

Stormwater Fund: Mr. Laflin described a persistent operating deficit in the Stormwater Fund, with revenues of $680,000 against total operating expenses, including nearly $1.5 million in depreciation. The stormwater fee on utility bills, set at $10 per month per equivalent dwelling unit, has not been increased in several years, while significant infrastructure investment, including a $15 million bond issuance in 2019 to fund multiple stormwater projects, has driven depreciation expense upward. Depreciation, currently approximately $970,000 annually, would continue to rise as projects such as Area 3, Area 5, and Area 9 are completed and placed into service.

Commissioner Tagliarini noted that the stormwater fund had shown a positive result of $1.5 million in FY 2022, but the income had dropped substantially in subsequent years, and asked what accounted for that swing. Public Works Director Megan Wepfer said it was a reimbursement from Frontier Communications for road and stormwater damage caused by their utility work at five locations: three on Crystal Drive and two on Lillian. Mr. Laflin confirmed this in the system, citing vendor Keystone Excavators and noting that the expense and corresponding reimbursement revenue effectively offset each other, explaining the elevated figures in both the revenue and expense lines for that year.

Commissioner Ghovaee asked about the current stormwater ERU rate. Director Wepfer and the Mr. Laflin confirmed it is $10 per month per ERU. Commissioner Ghovaee also asked how that rate compares to other beach communities. Mr. Laflin acknowledged this is an important comparative question and offered to conduct a peer analysis. He suggested the stormwater fee could be a subject of a future workshop discussion, noting that while he is not suggesting the fee should cover 100% of all major stormwater project costs in a single year, it would be reasonable to expect the fee to cover a greater share of annualized operating costs, including depreciation. He noted that the City had instead chosen to increase the millage rate to fund stormwater debt service rather than raise the stormwater fee itself, and suggested that both approaches merit re-evaluation.

Commissioner Tagliarini expressed concern about the optics of a potential fee increase for residents and asked for more detailed background information to justify any future decision. Mr. Laflin agreed, saying he wanted to give them all the ammunition they needed. If a fee increase is under consideration, he could provide a full financial picture and explain why they are evaluating it.

Commissioner Dillon asked whether impact fee reserves could be used to offset building fund or stormwater operating costs. Mr. Laflin explained that impact fees are subject to strict statutory restrictions and may be applied only to capital expenditures that expand infrastructure capacity in response to growth, not to routine operating expenses.

Marina Fund: Mr. Laflin highlighted continued strong performance, with a nearly $350,000 increase in net position after a $186,000 transfer out (administrative overhead to the General Fund). Net position rose from approximately $4.2 million to $4.6 million in FY 2025. The Marina Fund's performance has improved substantially since FY 2020 and has been consistently profitable throughout his tenure at the City.

Parking Fund: Mr. Laflin noted that the Parking Fund was not established until FY 2023. Parking revenues were previously included in the General Fund, so no FY 2022 data exist for this fund.

Despite concerns that the hurricane-related closure of parking lots in the fall of 2024 would severely impact revenues, he reported that the dip was less severe than anticipated. The fund saw a modest decline from a $3.5 million peak in FY 2023 to approximately $3.2 million in FY 2025, which he characterized as a solid recovery given the circumstances.

II. 4 Year Historical Revenues & Expenses and Reserve Analysis

Mr. Laflin walked through a multi-year trend overview covering FY 2022 through FY 2025 across all funds. Key observations included:

- The General Fund showed elevated revenues ($18 million in FY 2025 vs. $14 million in FY 2024) and elevated expenses due to over $5.187 million in disaster-related expenditures that did not exist in prior years, a 1-time item that will not recur in FY 2027.

  Commissioner Tagliarini asked whether future budget documents would clearly distinguish 1-time from recurring items. Mr. Laflin confirmed that the FY 2027 budget document would present prior-year actuals alongside current-year-to-date and annualized estimates, enabling commissioners to identify anomalies.

- Building Fund revenues were significantly lower in FY 2025 due to the permit-fee waiver policy, as discussed previously.
- Local Option Sales Tax (LOST) Fund revenue was notably stable over the four years despite hurricane impacts, ranging from $686,000 to $787,000 annually, and capital spending remained low in FY 2025.
- Archibald Park Fund showed a large expenditure spike in FY 2025, attributable to the beach renourishment project.
- Enterprise funds generally showed consistent revenue trends, with modest hurricane-related dips in Marina and Parking that recovered well.

Mayor Brooks reminded the Commission that today's session was intended as a high-level overview and that future workshops would provide the line-item detail needed to analyze specific year-over-year variances in depth. She encouraged all Commissioners to review the prior year's budget document in preparation for those sessions.

Capital Outlay Activity

Mr. Laflin noted that governmental fund financial statements reflect capital expenditures as "capital outlay" (an expense), whereas enterprise fund statements capitalize those costs as assets on the balance sheet. He presented a supplemental table showing actual capital asset acquisitions and construction activity across funds over multiple years. Key observations:

- Sanitation Fund capital activity is cyclical, with larger vehicle purchase years followed by quieter years.
- Stormwater Fund capital activity has grown significantly in recent years as the Area 3, 5, and 9 projects have ramped up, and FY 2026 year-to-date activity has also been elevated.

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- Marina Fund saw an uptick in FY 2025 and continued into FY 2026 due to seawall replacement work.

Fund Reserve Analysis

Mr. Laflin presented a reserve analysis page showing ending fund balances as of September 30, 2025, combined with FY 2026 year-to-date actual inflows and outflows through mid-April, to estimate the current available reserve for each fund.

General Fund: Mr. Laflin noted that the $18.9 million ending balance had been substantially reduced by the $18.12 million acquisition of the property at 555 150th Avenue, paid entirely in cash. He acknowledged this was a deliberate, known expenditure but noted that it meaningfully reduced the cushion available for future capital investment. He also noted that he had previously structured the acquisition as a "continuing resolution" to preserve the option of rolling the land purchase cost into a future bond issuance if the City wished to redeploy cash for development costs.

Building Fund: Mr. Laflin described the Building Fund's current trajectory as the most concerning of all the funds. Beginning with a nearly depleted balance of $70,000, the fund's FY 2026 expenses are running well ahead of revenues. With expenses at $780,000 year-to-date (half-year), he projected an annualized expense run rate that could produce a deficit of approximately $331,000 against available reserves — meaning the fund could be in a negative reserve position by year-end. He identified the primary driver as professional services costs for outsourced building department functions (plans review, inspections, and the building official role), which are necessary given the inability to fill those positions in-house but are considerably more expensive than budgeted. He used the analogy of the fractional model working well for positions like City Attorney and Finance Director, but breaking down when the need is effectively full-time: "It's not working well on the building side because we do need a full-time building official." He acknowledged that permit fees may also warrant review.

Lost Option Sales Tax (LOST) Fund: A healthy balance of approximately $3.2 million, with continued annual inflows, provides a reliable resource for capital improvement projects as they advance.

Archibald Park Fund: Minimal remaining balance after the beach renourishment project. Any future capital improvement plans for Archibald Park would require significant General Fund subsidies.

Marina and Parking Funds: Both continue to perform well, with positive year-to-date results for FY 2026.

III. Outstanding Debt & Cash & Investments Balances

Current Outstanding Debt - As of the Beginning of Year FY 2026

Mr. Laflin presented the City's current debt obligations, noting with satisfaction that the City has relatively modest debt, issued in only three transactions:

- **2013/2014 Issuance – City Center Construction:** Original principal of $4.7 million; approximately $3.5 million remains. Annual debt service is approximately $299,000. He had previously explored refunding this obligation but found the interest rate savings insufficient to justify the transaction at that time. He indicated that the City would continue to monitor interest rate conditions for a future refunding opportunity.
- **2019 Stormwater Revenue Bond:** Original issuance of $15 million to fund multiple stormwater infrastructure projects; approximately $12 million remains outstanding. The annual debt service requirement is about $1 million. General Fund transfers to the Stormwater Fund typically cover this debt service cost.
- **2015/2020 Stormwater Refunding Bond:** Mr. Laflin said the original issuance of $4.4 million, refunded in 2020 at an interest rate of 1.73%, which is excellent. Approximately $2.3 million remains outstanding.

Mr. Laflin said that all existing debt matures by 2044, meaning the City would be completely debt-free unless new debt is issued. He acknowledged that new debt may be required, depending on capital improvement decisions made through the FY 2027 budget process.

Cash & Investments Historical Balances – Thru April 2026

Mr. Laflin presented the City's cash and investment balances over time. He described the structure: a $750,000 steady-state operating account with Hancock Whitney, with excess funds swept into an investment account that earns a competitive rate. The City also uses the Florida LOCAL CLASS (Local Government Investment Pool), which has been funded since FY 2023 and has earned a strong return.

Mr. Laflin said historical cash and investment totals grew steadily from $33 million (April 2022) to a peak of approximately $38 million (April 2024), then declined sharply to approximately $22 million as of mid-April 2026, following the $18.12 million cash payment for the 150th Avenue land acquisition. He was much less concerned about budgeted capital costs before the $18 million. Future capital improvement proposals presented in Workshop #2 must clearly identify their funding sources, such as grants, existing reserves, new debt, or a combination. Simply funding deficits from reserves is less straightforward now than it was a year ago.

IV. Proposed FY 2026 Budget Amendment #1

Mr. Laflin explained that budget amendments are standard in municipal government and occur when unplanned events arise after the budget is adopted. Under the City's Code of Ordinances, departments may reallocate funds within their budgets without Commission approval, but any increase to a department's overall expense budget requires a formal resolution approved by the Commission. He indicated that if the Commission was comfortable with the proposed items, he would bring Amendment #1 forward as a resolution at the next regular meeting.

Three items comprise the proposed amendment:

1. **Gulf Boulevard Undergrounding Project:** A purchase order rollover from FY 2025 to FY 2026 with Utility Consultants of Florida for unfinished work on the Gulf Boulevard undergrounding project. This item has a dedicated revenue offset through an interlocal agreement with Pinellas County, resulting in no net impact on reserve balances.
2. **Land Purchase at 555 150th Avenue:** An increase of $18,120,000 to the General Fund capital budget to formally record the property acquisition. This was not included in the original FY 2026 budget. The expenditure is offset by the use of fund balance/net position carryover (reserves), as there is no dedicated external funding source for this purchase.
3. **Redington EMS Station Construction:** An increase in the budget for construction costs for the Redington Station project. Although the City manages the project and pays vendors, the building is legally the County's asset. Accordingly, the costs are recorded as operating expenses rather than as capital assets. All costs are fully reimbursed by the County, resulting in no net impact on City reserves.

Mr. Laflin presented a summary page showing all General Fund departments' FY 2026 budgets, along with year-to-date actuals and encumbrances. He noted that some departments, such as Information Technology (9% remaining budget), Law Enforcement (3%), and Legal Expenses (8%), appeared to have very little budget remaining. He clarified that these figures include encumbrances, such as committed purchase orders and the annual contract with Pinellas County for law enforcement services, which reduce the apparent remaining budget without indicating any actual risk of overspending. He stated that he did not anticipate any additional amendments at this time.

Commissioner Ghovaee expressed comfort with the Finance Director presenting the amendment as a resolution at the next regular meeting.

The Board's consensus was to bring Amendment #1 forward for approval at the next regular meeting.

V. FY 2027 Budget Workshop & Adoption Timeline

Mr. Laflin presented the proposed schedule for the remaining FY 2027 budget workshops and the formal budget adoption process:

- **Budget Workshop #2 – May 27, 2026 at 2:00 p.m.**
  - Capital Improvement Plan
  - Position Listing & Benefits Overview

Mr. Laflin explained he will focus on the Capital Improvement Plan (CIP) and an initial presentation of personnel costs, including a roster of all positions (both currently filled and vacant), associated salaries, taxes, benefits, health insurance, and retirement costs. He committed to presenting each capital project with a clear funding source identification rather than a generalized "wish list," noting the changed reserve environment.

Mayor Brooks raised the question of timing relative to the City's strategic planning process, expressing concern that capital improvement decisions could be made before the Commission has articulated the City's strategic priorities. She asked the City Manager whether strategic planning could be completed within 60 days and whether the CIP could be revisited following that process.

The City Manager acknowledged the constraint and suggested that the Kimerly-Horn Master Plan offers a reasonable interim framework for capital decisions until a more formal strategic plan is completed. He noted that the City was in early discussions with Innovative Labs (formerly Creative Labs) to facilitate the strategic planning process and expressed hope that the process could be completed within 60 days, though he could not commit to that timeline with certainty. Mr. Laflin clarified that while the City's code requires the capital budget to be formally presented by July 1, that does not lock in those decisions. The CIP can go through multiple iterations throughout the process, including after strategic planning conclusions are reached.

Commissioner Dillon said he would be unavailable for the September 23 meeting for the second public hearing on the budget, and for the October 10 meeting, due to prior personal commitments made before taking office. Mr. Laflin expressed a preference for full Commission participation in the September vote, which adopts both the millage rate and the budget and requires reporting the vote to the state. He will work with the City Clerk to set a new public hearing date to accommodate full attendance.

- **Budget Workshop #3 - June 24, 2026; 2:00 p.m.**
  - Personnel budget detail.

- **Budget Workshop #4 – July 22, 2026; 2:00 p.m.**
  - Ad valorem tax analysis
  - Preliminary Budget Book – Summary of Changes

- **Budget Workshop #5 - August 26, 2026; 2:00 p.m.**
  - Tentative Budget Book – Summary of Changes

Mr. Laflin said this meeting would be the final review prior to the formal adoption process. It could be brief, 10 to 15 minutes, if prior workshops had been thorough.

- **Public Hearing #1 – September 9, 2026; 5:45 p.m.**
  - 1st Reading and Public Hearing – Adopt FY 2027 tentative millage rate ordinance and FY 2027 tentative budget ordinance

- **Public Hearing #2 – September 23, 2026; 5:45 p.m.**
  - 2nd Reading and Public Hearing – Adopt FY 2027 tentative millage rate ordinance and FY 2027 tentative budget ordinance

Commissioner Ghovaee asked whether the upcoming personnel workshop would include a discussion of the currently vacant positions, specifically the HR Director and Public Information/Community Communications Officer roles. The City Manager confirmed that both positions are being actively pursued: a recruiter has been engaged for the HR Director search, and

a recruiting budget is being developed. The Community Communications Officer position is expected to be filled through a direct in-house hiring process without a recruiter.

Mr. Laflin closed the workshop by thanking the Commission for their engagement and characterizing the session as an important foundation for the detailed work ahead. There are four more budget workshops to go. The meeting adjourned at 3:32 p.m.

Mayor Brooks opened the floor to public comment.

There were no public comments.

5. ADJOURNMENT

Mayor Brooks adjourned the meeting at 3:32 p.m.

ATTEST: _____
Anne-Marie Brooks, Mayor

_____
Clara VanBlargan, MMC, MSM, FCMC, City Clerk

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MINUTES

BOARD OF COMMISSIONERS
REGULAR WORKSHOP MEETING
APRIL 29, 2026
4:00 P.M.

The City of Madeira Beach Board of Commissioners held a regular workshop meeting at 4:00 p.m. on April 29, 2026, in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida.

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

MEMBERS ABSENT: None.

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

1. CALL TO ORDER

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

2. ROLL CALL

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

3. PROCLAMATIONS

A. National Safe Boating Week; May 16-22, 2026

Mayor Brooks read a proclamation declaring May 16-22, 2026, as National Safe Boating Week. A U.S. Coast Guard representative accepted the proclamation and briefly noted that safe boating courses were available.

B. 57th Annual Professional Municipal Clerks Week; May 3-9, 2026

Mayor Brooks read a proclamation declaring May 3-9, 2026, as the 57th Annual Professional Municipal Clerks Week. Mayor Brooks expressed special appreciation for the City's professional

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municipal clerk, Clara VanBlargan, for her exemplary dedication and service to the community. The City Clerk accepted the proclamation and thanked the Commission.

4. PUBLIC COMMENT

Lori Hopkins, 912 Bay Point Drive, addressed the Commission on the following matters.

- Ms. Hopkins welcomed the new City Manager, Mike Helfrich, and expressed gratitude for the interim leadership of Fire Chief Clint Belk, whom she described as consistently forthcoming, honest, and knowledgeable throughout all her interactions with him.

- Ms. Hopkins spoke about the condition of Bay Point Drive. She recounted that around the middle of the prior year, residents on Bay Point Drive were told at a Conversations with the Mayor's meeting that a mill and resurface of the road would occur in roughly eight months, with completion expected around January or February 2026. At the February 11 meeting, a neighbor at 904 Bay Point Drive again raised the issue before the Commission, describing the road as undrivable, not bikeable, and unsafe for pedestrians. Ms. Hopkins noted that she had been stopped by a sheriff's deputy for walking in the middle of the road because of its condition. She noted that, given her background in government purchasing, she was aware of the ability to piggyback on other county bids to potentially achieve faster, more competitive pricing, and she urged the Commission to help expedite the mill and resurface.

- Ms. Hopkins encouraged the Commission to watch the April 6 Special Magistrate meeting, noting that two cases heard there had troubling outcomes she believed were connected, at least in part, to errors by City staff. She acknowledged that the Special Magistrate's jurisdiction is limited to whether code violations were properly written, but encouraged the Commission to review the cases and consider what corrective action might be available.

5. BOARD OF COMMISSIONERS

A. 14140 E Parsley Drive Property – Greg Chassin regarding his property development issue

Community Development Director Marci Forbes presented an issue that arose during post-hurricane rebuilding. She explained that a property owner, Greg Chassin, had contacted the City about rebuilding a duplex on his property at 14140 East Parsley Drive. The City responded that it saw no issues with the redevelopment and attached the relevant code section (Code Section 110-96) to that correspondence.

Director Forbes explained that Item 6 of that code section poses a critical obstacle: it provides that "Failure to have a current required occupational license in force at the time of the declared disaster will prevent this section from applying to the property." Because the property lacked an active Business Tax Receipt (BTR) when Hurricanes Helene and Milton struck, the owner is precluded from using the nonconforming rebuilding provisions. This issue is not unique to the Chassin

property. The City has identified multiple properties in a similar situation, particularly in areas with a high concentration of duplexes, triplexes, and quadplexes.

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

Mayor Brooks shared a personal anecdote, noting that she had operated a home-based online business without knowing a BTR was required, discovering the requirement only after being elected to the Commission and shadowing in the Community Development Department. She observed that for a period, the City had not actively enforced BTR compliance. Because the property lacked a BTR at the time of the hurricane, the code, as written, would require the owner to spend potentially hundreds of thousands of dollars repairing the storm-damaged structure, then obtain a BTR, and only thereafter be permitted to tear down and rebuild elevated; a sequence she described as "ridiculous" and one that "doesn't really get anything good accomplished."

Commissioner Tagliarini asked whether obtaining a BTR was expensive. Director Forbes confirmed that rental BTRs are inexpensive, under $100, though rental inspections may add to the cost. Commissioner Tagliarini also asked whether the current property, now a vacant lot after demolition, could even receive a BTR in its current state.

Long Range Planner Andrew Morris clarified that the property is zoned R-1, which permits only single-family residential use by right. The duplex, although previously existing and lawfully nonconforming, would not be permitted as a new structure in R-1 today. Because the property owner demolished the structure, the nonconforming use protections (which would have allowed rebuilding) were further restricted by the absence of the BTR. Mr. Morris noted that other cities, including St. Petersburg, have similar BTR requirements tied to nonconforming rebuilding provisions.

Commissioner Dillon recounted a parallel situation discussed at the Special Magistrate hearing, involving a woman who owned a quadplex, demolished it after storm damage, and can now rebuild only a single-family home under code provisions dating back to 1987. He expressed the view that those provisions never anticipated a catastrophic storm of the magnitude of Helene and Milton, and that the outcome for these property owners (being denied the right to rebuild what they had) was fundamentally wrong.

Mayor Brooks asked whether simply removing Subsection 6 from Code Section 110-96 would resolve the issue. Director Forbes indicated that staff would need to review the full code to fully understand the implications before making a specific change, as the nonconforming section requires a broader overhaul in any event.

Mr. Morris noted that one alternative to outright eliminating the BTR requirement would be to provide limited forgiveness for properties damaged by Hurricanes Helene and Milton, rather than permanently removing the requirement. This approach would address the current crisis without signaling to future property owners that BTR compliance is optional.

Commissioner Tagliarini suggested rewording Subsection 6 to require that if a BTR was not in place at the time of disaster damage, the owner must apply for and obtain one before construction

can begin, thereby bringing non-compliant owners into compliance as a condition of rebuilding rather than disqualifying them outright.

Commissioner Dillon noted that in the area around East Parsley Drive, approximately 25 of 30 properties are multifamily duplexes, triplexes, or quadplexes and that the City bears some responsibility for failing to proactively communicate the BTR requirement to these property owners. He emphasized his strong support for allowing residents who had duplexes or quadplexes before the storm to rebuild in kind.

Commissioner Ghovaee cited Clearwater's code as a potentially useful model for this type of nonconforming use and suggested that staff review it.

The Board's consensus was to direct Director Forbes to work with the City Attorney to develop specific ordinance language that would remove the penalty for the absence of a BTR at the time of a disaster, without eliminating the BTR requirement going forward, and to bring it back to the Commission for action.

B. BOC Policy Handbook

Commissioner Tagliarini asked about page 2 of 20 (page 14 of the agenda packet), which addresses the handling of official mail received at City Hall for the Mayor and Commissioners. The policy states that all such correspondence is to be opened by the City Clerk, with the original filed in the public record and a copy placed in the mailbox of the Commission member to whom it is addressed. Commissioner Tagliarini indicated that he had not experienced this process in practice during his previous terms.

Mayor Brooks clarified that there had been a period when a prior city manager had instructed the City Manager’s office not to follow this procedure. City Clerk Clara VanBlargan explained that the former city manager had removed the mail responsibility from the City Clerk’s office. When she learned that copies were not being made, she took the task back and ensured they were.

Commissioner Dillon asked when a supermajority vote of four members would be required, as reflected on page 13 of 20 in the Handbook (page 25 of the packet). Commissioner Tagliarini noted that it applies to any Planned Development Rezoning or Special Area Plan, and the City Attorney said it is in the Charter.

Commissioner Dillon also noted the proposed change to the workshop start time, from 6:00 p.m. to 4:00 p.m., as reflected in the Handbook on page 14 of 20 (page 26 of the packet). The Board of Commissioners previously voted to change the meeting time to 4:00 p.m.

Mayor Brooks explained that workshops are working meetings with staff and that starting earlier is more respectful of staff, who have often been at work since 7:30 a.m. The Commission agreed that regular voting meetings, at which the public votes on agenda items, would remain at 6:00 p.m. to allow working residents to attend, while workshops starting at 4:00 p.m. would reduce the burden on staff and improve the quality of discussion.

City Attorney Trask identified two technical corrections needed in the Handbook: on page 10 of 20 (page 22 of the packet), the reference to the Government in the Sunshine Manual should be updated to the 2025 edition, with corrected page numbers 21 and 22; and on page 11 of 20 (page 23 of the packet), the 2022 citation to the Government in the Sunshine Manual should likewise be updated to the 2025 edition. The City Clerk confirmed that these corrections would be made.

6. CITY MANAGER

A. RFP #26-02, Holiday Decor

City Manager Mike Helfrich presented the results of RFP #26-02 for holiday decor services. Two responsive bids were received: Holiday Outdoor Decor at $43,642 and Sarasota Holiday Lighting at $117,550. Staff recommended awarding the contract to Holiday Outdoor Decor, the vendor from last year, at a significantly lower cost.

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

Assistant to the City Manager Megan Powers noted that Holiday Outdoor Decor had been exploring solar-powered options for the light pole decorations. The Commission discussed the longstanding problem with illuminated decorations on the City's light poles, many of which have nonfunctional electrical receptacles. Mayor Brooks expressed concern that decorating poles with plug-in lights that do not all work creates a poor visual impression, noting that it would be better to have all poles dark than to have inconsistent illumination. Ms. Powers said she could prepare a proposal with the solar options and one without. Ms. Powers indicated that Public Works Director Wepfer had contacts for repairing the electrical receptacles on the poles and that they could add that to the cost of the non-solar option for comparison.

Commissioner Tagliarini noted that he regularly receives emails from residents about non-functioning lights during the holiday season.

The consensus of the Board was to direct staff to return at the next workshop with two comparable proposals from Holiday Outdoor Decor: one incorporating solar options for the poles, and another reflecting the cost of non-solar decorations combined with the estimated cost of repairing the existing electrical receptacles, so that the Commission could compare the two approaches on an equivalent basis.

B. Direction on New Property Purchase at 555 150th Avenue

City Manager Helfrich reported that during his first five days, staff had sought direction on the 555 150th Avenue property. He noted that two prior workshops had been held on the topic, with recurring themes emerging in four areas of interest: a parking garage or surface parking with shuttle service; boat docks for hourly and overnight rates; open space in the style of Coachman Park; and a restaurant. He also noted that the property would require rezoning before any development could occur.

The City Manager suggested that the Kimley-Horn strategic planning process, already under contract, would be the appropriate vehicle for determining a more definitive direction for the property, particularly given its connection to capital improvement planning.

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

Mayor Brooks expressed concern that the Commission had understood the Kimley-Horn strategic planning engagement to be a multi-year, long-range effort rather than a one-year capital improvement exercise. The City Manager acknowledged the potential mischaracterization and committed to reviewing the contract. Director Forbes confirmed that she had reviewed the Kimley-Horn scope of services and that it appeared to contemplate a broader engagement, including a kickoff meeting, coordination meetings, public engagement and communications, and a draft action plan, extending well beyond a single fiscal year. She also confirmed that the contract had been executed on December 6.

The consensus of the Board was that the strategic planning process with Kimley-Horn would be the appropriate mechanism for guiding decisions regarding the 555 150th Avenue property, and the City Manager was directed to review the contract to confirm the scope and duration of the engagement.

C. 555 150th Avenue 150th Avenue Property and Survey of the Water that is Required for Building Docs

Mayor Brooks indicated that this item had been placed on the agenda at her request and noted that, based on the preceding discussion, no survey should be ordered until the Commission determines what it intends to build on the property. The item was tabled pending the outcome of the strategic planning process.

Commissioner Ghovaee asked whether the City holds riparian rights to the submerged land adjacent to the property. City Attorney Trask confirmed that the City holds submerged land leases rather than riparian rights. Marina Manager Brian Crabtree added that the City could apply to lease additional submerged land from the state through a process that requires annual reporting of revenues from that land.

7. COMMUNITY DEVELOPMENT

A. Urban County Requalification – FY 2027 – 2029, Renewal of CDBG Cooperation Agreement

Long Range Planner Andrew Morris presented the renewal of the City's cooperation agreement with Pinellas County Housing and Community Development under the Community Development Block Grant (CDBG) Urban County Program. As a non-entitlement City, Madeira Beach has two options for accessing CDBG funds: enter into a cooperation agreement with Pinellas County (Option 1) or apply independently through the State of Florida's Small Cities Program (Option 2). Staff recommended Option 1, which allows the City to apply for CDBG funds through the county and provides eligibility for the county's HOME Investment Partnership Program and Emergency

Solutions Grant programs. The cooperation agreement would cover fiscal years 2027, 2028, and 2029.

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

The Board expressed support for Option 1 and directed staff to execute the agreement.

A. Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4 Marine Commercial

Mr. Morris presented Ordinance 2026-03, which would rezone the City-owned property at 555 150th Avenue from PD (Planned Development) to C-4, Marine Commercial. He explained that Code Section 110-397 requires rezoning to the previous classification if a planned development is not built within the applicable time limits. Because the property's previous zoning was C-4 Marine Commercial, the ordinance is a code-required action. Staff noted that the ordinance has been reviewed and found to be compliant with the County's Comprehensive Plan.

Mr. Morris explained the procedural requirements: the rezoning ordinance must be presented to the Planning Commission for a public hearing and to the Board of Commissioners for two public hearings. A notice will be mailed to affected parties within 300 feet of the property at least ten days before the Planning Commission meeting, and a legal newspaper advertisement will be published at least fourteen days before the ordinance's second reading.

Commissioner Tagliarini asked which parties would fall within the 300-foot notice radius. Mr. Morris confirmed that the notification area was limited and did not extend to the nearby condominiums.

Commissioner Ghovaee asked whether simply retaining and modifying the existing PD designation would have been preferable, given that the prior PD had received certain height approvals. Mr. Morris clarified that the prior PD had received only a height increase; the density and intensity remained unchanged from by-right standards. The Code requires rezoning back to the previous classification upon expiration of the PD, leaving no discretion; the Board cannot retain the PD. Commissioner Ghovaee asked whether the rezoning adoption process would be automatic. Mr. Morris confirmed that it must still go through the normal adoption process.

The consensus of the Board was to move the ordinance forward.

B. Snack Shack Update

Director Forbes gave a comprehensive update on the Archibald Park Snack Shack restoration project.

- After removing accumulated sand, the City engaged Pennoni Engineering to conduct a more thorough structural assessment. Pennoni's findings largely aligned with the initial assessment: two piles showed 5 to 10 percent section loss, which can be reinforced in place; approximately 450 square feet of subfloor requires replacement; and the beams and joists were in good condition. The previously identified need to address hurricane straps was

confirmed. Director Forbes noted that the termite treatment has been completed and that the superstructure above, while it will be repaired and upgraded, will remain inherently vulnerable given its beachfront location and will not be fully flood proofed.

- The City is continuing to develop code language to enable historic designations. A draft has been prepared, and a Kimley-Horn consultant, Blair, was scheduled to visit the following day to review the City's archival documents related to the Snack Shack and help identify historical periods of significance that will inform both the designation application and the restoration design. Kimley-Horn has also provided applications for review that would accompany any historic designation request for the Snack Shack and any other future property in Madeira Beach.

- The historic designation work and construction planning are proceeding in parallel to avoid any delay. She expressed interest in working with the new City Manager, noting his construction background, to further advance the project.

Recreation Director Jay Hatch reported that over the preceding 48 hours, he had made direct phone calls to vendors and distributed additional promotional information. Interest has increased considerably, with the City now having a confirmed food truck vendor for the week of May 18 through May 24, and vendors expressing interest in seven of the next eleven available weekend periods. Some vendors expressed interest in double-occupancy, pairing a food truck with an ice cream vendor on certain dates. Director Hatch explained that the City's event management software has been configured to open week-by-week applications, calibrated to avoid booking too far in advance, given the dynamic nature of food truck scheduling. Each vendor will be required to complete a one-time fire department inspection. Director Hatch acknowledged that the process is new territory for the City and that the first several iterations will be used to refine procedures.

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

Commissioner McGeehen asked about local vendor interest. Director Hatch noted that at least one local restaurant in the Johns Pass area had expressed interest but had not yet secured access to a food truck. Commissioner McGeehan referenced a prior conversation about a vendor known to recreation staff who had expressed a strong interest but faced scheduling challenges.

Director Forbes noted that, to date, total project expenditures are $91,250, including two purchase orders inadvertently omitted from the prior expenditure table. This figure does not include costs associated with the ongoing historic designation work. She also noted that when the project was first bid, construction cost estimates ranged from $238,000 to approximately $399,000.

Commissioner Ghovaee asked about the status of insurance proceeds and FEMA reimbursements for the Snack Shack. Public Works Director Wepfer responded that all documentation had been submitted to FEMA and that the City is in ongoing dialogue with FEMA regarding reimbursement. She noted that the structure was not fully insured at the time of the storms, with approximately $65,000 in contents coverage and approximately $100,000 in building coverage, and that the insurance proceeds are accordingly limited. City Attorney Trask confirmed that the prior tenant's lease had been terminated and that the tenant had vacated the premises.

C. Parking Garage Feasibility Study Quotes

Director Forbes presented two proposals in response to a refined scope of work for a parking garage feasibility study. The two firms, Kimley-Horn and ADEASQ, are both on the City's continuing services list. Director Forbes explained that the scope had been significantly expanded from the prior iteration, based on Commission feedback, and now included a citywide existing-conditions and demand analysis in addition to the John's Pass-specific feasibility work.

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

Commissioner Tagliarini offered a detailed analysis of the two proposals. Kimley-Horn proposed a fee of $65,500 to $90,000 (not-to-exceed), with potential additional costs if supplemental data collection is required. ADEASQ proposed approximately $43,000 for all tasks required by the City, with line-item pricing. He noted that the City's RFP emphasized feasibility and decision-making over detailed garage design, and that ADEASQ's scope more closely aligned with that intent. He highlighted ADEASQ's "no-go" methodology, which references the City's own language and would allow the project to be halted at any phase if warranted, as a particularly valuable feature. He also noted that ADEASQ's line-item pricing allows the Commission to scale the engagement up or down without renegotiating the entire contract, and that ADEASQ's strategic framing for a resort community supports a prudent phased capital approach. While acknowledging Kimley-Horn's more robust public engagement offering, he noted that those services are optional add-ons at a premium cost. Commissioner Tagliarini stated his preference for ADEASQ.

Commissioner Dillon expressed initial confusion because Kimley-Horn's price had increased compared with what had been discussed at the prior meeting. He voiced concern about overrelying on Kimley-Horn across multiple City projects and expressed openness to ADEASQ.

Mayor Brooks elaborated on the rationale for a citywide study, noting that the City also has pressing parking needs in the northern part of the City, particularly around ROC Park, where softball events, concerts, and King of the Beach have faced significant parking shortfalls.

Commissioner Ghovaee questioned the study's value, suggesting that the City simply identify the three candidate parcels, maximize parking capacity on each, and move forward. He expressed concern about the pace of studies and public engagement. He stressed the use of incentives to development teams. Commissioner Tagliarini pushed back, arguing that proceeding without professional guidance risked the Commission being criticized for "ready, fire, aim" decision-making. He emphasized that engaging a firm specializing in parking before committing to a costly capital project was prudent due diligence.

Mayor Brooks noted that questions remain about specific sites, such as whether utilities at the 130th Street parcel preclude garage construction or whether the road right-of-way could be vacated to expand the footprint, and that a professional feasibility study would resolve them. She also noted FDOT's prior determination that the John's Pass Bridge is a pre-stressed structure that cannot accommodate vehicles driving under it, which eliminates ground-floor retail or storage at the south parking lot garage site.

Mayor Brooks said that, with the ideas previously presented to the Board about the recreation expansions, where would the increased number of people park? She is interested in seeing what a professional would recommend. It is important that they, as a Commission, make decisions based on the future and how the City is going to develop. She stressed that the study is meant for existing conditions and demand analysis citywide.

Director Forbes confirmed that the restriction on ground-floor uses at the John's Pass Park site stems from the property's underlying land-use designation and is not a universal limitation applicable to other candidate sites.

The Board's consensus was to direct staff to execute the engagement with ADEASQ.

8. FIRE

A. Approval of Florida Department of Children and Families Grant for Rip Tide Simulator

Deputy Chief Mortellite presented a grant award from the Florida Department of Children and Families for the purchase of a Rip Tide Simulator. He noted the acute danger posed by rip currents in the waters near Madeira Beach, referencing a recent incident within the preceding two weeks in which a fire department vessel was dispatched to rescue a female swimmer who had been swept out nearly to the outer marker near John's Pass.

The Department of Children and Families contacted the City to offer the grant opportunity, and the City has been awarded the funds. The total fiscal impact is $12,750 for the simulator itself, plus up to $1,150 in training materials, for a total grant award of $13,900. The City will need to pay the costs upfront and will be fully reimbursed through the grant.

The Deputy Chief described the simulator: it is placed in a pool and generates a rip current by moving approximately 3,000 gallons of water per minute across the pool. He has already designed a training curriculum for City personnel covering how to identify rip currents and how to swim through or out of them. He also intends to produce a video for use on the City's website to educate residents and visitors. He has already arranged to use the Olympic-sized pool at St. Pete Beach Recreation for the initial training session and video production. He confirmed the unit weighs approximately 70 pounds, is portable, includes a battery pack, and could be deployed at condominium pools or other community venues for public demonstrations.

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

Commissioner Dillon expressed strong support and discussed with the Deputy Chief the possibility of outreach to area condominiums for community demonstration events. Commissioner McGeehan highlighted the grant's broader significance for Florida water safety, noting that riptides claim many lives in Florida each year.

The consensus of the Board was to accept the grant and the associated expenditures.

9. PUBLIC WORKS

A. FDEP Resilient Florida Grant for Vulnerability update and Adaptation Plan Discussion

Public Works Director Megan Wepfer introduced the item and was joined by a representative from Advanced Engineering, the firm proposed to perform the scope of work.

Director Wepfer explained that the City has been awarded a $485,000 grant from the Florida Department of Environmental Protection (FDEP) through the Resilient Florida program. The grant is 100 percent reimbursable and requires no local match. The grant combines two separate grant applications, one focused on a vulnerability assessment update and one focused on an adaptation plan, which FDEP elected to consolidate into a single award.

The representative explained that the City's current vulnerability assessment was completed under a broader Pinellas County initiative and lacks city-specific granularity in certain areas. It was also completed under an older set of FDEP data standards. The update will allow the City to focus on Madeira Beach-specific assets, such as seawalls, which are currently not included. and will bring the vulnerability assessment into compliance with FDEP's updated data standards, including new sea-level rise values and planning horizons, thereby extending the document's usefulness for a longer period.

Following the vulnerability assessment update, Advanced Engineering will develop an adaptation plan, a document the City does not currently have. The representative explained that the plan will move beyond identifying vulnerabilities to developing concrete strategies to address them, such as terrain modification, pump stations, and other infrastructure interventions. Critically, the plan will involve direct public engagement with Madeira Beach residents, rather than regional engagement at the county level, so the Commission will have real-time data on residents' priorities and preferences as it makes capital investment decisions. The plan will also enable the City to compete more effectively for future state and federal resilience grants.

Commissioner Tagliarini asked how a resident would understand "resilience planning" in practical terms. The representative responded that the adaptation plan would present specific, understandable solutions, such as why the City is pursuing terrain modification or stormwater infrastructure improvements, and gauge resident feedback on those solutions, ultimately providing the Commission with a statistical summary of community support for various approaches.

Mayor Brooks noted that the project schedule in the grant work plan extended to 2028 and asked whether that was realistic. The representative clarified that the dates in the grant work plan are FDEP submission deadlines, not anticipated project completion dates, and that he expected to complete the work before 2028. Advanced Engineering's proposal is just under $485,000, matching the full grant amount.

The consensus of the Board was to accept the grant and authorize Advanced Engineering to proceed with the scope of work.

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B. John's Pass Dredging Update Survey

Director Wepfer reported on the status of the John's Pass dredging project. As of the survey completed on approximately April 9, approximately 9,600 cubic yards of sand had been removed, representing approximately 84 to 85 percent of the originally budgeted quantity of 12,900 cubic yards. The project remains on schedule for completion by the end of May.

Director Wepfer addressed public concerns about whether additional sand beyond the contracted quantity exists in the dredge area. She noted that from the initial design survey to the start of construction, approximately 4,000 additional cubic yards of sand had accumulated. The contract includes a 5 percent contingency and $10,000 budgeted for parking lot restoration, leaving approximately $74,000 in additional budget that could be applied to removing sand beyond the contracted 12,900 cubic yards. A meeting with the contractor was scheduled for the following morning at 10:00 a.m. to determine precisely how many additional cubic yards the remaining $74,000 could fund.

Director Wepfer also addressed concerns about the design firm Aptim's role and access to information. She explained that when Aptim was selected to design the project, they were provided with the final presentation from a 2021 study, co-funded by Pinellas County, Hubbard's, and the City, as well as the associated geotechnical study. They were not provided the full study document, but did have all material data. Critically, she noted that Aptim was not given a budget when they designed the project, meaning their design was not constrained by funding considerations. She acknowledged that a prior meeting with Aptim two weeks earlier had produced some misunderstanding, but that a follow-up meeting held the previous day had clarified the situation.

Director Wepfer further reported that Bayside will conduct underwater filming at the John's Pass Bridge to document debris accumulation. That footage will be sent to FDOT to request removal of the debris, which is believed to be impeding water flow through the pass and may account for some of the accumulated sand volume. She noted that some of the sand volume measured in the survey may be attributable to the debris itself, meaning additional yardage may become available once the debris is removed.

Mayor Brooks asked whether the debris removal could be initiated before the dredging is completed. Director Wepfer committed to sending the video to FDOT as soon as it is available and to pressing FDOT for expedited action, while acknowledging she could not guarantee FDOT's timeline.

Mayor Brooks made a point for the record, directed at Aptim, expressing that their providing inaccurate information in response to a direct question had caused unnecessary conflict and miscommunication that could have been avoided had they verified their work before responding.

C. Acceptance discussion for FDEP L0253 – Stormwater Resiliency Project

Director Wepfer presented the grant agreement for FDEP Grant L0253, a $100,000 state appropriation secured through the efforts of Representative Linda Chaney. Mayor Brooks noted the Commission's gratitude to Representative Chaney for this appropriation. The grant will fund

the assessment and installation of stormwater check valves, specifically Waypro flapper valves, at a minimum of eight locations throughout the City, selected based on flooding patterns in lower-lying areas.

Director Wepfer explained that the project will be structured in two phases: an assessment phase to measure and confirm the appropriate valve specification at each location, and an implementation phase for installation. Rather than engaging an engineering firm, the City intends to bid the project directly, resulting in cost savings.

Commissioner Ghovaee asked whether the valves were flapper or gate valves. Director Wepfer confirmed they are flapper valves. Director Wepfer noted that the City has had Waypro valves in service in the Boca Ciega neighborhood and at 137th Avenue Circle for approximately eight to nine years, and that they have performed well, slowing rather than stopping tidal intrusion, with the primary maintenance issue being debris obstructing the seal. The valves are constructed of aluminum with a rubber flapper, and are sized to match the pipe at each installation location.

City Manager Helfrich recalled that the valves had been installed approximately nine years ago, consistent with Director Wepfer's recollection.

The consensus of the Board was to bring the matter back for formal approval and to proceed to bid once ready.

D. Purchase of 2 Easy Dump Dumpsters from Par-Kan

Director Wepfer presented a request for the purchase of two Par-Kan Easy Dump dumpsters. She explained that the City operates two F-250 trucks equipped with these dumpsters, which are used for beach trash can service (including as a backup when the Broyhill machine is out of service, as occurred that week), park and bus stop servicing, and supplemental garbage hauling when the primary garbage truck is already at the landfill. The new units would be 6-yard capacity, an upgrade from the earlier 3-yard units, and would be installed on trucks No. 3 and No. 68, both 2019 F-250s.

The purchase was posted to Demand Star in accordance with purchasing statutes, and no alternative vendors responded to the Sourcewell solicitation. The dumpsters will be purchased directly from Par-Kan and installed in-house by City mechanics, eliminating the prior practice of paying a fabricator for installation. The units can be transferred to new trucks if needed. The estimated total cost is approximately $60,000, which is within the budgeted appropriation.

Commissioner Dillon said he had not seen the fiscal impact figure in the memo. Director Wepfer directed his attention to the fiscal impact section of the memorandum, which states that $60,000 has been budgeted for this purpose.

Mayor Brooks said she had not asked for public comment because no one was in the audience.

The Board's consensus was to move forward with the purchase.

10. RESPOND TO PUBLIC COMMENTS/QUESTIONS

1. Ms. Hopkins spoke about the condition of Bay Point Drive. She recounted that around the middle of the prior year, residents on Bay Point Drive were told at a Conversations with the Mayor's meeting that a mill and resurface of the road would occur in roughly eight months, with completion expected around January or February 2026. At the February 11 meeting, a neighbor at 904 Bay Point Drive again raised the issue before the Commission, describing the road as undrivable, not bikeable, and unsafe for pedestrians. Ms. Hopkins noted that she had been stopped by a sheriff's deputy for walking in the middle of the road because of its condition. She noted that, given her background in government purchasing, she was aware of the ability to piggyback on other county bids for potentially faster and more competitive pricing, and she urged the Commission to help expedite the mill and resurface.

Mayor Brooks asked Public Works Director Megan Wepfer whether she had an update or if they should provide one at the next meeting. Director Wepfer said they would need to wait until the next meeting for the update, as she and the City Manager needed to discuss it.

Mayor Brooks said, for the record, that they want to add Baypoint to the next workshop meeting, or, if Director Wepfer has something available by the next voting meeting, they could provide an update on milling and surfacing.

Director Wepfer explained the condition of the roads. Commissioner Dillion suggested applying an overlay to certain areas to at least get them through for three or four years. Director Wepfer said it was possible.

Director Wepfer said there was a possibility that Area 9 would not take that long because they are going for resiliency funding, which is due by September. They will come back with an update.

11. ADJOURNMENT

Mayor Brooks adjourned the meeting at 6:05 p.m.

_____
Anne-Marie Brooks, Mayor

ATTEST:

_____
Clara VanBlargan, MMC, MSM, City Clerk

DRAFT

Memorandum

Meeting Details: May 13, 2026

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: FDEP Resilient Florida Grant for Vulnerability update and Adaptation plan Acceptance and approval

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Background

The City of Madeira Beach is located on a barrier island and is vulnerable to flooding, storm surge, sea level rise, heavy rainfall events, and other coastal hazards. The city previously participated in a broader countywide vulnerability assessment; however, that effort was regional in scope and did not provide the level of City-specific detail now needed for infrastructure planning, resiliency investments, and project prioritization.

Since completion of the prior assessment, FDEP has updated Resilient Florida program standards, planning horizons, and sea level rise scenario requirements. This grant-funded project will allow the city to update its existing vulnerability assessment to current state standards and develop a companion Adaptation Plan identifying practical mitigation and resiliency strategies.

PROJECT SCOPE
Under the proposed scope, AED will complete the following major tasks:

1. **Acquire Background Data**
   Collect critical asset, topographic, flood scenario, and related datasets; create geodatabase; perform gap analysis.
2. **Exposure and Sensitivity Analyses**
   Evaluate flooding scenarios, determine exposure of City assets, and assign risk levels.
3. **Final Vulnerability Assessment Report**
   Prepare final report and compliance certification.
4. **Draft Adaptation Needs and Strategies**
   Develop resilience strategies based on identified vulnerabilities.
5. **Community Prioritization**
   Conduct a public meeting to obtain stakeholder input and prioritize adaptation needs.
6. **Final Adaptation Plan**
   Prepare final plan including prioritized project lists for asset classes.

7. **Public Outreach / Stakeholder Engagement**
   Kickoff meeting, steering committee meetings, public outreach meetings, and final presentation.

PROJECT SCHEDULE

AED proposes an approximately **80-week implementation schedule** from issuance of Notice to Proceed, with major milestones including:

- Background Data – 12 weeks
- Draft/Final Vulnerability Assessment – 40 weeks
- Draft Adaptation Strategies – 56 weeks
- Final Adaptation Plan – 72 weeks
- Public Outreach / Completion – 80 weeks

KEY FDEP GRANT AGREEMENT TERMS

Important provisions of the grant agreement include:

- **Cost reimbursement basis** – payment occurs after completion and acceptance of deliverables.
- **Quarterly progress reporting** required to FDEP.
- **Final payment requests are due within 60 days** after agreement expiration.
- All deliverables must receive **written acceptance** by FDEP before payment.
- Department may assess **1% invoice reduction per day** for missed deadlines unless extensions are approved.
- Records must be maintained for audit purposes for the required retention period.
- Agreement funding remains subject to **annual legislative appropriation**.
- Amendments are required for changes in funding, expiration date, or major scope/budget revisions.

BENEFITS TO THE CITY

Approval of this item will allow the City to:

- Update resiliency planning using current state methodologies;
- Identify vulnerable infrastructure and priority investment areas;
- Improve competitiveness for future state and federal grant funding;
- Create an implementation-ready adaptation strategy;
- Engage residents and stakeholders in resilience planning.

Fiscal Impact

AED has submitted a lump sum proposal of $485,000.00 under the existing continuing contract for professional services. The project is one hundred perfect reimbursable grant through the FDEP.

Recommendation(s)

Staff recommends the Board of Commissioners approve acceptance of the Florida Department of Environmental Protection (FDEP) grant award for completion of a **Vulnerability Assessment Update and Adaptation Plan**, authorize execution of the grant agreement and related documents, and approve a professional services work assignment with **Advanced Engineering & Design, Inc. (AED)** under the City's continuing engineering services contract, subject to final legal review.

Attachments

- FDEP Grant Agreement
- AED Work Proposal

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Standard Grant Agreement

This Agreement is entered into between the Parties named below, pursuant to section 215.971, Florida Statutes:

1. Project Title (Project): City of Madeira Beach Vulnerability Assessment and Adaptation Plan

Agreement Number: 26PLN20

2. Parties: **State of Florida Department of Environmental Protection, 3900 Commonwealth Boulevard, Tallahassee, Florida 32399-3000** (Department)

Grantee Name: City of Madeira Beach

Entity Type: Local Government

Grantee Address: 300 Municipal Drive, Madeira Beach, Florida 33708

FEID: 59-6000366

(Grantee)

3. Agreement Begin Date: 7/1/2025

Date of Expiration: 6/30/2028

4. Project Number: *(If different from Agreement Number)*

Project Location(s): Pinellas County, Florida

Project Description: The City of Live Oak (Grantee) will complete the City of Madeira Beach Vulnerability Assessment and Adaptation Plan Project (Project) include a comprehensive Vulnerability Assessment (VA) pursuant to Section 380.093, Florida Statutes (F.S.), as effective July 1, 2024. The Project will also develop an Adaptation Plan and include public outreach and stakeholder engagement.

5. Total Amount of Funding: 485000

Funding Source?	Award #s or Line-Item Appropriations:	Amount per Source(s):
☑ State ☐ Federal	FY 25-26 GAA Line Item #1659	$ 485,000.00
☐ State ☐ Federal		$
☐ State ☐ Federal		$
☐ Grantee Match		$
	Total Amount of Funding + Grantee Match, if any:	$ 485,000.00

6. Department's Grant Manager

Name: Carson Norris or successor

Address: Resilient Florida Program, 3900 Commonwealth Boulevard, MS230, Tallahassee, Florida 32399

Phone: 850-245-8347

Email: Carson.Norris@FloridaDEP.gov

Grantee's Grant Manager

Name: Megan Wepfer or successor

Address: Public Works, 300 Municipal Drive, Madeira Beach, Florida 33708

Phone: 727-543-8154

Email: mwepfer@madierabeachfl.gov

7. The Parties agree to comply with the terms and conditions of the following attachments and exhibits which are hereby incorporated by reference:

- ☑ Attachment 1: Standard Terms and Conditions Applicable to All Grants Agreements
- ☑ Attachment 2: Special Terms and Conditions
- ☑ Attachment 3: Grant Work Plan
- ☑ Attachment 4: Public Records Requirements
- ☑ Attachment 5: Special Audit Requirements
- ☑ Attachment 6: Program-Specific Requirements
- ☐ Attachment 7: Grant Award Terms (Federal) *Copy available at https://facts.fldfs.com, in accordance with section 215.985, F.S.
- ☐ Attachment 8: Federal Regulations and Terms (Federal)
- ☐ Additional Attachments (if necessary):
- ☑ Exhibit A: Progress Report Form
- ☐ Exhibit B: Property Reporting Form
- ☑ Exhibit C: Payment Request Summary Form
- ☐ Exhibit D: Quality Assurance Requirements
- ☐ Exhibit E: Advance Payment Terms and Interest Earned Memo
- ☑ Exhibit J: Common Carrier or Contracted Carrier Attestation Form PUR1808

☑ Additional Exhibits (if necessary): Exhibit F: Final Project Report, Exhibit G: Photographer Release Form, Exhibit H: Contractual Servic Certification, Exhibit I: Vulnerability Assessment Compliance Checklist Certification	
8. The following information applies to Federal Grants only and is identified in accordance with 2 CFR 200.331 (a) (1):	
Federal Award Identification Number(s) (FAIN):	
Unique Entity Identifier (UEI):	
Federal Award Date to Department:	
Federal Award Project Description:	
Total Federal Funds Obligated by this Agreement:	
Federal Awarding Agency:	
Award R&D?	☐ Yes ☑N/A

IN WITNESS WHEREOF, this Agreement shall be effective on the date indicated by the Agreement Begin Date unless another date is specified in the grant documents.

City of Madeira Beach

GRANTEE

Grantee Name

By

(*Authorized Signature)*

Date Signed

Print Name and Title of Person Signing

State of Florida Department of Environmental Protection

DEPARTMENT

By

Secretary or Designee

Date Signed

Alex Reed, Director of the Office of Resilience and Coastal Protection

Print Name and Title of Person Signing

☑ Additional signatures attached on separate page.

ORCP Additional Signatures

DEP Grant Manager, Carson Norris

DEP QC Reviewer, Stephanie Link

Grantee may add additional signatures below, if needed.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
STANDARD TERMS AND CONDITIONS
APPLICABLE TO GRANT AGREEMENTS

ATTACHMENT 1

1. Entire Agreement.

This Grant Agreement, including any Attachments and Exhibits referred to herein and/or attached hereto (Agreement), constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, whether written or oral, with respect to such subject matter. Any terms and conditions included on Grantee's forms or invoices shall be null and void.

2. Grant Administration.

a. Order of Precedence. If there are conflicting provisions among the documents that make up the Agreement, the order of precedence for interpretation of the Agreement is as follows:
   i. Standard Grant Agreement
   ii. Attachments other than Attachment 1, in numerical order as designated in the Standard Grant Agreement
   iii. Attachment 1, Standard Terms and Conditions
   iv. The Exhibits in the order designated in the Standard Grant Agreement

b. All approvals, written or verbal, and other written communication among the parties, including all notices, shall be obtained by or sent to the parties' Grant Managers. All written communication shall be by electronic mail, U.S. Mail, a courier delivery service, or delivered in person. Notices shall be considered delivered when reflected by an electronic mail read receipt, a courier service delivery receipt, other mail service delivery receipt, or when receipt is acknowledged by recipient. If the notice is delivered in multiple ways, the notice will be considered delivered at the earliest delivery time.

c. If a different Grant Manager is designated by either party after execution of this Agreement, notice of the name and contact information of the new Grant Manager will be submitted in writing to the other party and maintained in the respective parties' records. A change of Grant Manager does not require a formal amendment or change order to the Agreement.

d. This Agreement may be amended, through a formal amendment or a change order, only by a written agreement between both parties. A formal amendment to this Agreement is required for changes which cause any of the following:
   (1) an increase or decrease in the Agreement funding amount;
   (2) a change in Grantee's match requirements;
   (3) a change in the expiration date of the Agreement;
   (4) changes to the cumulative amount of funding transfers between approved budget categories, as defined in Attachment 3, Grant Work Plan, that exceeds or is expected to exceed twenty percent (20%) of the total budget as last approved by Department; and/or
   (5) any changes to the terms and conditions of the Agreement other than the specific instances enumerated below when a change order may be used.
   A change order to this Agreement may be used when:
   (1) task timelines within the current authorized Agreement period change;
   (2) the cumulative transfer of funds between approved budget categories, as defined in Attachment 3, Grant Work Plan, are less than twenty percent (20%) of the total budget as last approved by Department;
   (3) changing the current funding source as stated in the Standard Grant Agreement; and/or
   (4) fund transfers between budget categories for the purposes of meeting match requirements.
   This Agreement may be amended to provide for additional services if additional funding is made available by the Legislature.

e. All days in this Agreement are calendar days unless otherwise specified.

3. Agreement Duration.

The term of the Agreement shall begin and end on the dates indicated in the Standard Grant Agreement, unless extended or terminated earlier in accordance with the applicable terms and conditions. The Grantee shall be eligible for reimbursement for work performed on or after the date of execution through the expiration date of this Agreement, unless otherwise specified in Attachment 2, Special Terms and Conditions. However, work performed prior to the

execution of this Agreement may be reimbursable or used for match purposes if permitted by the Special Terms and Conditions.

4. Deliverables.

The Grantee agrees to render the services or other units of deliverables as set forth in Attachment 3, Grant Work Plan. The services or other units of deliverables shall be delivered in accordance with the schedule and at the pricing outlined in the Grant Work Plan. Deliverables may be comprised of activities that must be completed prior to Department making payment on that deliverable. The Grantee agrees to perform in accordance with the terms and conditions set forth in this Agreement and all attachments and exhibits incorporated by the Standard Grant Agreement.

5. Performance Measures.

The Grantee warrants that: (1) the services will be performed by qualified personnel; (2) the services will be of the kind and quality described in the Grant Work Plan; (3) the services will be performed in a professional and workmanlike manner in accordance with industry standards and practices; (4) the services shall not and do not knowingly infringe upon the intellectual property rights, or any other proprietary rights, of any third party; and (5) its employees, subcontractors, and/or subrecipients shall comply with any security and safety requirements and processes, if provided by Department, for work done at the Project Location(s). The Department reserves the right to investigate or inspect at any time to determine whether the services or qualifications offered by Grantee meet the Agreement requirements. Notwithstanding any provisions herein to the contrary, written acceptance of a particular deliverable does not foreclose Department's remedies in the event deficiencies in the deliverable cannot be readily measured at the time of delivery.

6. Acceptance of Deliverables.

a. Acceptance Process. All deliverables must be received and accepted in writing by Department's Grant Manager before payment. The Grantee shall work diligently to correct all deficiencies in the deliverable that remain outstanding, within a reasonable time at Grantee's expense. If Department's Grant Manager does not accept the deliverables within 30 days of receipt, they will be deemed rejected.

b. Rejection of Deliverables. The Department reserves the right to reject deliverables, as outlined in the Grant Work Plan, as incomplete, inadequate, or unacceptable due, in whole or in part, to Grantee's lack of satisfactory performance under the terms of this Agreement. The Grantee's efforts to correct the rejected deliverables will be at Grantee's sole expense. Failure to fulfill the applicable technical requirements or complete all tasks or activities in accordance with the Grant Work Plan will result in rejection of the deliverable and the associated invoice. Payment for the rejected deliverable will not be issued unless the rejected deliverable is made acceptable to Department in accordance with the Agreement requirements. The Department, at its option, may allow additional time within which Grantee may remedy the objections noted by Department. The Grantee's failure to make adequate or acceptable deliverables after a reasonable opportunity to do so shall constitute an event of default.

7. Financial Consequences for Nonperformance.

a. Withholding Payment. In addition to the specific consequences explained in the Grant Work Plan and/or Special Terms and Conditions, the State of Florida (State) reserves the right to withhold payment when the Grantee has failed to perform/comply with provisions of this Agreement. None of the financial consequences for nonperformance in this Agreement as more fully described in the Grant Work Plan shall be considered penalties.

b. Invoice reduction

If Grantee does not meet a deadline for any deliverable, the Department will reduce the invoice by 1% for each day the deadline is missed, unless an extension is approved in writing by the Department.

c. Corrective Action Plan. If Grantee fails to correct all the deficiencies in a rejected deliverable within the specified timeframe, Department may, in its sole discretion, request that a proposed Corrective Action Plan (CAP) be submitted by Grantee to Department. The Department requests that Grantee specify the outstanding deficiencies in the CAP. All CAPs must be able to be implemented and performed in no more than sixty (60) calendar days.

    i. The Grantee shall submit a CAP within ten (10) days of the date of the written request from Department. The CAP shall be sent to the Department's Grant Manager for review and approval. Within ten (10) days of receipt of a CAP, Department shall notify Grantee in writing whether the CAP proposed has been accepted. If the CAP is not accepted, Grantee shall have ten (10) days from receipt of Department letter rejecting the proposal to submit a revised proposed CAP. Failure to obtain Department approval of a CAP as specified above may result in Department's termination of this Agreement for cause as authorized in this Agreement.

ii. Upon Department's notice of acceptance of a proposed CAP, Grantee shall have ten (10) days to commence implementation of the accepted plan. Acceptance of the proposed CAP by Department does not relieve Grantee of any of its obligations under the Agreement. In the event the CAP fails to correct or eliminate performance deficiencies by Grantee, Department shall retain the right to require additional or further remedial steps, or to terminate this Agreement for failure to perform. No actions approved by Department or steps taken by Grantee shall preclude Department from subsequently asserting any deficiencies in performance. The Grantee shall continue to implement the CAP until all deficiencies are corrected. Reports on the progress of the CAP will be made to Department as requested by Department's Grant Manager.

iii. Failure to respond to a Department request for a CAP or failure to correct a deficiency in the performance of the Agreement as specified by Department may result in termination of the Agreement.

8. Payment.

a. Payment Process. Subject to the terms and conditions established by the Agreement, the pricing per deliverable established by the Grant Work Plan, and the billing procedures established by Department, Department agrees to pay Grantee for services rendered in accordance with section 215.422, Florida Statutes (F.S.).

b. Taxes. The Department is exempted from payment of State sales, use taxes and Federal excise taxes. The Grantee, however, shall not be exempted from paying any taxes that it is subject to, including State sales and use taxes, or for payment by Grantee to suppliers for taxes on materials used to fulfill its contractual obligations with Department. The Grantee shall not use Department's exemption number in securing such materials. The Grantee shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this Agreement.

c. Maximum Amount of Agreement. The maximum amount of compensation under this Agreement, without an amendment, is described in the Standard Grant Agreement. Any additional funds necessary for the completion of this Project are the responsibility of Grantee.

d. Reimbursement for Costs. The Grantee shall be paid on a cost reimbursement basis for all eligible Project costs upon the completion, submittal, and approval of each deliverable identified in the Grant Work Plan. Reimbursement shall be requested on Exhibit C, Payment Request Summary Form. To be eligible for reimbursement, costs must be in compliance with laws, rules, and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures, which can be accessed at the following web address: https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/reference-guide-for-state-expenditures.pdf.

e. Rural Communities and Rural Areas of Opportunity. If Grantee is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" (RAO) as defined in subsection 288.0656(2), F.S., such Grantee may request from the Department that all invoice payments under this Agreement be directed to the relevant county or municipality or to the RAO itself. The Department will agree to Grantee's request if:

i. Grantee demonstrates that it is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" under subsection 288.0656(2), F.S.;

ii. Grantee demonstrates current financial hardship using one (1) or more of the "economic distress" factors defined in subsection 288.0656(2)(c), F.S.;

iii. Grantee's performance has been verified by the Department, which has determined that Grantee is eligible for invoice payments and that Grantee's performance has been completed in accordance with this Agreement's terms and conditions; and

iv. Applicable federal and state law(s), rule(s) and regulation(s) allow for such payments.

This subsection may not be construed to alter or limit any other applicable provisions of federal or state law, rule, or regulation. A current list of Florida's designated RAOs can be accessed at the following web address: https://floridajobs.org/community-planning-and-development/rural-community-programs/rural-areas-of-opportunity.

f. Invoice Detail. All charges for services rendered or for reimbursement of expenses authorized by Department pursuant to the Grant Work Plan shall be submitted to Department in sufficient detail for a proper pre-audit and post-audit to be performed. The Grantee shall only invoice Department for deliverables that are completed in accordance with the Grant Work Plan.

g. State Funds Documentation. Pursuant to section 216.1366, F.S., if Grantee meets the definition of a non-profit organization under section 215.97(2)(m), F.S., Grantee must provide the Department with documentation that indicates the amount of state funds:

i. Allocated to be used during the full term of the contract or agreement for remuneration to any member of the board of directors or an officer.
ii. Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer.

The documentation must indicate the amounts and recipients of the remuneration. Such information must be posted on the State's the contract tracking system and maintained pursuant to section 215.985, F.S., and must be posted on the Grantee's website, if Grantee maintains a website.

h. Interim Payments. Interim payments may be made by Department, at its discretion, if the completion of deliverables to date have first been accepted in writing by Department's Grant Manager.

i. Final Payment Request. A final payment request should be submitted to Department no later than sixty (60) days following the expiration date of the Agreement to ensure the availability of funds for payment. However, all work performed pursuant to the Grant Work Plan must be performed on or before the expiration date of the Agreement.

j. Annual Appropriation Contingency. The State's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. This Agreement is not a commitment of future appropriations. Authorization for continuation and completion of work and any associated payments may be rescinded, with proper notice, at the discretion of Department if the Legislature reduces or eliminates appropriations.

k. Interest Rates. All interest rates charged under the Agreement shall be calculated on the prevailing rate used by the State Board of Administration. To obtain the applicable interest rate, please refer to: https://www.myfloridacfo.com/division/aa/local-governments/judgement-interest-rates.

l. Refund of Payments to the Department. Any balance of unobligated funds that have been advanced or paid must be refunded to Department. Any funds paid in excess of the amount to which Grantee or subgrantee is entitled under the terms of the Agreement must be refunded to Department. If this Agreement is funded with federal funds and the Department is required to refund the federal government, the Grantee shall refund the Department its share of those funds.

9. Documentation Required for Cost Reimbursement Grant Agreements and Match.

If Cost Reimbursement or Match is authorized in Attachment 2, Special Terms and Conditions, the following conditions apply. Supporting documentation must be provided to substantiate cost reimbursement or match requirements for the following budget categories:

a. Salary/Wages. Grantee shall list personnel involved, position classification, direct salary rates, and hours spent on the Project in accordance with Attachment 3, Grant Work Plan in their documentation for reimbursement or match requirements.

b. Overhead/Indirect/General and Administrative Costs. If Grantee is being reimbursed for or claiming match for multipliers, all multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by Grantee exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate.

c. Contractual/Subaward Costs (Subcontractors/Subrecipients). Match or reimbursement requests for payments to subcontractors/subrecipients must be substantiated by copies of invoices with backup documentation identical to that required from Grantee. Subcontracts/subawards which involve payments for direct salaries shall clearly identify the personnel involved, salary rate per hour, and hours spent on the Project. All eligible multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by any subcontractor/subrecipient exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate. Nonconsumable and/or nonexpendable personal property or equipment costing $5,000 or more purchased for the Project under a subcontract/subaward is subject to the requirements set forth in chapters 273 and/or 274, F.S., and Chapter 69I-72, Florida Administrative Code (F.A.C.) and/or Chapter 69I-73, F.A.C., as applicable. For grants funded with federal funds, nonconsumable and/or nonexpendable personal property or equipment costing $10,000 or more purchased for the Project under a subcontract/subaward is subject to the requirements set forth in 2 CFR 200. The Grantee shall be responsible for maintaining appropriate property records for any subcontracts/subawards that include the purchase of equipment as part of the delivery of services. The Grantee shall comply with this requirement and ensure its subcontracts/subaward issued under this Agreement, if any, impose this requirement, in writing, on its subcontractors/subrecipients.

i. For fixed-price (vendor) subcontracts/subawards, the following provisions shall apply: The Grantee may award, on a competitive basis, fixed-price subcontracts/subawards to consultants/contractors in performing the work described in Attachment 3, Grant Work Plan. Invoices submitted to Department for fixed-price subcontracted/subawarded activities shall be supported with a copy of the subcontractor/subrecipient's invoice and a copy of the tabulation form for the competitive procurement process (e.g., Invitation to Bid, Request for Proposals, or other similar competitive procurement document) resulting in the fixed-price subcontract/subaward. The Grantee may request approval from Department to award a fixed-price subcontract/subaward resulting from procurement methods other than those identified above. In this instance, Grantee shall request the advance written approval from Department's Grant Manager of the fixed price negotiated by Grantee. The letter of request shall be supported by a detailed budget and Scope of Services to be performed by the subcontractor/subrecipient. Upon receipt of Department Grant Manager's approval of the fixed-price amount, Grantee may proceed in finalizing the fixed-price subcontract/subaward.

ii. If the procurement is subject to the Consultant's Competitive Negotiation Act under section 287.055, F.S., or the Brooks Act, Grantee must provide documentation clearly evidencing it has complied with the statutory or federal requirements.

d. Travel. All requests for match or reimbursement of travel expenses shall be in accordance with section 112.061, F.S.

e. Direct Purchase Equipment. For grants funded fully or in part with state funds, equipment is defined as capital outlay costing $5,000 or more. For grants funded fully with federal funds, equipment is defined as capital outlay costing $10,000 or more. Match or reimbursement for Grantee's direct purchase of equipment is subject to specific approval of Department and does not include any equipment purchased under the delivery of services to be completed by a subcontractor/subrecipient. Include copies of invoices or receipts to document purchases, and a properly completed Exhibit B, Property Reporting Form**.**

f. Rental/Lease of Equipment. Match or reimbursement requests for rental/lease of equipment must include copies of invoices or receipts to document charges.

g. Miscellaneous/Other Expenses. If miscellaneous or other expenses, such as materials, supplies, non-excluded phone expenses, reproduction, or mailing, are reimbursable or available for match or reimbursement under the terms of this Agreement, the documentation supporting these expenses must be itemized and include copies of receipts or invoices. Additionally, independent of Grantee's contract obligations to its subcontractor/subrecipient, Department shall not reimburse any of the following types of charges: cell phone usage; attorney's fees or court costs; civil or administrative penalties; or handling fees, such as set percent overages associated with purchasing supplies or equipment.

h. Land Acquisition. Reimbursement for the costs associated with acquiring interest and/or rights to real property (including access rights through ingress/egress easements, leases, license agreements, or other site access agreements; and/or obtaining record title ownership of real property through purchase) must be supported by the following, as applicable: Copies of Property Appraisals, Environmental Site Assessments, Surveys and Legal Descriptions, Boundary Maps, Acreage Certification, Title Search Reports, Title Insurance, Closing Statements/Documents, Deeds, Leases, Easements, License Agreements, or other legal instrument documenting acquired property interest and/or rights. If land acquisition costs are used to meet match requirements, Grantee agrees that those funds shall not be used as match for any other Agreement supported by State or Federal funds.

10. Status Reports.

The Grantee shall submit status reports quarterly, unless otherwise specified in the Attachments, on Exhibit A, Progress Report Form**,** to Department's Grant Manager describing the work performed during the reporting period, problems encountered, problem resolutions, scheduled updates, and proposed work for the next reporting period. Quarterly status reports are due no later than twenty (20) days following the completion of the quarterly reporting period. For the purposes of this reporting requirement, the quarterly reporting periods end on March 31, June 30, September 30 and December 31. The Department will review the required reports submitted by Grantee within thirty (30) days.

11. Retainage.

The following provisions apply if Department withholds retainage under this Agreement:

a. The Department reserves the right to establish the amount and application of retainage on the work performed under this Agreement up to the maximum percentage described in Attachment 2, Special Terms and Conditions. Retainage may be withheld from each payment to Grantee pending satisfactory completion of work and approval of all deliverables.

b. If Grantee fails to perform the requested work or fails to perform the work in a satisfactory manner, Grantee shall forfeit its right to payment of the retainage associated with the work. Failure to perform includes, but is not limited to, failure to submit the required deliverables or failure to provide adequate documentation that the work was actually performed. The Department shall provide written notification to Grantee of the failure to perform that shall result in retainage forfeiture. If the Grantee does not correct the failure to perform within the timeframe stated in Department's notice, the retainage will be forfeited to Department.
c. No retainage shall be released or paid for incomplete work while this Agreement is suspended.
d. Except as otherwise provided above, Grantee shall be paid the retainage associated with the work, provided Grantee has completed the work and submits an invoice for retainage held in accordance with the invoicing procedures under this Agreement.

12. Insurance.

a. Insurance Requirements for Subrecipients and/or Subcontractors. The Grantee shall require its subrecipients and/or subcontractors, if any, to maintain insurance coverage of such types and with such terms and limits as described in this Agreement. The Grantee shall require all its subrecipients and/or subcontractors, if any, to make compliance with the insurance requirements of this Agreement a condition of all contracts that are related to this Agreement. Subrecipients and/or subcontractors must provide proof of insurance upon request.
b. Deductibles. The Department shall be exempt from, and in no way liable for, any sums of money representing a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Grantee providing such insurance.
c. Proof of Insurance. Upon execution of this Agreement, Grantee shall provide Department documentation demonstrating the existence and amount for each type of applicable insurance coverage ***prior to*** performance of any work under this Agreement. Upon receipt of written request from Department, Grantee shall furnish Department with proof of applicable insurance coverage by standard form certificates of insurance, a self-insured authorization, or other certification of self-insurance.
d. Duty to Maintain Coverage. In the event that any applicable coverage is cancelled by the insurer for any reason, or if Grantee cannot get adequate coverage, Grantee shall immediately notify Department of such cancellation and shall obtain adequate replacement coverage conforming to the requirements herein and provide proof of such replacement coverage within ten (10) days after the cancellation of coverage.
e. Insurance Trust. If the Grantee's insurance is provided through an insurance trust, the Grantee shall instead add the Department of Environmental Protection, its employees, and officers as an additional covered party everywhere the Agreement requires them to be added as an additional insured.

13. Termination.

a. Termination for Convenience. When it is in the State's best interest, Department may, at its sole discretion, terminate the Agreement in whole or in part by giving 30 days' written notice to Grantee. The Department shall notify Grantee of the termination for convenience with instructions as to the effective date of termination or the specific stage of work at which the Agreement is to be terminated. The Grantee must submit all invoices for work to be paid under this Agreement within thirty (30) days of the effective date of termination. The Department shall not pay any invoices received after thirty (30) days of the effective date of termination.
b. Termination for Cause. The Department may terminate this Agreement if any of the events of default described in the Events of Default provisions below occur or in the event that Grantee fails to fulfill any of its other obligations under this Agreement. If, after termination, it is determined that Grantee was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of Department. The rights and remedies of Department in this clause are in addition to any other rights and remedies provided by law or under this Agreement.
c. Grantee Obligations upon Notice of Termination. After receipt of a notice of termination or partial termination unless as otherwise directed by Department, Grantee shall not furnish any service or deliverable on the date, and to the extent specified, in the notice. However, Grantee shall continue work on any portion of the Agreement not terminated. If the Agreement is terminated before performance is completed, Grantee shall be paid only for that work satisfactorily performed for which costs can be substantiated. The Grantee shall not be entitled to recover any cancellation charges or lost profits.
d. Continuation of Prepaid Services. If Department has paid for any services prior to the expiration, cancellation, or termination of the Agreement, Grantee shall continue to provide Department with those services for which it has already been paid or, at Department's discretion, Grantee shall provide a refund for services that have been paid for but not rendered.

e. Transition of Services Upon Termination, Expiration, or Cancellation of the Agreement. If services provided under the Agreement are being transitioned to another provider(s), Grantee shall assist in the smooth transition of Agreement services to the subsequent provider(s). This requirement is at a minimum an affirmative obligation to cooperate with the new provider(s), however additional requirements may be outlined in the Grant Work Plan. The Grantee shall not perform any services after Agreement expiration or termination, except as necessary to complete the transition or continued portion of the Agreement, if any.

14. Notice of Default.

If Grantee defaults in the performance of any covenant or obligation contained in the Agreement, including, any of the events of default, Department shall provide notice to Grantee and an opportunity to cure that is reasonable under the circumstances. This notice shall state the nature of the failure to perform and provide a time certain for correcting the failure. The notice will also provide that, should the Grantee fail to perform within the time provided, Grantee will be found in default, and Department may terminate the Agreement effective as of the date of receipt of the default notice.

15. Events of Default.

Provided such failure is not the fault of Department or outside the reasonable control of Grantee, the following non-exclusive list of events, acts, or omissions, shall constitute events of default:

a. The commitment of any material breach of this Agreement by Grantee, including failure to timely deliver a material deliverable, failure to perform the minimal level of services required for a deliverable, discontinuance of the performance of the work, failure to resume work that has been discontinued within a reasonable time after notice to do so, or abandonment of the Agreement;
b. The commitment of any material misrepresentation or omission in any materials, or discovery by the Department of such, made by the Grantee in this Agreement or in its application for funding;
c. Failure to submit any of the reports required by this Agreement or having submitted any report with incorrect, incomplete, or insufficient information;
d. Failure to honor any term of the Agreement;
e. Failure to abide by any statutory, regulatory, or licensing requirement, including an entry of an order revoking the certificate of authority granted to the Grantee by a state or other licensing authority;
f. Failure to pay any and all entities, individuals, and furnishing labor or materials, or failure to make payment to any other entities as required by this Agreement;
g. Employment of an unauthorized alien in the performance of the work, in violation of Section 274 (A) of the Immigration and Nationality Act;
h. Failure to maintain the insurance required by this Agreement;
i. One or more of the following circumstances, uncorrected for more than thirty (30) days unless, within the specified 30-day period, Grantee (including its receiver or trustee in bankruptcy) provides to Department adequate assurances, reasonably acceptable to Department, of its continuing ability and willingness to fulfill its obligations under the Agreement:
    i. Entry of an order for relief under Title 11 of the United States Code;
    ii. The making by Grantee of a general assignment for the benefit of creditors;
    iii. The appointment of a general receiver or trustee in bankruptcy of Grantee's business or property; and/or
    iv. An action by Grantee under any state insolvency or similar law for the purpose of its bankruptcy, reorganization, or liquidation.

16. Suspension of Work.

The Department may, in its sole discretion, suspend any or all activities under the Agreement, at any time, when it is in the best interest of the State to do so. The Department shall provide Grantee written notice outlining the particulars of suspension. Examples of reasons for suspension include, but are not limited to, budgetary constraints, declaration of emergency, or other such circumstances. After receiving a suspension notice, Grantee shall comply with the notice. Within 90 days, or any longer period agreed to by the parties, Department shall either: (1) issue a notice authorizing resumption of work, at which time activity shall resume; or (2) terminate the Agreement. If the Agreement is terminated after 30 days of suspension, the notice of suspension shall be deemed to satisfy the thirty (30) days' notice required for a notice of termination for convenience. Suspension of work shall not entitle Grantee to any additional compensation.

17. Force Majeure.

The Grantee shall not be responsible for delay resulting from its failure to perform if neither the fault nor the negligence of Grantee or its employees or agents contributed to the delay and the delay is due directly to acts of God, wars, acts

of public enemies, strikes, fires, floods, or other similar cause wholly beyond Grantee's control, or for any of the foregoing that affect subcontractors/subrecipients or suppliers if no alternate source of supply is available to Grantee. In case of any delay Grantee believes is excusable, Grantee shall notify Department in writing of the delay or potential delay and describe the cause of the delay either (1) within ten days after the cause that creates or will create the delay first arose, if Grantee could reasonably foresee that a delay could occur as a result; or (2) if delay is not reasonably foreseeable, within five days after the date Grantee first had reason to believe that a delay could result. **THE FOREGOING SHALL CONSTITUTE THE GRANTEE'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY**. Providing notice in strict accordance with this paragraph is a condition precedent to such remedy. No claim for damages, other than for an extension of time, shall be asserted against Department. The Grantee shall not be entitled to an increase in the Agreement price or payment of any kind from Department for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency, arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this paragraph, after the causes have ceased to exist Grantee shall perform at no increased cost, unless Department determines, in its sole discretion, that the delay will significantly impair the value of the Agreement to Department, in which case Department may: (1) accept allocated performance or deliveries from Grantee, provided that Grantee grants preferential treatment to Department with respect to products subjected to allocation; (2) contract with other sources (without recourse to and by Grantee for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchase may be deducted from the Agreement quantity; or (3) terminate Agreement in whole or in part.

18. Indemnification.

a. The Grantee shall be fully liable for the actions of its agents, employees, partners, and subcontractors/subrecipients and shall fully indemnify, defend, and hold harmless Department and its officers, agents, and employees, from suits, actions, damages, and costs of every name and description arising from or relating to:
    i. personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by Grantee, its agents, employees, partners, and subcontractors/subrecipients; provided, however, that Grantee shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of Department;
    ii. the Grantee's breach of this Agreement or the negligent acts or omissions of Grantee.

b. The Grantee's obligations under the preceding paragraph with respect to any legal action are contingent upon Department giving Grantee: (1) written notice of any action or threatened action; (2) the opportunity to take over and settle or defend any such action at Grantee's sole expense; and (3) assistance in defending the action at Grantee's sole expense. The Grantee shall not be liable for any cost, expense, or compromise incurred or made by Department in any legal action without Grantee's prior written consent, which shall not be unreasonably withheld.

c. Notwithstanding sections a. and b. above, the following is the sole indemnification provision that applies to Grantees that are governmental entities: Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of section 768.28, F.S. Further, nothing herein shall be construed as consent by a state agency or subdivision of the State to be sued by third parties in any matter arising out of any contract or this Agreement.

d. No provision in this Agreement shall require Department to hold harmless or indemnify Grantee, insure or assume liability for Grantee's negligence, waive Department's sovereign immunity under the laws of Florida, or otherwise impose liability on Department for which it would not otherwise be responsible. Any provision, implication or suggestion to the contrary is null and void.

19. Limitation of Liability.

The Department's liability for any claim arising from this Agreement is limited to compensatory damages in an amount no greater than the sum of the unpaid balance of compensation due for goods or services rendered pursuant to and in compliance with the terms of the Agreement. Such liability is further limited to a cap of $100,000.

20. Remedies.

Nothing in this Agreement shall be construed to make Grantee liable for force majeure events. Nothing in this Agreement, including financial consequences for nonperformance, shall limit Department's right to pursue its remedies for other types of damages under the Agreement, at law or in equity. The Department may, in addition to

other remedies available to it, at law or in equity and upon notice to Grantee, retain such monies from amounts due Grantee as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against it.

21. Waiver.

The delay or failure by Department to exercise or enforce any of its rights under this Agreement shall not constitute or be deemed a waiver of Department's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right.

22. Statutory Notices Relating to Unauthorized Employment and Subcontracts/Subawards.

a. The Department shall consider the employment by any Grantee of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If Grantee/subcontractor/subrecipient knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement. The Grantee shall be responsible for including this provision in all subcontracts/subawards with private organizations issued as a result of this Agreement.

b. Pursuant to sections 287.133, 287.134, and 287.137 F.S., the following restrictions apply to persons placed on the convicted vendor list, discriminatory vendor list, or the antitrust violator vendor list:

   i. Public Entity Crime. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, F.S., for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

   ii. Discriminatory Vendors. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

   iii. Antitrust Violator Vendors. A person or an affiliate who has been placed on the antitrust violator vendor list following a conviction or being held civilly liable for an antitrust violation may not submit a bid, proposal, or reply on any contract to provide any good or services to a public entity; may not submit a bid, proposal, or reply on any contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with a public entity; and may not transact new business with a public entity.

   iv. Notification. The Grantee shall notify Department if it or any of its suppliers, subcontractors, or consultants have been placed on the convicted vendor list, the discriminatory vendor list, or antitrust violator vendor list during the life of the Agreement. The Florida Department of Management Services is responsible for maintaining the discriminatory vendor list and the antitrust violator vendor list and posts the list on its website. Questions regarding the discriminatory vendor list or antitrust violator vendor list may be directed to the Florida Department of Management Services, Office of Supplier Development, at (850) 487-0915.

23. Compliance with Federal, State and Local Laws.

a. The Grantee and all its agents shall comply with all federal, state and local regulations, including, but not limited to, nondiscrimination, wages, social security, workers' compensation, licenses, and registration requirements. The Grantee shall include this provision in all subcontracts/subawards issued as a result of this Agreement.

b. The Grantee, its subrecipients, subcontractors and agents must also comply with the following civil rights laws and regulations:

   i. Title VI of the Civil Rights Act of 1964 as amended (prohibiting discrimination in federally assisted programs on the basis of race, color, or national origin in the delivery of services or benefits);

ii. Section 13 of the 1972 Amendment to the Federal Water Pollution Control Act (prohibiting discrimination on the basis of sex in the delivery of services or benefits under the Federal Water Pollution Control Act as amended);
iii. Section 504 of the Rehabilitation Act of 1973 (prohibiting discrimination in federally assisted programs on the basis of disability, both in employment and in the delivery of services and benefits);
iv. Age Discrimination Act of 1975 (prohibiting discrimination in federally assisted programs on the basis of age in the delivery of services or benefits);
v. 40 C.F.R. Part 7, (implementing Title VI of the Civil Rights Act of 1964, Section 13 of the 1972 Amendments to the Federal Water Pollution Control Act, and Section 504 of the Rehabilitation Act of 1973);
vi. Florida Civil Rights Act of 1992 (Title XLIV Chapter 760, Sections 760.01, 760.11 and 509.092, F.S.), including Part I, chapter 760, F.S. (prohibiting discrimination on the basis of race, color, religion, sex, pregnancy, national origin, age, handicap, or marital status).

c. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
d. Any dispute concerning performance of the Agreement shall be processed as described herein. Jurisdiction for any damages arising under the terms of the Agreement will be in the courts of the State, and venue will be in the Second Judicial Circuit, in and for Leon County. Except as otherwise provided by law, the parties agree to be responsible for their own attorney fees incurred in connection with disputes arising under the terms of this Agreement.

24. Build America, Buy America Act (BABA) - Infrastructure Projects with Federal Funding.
This provision does not apply to Agreements that are wholly funded by Coronavirus State and Local Fiscal Recovery Funds under the American Rescue Plan Act. Also, this provision does not apply where there is a valid waiver in place. However, the provision may apply to funds expended before the waiver or after expiration of the waiver.

If applicable, Recipients or Subrecipients of an award of Federal financial assistance from a program for infrastructure are required to comply with the Build America, Buy America Act (BABA), including the following provisions:

a. All iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
b. All manufactured products used in the project are produced in the United States-this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and
c. All construction materials are manufactured in the United States-this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

25. Investing in America

Grantees of an award for construction projects in whole or in part by the Bipartisan Infrastructure Law or the Inflation Reduction Act, including the following provision:

a. Signage Requirements

a. Investing in America Emblem: The recipient will ensure that a sign is placed at construction sites supported in whole or in part by this award displaying the official Investing in America emblem and must identify the project as a “project funded by President Biden’s Bipartisan Infrastructure Law” or “project funded by President Biden’s Inflation Reduction Act” as applicable. The sign must be placed at construction sites in an easily visible location that can be directly linked to the work taking place and must be maintained in good condition throughout the construction period.

The recipient will ensure compliance with the guidelines and design specifications provided by EPA for using the official Investing in America emblem available at: https://www.epa.gov/invest/investing-america-signage.

b. Procuring Signs: Consistent with section 6002 of RCRA, 42 U.S.C. 6962, and 2 CFR 200.323, recipients are encouraged to use recycled or recovered materials when procuring signs. Signage costs are considered an allowable cost under this assistance agreement provided that the costs associated with signage are reasonable. Additionally, to increase public awareness of projects serving communities where English is not the predominant language, recipients are encouraged to translate the language on signs (excluding the official Investing in America emblem or EPA logo or seal) into the appropriate non-English language(s). The costs of such translation are allowable, provided the costs are reasonable.

26. Scrutinized Companies.

a. Grantee certifies that it is not on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.

b. If this Agreement is for more than one million dollars, the Grantee certifies that it is also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in section 287.135, F.S. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

c. As provided in subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions, then they shall become inoperative.

27. Lobbying and Integrity.

The Grantee agrees that no funds received by it under this Agreement will be expended for the purpose of lobbying the Legislature or a State agency pursuant to section 216.347, F.S., except that pursuant to the requirements of section 287.058(6), F.S., during the term of any executed agreement between Grantee and the State, Grantee may lobby the executive or legislative branch concerning the scope of services, performance, term, or compensation regarding that agreement. The Grantee shall comply with sections 11.062 and 216.347, F.S.

28. Record Keeping.

The Grantee shall maintain books, records and documents directly pertinent to performance under this Agreement in accordance with United States generally accepted accounting principles (US GAAP) consistently applied. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this Agreement and for five (5) years following the completion date or termination of the Agreement. In the event that any work is subcontracted or subawarded, Grantee shall similarly require each subcontractor/subrecipient to maintain and allow access to such records for audit purposes. Upon request of Department's Inspector General, or other authorized State official, Grantee shall provide any type of information the Inspector General deems relevant to Grantee's integrity or responsibility. Such information may include, but shall not be limited to, Grantee's business or financial records, documents, or files of any type or form that refer to or relate to Agreement. The Grantee shall retain such records for the longer of: (1) three years after the expiration of the Agreement; or (2) the period required by the General Records Schedules maintained by the Florida Department of State (available at: http://dos.myflorida.com/library-archives/records-management/general-records-schedules/).

29. Audits.

a. Inspector General. The Grantee understands its duty, pursuant to section 20.055(5), F.S., to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing. The Grantee will comply with this duty and ensure that its subrecipients and/or subcontractors issued under this Agreement, if any, impose this requirement, in writing, on its subrecipients and/or subcontractors, respectively.

b. Physical Access and Inspection. Department personnel shall be given access to and may observe and inspect work being performed under this Agreement, with reasonable notice and during normal business hours, including by any of the following methods:

i. Grantee shall provide access to any location or facility on which Grantee is performing work, or storing or staging equipment, materials or documents;
ii. Grantee shall permit inspection of any facility, equipment, practices, or operations required in performance of any work pursuant to this Agreement; and,
iii. Grantee shall allow and facilitate sampling and monitoring of any substances, soils, materials or parameters at any location reasonable or necessary to assure compliance with any work or legal requirements pursuant to this Agreement.

c. Special Audit Requirements. The Grantee shall comply with the applicable provisions contained in Attachment 5, Special Audit Requirements. Each amendment that authorizes a funding increase or decrease shall include an updated copy of Exhibit 1, to Attachment 5. If Department fails to provide an updated copy of Exhibit 1 to include in each amendment that authorizes a funding increase or decrease, Grantee shall request one from the Department's Grants Manager. The Grantee shall consider the type of financial assistance (federal and/or state) identified in Attachment 5, Exhibit 1 and determine whether the terms of Federal and/or Florida Single Audit Act Requirements may further apply to lower tier transactions that may be a result of this Agreement. For federal financial assistance, Grantee shall utilize the guidance provided under 2 CFR §200.331 for determining whether the relationship represents that of a subrecipient or vendor. For State financial assistance, Grantee shall utilize the form entitled "Checklist for Nonstate Organizations Recipient/Subrecipient vs Vendor Determination" (form number DFS-A2-NS) that can be found under the "Links/Forms" section appearing at the following website: https:\\apps.fldfs.com\fsaa.

d. Proof of Transactions. In addition to documentation provided to support cost reimbursement as described herein, Department may periodically request additional proof of a transaction to evaluate the appropriateness of costs to the Agreement pursuant to State guidelines (including cost allocation guidelines) and federal, if applicable. Allowable costs and uniform administrative requirements for federal programs can be found under 2 CFR 200. The Department may also request a cost allocation plan in support of its multipliers (overhead, indirect, general administrative costs, and fringe benefits). The Grantee must provide the additional proof within thirty (30) days of such request.

e. No Commingling of Funds. The accounting systems for all Grantees must ensure that these funds are not commingled with funds from other agencies. Funds from each agency must be accounted for separately. Grantees are prohibited from commingling funds on either a program-by-program or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another project. Where a Grantee's, or subrecipient's, accounting system cannot comply with this requirement, Grantee, or subrecipient, shall establish a system to provide adequate fund accountability for each project it has been awarded.
    i. If Department finds that these funds have been commingled, Department shall have the right to demand a refund, either in whole or in part, of the funds provided to Grantee under this Agreement for non-compliance with the material terms of this Agreement. The Grantee, upon such written notification from Department shall refund, and shall forthwith pay to Department, the amount of money demanded by Department. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the original payment(s) are received from Department by Grantee to the date repayment is made by Grantee to Department.
    ii. In the event that the Grantee recovers costs, incurred under this Agreement and reimbursed by Department, from another source(s), Grantee shall reimburse Department for all recovered funds originally provided under this Agreement and interest shall be charged for those recovered costs as calculated on from the date(s) the payment(s) are recovered by Grantee to the date repayment is made to Department.
    iii. Notwithstanding the requirements of this section, the above restrictions on commingling funds do not apply to agreements where payments are made purely on a cost reimbursement basis.

30. Conflict of Interest.

The Grantee covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner or degree with the performance of services required.

31. Independent Contractor.

The Grantee is an independent contractor and is not an employee or agent of Department.

32. Subcontracting/Subawards.

a. Unless otherwise specified in the Special Terms and Conditions, all services contracted for are to be performed solely by Grantee.

b. The Department may, for cause, require the replacement of any Grantee employee, subcontractor/subrecipient, or agent. For cause, includes, but is not limited to, technical or training qualifications, quality of work, change in security status, or non-compliance with an applicable Department policy or other requirement.
c. The Department may, for cause, deny access to Department's secure information or any facility by any Grantee employee, subcontractor/subrecipient, or agent.
d. The Department's actions under paragraphs b. or c. shall not relieve Grantee of its obligation to perform all work in compliance with the Agreement. The Grantee shall be responsible for the payment of all monies due under any subcontract/subaward. The Department shall not be liable to any subcontractor/subrecipient for any expenses or liabilities incurred under any subcontract/subaward, and Grantee shall be solely liable to the subcontractor for all expenses and liabilities incurred under any subcontract/subaward.
e. The Department will not deny Grantee's employees, subcontractors/subrecipients, or agents access to meetings within the Department's facilities, unless the basis of Department's denial is safety or security considerations.
f. A list of minority-owned firms that could be offered subcontracting opportunities may be obtained by contacting the Office of Supplier Development at (850) 487-0915.
g. The Grantee shall not be liable for any excess costs for a failure to perform, if the failure to perform is caused by the default of a subcontractor/subrecipient at any tier, and if the cause of the default is completely beyond the control of both Grantee and the subcontractor(s)/subrecipient(s), and without the fault or negligence of either, unless the subcontracted/subawarded products or services were obtainable from other sources in sufficient time for Grantee to meet the required delivery schedule.

33. Guarantee of Parent Company.

If Grantee is a subsidiary of another corporation or other business entity, Grantee asserts that its parent company will guarantee all of the obligations of Grantee for purposes of fulfilling the obligations of Agreement. In the event Grantee is sold during the period the Agreement is in effect, Grantee agrees that it will be a requirement of sale that the new parent company guarantee all of the obligations of Grantee.

34. Survival.

The respective obligations of the parties, which by their nature would continue beyond the termination or expiration of this Agreement, including without limitation, the obligations regarding confidentiality, proprietary interests, and public records, shall survive termination, cancellation, or expiration of this Agreement.

35. Third Parties.

The Department shall not be deemed to assume any liability for the acts, failures to act or negligence of Grantee, its agents, servants, and employees, nor shall Grantee disclaim its own negligence to Department or any third party. This Agreement does not and is not intended to confer any rights or remedies upon any person other than the parties. If Department consents to a subcontract/subaward, Grantee will specifically disclose that this Agreement does not create any third-party rights. Further, no third parties shall rely upon any of the rights and obligations created under this Agreement.

36. Severability.

If a court of competent jurisdiction deems any term or condition herein void or unenforceable, the other provisions are severable to that void provision, and shall remain in full force and effect.

37. Grantee's Employees, Subcontractors/Subrecipients and Agents.

All Grantee employees, subcontractors/subrecipients, or agents performing work under the Agreement shall be properly trained technicians who meet or exceed any specified training qualifications. Upon request, Grantee shall furnish a copy of technical certification or other proof of qualification. All employees, subcontractors/subrecipients, or agents performing work under Agreement must comply with all security and administrative requirements of Department and shall comply with all controlling laws and regulations relevant to the services they are providing under the Agreement.

38. Assignment.

The Grantee shall not sell, assign, or transfer any of its rights, duties, or obligations under the Agreement, or under any purchase order issued pursuant to the Agreement, without the prior written consent of Department. In the event of any assignment, Grantee remains secondarily liable for performance of the Agreement, unless Department expressly waives such secondary liability. The Department may assign the Agreement with prior written notice to Grantee of its intent to do so.

39. Compensation Report.

If this Agreement is a sole-source, public-private agreement or if the Grantee, through this agreement with the State, annually receive 50% or more of their budget from the State or from a combination of State and Federal funds, the Grantee shall provide an annual report, including the most recent IRS Form 990, detailing the total compensation for

the entities' executive leadership teams. Total compensation shall include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts, and any other payout. The Grantee must also inform the Department of any changes in total executive compensation between the annual reports. All compensation reports must indicate what percent of compensation comes directly from the State or Federal allocations to the Grantee.

40. Disclosure of Gifts from Foreign Sources.

If the value of the grant under this Agreement is $100,000 or more, Grantee shall disclose to Department any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern, as defined in section 286.101, F.S., if such interest, contract, or grant or gift has a value of $50,000 or more and such interest existed at any time or such contract or grant or gift was received or in force at any time during the previous 5 years. Such disclosure shall include the name and mailing address of the disclosing entity, the amount of the contract or grant or gift or the value of the interest disclosed, the applicable foreign country of concern and, if applicable, the date of termination of the contract or interest, the date of receipt of the grant or gift, and the name of the agent or controlled entity that is the source or interest holder. If the disclosure requirement is applicable as described above, then within 1 year before applying for any grant, Grantee must also provide a copy of such disclosure to the Department of Financial Services.

41. Food Commodities.

To the extent authorized by federal law, the Department, its grantees, contractors and subcontractors/subrecipients shall give preference to food commodities grown or produced in this state when purchasing food commodities, including farm products as defined in section 823.14, F.S., of any class, variety, or use thereof in their natural state or as processed by a farm operation or processor for the purpose of marketing such product.

42. Anti-human Trafficking.

If the Grantee is a nongovernmental entity, the Grantee must provide the Department with an affidavit signed by an officer or a representative of the Grantee under penalty of perjury attesting that the Grantee does not use coercion for labor or services as defined in section 787.06, F.S.

43. Iron and Steel for Public Works Projects.

If this Agreement funds a "public works project" as defined in section 255.0993, F.S., or the purchase of materials to be used in a public works project, any iron or steel permanently incorporated in the Project must be "produced in the United States," as defined in section 255.0993, F.S. This requirement does not apply if the Department determines that any of the following circumstances apply to the Project:

(1) iron or steel products produced in the United States are not produced in sufficient quantities, reasonably available, or of satisfactory quality;
(2) the use of iron or steel products produced in the United States will increase the total cost of the project by more than twenty percent (20%); or
(3) complying with this requirement is inconsistent with the public interest.

Further, this requirement does not prevent the Contractor's minimal use of foreign steel and iron materials if:

(1) such materials are incidental or ancillary to the primary product and are not separately identified in the project specifications; and
(2) the "cost" of such materials, as defined in section 255.0993, F.S., does not exceed one-tenth of one percent (1%) of the total Project Cost under this Agreement or $2,500, whichever is greater.

Electrical components, equipment, systems, and appurtenances, including supports, covers, shielding, and other appurtenances related to an electrical system that are necessary for operation or concealment (excepting transmission and distribution poles) are not considered to be iron or steel products and are, therefore, exempt from the requirements of this paragraph.

This provision shall be applied in a manner consistent with and may not be construed to impair the state's obligations under any international agreement.

44. Complete and Accurate information.

Grantee represents and warrants that all statements and information provided to DEP are current, complete, and accurate. This includes all statements and information in this Grant, as well as its Attachments and Exhibits.

45. Execution in Counterparts and Authority to Sign.

This Agreement, any amendments, and/or change orders related to the Agreement, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Special Terms and Conditions
AGREEMENT NO. 26PLN20

ATTACHMENT 2

These Special Terms and Conditions shall be read together with general terms outlined in the Standard Terms and Conditions, Attachment 1. Where in conflict, these more specific terms shall apply.

1. Scope of Work.
The Project funded under this Agreement is City of Madeira Beach Vulnerability Assessment and Adaptation Plan. The Project is defined in more detail in Attachment 3, Grant Work Plan.

2. Duration.
a. Reimbursement Period. The reimbursement period for this Agreement is the same as the term of the Agreement.
b. Extensions. There are extensions available for this Project.
c. Service Periods. Additional service periods may be added in accordance with 2.a above and are contingent upon proper and satisfactory technical and administrative performance by the Grantee and the availability of funding.

3. Payment Provisions.
a. Compensation. This is a cost reimbursement Agreement. The Grantee shall be compensated under this Agreement as described in Attachment 3.
b. Invoicing. Invoicing will occur as indicated in Attachment 3.
c. Advance Pay. Advance Pay is not authorized under this Agreement.

4. Cost Eligible for Reimbursement or Matching Requirements.
Reimbursement for costs or availability for costs to meet matching requirements shall be limited to the following budget categories, as defined in the Reference Guide for State Expenditures, as indicated:

Reimbursement	Match	Category
☐	☐	Salaries/Wages
		Overhead/Indirect/General and Administrative Costs:
☐	☐	a. Fringe Benefits, N/A.
☐	☐	b. Indirect Costs, N/A.
☒	☐	Contractual/Subaward (Subcontractors/Subrecipients)
☐	☐	Travel, in accordance with Section 112, F.S.
☐	☐	Equipment
☐	☐	Rental/Lease of Equipment
☐	☐	Miscellaneous/Other Expenses
☐	☐	Land Acquisition

5. Equipment Purchase.
No Equipment purchases shall be funded under this Agreement.

6. Land Acquisition.
There will be no Land Acquisitions funded under this Agreement.

7. Match Requirements
There is no match required on the part of the Grantee under this Agreement.

8. Insurance Requirements

Required Coverage. At all times during the Agreement the Grantee, at its sole expense, shall maintain insurance coverage of such types and with such terms and limits described below. The limits of coverage under each policy maintained by the Grantee shall not be interpreted as limiting the Grantee's liability and obligations under the Agreement. All insurance policies shall be through insurers licensed and authorized to issue policies in Florida, or alternatively, Grantee may provide coverage through a self-insurance program established and operating under the laws of Florida. Additional insurance requirements for this Agreement may be required elsewhere in this Agreement, however the minimum insurance requirements applicable to this Agreement are:

a. Commercial General Liability Insurance.
The Grantee shall provide adequate commercial general liability insurance coverage and hold such liability insurance at all times during the Agreement. The Department, its employees, and officers shall be named as an additional insured on any general liability policies. The minimum limits shall be $250,000 for each occurrence and $500,000 policy aggregate.

b. Commercial Automobile Insurance.
If the Grantee's duties include the use of a commercial vehicle, the Grantee shall maintain automobile liability, bodily injury, and property damage coverage. Insuring clauses for both bodily injury and property damage shall provide coverage on an occurrence basis. The Department, its employees, and officers shall be named as an additional insured on any automobile insurance policy. The minimum limits shall be as follows:

$200,000/300,000	Automobile Liability for Company-Owned Vehicles, if applicable
$200,000/300,000	Hired and Non-owned Automobile Liability Coverage

c. Workers' Compensation and Employer's Liability Coverage.
The Grantee shall provide workers' compensation, in accordance with Chapter 440, F.S. and employer liability coverage with minimum limits of $100,000 per accident, $100,000 per person, and $500,000 policy aggregate. Such policies shall cover all employees engaged in any work under the Grant.

d. Other Insurance. None.

9. Quality Assurance Requirements.
There are no special Quality Assurance requirements under this Agreement.

10. Retainage.
No retainage is required under this Agreement.

11. Subcontracting/Subawards.
The Grantee may subcontract/subaward work under this Agreement without the prior written consent of the Department's Grant Manager except for certain fixed-price subcontracts/subawards pursuant to this Agreement, which require prior approval. The Grantee shall submit a copy of the executed subcontracts/subaward to the Department prior to submitting any invoices for subcontracted/subawarded work. Regardless of any subcontract/subaward, the Grantee is ultimately responsible for all work to be performed under this Agreement.

12. State-owned Land.
The work will not be performed on State-owned land.

13. Office of Policy and Budget Reporting.
There are no special Office of Policy and Budget reporting requirements for this Agreement.

14. Common Carrier.

a. Applicable to contracts/subawards with a common carrier – firm/person/corporation that as a regular business transports people or commodities from place to place. If applicable, Contractor/Subrecipient must also fill out and return PUR 1808 before contract/subaward execution. If Contractor/Subrecipient is a common carrier pursuant to section 908.111(1)(a), Florida Statutes, the Department will terminate this Agreement immediately if Contractor/Subrecipient is found to be in violation of the law or the attestation in PUR 1808.

b. Applicable to solicitations for a common carrier – Before contract execution, the winning Contractor(s) must fill out and return PUR 1808, and attest that it is not willfully providing any service in furtherance of transporting a person into this state knowing that the person unlawfully present in the United States

according to the terms of the federal Immigration and Nationality Act, 8 U.S.C. ss. 1101 et seq. The Department will terminate a contract immediately if Contractor is found to be in violation of the law or the attestation in PUR 1808.

15. Financial Assistance and Payment of Invoices to Rural Communities or Rural Areas of Opportunity
This agreement does not provide federal or state financial assistance to a county or municipality that is a rural community or rural area of opportunity as those terms are defined in s. 288.0656(2).

16. Additional Terms.
None.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
GRANT WORK PLAN
AGREEMENT NO. 26PLN20

ATTACHMENT 3

PROJECT TITLE: City of Madeira Beach Vulnerability Assessment and Adaptation Plan.

PROJECT LOCATION: The Project is located in the City of Madeira Beach within Pinellas County, Florida.

PROJECT DESCRIPTION:
The City of Madeira Beach (Grantee) will complete the City of Madeira Beach Vulnerability Assessment and Adaptation Plan Project (Project) include a comprehensive Vulnerability Assessment (VA) pursuant to Section 380.093, Florida Statutes (F.S.), as effective July 1, 2024. The Project will also develop an Adaptation Plan and include public outreach and stakeholder engagement.

TASKS AND DELIVERABLES:

Task 1: Acquire Background Data

Description: The Grantee will research and compile the data needed to perform the VA based on the requirements as defined in Section 380.093, F.S. Three main categories of data are required to perform a VA: 1) critical and regionally significant asset inventory, 2) topographic data, and 3) flood scenario-related data. GIS metadata must be included for each dataset compiled and each asset dataset must be classified using the asset groups and types defined in paragraphs 380.093(2)(a)1-4, F.S. GIS files and associated metadata must adhere to the Resilient Florida Program's GIS Data Standards, as referenced in Attachment 6, and raw data sources shall be defined within the associated metadata. Flood-scenario related data should make use of the best available information through the Florida Flood Hub. If Florida Flood Hub data is unavailable, flood scenario-related data shall include:

- Planning horizons: 2050 and 2080.
- Sea level rise projections, if applicable: 2022 National Oceanic and Atmospheric Administration intermediate and intermediate-low projections.
- Tidal flooding, if applicable: Using the threshold for tidal flooding published by the Department.
- Storm surge data, if applicable: Equal to or exceeds the 100-year return period (1% annual chance) flood event.
- Rainfall-induced flooding, to the extent practicable: 100-year (1% annual chance) and 500-year (0.2% annual chance) return period flood events.
    - Rainfall-induced flooding analysis is required for all non-coastal communities.

In the process of compiling background data, the Grantee shall identify data gaps, where missing data or low-quality information may limit the VA's extent or reduce the accuracy of the results. The Grantee shall take all practicable steps to rectify any gaps of data necessary to complete analysis of required scenarios.

Deliverables: The Grantee will provide the following:

- A technical report to confirm selected scenarios and standards, as required by 380.093(3)(d)3, F.S., including, as applicable, utilized sea level data;

- A Background Data Catalog consistent with the GIS Data Standards (Table 1) that outline the datasets compiled and the raw data sources;
- Complete the Flood Risk Scenario Matrix consistent with the GIS Data Standards (Table 2) that outline the different flood risk scenarios, planning horizons, return periods, and similar parameters of the VA; and
- Compiled GIS datasets for each of the three main background data categories. To be provided in a single-file geodatabase or zipped folder, whenever possible.
    - GIS files of the critical asset datasets that are not publicly available nor already included in the statewide flood vulnerability and sea level rise data set, containing appropriate metadata, consistent with the GIS Data Standards: formatted using the Critical Assets Basic Attributes Schema (Table 3), and classified using the Critical Assets Groups and Types (Table 4).
    - Topographic and other Raster Flood Risk Data that are not publicly available nor already included in the statewide flood vulnerability and sea level rise data set.

Task 2: Exposure and Sensitivity Analyses

Description: The Grantee will perform the exposure and sensitivity analyses. The exposure analysis will identify the depth of water caused by each sea level rise, storm surge, and/or flood scenario. The sensitivity analysis measures the impact of flooding on assets by applying the data from the exposure analysis to the inventory of critical assets created in the Acquire Background Data Task. The sensitivity analysis should include an evaluation of the impact of flood severity on each asset and at each flood scenario and assign a risk level. GIS files and associated metadata must adhere to the Resilient Florida Program's GIS Data Standards, as referenced in Attachment 6, and raw data sources shall be defined within the associated metadata.

Deliverables: The Grantee will provide the following:

- GIS data containing the results of the exposure and sensitivity analyses which shall include at minimum:
    - Raster layers with results of the exposure analysis (depth of flood water) for each flood scenario as well as the appropriate metadata that identifies the methods used to create the flood layers. Additionally, any other custom, combined or modified flood scenario raster layer used in the assessment and not publicly available; and
    - GIS files of the critical asset datasets containing the results of the sensitivity analysis for all flood scenarios required by s. 380.093, F.S., consistent with the GIS Data Standards: VA Results Attribute Schema (Table 5) and including the appropriate metadata describing the fields or attribution of the analyses results.

Task 3: Final Vulnerability Assessment Report

Description: The Grantee will finalize the VA Report pursuant to the requirements in s. 380.093, F.S. The final VA Report must include all results from the exposure and sensitivity analyses, as well as a summary of identified risks as well as any assigned focus areas. It should contain a list of critical and regionally significant assets that are impacted by flooding and sea-level rise, specifying for each asset the flood scenario(s) impacting the asset.

Deliverables: The Grantee will provide the following:

- A Final VA Report that provides a summary of results and conclusions based on the statutorily required scenarios and standards in s. 380.093, F.S., to include:
    - Findings of the gap analysis;

  - Recommendations to address the identified data gaps and actions taken to rectify them, if applicable;
  - Details on the modeling process and type of models used during the exposure and sensitivity analyses; and
  - A summary of assigned focus areas.
- A signed VA Compliance Checklist Certification (Exhibit I).

Task 4: Draft Adaptation Needs and Strategies

Description: The Grantee will develop adaptation needs and strategies for inclusion in the AP. The AP will include a table listing the adaptation needs and corresponding recommended strategies for each as well as a map illustrating the critical assets identified as adaptation needs. The AP shall be consistent with the guidelines in the Florida Adaptation Planning Guidebook. Activities including, but not limited to, the data collection and surveys for the initial, high-level planning phase necessary for a conceptual design (equivalent to less than 30% design) are eligible to be performed solely to support completion of the AP. Such activities shall not be undertaken to initiate preconstruction activities for specific project sites, or any work beyond the expressly authorized scope of the proposed project without the Department's prior written approval.

Deliverables: The Grantee will provide the following:
- A draft AP.

Task 5: Community Prioritization of Adaptation Needs

Description: The Grantee will conduct a public meeting to develop a prioritization of adaptation needs for the community. The Grantee will present the draft AP that includes the following: assessment of adaptive capacities, adaptation needs, and identification of adaptation strategies. The purpose of the meeting is to allow the public to provide community-specific input on the identified adaptation needs and strategies as identified in the draft AP as well as an opportunity to prioritize adaptation needs. The Grantee will prepare all social media notifications, meeting invitations, meeting materials, presentations, and graphics utilized during the meeting, as applicable.

Deliverables: The Grantee will provide the following:
- The agenda (including location, date, and time); a copy of the presentation, if applicable, and all materials created for the meeting; and a summary report or meeting minutes that includes the meeting purpose, stakeholder input, and outcomes.

Task 6: Final Adaptation Plan

Description: The Grantee will complete a final AP that includes all components of, and corrections made to (if applicable), the draft AP, and that is consistent with the Florida Adaptation Planning Guidebook. The AP will also include a list of prioritized projects for each asset class as defined in subsection 380.093(2), Florida Statutes, for consideration and implementation.

Deliverables: The Grantee will provide the following:
- A final AP, to include any products or documentation, either within or as appendices or independent sections, resulting from all optional subtasks included in the Task Description.

Task 7: Public Outreach Meetings and Stakeholder Engagement

Description: The Grantee will conduct public outreach meetings and stakeholder engagement for the project. Project meetings will be conducted to ensure effective project execution, stakeholder engagement, and compliance with grant requirements. Meeting types include, but are not limited to, the types and descriptions below.

- **Kick-off Meeting**
  The purpose of a kick-off meeting is to discuss the project scope, project goals, schedule, key milestones, and deliverables in order to develop a consistent project approach. The kick-off meeting would be hosted by the Grantee and attendees should be key stakeholders in the project. Prior to the meeting, the Grantee should develop an overall project management plan and address initial actions, identify and invite key stakeholders, prepare the sign-in sheet, draft a project schedule, and prepare any other meeting materials as necessary.

- **Steering Committee Meetings**
  The purpose of steering committee meetings is to oversee and assist a project from the management level. Steering committees may assist by reviewing the goals of the project, review draft materials, provide input for study direction, assist in identifying geographic context, appropriate modeling methodologies, assist in identifying available data and resources, identify relevant assets, and review project findings and recommendations. A minimum of two steering committee meetings is recommended, at the beginning and end of the project, however, more may be necessary to provide guidance at critical decision points throughout the project process.

  The Grantee should coordinate and schedule the quantity, dates, times, and locations for the steering committee meetings, based on critical decision points in the project process.

- **Public Outreach Meetings for the VA**
  The purpose of public outreach meetings is to inform and engage stakeholders in the project. These meetings will promote transparency, gather community input and local knowledge, and foster collaboration in addressing vulnerabilities identified in the assessment. It is recommended the Grantee conduct two public outreach meetings during the project. The purpose of the first meeting is to allow the public to provide input during the initial data collection stages, to include input on preferred methodologies, data for analyzing potential sea level rise impacts and/or flooding, guiding factors to consider, and critical assets important to the community.

  The purpose of the second meeting is to allow the public to provide community-specific input on the results of the VA results. Additionally, during this meeting, the Grantee may conduct exercises to encourage the public to prioritize focus areas of flooding and the critical assets in preparation for the development of adaptation strategies and project development. If focus areas are elected, criteria should be established to guide the public's input for the selection of focus areas.

- **Public Presentation of the Final VA**
  The purpose of a public presentation of the final VA to local governing boards, technical committees, or other appropriate officers and elected officials is to share the findings from the final VA and provide recommendations of actions for adaptation strategies and future project funding. The presentation should also inform the public of the results and the future risk of sea level rise and increased flooding and encourage community participation when identifying mitigation strategies to address the flooding vulnerabilities.

- **Public Outreach Meeting for the AP**
  The purpose of the meeting is to distribute results of the Vulnerability Assessment and allow the public to provide input during the initial planning stages, to include input on preferred methodologies and existing geographic, social, structural, and environmental conditions. Additionally, the Grantee will conduct exercises to encourage the public to prioritize the critical assets in preparation for the development of adaptation strategies and project development. The Grantee will prepare any desired social media notifications, meeting invitations, meeting materials, presentations, and graphics utilized during the meeting, as applicable.

- **Public Presentation of the Final AP**
  The Grantee will present the final AP results to local governing boards, technical committees, or other appropriate officers and elected officials in a public presentation. The purpose of the presentation is to share the outcomes of the final AP including resulting prioritized project recommendations and future project funding. The Grantee will prepare all social media notifications, meeting invitations, meeting materials, presentations, and graphics utilized during the meeting, as applicable.

Deliverables: The Grantee will provide the following:

- **7.1 Kick-off Meeting:** Kick-off meeting agenda (including location, date, and time); a copy of the presentation, if applicable, and all materials created for the meeting; and a summary report or meeting minutes that includes the meeting purpose, stakeholder input, and outcomes.
- **7.2 Steering Committee Meetings:** For each meeting, the agenda (including location, date, and time); a copy of the presentation, if applicable, and all materials created for the meeting; and a summary report or meeting minutes that includes the meeting purpose, steering committee input, and outcomes.
- **7.3 Public Outreach Meetings for the VA:** For each meeting, the agenda (including location, date, and time); a copy of the presentation, if applicable, and all materials created for the meeting; and a summary report or meeting minutes that includes the meeting purpose, stakeholder input, and outcomes.
- **7.4 Public Presentation of the Final VA:** Public presentation agenda (including location, date, and time); a copy of the presentation, if applicable, and all materials created for the meeting; and a summary report or meeting minutes that includes the meeting purpose, stakeholder input, and outcomes.
- **7.5 Public Outreach Meeting for the AP:** The agenda (including location, date, and time); a copy of the presentation, if applicable, and all materials created for the meeting; and a summary report or meeting minutes that includes the meeting purpose, stakeholder input, and outcomes.
- **7.6 Public Presentation of Final AP:** Public presentation agenda (including location, date, and time); a copy of the presentation, if applicable, and all materials created for the meeting; and a summary report or meeting minutes that includes the meeting purpose, stakeholder input, and outcomes.

PERFORMANCE MEASURES: The Grantee will submit all deliverables for each task to ResilientFloridaGrants@FloridaDEP.gov on or before the Task Due Date listed in the Project Timeline. The deliverables for each task should be submitted in chronological order, with the exception of the "Public Outreach Meetings and Stakeholder Engagement" and "Peril of Flood Compliance" tasks, if included. The Department's Grant Manager will review the deliverable(s) to verify that they meet the specifications in the Grant Work Plan and the task description, to include any work being performed by any subcontractor(s), and will provide written acceptance or non-acceptance of the deliverable(s) to the Grantee within thirty (30) calendar days. Deliverables that the Department determines are not acceptable must be corrected and resubmitted within thirty (30) calendar days prior to the Agreement's Date of Expiration, and in

coordination with the Department's Grant Manager. Tasks may include multiple deliverables to be completed. The Department will accept partial and full deliverables. Incomplete deliverables will not be accepted. A "partial deliverable" is defined as a deliverable consisting of one (1) or more (but not all) subcomponents listed in the deliverable list for a single task, where such subcomponent(s) are delivered to the Department at one hundred percent (100%) completion. A "full deliverable" is defined as a deliverable comprising all subcomponents listed in the deliverable list for a single task, all delivered to the Department at one hundred percent (100%) completion. An "incomplete deliverable" is defined as a deliverable for which one hundred percent (100%) completion has not been achieved for any of the subcomponents listed in the deliverable list for a single task. A task is considered one hundred percent (100%) complete upon the Department's receipt and approval of all deliverable(s) listed within the task and the Department's approval provided by the Deliverable Acceptance Letter. All deliverables must be received by the Task Due Date and accepted by the Department on or before the Agreement's Date of Expiration, or the Consequences for Non-Performance set forth herein shall apply.

CONSEQUENCES FOR NON-PERFORMANCE: For each task deliverable not received and accepted by the Department at one hundred percent (100%) completion on or before the Agreement's Date of Expiration, the Department will reduce the relevant Task Funding Amount(s) paid to Grantee in proportion to the percentage of the deliverable(s) not fully completed. For each task deliverable not received by the Department by the specified Task Due Date listed in the Agreement's most recent Project Timeline, the Department will reduce the relevant Task Funding Amount(s) by 5% per calendar day, which will be imposed until the Department has received the task deliverable. The Consequence for Non-Performance will be applied to and included in the relevant task deliverable's payment request.

PAYMENT REQUEST SCHEDULE: Following the Grantee's full or partial completion of a task's deliverable(s) and acceptance by the Department's Grant Manager, the Grantee may submit a payment request for cost reimbursement using the Exhibit C, Payment Request Summary Form. All payment requests must be accompanied by the Deliverable Acceptance Letter; the Exhibit A, Progress Report Form, detailing all progress made in the invoice period; and supporting fiscal documentation including match, if applicable. If the payment request includes the Contractual Services budget category, the Exhibit H, Contractual Services Certification, and all supporting documentation required therein, must be submitted for each of the Grantee's contractors included in the payment request. Interim payments will not be accepted. Payment requests will not be accepted until all required Exhibit A, Progress Report Forms, have been submitted to the Department's Grant Manager for all reporting periods dating back to the Agreement Execution Date. For the reporting period beginning on the Agreement Begin Date and ending on the Agreement Execution Date, submittal of a single Exhibit A, Progress Report Form, covering only this reporting period will be acceptable. Upon the Department's receipt of the aforementioned documents and supporting fiscal documentation, the Department's Grant Manager will have ten (10) working days to review and approve or deny the payment request.

PROJECT TIMELINE AND BUDGET DETAIL: The tasks must be completed by, and all deliverables received by, the corresponding task due date listed in the table below and must be an allowable expenditure category pursuant to Attachment 2, Special Terms and Conditions. Cost-reimbursable grant funding must not exceed the budget amounts indicated below. Requests for any change(s) to the task due date(s) must be submitted on or before the current task due date listed in the Project Timeline. Requests are to be sent via email to the Department's Grant Manager, with the details of the request and the reason for the request made clear.

Task No.	Task Title	Budget Category	DEP Amount	Match Amount	Total Amount	Task Start Date	Task Due Date
1	Acquire Background Data	Contractual Services	$65,000	$0	$65,000	7/1/2025	3/31/2027
2	Exposure and Sensitivity Analyses	Contractual Services	$100,000	$0	$100,000	7/1/2025	6/30/2027
3	Final Vulnerability Assessment Report	Contractual Services	$80,000	$0	$80,000	7/1/2025	9/30/2027
4	Draft Adaptation Needs and Strategies	Contractual Services	$75,000	$0	$75,000	7/1/2025	1/30/2028
5	Community Prioritization of Adaptation Needs	Contractual Services	$20,000	$0	$20,000	7/1/2025	2/29/2028
6	Final Adaptation Plan	Contractual Services	$75,000	$0	$75,000	7/1/2025	3/31/2028
7	Public Outreach Meetings and Stakeholder Engagement	Contractual Services	$70,000	$0	$70,000	7/1/2025	3/31/2028
		Total:	**$485,000**	**$0**	**$485,000**		

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Public Records Requirements

Attachment 4

1. **Public Records.**

a. If the Agreement exceeds $35,000.00, and if Grantee is acting on behalf of Department in its performance of services under the Agreement, Grantee must allow public access to all documents, papers, letters, or other material, regardless of the physical form, characteristics, or means of transmission, made or received by Grantee in conjunction with the Agreement (Public Records), unless the Public Records are exempt from section 24(a) of Article I of the Florida Constitution and section 119.07(1), F.S.

b. The Department may unilaterally terminate the Agreement if Grantee refuses to allow public access to Public Records as required by law.

2. **Additional Public Records Duties of Section 119.0701, F.S., If Applicable.**
For the purposes of this paragraph, the term "contract" means the "Agreement." If Grantee is a "contractor" as defined in section 119.0701(1)(a), F.S., the following provisions apply and the contractor shall:

a. Keep and maintain Public Records required by Department to perform the service.

b. Upon request, provide Department with a copy of requested Public Records or allow the Public Records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S., or as otherwise provided by law.

c. A contractor who fails to provide the Public Records to Department within a reasonable time may be subject to penalties under section 119.10, F.S.

d. Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the Public Records to Department.

e. Upon completion of the contract, transfer, at no cost, to Department all Public Records in possession of the contractor or keep and maintain Public Records required by Department to perform the service. If the contractor transfers all Public Records to Department upon completion of the contract, the contractor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the contractor keeps and maintains Public Records upon completion of the contract, the contractor shall meet all applicable requirements for retaining Public Records. All Public Records stored electronically must be provided to Department, upon request from Department's custodian of Public Records, in a format specified by Department as compatible with the information technology systems of Department. These formatting requirements are satisfied by using the data formats as authorized in the contract or Microsoft Word, Outlook, Adobe, or Excel, and any software formats the contractor is authorized to access.

f. **IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE CONTRACT, CONTACT THE DEPARTMENT'S CUSTODIAN OF PUBLIC RECORDS AT:**

Telephone: **(850) 245-2118**
Email: public.services@floridadep.gov
Mailing Address: **Department of Environmental Protection**
ATTN: Office of Ombudsman and Public Services
Public Records Request
3900 Commonwealth Boulevard, MS 49
Tallahassee, Florida 32399

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Special Audit Requirements
(State and Federal Financial Assistance)

Attachment 5

The administration of resources awarded by the Department of Environmental Protection *(which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the agreement*) to the recipient *(which may be referred to as the "Recipient", "Grantee" or other name in the agreement)* may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by DEP Department staff, limited scope audits as defined by 2 CFR 200.425, or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in 2 CFR §200.330

1. A recipient that expends $1,000,000 or more in Federal awards in its fiscal year, must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection by this Agreement. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department of Environmental Protection. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR 200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR Part 200.514 will meet the requirements of this part.

2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508-512.

3. A recipient that expends less than $1,000,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F-Audit Requirements. If the recipient expends less than $1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F-Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from non-federal entities).

4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at https://sam.gov/content/assistance-listings.

PART II: STATE FUNDED

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(1)(n), Florida Statutes.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017, and thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and the current Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department of Environmental Protection by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Environmental Protection, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

2. In connection with the audit requirements addressed in Part II, paragraph 1; the recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and the current Rules of the Auditor General.

3. If the recipient expends less than $750,000 in state financial assistance in its fiscal year (for fiscal year ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than $750,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).

4. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at https://apps.fldfs.com/fsaa for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at http://www.leg.state.fl.us/Welcome/index.cfm, State of Florida's website at http://www.myflorida.com/, Department of Financial Services' Website at https://www.myfloridacfo.com/ and the Auditor General's Website at http://www.myflorida.com/audgen/.

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of State financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

PART IV: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and required by PART I of this form shall be submitted, when required by 2 CFR 200.512, by or on behalf of the recipient directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR 200.36 and 200.512

   A. The Federal Audit Clearinghouse designated in 2 CFR §200.501(a) (the number of copies required by 2 CFR §200.501(a) should be submitted to the Federal Audit Clearinghouse), at the following address:

By Mail:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Submissions of the Single Audit reporting package for fiscal periods ending on or after January 1, 2008, must be submitted using the Federal Clearinghouse's Internet Data Entry System which can be found at http://harvester.census.gov/facweb/

2. Copies of financial reporting packages required by PART II of this Attachment shall be submitted by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at one of the following addresses:

By Mail:
Audit Director
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

B. The Auditor General's Office at the following address:

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

The Auditor General's website (http://flauditor.gov/) provides instructions for filing an electronic copy of a financial reporting package.

3. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to the Department of Environmental Protection at one of the following addresses:

By Mail:
Audit Director
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

4. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with 2 CFR 200.512, section 215.97, F.S., and the current Rules of the Auditor General, as applicable.

5. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with 2 CFR 200, Subpart F-Audit Requirements, or the current Rules of the Auditor

General, should indicate the date and time the reporting package was delivered to the recipient and any correspondence accompanying the reporting package.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of the award and this Agreement for a period of **five (5)** years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of **three (3)** years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

EXHIBIT – 1

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

Note: If the resources awarded to the recipient represent more than one federal program, provide the same information shown below for each federal program and show total federal resources awarded

Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:					
Federal Program A	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				$	
Federal Program B	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				$	

Note: Of the resources awarded to the recipient represent more than one federal program, list applicable compliance requirements for each federal program in the same manner as shown below:

Federal Program A	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.:(eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	
Federal Program B	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.: (eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	

Note: If the resources awarded to the recipient for matching represent more than one federal program, provide the same information shown below for each federal program and show total state resources awarded for matching.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:					
Federal Program A	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category
Federal Program B	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category

Note: If the resources awarded to the recipient represent more than one state project, provide the same information shown below for each state project and show total state financial assistance awarded that is subject to section 215.97, F.S.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:						
State Program A	State Awarding Agency	State Fiscal Year[1]	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
Original Agreement	Florida Department of Environmental Protection	FY 25.26	37.098	Resilient Florida Programs	$485,000.00	140078
State Program B	State Awarding Agency	State Fiscal Year[2]	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category

Total Award	$485,000.00	

Note: List applicable compliance requirement in the same manner as illustrated above for federal resources. For matching resources provided by the Department for DEP for federal programs, the requirements might be similar to the requirements for the applicable federal programs. Also, to the extent that different requirements pertain to different amount for the non-federal resources, there may be more than one grouping (i.e. 1, 2, 3, etc.) listed under this category.

For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [https://sam.gov/content/assistance-listings] and/or the Florida Catalog of State Financial Assistance (CSFA) [https://apps.fldfs.com/fsaa/searchCatalog.aspx], and State Projects Compliance Supplement (Part Four: State Projects Compliance Supplement [https://apps.fldfs.com/fsaa/compliance.aspx]. The services/purposes for which the funds are to be used are included in the Agreement's Grant Work Plan. Any match required by the Recipient is clearly indicated in the Agreement.

[1] Subject to change by Change Order.
[2] Subject to change by Change Order.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
PROGRAM-SPECIFIC REQUIREMENTS
RESILIENT FLORIDA PROGRAM

ATTACHMENT 6

General

1. Deliverable and Payment Request Submissions. All grant deliverables and payment requests (Exhibit C) must be submitted to ResilientFloridaGrants@FloridaDEP.gov.

2. Progress Reports. The Exhibit A, Progress Report Form, must be submitted on a quarterly basis to ResilientFloridaGrants@FloridaDEP.gov starting in the quarter of the Agreement Execution Date through the quarter in which the final task deliverable is accepted and the Grantee is provided a Deliverable Acceptance Letter.

3. Contractual Services. For all grant agreements that include Contractual Services as a budget category, the Grantee must submit Exhibit H, Contractual Services Certification, and all supporting documentation required therein, for each of the Grantee's contractors prior to submitting a payment request for contractual services.

4. Grantee Match Form. If the grant agreement includes match requirements in Attachment 2, the Grantee must submit the Grantee Match Form upon execution of the grant agreement and at any time there are changes to the match funding amount and/or funding source throughout the grant agreement period.

5. Project Photos. The Grantee must submit Exhibit G, Photo Release Form, with the first submission of deliverables and reports (Exhibit A and F) that include photos.

6. DEP Logo and Funding Source Disclaimer. The final Vulnerability Assessment Report, Adaptation Plan report or document, and any permanent signage created for an implementation project included on the Statewide Flooding and Sea Level Rise Resilience Plan must include the Department's logo (which can be found on the Department's website at: https://floridadep.gov or by contacting the Grant Manager for a copy) as well as the following language:

   "This work was funded in part through a grant agreement from the Florida Department of Environmental Protection's Office of Resilience and Coastal Protection Resilient Florida Program. The views, statements, findings, conclusions, and recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the State of Florida or any of its subagencies."

7. Final Project Report. The Grantee must submit Exhibit F, Final Project Report Form, prior to requesting final payment. For grants funded with American Rescue Plan Act (ARPA) Funds that are not completed by the Agreement's Date of Expiration, Exhibit F must also be submitted to ResilientFloridaGrants@FloridaDEP.gov upon completion of the project, which may be after the Agreement's Date of Expiration.

8. Copyright, Patent and Trademark. The Department reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for state government purposes:
   a. The copyright in any work developed under this Agreement; and
   b. Any rights or copyright to which the Grantee or subcontractor purchases ownership with grant support.
   If any funds awarded by this Agreement are used to purchase ownership of or license to any copyrighted,

patented, and/or trademarked software and/or programming used to complete this Project, such software and/or programming must comply with Chapter 119, F.S. The Department will not approve payment for Grantee's purchase or use of any copyrighted, patented, and/or trademarked software and/or programming that does not fully comply with the requirements of Chapter 119, F.S.

9. Geographic Information System (GIS) files and associated metadata. All GIS files and associated metadata must adhere to the Resilient Florida Program's GIS Data Standards, found on the Resilient Florida Program website: https://floridadep.gov/rcp/resilient-florida-program/documents/resilient-florida-program-gis-data-standards, and raw data sources shall be defined within the associated metadata.

10. Program Deliverable Acceptance and Disclaimer. The Department's acceptance of any specific project's task deliverables required by that project's Resilient Florida Program grant agreement, does not guarantee the Department's acceptance of the same or similar task deliverables, as required by a different Resilient Florida Program grant agreement, notwithstanding the Grantee(s) and/or project(s) at issue being the same or similar. The Department will review and accept all deliverables individually, pursuant to the terms and conditions of each grant agreement for which they are submitted, including Attachment 3, Grant Work Plan. The Department's acceptance of a specific deliverable does not constitute the Department's confirmation that the conclusions or statements made within said deliverable are truthful or accurate, including, but not limited to, claims of scientific validity and the certification of engineering practices. If a dispute arises between the Department and Grantee regarding the veracity of a specific deliverable's content, the Department may request that the Grantee provide additional documentation (e.g., a certification statement signed and sealed by a licensed Professional Engineer), verifying that the conclusions or statements at issue are true and correct to the best of the Grantee's knowledge, prior to the Department's acceptance of said deliverable.

11. Sunshine Law Compliance. As per Paragraph 23 to Attachment 1, Standard Terms and Conditions, the Grantee is solely responsible for ensuring that its actions (and those of its agents) under the Agreement are made in compliance with Section 286.011, Florida Statutes—Florida's Government in the Sunshine Law—where applicable.

Implementation Grants

12. Sea Level Impact Projection Study Requirement. If a state-funded construction project is located within an area where a Sea Level Impact Protection (SLIP) study is required pursuant to Section 380.0937, Florida Statutes, the Grantee is responsible for conducting such a SLIP study and submitting the resulting report to the Department. The SLIP study report must be received by the Department, approved by the Department, and published on the Department's website for at least thirty (30) days before construction can commence. Upon submission to the Department, SLIP study reports must meet all relevant statutory requirements, as well as the standards and criteria indicated in Chapter 62S-7, Florida Administrative Code.

13. Permits. The Grantee acknowledges that receipt of this grant does not imply nor guarantee that a federal, state, or local permit will be issued for a particular activity. The Grantee agrees to ensure that all necessary permits are obtained prior to implementation of any grant-funded activity that may fall under applicable federal, state, or local laws. Further, the Grantee shall abide by all terms and conditions of each applicable permit for any grant-funded activity. Upon request, the Grantee must provide a copy of all required, acquired, and approved permits for the project.

14. Grant funds may not be used to support ongoing efforts to comply with certain legal requirements or actions that were unanticipated, non-existent, or unknown to the Department at the time of this Agreement's execution, including regulatory and permit compliance requirements, non-compliance and citation fees, fees resulting from unanticipated permit conditions, settlement agreements, and compliance with formal or informal enforcement actions to resolve violations of applicable rules and statutes (including consent orders, Closed Without Official Enforcement agreements, and similar enforcement actions). Grant funds may be utilized to support ongoing efforts to comply with permit-required conditions, as approved by the Resilient

Florida Program (e.g., pre-, during-, and post-construction monitoring and mitigation efforts).

Grants Funded with American Rescue Plan Act (ARPA) Funds

15. Match Expenditure Monitoring. For any match-funded deliverable(s) identified in Attachment 3, Grant Work Plan, not accepted by the Department by the Date of Expiration listed in Section 3 to the Standard Grant Agreement (as modified by any properly executed amendment(s), as applicable), the Grantee must submit Exhibit M, Match Expenditure Monitoring Form, to the Department prior to ARPA-funded grant closeout to identify all remaining deliverable(s) which are to be completed solely using Grantee match funding. Failure to submit Exhibit M and all remaining Project deliverables to the Department, as well as meet the Match Requirements identified in Section 7 to Attachment 2, may hinder the Grantee's chances of receiving future grant awards from the Resilient Florida Program.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
RESILIENT FLORIDA GRANT PROGRAM
EXHIBIT A
PROGRESS REPORT FORM

The current **Exhibit A, Progress Report Form** for the Resilient Florida Program grant agreements can be found on the Department's website at the link below. Each progress report must be submitted on the current form. The Department will notify grantees of any substantial changes to Exhibit A that occur during the grant agreement period.

https://floridadep.gov/Resilient-Florida-Program/Grants

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
RESILIENT FLORIDA GRANT PROGRAM
EXHIBIT C
PAYMENT REQUEST SUMMARY FORM

The current **Exhibit C, Payment Request Summary Form** for the Resilient Florida Program grant agreements can be found on the Department's website at the link below. Each payment request must be submitted on the current form. The Department will notify grantees of any substantial changes to Exhibit C that occur during the grant agreement period.

https://floridadep.gov/Resilient-Florida-Program/Grants

EXHIBIT F

DEP AGREEMENT NO. 26PLN20

CITY OF MADEIRA BEACH VULNERABILITY ASSESSMENT AND ADAPTATION PLAN

City of Madeira Beach

Final Project Report

Insert Month & Year

This report is funded in part through a grant agreement from the Florida Department of Environmental Protection. The views, statements, findings, conclusions, and recommendations expressed herein are those of the author(s) and do not necessarily reflect the views of the State of Florida or any of its subagencies.

Part I. Executive Summary

Part II. Methodology

Part III. Outcome

Include the following: 1) evaluation of project's ability to meet goals and expected performance measures and provide explanation for why goals were not met, if applicable; 2) identify successful outcomes, areas for improvement, and quantifiable metrics (including the assigned metric in Exhibit A, if applicable) as a result of the project; and 3) final project photos, if an implementation construction project.

Part IV. Further Recommendations

Instructions for completing Exhibit F Final Project Report Form:

DEP AGREEMENT NO.: This is the number on your grant agreement.

GRANTEE NAME: Enter the name of the grantee's agency.

PROJECT TITLE: Enter the title shown on the first page of the grant agreement.

MONTH & YEAR: Enter month and year of publication

The final Project Report must contain the following sections: Executive Summary, Methodology, Outcome, and Further Recommendations. The Final Project Report must comply with the publication requirements in the grant agreement. Please limit the final project report to no more than five (5) pages. One electronic copy shall be submitted to the Department's Grant Manager for approval. Final payment will be held until receipt and approval of the Final Project Report.

Questions regarding completion of the Final Project Report should be directed to the Department's Grant Manager, identified in paragraph 18 of this agreement.

Florida Department of Environmental Protection

EXHIBIT G

PHOTOGRAPHER RELEASE FORM
FOR PHOTOGRAPHS, VIDEOS, AUDIO RECORDINGS AND ARTWORKS

DEP AGREEMENT NO: 26PLN20

RELEASE FORM FOR PHOTOGRAPHS, VIDEOS, AUDIO RECORDINGS AND ARTWORKS

Owner/Submitter's Name: City of Madeira Beach

Address: _____

City: _____ **State:** _____ **Zip:** _____

Phone Number: ( ) _____ **Email:** _____

License and Indemnification

I certify that I am the owner of the photograph(s), video(s), audio recording(s) and/or artwork(s) being submitted and am eighteen (18) years of age or older.

I hereby grant to the Florida Department of Environmental Protection the royalty-free and non-exclusive right to distribute, publish and use the photograph(s), video(s), audio recording(s) and art work(s) submitted herewith (the "Work") to promote the Florida Department of Environmental Protection. Uses may include, but are not limited to:

1. Promotion of FDEP (including, but limited to publications, websites, social media venues, advertisements, etc.); and
2. Distribution to the media; and
3. Use in commercial products.

The Florida Department of Environmental Protection reserves the right to use/not use any Work as deemed appropriate by the Florida Department of Environmental Protection. No Work will be returned once submitted.

I hereby acknowledge that the Florida Department of Environmental Protection shall bear no responsibility whatsoever for protecting the Work against third-party infringement of my copyright interest or other intellectual property rights or other rights I may hold in such Work, and in no way shall be responsible for any losses I may suffer as a result of any such infringement; and I hereby represent and warrant that the Work does not infringe the rights of any other individual or entity.

I hereby unconditionally release, hold harmless and indemnify the Florida Department of Environmental Protection, its employees, volunteers, and representatives of and from all claims, liabilities and losses arising out of or in connection with the Florida Department of Environmental Protection's use of the Work. This release and indemnification shall be binding upon me, and my heirs, executors, administrators and assigns.

I have read and understand the terms of this release.

Owner signature: _____ **Date:** _____

Photo/video/audio/artwork/recording file name(s): _____

Location of photo/video/audio recording/artwork: _____

Name of person accepting Work submission _____

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
RESILIENT FLORIDA GRANT PROGRAM
CONTRACTUAL SERVICES CERTIFICATION

Exhibit H

Required for all grant agreements that include Contractual Services as an expenditure category.

DEP Agreement Number: 26PLN20

Project Title: City of Madeira Beach Vulnerability Assessment and Adaptation Plan

Grantee: City of Madeira Beach

Subcontractor:

Note: A separate Exhibit H is required for each of the Grantee's contractor(s).

Prior to making a request for payment of contractual services, the Grantee must provide the following to the Department Grant Manager:

1. Documentation of the Grantee's procurement process, as consistent with Attachment 1, Paragraph 9(c) and Attachment 2, Paragraph 11;
2. For competitively procured fixed-price (vendor) subcontracts: A copy of the tabulation form (i.e., list of all quotes or bid amounts, as applicable) for the competitive procurement process (e.g., Invitation to Bid, Request for Proposals, or other similar competitive procurement documents), as required by Attachment 1, Paragraph 9(c)(i);
3. A copy of the Grantee's executed subcontract agreement, as required by Attachment 2, Paragraph 11. This submittal should include any relevant executed task/work/purchase order(s) and all subsequent amendments and/or change orders, as applicable, and as required for the work conducted under the above-mentioned DEP Agreement Number; and
4. This Exhibit H, signed and dated by the Grantee Grant Manager.

By signing below, I certify that, on behalf of the Grantee, I have provided all the information required by items 1. through 3. of this Exhibit, as stated above, to the Department Grant Manager. I also certify that the procurement process the Grantee utilized follows all of said Grantee's non-Departmental policies and procedures for subcontractors.

Grantee's Grant Manager Signature

Print Name

Date

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
RESILIENT FLORIDA GRANT PROGRAM
EXHIBIT I
VULNERABILITY ASSESSMENT COMPLIANCE CERTIFICATION CHECKLIST

The current **Exhibit I, Vulnerability Assessment Compliance Certification Checklist,** for the Resilient Florida Program grant agreements can be found on the Department's website at the link below. The checklist must be submitted on the current form. The Department will notify grantees of any substantial changes to Exhibit I that occur during the grant agreement period.

https://floridadep.gov/Resilient-Florida-Program/Grants

COMMON CARRIER OR CONTRACTED CARRIER ATTESTATION FORM
(PUR 1808)

Exhibit J

This form must be completed by a Common Carrier or contracted carrier and submitted to the Governmental Entity with which a Contract being is executed, amended, or renewed. Capitalized terms used herein have the definitions ascribed in section 908.111, F.S.

City of Madeira Beach is not willfully providing and will not willfully provide any service during the Contract term in furtherance of transporting a person into this state knowing that the person is an Unauthorized Alien, except to facilitate the detention, removal, or departure of the person from this state or the United States.

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

Printed Name:

Title:

Signature: Date:

ADVANCED
ENGINEERING & DESIGN, INC.
3931 68th Avenue North, Pinellas Park, FL 33781 • (727) 526-9158 • www.aed-fl.com

April 22, 2026

Megan Wepfer
Public Works Director
City of Madeira Beach
505 150th Avenue
Madeira Beach, Florida 33708

RE: City of Madeira Beach
Proposal for Vulnerability Assessment Update & Adaptation Plan

Dear Ms. Wepfer:

Advanced Engineering & Design, Inc. (AED) is pleased to provide this proposal for a Vulnerability Assessment (VA) Update and an Adaptation Plan (AP).

Located on a barrier island off the coast of Pinellas County, the City of Madeira Beach (City) is aware of its exposure to storm surge, sea level rise, and other environmental threats inherent to its geography. As a narrow strip of land bordered by the Gulf of America to the west and Boca Ciega Bay to the east, the entire City is within close proximity to the coast. Its residential neighborhoods, commercial corridors, and recreational amenities are all situated in an environment that is challenged by water.

While the broader risks facing barrier island communities are well-documented, the City recognizes that local conditions demand a more precise understanding of vulnerability. Specifically, the City seeks clarity on which facilities and infrastructure are the first to experience impacts during storm or flood events, and which areas warrant designation as priority zones for future planning and investment. This assessment will also serve as a public-facing engagement tool to facilitate meaningful dialogue with residents, business owners, and visitors about the risks the community faces and the steps being taken to address them.

The City currently has a VA completed as part of a broader Pinellas County effort; however, the regional scope of that initiative limited the depth of City-specific analysis. Since that work was initiated, FDEP has also updated its data standards including revised planning horizons and sea level rise scenarios. This effort will build upon that foundation by evaluating additional assets (e.g., seawalls) and focus areas, incorporating meaningful input from City Staff, City Leaders, and residents, and aligning the City's VA with current FDEP data standards and AED's FDEP-approved SEA Score



methodology. In doing so, it will also position the City for its next resiliency journey milestone: the AP.

Following the VA Update, AED will develop the City's AP. Community resiliency can be envisioned as a progression through three major milestones, as illustrated in the figure below. Beginning with the VA, advancing to the development of adaptation strategies through the AP, and culminating in the implementation of those strategies. The VA establishes the analytical foundation. It identifies where a community's vulnerabilities, challenges, and opportunities lie. The AP then translates that foundation into actionable strategies for addressing the identified vulnerabilities, challenges, and opportunities. Implementation, the final milestone, is where those strategies are put into practice. This effort will fully address the first two milestones and lay the groundwork for the third milestone.

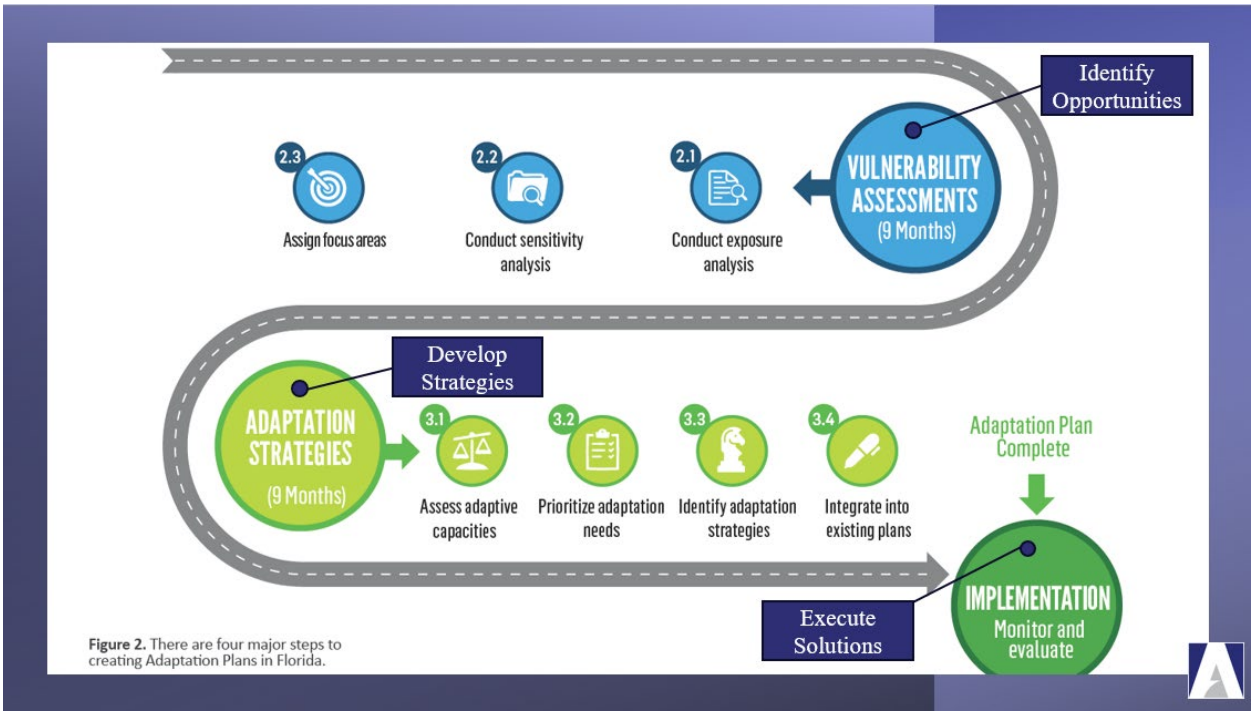


Figure 2. There are four major steps to creating Adaptation Plans in Florida.

The scope of work presented below is intended to meet the statutory requirements set forth by the State of Florida for both VAs and APs. As such, the following services are offered:

1.00 Acquire Background Data

Data related to critical or regionally important assets, as well as topographic and flood scenario information, will be collected.

The CONSULTANT shall:

1.01 Acquire pertinent data to administer the assessment. This will include, but not be limited to, the following: critical and non-critical asset information, topographic data, flood scenario data, and other pertinent datasets.

1.02 Develop a geodatabase of all assets to be included in the VA.

1.03 Perform a gap analysis.

1.04 Prepare a technical memorandum documenting this effort.

1.05 Submit all deliverables associated with Task 1.00 to the FDEP and respond to comments.

2.00 Exposure and Sensitivity Analyses

Exposure and sensitivity analyses will be performed in accordance with the requirements of the Resilient Florida Program. The exposure analysis will identify the depth of water associated with each applicable sea level rise, storm surge, and extreme rainfall scenarios included in the study. The sensitivity analysis will measure the potential impact of flooding on critical assets by applying the results of the exposure analysis to the critical asset inventory developed in Task 1.00. The sensitivity analysis will include an evaluation of flood severity impacts on each asset across all applicable flood scenarios and will assign a corresponding risk level (based on SEA Score) to each asset.

The CONSULTANT shall:

2.01 Perform an exposure analysis based on the specified flood scenarios.

2.02 Develop a geodatabase of all flood scenario floodplains to be included in the VA.

2.03 Perform a sensitivity analysis.

2.04 Prepare a draft VA report.

2.05 Submit all deliverables associated with Task 2.00 to the FDEP and respond to comments.

3.00 Final Vulnerability Assessment Report

Preparation and finalization of the VA report in accordance with the requirements of Section 380.093, F.S. The final VA report shall be a comprehensive document that consolidates all analytical work performed under this scope including the asset inventory, exposure analysis results, sensitivity analysis results, and risk level metrics (SEA Score).

The CONSULTANT shall:

3.01 Prepare a final VA report.

3.02 Prepare the VA Compliance Checklist Certification.

3.03 Submit all deliverables associated with Task 3.00 to the FDEP and respond to comments.

4.00 Draft Adaptation Needs and Strategies

Adaptation needs exemplified in the VA (Task 3.00) will inform the development of targeted adaptation strategies, supported by figures illustrating impacted assets and/or focus areas. A draft AP will be prepared in accordance with the Florida Adaptation Planning Guidebook.

The CONSULTANT shall:

4.01 Develop adaptation strategies based on the findings of the VA.

4.02 Prepare a draft AP.

4.03 Submit all deliverables associated with Task 4.00 to the FDEP and respond to comments.

5.00 Community Prioritization of Adaptation Needs

A public meeting will be held to present the draft AP and to solicit community input on adaptation needs and strategies. The meeting's content will include a review of the assessed adaptive capacities, identified adaptation needs, and proposed adaptation strategies developed as part of the draft AP. The meeting will provide attendees with an opportunity to offer community-specific feedback on the draft AP content and to participate in a structured prioritization exercise for identified adaptation needs.

The CONSULTANT shall:

5.01 Plan, coordinate, and facilitate a public meeting in cooperation with the City.

5.02 Prepare all materials necessary to support the meeting, including but not limited to social media notifications, meeting invitations, presentation materials, graphics, and any supplemental handouts or displays.

5.03 Draft a summary report or meeting minutes that includes stakeholder input and meeting outcomes.

5.04 Submit all deliverables associated with Task 5.00 to the FDEP and respond to comments.

6.00 Final Adaptation Plan

A final AP incorporating all components of the draft AP, including any corrections or revisions identified during the review and public meeting process will be provided. The final AP will be consistent with the requirements of the Florida Adaptation Planning Guidebook. The final AP will

also include a prioritized project list for each asset class as defined in subsection 380.093(2), Florida Statutes, for consideration and implementation.

The CONSULTANT shall:

6.01 Provide a list of prioritized projects for each of the four (4) asset classes.

6.02 Prepare the final AP.

6.03 Submit all deliverables associated with Task 6.00 to the FDEP and respond to comments.

7.00 Public Outreach Meetings and Stakeholder Engagement

A series of public meetings and stakeholder engagement events are incorporated into this effort including the following: one (1) kick-off meeting, a minimum of two (2) steering committee meetings, two (2) public outreach meetings associated with VA, one (1) public presentation of the final VA, one (1) public outreach meeting associated with the AP, and one (1) public presentation of the final AP.

The CONSULTANT shall:

7.01 Assist the City in assembling the steering committee.

7.02 Prepare all pre-and-post materials (agendas, minutes, summaries, etc.) associated with each meeting outlined in the Grant Work Plan.

7.03 Attend / facilitate each meeting / stakeholder engagement.

7.04 Submit all deliverables associated with Task 7.00 to the FDEP and respond to comments.

Assumptions:

- The VA update will consist of twenty-one (21) or fewer flood scenarios.
- Topographic survey, if needed, shall be performed under a separate scope of services.

Performance Schedule

The following schedule is proposed upon issuance of a Notice to Proceed:

Acquire Background Data	12 Weeks
Exposure & Sensitivity Analyses	32 Weeks
Final VA Report	40 Weeks
Draft Adaptation Needs & Strategies	56 Weeks
Community Prioritization of Adaptation Needs	64 Weeks
Final AP	72 Weeks
Public Outreach Meetings & Stakeholder Engagement	80 Weeks

Compensation to the Consultant

For the Scope of Services described in this work assignment Advanced Engineering & Design, Inc. shall be compensated a Lump Sum of $484,481.43 in accordance with the terms of the Continuing Contract for Professional Services.

We look forward to working with you on this project and assure you that we will provide our best effort to make it a successful one. Please feel free to give me a call if you have any questions.

Sincerely,



Cody J. Stewart, M.S., ENV SP, WEDG, GGEP
Director of Resilience & Sustainability
Advanced Engineering & Design, Inc.

CC: Justin Keller, P.E., CFM, ENV SP

Attachment(s): PLB

City of Madeira Beach
VA Update & AP
26.MB-18
Proposed Labor Breakdown

Task No.	Description	Officer in Charge $ 239.42	Project Manager $ 191.70	Sr. Project Engineer $ 183.98	Project Engineer $ 161.49	Admin. / Clerical $ 72.31	Hours	Total
1.00	**Acquire Background Data**							
1.01	Acquire pertinent data to administer the assessment. This will include, but not be limited to, the following: critical and non-critical asset information, topographic data, flood scenario data, and other pertinent datasets.	4	8	16	32	4	64	$ 10,891.79
1.02	Develop a geodatabase of all assets to be included in the VA.	2	4	24	44	3	77	$ 12,983.57
1.03	Perform a gap analysis.	2	3	24	48	4	81	$ 13,510.13
1.04	Prepare a technical memorandum documenting this effort.	2	3	40	64	7	116	$ 19,254.57
1.05	Submit all deliverables associated with Task 1.00 to the FDEP and respond to comments.	2	8	12	24	3	49	$ 8,312.81
							Task 1 Subtotal	**$ 64,952.87**
2.00	**Exposure and Sensitivity Analyses**							
2.01	Perform an exposure analysis based on the specified flood scenarios.	8	12	40	50	4	114	$ 19,938.60
2.02	Develop a geodatabase of all flood scenario floodplains to be included in the VA.	2	6	24	60	4	96	$ 16,023.06
2.03	Perform a sensitivity analysis.	8	16	32	48	4	108	$ 18,910.55
2.04	Prepare a draft VA report.	14	30	62	100	24	230	$ 38,393.78
2.05	Submit all deliverables associated with Task 2.00 to the FDEP and respond to comments.	2	6	8	20	4	40	$ 6,619.85
							Task 2 Subtotal	**$ 99,885.84**
3.00	**Final Vulnerability Assessment Report**							
3.01	Prepare a final VA report.	14	32	80	100	20	246	$ 41,799.63
3.02	Finalize all GIS files.	4	15	48	83	8	158	$ 26,646.19
3.03	Prepare the VA Compliance Checklist Certification and ensure compliance.	2	6	12		5	25	$ 4,198.35
3.04	Submit all deliverables associated with Task 3.00 to the FDEP and respond to comments.	2	6	12	20	4	44	$ 7,355.78
							Task 3 Subtotal	**$ 79,999.94**
4.00	**Draft Adaptation Needs and Strategies**							
4.01	Develop adaptation strategies based on the findings of the VA.	8	20	40		5	73	$ 13,470.12
4.02	Prepare a draft AP.	16	48	90	120	26	300	$ 50,849.02
4.03	Submit all deliverables associated with Task 4.00 to the FDEP and respond to comments.	4	12	16	24	8	64	$ 10,655.90
							Task 4 Subtotal	**$ 74,975.04**
5.00	**Community Prioritization of Adaptation Needs**							
5.01	Plan, coordinate, and facilitate a public meeting in cooperation with the City.	4	8			4	16	$ 2,780.47
5.02	Prepare all materials necessary to support the meeting, including but not limited to social media notifications, meeting invitations, presentation materials, graphics, and any supplemental handouts or displays.	4	20	25		8	57	$ 9,969.62
5.03	Draft a summary report or meeting minutes that includes stakeholder input and meeting outcomes.	2	8	12		4	26	$ 4,509.43
5.04	Submit all deliverables associated with Task 5.00 to the FDEP and respond to comments.	2	4	6		4	16	$ 2,638.75
							Task 5 Subtotal	**$ 19,898.27**
6.00	**Final Adaptation Plan**							
6.01	Provide a list of prioritized projects for each of the four (4) asset classes.	8	12	24		8	52	$ 9,209.75
6.02	Prepare the final AP.	24	60	97	125	16	322	$ 56,436.95
6.03	Submit all deliverables associated with Task 6.00 to the FDEP and respond to comments.	4	10	12	20	12	58	$ 9,179.86
							Task 6 Subtotal	**$ 74,826.57**
7.00	**Public Outreach Meetings and Stakeholder Engagement**							
7.01	Assist the City in assembling the steering committee.	4	4			2	10	$ 1,869.07
7.02	Prepare all pre-and-post materials (agendas, minutes, presentation, summaries, etc.) associated with each meeting.	8	40	63	80	24	215	$ 35,828.46
7.03	Attend / facilitate each meeting / stakeholder engagement.	12	50	50		12	124	$ 22,524.65
7.04	Submit all deliverables associated with Task 7.00 to the FDEP and respond to comments.	4	12	16	20	4	56	$ 9,720.72
							Task 7 Subtotal	**$ 69,942.90**
	Summary							
							AED Services Subtotal	**$ 484,481.43**
							Reimbursables Subtotal	**$ -**
							Total	**$ 484,481.43**

Memorandum

Meeting Details: April 29, 2026

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: FDEP Grant No. L0253- Stormwater Resiliency Project Acceptance

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Background

Staff has received a grant agreement from the Florida Department of Environmental Protection (FDEP), Agreement No. L0253, for the project titled *Madeira Beach: Stormwater Resiliency – Tidal Flow Prevention Valves*. The project is intended to improve stormwater infrastructure and mitigate tidal flooding impacts through the installation of tidal flow prevention valves, as further detailed in the Grant Work Plan.

FDEP GRANT KEY TERMS AND CONDITIONS:

- **Funding Structure:**
  - The grant is administered as a **cost reimbursement agreement**, meaning the City must incur eligible costs and submit documentation for reimbursement.
  - **No local match is required** under this agreement.
  - **Advance payments are not authorized**.
- **Eligible Costs:**
  - Reimbursement is limited primarily to **contractual/subaward costs** (i.e., contractor services).
  - Equipment purchases and land acquisition are **not eligible** under this grant.
- **Project Duration:**
  - The reimbursement period aligns with the agreement term, with provisions allowing for **extensions if necessary**.
- **Payment & Deliverables:**
  - Payments are contingent upon completion and FDEP acceptance of deliverables outlined in the Grant Work Plan.
  - Invoices must include sufficient documentation for audit and compliance review.

  - Failure to meet deliverable timelines may result in financial penalties, including invoice reductions.
- **Reporting Requirements:**
  - The City is required to submit quarterly progress reports detailing work completed, upcoming tasks, and any issues encountered.
- **Compliance & Oversight:**
  - The City must comply with all applicable state and federal laws, procurement requirements, and audit standards.
  - FDEP retains the right to inspect work, review records, and audit project expenditures.
  - Records must be maintained for audit purposes for a minimum of five (5) years after project completion.
- **Insurance Requirements:**
  - The City must maintain required insurance coverage, including **commercial general liability**, and name FDEP as an additional insured where applicable.
- **Termination & Performance:**
  - The agreement may be terminated for convenience or cause with appropriate notice.
  - Non-performance may result in withholding funds, corrective action requirements, or termination.

NEXT STEPS:
Upon acceptance and execution of Grant Agreement No. L0253, staff will proceed with advertising the project for competitive bidding in accordance with applicable procurement requirements. Once bids are received and evaluated, staff will return to the Board with a recommendation for award of construction contract and final project approval.

Fiscal Impact

FDEP grant is $100,000 and is a fifty percent match. No fiscal impact until project is awarded to contractor.

Recommendation(s)

Staff recommend that the Board of Commissioners approve and accept FDEP Grant Agreement No. L0253 and authorize the appropriate officials to execute all necessary documents.

Attachments

- FDEO Grant Agreement No. L0253

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Standard Grant Agreement

This Agreement is entered into between the Parties named below, pursuant to section 215.971, Florida Statutes:

1. Project Title (Project): **Madeira Beach: Stormwater Resiliency - Tidal Flow Prevention Valves**

Agreement Number: **L0253**

2. Parties: **State of Florida Department of Environmental Protection, 3900 Commonwealth Boulevard, Tallahassee, Florida 32399-3000** (Department)

Grantee Name: **The City of Madeira Beach**

Entity Type: **Local**

Grantee Address: **300 Municipal Drive, Madeira Beach, FL 33708**

FEID: **59-6000366**

(Grantee)

3. Agreement Begin Date: **July 01, 2025**

Date of Expiration: **December 31, 2028**

4. Project Number: *(If different from Agreement Number)*

Project Location(s): **Lat/Long: (27.7980, -82.7972)**

Project Description: **The Grantee will install approximately 8 tidal flow prevention outlet valves on low lying areas within the City of Madeira Beach.**

5. Total Amount of Funding: **100000**

Funding Source?	Award #s or Line-Item Appropriations:	Amount per Source(s):
■ State ☐Federal	**LP, GAA LI 1555, FY 25-26, WPSPTF**	$ **100000**
☐ State ☐Federal		$
☐ State ☐Federal		$
☐ Grantee Match		$
	Total Amount of Funding + Grantee Match, if any:	$ **100000**

6. Department's Grant Manager

Name: **Patricia Gedeo** or successor

Address: **Florida Dept. of Environmental Protection**
3900 Commonwealth Blvd., MS 3602
Tallahassee, FL 32399-3000

Phone: **850-245-2938**

Email: **Patricia.Gedeo@FloridaDEP.gov**

Grantee's Grant Manager

Name: **Megan Wepfer** or successor

Address: **City of Madeira Beach**
300 Municipal Drive
Madeira Beach, FL 33708

Phone: **727-543-8154**

Email: **mwepfer@madeirabeachfl.gov**

7. The Parties agree to comply with the terms and conditions of the following attachments and exhibits which are hereby incorporated by reference:

■ Attachment 1: Standard Terms and Conditions Applicable to All Grants Agreements
■ Attachment 2: Special Terms and Conditions
■ Attachment 3: Grant Work Plan
■ Attachment 4: Public Records Requirements
■ Attachment 5: Special Audit Requirements
☐ Attachment 6: Program-Specific Requirements
☐ Attachment 7: Grant Award Terms (Federal) *Copy available at https://facts.fldfs.com, in accordance with section 215.985, F.S.
☐ Attachment 8: Federal Regulations and Terms (Federal)
☐ Additional Attachments (if necessary):
■ Exhibit A: Progress Report Form
☐ Exhibit B: Property Reporting Form
■ Exhibit C: Payment Request Summary Form
☐ Exhibit D: Quality Assurance Requirements
☐ Exhibit E: Advance Payment Terms and Interest Earned Memo
☐ Exhibit F: Common Carrier or Contracted Carrier Attestation Form PUR1808 (State)

☐ Exhibit H: Non-Profit Organization Compensation Form (State)	
☐ Exhibit I: Forced Labor Attestation Form	
☐ Additional Exhibits (if necessary):	
8. The following information applies to Federal Grants only and is identified in accordance with 2 CFR 200.331 (a) (1):	
Federal Award Identification Number(s) (FAIN):	
Unique Entity Identifier (UEI):	
Federal Award Date to Department:	
Federal Award Project Description:	
Total Federal Funds Obligated by this Agreement:	
Federal Awarding Agency:	
Award R&D?	☐ Yes ☐N/A

IN WITNESS WHEREOF, this Agreement shall be effective on the date indicated by the Agreement Begin Date unless another date is specified in the grant documents.

The City of Madeira Beach **GRANTEE**

Grantee Name

By _____ _____

(*Authorized Signature)* Date Signed

Clint Belk, Acting City Manager

Print Name and Title of Person Signing

State of Florida Department of Environmental Protection **DEPARTMENT**

By _____ _____

Secretary or Designee Date Signed

Angela Knecht, Director, Division of Water Restoration Assistance

Print Name and Title of Person Signing

☑ Additional signatures attached on separate page.

DWRA Additional Signatures

_____

Patricia Gedeo, DEP Grant Manager

_____

David M. Taylor, DEP QC Reviewer

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
STANDARD TERMS AND CONDITIONS
APPLICABLE TO GRANT AGREEMENTS

ATTACHMENT 1

1. Entire Agreement.

This Grant Agreement, including any Attachments and Exhibits referred to herein and/or attached hereto (Agreement), constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, whether written or oral, with respect to such subject matter. Any terms and conditions included on Grantee's forms or invoices shall be null and void.

2. Grant Administration.

a. Order of Precedence. If there are conflicting provisions among the documents that make up the Agreement, the order of precedence for interpretation of the Agreement is as follows:
   i. Standard Grant Agreement
   ii. Attachments other than Attachment 1, in numerical order as designated in the Standard Grant Agreement
   iii. Attachment 1, Standard Terms and Conditions
   iv. The Exhibits in the order designated in the Standard Grant Agreement

b. All approvals, written or verbal, and other written communication among the parties, including all notices, shall be obtained by or sent to the parties' Grant Managers. All written communication shall be by electronic mail, U.S. Mail, a courier delivery service, or delivered in person. Notices shall be considered delivered when reflected by an electronic mail read receipt, a courier service delivery receipt, other mail service delivery receipt, or when receipt is acknowledged by recipient. If the notice is delivered in multiple ways, the notice will be considered delivered at the earliest delivery time.

c. If a different Grant Manager is designated by either party after execution of this Agreement, notice of the name and contact information of the new Grant Manager will be submitted in writing to the other party and maintained in the respective parties' records. A change of Grant Manager does not require a formal amendment or change order to the Agreement.

d. This Agreement may be amended, through a formal amendment or a change order, only by a written agreement between both parties. A formal amendment to this Agreement is required for changes which cause any of the following:
   (1) an increase or decrease in the Agreement funding amount;
   (2) a change in Grantee's match requirements;
   (3) a change in the expiration date of the Agreement;
   (4) changes to the cumulative amount of funding transfers between approved budget categories, as defined in Attachment 3, Grant Work Plan, that exceeds or is expected to exceed twenty percent (20%) of the total budget as last approved by Department; and/or
   (5) any changes to the terms and conditions of the Agreement other than the specific instances enumerated below when a change order may be used.
   A change order to this Agreement may be used when:
   (1) task timelines within the current authorized Agreement period change;
   (2) the cumulative transfer of funds between approved budget categories, as defined in Attachment 3, Grant Work Plan, are less than twenty percent (20%) of the total budget as last approved by Department;
   (3) changing the current funding source as stated in the Standard Grant Agreement; and/or
   (4) fund transfers between budget categories for the purposes of meeting match requirements.
   This Agreement may be amended to provide for additional services if additional funding is made available by the Legislature.

e. All days in this Agreement are calendar days unless otherwise specified.

3. Agreement Duration.

The term of the Agreement shall begin and end on the dates indicated in the Standard Grant Agreement, unless extended or terminated earlier in accordance with the applicable terms and conditions. The Grantee shall be eligible for reimbursement for work performed on or after the date of execution through the expiration date of this Agreement, unless otherwise specified in Attachment 2, Special Terms and Conditions. However, work performed prior to the

execution of this Agreement may be reimbursable or used for match purposes if permitted by the Special Terms and Conditions.

4. Deliverables.

The Grantee agrees to render the services or other units of deliverables as set forth in Attachment 3, Grant Work Plan. The services or other units of deliverables shall be delivered in accordance with the schedule and at the pricing outlined in the Grant Work Plan. Deliverables may be comprised of activities that must be completed prior to Department making payment on that deliverable. The Grantee agrees to perform in accordance with the terms and conditions set forth in this Agreement and all attachments and exhibits incorporated by the Standard Grant Agreement.

5. Performance Measures.

The Grantee warrants that: (1) the services will be performed by qualified personnel; (2) the services will be of the kind and quality described in the Grant Work Plan; (3) the services will be performed in a professional and workmanlike manner in accordance with industry standards and practices; (4) the services shall not and do not knowingly infringe upon the intellectual property rights, or any other proprietary rights, of any third party; and (5) its employees, subcontractors, and/or subrecipients shall comply with any security and safety requirements and processes, if provided by Department, for work done at the Project Location(s). The Department reserves the right to investigate or inspect at any time to determine whether the services or qualifications offered by Grantee meet the Agreement requirements. Notwithstanding any provisions herein to the contrary, written acceptance of a particular deliverable does not foreclose Department's remedies in the event deficiencies in the deliverable cannot be readily measured at the time of delivery.

6. Acceptance of Deliverables.

a. Acceptance Process. All deliverables must be received and accepted in writing by Department's Grant Manager before payment. The Grantee shall work diligently to correct all deficiencies in the deliverable that remain outstanding, within a reasonable time at Grantee's expense. If Department's Grant Manager does not accept the deliverables within 30 days of receipt, they will be deemed rejected.

b. Rejection of Deliverables. The Department reserves the right to reject deliverables, as outlined in the Grant Work Plan, as incomplete, inadequate, or unacceptable due, in whole or in part, to Grantee's lack of satisfactory performance under the terms of this Agreement. The Grantee's efforts to correct the rejected deliverables will be at Grantee's sole expense. Failure to fulfill the applicable technical requirements or complete all tasks or activities in accordance with the Grant Work Plan will result in rejection of the deliverable and the associated invoice. Payment for the rejected deliverable will not be issued unless the rejected deliverable is made acceptable to Department in accordance with the Agreement requirements. The Department, at its option, may allow additional time within which Grantee may remedy the objections noted by Department. The Grantee's failure to make adequate or acceptable deliverables after a reasonable opportunity to do so shall constitute an event of default.

7. Financial Consequences for Nonperformance.

a. Withholding Payment. In addition to the specific consequences explained in the Grant Work Plan and/or Special Terms and Conditions, the State of Florida (State) reserves the right to withhold payment when the Grantee has failed to perform/comply with provisions of this Agreement. None of the financial consequences for nonperformance in this Agreement as more fully described in the Grant Work Plan shall be considered penalties.

b. Invoice reduction
If Grantee does not meet a deadline for any deliverable, the Department will reduce the invoice by 1% for each day the deadline is missed, unless an extension is approved in writing by the Department.

c. Corrective Action Plan. If Grantee fails to correct all the deficiencies in a rejected deliverable within the specified timeframe, Department may, in its sole discretion, request that a proposed Corrective Action Plan (CAP) be submitted by Grantee to Department. The Department requests that Grantee specify the outstanding deficiencies in the CAP. All CAPs must be able to be implemented and performed in no more than sixty (60) calendar days.
    i. The Grantee shall submit a CAP within ten (10) days of the date of the written request from Department. The CAP shall be sent to the Department's Grant Manager for review and approval. Within ten (10) days of receipt of a CAP, Department shall notify Grantee in writing whether the CAP proposed has been accepted. If the CAP is not accepted, Grantee shall have ten (10) days from receipt of Department letter rejecting the proposal to submit a revised proposed CAP. Failure to obtain Department approval of a CAP as specified above may result in Department's termination of this Agreement for cause as authorized in this Agreement.

ii. Upon Department's notice of acceptance of a proposed CAP, Grantee shall have ten (10) days to commence implementation of the accepted plan. Acceptance of the proposed CAP by Department does not relieve Grantee of any of its obligations under the Agreement. In the event the CAP fails to correct or eliminate performance deficiencies by Grantee, Department shall retain the right to require additional or further remedial steps, or to terminate this Agreement for failure to perform. No actions approved by Department or steps taken by Grantee shall preclude Department from subsequently asserting any deficiencies in performance. The Grantee shall continue to implement the CAP until all deficiencies are corrected. Reports on the progress of the CAP will be made to Department as requested by Department's Grant Manager.

iii. Failure to respond to a Department request for a CAP or failure to correct a deficiency in the performance of the Agreement as specified by Department may result in termination of the Agreement.

8. Payment.

a. Payment Process. Subject to the terms and conditions established by the Agreement, the pricing per deliverable established by the Grant Work Plan, and the billing procedures established by Department, Department agrees to pay Grantee for services rendered in accordance with section 215.422, Florida Statutes (F.S.).

b. Taxes. The Department is exempted from payment of State sales, use taxes and Federal excise taxes. The Grantee, however, shall not be exempted from paying any taxes that it is subject to, including State sales and use taxes, or for payment by Grantee to suppliers for taxes on materials used to fulfill its contractual obligations with Department. The Grantee shall not use Department's exemption number in securing such materials. The Grantee shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this Agreement.

c. Maximum Amount of Agreement. The maximum amount of compensation under this Agreement, without an amendment, is described in the Standard Grant Agreement. Any additional funds necessary for the completion of this Project are the responsibility of Grantee.

d. Reimbursement for Costs. The Grantee shall be paid on a cost reimbursement basis for all eligible Project costs upon the completion, submittal, and approval of each deliverable identified in the Grant Work Plan. Reimbursement shall be requested on Exhibit C, Payment Request Summary Form. To be eligible for reimbursement, costs must be in compliance with laws, rules, and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures, which can be accessed at the following web address: https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/reference-guide-for-state-expenditures.pdf.

e. Rural Communities and Rural Areas of Opportunity. If Grantee is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" (RAO) as defined in subsection 288.0656(2), F.S., such Grantee may request from the Department that all invoice payments under this Agreement be directed to the relevant county or municipality or to the RAO itself. The Department will agree to Grantee's request if:

i. Grantee demonstrates that it is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" under subsection 288.0656(2), F.S.;

ii. Grantee demonstrates current financial hardship using one (1) or more of the "economic distress" factors defined in subsection 288.0656(2)(c), F.S.;

iii. Grantee's performance has been verified by the Department, which has determined that Grantee is eligible for invoice payments and that Grantee's performance has been completed in accordance with this Agreement's terms and conditions; and

iv. Applicable federal and state law(s), rule(s) and regulation(s) allow for such payments.

This subsection may not be construed to alter or limit any other applicable provisions of federal or state law, rule, or regulation. A current list of Florida's designated RAOs can be accessed at the following web address: https://floridajobs.org/community-planning-and-development/rural-community-programs/rural-areas-of-opportunity.

f. Invoice Detail. All charges for services rendered or for reimbursement of expenses authorized by Department pursuant to the Grant Work Plan shall be submitted to Department in sufficient detail for a proper pre-audit and post-audit to be performed. The Grantee shall only invoice Department for deliverables that are completed in accordance with the Grant Work Plan.

g. State Funds Documentation. Pursuant to section 216.1366, F.S., if Grantee meets the definition of a non-profit organization under section 215.97(2)(m), F.S., Grantee must provide the Department with documentation that indicates the amount of state funds:

i. Allocated to be used during the full term of the contract or agreement for remuneration to any member of the board of directors or an officer.
ii. Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer.

The documentation must indicate the amounts and recipients of the remuneration. Such information must be posted on the State's the contract tracking system and maintained pursuant to section 215.985, F.S., and must be posted on the Grantee's website, if Grantee maintains a website.

h. Interim Payments. Interim payments may be made by Department, at its discretion, if the completion of deliverables to date have first been accepted in writing by Department's Grant Manager.

i. Final Payment Request. A final payment request should be submitted to Department no later than sixty (60) days following the expiration date of the Agreement to ensure the availability of funds for payment. However, all work performed pursuant to the Grant Work Plan must be performed on or before the expiration date of the Agreement.

j. Annual Appropriation Contingency. The State's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. This Agreement is not a commitment of future appropriations. Authorization for continuation and completion of work and any associated payments may be rescinded, with proper notice, at the discretion of Department if the Legislature reduces or eliminates appropriations.

k. Interest Rates. All interest rates charged under the Agreement shall be calculated on the prevailing rate used by the State Board of Administration. To obtain the applicable interest rate, please refer to: https://www.myfloridacfo.com/division/aa/local-governments/judgement-interest-rates.

l. Refund of Payments to the Department. Any balance of unobligated funds that have been advanced or paid must be refunded to Department. Any funds paid in excess of the amount to which Grantee or subgrantee is entitled under the terms of the Agreement must be refunded to Department. If this Agreement is funded with federal funds and the Department is required to refund the federal government, the Grantee shall refund the Department its share of those funds.

9. Documentation Required for Cost Reimbursement Grant Agreements and Match.

If Cost Reimbursement or Match is authorized in Attachment 2, Special Terms and Conditions, the following conditions apply. Supporting documentation must be provided to substantiate cost reimbursement or match requirements for the following budget categories:

a. Salary/Wages. Grantee shall list personnel involved, position classification, direct salary rates, and hours spent on the Project in accordance with Attachment 3, Grant Work Plan in their documentation for reimbursement or match requirements.

b. Overhead/Indirect/General and Administrative Costs. If Grantee is being reimbursed for or claiming match for multipliers, all multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by Grantee exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate.

c. Contractual/Subaward Costs (Subcontractors/Subrecipients). Match or reimbursement requests for payments to subcontractors/subrecipients must be substantiated by copies of invoices with backup documentation identical to that required from Grantee. Subcontracts/subawards which involve payments for direct salaries shall clearly identify the personnel involved, salary rate per hour, and hours spent on the Project. All eligible multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by any subcontractor/subrecipient exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate. Nonconsumable and/or nonexpendable personal property or equipment costing $5,000 or more purchased for the Project under a subcontract/subaward is subject to the requirements set forth in chapters 273 and/or 274, F.S., and Chapter 69I-72, Florida Administrative Code (F.A.C.) and/or Chapter 69I-73, F.A.C., as applicable. For grants funded with federal funds, nonconsumable and/or nonexpendable personal property or equipment costing $10,000 or more purchased for the Project under a subcontract/subaward is subject to the requirements set forth in 2 CFR 200. The Grantee shall be responsible for maintaining appropriate property records for any subcontracts/subawards that include the purchase of equipment as part of the delivery of services. The Grantee shall comply with this requirement and ensure its subcontracts/subaward issued under this Agreement, if any, impose this requirement, in writing, on its subcontractors/subrecipients.

i. For fixed-price (vendor) subcontracts/subawards, the following provisions shall apply: The Grantee may award, on a competitive basis, fixed-price subcontracts/subawards to consultants/contractors in performing the work described in Attachment 3, Grant Work Plan. Invoices submitted to Department for fixed-price subcontracted/subawarded activities shall be supported with a copy of the subcontractor/subrecipient's invoice and a copy of the tabulation form for the competitive procurement process (e.g., Invitation to Bid, Request for Proposals, or other similar competitive procurement document) resulting in the fixed-price subcontract/subaward. The Grantee may request approval from Department to award a fixed-price subcontract/subaward resulting from procurement methods other than those identified above. In this instance, Grantee shall request the advance written approval from Department's Grant Manager of the fixed price negotiated by Grantee. The letter of request shall be supported by a detailed budget and Scope of Services to be performed by the subcontractor/subrecipient. Upon receipt of Department Grant Manager's approval of the fixed-price amount, Grantee may proceed in finalizing the fixed-price subcontract/subaward.

ii. If the procurement is subject to the Consultant's Competitive Negotiation Act under section 287.055, F.S., or the Brooks Act, Grantee must provide documentation clearly evidencing it has complied with the statutory or federal requirements.

d. Travel. All requests for match or reimbursement of travel expenses shall be in accordance with section 112.061, F.S.

e. Direct Purchase Equipment. For grants funded fully or in part with state funds, equipment is defined as capital outlay costing $5,000 or more. For grants funded fully with federal funds, equipment is defined as capital outlay costing $10,000 or more. Match or reimbursement for Grantee's direct purchase of equipment is subject to specific approval of Department and does not include any equipment purchased under the delivery of services to be completed by a subcontractor/subrecipient. Include copies of invoices or receipts to document purchases, and a properly completed Exhibit B, Property Reporting Form**.**

f. Rental/Lease of Equipment. Match or reimbursement requests for rental/lease of equipment must include copies of invoices or receipts to document charges.

g. Miscellaneous/Other Expenses. If miscellaneous or other expenses, such as materials, supplies, non-excluded phone expenses, reproduction, or mailing, are reimbursable or available for match or reimbursement under the terms of this Agreement, the documentation supporting these expenses must be itemized and include copies of receipts or invoices. Additionally, independent of Grantee's contract obligations to its subcontractor/subrecipient, Department shall not reimburse any of the following types of charges: cell phone usage; attorney's fees or court costs; civil or administrative penalties; or handling fees, such as set percent overages associated with purchasing supplies or equipment.

h. Land Acquisition. Reimbursement for the costs associated with acquiring interest and/or rights to real property (including access rights through ingress/egress easements, leases, license agreements, or other site access agreements; and/or obtaining record title ownership of real property through purchase) must be supported by the following, as applicable: Copies of Property Appraisals, Environmental Site Assessments, Surveys and Legal Descriptions, Boundary Maps, Acreage Certification, Title Search Reports, Title Insurance, Closing Statements/Documents, Deeds, Leases, Easements, License Agreements, or other legal instrument documenting acquired property interest and/or rights. If land acquisition costs are used to meet match requirements, Grantee agrees that those funds shall not be used as match for any other Agreement supported by State or Federal funds.

10. Status Reports.

The Grantee shall submit status reports quarterly, unless otherwise specified in the Attachments, on Exhibit A, Progress Report Form**,** to Department's Grant Manager describing the work performed during the reporting period, problems encountered, problem resolutions, scheduled updates, and proposed work for the next reporting period. Quarterly status reports are due no later than twenty (20) days following the completion of the quarterly reporting period. For the purposes of this reporting requirement, the quarterly reporting periods end on March 31, June 30, September 30 and December 31. The Department will review the required reports submitted by Grantee within thirty (30) days.

11. Retainage.

The following provisions apply if Department withholds retainage under this Agreement:

a. The Department reserves the right to establish the amount and application of retainage on the work performed under this Agreement up to the maximum percentage described in Attachment 2, Special Terms and Conditions. Retainage may be withheld from each payment to Grantee pending satisfactory completion of work and approval of all deliverables.

b. If Grantee fails to perform the requested work or fails to perform the work in a satisfactory manner, Grantee shall forfeit its right to payment of the retainage associated with the work. Failure to perform includes, but is not limited to, failure to submit the required deliverables or failure to provide adequate documentation that the work was actually performed. The Department shall provide written notification to Grantee of the failure to perform that shall result in retainage forfeiture. If the Grantee does not correct the failure to perform within the timeframe stated in Department's notice, the retainage will be forfeited to Department.
c. No retainage shall be released or paid for incomplete work while this Agreement is suspended.
d. Except as otherwise provided above, Grantee shall be paid the retainage associated with the work, provided Grantee has completed the work and submits an invoice for retainage held in accordance with the invoicing procedures under this Agreement.

12. Insurance.

a. Insurance Requirements for Subrecipients and/or Subcontractors. The Grantee shall require its subrecipients and/or subcontractors, if any, to maintain insurance coverage of such types and with such terms and limits as described in this Agreement. The Grantee shall require all its subrecipients and/or subcontractors, if any, to make compliance with the insurance requirements of this Agreement a condition of all contracts that are related to this Agreement. Subrecipients and/or subcontractors must provide proof of insurance upon request.
b. Deductibles. The Department shall be exempt from, and in no way liable for, any sums of money representing a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Grantee providing such insurance.
c. Proof of Insurance. Upon execution of this Agreement, Grantee shall provide Department documentation demonstrating the existence and amount for each type of applicable insurance coverage ***prior to*** performance of any work under this Agreement. Upon receipt of written request from Department, Grantee shall furnish Department with proof of applicable insurance coverage by standard form certificates of insurance, a self-insured authorization, or other certification of self-insurance.
d. Duty to Maintain Coverage. In the event that any applicable coverage is cancelled by the insurer for any reason, or if Grantee cannot get adequate coverage, Grantee shall immediately notify Department of such cancellation and shall obtain adequate replacement coverage conforming to the requirements herein and provide proof of such replacement coverage within ten (10) days after the cancellation of coverage.
e. Insurance Trust. If the Grantee's insurance is provided through an insurance trust, the Grantee shall instead add the Department of Environmental Protection, its employees, and officers as an additional covered party everywhere the Agreement requires them to be added as an additional insured.

13. Termination.

a. Termination for Convenience. When it is in the State's best interest, Department may, at its sole discretion, terminate the Agreement in whole or in part by giving 30 days' written notice to Grantee. The Department shall notify Grantee of the termination for convenience with instructions as to the effective date of termination or the specific stage of work at which the Agreement is to be terminated. The Grantee must submit all invoices for work to be paid under this Agreement within thirty (30) days of the effective date of termination. The Department shall not pay any invoices received after thirty (30) days of the effective date of termination.
b. Termination for Cause. The Department may terminate this Agreement if any of the events of default described in the Events of Default provisions below occur or in the event that Grantee fails to fulfill any of its other obligations under this Agreement. If, after termination, it is determined that Grantee was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of Department. The rights and remedies of Department in this clause are in addition to any other rights and remedies provided by law or under this Agreement.
c. Grantee Obligations upon Notice of Termination. After receipt of a notice of termination or partial termination unless as otherwise directed by Department, Grantee shall not furnish any service or deliverable on the date, and to the extent specified, in the notice. However, Grantee shall continue work on any portion of the Agreement not terminated. If the Agreement is terminated before performance is completed, Grantee shall be paid only for that work satisfactorily performed for which costs can be substantiated. The Grantee shall not be entitled to recover any cancellation charges or lost profits.
d. Continuation of Prepaid Services. If Department has paid for any services prior to the expiration, cancellation, or termination of the Agreement, Grantee shall continue to provide Department with those services for which it has already been paid or, at Department's discretion, Grantee shall provide a refund for services that have been paid for but not rendered.

e. Transition of Services Upon Termination, Expiration, or Cancellation of the Agreement. If services provided under the Agreement are being transitioned to another provider(s), Grantee shall assist in the smooth transition of Agreement services to the subsequent provider(s). This requirement is at a minimum an affirmative obligation to cooperate with the new provider(s), however additional requirements may be outlined in the Grant Work Plan. The Grantee shall not perform any services after Agreement expiration or termination, except as necessary to complete the transition or continued portion of the Agreement, if any.

14. Notice of Default.

If Grantee defaults in the performance of any covenant or obligation contained in the Agreement, including, any of the events of default, Department shall provide notice to Grantee and an opportunity to cure that is reasonable under the circumstances. This notice shall state the nature of the failure to perform and provide a time certain for correcting the failure. The notice will also provide that, should the Grantee fail to perform within the time provided, Grantee will be found in default, and Department may terminate the Agreement effective as of the date of receipt of the default notice.

15. Events of Default.

Provided such failure is not the fault of Department or outside the reasonable control of Grantee, the following non-exclusive list of events, acts, or omissions, shall constitute events of default:

a. The commitment of any material breach of this Agreement by Grantee, including failure to timely deliver a material deliverable, failure to perform the minimal level of services required for a deliverable, discontinuance of the performance of the work, failure to resume work that has been discontinued within a reasonable time after notice to do so, or abandonment of the Agreement;
b. The commitment of any material misrepresentation or omission in any materials, or discovery by the Department of such, made by the Grantee in this Agreement or in its application for funding;
c. Failure to submit any of the reports required by this Agreement or having submitted any report with incorrect, incomplete, or insufficient information;
d. Failure to honor any term of the Agreement;
e. Failure to abide by any statutory, regulatory, or licensing requirement, including an entry of an order revoking the certificate of authority granted to the Grantee by a state or other licensing authority;
f. Failure to pay any and all entities, individuals, and furnishing labor or materials, or failure to make payment to any other entities as required by this Agreement;
g. Employment of an unauthorized alien in the performance of the work, in violation of Section 274 (A) of the Immigration and Nationality Act;
h. Failure to maintain the insurance required by this Agreement;
i. One or more of the following circumstances, uncorrected for more than thirty (30) days unless, within the specified 30-day period, Grantee (including its receiver or trustee in bankruptcy) provides to Department adequate assurances, reasonably acceptable to Department, of its continuing ability and willingness to fulfill its obligations under the Agreement:
    i. Entry of an order for relief under Title 11 of the United States Code;
    ii. The making by Grantee of a general assignment for the benefit of creditors;
    iii. The appointment of a general receiver or trustee in bankruptcy of Grantee's business or property; and/or
    iv. An action by Grantee under any state insolvency or similar law for the purpose of its bankruptcy, reorganization, or liquidation.

16. Suspension of Work.

The Department may, in its sole discretion, suspend any or all activities under the Agreement, at any time, when it is in the best interest of the State to do so. The Department shall provide Grantee written notice outlining the particulars of suspension. Examples of reasons for suspension include, but are not limited to, budgetary constraints, declaration of emergency, or other such circumstances. After receiving a suspension notice, Grantee shall comply with the notice. Within 90 days, or any longer period agreed to by the parties, Department shall either: (1) issue a notice authorizing resumption of work, at which time activity shall resume; or (2) terminate the Agreement. If the Agreement is terminated after 30 days of suspension, the notice of suspension shall be deemed to satisfy the thirty (30) days' notice required for a notice of termination for convenience. Suspension of work shall not entitle Grantee to any additional compensation.

17. Force Majeure.

The Grantee shall not be responsible for delay resulting from its failure to perform if neither the fault nor the negligence of Grantee or its employees or agents contributed to the delay and the delay is due directly to acts of God, wars, acts

of public enemies, strikes, fires, floods, or other similar cause wholly beyond Grantee's control, or for any of the foregoing that affect subcontractors/subrecipients or suppliers if no alternate source of supply is available to Grantee. In case of any delay Grantee believes is excusable, Grantee shall notify Department in writing of the delay or potential delay and describe the cause of the delay either (1) within ten days after the cause that creates or will create the delay first arose, if Grantee could reasonably foresee that a delay could occur as a result; or (2) if delay is not reasonably foreseeable, within five days after the date Grantee first had reason to believe that a delay could result. **THE FOREGOING SHALL CONSTITUTE THE GRANTEE'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY**. Providing notice in strict accordance with this paragraph is a condition precedent to such remedy. No claim for damages, other than for an extension of time, shall be asserted against Department. The Grantee shall not be entitled to an increase in the Agreement price or payment of any kind from Department for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency, arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this paragraph, after the causes have ceased to exist Grantee shall perform at no increased cost, unless Department determines, in its sole discretion, that the delay will significantly impair the value of the Agreement to Department, in which case Department may: (1) accept allocated performance or deliveries from Grantee, provided that Grantee grants preferential treatment to Department with respect to products subjected to allocation; (2) contract with other sources (without recourse to and by Grantee for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchase may be deducted from the Agreement quantity; or (3) terminate Agreement in whole or in part.

18. Indemnification.

a. The Grantee shall be fully liable for the actions of its agents, employees, partners, and subcontractors/subrecipients and shall fully indemnify, defend, and hold harmless Department and its officers, agents, and employees, from suits, actions, damages, and costs of every name and description arising from or relating to:
    i. personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by Grantee, its agents, employees, partners, and subcontractors/subrecipients; provided, however, that Grantee shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of Department;
    ii. the Grantee's breach of this Agreement or the negligent acts or omissions of Grantee.

b. The Grantee's obligations under the preceding paragraph with respect to any legal action are contingent upon Department giving Grantee: (1) written notice of any action or threatened action; (2) the opportunity to take over and settle or defend any such action at Grantee's sole expense; and (3) assistance in defending the action at Grantee's sole expense. The Grantee shall not be liable for any cost, expense, or compromise incurred or made by Department in any legal action without Grantee's prior written consent, which shall not be unreasonably withheld.

c. Notwithstanding sections a. and b. above, the following is the sole indemnification provision that applies to Grantees that are governmental entities: Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of section 768.28, F.S. Further, nothing herein shall be construed as consent by a state agency or subdivision of the State to be sued by third parties in any matter arising out of any contract or this Agreement.

d. No provision in this Agreement shall require Department to hold harmless or indemnify Grantee, insure or assume liability for Grantee's negligence, waive Department's sovereign immunity under the laws of Florida, or otherwise impose liability on Department for which it would not otherwise be responsible. Any provision, implication or suggestion to the contrary is null and void.

19. Limitation of Liability.

The Department's liability for any claim arising from this Agreement is limited to compensatory damages in an amount no greater than the sum of the unpaid balance of compensation due for goods or services rendered pursuant to and in compliance with the terms of the Agreement. Such liability is further limited to a cap of $100,000.

20. Remedies.

Nothing in this Agreement shall be construed to make Grantee liable for force majeure events. Nothing in this Agreement, including financial consequences for nonperformance, shall limit Department's right to pursue its remedies for other types of damages under the Agreement, at law or in equity. The Department may, in addition to

other remedies available to it, at law or in equity and upon notice to Grantee, retain such monies from amounts due Grantee as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against it.

21. Waiver.

The delay or failure by Department to exercise or enforce any of its rights under this Agreement shall not constitute or be deemed a waiver of Department's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right.

22. Statutory Notices Relating to Unauthorized Employment and Subcontracts/Subawards.

a. The Department shall consider the employment by any Grantee of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If Grantee/subcontractor/subrecipient knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement. The Grantee shall be responsible for including this provision in all subcontracts/subawards with private organizations issued as a result of this Agreement.

b. Pursuant to sections 287.133, 287.134, and 287.137 F.S., the following restrictions apply to persons placed on the convicted vendor list, discriminatory vendor list, or the antitrust violator vendor list:

   i. Public Entity Crime. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, F.S., for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

   ii. Discriminatory Vendors. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

   iii. Antitrust Violator Vendors. A person or an affiliate who has been placed on the antitrust violator vendor list following a conviction or being held civilly liable for an antitrust violation may not submit a bid, proposal, or reply on any contract to provide any good or services to a public entity; may not submit a bid, proposal, or reply on any contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with a public entity; and may not transact new business with a public entity.

   iv. Notification. The Grantee shall notify Department if it or any of its suppliers, subcontractors, or consultants have been placed on the convicted vendor list, the discriminatory vendor list, or antitrust violator vendor list during the life of the Agreement. The Florida Department of Management Services is responsible for maintaining the discriminatory vendor list and the antitrust violator vendor list and posts the list on its website. Questions regarding the discriminatory vendor list or antitrust violator vendor list may be directed to the Florida Department of Management Services, Office of Supplier Development, at (850) 487-0915.

23. Compliance with Federal, State and Local Laws.

a. The Grantee and all its agents shall comply with all federal, state and local regulations, including, but not limited to, nondiscrimination, wages, social security, workers' compensation, licenses, and registration requirements. The Grantee shall include this provision in all subcontracts/subawards issued as a result of this Agreement.

b. The Grantee, its subrecipients, subcontractors and agents must also comply with the following civil rights laws and regulations:

   i. Title VI of the Civil Rights Act of 1964 as amended (prohibiting discrimination in federally assisted programs on the basis of race, color, or national origin in the delivery of services or benefits);

ii. Section 13 of the 1972 Amendment to the Federal Water Pollution Control Act (prohibiting discrimination on the basis of sex in the delivery of services or benefits under the Federal Water Pollution Control Act as amended);
iii. Section 504 of the Rehabilitation Act of 1973 (prohibiting discrimination in federally assisted programs on the basis of disability, both in employment and in the delivery of services and benefits);
iv. Age Discrimination Act of 1975 (prohibiting discrimination in federally assisted programs on the basis of age in the delivery of services or benefits);
v. 40 C.F.R. Part 7, (implementing Title VI of the Civil Rights Act of 1964, Section 13 of the 1972 Amendments to the Federal Water Pollution Control Act, and Section 504 of the Rehabilitation Act of 1973);
vi. Florida Civil Rights Act of 1992 (Title XLIV Chapter 760, Sections 760.01, 760.11 and 509.092, F.S.), including Part I, chapter 760, F.S. (prohibiting discrimination on the basis of race, color, religion, sex, pregnancy, national origin, age, handicap, or marital status).

c. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
d. Any dispute concerning performance of the Agreement shall be processed as described herein. Jurisdiction for any damages arising under the terms of the Agreement will be in the courts of the State, and venue will be in the Second Judicial Circuit, in and for Leon County. Except as otherwise provided by law, the parties agree to be responsible for their own attorney fees incurred in connection with disputes arising under the terms of this Agreement.

24. Build America, Buy America Act (BABA) - Infrastructure Projects with Federal Funding.
This provision does not apply to Agreements that are wholly funded by Coronavirus State and Local Fiscal Recovery Funds under the American Rescue Plan Act. Also, this provision does not apply where there is a valid waiver in place. However, the provision may apply to funds expended before the waiver or after expiration of the waiver.

If applicable, Recipients or Subrecipients of an award of Federal financial assistance from a program for infrastructure are required to comply with the Build America, Buy America Act (BABA), including the following provisions:

a. All iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
b. All manufactured products used in the project are produced in the United States-this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and
c. All construction materials are manufactured in the United States-this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

25. Investing in America

Grantees of an award for construction projects in whole or in part by the Bipartisan Infrastructure Law or the Inflation Reduction Act, including the following provision:

a. Signage Requirements

a. Investing in America Emblem: The recipient will ensure that a sign is placed at construction sites supported in whole or in part by this award displaying the official Investing in America emblem and must identify the project as a “project funded by President Biden’s Bipartisan Infrastructure Law” or “project funded by President Biden’s Inflation Reduction Act” as applicable. The sign must be placed at construction sites in an easily visible location that can be directly linked to the work taking place and must be maintained in good condition throughout the construction period.

The recipient will ensure compliance with the guidelines and design specifications provided by EPA for using the official Investing in America emblem available at: https://www.epa.gov/invest/investing-america-signage.

b. Procuring Signs: Consistent with section 6002 of RCRA, 42 U.S.C. 6962, and 2 CFR 200.323, recipients are encouraged to use recycled or recovered materials when procuring signs. Signage costs are considered an allowable cost under this assistance agreement provided that the costs associated with signage are reasonable. Additionally, to increase public awareness of projects serving communities where English is not the predominant language, recipients are encouraged to translate the language on signs (excluding the official Investing in America emblem or EPA logo or seal) into the appropriate non-English language(s). The costs of such translation are allowable, provided the costs are reasonable.

26. Scrutinized Companies.

a. Grantee certifies that it is not on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.

b. If this Agreement is for more than one million dollars, the Grantee certifies that it is also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in section 287.135, F.S. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

c. As provided in subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions, then they shall become inoperative.

27. Lobbying and Integrity.

The Grantee agrees that no funds received by it under this Agreement will be expended for the purpose of lobbying the Legislature or a State agency pursuant to section 216.347, F.S., except that pursuant to the requirements of section 287.058(6), F.S., during the term of any executed agreement between Grantee and the State, Grantee may lobby the executive or legislative branch concerning the scope of services, performance, term, or compensation regarding that agreement. The Grantee shall comply with sections 11.062 and 216.347, F.S.

28. Record Keeping.

The Grantee shall maintain books, records and documents directly pertinent to performance under this Agreement in accordance with United States generally accepted accounting principles (US GAAP) consistently applied. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this Agreement and for five (5) years following the completion date or termination of the Agreement. In the event that any work is subcontracted or subawarded, Grantee shall similarly require each subcontractor/subrecipient to maintain and allow access to such records for audit purposes. Upon request of Department's Inspector General, or other authorized State official, Grantee shall provide any type of information the Inspector General deems relevant to Grantee's integrity or responsibility. Such information may include, but shall not be limited to, Grantee's business or financial records, documents, or files of any type or form that refer to or relate to Agreement. The Grantee shall retain such records for the longer of: (1) three years after the expiration of the Agreement; or (2) the period required by the General Records Schedules maintained by the Florida Department of State (available at: http://dos.myflorida.com/library-archives/records-management/general-records-schedules/).

29. Audits.

a. Inspector General. The Grantee understands its duty, pursuant to section 20.055(5), F.S., to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing. The Grantee will comply with this duty and ensure that its subrecipients and/or subcontractors issued under this Agreement, if any, impose this requirement, in writing, on its subrecipients and/or subcontractors, respectively.

b. Physical Access and Inspection. Department personnel shall be given access to and may observe and inspect work being performed under this Agreement, with reasonable notice and during normal business hours, including by any of the following methods:

i. Grantee shall provide access to any location or facility on which Grantee is performing work, or storing or staging equipment, materials or documents;
ii. Grantee shall permit inspection of any facility, equipment, practices, or operations required in performance of any work pursuant to this Agreement; and,
iii. Grantee shall allow and facilitate sampling and monitoring of any substances, soils, materials or parameters at any location reasonable or necessary to assure compliance with any work or legal requirements pursuant to this Agreement.

c. Special Audit Requirements. The Grantee shall comply with the applicable provisions contained in Attachment 5, Special Audit Requirements. Each amendment that authorizes a funding increase or decrease shall include an updated copy of Exhibit 1, to Attachment 5. If Department fails to provide an updated copy of Exhibit 1 to include in each amendment that authorizes a funding increase or decrease, Grantee shall request one from the Department's Grants Manager. The Grantee shall consider the type of financial assistance (federal and/or state) identified in Attachment 5, Exhibit 1 and determine whether the terms of Federal and/or Florida Single Audit Act Requirements may further apply to lower tier transactions that may be a result of this Agreement. For federal financial assistance, Grantee shall utilize the guidance provided under 2 CFR §200.331 for determining whether the relationship represents that of a subrecipient or vendor. For State financial assistance, Grantee shall utilize the form entitled "Checklist for Nonstate Organizations Recipient/Subrecipient vs Vendor Determination" (form number DFS-A2-NS) that can be found under the "Links/Forms" section appearing at the following website: https:\\apps.fldfs.com\fsaa.

d. Proof of Transactions. In addition to documentation provided to support cost reimbursement as described herein, Department may periodically request additional proof of a transaction to evaluate the appropriateness of costs to the Agreement pursuant to State guidelines (including cost allocation guidelines) and federal, if applicable. Allowable costs and uniform administrative requirements for federal programs can be found under 2 CFR 200. The Department may also request a cost allocation plan in support of its multipliers (overhead, indirect, general administrative costs, and fringe benefits). The Grantee must provide the additional proof within thirty (30) days of such request.

e. No Commingling of Funds. The accounting systems for all Grantees must ensure that these funds are not commingled with funds from other agencies. Funds from each agency must be accounted for separately. Grantees are prohibited from commingling funds on either a program-by-program or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another project. Where a Grantee's, or subrecipient's, accounting system cannot comply with this requirement, Grantee, or subrecipient, shall establish a system to provide adequate fund accountability for each project it has been awarded.
    i. If Department finds that these funds have been commingled, Department shall have the right to demand a refund, either in whole or in part, of the funds provided to Grantee under this Agreement for non-compliance with the material terms of this Agreement. The Grantee, upon such written notification from Department shall refund, and shall forthwith pay to Department, the amount of money demanded by Department. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the original payment(s) are received from Department by Grantee to the date repayment is made by Grantee to Department.
    ii. In the event that the Grantee recovers costs, incurred under this Agreement and reimbursed by Department, from another source(s), Grantee shall reimburse Department for all recovered funds originally provided under this Agreement and interest shall be charged for those recovered costs as calculated on from the date(s) the payment(s) are recovered by Grantee to the date repayment is made to Department.
    iii. Notwithstanding the requirements of this section, the above restrictions on commingling funds do not apply to agreements where payments are made purely on a cost reimbursement basis.

30. Conflict of Interest.

The Grantee covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner or degree with the performance of services required.

31. Independent Contractor.

The Grantee is an independent contractor and is not an employee or agent of Department.

32. Subcontracting/Subawards.

a. Unless otherwise specified in the Special Terms and Conditions, all services contracted for are to be performed solely by Grantee.

b. The Department may, for cause, require the replacement of any Grantee employee, subcontractor/subrecipient, or agent. For cause, includes, but is not limited to, technical or training qualifications, quality of work, change in security status, or non-compliance with an applicable Department policy or other requirement.
c. The Department may, for cause, deny access to Department's secure information or any facility by any Grantee employee, subcontractor/subrecipient, or agent.
d. The Department's actions under paragraphs b. or c. shall not relieve Grantee of its obligation to perform all work in compliance with the Agreement. The Grantee shall be responsible for the payment of all monies due under any subcontract/subaward. The Department shall not be liable to any subcontractor/subrecipient for any expenses or liabilities incurred under any subcontract/subaward, and Grantee shall be solely liable to the subcontractor for all expenses and liabilities incurred under any subcontract/subaward.
e. The Department will not deny Grantee's employees, subcontractors/subrecipients, or agents access to meetings within the Department's facilities, unless the basis of Department's denial is safety or security considerations.
f. A list of minority-owned firms that could be offered subcontracting opportunities may be obtained by contacting the Office of Supplier Development at (850) 487-0915.
g. The Grantee shall not be liable for any excess costs for a failure to perform, if the failure to perform is caused by the default of a subcontractor/subrecipient at any tier, and if the cause of the default is completely beyond the control of both Grantee and the subcontractor(s)/subrecipient(s), and without the fault or negligence of either, unless the subcontracted/subawarded products or services were obtainable from other sources in sufficient time for Grantee to meet the required delivery schedule.

33. Guarantee of Parent Company.

If Grantee is a subsidiary of another corporation or other business entity, Grantee asserts that its parent company will guarantee all of the obligations of Grantee for purposes of fulfilling the obligations of Agreement. In the event Grantee is sold during the period the Agreement is in effect, Grantee agrees that it will be a requirement of sale that the new parent company guarantee all of the obligations of Grantee.

34. Survival.

The respective obligations of the parties, which by their nature would continue beyond the termination or expiration of this Agreement, including without limitation, the obligations regarding confidentiality, proprietary interests, and public records, shall survive termination, cancellation, or expiration of this Agreement.

35. Third Parties.

The Department shall not be deemed to assume any liability for the acts, failures to act or negligence of Grantee, its agents, servants, and employees, nor shall Grantee disclaim its own negligence to Department or any third party. This Agreement does not and is not intended to confer any rights or remedies upon any person other than the parties. If Department consents to a subcontract/subaward, Grantee will specifically disclose that this Agreement does not create any third-party rights. Further, no third parties shall rely upon any of the rights and obligations created under this Agreement.

36. Severability.

If a court of competent jurisdiction deems any term or condition herein void or unenforceable, the other provisions are severable to that void provision, and shall remain in full force and effect.

37. Grantee's Employees, Subcontractors/Subrecipients and Agents.

All Grantee employees, subcontractors/subrecipients, or agents performing work under the Agreement shall be properly trained technicians who meet or exceed any specified training qualifications. Upon request, Grantee shall furnish a copy of technical certification or other proof of qualification. All employees, subcontractors/subrecipients, or agents performing work under Agreement must comply with all security and administrative requirements of Department and shall comply with all controlling laws and regulations relevant to the services they are providing under the Agreement.

38. Assignment.

The Grantee shall not sell, assign, or transfer any of its rights, duties, or obligations under the Agreement, or under any purchase order issued pursuant to the Agreement, without the prior written consent of Department. In the event of any assignment, Grantee remains secondarily liable for performance of the Agreement, unless Department expressly waives such secondary liability. The Department may assign the Agreement with prior written notice to Grantee of its intent to do so.

39. Compensation Report.

If this Agreement is a sole-source, public-private agreement or if the Grantee, through this agreement with the State, annually receive 50% or more of their budget from the State or from a combination of State and Federal funds, the Grantee shall provide an annual report, including the most recent IRS Form 990, detailing the total compensation for

the entities' executive leadership teams. Total compensation shall include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts, and any other payout. The Grantee must also inform the Department of any changes in total executive compensation between the annual reports. All compensation reports must indicate what percent of compensation comes directly from the State or Federal allocations to the Grantee.

40. Disclosure of Gifts from Foreign Sources.

If the value of the grant under this Agreement is $100,000 or more, Grantee shall disclose to Department any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern, as defined in section 286.101, F.S., if such interest, contract, or grant or gift has a value of $50,000 or more and such interest existed at any time or such contract or grant or gift was received or in force at any time during the previous 5 years. Such disclosure shall include the name and mailing address of the disclosing entity, the amount of the contract or grant or gift or the value of the interest disclosed, the applicable foreign country of concern and, if applicable, the date of termination of the contract or interest, the date of receipt of the grant or gift, and the name of the agent or controlled entity that is the source or interest holder. If the disclosure requirement is applicable as described above, then within 1 year before applying for any grant, Grantee must also provide a copy of such disclosure to the Department of Financial Services.

41. Food Commodities.

To the extent authorized by federal law, the Department, its grantees, contractors and subcontractors/subrecipients shall give preference to food commodities grown or produced in this state when purchasing food commodities, including farm products as defined in section 823.14, F.S., of any class, variety, or use thereof in their natural state or as processed by a farm operation or processor for the purpose of marketing such product.

42. Anti-human Trafficking.

If the Grantee is a nongovernmental entity, the Grantee must provide the Department with an affidavit signed by an officer or a representative of the Grantee under penalty of perjury attesting that the Grantee does not use coercion for labor or services as defined in section 787.06, F.S.

43. Iron and Steel for Public Works Projects.

If this Agreement funds a "public works project" as defined in section 255.0993, F.S., or the purchase of materials to be used in a public works project, any iron or steel permanently incorporated in the Project must be "produced in the United States," as defined in section 255.0993, F.S. This requirement does not apply if the Department determines that any of the following circumstances apply to the Project:

(1) iron or steel products produced in the United States are not produced in sufficient quantities, reasonably available, or of satisfactory quality;
(2) the use of iron or steel products produced in the United States will increase the total cost of the project by more than twenty percent (20%); or
(3) complying with this requirement is inconsistent with the public interest.

Further, this requirement does not prevent the Contractor's minimal use of foreign steel and iron materials if:

(1) such materials are incidental or ancillary to the primary product and are not separately identified in the project specifications; and
(2) the "cost" of such materials, as defined in section 255.0993, F.S., does not exceed one-tenth of one percent (1%) of the total Project Cost under this Agreement or $2,500, whichever is greater.

Electrical components, equipment, systems, and appurtenances, including supports, covers, shielding, and other appurtenances related to an electrical system that are necessary for operation or concealment (excepting transmission and distribution poles) are not considered to be iron or steel products and are, therefore, exempt from the requirements of this paragraph.

This provision shall be applied in a manner consistent with and may not be construed to impair the state's obligations under any international agreement.

44. Complete and Accurate information.

Grantee represents and warrants that all statements and information provided to DEP are current, complete, and accurate. This includes all statements and information in this Grant, as well as its Attachments and Exhibits.

45. Execution in Counterparts and Authority to Sign.

This Agreement, any amendments, and/or change orders related to the Agreement, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Special Terms and Conditions
AGREEMENT NO. L0253

ATTACHMENT 2

These Special Terms and Conditions shall be read together with general terms outlined in the Standard Terms and Conditions, Attachment 1. Where in conflict, these more specific terms shall apply.

1. Scope of Work.
The Project funded under this Agreement is Madeira Beach: Stormwater Resiliency – Tidal Flow Prevention Valves. The Project is defined in more detail in Attachment 3, Grant Work Plan.

2. Duration.
a. Reimbursement Period. The reimbursement period for this Agreement is the same as the term of the Agreement.
b. Extensions. There are extensions available for this Project.
c. Service Periods. Additional service periods are not authorized under this Agreement.

3. Payment Provisions.
a. Compensation. This is a cost reimbursement Agreement. The Grantee shall be compensated under this Agreement as described in Attachment 3.
b. Invoicing. Invoicing will occur as indicated in Attachment 3.
c. Advance Pay. Advance Pay is not authorized under this Agreement.

4. Cost Eligible for Reimbursement or Matching Requirements.
Reimbursement for costs or availability for costs to meet matching requirements shall be limited to the following budget categories, as defined in the Reference Guide for State Expenditures, as indicated:

Reimbursement	Match	Category
☐	☐	Salaries/Wages
		Overhead/Indirect/General and Administrative Costs:
☐	☐	a. Fringe Benefits, N/A.
☐	☐	b. Indirect Costs, N/A.
☒	☐	Contractual/Subaward (Subcontractors/Subrecipients)
☐	☐	Travel, in accordance with Section 112, F.S.
☐	☐	Equipment
☐	☐	Rental/Lease of Equipment
☐	☐	Miscellaneous/Other Expenses
☐	☐	Land Acquisition

5. Equipment Purchase.
No Equipment purchases shall be funded under this Agreement.

6. Land Acquisition.
There will be no Land Acquisitions funded under this Agreement.

7. Match Requirements
There is no match required on the part of the Grantee under this Agreement.

8. Insurance Requirements

Required Coverage. At all times during the Agreement the Grantee, at its sole expense, shall maintain insurance coverage of such types and with such terms and limits described below. The limits of coverage under each policy maintained by the Grantee shall not be interpreted as limiting the Grantee's liability and obligations under the Agreement. All insurance policies shall be through insurers licensed and authorized to issue policies in Florida, or alternatively, Grantee may provide coverage through a self-insurance program established and operating under the laws of Florida. Additional insurance requirements for this Agreement may be required elsewhere in this Agreement, however the minimum insurance requirements applicable to this Agreement are:

a. Commercial General Liability Insurance.
The Grantee shall provide adequate commercial general liability insurance coverage and hold such liability insurance at all times during the Agreement. The Department, its employees, and officers shall be named as an additional insured on any general liability policies. The minimum limits shall be $250,000 for each occurrence and $500,000 policy aggregate.

b. Commercial Automobile Insurance.
If the Grantee's duties include the use of a commercial vehicle, the Grantee shall maintain automobile liability, bodily injury, and property damage coverage. Insuring clauses for both bodily injury and property damage shall provide coverage on an occurrence basis. The Department, its employees, and officers shall be named as an additional insured on any automobile insurance policy. The minimum limits shall be as follows:

$200,000/300,000	Automobile Liability for Company-Owned Vehicles, if applicable
$200,000/300,000	Hired and Non-owned Automobile Liability Coverage

c. Workers' Compensation and Employer's Liability Coverage.
The Grantee shall provide workers' compensation, in accordance with Chapter 440, F.S. and employer liability coverage with minimum limits of $100,000 per accident, $100,000 per person, and $500,000 policy aggregate. Such policies shall cover all employees engaged in any work under the Grant.

d. Other Insurance. None.

9. Quality Assurance Requirements.
There are no special Quality Assurance requirements under this Agreement.

10. Retainage.
No retainage is required under this Agreement.

11. Subcontracting/Subawards.
The Grantee may subcontract/subaward work under this Agreement without the prior written consent of the Department's Grant Manager except for certain fixed-price subcontracts/subawards pursuant to this Agreement, which require prior approval. Regardless of any subcontract/subaward, the Grantee is ultimately responsible for all work to be performed under this Agreement. Upon request by the Department's Grant Manager, the Grantee will submit a copy of the executed subcontract.

12. State-owned Land.
The work will not be performed on State-owned land.

13. Office of Policy and Budget Reporting.
The Grantee will identify the expected return on investment for this project and provide this information to the Governor's Office of Policy and Budget (OPB) within three months of execution of this Agreement. For each full calendar quarter thereafter, the Grantee will provide quarterly update reports directly to OPB, no later than 20 days after the end of each quarter, documenting the positive return on investment to the state that results from the Grantee's project and its use of funds provided under this Agreement. Quarterly reports will continue until the Grantee is instructed by OPB that no further reports are needed, or until the end of this Agreement, whichever occurs first. All reports shall be submitted electronically to OPB at env.roi@laspbs.state.fl.us, and a copy shall also be submitted to the Department at legislativeaffairs@floridaDEP.gov.

14. Common Carrier.
a. Applicable to contracts/grants with a common carrier – firm/person/corporation that as a regular business transports people or commodities from place to place. If applicable, Contractor/Subrecipient must also fill out and return PUR 1808 before contract/subaward execution. If Contractor/Subrecipient is a common

carrier pursuant to section 908.111(1)(a), Florida Statutes, the Department will terminate this Agreement immediately if Contractor/Subrecipient is found to be in violation of the law or the attestation in PUR 1808.

b. Applicable to solicitations for a common carrier – Before contract execution, the winning Contractor(s) must fill out and return PUR 1808, and attest that it is not willfully providing any service in furtherance of transporting a person into this state knowing that the person unlawfully present in the United States according to the terms of the federal Immigration and Nationality Act, 8 U.S.C. ss. 1101 et seq. The Department will terminate a contract immediately if Contractor is found to be in violation of the law or the attestation in PUR 1808.

15. Financial Assistance and Payment of Invoices to Rural Communities or Rural Areas of Opportunity
This agreement does not provide federal or state financial assistance to a county or municipality that is a rural community or rural area of opportunity as those terms are defined in s. 288.0656(2).

16. Additional Terms.
None.

ATTACHMENT 3
GRANT WORK PLAN

PROJECT TITLE: Madeira Beach: Stormwater Resiliency – Tidal Flow Prevention Valves

PROJECT LOCATION: The Project will be located in the City of Madeira Beach within Pinellas County; Lat/Long (27.7980, -82.7972).

PROJECT BACKGROUND: The City of Madeira Beach (Grantee) is a barrier island with low lying areas and street elevations that are heavily impacted by tidal flooding. This project will install stormwater check valves in the lowest lying areas to reduce tidal flooding.

PROJECT DESCRIPTION: The Grantee will install approximately 8 tidal flow prevention outlet valves to alleviate tidal flooding around the city.

TASKS: All documentation should be submitted electronically unless otherwise indicated and should be submitted prior to the expiration of the grant agreement.

Task 1: Infrastructure Installation

Deliverables: The Grantee will install approximately 8 tidal flow prevention outlet valves. Project management activities, including field engineering services, observation and inspections, site meetings with contractor(s) and design professionals, and overall project coordination and supervision, are eligible under this task.

Documentation: The Grantee will submit a signed summary of activities completed for the period of work covered in the payment request, using the format provided by the Department's Grant Manager. Upon request by the Department's Grant Manager, the Grantee will provide additional supporting documentation relating to this task.

Performance Standard: The Department's Grant Manager will review the documentation to verify that the deliverables have been completed as described above. Upon review and written acceptance by the Department's Grant Manager, a payment request may be processed.

Payment Request Schedule: The Grantee may submit a payment request for cost reimbursement no more frequently than monthly.

PROJECT TIMELINE & BUDGET DETAIL: The tasks must be completed by the corresponding task end date. Cost reimbursable grant funding must not exceed the budget amounts as indicated below.

For payment requests that include Contractual Services, the Grantee shall provide documentation of the procurement process, as consistent with Attachment 1, Section 9.c.

Task No.	Task Title	Budget Category	Grant Amount	Task Start Date	Task End Date
1	Infrastructure Installation	Contractual Services	$100,000	07/01/2025	06/30/2028
		Total:	$100,000		

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Public Records Requirements

Attachment 4

1. **Public Records.**

a. If the Agreement exceeds $35,000.00, and if Grantee is acting on behalf of Department in its performance of services under the Agreement, Grantee must allow public access to all documents, papers, letters, or other material, regardless of the physical form, characteristics, or means of transmission, made or received by Grantee in conjunction with the Agreement (Public Records), unless the Public Records are exempt from section 24(a) of Article I of the Florida Constitution or section 119.07(1), F.S.

b. The Department may unilaterally terminate the Agreement if Grantee refuses to allow public access to Public Records as required by law.

2. **Additional Public Records Duties of Section 119.0701, F.S., If Applicable.**
For the purposes of this paragraph, the term "contract" means the "Agreement." If Grantee is a "contractor" as defined in section 119.0701(1)(a), F.S., the following provisions apply and the contractor shall:

a. Keep and maintain Public Records required by Department to perform the service.

b. Upon request, provide Department with a copy of requested Public Records or allow the Public Records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S., or as otherwise provided by law.

c. A contractor who fails to provide the Public Records to Department within a reasonable time may be subject to penalties under section 119.10, F.S.

d. Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the Public Records to Department.

e. Upon completion of the contract, transfer, at no cost, to Department all Public Records in possession of the contractor or keep and maintain Public Records required by Department to perform the service. If the contractor transfers all Public Records to Department upon completion of the contract, the contractor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the contractor keeps and maintains Public Records upon completion of the contract, the contractor shall meet all applicable requirements for retaining Public Records. All Public Records stored electronically must be provided to Department, upon request from Department's custodian of Public Records, in a format specified by Department as compatible with the information technology systems of Department. These formatting requirements are satisfied by using the data formats as authorized in the contract or Microsoft Word, Outlook, Adobe, or Excel, and any software formats the contractor is authorized to access.

f. **IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE CONTRACT, CONTACT THE DEPARTMENT'S CUSTODIAN OF PUBLIC RECORDS AT:**

Telephone: **(850) 245-2118**
Email: public.services@floridadep.gov
Mailing Address: **Department of Environmental Protection**
ATTN: Office of Ombudsman and Public Services
Public Records Request
3900 Commonwealth Boulevard, MS 49
Tallahassee, Florida 32399

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
Special Audit Requirements
(State and Federal Financial Assistance)

Attachment 5

The administration of resources awarded by the Department of Environmental Protection *(which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the agreement*) to the recipient *(which may be referred to as the "Recipient", "Grantee" or other name in the agreement)* may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by DEP Department staff, limited scope audits as defined by 2 CFR 200.425, or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in 2 CFR §200.330

1. A recipient that expends $1,000,000 or more in Federal awards in its fiscal year, must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection by this Agreement. In determining the federal awards expended in its fiscal year, the recipient shall consider all sources of federal awards, including federal resources received from the Department of Environmental Protection. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR 200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR Part 200.514 will meet the requirements of this part.

2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508-512.

3. A recipient that expends less than $1,000,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F-Audit Requirements. If the recipient expends less than $1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F-Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from non-federal entities).

4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at https://sam.gov/content/assistance-listings.

PART II: STATE FUNDED

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(1)(n), Florida Statutes.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017, and thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and the current Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department of Environmental Protection by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Environmental Protection, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

2. In connection with the audit requirements addressed in Part II, paragraph 1; the recipient shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and the current Rules of the Auditor General.

3. If the recipient expends less than $750,000 in state financial assistance in its fiscal year (for fiscal year ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than $750,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).

4. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at https://apps.fldfs.com/fsaa for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at http://www.leg.state.fl.us/Welcome/index.cfm, State of Florida's website at http://www.myflorida.com/, Department of Financial Services' Website at https://www.myfloridacfo.com/ and the Auditor General's Website at http://www.myflorida.com/audgen/.

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of State financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

PART IV: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and required by PART I of this form shall be submitted, when required by 2 CFR 200.512, by or on behalf of the recipient directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR 200.36 and 200.512

   A. The Federal Audit Clearinghouse designated in 2 CFR §200.501(a) (the number of copies required by 2 CFR §200.501(a) should be submitted to the Federal Audit Clearinghouse), at the following address:

By Mail:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Submissions of the Single Audit reporting package for fiscal periods ending on or after January 1, 2008, must be submitted using the Federal Clearinghouse's Internet Data Entry System which can be found at http://harvester.census.gov/facweb/

2. Copies of financial reporting packages required by PART II of this Attachment shall be submitted by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at one of the following addresses:

By Mail:
Audit Director
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

B. The Auditor General's Office at the following address:

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

The Auditor General's website (http://flauditor.gov/) provides instructions for filing an electronic copy of a financial reporting package.

3. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to the Department of Environmental Protection at one of the following addresses:

By Mail:
Audit Director
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

4. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with 2 CFR 200.512, section 215.97, F.S., and the current Rules of the Auditor General, as applicable.

5. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with 2 CFR 200, Subpart F-Audit Requirements, or the current Rules of the Auditor

General, should indicate the date and time the reporting package was delivered to the recipient and any correspondence accompanying the reporting package.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of the award and this Agreement for a period of **five (5)** years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of **three (3)** years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

EXHIBIT – 1

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

Note: If the resources awarded to the recipient represent more than one federal program, provide the same information shown below for each federal program and show total federal resources awarded

Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:					
Federal Program A	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				$	
Federal Program B	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
				$	

Note: Of the resources awarded to the recipient represent more than one federal program, list applicable compliance requirements for each federal program in the same manner as shown below:

Federal Program A	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.:(eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	
Federal Program B	First Compliance requirement: i.e.: (what services of purposes resources must be used for)	
	Second Compliance requirement: i.e.: (eligibility requirement for recipients of the resources)	
	Etc.	
	Etc.	

Note: If the resources awarded to the recipient for matching represent more than one federal program, provide the same information shown below for each federal program and show total state resources awarded for matching.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:					
Federal Program A	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category
Federal Program B	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category

Note: If the resources awarded to the recipient represent more than one state project, provide the same information shown below for each state project and show total state financial assistance awarded that is subject to section 215.97, F.S.

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:						
State Program A	State Awarding Agency	State Fiscal Year[1]	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
Original Agreement	Florida Department of Environmental Protection	2025-2026	37.039	Statewide Water Quality Restoration Projects – LI 1555	$100,000	149950
State Program B	State Awarding Agency	State Fiscal Year[2]	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category

Total Award	$100,000	

Note: List applicable compliance requirement in the same manner as illustrated above for federal resources. For matching resources provided by the Department for DEP for federal programs, the requirements might be similar to the requirements for the applicable federal programs. Also, to the extent that different requirements pertain to different amount for the non-federal resources, there may be more than one grouping (i.e. 1, 2, 3, etc.) listed under this category.

For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [https://sam.gov/content/assistance-listings] and/or the Florida Catalog of State Financial Assistance (CSFA) [https://apps.fldfs.com/fsaa/searchCatalog.aspx], and State Projects Compliance Supplement (Part Four: State Projects Compliance Supplement [https://apps.fldfs.com/fsaa/compliance.aspx]. The services/purposes for which the funds are to be used are included in the Agreement's Grant Work Plan. Any match required by the Recipient is clearly indicated in the Agreement.

[1] Subject to change by Change Order.
[2] Subject to change by Change Order.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

Exhibit A
Progress Report Form

The current **Exhibit A, Progress Report Form** for this grant can be found on the Department's website at this link:

https://floridadep.gov/wra/wra/documents/progress-report-form

Please use the most current form found on the website, linked above, for each progress report submitted for this project.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

Exhibit C
Payment Request Summary Form

The **Payment Request Summary Form** for this grant can be found on our website at this link:

https://floridadep.gov/wra/wra/documents/payment-request-summary-form

Please use the most current form found on the website, linked above, for each payment request.

MEMORANDUM

TO: Hon. Mayor and Board of Commissioners

THROUGH: Mike Helfrich, City Manager

FROM: John Mortellite, Deputy Fire Chief

DATE: May 13, 2026

RE: Approval of Florida Department of Children and Families Grant for Rip Tide Simulator

---

Background

Madeira Beach's Gulf-front beaches and John's Pass area generate frequent water-related emergencies, including distressed swimmers and near-drownings associated with strong currents and changing surf conditions. Enhancing both responder preparedness and public awareness is critical to improving safety outcomes.

Approval is requested to expend $12,750 for the purchase of a Rip Tide (Rip Current) Simulator, related training aids, and public education handouts for the Madeira Beach Fire Department. This expense is fully reimbursable through an existing grant awarded and encumbered by the Florida Department of Children and Families.

The requested simulator and materials will support both operational training and community outreach efforts by:

1. Improving personnel training to better recognize rip currents, assess surf conditions, and implement safer, more effective rescue strategies.
2. Enhancing public education through demonstrations at community events, schools, and beach programs, clearly illustrating how rip currents form and how individuals can safely escape them.

Fiscal Impact

The total cost of $12,750 will be initially funded by the City. However, this expense is fully reimbursable through an existing grant awarded and encumbered by the Florida Department of Children and Families. As a result, there will be no net cost to the City.

Recommendation

Staff recommends approval of the expenditure for the Rip Current Simulator, training aids, and public education materials, as it provides significant public safety benefits with no long-term financial impact to the City.

Attachment(s): Rip current information sheet

State of Florida
Department of Children and Families

Ron DeSantis
Governor

Taylor N. Hatch
Secretary

Rip Current Simulator Training Initiative

The Department has funding to purchase equipment that functions as a **rip current simulator**, designed to train rescue personnel and educate the community.

Why This Matters

Rip currents are a major public safety hazard, accounting for **approximately 80% of surf beach rescues** and nearly **100 fatalities annually**. By incorporating this simulator into your programs, you can:

- Enhance rescue personnel training.
- Proactively educate the public—especially youth and new beachgoers—on rip current survival techniques.
- Expand community water safety initiatives with a focus on this extreme hazard.

About the Simulator

The simulator is provided by **Slipstream** and is typically used as a high-performance swim machine for exercise. Its features make it ideal for rip current training:

- **Powerful Current:** Up to **3,000 Gallons Per Minute (GPM)**, simulating the force of a rip current in a controlled pool environment.
- **Portable & No Installation Required:** Easy to transport and set up for on-site demonstrations.
- **Realistic Training:** Far more effective than classroom instruction, offering participants a tangible and memorable experience.

Training Benefits

Participants can safely practice essential survival techniques, including:

- **Signaling for help**
- **Floating until out of the current**
- **Swimming parallel to shore to escape**

This hands-on approach builds **muscle memory** for real-world situations.

Program Applications

The Slipstream Swim Machine can be integrated into a variety of programs:

- School field trips and summer camp safety days
- Lifeguard and junior lifeguard certification courses
- Learn-to-swim classes focused on open-water preparedness
- Water safety training for individuals with autism

Consistent Training: Use existing pool facilities to conduct realistic exercises year-round, regardless of weather or ocean conditions.

Key Advantages

- **Public Awareness & Realistic Demonstration:** Adjustable current (up to 3,000 GPM) provides a safe yet powerful experience, illustrating why swimming against a rip current is nearly impossible.
- **Life-Saving Skill Instruction:** Controlled environment ensures safe practice of survival strategies.
- **Versatile Community Tool:** Portable design supports multiple outreach programs.

Cost & Funding

There is **no cost to your agency**. The Department of Children and Families (DCF) will cover up to **$13,900** for equipment and training expenses, provided your organization uses the simulator for **training and education to prevent drownings** in your area.

- **Equipment Cost:** $12,750
  Slipstream™ FL Riptide Training Bundle
  Includes:
  - (2) Slipstream Performance units
  - (2) Additional Power Supplies
  - (2) Underwater Headphones
    swimslipstream.com/collections/all/products/slipstream™-florida-rip-current-training-bundle-2-slipstream-performance-2-additional-power-supply-2-underwater-headphones
- **Training Funds (if needed):** $1,150

Memorandum
Meeting Details: Board of Commissioners Regular Meeting 05/13/2026 - 6:00pm
Prepared For: Board of Commissioners
From: Community Development Department
Subject: Urban County Requalification - FY 2027-2029, Renewal of CDBG Cooperation Agreement (Option 1)

Background:

The City has been a partner with Pinellas County Housing & Community Development in the current Pinellas County CDBG (Community Development Block Grant) Urban County program through an existing cooperation agreement. The program is undergoing its requalification with the US Department of Housing & Urban Development (HUD), and the County has requested the City of Madeira Beach to either remain or withdraw from the agreement.

Discussion:

As a non-entitlement City within Pinellas County, the City has two (2) options for applying for CDBG funds: (1) enter into an inter-local or cooperation agreement with the Urban County (Pinellas County) which must receive HUD approval, or (2) the City itself applies through the State of Florida Small Cities program.

Under option (1) the City applies for CDBG funds for any eligible project through the County but relinquishes its ability to apply for Small Cities CDBG funds through the State of Florida. Additionally, by participating with Pinellas County, the City is also eligible for participation in the County's HOME Investment Partnerships Program (HOME) and the County's Emergency Solutions Grant (ESG) programs.

Fiscal Impact or Other:

There would be no fiscal impact at this time by signing this agreement.

Recommendation(s):

City staff recommends approving Option 1 via the Consent Agenda, to sign the agreement to remain in the Pinellas County CDBG (Community Development Block Grant) Urban County program for the use of any future CDBG funds for FY 27, 28, and 29.

Attachments:

- Urban County Requalification - FY 2027-2029, Renewal of CDBG Cooperation Agreement

Pinellas County

Housing & Community Development

APR 2 9:24AM

CITY CLERK

March 31, 2026

CERTIFIED MAIL #7022 0410 0002 1932 0603

The Honorable Anne-Marie Brooks, Mayor
City of Madeira Beach
300 Municipal Drive
Madeira Beach, Florida 33708

URBAN COUNTY REQUALIFCATION - FY 2027-2029
RENEWAL OF COMMUNITY DEVELOPMENT BLOCK GRANT
COOPERATION AGREEMENT

Dear Mayor Brooks:

The purpose of this letter is to notify the City of Madeira Beach of the upcoming requalification of Pinellas County as an Urban County for the receipt of Community Development Block Grant (CDBG) funds for fiscal years 2027, 2028, and 2029. The City is currently a participating municipality in the Pinellas County CDBG Urban County program under an existing Cooperation Agreement.

As a non-entitlement community within the Urban County, the City of Madeira Beach has two (2) options for applying for CDBG funds.

- Option 1: Enter into an inter-local or cooperation agreement with the Urban County, which must be approved by HUD. Under Option 1, the City may apply to the County for CDBG funds for eligible projects but would relinquish the ability to apply for Small Cities CDBG funds through the State of Florida.

- Option 2: Apply through the State of Florida Small Cities program. Option 2 does not preclude the County from using CDBG funds to assist eligible individuals residing within the incorporated areas of the County.

Participation in the Urban County CDBG program also includes participation in the County's HOME Investment Partnerships Program (HOME) and Emergency Solutions Grant (ESG) program. Participation does not limit the City's or the County's ability to apply for HOME or ESG funds through the State of Florida.

For more than 50 years, the City and County have worked together to bring federal CDBG resources to our community. These cooperative efforts have supported programs and projects that benefit low- and

310 Court St.
Clearwater, FL 33756
Phone (727) 464-8200
Fax (727) 464-8201
V/TDD (727) 464-4062
www.pinellascounty.org

moderate-income residents, including seniors, individuals with disabilities, and families with special needs. We appreciate your continued partnership in this work.

Please indicate the City's intent either to remain a member of the Urban County or to terminate the Cooperation Agreement, by **June 1, 2026**. To respond, simply check the appropriate option below, sign, date, and return this letter to Brook Gajan, Compliance Manager, Community Development Division.

If you have any questions about the requalification process, please contact Bruce Bussey at 727-464-8257 or bbussey@pinellas.gov, or Brook Gajan at 727-464-8232 or bgajan@pinellas.gov.

Sincerely,

Gregg Mims, Director
Pinellas County Housing and Community Development

cc: Fire Chief Clint Belk, Acting City Manager
Ms. Precious Brannon, Department of HUD

The City of Madeira Beach elects to:

_____ remain in the Pinellas County Urban County for use of CDBG funds, allowing for automatic renewal of the existing Cooperation Agreement for fiscal years 2027, 2028, and 2029, and relinquish the ability to apply for funding through the State of Florida's Small Cities CDBG program.

_____ withdraw from the Pinellas County Urban County, allowing the existing Cooperation Agreement to expire, and retain the ability to apply to the State of Florida Small Cities program for CDBG funds for fiscal years 2027, 2028, and 2029.

Authorized Signature: _____

Printed Name & Title: _____

Date: _____

Memorandum

Meeting Details: May 13, 2026

Prepared For: Mayor & Board of Commissioners

From: Megan Wepfer, Public Works Director

Subject: Purchase of 2 Easy Dump Dumpsters from Par-Kan

Background

Staff is requesting approval to procure two (2) 6-yard Par-Kan Easy Dump refuse dumpers to support ongoing operations, maintain service levels, and provide reliable backup capability for essential sanitation services.

The City of Madeira Beach has utilized two trucks equipped with Par-Kan container systems for several years as part of its public works operations. These units are essential to the City's daily sanitation efforts and are routinely used for:

- Beach trash can maintenance and collection
- Servicing park trash receptacles throughout the City
- Supporting solid waste needs during City events and high-traffic periods

The current equipment is nearly seven (7) years old and has experienced regular wear and tear due to the coastal environment and heavy operational demand. In addition to their primary use, these units also serve as a critical backup system when the Broyhill machine is out of service or malfunctioning, ensuring continuity of operations and avoiding service disruptions.

The requested equipment is manufactured exclusively by Par-Kan Company. A sole source letter provided by the manufacturer confirms that Par-Kan is the exclusive manufacturer and supplier of the Easy Dump model RD3106 .

In accordance with City procurement requirements, the sole source purchase was publicly posted on DemandStar from March 30, 2026 through April 7, 2026, and no responses or objections were received during this period.

The equipment will be installed by the City Mechanics but will need additional minimal materials during the installation. The plan is to utilize as much from the current equipment and only replace what is completely rusted or malfunctioning.

Fiscal Impact

The Capital Improvement Budget for Sanitation for FY26 includes a $60,000 budget for the replacement of these dumpsters on truck #3 and #68.

Recommendation(s)

Staff recommend the Board of Commissioners

Attachments

- Par-Kan Proposal
- Sole Source Letter
- Demand Star Intent to Sole Source
- Aclarian Approval for initial purchase

PAR-KAN COMPANY

2915 WEST 900 SOUTH
SILVER LAKE, IN 46982
PH: (260) 352-2141
FAX: (260) 352-0701

QUOTATI

Quote No.: **RF260316-001**
Date: **03/16/26**
Page: **1**

Quotation For

CITY OF MADEIRA BEACH
CENTRAL SERVICES
505 - 150 AVENUE
MADEIRA BEACH, FL 33708

VALIDITY STATEMENT

This quote is valid for 30 days from the date of issue. Par-Kan reserves the right to review and adjust these estimates and schedules if the client does not approve the proposal within 30 days unless otherwise specified.

CUSTOMER ID	PHONE #	QUOTE TERMS	QUOTE LEADTIME - WEEK(S)
101317	727-543-8154	Net 30 Days	

SALES REP ID	SHIPPING METHOD	CONTACT NAME	EXPIRATION DATE
REFUSE		MEGAN WEPFER	

PART ID	QUOTE QTY	CUSTOMER PART NO / DESCRIPTION	UNIT PRICE	EXTENDED PRICE
0ED6YD-003-061	2	6YD REFUSE DUMPER,SWEEP UNIT, LIFTER IF SPECIFIED WHITE 6 YARD REFUSE TUB AND BASE SWEEP UNIT LIFTER HYRDRAULICS, LIFTER INSTALLED IF SPECIFIED POWDER: 061- WHITE	21,124.0000	$42,248.00
440940	2	BAYNE LIFT ASSY, 1900-0290 TL1134 TOP HO	0.0000	$0.00
	2	SWEEP BLADE OPTION	6,960.0000	$13,920.00
	2	ORANGE PAIINT UPGRADE	300.0000	$600.00
	1	FREIGHT ESTIMATE - MADEIRA BEACH	3,048.0000	$3,048.00

**** QUOTE SPECIFICATIONS ****

*****ALL AMOUNTS ARE IN USD*****

Par-Kan is committed to securing the most competitive freight option available.
Freight rates shows on this quote reflect the current market pricing
and are subject to change at the time of shipment due to carrier and fuel market conditions.

Total 59,816.00

vmestfrm

March 16, 2026

To Whom It May Concern:

This letter serves to confirm that Par-Kan Company is the exclusive manufacturer and supplier of the Easy Dump model RD3106. Should you have any inquiries, please feel free to reach out to me at 800-291-5487 ext. 301.

Best regards,

Darcy Sroufe
Sales & Marketing Manager
Par-Kan Company, LLC
800-291-5487 ext. 301
www.par-kan.com
dsroufe@par-kan.com

Started | Approval | Approval | Approval | Approval | Completed

Requested By

mwepfer@madeirabeachfl.gov

Vendor Name *

Par-Kan Company LLC

Vendor Not Identified

Total Estimated Contract Value

$ 59,816.00

Goods and Services Requested *

2- 6 Yard refuse dumpsters with sweeps with bayne lift assembly painted orange

80/500

Fiscal Years

Fiscal Year	Amount	General Ledger Strings
2026	$59,816.00	**Account:** 402.7000.564000 | **Amount:** $59,816.00

Requested Procurement Method *

Sole Source

Grand Total: $59,816.00

Additional Comments Related to Procurement Method

Par-Kan is the exclusive manufacturer and supplier of the easy dump.

69/500

Additional Comments

0/500

Documents (2)

DOCUMENTS

Document	Document Url
Sole_Source_Letter__baa77743.pdf	Sole_Source_Letter__baa77743.pdf
VMESTFRM_RF260316-0_d7147011.PDF	VMESTFRM_RF260316-0_d7147011.PDF

Approver List (4)

Name	Approved By	Workflow Step	Is Current Approver?	Substitute For	Approved Date
Karen Paulson	Karen Paulson	First Approval	No		4/13/26, 12:57 PM
Andrew Laflin	Andrew Laflin	Second Approval	No		4/22/26, 1:55 PM

Document	Document Url
Sole_Source_Letter__baa77743.pdf	Sole_Source_Letter__baa77743.pdf
VMESTFRM_RF260316-0_d7147011.PDF	VMESTFRM_RF260316-0_d7147011.PDF

Approver List (4)

Name	Approved By	Workflow Step	Is Current Approver?	Substitute For	Approved Date
Karen Paulson	Karen Paulson	First Approval	No		4/13/26, 12:57 PM
Andrew Laflin	Andrew Laflin	Second Approval	No		4/22/26, 1:55 PM
Clint Belk	Andrew Laflin **(Skipped)**	Third Approval	No		4/22/26, 1:55 PM
Megan Powers	Megan Powers	Final Approval	No		4/22/26, 2:25 PM

Comments (1)

Megan Powers Apr 22, 2026, 2:25:38 PM

Has satisfied time on Demand Star.

Reply

ADD COMMENT

Attachment

SELECT FILE

Comments *

Post Comment

Click here to find out how Euna Procurement can better help your purchasing team

Notice of Intent to Sole Source Procurement for Par-Kan Easy Dump RD3106

Under Evaluation

2	141	0	1	0
Planholders	Broadcast to	Supplemental Suppliers	Watchers	Post Bid Viewers

Bid Details

Agency Name	City of Madeira Beach
Bid Writer	Megan Wepfer
Bid ID	LOI-LOI- 26-02-0-2026/MW
Bid Type	LOI - Letter of Interest
Broadcast Date	Mar 30, 2026 9:48am (EDT)
Fiscal Year	2026
Due	Apr 7, 2026 10:00am (EDT)
Bid Status Text	Sole Source
Additional Registration (NEW)	NONE

Scope of Work

Rear Load refuse dumpster

Documents

Download all documents

Filename	Type	File Type	File Size	Date Modified	Status
Proposal	Attachment	PDF	421.44 KB	Mar 30, 2026	Complete
Sole Source Letter	Attachment	PDF	207.97 KB	Mar 30, 2026	Complete

eBidding Info

Require Suppliers To Enter Bid Amount	Yes

Click here to find out how Euna Procurement can better help your purchasing team

Required Documents	1. Statment of Qualifications (SOQ)

Distribution Info

Bid Bond	None
Plan (blueprint)	None
eBidding	Yes
Distributed By	DemandStar
Distribution Method	Download
Distribution Options	Bid has no blueprints associated with it

Publications

Tampa Bay Times

View Legal Ad

Pre-Bid Conference

No Pre-Bid Conference Available

Statistics

Planholders	There are 2 Planholders for this bid.	
Filtered	No	
Broadcast List	141 Suppliers have been notified	Export
Post-Bid Viewers	There are 0 Post-Bid viewers	
Supplemental Suppliers	0 Supplemental Suppliers	

Commodity Code

[023-975-37] Garbage/Refuse Equipment, Dumpsters, etc. Rental or Lease

Click here to find out how Euna Procurement can better help your purchasing team

eBid Response

Add Response | Refresh

Bid Identifier: LOI-LOI- 26-02-0-2026/MW

ⓘ No eBid Response Available

Click here to find out how Euna Procurement can better help your purchasing team

Memorandum

Meeting Details:	May 13, 2026 – BOC Regular Meeting
Prepared For:	Honorable Mayor Brooks and the Board of Commissioners
Staff Contact:	Community Development Department
Subject:	Parking Study Contract ADEAS Q

Background & Discussion:

Following the April 29, 2026, BOC Workshop meeting, ADEAS Q was selected to provide a parking study as outlined in their scope of services. ADEAS Q is a consultant on the City's selected list of providers from RFI No. 25-09 Engineering Consultant and Design Services. For reference, the executed Design Services Agreement from the RFI response has been attached.

Fiscal Impact:

The cost will be based on the actual services provided. Rates will be in accordance with "Exhibit B" from the ADEAS Q proposal. Once approved by the BOC, a PO# will be assigned in Aclarian for tracking.

Recommendation(s):

City staff recommends accepting the parking study proposal by ADEAS Q.

Attachments/Corresponding Documents:

- ADEAS Q – Executed Design Services Contract from RFI # 25-09
- ADEAS Q Revised Proposal

EXHIBIT A
SCOPE OF PROFESSIONAL SERVICE

Parking Feasibility Study

April 21, 2026
Draft Version 2

Task Summary: Based upon direction from the City Board of Commissioners (BOC), the City is undertaking a Parking Feasibility Study. The objective of this study is to technically evaluate available materials and provide a recommended plan of action. The study is prepared with the primary tasks of:

1) Existing Conditions and Demand Analysis – Citywide
2) John's Pass Village Parking (JPV) Needs Assessment
3) Optional Public Engagement

SCOPE OF SERVICES

Task 1 – Existing Conditions and Demand Analysis - Citywide

The Consultant shall prepare a citywide parking analysis based on existing conditions and existing demand. The summary of existing parking supply and current utilization will be evaluated for the areas north and outside of John's Pass Village (JPV). Locations/areas with surplus or deficient parking will be documented.

The Consultant will review provided parking inventory including public, private, on-street, and off-street parking. The City will provide all available statistics/maps for review. If the Consultant requires additional statistical information beyond what is available, this effort shall be completed for a typical cost per hour rate with a Not-to-Exceed (NTE) estimate.

The Consultant shall document parking utilization and demand. The City will provide all available statistics/maps for review. If the Consultant requires additional statistical information beyond what is available, this effort shall be completed for a typical cost per hour rate with a Not-to-Exceed (NTE) estimate.

The Consultant shall provide guidance and recommendations for the north end of the City based on the study results addressing if additional parking supply is recommended and if so, the vicinity in which it would be most beneficial.

The evaluation of the JPV will address parking at the southern end of the city as a separate task as described below.

Task 2 – John's Pass Village (JPV) Needs Assessment

The Consultant will review and evaluate up to three (3) site specific locations for their sufficiency to meet parking demand. Up to three locations will be determined by the City. The result will be a determination of the amount of additional parking needed within the Village.

The Consultant will perform a feasibility review of building a parking garage at each of the three locations within JPV. This analysis will be based only on preexisting data and materials furnished by the City. For each site, the Consultant shall:

- Review the ability to accommodate a parking garage
- Evaluate constructability and development constraints
- Identify underground conflicts and utility issues
- Review land size and dimensional limitations
- Evaluate applicable zoning, land use, and regulatory constraints
- Review site access and operational considerations
- Identify permitting, right-of-way, or acquisition considerations
- Perform a walk-through site visit with City staff
- Provide a reasonable estimate for the number of developable parking spaces
- Identify advantages, disadvantages, and major risks associated with each location

The analysis should consider increased construction costs due to an "issue" that may be avoidable at another location, (i.e. excessive underground utilities). A stand alone public parking garage at each facility without ancillary uses is assumed. Typical costs and design treatments associated with this facility type will be applied. This initial effort does not assume detailed financial bonding projections or graphical design layouts.

For the JPV sites the Consultant is to summarize the following cost and implementation considerations:

- Provide a preliminary construction cost estimate for each site.
- Identify anticipated challenges, required improvements, utility relocations, or other extraordinary costs.
- Provide implementation direction toward identifying the most feasible site(s) and next steps for design, engineering, and/or due diligence.

In consideration of the bullet points above, the City requests a "Go/No Go" approach such that if a selected site is truly not suggested based on a criteria under review, then the review of that site should pause, and the City should be notified early to determine an appropriate alternate path forward to help avoid unnecessary costs.

For Tasks One and Two it is assumed that the City will continue updating available parking information, property site information, permitting changes/applications, etc. These efforts are to be coordinated together with the Consultant to maximize cost efficiency. It is understood that the cost may fluctuate based upon the usefulness of the data provided.

Optional Task 3 – Public Engagement

The City may choose to include the following subtasks "a-la-carte" to enhance the project coordination and public communications.

Stakeholder Engagement Meetings: The Consultant will prepare for and attend in-person stakeholder meetings. The meetings may include City departments, Individual City Commissioner meetings, Florida Department of Transportation (FDOT), Forward Pinellas, property owners, or business representatives.

Community Workshop: The Consultant will prepare for and attend in-person community workshops intended to present the initial results of the previous tasks.

Formal Presentations: The Consultant will prepare for and attend formal presentations with question-and-answer to public groups such as the Board of Commissioners, Planning Commission, etc. PowerPoint slides are anticipated to be prepared in advance of each presentation.

To help save costs it is assumed that City staff will reserve the meeting spaces and public notification of the events.

The Consultant will prepare for and attend an introductory meeting with City staff to identify the project requirements, limitations, available data, and schedule considerations. Coordination with staff regarding City project administration is anticipated, together with monthly progress coordination meetings AT NO ADDITIONAL COST.

Task 4 - Deliverables

The end product of this project will be a letter report that summarizes results of the analysis. A recommended plan of action of follow-up activities for the City to consider is also anticipated within the report. The Consultant will submit a draft report for City staff review. Upon receiving one round of suggested edits/refinements from City staff, the Consultant will then finalize the report.

EXHIBIT B
COMPENSATION AND METHOD OF PAYMENT

Project Cost Estimate: The cost associated with the project are summarized in the table below, together with the costs of optional task to be selected at the City's discretion.

Task Description	Cost	Optional Cost
1A) Existing Conditions and Demand Analysis - Citywide	$14,000	
1B) Optional parking inventory data collection		$145/hour NTE $8,000
1C) Optional parking utilization and demand data collection		$145/hour NTE $8,000
2) John's Pass Village (JPV) Needs Assessment	$8,000/site (X3)	
3A) Stakeholder Engagement Meetings		$950/meeting
3B) Community Workshop		$8,500/workshop
3C) Formal Presentations		$2,700/presentation
4) Deliverables	$5,500	

EXHIBIT C
TIME AND SCHEDULE OF PERFORMANCE

Anticipated Schedule: 12 - 20 weeks is assumed following the notice to proceed to develop a draft letter report for City staff review. This assumes that all necessary data/materials are provided at the time of notice-to-proceed.

DESIGN SERVICES AGREEMENT

THIS AGREEMENT is hereby made and entered into this 11th day of June, 2023, by and between the CITY OF MADEIRA BEACH, FLORIDA, (hereinafter referred to as "CITY"), and ADEAS-Q, LLC, a Florida Corporation (hereinafter referred to as "CONSULTANT").

WHEREAS, CITY desires to engage a firm to provide professional consulting, engineering OR design services for the project hereafter described;

WHEREAS, CITY desires to engage CONSULTANT to provide consulting, engineering and design services upon the Scope of Services to be issued subsequent to the execution of this agreement;

WHEREAS, CONSULTANT is qualified and able to provide the services described herein;

WHEREAS, this agreement has been properly approved by the appropriate authority for CITY and CONSULTANT.

NOW, THEREFORE, for an in consideration of the premises, the mutual covenants hereinafter recited, and for other good, valuable, and sufficient consideration, the receipt of which is hereby acknowledged, the parties hereto agree as follows:

ARTICLE 1 - PROJECT

1.1 PROJECT

CONSULTANT shall provide CITY consulting, engineering, or design services in accordance with this Agreement and as more particularly described in the Scope of Services hereafter issued to CONSULTANT by CITY in accordance herewith (hereinafter "SERVICES"). The SERVICES shall be provided for the project more particularly described in the Scope of Services hereafter issued to CONSULTANT by CITY in accordance herewith.

1.2 PROJECT TERM AND PARAMETERS

1.2.1 CONSULTANT shall serve as the CITY's Engineer of Record for a three (3) year term with two (2) one year extension options. 1.2.2. The consulting firm shall assist the City towards solutions to engineering problems and designate the approach or technique to be used towards accomplishment of the City's objective for each project or assignment. The firm's services may include, but not be limited to, planning, design, surveys, reviews, construction specifications, construction observation, and permitting. Consulting firms may also be asked to provide engineers for emergency inspections following a natural disaster.

1.2.3 Each individual engineering PROJECT may be competitively bid in phases or on a specific engineering project basis. The budget for each phase of the PROJECT shall be as set forth in the Scope of Services for each phase of the PROJECT executed pursuant hereto. CONSULTANT acknowledges that the PROJECT is publicly funded and budgeted and that fiscal constraints may cause CITY to change the scope or size of the PROJECT, or any phase thereof, or terminate the PROJECT in its entirety. If the PROJECT is adjusted, CONSULTANT'S compensation shall be adjusted as provided herein. CONSULTANT shall designate, in writing, a representative to act for CONSULTANT on the PROJECT, to receive notices and communications from CITY. Additional representatives may be designated in a Scope of Services to have primary responsibility for any particular phase of the PROJECT, but the PROJECT representative shall have primary overall responsibility for the PROJECT.

ARTICLE II - SERVICES

2.1 SCOPE OF SERVICES

2.1.1 CONSULTANT shall provide overall concept plans, architectural designs, drawings, specifications, review, advice, mapping, planning, landscape architecture, environmental services, engineering designs, construction phase services, construction inspections, and public input services relative to the PROJECT in accordance with the applicable Scope of Services set forth below.

Engineering Firms must have demonstrated In-house competence in the following areas:

- Roadway and Pavement Design
- Stormwater Drainage Design, Evaluation and Inspection (with coastal communities)
- Structural and Environmental Engineering
- Park and Landscape Architectural Services (active, passive, and coastal)
- NPDES Services (including field inspection services)
- Stormwater Utility Services
- FDOT, FDEP, USACE, and SWFWMD
- Surveying
- Construction Engineering and Inspection (CEI)
- Geographic Information Systems Programming
- FDOT Local Agency Program (LAP) Projects
- Mapping/ GIS/ Asset Management
- Underground Utility Design / Construction Inspection Services

The Engineering Firms Team must have demonstrated competence in the following areas:

- Structural Engineering
- Architectural Services
- Bridge Inspection and Design
- Surveying
- Construction Engineering and Inspection (CEI)
- Geographic Information Systems Programming
- FDOT Local Agency Program (LAP) Projects
- Mapping/ GIS/ Asset Management
- Environmental Engineering

General Engineering Services to include (but not limited to) design and consultation services for the following upcoming projects:

- Roadway Rehabilitation and Reconstruction
- Roadway design
- Sidewalk and Curb Construction
- Parks and Parkway Improvements
- Bridge Repairs
- Roof Replacements/Repairs
- Stormwater Improvements
- Seawall Repairs and Reconstruction
- Facility design and commissioning
- Environmental Assessments
- Structural Analysis
- Plan Review
- FDEP NPDES MS4 permit services.
- Marina Facility Enhancements
- Rate Studies for City provided services.
- FEMA Hazard Mitigation Grant Administration

Additional services may include, but are not limited to some or all the following projects:

- Multimodal design: public and private realm design graphics for pedestrian, bicycle, transit, and vehicular use; Street-level renderings and visuals; Land Development code amendments that support multimodal design.
- "Smart code" preparation, calibration or form-based code writing.
- Multimodal transportation districts (data and analysis, technical report, comprehensive plan amendment).
    - Transportation modeling.
- Reviewing traffic studies submitted as part of site plan approval.
- Impact fee studies.
- Urban design and design guidelines.
- Assistance with planning-related public outreach and workshops, including but not limited to design charrettes.
- Analysis of planning data.
- "Green" (LEED or FGBC) site design standards, land development code regulations

2.1.2 - The consulting firm(s) will be working on an as-needed basis, and this contract does not guarantee the selected consultant(s) a minimum number of projects.

2.1.3 - The City reserves the right to issue separate contracts for specific services at the city's sole discretion

2.1.4 - The following accreditations of each firm's employees or sub-consultants are highly desirable: AICP, AIA, ASLA, or LEED certified professionals.

2.1.5 - The selected consulting firm(s) will be working on an as-needed basis, and this contract does not guarantee the selected consultant(s) a minimum number of projects.

2.1.6 - The City reserves the right to issue separate contracts for specific services at the city's sole discretion.

2.1.7 - One or more Scope of Services for SERVICES on the various phases of the PROJECT shall be submitted by CONSULTANT, and upon written approval by CITY, shall be incorporated herein.

2.1.8 - The SERVICES shall be performed as expeditiously as is consistent with professional skill and care and the orderly progress of the Work, in accordance with the Work Schedule incorporated within the Scope of Services.

2.2 PROJECT STUDY AND DESIGN SERVICES

As specifically authorized by a Scope of Services approved by CITY in writing, CONSULTANT shall perform the following services:

2.2.1 CONSULTANT shall conduct planning, engineering, field testing, investigations, and studies, and prepare engineering reports and cost estimates, pertaining to the PROJECT. CONSULTANT shall prepare the detailed design for any phase of the PROJECT that has been approved by CITY. The detailed design shall include detailed construction drawings, specifications, and contract documents suitable for inviting construction bids for each phase of the PROJECT. The SERVICES shall include the preparation of an estimate of probable cost of construction based upon completed construction plans. One (1) set of reproducible drawings and an electronic version and the number of complete sets of drawings, specifications and contract documents set forth in the Scope of Services shall be submitted to CITY by CONSULTANT for each phase of the PROJECT. When CADD software is used on the PROJECT, CONSULTANT shall submit a copy of all drawing files on computer disc or CD ROM, as specified by CITY, in addition to the reproducible drawings.

2.2.2 CONSULTANT shall prepare, when requested by CITY, Design Reports for Immediate Action Improvements. Immediate Action Improvements shall include phases of a smaller nature with minimal construction costs, as outlined in the Scope of Services. Such Design Reports shall set forth the design bases, criteria, assumptions, schematics, materials, description, and equipment evaluation and preliminary selection thereof, with capacities, and such other information and material as may be appropriate to thoroughly describe the intended design. Public participation shall be utilized as appropriate and identified in the Design Report. A minimum of one (1) copy of each Design Report shall be submitted to CITY's representative. CONSULTANT shall not proceed with detailed project design until such time as CITY approves the Design Reports for said Immediate Action Improvement.

2.2.3 CONSULTANT shall confer, as authorized, with officials of state, federal and local agencies having jurisdiction over the PROJECT, during the preparation of the drawings and specifications, and shall assist CITY in obtaining approval of the same and in obtaining required permits from and agreements with such agencies. CONSULTANT shall research the availability of, and obtain, existing records, reports, maps, plans, aerial photographs, surveys, and other data from other agencies for use on the PROJECT.

2.2.4 CONSULTANT shall review laws, codes and regulations applicable to the PROJECT, and shall incorporate all legal requirements, and requirements of government agencies having jurisdiction over the PROJECT, into the design thereof.

2.3 ENGINEER SERVICES

As specifically authorized by the Scope of Services approved by CITY in writing, CONSULTANT shall perform the following services:

2.3.1 CONSULTANT shall furnish a chief resident engineer or construction observer for observation of construction, and assistants (including other field staff, related office management and clerical staff) as may be needed. All of which shall be under the general direction and instruction of the CONSULTANT.

2.3.2. CONSULTANT shall arrange for and accompany CITY officials in partial payment and final payment inspections of the construction as may be authorized to ensure that the work is completed as invoiced.

2.4 SCHEMATIC DESIGN

2.4.1 CONSULTANT shall prepare Schematic Designs for review with CITY and other design professionals on the PROJECT, in accordance with the approved Scope of Services for the PROJECT. 2.4.2.

CONSULTANT shall work with CITY and the other design professionals on the PROJECT to define the PROJECT construction, improvement, and renovation, and to provide design assumptions, which facilitate preparation of an estimate of construction cost. CONSULTANT shall obtain CITY's approval prior to proceeding with Design Development.

2.5 DESIGN DEVELOPMENT

2.5.1 CONSULTANT shall provide engineering design development documents for the PROJECT that shall include drawings and material specifications. Material specifications shall be in outline format. Design development drawings shall be submitted by CONSULTANT in accordance with the approved Scope of Services for the PROJECT.

2.5.2. CONSULTANT shall develop the Design Development documents in consultation with CITY, and in coordination with the other design professionals on the PROJECT to ensure coordination of PROJECT design, material quality and construction budget. At the close of the Design Development phase, CONSULTANT shall obtain CITY's approval prior to proceeding with construction documentation.

2.6 CONSTRUCTION DOCUMENTS

2.6.1 CONSULTANT shall prepare engineering construction documents for the PROJECT, including all drawings and specifications reasonably required by normal industry practice to support the construction, in accordance with the approved Scope of Services for the PROJECT.

2.6.2 During the course of construction the contractor and/or Engineer shall keep at site a set of markup prints indicating changes from original drawings. Drawing will be available for review by Engineer. Mark-up prints shall be used by the Engineer to prepare two (2) sets of as-builts as record of all construction revisions. Two sets of as-built drawings will be provided to the City at no extra cost.

2.7 BIDDING

2.7.1 CONSULTANT shall provide reproducible copies of Construction Documents, attend one (1) pre-bid meeting, provide efficient and prompt communications with all bidders, attend one (1) bid opening, and provide continuity of PROJECT management. The construction contract shall be on a form provided by CITY with recommendations from CONSULTANT as to the content thereof. CONSULTANT shall provide bid documents to prospective bidders. CONSULTANT shall respond to questions from prospective bidders, as necessary.

2.7.2 If the budget for any phase of the PROJECT is exceeded by the lowest bona fide and qualified bidder, without further compensation to CONSULTANT, CITY shall:

2.7.2.1 provide written authorization for an increase in the budget;

2.7.2.2 authorize rebidding of the phase of the PROJECT, within a designated time period;

2.7.2.3 terminate that phase of the PROJECT; or

2.7.2.4 revise the scope of that phase of the PROJECT as required to reduce the cost of the work.

2.8 CONSTRUCTION ADMINISTRATION

2.8.1 In no event shall CONSULTANT visit the site less than once a week. CONSULTANT shall report to CITY on the progress and quality of the work and whether such work is proceeding in accordance with the Contract Documents. Such reports shall be made to the City Manager or his/her designee of CITY on a weekly basis.

2.8.2 CONSULTANT shall provide construction administration services for the engineering aspects of the PROJECT. CONSULTANT shall maintain contractor compliance with the construction documents.

Construction administration services for this PROJECT shall include, without limitation:

2.8.2.1 Attend pre-construction meeting;

2.8.2.2 Attend weekly coordination meetings;

2.8.2.3 Review requisitions and change order proposals from the Contractor;

2.8.2.4 Make on-site visits to observe progress of construction and conformance to construction documents;

2.8.2.5 Provide response and clarification of field requests for information (RFIs); and

2.8.2.6 Process shop drawings submitted.

2.8.2.7 *Collections of warranties, and operating manuals.*

2.8.3 *CONSULTANT shall provide payment administration services for the construction aspects of the PROJECT.*

2.8.3.1 *Review and approve applications and certificates for payments.*

2.8.3.2 *Processing of contractor's final payment*

2.8.3.3 *Collection of releases of liens.*

2.9 AUTHORIZATION OF WORK

2.9.1 All work to be performed by CONSULTANT under this Agreement shall first be authorized by CITY by written Scope of Services, pursuant to the following:

2.9.1.1 Authorizations approved by CITY shall contain a description of the Work to be undertaken. The authorization shall also contain a budget amount of the fee to be paid based upon the applicable method for calculating the fee, and such budget amount shall not be exceeded, unless prior written approval by CITY is obtained. The form and format of the budget shall be in sufficient detail so as to identify the various elements of cost and shall be subject to approval of CITY. A scope of services for all phases of the PROJECT shall be prepared by CONSULTANT and subject to written approval of CITY.

2.9.1.2 The authorization may contain additional instructions or provisions specific to the authorized Work for the purpose of expanding upon certain aspects of this Agreement pertinent to the Work to be undertaken. Such supplemental instructions or provisions shall not be construed as a modification of this

Agreement, except as to the specific projects to which such additional instructions or provisions pertain.

CONSULTANT shall not be entitled to compensation for any work performed by CONSULTANT without the necessary written authorization.

2.10 GENERAL SERVICES DURING CONSTRUCTION

2.10.1 As may be specifically authorized by written Scope of Services, CONSULTANT shall:

2.10.1.1 Furnish general planning, environmental and engineering services during construction of phases of the PROJECT for which drawings, specifications and contract documents have been previously prepared by CONSULTANT or accepted by CONSULTANT as being suitable for use.

2.10.1.2 The SERVICES shall include advice and assistance, if required, to CITY in the receipt and analysis of bids and the award of construction contracts, advice and *assistance* during construction, preparation of such sketches as are needed to resolve actual field conditions, *provide any field surveys and/or measurements related to the engineered project,* review of shop drawings and working drawings submitted by the contractors, periodic observations of work in progress, review of cost estimates for payments to the contractors during the progress of and upon completion of the contracts, and observation of the final testing and final inspection of the completed Work.

2.10.1.3 Review materials and equipment submittals tendered by bidders and contractors when such submittals are alternatives to those specified or previously approved.

2.10.1.4 Review and report on claims for extra compensation or time extensions submitted by contractors.

2.10.1.5 When requested by CITY, prepare, and submit proposed contract change orders.

2.10.1.56 Prepare and submit monthly progress reports covering the general progress of the Work which describe construction activities, schedules, costs, and problems occurring during the period.

2.11 POST CONSTRUCTION

2.11.1 CONSULTANT shall provide PROJECT closeout services, including walk-through service at the conclusion of the PROJECT build-out.

2.11.2 CONSULTANT shall obtain authority from any surety for the making of periodic or final payments to any contractor.

2.11.3 CONSULTANT shall provide two (2) sets of as-built drawings to the City. Sealed as-built drawings will be on both printed documents and digital format.

ARTICLE 3 – CITY RESPONSIBILITIES

3.1 COVENANTS BY CITY

3.1.1 CITY shall:

3.1.1.1 Pay such fees as are due and payable to CONSULTANT, according to the schedule set forth in the Scope of Services for services authorized, in advance in writing, and properly performed.

3.1.1.2 Appoint a representative under this Agreement, with authority to authorize Work under this Agreement, transmit instructions, receive information, and transmit interpretations and definitions of the CITY'S policy and decisions pertinent to the Work covered by the applicable Scope of Services.

3.1.1.3 Make available, upon request of CONSULTANT, all existing records, reports, maps, plans, aerial photographs, surveys, or other data in CITY'S possession pertaining to the Work on the PROJECT under any Scope of Services authorized hereunder.

3.1.1.4 Make facilities and properties, under CITY'S control, available and accessible for inspection and access by CONSULTANT, for the performance of the Work hereunder.

3.1.1.5 Pay the publication costs for advertisements for qualified bidders for construction of the PROJECT, as budgeted.

3.1.1.6 Pay all permit fees required by agencies having jurisdiction over the PROJECT, unless otherwise agreed to by the parties.

3.1.1.7 Provide information concerning its objectives, schedule, constraints, budget with reasonable contingencies, and criteria for the PROJECT.

ARTICLE 4 - ADDITIONAL SERVICES

4.1 The following shall not be included within the SERVICES provided by CONSULTANT, hereunder:

4.1.1 Soils engineering if required;
4.1.4 Design of telephone, intercom, or computer systems;
4.1.5 Payment of impact and permitting fees; and
4.1.6 Materials testing.

4.2 Services additional to the SERVICES shall be provided by CONSULTANT if authorized, in writing, by CITY.

4.3 CONSULTANT shall, when authorized by Scope of Services, in writing, by CITY from time to time:

4.3.1 Assist CITY and serve as technical representative in meetings, correspondence and other forums as required with adjacent jurisdictions, service providers, utility customers and franchise holders.

4.3.2 Make necessary field surveys (including easement plans and description) not otherwise provided by CITY.

4.3.3 Prepare necessary state and federal grant application forms; provide additional planning, environmental, engineering services, special plans and descriptions, as may be required to assist CITY in obtaining various permits and approvals for construction and operation; and prepare for and attend public meetings and hearings as may be authorized by CITY.

4.3.4 Furnish additional copies of drawings, specifications, contract documents, special drawings, reports, and similar documents.

4.3.5 Prepare a set of reproducible record drawings of the completed Work based upon marked-up prints, drawings and other data furnished by the contractor to CONSULTANT showing those changes made during the construction process.

4.3.6 Revise previously approved studies, reports, design, documents, drawings and specifications.

4.3.7 Prepare detailed renderings, exhibits or scale models of projects.

4.3.8 Furnish advice and assistance in the organization of an operation and maintenance staff, in the delegation of routine operating duties, in the organization of sampling and analyses, in the operating and testing of equipment, in the preparation of operating and laboratory report forms, in the adjustment of treatment processes for more efficient performance and assist in the operation of the facilities.

4.3.9 Prepare operation and maintenance manuals for the use of CITY personnel for selected projects; 4.3.10 Conduct investigation and prepare reports pertaining to operations, maintenance and overhead expenses; prepare rate schedules, earnings and expense statements, feasibility studies, appraisals and valuations; prepare detailed quantity surveys of material and labor; and prepare material audits or inventories required for certification of force account construction performed by CITY.

4.3.11 Perform additional services resulting from projects involving more than one general construction contract, separate construction contracts for different building trades, or separate equipment contracts.

4.3.12 Perform additional services in connection with the rejection and re-bidding of construction projects.

4.3.13 Review a project prior to the expiration of the guarantee period and to report observed discrepancies under guarantees provided by the construction contract.

4.3.14 Perform additional services during construction made necessary by Work damaged by fire or other cause during construction, acceleration of the work schedule involving services beyond normal working hours, or contract default due to delinquency or insolvency.

4.3.15 Serve as an expert witness for CITY in any litigation or arbitration and to assist CITY in preparing for litigation or arbitration; and

4.3.16 Advise and assist in wholesale service agreements, service area establishment, capital improvement planning, planning services in accordance with Chapter 163, F.S.,, Comprehensive Planning Act requirements, Redevelopment Districts, Special Districts, or Target Areas, and other services as requested by CITY.

4.3.17 Perform contract administration and related report preparation, owner, contractor and intergovernmental/interagency communications, and file management for FEMA hazard mitigation grant projects.

ARTICLE 5- PERSONNEL

5.1 CONSULTANT'S professional personnel who shall be assigned to the PROJECT shall be as set forth in the Scope of Services for each phase of the PROJECT, as designated therein.

5.2 CONSULTANT shall be the primary consultant on the PROJECT, and the following sub-consultants shall perform SERVICES hereunder, without additional compensation by CITY:

5.3 Any of the sub-consultants may be replaced, upon agreement of the parties. Any replacement or additional sub-consultants shall be subject to CITY'S approval.

ARTICLE 6 -SCHEDULE

6.1 CONSULTANT shall proceed with the SERVICES upon receipt of CITY'S signed authorization to proceed. Following the initial planning meeting with CITY and the other design professionals on the PROJECT, CONSULTANT shall prepare a master PROJECT schedule, on a task-by-task basis, including the analysis, design and documentation work to be accomplished. CONSULTANT shall submit for CITY'S approval a schedule for the performance of the SERVICES, which shall include allowances for periods of time required for CITY'S review and approval of submissions by authorities having jurisdiction over the PROJECT. Time limits established by the schedule approved by CITY shall not be exceeded by CONSULTANT. Time is of the essence in the performance of the SERVICES by CONSULTANT. The preliminary schedule shall be as provided in the Scope of Services for each phase of the PROJECT.

ARTICLE 7 – FEES AND COSTS

7.1 PAYMENT FOR SERVICES

7.1.1 CITY shall pay CONSULTANT for all services authorized and properly performed subject to the budget set out in the Scope of Services, by one of the following methods, as agreed in writing, in advance, by the parties:

7.1.1.1 A mutually agreed upon lump sum of _____; or 7.1.1.2 At the hourly rates as set forth in the attached rate sheet. Sub-consultant costs shall be invoiced at the actual fee paid by CONSULTANT; or

7.1.1.3. On a cost-plus multiplier of _____ based on direct salary costs times a factor of _____as determined by agreement of the parties, where salary cost is actual salary and wages. Direct labor costs are based on the actual weekly compensation paid to personnel divided by 40 hours. The multiplier factor compensates for indirect salary costs, overhead operating costs, and profit allowance.

Sub-consultant fees shall be invoiced at the actual fees paid by CONSULTANT; or

7.1.1.4 Such other method or methods for calculating the fee as may be mutually agreed upon in advance by the parties hereto.

7.1.2 Reimbursable expenses shall be invoiced at the actual expenditures incurred by CONSULTANT as follows:

7.1.2.1 Expense of transportation and living when performing travel authorized in writing by City, for long distance calls and telegrams, and for any fees paid for securing approval of authorities having jurisdiction over the Scope of Services. CITY shall pay such fees, directly, when a price advantage is available.

Travel expenses shall be in accordance with CITY'S travel and per diem allowance schedule. Travel to CITY offices and work sites and telephone and other consultation with CITY shall not be reimbursable; and

7.1.2.2 Expenses for reproduction, postage and handling of drawings and specifications, except file copies, such copies as required to facilitate review and approval and copies provided to contractors in accordance with terms of a contract. Copies provided to prospective bidders shall be sold, directly, to the prospective bidders by CONSULTANT.

7.1.3 All fees shall be invoiced monthly and are due and payable monthly. The monthly amount due shall be determined as the costs are incurred for SERVICES performed using the multiplier or hourly method of compensation defined above, or in proportion of the work completed for services to be performed when a lump sum method of compensation is used, in accordance with the Scope of Services issued by CITY.

7.1.4 If during and after the completion of the drawings, specifications and contract documents described in this Agreement, in accordance with the directions of CITY, it becomes necessary to review or revise the drawings, specifications or contract documents due to changes in federal, state, or city law, rules, regulations or other requirements adopted after preparation thereof, payment for such review or revision shall be made to CONSULTANT according to such method or methods of calculating the fee as may be mutually agreed upon in advance, in writing. Other changes or revisions shall be made only upon written authorization of CITY directing such changes, review or revisions by CONSULTANT. SERVICES for such changes or revisions shall be paid for at a mutually agreed upon lump sum or at the rates of payment described above, as agreed in advance, in writing, by the parties.

7.1.5 CONSULTANT warrants that it has not employed or retained any company or person, other than bona fide employees working solely for CONSULTANT, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for CONSULTANT, any fee, commission, percentage, gift or any other consideration contingent upon or resulting from the award or making of this Agreement.

ARTICLE 8 - MISCELLANEOUS

8.1 TERMINATION

8.1.1 Either party may terminate this Agreement, without cause, prior to the execution of any Scope of Services hereunder, or after completion of all Work required under any purchase orders previously issued hereunder.

8.1.2 CITY may suspend, cancel or abandon any part or phase of the PROJECT described in the Scope of Services, or the services of the CONSULTANT called for under the Scope of Services, without cause, upon providing CONSULTANT five (5) days prior written notice, and CONSULTANT shall be compensated for the professional services provided and reimbursable expenses incurred up to the date of suspension, cancellation or abandonment.

8.1.3 It is expressly understood by CONSULTANT that the PROJECT is contingent upon the availability of sufficient funding for the same, and the PROJECT may be reduced or enlarged in scope and the architectural services and payments provided hereunder may be adjusted accordingly, as determined by CITY in its sole discretion.

8.2 OWNERSHIP OF DOCUMENTS, MATERIALS

8.2.1 Reproducible copies of all documents, including without limitation all reports, estimates, plans, drawings, exhibits, tests, specifications, and electronic record drawings, prepared for the PROJECT, shall be the property of CITY and shall be delivered to CITY upon completion of each said document. CITY may utilize any documents prepared by CONSULTANT or any sub-consultant hereunder in any manner it chooses, in its sole discretion, without being subject to any copyright protection.

8.2.2 All documents, including drawings and specifications, prepared by CONSULTANT pursuant to this Agreement, are not intended or represented to be suitable for reuse by others on extensions of the PROJECT or on any other project. Any reuse without written verification or adaptation by CONSULTANT for the specific purposes intended shall be at CITY'S sole risk. Any such verification or adaptation by CONSULTANT shall entitle CONSULTANT to further compensation at rates to be agreed upon by the parties.

8.2.3 Any equipment, materials or supplies for which CITY pays a specific charge under this Agreement shall become the property of CITY upon completion of the part or phase of the PROJECT for which the item was specifically purchased, but in no event later than termination of this Agreement.

8.3 PUBLIC RECORDS

8.3.1 Contractor acknowledges that it is acting on behalf of a public agency; this Agreement is subject to the provisions of §119.0701, Florida Statutes, and that Contractor must comply with the public records laws of the State of Florida. CONSULTANT acknowledges that some or all the documents generated or kept by CONSULTANT, or any sub-consultant may be deemed to be public records under Florida law, and CONSULTANT fully accepts any responsibility required by law in producing or making available said documents.

8.3.2 Contractor shall comply with the following with regard to public records and agrees to the following:

8.3.2.1 The Contractor shall keep and maintain and not delete any and all public records required by the public agency and contractor necessary to perform the service.

8.3.2.2 Upon request from the public agency's custodian of public records, the Contractor shall provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time and at a cost that does not exceed the costs provided in this chapter or as otherwise provided by law.

8.3.2.3 The Contractor shall ensure that public records that are exempt or confidential and, therefore exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract.

8.3.2.4 The Contractor shall, upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the Contractor or keep and maintain public records required by the public agency to perform the service. If the Contractor transfers all public records to the public agency upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and, therefore, exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

8.3.2.5 A request to inspect or copy public records relating to a public agency's contract for services must be made directly to the custodian of public records for the public agency. If the public agency does not possess the requested records, the public agency shall immediately notify the Contractor of the request. The Contractor must provide the records to the public agency or allow the records to be inspected, copied or photographed within a reasonable time and in compliance with the requirements of §119.07, Florida Statutes.

8.3.2.6 If Contractor does not comply with a public agency's request for records, the public agency shall enforce the contract provisions in accordance with the contract.

8.3.2.7 A Contractor who fails to provide public records to the public agency within a reasonable time may be subject to penalties under §119.10, Florida Statutes.

8.3.2.8 If a civil action is filed against a Contractor to compel production of public records relating to a public agency's contract for services, the court shall assess and award against the Contractor the reasonable costs of enforcement, including reasonable attorney fees, if: The court determines that the Contractor unlawfully refused to comply with the public records request within a reasonable time, and; At least eight (8) business days before filing the action, the plaintiff provided written notice of the public records request, including a statement that the Contractor has not complied with the request, to the public agency and to the Contractor.

8.3.2.9 The notice requirement is satisfied if written notice is sent to the public agency's custodian of public records and to the Contractor at the Contractor's address listed in this contract with the public agency or to the Contractor's registered agent. Such notices must be sent by common carrier delivery service or by registered, Global Express Guaranteed, or certified mail, with postage or shipping paid by the sender and with evidence of delivery, which may be in an electronic format.

8.3.2.10 A Contractor who fully, completely, and timely complies with a public records request within 8 business days after the notice is sent is not liable for the reasonable costs of enforcement.

8.3.2.11 If the Contractor Has Questions Regarding the Application Of Chapter 119, Florida Statutes, To The Contractor's Duty To Provide Public Records Relating To This Contract, Contact The Custodian Of Public Records At:

City of Madeira Beach
City Clerk Clara VanBlargan
Madeira Beach, FL 33708 727-391-9951 Ext. 231
cvanblargan@madeirabeachfl.gov

8.4 WARRANTY, INSURANCE AND LIABILITY

8.4.1 CONSULTANT warrants that the SERVICES shall be carefully, skillfully, and timely performed; in accordance with the standard for such professional services at the time those services are rendered.

8.4.2 Throughout the term of this Agreement and until the completion of all construction of the PROJECT, CONSULTANT shall carry liability insurance for injury or loss arising from comprehensive general and automobile exposures at a minimum of $1,000,000.00 per individual, per occurrence, and professional liability insurance in an amount not less than $1,000,000.00. CONSULTANT shall provide to CITY certificates of insurance evidencing the existence of each required insurance policy, within (30) days of the date of this Agreement. The certificates of insurances shall provide that CITY be notified at least (30) days prior to the cancellation or reduction in policy limits of the policy. Additional certificates of the insurance required hereby shall be provided by CONSULTANT at any time requested by CITY.

8.5 INDEMNIFICATION

8.5.1 CONSULTANT shall indemnify, hold harmless, and defend CITY, its commission members, officers, agents, attorneys, and employees from, and against all liability and expense, including attorney's fees incurred thereby through all appellate proceedings, arising from any claims, demands, damages, suits, administrative proceedings, actions and causes of action, in law or equity of whatever kind or nature, whatsoever for personal injuries, property damage, equitable relief, fines, penalties or other liability of any kind, resulting from the performance of the SERVICES hereunder. CONSULTANT'S liability hereunder shall include all attorneys' fees and costs incurred by CITY in the enforcement of this indemnification provision. The claims covered by this section shall include claims made by CONSULTANT'S employees, and CONSULTANT hereby waives its entitlement, if any, to immunity under Chapter 440, Florida Statutes

8.5.2 The obligations of the CONSULTANT under this section shall not be limited in any way by any immunity from or limitation of liability that the CITY may have under the doctrine of sovereign immunity or Section 768.28, Florida Statutes. The obligations under this section shall survive termination

of this Agreement and shall not be limited by the amount of any insurance required to be obtained or maintained by CONSULTANT under this Agreement.

8.5.3 CITY shall have the right, at its option, to participate in the defense of any third-party claim, without relieving CONSULTANT of any of its obligations hereunder. CONSULTANT shall obtain the prior written consent of CITY prior to entering any settlement of such claim.

8.5.4 Each party shall cooperate, and cause its agents, employees, and attorneys to cooperate, in the defense of any third-party claim, and shall furnish such records and information, and attend such conferences, discovery proceedings, hearings, trials or appeals, as may be reasonably requested in connection therewith.

8.6 OTHER REQUIREMENTS

8.6.1 Nothing contained herein guarantees CONSULTANT any amount of work or compensation. This Agreement shall not be considered an exclusive agreement, and CITY shall not be obligated to exclusively use the services of CONSULTANT for any project it undertakes.

8.6.2 This Agreement supersedes all prior negotiations and oral or written agreements heretofore made relating to the subject matter and constitutes the entire agreement of the parties relating to the subject matter hereof. This Agreement may not be altered or amended except in writing and signed by the parties hereto. No waiver of any of the terms or conditions of this Agreement shall be effective unless in writing and executed by the party to be charged therewith. The failure to enforce any provision or part of this Agreement shall not constitute a waiver of the right to enforce any part or provision hereof, including the same part or provision in the future. If any portion or part of this agreement is declared invalid by a court of competent jurisdiction, the remainder hereof shall remain in full force and effect.

8.6.3 This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.

8.6.4 This Agreement shall be governed by and construed and interpreted in accordance with the laws of the State of Florida. Each of the parties hereto a) irrevocably submits itself to the exclusive jurisdiction and venue of the Circuit Court of the State of Florida, Pinellas County, and the jurisdiction of the United States District Court for the Middle District of Florida, Tampa Division, for the purposes of any suit, action or other proceeding arising out of, or relating to, this Agreement; b) waives and agrees not to assert against any party hereto, by way of motion, as a defense or otherwise, in any suit, action or other proceeding, (i) any claim that it is not personally subject to the jurisdiction of the above named courts for any reason whatsoever; and (ii) to the extent permitted by applicable law, any claim that such suit, action or proceeding by any party hereto is brought in an inconvenient forum or that the venue of such suit, action or proceeding is improper.

8.6.5 This Agreement shall create no rights or claims whatsoever in any person other than a party hereto, except as provided herein. There shall be no third-party beneficiaries under this Agreement of any kind.

8.6.6 In the event either party employs an attorney to enforce any of the conditions of this Agreement, or to enforce any covenants hereunder, or to enforce any of the rights, remedies, privileges or options at law or in equity, or in any action between the parties, the prevailing party shall be entitled to reimbursement from the non-prevailing party of all costs and expenses incurred or paid by the prevailing party in so doing, including without limitation, all attorneys' and paralegal fees and costs whether the matter is settled privately, by arbitration, or by legal action at the trial court level and at any and all appellate court levels in all matters of collection and enforcement, construction and interpretation, before, during and after

suit, trial, post-trial and all appellate proceedings, as well as appearances in and connected with any bankruptcy proceedings or creditors' reorganization or similar proceedings.

8.6.7 If any construction bids received exceed CITY'S PROJECT budget, as the same may be adjusted, CONSULTANT shall reduce the scope of work, accordingly, and rebid the project without any additional fee to CITY.

8.6.8 All final plans and specifications shall be submitted to the City Commission of CITY for review and approval. All modifications of this agreement shall not be effective unless approved by the City Commission of CITY, in writing.

8.6.9 Any notices provided hereunder shall be sent to the parties at the following addresses and shall be considered properly delivered when placed in the U.S. mail, postage prepaid, certified return receipt requested:

As to CONSULTANT:

ADEAS-Q
201 E. Kennedy Boulevard
Suite 950
Tampa, FL 33602

As to CITY:

City Manager & City Clerk
City of Madeira Beach, Florida
300 Municipal Dr.
Madeira Beach, Florida 33706

8.6.10 Notwithstanding the use of the term "consultant" in this Agreement to describe CONSULTANT, CONSULTANT and all sub-consultants shall be deemed design professionals providing professional design services for the construction of improvements to real property, for all purposes.

8.7 FLORIDA PUBLIC ENTITY CRIMES ACT

Prior to, and during the term of any contract with the City, the City requires that the CONSULTANT shall comply with The Florida Public Entity Crimes Act, §287.133, Fla. Stat. All Proposals and contracts shall include a complete and sworn statement pursuant to §287.133(3)(a), Fla. Stat., attached hereto as Exhibit A.

8.8 DRUG FREE WORKPLACE CERTIFICATION

The CONSULTANT shall include a signed and completed Drug Free Workplace Certification, attached hereto as Exhibit B.

and completed Drug Free Workplace Certification, attached hereto as Exhibit B. 8.9 ACCEPTANCE OF CONTRACT:

The parties agree that the prices, scope of work, terms and specifications set forth in this contract are satisfactory and are hereby accepted and agreed to by the City of Madeira Beach, Florida and Contractor upon signature of both parties, and upon signature of both parties the Contractor is authorized to do the work as specified in this agreement as agreed to by:

SIGNATURE PAGE

ATTEST:

BY: Clara VanBlargan
Clara Vanblargan, City Clerk

BY: Anne-Marie Brooks
Anne-Marie Brooks, Mayor

CONSULTANT*:
Signature: _____ Date: 6/6/25
Print Name: Jason Collins - President
For ADEAS-G ("Contractor")
Mailing address: 201 E. Kennedy Blvd #950, Tampa, FL 33602
Email address: jcollins@adeas-g.com
Phone: 813-495-7382

***Consultant's Signatory Requirements**. In the case of a corporation, this affidavit shall be executed by the corporate president. In the case of a partnership, this affidavit shall be executed by the general partner(s). In the case of a business entity other than a partnership or a corporation, this affidavit shall be executed by an authorized agent of the entity or the individual.

Memorandum
Meeting Details: Board of Commissioners Regular Meeting 05/13/2026 - 6:00pm
Prepared For: Board of Commissioners
From: Community Development Department
Subject: Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial (1st Reading & Public Hearing)

Discussion:

City staff drafted Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial at the request of the Board of Commissioners. This ordinance will rezone the property at 555 150th Avenue from PD, Planned Development to C-4, Marine Commercial. Forward Pinellas has reviewed the ordinance and said the ordinance is compliant with the Countywide Plan. In the Madeira Beach Code of Ordinances, *Sec. 110-397. - Time limitations* require a property to be rezoned to the previous zoning district for the property if a Planned Development (PD) fails to be built.

A rezoning ordinance is required to go to a Planning Commission Meeting public hearing and two Board of Commissioners public hearings. A public notice will be mailed 10 days before the Planning Commission Meeting to affected parties within 300 feet of the proposed rezoning. A newspaper legal ad will be published 14 days before the second reading of the ordinance.

Located below is a table that compares the Planned Development (PD) Zoning District versus the C-4, Marine Commercial Zoning District. The table shows the maximum development potential of a Planned Development (PD) with the Alternative Temporary Lodging Use Standards. The previously approved Planned Development (PD) used the "by right" density and intensity but did receive a height increase of 2 additional stories. Rezoning the property to C-4, Marine Commercial would reduce the maximum height for the property to 3 stories above base flood elevation. Also, located below are the permitted uses, accessory uses, and Special Exception Uses for the C-4, Marine Commercial Zoning District.

Planned Development (PD) Versus C-4, Marine Commercial			
	Alternative Temporary Lodging Density (Causeway District) and	Previously Approved Planned Development (PD) for 555 150th Avenue	C-4, Marine Commercial (Causeway Character District)

	Planned Development (PD) Rezoning		
Temporary Lodging Density (Units Per Acre)	125	60	60
Residential Density (Units Per Acre)	15	15	15
Commercial FAR	*	0.55	0.55
Mixed Use FAR	4.0	*	*
Height	Flexibility in building height may be allowed provided the development is compatible with the surrounding neighborhood.	75 feet or 5 stories above BFE	3 stories above BFE

DIVISION 8. - C-4, MARINE COMMERCIAL

Sec. 110-347. Permitted uses.

The permitted uses in the C-4, marine commercial district are as follows:

(1) Marina and commercial docks.

(2) Boat repair and sales.

(3) Retail commercial.

(4) Temporary lodging units.

(5) Commercial/business service use, offices and personal service.

(6) Commercial fishing activities and working waterfront.

(7) Charter and party boat operations.

(8) Adult entertainment establishments (article VI, division 13 of this chapter).

(9) Residential dwelling units and vacation rental dwelling units located above first floor commercial or office units within this district.

(10) Townhouses (see chapter 110, Zoning, article VI, Supplementary District Regulations, division 10, Specific Development Standards, subdivision III, Townhouses, for additional standards).

Sec. 110-348. Accessory uses.

The accessory uses in the C-4, marine commercial district are as follows:

(1) Off-street parking.

(2) Marine and boat storage.

(3) Essential services.

(4) Other accessory uses, customarily incidental to the permitted use.

(5) Wireless communication antennas as regulated by article VI, division 12, subdivisions I, II and IV of this chapter.

(6) Wireless communication towers shall be allowed, through special permit granted by the board of commissioners, as an alternative to prohibiting towers and only in the event substantial proof is submitted by an applicant which demonstrates that no existing tower, structure, or building can accommodate the applicant's proposed antenna. Wireless communication towers must further comply with the provisions of article VI, division 12, subdivisions I, II and IV of this chapter.

Sec. 110-349. Special exception uses.

Upon application for a special exception to the special magistrate and favorable action thereon, the following uses may be permitted in the C-4, marine commercial district:

(1) Service stations.

(2) Commercial recreation.

(3) Public administration and service facilities.

(4) Drive-in or drive-through retail commercial, personal service, and business service.

(5) Institutional as religious use such as churches, synagogues and other houses of worship.

(6) Outdoor storage areas provided that the outdoor storage use is an accessory, is limited to areas in the CG land use category, and does not exceed 20 percent of the area of the building which is the principal use on the site.

(7) Open rooftop, balcony and elevated terrace use, if commercial use or accessible to more than one temporary lodging, vacation rental. or residential unit.

https://library.municode.com/fl/madeira_beach/codes/code_of_ordinances?nodeId=PTIICOOR_CH110ZO_ARTVDI_DIV8MACO_S110-347PEUS

Fiscal Impact or Other:

City Staff initiated the proposed rezoning at the request of the Board of Commissioners, and the proposed rezoning property is owned by the city.

Recommendation(s):

City staff recommends the Board of Commissioners to adopt Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial.

Attachments:

- Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial
- Forward Pinellas Consistency Letter
- Ordinance 2026-03, Business Impact Estimate
- Planning Commission (LPA) Mailing and Posting Packet.

ORDINANCE 2026-03

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, REZONING REAL PROPERTY LOCATED AT 555 150TH AVENUE, PARCEL IDENTIFICATION NUMBER 09-31-15-00000-140-0100, FROM PD PLANNED DEVELOPMENT, TO C-4 MARINE COMMERCIAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS, the City of Madeira Beach recently purchased the real property known as 555 150th Avenue, Madeira Beach, Florida and described by parcel identification number 09-31-15-00000-140-0100 (hereinafter "Property") and wishes to rezone the Property to C-4, Marine Commercial; and

WHEREAS, the property was previously zoned C-4 Marine Commercial until the property was rezoned in 2016 to PD Planned Development pursuant to Ordinance 2015-18; and

WHEREAS, the City of Madeira Beach rezoned the property in 2017 pursuant to Ordinance 2017-04 from PD Planned Development to PD Planned Development; and

WHEREAS, the PD zoning has expired pursuant to Sec. 110-397(e) of the City of Madeira Beach Land Development Regulations due to the failure of the previous owner of the Property not commencing construction within the specified time; and

WHEREAS, pursuant to Sec. 110-397(e) of the City of Madeira Beach Land Development Regulations the zoning for the Property reverts to the previous zoning classification that existed on the property prior to the approval of the PD Planned Development rezoning; and

WHEREAS, the City of Madeira Beach wishes to memorialize this rezoning to C-4 Marine Commercial; and

WHEREAS, the Madeira Beach Master Plan encourages capitalizing on natural assets and city-owned property to support waterfront commercial uses, waterfront recreational uses, and expanding public spaces; and

WHEREAS, the proposed rezoning to C-4, Marine Commercial would help implement the goals and strategies of the Madeira Beach Master Plan; and

WHEREAS, the proposed rezoning to C-4, Marine Commercial is consistent with the Causeway District of the Madeira Beach Town Center Special Area Plan; and

WHEREAS, the Causeway District supports commercial, marina, and recreational uses; and

WHEREAS, C-4, Marine Commercial Zoning District supports commercial, marina, and recreational uses; and

WHEREAS, C-4, Marine Commercial Zoning District is compatible with the Planned Redevelopment Mixed-Use Future Land Use Category of the Madeira Beach Comprehensive Plan; and

WHEREAS, the Planning Commission has held a public hearing to consider this rezoning and has recommended approval to the Board of Commissioners; and

WHEREAS, the recommendations of the Planning Commission and City Staff have been found meritorious by the Board of Commissioners; and

WHEREAS, the Board of Commissioners have held two public hearings to consider the approval of this rezoning and the adoption of this ordinance.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AS FOLLOWS:

SECTION 1: That the subject property as described in Exhibit A and Exhibit B shall be rezoned from PD Planned Development to C-4 Marine Commercial.

SECTION 2: That the provisions of this Ordinance shall be deemed severable. If any part of the Ordinance is deemed unconstitutional, it shall not affect the constitutionality of other portions of the Ordinance.

SECTION 3: Ordinances or parts of ordinances in conflict herewith to the extent that such conflict exists are hereby repealed.

SECTION 4: This Ordinance shall take effect immediately upon adoption.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, THIS _____day of _____, 2026.

_____

Anne-Marie Brooks, Mayor

ATTEST:

_____

Clara VanBlargan, MMC, MSM, City Clerk

APPROVED AS TO FORM:

_____

Thomas J. Trask, City Attorney

PASSED ON FIRST READING: _____

PUBLISHED: _____

PASSED ON SECOND READING: _____

PUBLISHED: _____

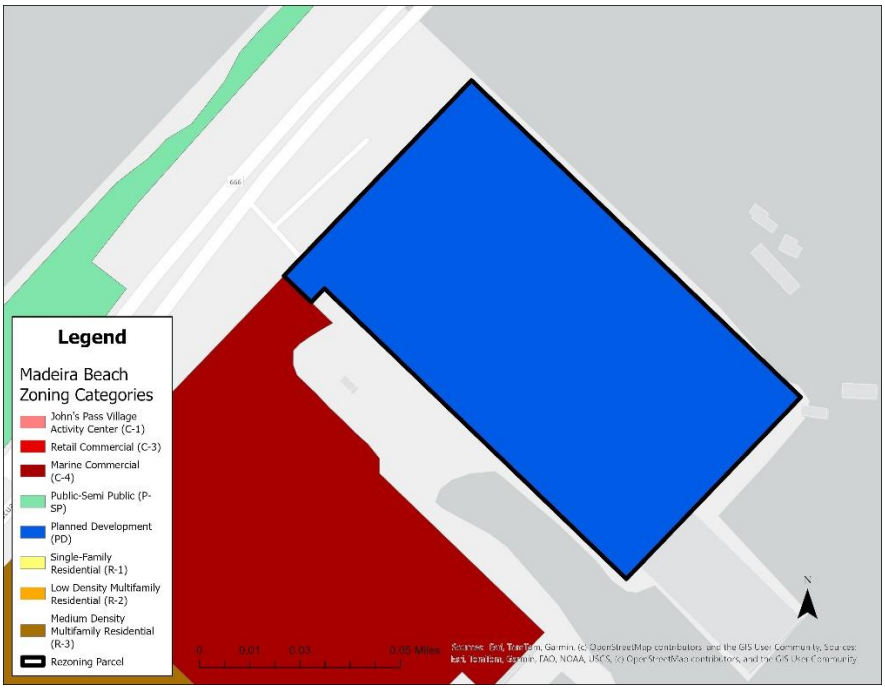
Exhibit A

Parcel: 09-31-15-00000-140-0100

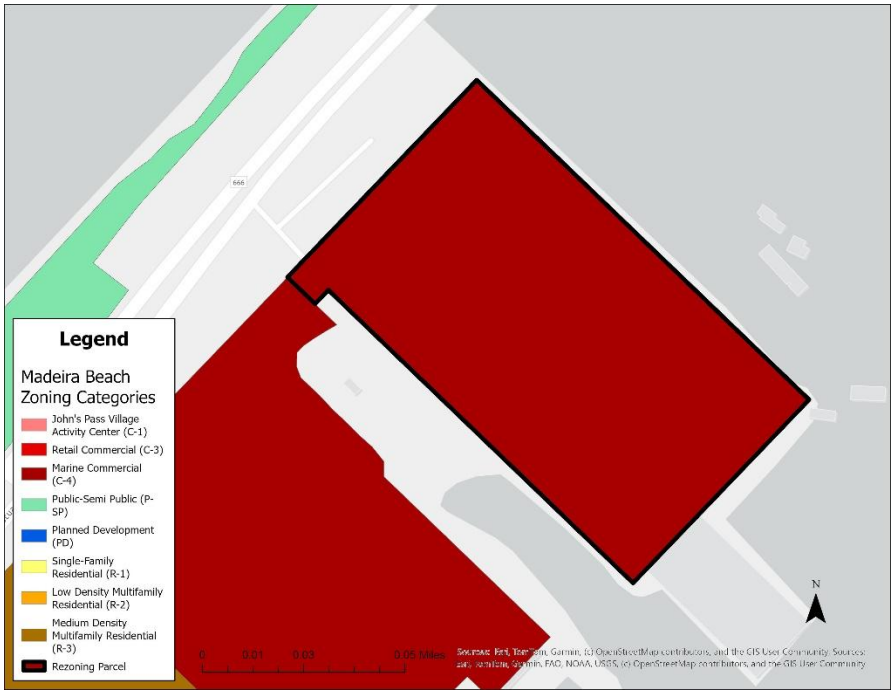
Legal Description: PART OF GOVT LOTS 1 & 2 IN NE 1/4 OF SEC 09-31-15 & IN NW 1/4 OF SEC 10-31-15 DESC AS FROM S LINE OF GOVT LOT 1 IN SD SEC 09-31-15 & C/L OF 150TH AVE TH N43D51'28"E 1918.18FT ALG C/L OF SD RD TH S46D08'32"E 50FT FOR POB TH S46D08'32"E 50FT TH N43D51'28"E 25FT TH S46D 08'32"E 550FT TH N43D51' 28"E 331FT TH N46D08'32"W 600FT TH S43D51'28"W 356FT TO POB CONT 4.59AC(C)

Exhibit B

Existing Zoning Map



Proposed Zoning Map



Business Impact Estimate

Proposed ordinance's title/reference:

ORDINANCE 2026-03

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, REZONING REAL PROPERTY LOCATED AT 555 150TH AVENUE PARCEL IDENTIFICATION NUMBER 09-31-15-00000-140-0100 FROM PD PLANNED DEVELOPMENT, TO C-4 MARINE COMMERCIAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Madeira Beach is of the view that a business impact estimate is not required by state law[1] for the proposed ordinance, but the City of Madeira Beach is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
  a. Development orders and development permits as those terms are defined in Section 163.3164, Florida Statutes, and development agreements as authorized by the Florida Local Government Development Agreement Act under Sections 163.3220-163.3243, Florida Statutes;
  b. Comprehensive plan amendments and land development regulation amendments initiated by an application by a private party;
  c. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
  d. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
  e. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

[1] See Section 166.041(4)(c), Florida Statutes.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City of Madeira Beach hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The purpose of this ordinance is to rezone the real property known as 555 150th Avenue, Madeira Beach, Florida and described by parcel identification number 09-31-15-00000-140-0100 (hereinafter "Property") from PD, Planned Development to C-4, Marine Commercial. The proposed rezoning to C-4, Marine Commercial would help implement the goals and strategies of the Madeira Beach Master Plan.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Madeira Beach, if any:
(a) An estimate of direct compliance costs that businesses may reasonably incur;
(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
(c) An estimate of the City of Madeira Beach's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

It is estimated that there will be no additional costs for businesses since this rezoning does not impact any businesses.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:
There will be no businesses impacted by this rezoning.

4. Additional information the governing body deems useful (if any):

N/A

FORWARD PINELLAS
P: (727) 464.8250
F: (727) 464.8212
forwardpinellas.org
310 Court Street
Clearwater, FL 33756

April 2, 2026

Andrew Morris, AICP
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708

RE: Review of ordinances from the City of Madeira Beach (ORDINANCE 2026-03)

Dear Andrew,

Thank you for submitting the proposed amendments to the Madeira Beach Code of Ordinances. The amendments are consistent with the Countywide Rules, with comments as follows:

- The proposed rezoning does not result in an increase in density or intensity beyond what is permitted by the Countywide Plan Map designation and is therefore consistent with the applicable standards and criteria of the Countywide Rules.

We recognize that the consistency process is an ongoing one, and if either the County or Forward Pinellas staff has failed to note a matter governed by the consistency process in the course of this review, we will be happy to work with you to resolve any such matter as may be necessary.

If you have any questions, please feel free to call me at 727-464-5679 or email me at ewennick@forwardpinellas.org.

Sincerely,

Emma Wennick

Emma Wennick
Program Planner

NOTICE OF PUBLIC HEARING
CITY OF MADEIRA BEACH PLANNING COMMISSION ACTING AS THE LOCAL PLANNING AGENCY (LPA) FOR PROPOSED AMENDMENT TO THE MADEIRA BEACH ZONING MAP

In accordance with the City of Madeira Beach Code of Ordinances Sec. 2-6 and Sec. 2-78, Sec. 7.3 of the City Charter, and Florida Statutes Sections 166.041 and 163.3174:

NOTICE IS HEREBY GIVEN that the Planning Commission, acting as the Local Planning Agency (LPA) of the City of Madeira Beach, will conduct a public hearing on Monday May 4, 2026, at 6:00 p.m. in the Patricia Shontz Commission Chambers, Madeira Beach City Center, 300 Municipal Drive, Madeira Beach, Florida 33708, for the review of proposed Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial.

The title of the ordinances is:

ORDINANCE 2026-03

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, REZONING REAL PROPERTY LOCATED AT 555 150TH AVENUE PARCEL IDENTIFICATION NUMBER 09-31-15-00000-140-0100 FROM PD PLANNED DEVELOPMENT, TO C-4 MARINE COMMERCIAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

A geographic location map of the real property affected by the adoption of this ordinance is shown below.

Proposed Rezoning Amendment



Public Notice: *Sec. 2-78. - Conduct of hearing* requires a ten-day public notice to be posted at the property and to be mailed to property owners within 300 feet in any direction of the property, which is the subject matter of this ordinance. Interested parties may appear at the meeting and be heard with respect to the proposed ordinances. Any affected person may become a party to this 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 city Community Development Department not less than five days prior to the hearing. Ordinance 2026-03 is available for inspection in the Community Development Office, Madeira Beach City Hall, 300 Municipal Drive, Madeira Beach, Florida 33708, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday or online at https://madeirabeachfl.gov/plan-review-documents. If you would like more information regarding this ordinance, please contact the Community Development Department, at 727-391-9951 or planning@madeirabeachfl.gov. The meeting will be aired on Public Access TV Spectrum Channel 640 and through the City's YouTube Channel at https://www.youtube.com/@cityofmadeirabeach632.

Note: One or more Elected or Appointed Officials may be in attendance. Any person who decides to appeal any decision of the Planning Commission with respect to any matter considered at these meetings 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 City to transcribe verbatim minutes; 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 727-391-9951 Ext. 244 or planning@madeirabeachfl.gov.

AFFIDAVIT OF MAILING

Date: 4/23/2026

Mailings for Case # ORD-2026-03

STATE OF FLORIDA
COUNTY OF PINELLAS

Before me this day Lisa Schaumann personally appeared. He/she has mailed public notices to property owners within a 300 foot radius of the subject property.

Sworn ~~and subscribed~~ before me this 23rd day of April, 2026.

Personally known or produced _____ as identification.

MARY ANN HEARN
MY COMMISSION # HH 460001
EXPIRES: October 30, 2027

Notary Public Stamp

Mary Ann Hearn
Notary Public

4/23/26
Date

*Copy of public notice is attached.

MIKE TWITTY, MAI, CFA
Pinellas County Property Appraiser
www.pcpao.gov **mike@pcpao.gov**

Run Date: 09 Mar 2026
Subject Parcel: 09-31-15-00000-140-0100
Radius: 300 feet
Parcel Count: 5
Total pages: 2

Public information is furnished by the Property Appraiser's Office and must be accepted by the recipient with the understanding that the information received was developed and collected for the purpose of developing a Property Value Roll per Florida Statute. The Pinellas County Property Appraiser's Office makes no warranties, expressed or implied, concerning the accuracy, completeness, reliability or suitability of this information for any other particular use. The Pinellas County Property Appraiser's Office assumes no liability whatsoever associated with the use or misuse of such information.

FL INT IMP FUND TRE
M H H ENTERPRISES INC LSE
C/O HAMMER & COMPANY PA
9373 SEMINOLE BLVD
SEMINOLE, FL 33772-3145

PRUITT, DEAN A
PRUITT, MARIA L
1336 BAYVIEW DR
CLEARWATER, FL 33756-1232

FL INT IMP FUND TRE
C/O C & T ENTERPRISES INC
9373 SEMINOLE BLVD
SEMINOLE, FL 33772-3145

MADEIRA BEACH, CITY OF
300 MUNICIPAL DR
MADEIRA BEACH, FL 33708-1916

MADEIRA BEACH, CITY OF
300 MUNICIPAL DR
MADEIRA BEACH, FL 33708-1916

City Of Madeira Beach FLORIDA

AFFIDAVIT OF POSTING

Date: 4/23/2026

Postings for: OLD RZ 2026-03

Before me this day Lisa Schoonmaker personally appeared. He/she has posted public notices at the locations indicated in the notice document(s).

Lisa Schoonmaker
Signature

STATE OF FLORIDA
COUNTY OF PINELLAS

Sworn to and subscribed before me this 23 day of April, 2026.

Personally known or produced _____ as identification.

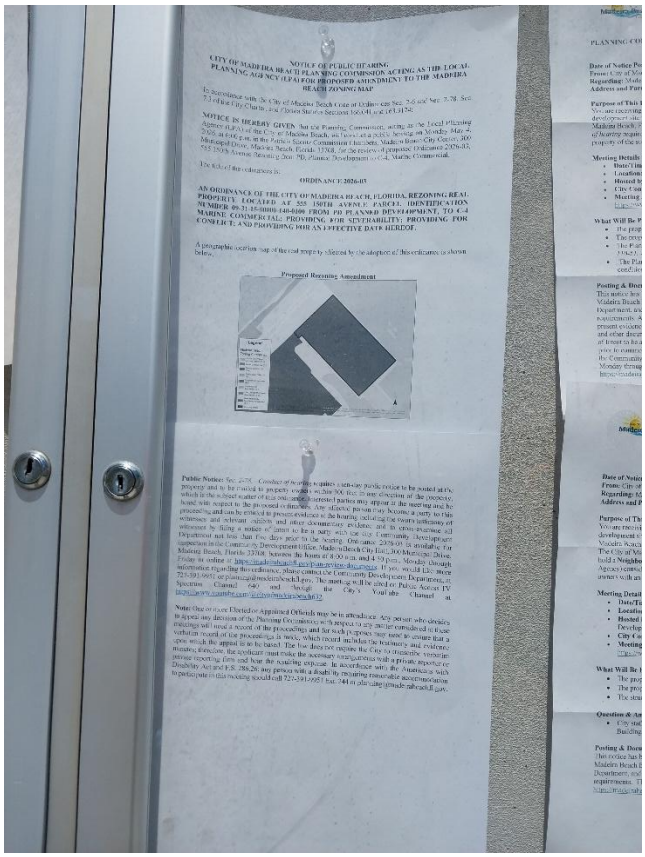
MARY ANN HEARN
MY COMMISSION # HH 460001
EXPIRES: October 30, 2027

Notary Public Stamp

Mary Ann Hearn
Notary Public

4/23/26
Date

*Copy of public notice is attached.



NOTICE OF PUBLIC HEARING
CITY OF MADEIRA BEACH PLANNING COMMISSION ACTING AS THE LOCAL PLANNING AGENCY (LPA) FOR PROPOSED AMENDMENT TO THE MADEIRA BEACH ZONING MAP

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The title of the ordinances is:

ORDINANCE 2026-03

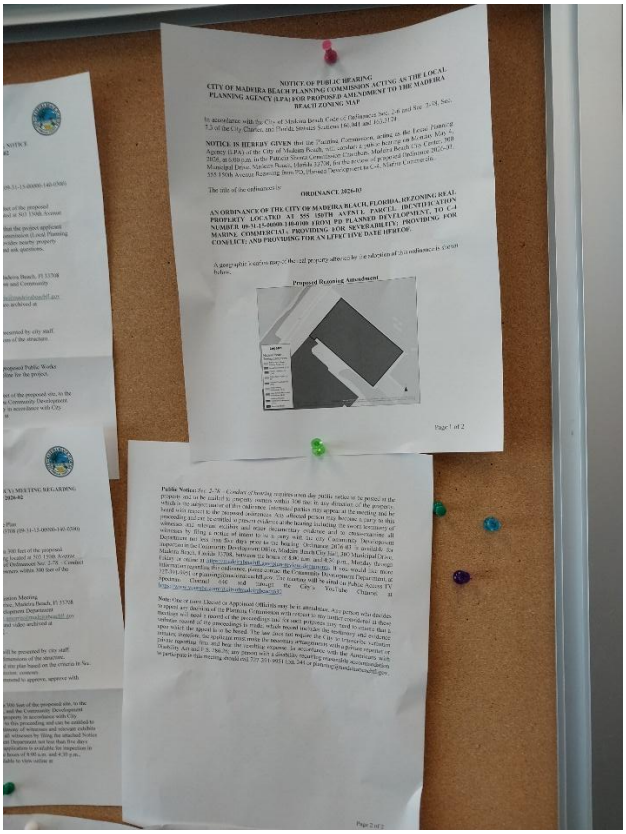
AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, REZONING REAL PROPERTY LOCATED AT 555 150TH AVENUE, PARCEL IDENTIFICATION NUMBER 09-31-15-00000-140-0300 FROM PD PLANNED DEVELOPMENT, TO C-4 MARINE COMMERCIAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

A geographic location map of the real property affected by the adoption of this ordinance is shown below:

Proposed Rezoning Amendment

Public Notice: Sec. 2-78. - Conduct of hearings requires a minimum public notice to be posted at the property and to be mailed to property owners within 300 feet. In any direction of the property which is the subject matter of the ordinance. Interested parties may appear at the meeting and be heard with respect to the proposed ordinances. Any affected person may become a party to this proceeding and can be subject 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 City Community Development Department not less than five days prior to the hearing. Ordinance 2026-03 is available for inspection in the Community Development Office, Madeira Beach City Hall, 300 Municipal Drive, Madeira Beach, Florida 33708, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday or online at https://madeirabeachfl.gov/government/projects-documents/. If you would like more information regarding this ordinance, please contact the Community Development Department at 727-391-9951 or planning@madeirabeachfl.gov. The meeting will be aired on Public Access TV Spectrum Channel 640 and through the City's YouTube Channel at https://www.youtube.com/@MadeiraBeachGov/streams.

Note: One or more Elected or Appointed Officials may be in attendance. Any person who decides to appeal any decision of the Planning Commission with respect to any matter considered at those meetings will need a record of the proceedings and for such purpose 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 City to transcribe verbatim minutes; however, 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 727-391-9951 ext. 244 or planning@madeirabeachfl.gov.

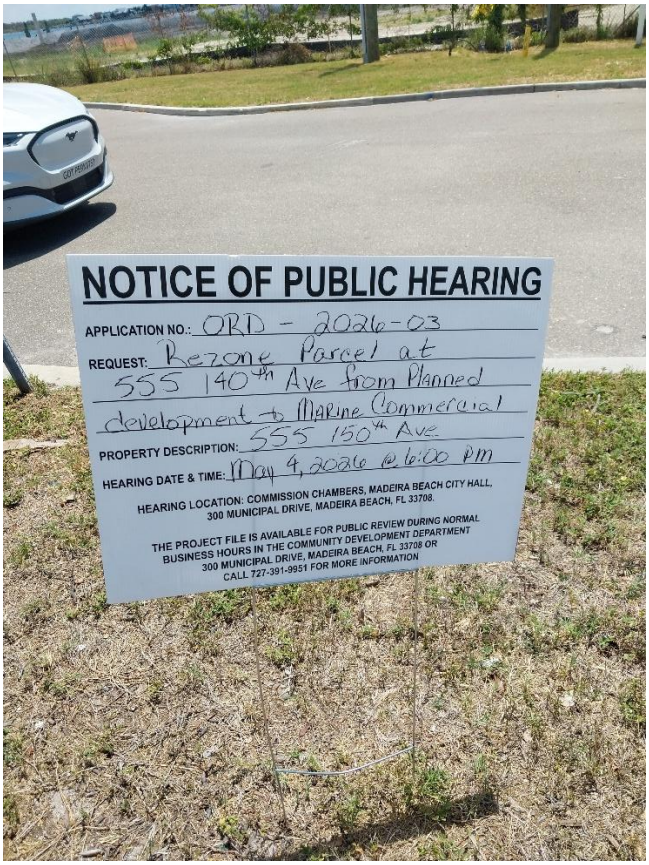


NOTICE OF PUBLIC HEARING
CITY OF MADEIRA BEACH PLANNING COMMISSION ACTING AS THE LOCAL PLANNING AGENCY (LPA) FOR PROPOSED AMENDMENT TO THE MADEIRA BEACH ZONING MAP

ORDINANCE 2026-03

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, REZONING REAL PROPERTY LOCATED AT 555 150TH AVENUE, PARCEL IDENTIFICATION NUMBER 09-31-15-00000-140-0300 FROM PD PLANNED DEVELOPMENT, TO C-4 MARINE COMMERCIAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

Proposed Rezoning Amendment



Plan Review Documents

Ordinance 2026-03, PD to C-4 Rezoning

Planning Commission Meeting May 4, 2026, 6:00 PM

Ordinance 2026-03, PD to C-4 Rezoning

Ordinance 2026-03 Business Impact Estimate

Ordinance 2026-03 Planning Commission (LPA) Public Notice

MAJOR SITE PLAN REVIEW SP 2026-02

Neighborhood Information Meeting April 27, 2026, 3:00 PM

SP 2026-02 Neighborhood Workshop Notice

Neighborhood Meeting Public Works Building Presentation

Planning Commission Meeting May 4, 2026, 6:00 PM

SP 2026-02 Planning Commission Public Notice

Application

SP 2026-02 Application

MEMORANDUM

TO: Hon. Mayor and Board of Commissioners
VIA: Mike Helfrich, City Manager
FROM: Clara VanBlargan, City Clerk
DATE: May 1, 2026
RE: Resolution 2026-02, BOC Policy Handbook

Background:

In accordance with Section 4.5 of the City Charter, Rules of procedure; quorum; meetings, the Board of Commissioners must establish its own rules and order of business within 90 days following each election. Each commission member reviews the current BOC Policy Handbook and determines whether any changes are needed before the policy is adopted.

At the April 29, 2026, BOC Regular Workshop, the Board of Commissioners discussed the BOC Policy Handbook and made the following changes:

Article I – Official Communications and Representation of the City Protocol
VII. Board Members Attending Meetings or Serving as Members of Another Public Board

1. Board members attending meetings of another public board (p. 12 of 25)
- Government in the Sunshine Manual Reference updated from 2022 to 2025

2. Board members serving as members of another public board (p. 13 of 25)
- Government in the Sunshine Manual Reference updated from 2022 to 2025

Article II – Rules of Procedure for Board of Commissioners Meetings
I. Policy

2. Types of Meetings, Workshop Meeting Paragraph (p. 16 of 25)
- The BOC Regular Workshop Meeting start time changed from 6:00 p.m. to 4:00 p.m.

Before adopting the BOC Policy Handbook by Resolution 2026-02 at the May 13, 2026, BOC Regular Meeting, the Board of Commissioners can review the policy and make additional changes at the meeting.

The City Attorney made proposed changes following the April 29, 2026, BOC Regular Workshop Meeting regarding invitations received at City Hall addressed to Commission Members and the BOC Ceremonial Items Policy (Resolution 2025-04):

Invitations received at City Hall addressed to Commission members

II. Guidelines Related to Commission Communications (Page 2 of 25)

1. Ceremonial Events

Bullet Point 2

- 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. Invitations received at City Hall are considered official mail and shall be opened by the City Clerk. The original of the invitation shall be placed in the mailbox of the Commission member to whom the invitation was addressed. A copy of the invitation shall be filed as a part of the public record.

BOC Ceremonial Items Policy - New Subparagraph: Ceremonial Items Policy (Resolution 2025-04)

II. Guidelines Related to Commission Communications (Page 2 of 25)

2. Ceremonial Items Policy (Resolution 2025-04)

STATEMENT OF POLICY

The Board of Commissioners awards ceremonial items to celebrate the achievements of residents, businesses, and organizations, fostering community connection and engagement. This policy outlines the procedures for submitting requests, processing, and issuing ceremonial items.

DEFINITIONS

Proclamation: A Proclamation is an official public declaration by the Mayor to recognize or raise awareness of an organization, business, issue, event, or individual that has impacted the City of Madeira Beach during a specific time frame.

Business Award: The Business Award recognizes a business, nonprofit organization, or religious institution.

Key to the City: The City's most prestigious award. It may be given selectively to honor a person, who may or may not be a resident of the City of Madeira Beach, with extraordinary or significant accomplishments and contributions to any of the following: the historic, economic, social and/or cultural fabric of the City. The Key may be given to honor significant contributions to the military service, to persons who have performed acts of heroism in the City, to distinguished individuals for exceptional civic contributions, and/or dignitaries and celebrities who have an effect on the City and are visiting.

Certificates of Recognition and Appreciation: Certificates of Recognition and Appreciation are awarded to those individuals or organizations who have performed some act or completed some task or effort on behalf of the City or residents of the City.
City Coin: The City Coin is a coin created for members of the Board of Commissioners or the Mayor to present at their discretion.

Congratulatory Letters: Congratulatory Letters are issued to individuals or organizations for accomplishments such as those congratulating Eagle Scouts, Girl Scouts, and newly elected municipal officials in Pinellas County.

POLICY AND PROCEDURE FOR CEREMONIAL ITEMS

- Proclamation
  Individuals and organizations seeking a proclamation must submit an application along with sample language that can be modified. Recipients must be able to attend the Board of Commissioners meeting to receive the proclamation, as proclamations will not be mailed. The Mayor and/or members of the Board of Commissioners may also propose a proclamation, subject to approval by the Board of Commissioners. Proclamations will be listed on the agenda under the Consent Agenda for approval at the Board of Commissioners meeting prior to their presentation. Approved proclamations will be presented by the Mayor and/or members of the Board of Commissioners on a rotating basis. Proclamations proposed by City staff will continue to be added to Board of Commissioners meeting agendas as needed.

- Business Award
  The City Clerk will contact the Mayor and/or members of the Board of Commissioners on a rotating basis to submit their nominations for a business, nonprofit, or religious institution, with assistance provided by the Tampa Bay Beaches Chamber of Commerce. Upon receiving the information regarding the nominee, the City Clerk will prepare the award and follow up with an invitation to the nominee to the Board of Commissioners meeting at which the award will be presented by the nominator.

- Key to the City
  The Mayor and/or members of the Board of Commissioners may nominate a distinguished individual to receive the Key to the City by submitting their nomination to the City Clerk. The nomination will be included on the Board of Commissioners' meeting agenda for consideration prior to the presentation. The Key to the City will be presented to the recipient by the Board of Commissioners at a following meeting of the Board of Commissioners.

- Certificates of Recognition and Appreciation
  Certificates of Recognition and Appreciation signed by the entire Board of Commissioners are awarded to those individuals or organizations who have performed some act or completed some task or effort on behalf of the City or residents of the City.

- City Coin

The City Coin may be presented by the Mayor and/or members of the Board of Commissioners. Each member of the Board of Commissioners and the Mayor will be provided with three coins to present.

- Congratulatory Letters
  Congratulatory letters, signed by the entire Board of Commissioners, will be mailed to those individuals or organizations for their accomplishments such as Eagle Scouts, Girl Scouts, and newly elected municipal officials in Pinellas County.

Fiscal Impact:

There is no fiscal impact to adopting the BOC Policy Handbook.

Recommendation

It is recommended that the Board of Commissioners adopt Resolution 2026-02, the BOC Policy Handbook, with the changes made by the Board and the City Attorney.

Attachment(s):

- Resolution 2026-02
- Exhibit A – BOC Policy Handbook with changes from April 29, 2026 BOC Regular Workshop Meeting
- Resolution 2025-04, Ceremonial Policy Handbook

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING THE BOARD OF COMMISSIONERS POLICY HANDBOOK; REPEALING RESOLUTION 2025-02; 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:

1. The City of Madeira Beach Board of Commissioners Policy Handbook has been reviewed, and changes were made.

2. The **"City of Madeira Beach Board of Commissioners Policy Handbook"** attached hereto as Exhibit "A" is hereby adopted.

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.

4. Resolution 2025-02 is hereby repealed.

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 ____ DAY OF_____, 2026.

_____

Anne-Marie Brooks, Mayor

ATTEST:

_____

Clara VanBlargan, MMC, FCPC, MSM, City Clerk

BOARD OF COMMISSIONERS POLICY HANDBOOK
Resolution 2026-02; May 13, 2026
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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 are set forth in the City Charter and City Code, as well as in 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)

- 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.

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. Invitations received at City Hall are considered official mail and shall be opened by the City Clerk. The original of the invitation shall be placed in the mailbox of the Commission member to whom the invitation was addressed. A copy of the invitation shall be filed as a part of the public record.

- All Commissioners are encouraged to show up and positively represent the City without violating the Sunshine Law.

2. Ceremonial Items Policy (Resolution 2025-04).

STATEMENT OF POLICY

The Board of Commissioners awards ceremonial items to celebrate the achievements of residents, businesses, and organizations, fostering community connection and engagement. This policy outlines the procedures for submitting requests, processing, and issuing ceremonial items.

DEFINITIONS

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Congratulatory Letters: Congratulatory Letters are issued to individuals or organizations for accomplishments such as those congratulating Eagle Scouts, Girl Scouts, and newly elected municipal officials in Pinellas County.

POLICY AND PROCEDURE FOR CEREMONIAL ITEMS

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- Business Award

  The City Clerk will contact the Mayor and/or members of the Board of Commissioners on a rotating basis to submit their nominations for a business, nonprofit, or religious institution, with assistance provided by the Tampa Bay Beaches Chamber of Commerce. Upon receiving the information regarding the nominee, the City Clerk will prepare the award and follow up with an invitation to the nominee to the Board of Commissioners meeting at which the award will be presented by the nominator.

- Key to the City

  The Mayor and/or members of the Board of Commissioners may nominate a distinguished individual to receive the Key to the City by submitting their nomination to the City Clerk. The nomination will be included on the Board of Commissioners' meeting agenda for consideration prior to the presentation. The Key to the City will be presented to the recipient by the Board of Commissioners at a following meeting of the Board of Commissioners.

- Certificates of Recognition and Appreciation

  Certificates of Recognition and Appreciation signed by the entire Board of Commissioners are awarded to those individuals or organizations who have performed some act or completed some task or effort on behalf of the City or residents of the City.

- City Coin

The City Coin may be presented by the Mayor and/or members of the Board of Commissioners. Each member of the Board of Commissioners and the Mayor will be provided with three coins to present.

- Congratulatory Letters

  Congratulatory letters, signed by the entire Board of Commissioners, will be mailed to those individuals or organizations for their accomplishments such as Eagle Scouts, Girl Scouts, and newly elected municipal officials in Pinellas County.

3~~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 and 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, resolutions, 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. The original 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. 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.

4~~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 ~~t~~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 from15 making derog15atory 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 implement and administer 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.

     City Charter, 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.

     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.

- **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 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. 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.**

   The 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;

  - An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;

  - A meeting that is exempt from s. 286.011; or

  - 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)

a. We will always show respect to one another.
b. We will direct all comments to the issue before us.
c. We will refrain from personal attacks.

2) **MISSION AND VISION STATEMENT** (segments of Resolution 2018-08)

a. **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.

b. **Transparency** – We will protect and preserve open and honest governance to maintain the public's trust and confidence.

c. **Teamwork** – We are committed to working together, embracing diversity and inclusion to best serve one another and the public.

d. **Accountability** – We define accountability as taking ownership and responsibility for the outcomes of our decisions, actions, and management of our resources.

e. **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.

f. **Respect** – We value all viewpoints and opinions and treat each other with courtesy and respect.

2. In Unofficial Settings

The Board of Commissioners is 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.

The 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 the 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, the 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.**

   2025 Government in the Sunshine Manual, Page 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.

2025 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, the 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 COMMISSIONERS 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 Statues.

- **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, when not available, shall attend the meetings of the 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 edition 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 the date and time of the 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 4:00 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 that allow the Board of Commissioners to discuss topics and gain a better understanding of them prior to formal consideration. To provide some understanding of the status of discussions on items, a verbal consensus may be ascertained to determine an appropriate next step, but such a 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 parliamentarian. 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. Approval of Minutes
8. Consent Agenda
9. Public Hearings
10. Unfinished Business
11. Contracts/Agreements
12. New Business
13. Agenda Setting Meeting
14. Reports/Correspondence
    - **A.** City Commission
    - **B.** City Attorney
    - **C.** City Clerk
    - **D.** City Manager
15. Respond to Public Comments/Questions
16. 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 for each meeting shall be as contained on 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 at his own discretion. The 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 five (5) 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 five-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 a response on. It is not mandatory that a speaker complete a comment card.

If you would like someone at the City to follow up on a comment or question made at the meeting, you may fill out a comment card with the contact information and give it to the City Manager. Comment cards are available at the back table in the Commission Chambers. It is not mandatory to 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. **Approval of Minutes.** A majority vote required to approve the minutes of the previous meetings.

8. **Consent Agenda.** The Consent Agenda shall be used to handle routine matters on the agenda expeditiously. Examples of Consent Agenda items are 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.”

9. **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.

10. **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 five (5) minutes.

11. **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 five (5) minutes.

12. **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 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, Charter Officers, 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 five (5) minutes.

    The Reports section also provides for the City Manager, City Clerk, and the City Attorney to make reports, announcements, and report on current topics. This section is limited to five (5) minutes.

    Ligation Status Report. This section will allow for any litigation updates by the City Attorney.

Outstanding Lien Settlements. This section will allow for any updates by the City Attorney on Outstanding Lien Settlements and liens that are 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 five (5) minutes.

15. **Respond to Public Comments/Questions.** This section is reserved to address public comments and/or answer questions raised at the beginning of the workshop or regular Commission meeting during Public Comment.

16. **Adjournment**

6. Agenda Preparation

- **Notice.** The final agenda for regular, special, and workshop meetings shall serve as 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.** The City Manager and City Clerk are responsible for publishing the agenda packets. The deadline for publishing agenda packets is on Wednesday afternoon, the week before the scheduled meeting. However, at times it may be necessary to publish the agenda packets by Thursday afternoon to allow for any unforeseen items or emergency items. Only when necessary, paper copies of agenda packets are provided to the Board of Commissioners or at the request of a Commission member. Paper copies of the agenda packet are placed in Commission mailboxes at City Hall.

  The publishing deadline allows sufficient time for the Board of Commissioners to review the packet materials and, if necessary, obtain additional information on the agenda items from the City Manager, City Clerk, City staff, or other entities, to be better prepared for the meeting and for voting.

  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 Manager or 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).

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, ADOPTING A CEREMONIAL ITEMS POLICY; AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS, the Board of Commissioners of the City of Madeira Beach, Florida, wishes to award ceremonial items to celebrate the achievements of residents, businesses, and organizations, fostering community connection and engagement; and

WHEREAS, a ceremonial items policy is needed to outline the procedures for submitting requests, processing, and issuing ceremonial items; and

WHEREAS, the Board of Commissioners, based on the direction provided at its April 16, 2025 Commission Workshop, wishes to adopt a Policy outlining the procedures for submitting requests, processing, and issuing ceremonial items.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED:

Section 1. That the City of Madeira Beach hereby approves the Ceremonial Items Policy attached hereto as Exhibit A .

Section 2. That this Resolution shall become effective immediately upon its passage and adoption.

INTRODUCED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, THIS 9th **DAY OF** July**, 2025.**

Anne-Marie Brooks

Anne-Marie Brooks, Mayor

ATTEST:

Clara VanBlargan

Clara VanBlargan, MMC, MSM, City Clerk

Exhibit A

CEREMONIAL ITEMS POLICY

STATEMENT OF POLICY

The Board of Commissioners awards ceremonial items to celebrate the achievements of residents, businesses, and organizations, fostering community connection and engagement. This policy outlines the procedures for submitting requests, processing, and issuing ceremonial items.

DEFINITIONS

Proclamation: A Proclamation is an official public declaration by the Mayor to recognize or raise awareness of an organization, business, issue, event, or individual that has impacted the City of Madeira Beach during a specific time frame.

Business Award: The Business Award recognizes a business, nonprofit organization, or religious institution.

Key to the City: The City's most prestigious award. It may be given selectively to honor a person, who may or may not be a resident of the City of Madeira Beach, with extraordinary or significant accomplishments and contributions to any of the following: the historic, economic, social and/or cultural fabric of the City. The Key may be given to honor significant contributions to the military service, to persons who have performed acts of heroism in the City, to distinguished individuals for exceptional civic contributions, and/or dignitaries and celebrities who have an effect on the City and are visiting.

Certificates of Recognition and Appreciation: Certificates of Recognition and Appreciation are awarded to those individuals or organizations who have performed some act or completed some task or effort on behalf of the City or residents of the City.

City Coin: The City Coin is a coin created for members of the Board of Commissioners or the Mayor to present at their discretion.

Congratulatory Letters: Congratulatory Letters are issued to individuals or organizations for accomplishments such as those congratulating Eagle Scouts, Girl Scouts, and newly elected municipal officials in Pinellas County.

POLICY AND PROCEDURE FOR CEREMONIAL ITEMS

Proclamation

Individuals and organizations seeking a proclamation must submit an application along with sample language that can be modified. Recipients must be able to attend the Board of Commissioners meeting to receive the proclamation, as proclamations will not be mailed. The Mayor and/or members of the Board of Commissioners may also propose a

proclamation, subject to approval by the Board of Commissioners. Proclamations will be listed on the agenda under the Consent Agenda for approval at the Board of Commissioners meeting prior to their presentation. Approved proclamations will be presented by the Mayor and/or members of the Board of Commissioners on a rotating basis. Proclamations proposed by City staff will continue to be added to Board of Commissioners meeting agendas as needed.

Business Award

The City Clerk will contact the Mayor and/or members of the Board of Commissioners on a rotating basis to submit their nominations for a business, nonprofit, or religious institution, with assistance provided by the Tampa Bay Beaches Chamber of Commerce. Upon receiving the information regarding the nominee, the City Clerk will prepare the award and follow up with an invitation to the nominee to the Board of Commissioners meeting at which the award will be presented by the nominator.

Key to the City

The Mayor and/or members of the Board of Commissioners may nominate a distinguished individual to receive the Key to the City by submitting their nomination to the City Clerk. The nomination will be included on the Board of Commissioners' meeting agenda for consideration prior to the presentation. The Key to the City will be presented to the recipient by the Board of Commissioners at a following meeting of the Board of Commissioners.

Certificates of Recognition and Appreciation

Certificates of Recognition and Appreciation signed by the entire Board of Commissioners are awarded to those individuals or organizations who have performed some act or completed some task or effort on behalf of the City or residents of the City.

City Coin

The City Coin may be presented by the Mayor and/or members of the Board of Commissioners. Each member of the Board of Commissioners and the Mayor will be provided with three coins to present.

Congratulatory Letters

Congratulatory letters, signed by the entire Board of Commissioners, will be mailed to those individuals or organizations for their accomplishments such as Eagle Scouts, Girl Scouts, and newly elected municipal officials in Pinellas County.

Memorandum

Meeting Details: May 13, 2026

Prepared For: Hon. Mayor Brooks & Board of Commissioners

Staff Contact: Andrew Laflin, Finance Director

Subject: Proposed FY 2026 Budget Amendment #1

Background

The Charter of the City of Madeira Beach, Article X – *Financial Procedures* allows for amendments to the FY 2024 annual operating budget through the adoption of a Resolution. Resolution No. 2020-20 clarified the guidance from the City's Charter as it relates to the budget amendment process and established procedures relating to initiation, approval, and processing of requested budget transfers and budget amendments. Article X, Section 10.4 and Section 10.5, of the City's Charter state that intra-fund transfers and increases to a particular fund are permitted after adoption of the annual operating budget through the adoption of a Resolution. Intra-fund transfers are interpreted to include any needed increases to the overall budget of a department within a fund or a division within a department that is separately reported in the City's annual adopted budget.

Budget adjustments are needed within the General Fund. The primary reasons for these adjustments are the $18,120,000 purchase of land that was not originally budgeted in FY 2026, and an increase in construction costs for the Redington Fire Station that will be fully reimbursed by Pinellas County. The purpose of increasing the budgets for each fund and department and account is described in Exhibit A.

Fiscal Impact

Adoption of this Resolution would result in preparing a budgetary entry only and has no direct fiscal impact to the City.

Recommendation(s)

Staff recommends approval of Resolution 2026-03.

Attachments

- Resolution 2026-03
- Exhibit A – FY 2026 Budget Amendment #1 Details

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2026 (OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026) BY INCREASING APPROPRIATIONS FOR EXPENDITURES IN THE GENERAL FUND; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Board of Commissioners of the City of Madeira Beach adopted an annual budget for the Fiscal Year 2026; and

WHEREAS, the Board of Commissioners of the City of Madeira Beach desires to adopt an amendment to the Fiscal Year 2026 Budget; and

WHEREAS, Section 10.5 of the City Charter of the City of Madeira Beach authorizes the Board of Commissioners to amend the adopted budget by Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. The Board of Commissioners authorizes the Budget for Fiscal Year 2026 to hereby be amended to reflect an increase in appropriations for expenditure within the General Fund, as set forth in Exhibit A.

SECTION 2. The Board of Commissioners authorizes Director of Finance/City Treasurer to allocate the budget amendment pursuant to the account level detailed provided as set forth in Exhibit A.

SECTION 3. This Resolution shall become effective immediately upon final passage and adoption by the Board of Commissioners.

PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, THIS ____ DAY OF _____, 2026.

_____
Anne-Marie Brooks, Mayor

ATTEST:

_____
Clara VanBlargan, MMC, MSM, City Clerk

Proposed FY 2026 Budget Amendment #1

Proposed FY 2026 Budget Amendment #1 Detail

Fund	Department	GL Account String	Account Name	Original Amount	Increase (Decrease)	Revised Amount	Comment
General Fund	Non-Departmental	001.1400.338000	Pinellas County	-	250,000.00	250,000.00	Relates to FY 2025 to FY 2026 PO Rollover with Utility Consultants of Florida, Inc. for unfinished Gulf Blvd undergrounding project.
General Fund	Public Works Administration	001.3000.546017	Gulf Blvd Undergrounding	-	250,000.00	250,000.00	Relates to FY 2025 to FY 2026 PO Rollover with Utility Consultants of Florida, Inc. for unfinished Gulf Blvd undergrounding project.
General Fund	Non-Departmental	001.1400.380001	Fund Balance/Net Position Carryover Used	5,585,009.00	18,120,000.00	23,705,009.00	Mid-year FY 2026 budget amendment: Unbudgeted land purchase - 555 150th Avenue
General Fund	Non-Departmental	001.1400.561000	Land	-	18,120,000.00	18,120,000.00	Mid-year FY 2026 budget amendment: Unbudgeted land purchase - 555 150th Avenue
General Fund	Fire/Ems	001.4000.338000	Pinellas County	4,440,000.00	2,100,000.00	6,540,000.00	Mid-year FY 2026 budget amendment: Increase in Redington Station construction costs, fully reimbursed by Pinellas County.
General Fund	Fire/Ems	001.4000.549000	Other Current Charges	4,440,000.00	2,100,000.00	6,540,000.00	Mid-year FY 2026 budget amendment: Increase in Redington Station construction costs, fully reimbursed by Pinellas County.

FY 2026 YTD Budget Vs Actual – Analysis by Department (Post-Budget Amendment)

Budget vs Actual - Department Analysis

◄ Back to Table of Contents

Year: 2023, 2024, 2025, 2026

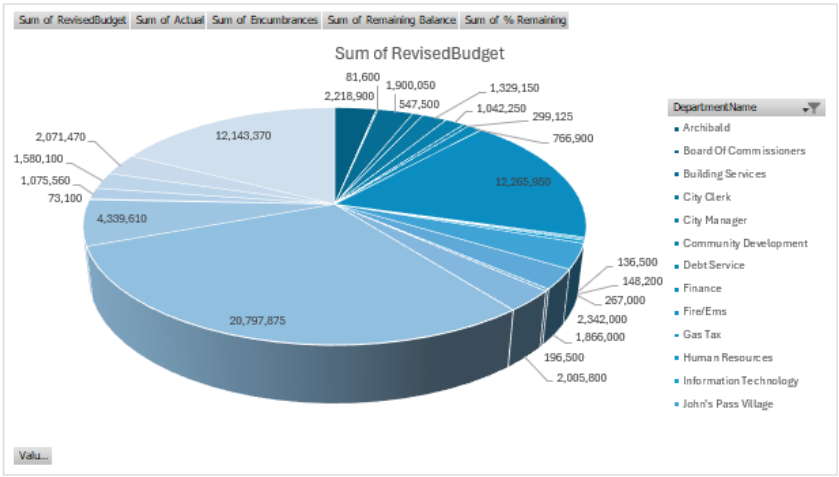
FundGroup: Governmental, Proprietary, Long-Term Account Group, Revolving & Clearing Fun...

FundName: Local Option Sales Tax Fund, Marina Fund, Parking Fund, Sanitation Fund, Stormwater Fund

DepartmentName: Non-Departmental, Parking Enforcement, Parking Management, Parks, Public Works Administration

AccountTypeName: Expenses & Other Outflows, Revenues & Other Inflows

DepartmentName	Sum of RevisedBudget	Sum of Actual	Sum of Encumbrances	Sum of Remaining Balance	Sum of % Remaining
Archibald	2,218,900	840,621	214,835	1,163,444	52%
Board Of Commissioners	81,600	33,800	3,000	44,800	55%
Building Services	1,900,050	780,327	80,617	1,039,106	55%
City Clerk	547,500	249,973		297,527	54%
City Manager	1,329,150	521,990	126,327	680,832	51%
Community Development	1,042,250	516,440	36,472	489,339	47%
Debt Service	299,125	-		299,125	100%
Finance	766,900	451,420	99,725	215,756	28%
Fire/Ems	12,265,950	3,426,602	5,307,451	3,531,897	35%
Gas Tax	136,500	58,009		78,491	58%
Human Resources	148,200	64,519	31,805	51,876	35%
Information Technology	267,000	145,074	96,588	25,338	9%
John's Pass Village	2,342,000	302,934	1,714,909	324,157	14%
Law Enforcement	1,866,000	1,055,370	750,980	59,651	3%
Legal Services	196,500	80,019	99,981	16,500	8%
Marina	2,005,800	573,757	14,711	1,417,332	71%
Non-Departmental	20,797,875	18,809,188	127,509	1,861,177	70%
Parking Management	4,339,610	1,254,729	8,829	3,076,051	71%
Parks	73,100	30,602		42,498	58%
Public Works Administration	1,075,560	319,830	357,155	398,575	48%
Recreation	1,580,100	821,739	56,273	702,088	44%
Sanitation	2,071,470	973,551	398,814	699,106	34%
Stormwater	12,143,370	3,168,726	3,688,289	5,286,356	44%
Grand Total	**69,494,510**	**34,479,220**	**13,214,269**	**21,801,021**	**44%**



MEMORANDUM

TO: Hon. Mayor and Board of Commissioners

VIA: Mike Helfrich, City Manager

FROM: Clara VanBlargan, City Clerk

DATE: May 4, 2026

RE: Appointments to Planning Commission

Background:

There is a vacancy on the Planning Commission with a partial term expiring on September 30, 2026, at which time the applicant appointed to serve the partial term may apply for a three-year term.

The vacancy was advertised, and three applications were received for appointment:

- Michael Druding
- Elizabeth Watkins Holloway
- Erik Lewis

The applicants were invited to attend the 6:00 p.m. BOC Regular Meeting on May 13, 2026.

Planning Commission – 7-member board – regular meetings held monthly on the first Monday at 6:00 p.m. Dates and times are subject to change.

- Members must be residents and qualified City of Madeira Beach voters. 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, **electronically with** the Florida Commission on Ethics within 30 days of appointment. Penalties apply **for late filing.**

- To file Form 1 electronically through the Electronic Financial Disclosure Management System, please visit the Florida Commission on Ethics Website at Florida Commission on Ethics.

Two applications were received:

Current members	3-Year Terms
Vacancy	09/30/2026, partial term
Mike Noble	09/30/2026
Michael Wyckoff, Chairman	09/30/2026
John Connolly	09/30/2027
John Meagher	09/30/2027
Matthew LaRue	09/30/2028
Mark Cloud	09/30/2028

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 of the three applicants to serve a partial term expiring on September 30, 2026, at which time the applicant appointed may apply for a full three-year term on the Planning Commission.

- Michael Druding
- Elizabeth Holloway
- Erik Lewis

Attachment(s):
Applications
City Charter - Section 12.2, City Planning Commission
City Code – Chapter 2, Division 2 – Planning Commission
Board Vacancy Advertisement

CITY OF MADEIRA BEACH, FLORIDA

300 MUNICIPAL DRIVE, MADEIRA BEACH FL 33708
CITY CLERK'S OFFICE
TELEPHONE: 727-391-9951, EXT 231 or 232

APPLICATION FOR APPOINTMENT TO BOARD OR COMMISSION

Please indicate your preference of board or commission:

- [ ] Civil Service Commission
- [ ] Gulf Beaches Public Library Board
- [x] Planning Commission
- [ ] Other _____

Are you a Madeira Beach Resident? [x] Yes [ ] No

Are you an elector (qualified voter) of the City of Madeira Beach? [x] Yes [ ] No

Are you related to a City of Madeira Beach employee or elected official? If yes, please state the name of employee or elected official and relationship: [ ] Yes [x] No

Name:_____

Relationship:_____

Are you available for:

Daytime meetings [x] Yes [ ] No

Evening meetings [x] Yes [ ] No

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

I am eager to apply my learned knowledge through the Hurricane Helene rebuilding process to assist Madeira Beach to continue moving forward. My 30 years of Telecommunications industry experience has included similar responsibilities.

Name: Michael Druding Phone: 267-317-8208

Address: 174 148th Ave E, Madeira Beach, FL, 33708

E-Mail: drudingm@yahoo.com

Present Occupation: Solutions Architect in Telecommunications

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: My Telecommunications experience includes outside plant design working with several GIS platforms. I am knowledgeable on utility right of way and eminent domain. As a homeowner who lifted after Helene, I am familiar with FEMA flood plain designations, setback requirements for new and grandfather buildings, as well as additional structure.

Educational Background:
Bachelors in Telecommunications from Penn State University.

Experience:
30 years of Telecommunications industry experience including Engineering and Architecture Design. I spent the last 10 years working with Fortune 1000 clients, which requires complex legal negotiations and regulatory compliance.

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, Public Record Laws and the Code of Ethics for Public Officers, and will 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 I will be required to file a Form 1 – Limited Financial Disclosure form.

Michael Druding
Signature

4-9-26
Date

Interested persons must submit an application to the City Clerk to be considered for appointment by the Board of Commissioners. Appointments will be made only when there are vacancies or expiring terms.

Applications may also be obtained at City Hall, downloaded on the City's website at https://madeirabeachfl.gov/advisory-boards/ or obtained from the City Clerk.

Submit completed and signed applications to:
City Clerk
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708
cvanblargan@madeirabeachfl.gov
727-391-9951, ext. 231

CITY OF MADEIRA BEACH, FLORIDA

300 MUNICIPAL DRIVE, MADEIRA BEACH FL 33708
CITY CLERK'S OFFICE
TELEPHONE: 727-391-9951, EXT 231 or 232

APPLICATION FOR APPOINTMENT TO BOARD OR COMMISSION

Please indicate your preference of board or commission:

- [ ] Civil Service Commission
- [ ] Gulf Beaches Public Library Board
- [x] Planning Commission
- [ ] Other _____

Are you a Madeira Beach Resident? [x] Yes [ ] No

Are you an elector (qualified voter) of the City of Madeira Beach? [x] Yes [ ] No

Are you related to a City of Madeira Beach employee or elected official? If yes, please state the name of employee or elected official and relationship: [ ] Yes [x] No

Name: _____

Relationship: _____

Are you available for:

Daytime meetings [x] Yes [ ] No
Evening meetings [x] Yes [ ] No

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

I am seeking appointment to the Planning Commission because I am committed to supporting measured, responsible growth that respects the City's coastal environment, small-city scale and long-standing character.

Name: Elizabeth Watkins Holloway Phone: 704-604-3418
Address: 14242 N. Bayshore Drive, Unit B, Madeira Beach, FL 33708
E-Mail: Elizabethwatkinsholloway@gmail.com
Present Occupation: Inhouse Counsel
If retired, what was your last occupation? N/A

Please list any experience, special education, skills or talents that would be beneficial to the appointment you are seeking: I bring more than a 20 yrs experience as a licensed Attorney, including the last eight (8) years serving as In house counsel for a publicly traded homebuilder, where I worked extensively with land acquisition, entitlement, zoning, development approvals, and regulatory compliance across multiple states and jurisdictions. This experience has provided me with a strong understanding of how planning, zoning, infrastructure, and regulatory decisions directly affect communities, local governments, and long term development outcomes.

Educational Background:

My educational background includes a Juris Doctorate Degree, supported by undergraduate study in political science, which provided a strong foundation in land use policy, governmental processes, statutory interpretation and public decision-making.

Experience:

In my professional roles, I routinely review land use matters such as subdivision approvals, development conditions, HOA formation, and title and easement issues. I am experienced in evaluating detailed applications, assessing potential impacts, and balancing competing interests with a focus on long-term community goals.

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
☐ Asian-American
☐ Hispanic-American
☐ Native-American
☑ Caucasian

Should I be appointed to serve on a board or committee, I agree to comply with the State of Florida's Sunshine Laws, Public Record Laws and the Code of Ethics for Public Officers, and will 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 I will be required to file a Form 1 – Limited Financial Disclosure form.

Elizabeth Williams Hollaway
Signature

4-15-2026
Date

Interested persons must submit an application to the City Clerk to be considered for appointment by the Board of Commissioners. Appointments will be made only when there are vacancies or expiring terms.

Applications may also be obtained at City Hall, downloaded on the City's website at https://madeirabeachfl.gov/advisory-boards/ or obtained from the City Clerk.

Submit completed and signed applications to:

City Clerk
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708
cvanblargan@madeirabeachfl.gov
727-391-9951, ext. 231

CITY OF MADEIRA BEACH, FLORIDA

300 MUNICIPAL DRIVE, MADEIRA BEACH FL 33708
CITY CLERK'S OFFICE
TELEPHONE: 727-391-9951, EXT 231 or 232

APPLICATION FOR APPOINTMENT TO BOARD OR COMMISSION

Please indicate your preference of board or commission:

- [ ] Civil Service Commission
- [ ] Gulf Beaches Public Library Board
- [x] Planning Commission
- [ ] Other _____

Are you a Madeira Beach Resident? [x] Yes [ ] No

Are you an elector (qualified voter) of the City of Madeira Beach? [x] Yes [ ] No

Are you related to a City of Madeira Beach employee or elected official? If yes, please state the name of employee or elected official and relationship: [ ] Yes [x] No

Name: _____

Relationship: _____

Are you available for:

Daytime meetings [x] Yes [ ] No

Evening meetings [x] Yes [ ] No

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

Madeira Beach resident and property owner with experience in post-hurricane rebuilding, permitting, and floodplain regulations. Committed to balanced, practical decision-making that supports public safety, responsible development, and long-term resilience.

Name: Erik Lewis Phone: 619-993-4627

Address: 507 129th Ave E Apt 3 129th Avenue East

E-Mail: erik.lewis1@protonmail.com

Present Occupation: Residential Property Owner / Operator

If retired, what was your last occupation? U.S. Army Major (Retired)

Please list any experience, special education, skills or talents that would be beneficial to the appointment you are seeking: 20+ years in residential property ownership, redevelopment, and coastal housing operations. Direct experience with Madeira Beach permitting, zoning, and floodplain regulations; currently awaiting a permit to repair post-hurricane. Retired Army Major (22 years) with planning, disaster response, and interagency coordination experience. VFW Commander providing local leadership.

Educational Background:

M.S., Homeland Security - San Diego State University; B.A., History - UCLA; A.A. Business Marketing - Orange Coast College, Graduate, Eisenhower School for National Security and Resource Strategy

Experience:

Residential property owner/operator with 20+ years in housing, renovatioin, and coastal redevelopment. Currently awaiting to repair a multi-family property in Madeira Beach with direct experience in permitting, zoning, and floodplain requirements. Retired U.S. Army

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
☐ Asian-American
☐ Hispanic-American
☐ Native-American
☑ Caucasian

Should I be appointed to serve on a board or committee, I agree to comply with the State of Florida's Sunshine Laws, Public Record Laws and the Code of Ethics for Public Officers, and will 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 I will be required to file a Form 1 – Limited Financial Disclosure form.

Signature

May 3, 2026
Date

Interested persons must submit an application to the City Clerk to be considered for appointment by the Board of Commissioners. Appointments will be made only when there are vacancies or expiring terms.

Applications may also be obtained at City Hall, downloaded on the City's website at https://madeirabeachfl.gov/advisory-boards/ or obtained from the City Clerk.

Submit completed and signed applications to:

City Clerk
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708
cvanblargan@madeirabeachfl.gov
727-391-9951, ext. 231

Dear Members of the Selection Committee,

I am applying for appointment to the Madeira Beach Planning Commission. As a resident, property owner, and retired U.S. Army Major, I bring practical experience in redevelopment, permitting, and disaster response directly relevant to the challenges facing our community.

I am currently awaiting a permit to repair a flood-impacted property in Madeira Beach and have firsthand experience navigating permitting processes, grants, floodplain requirements, and post-storm recovery constraints. This has given me a clear understanding of how local planning and zoning decisions impact residents, housing recovery, and long-term resilience.

My background includes 22 years of military service in planning, operations, and interagency coordination, including disaster response. I have experience evaluating complex issues, balancing competing priorities, and supporting informed, fact-based decision-making.

I also serve as Commander of the Madeira Beach Veterans of Foreign Wars, where I support local community engagement and leadership efforts.

If selected, I would focus on balanced decision-making that supports public safety, responsible development, property rights, and preservation of the community character of Madeira Beach.

Thank you for your consideration.

Respectfully,
Erik W. Lewis
619-993-4627

ERIK W. LEWIS

Madeira Beach, FL
erik.lewis1@protonmail.com | 619-993-4627 | www.linkedin.com/in/erik-lewis

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SUMMARY

Madeira Beach resident, property owner, and retired U.S. Army Major with over 20 years of experience in residential property operations, redevelopment, and regulatory coordination. Currently rebuilding a flood-impacted property with direct experience in permitting, zoning, and floodplain requirements. Brings a practical, ground-level perspective on balancing public safety, responsible development, and long-term community resilience.

CORE QUALIFICATIONS

- Residential Development & Redevelopment
- Permitting, Zoning & Floodplain Regulations
- Coastal Resilience & Risk Management
- Environmental Compliance & Regulatory Coordination
- Disaster Response & Recovery Operations
- Public Policy & Community Decision-Making

RELEVANT EXPERIENCE

Residential Property Owner / Operator
Erik & Khon Properties | Madeira Beach, FL & Georgia | ~2005–Present

- Own and manage residential properties, including coastal housing subject to flood risk and redevelopment constraints
- Direct experience with Madeira Beach permitting, zoning, and post-hurricane rebuilding requirements
- Currently leading rebuilding efforts, providing firsthand insight into housing recovery and regulatory timelines
- Evaluate improvements with focus on durability, safety, cost, and long-term livability

Environmental Compliance & Regulatory Coordination

- Supported compliance with federal environmental and safety regulations

- Coordinated with the United States Environmental Protection Agency and aligned with Occupational Safety and Health Administration standards
- Applied regulatory requirements in operational and field environments

U.S. Army, Retired Major | 2000–2022

- 22 years of service in planning, operations, and interagency coordination
- Participated in disaster response and consequence management supporting emergency operations
- Experienced in evaluating complex issues and coordinating across local, state, and federal stakeholders

---

COMMUNITY LEADERSHIP

Commander, Veterans of Foreign Wars (VFW), Madeira Beach | 2026–Present

- Lead local post operations and community engagement efforts
- Support veteran services and coordinate with community stakeholders

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EDUCATION

M.S., Homeland Security – San Diego State University
B.A., History – UCLA
Graduate, Dwight D. Eisenhower School for National Security and Resource Strategy
A.A., Business Marketing – Orange Coast College

ADDITIONAL

U.S. Army Veteran (Retired Major)
20+ years residential property management and renovation experience

Section 12.2 - City Planning Commission.

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

Footnotes:
*--- (**5**) ---*
***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 c 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.

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.

CITY OF MADEIRA BEACH
PUBLIC NOTICE
PLANNING COMMISSION
BOARD VACANCY ANNOUNCEMENT

The City of Madeira Beach is seeking applications to fill one vacant seat on the Planning Commission for a partial term expiring on September 30, 2026, at which time the applicant appointed to serve the partial term may apply for a full three-year term expiring on September 30, 2029.

Planning Commission – 7-member board – regular meetings held monthly on the first Monday at 6:00 p.m. Dates and times are subject to change.

- Members must be residents and qualified City of Madeira Beach voters. 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, **electronically with** the Florida Commission on Ethics within 30 days of appointment. Penalties apply **for late filing.**
- To file Form 1 electronically through the Electronic Financial Disclosure Management System, please visit the Florida Commission on Ethics Website at Florida Commission on Ethics.

  For additional information, please contact City Clerk Clara VanBlargan at 727-391-9951, ext. 231 or 232; cvanblargan@madeirabeachfl.gov

Boards, Commissions, and Committees are a valuable part of the local government process. The members are volunteers and provide a great service to the City and the community. Duties and responsibilities include assisting in reviewing the City's policies and procedures, Code of Ordinances, and the City Charter, and making recommendations to the Board of Commissioners.

Members of the Planning Commission serve without compensation, but may be reimbursed for training, travel, mileage, and per diem expenses provided by law.

Interested persons must submit an application to the City Clerk no later than Tuesday, May 5, 2026, to be considered for appointment at the Board of Commissioners Meeting on Wednesday, May 13, 2026, at 6:00 p.m. The meetings are held in the Commission Chambers, 300 Municipal Drive, Madeira Beach, FL 33708.

Applications may be obtained at City Hall, downloaded on the City's website at https://madeirabeachfl.gov/advisory-boards/, or obtained from the City Clerk.

Submit completed and signed applications to the City Clerk in person or by email:

City Clerk
City of Madeira Beach
300 Municipal Drive
Madeira Beach, FL 33708
cvanblargan@madeirabeachfl.gov
727-391-9951, ext. 231 or 232

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Tampa Bay Times

Published Daily

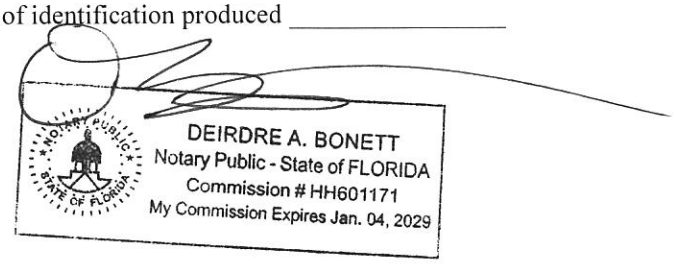
STATE OF FLORIDA} ss
COUNTY OF HERNANDO, CITRUS, PASCO,
PINELLAS, HILLSBOROUGH County

Before the undersigned authority personally appeared Jill Harrison who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter Board Vacancy - Planning Commission was published in said newspaper by print in the issues of 04/08/26, 04/22/26 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hernando, Citrus, Pasco, Pinellas, Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature of Affiant _____
Sworn to and subscribed before me this **04/22/2026**

Signature of Notary of Public
Personally known **X** or produced identification.
Type of identification produced _____



CITY OF MADEIRA BEACH PUBLIC NOTICE PLANNING COMMISSION BOARD VACANCY ANNOUNCEMENT

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300 Municipal Drive
Madeira Beach, FL 33708
cvanblargan@madeirabeachfl.gov
727-391-9951, ext. 231 or 232

411

Board of Commissioners
Meetings Report
(January 1, 2026 – April 30, 2026)



Prepared By:
City Clerk
May 1, 2026

BOARD OF COMMISSIONERS – 01/01/2025 – 03/11/2025	TERM OF OFFICE
Anne-Marie Brooks, Mayor (Vice Mayor to Mayor 6/14/2024)	3-Year Term (03/2023 – 03/2025)
Ray Kerr, Commissioner District 2	2-Year Term (03/2022 – 03/2026)
David Tagliarini, Vice Mayor/Commissioner District 1 (VM 7/10)	2-Year Term (03/2022 – 03/2026)
Eddie McGeehen, Commissioner District 3	2-Year Term (03/2023 – 03/2025)
Housh Ghovaee, Commissioner District 4 (appointed 7/10/2024)	2-Year Term (07/2024 – 03/2025)

BOARD OF COMMISSIONERS – 03/12/2025 – 12/31/2025	TERM OF OFFICE
Anne-Marie Brooks, Mayor	3-Year Term (03/2023 – 03/2028)
Ray Kerr, Vice Mayor/Commissioner District 2 (VM 3/12/2025)	2-Year Term (03/2022 – 03/2026)
David Tagliarini, Commissioner District 1	2-Year Term (03/2022 – 03/2026)
Eddie McGeehen, Commissioner District 3	2-Year Term (03/2023 – 03/2027)
Housh Ghovaee, Commissioner District 4	2-Year Term (07/2024 – 03/2027)

BOARD OF COMMISSIONERS – 03/18/2026 – 12/31/2026	TERM OF OFFICE
Anne-Marie Brooks, Mayor	3-Year Term (03/2023 – 03/2028)
Eddie McGeehen, Vice Mayor/Comm District 3 (VM 4/8/2026)	2-Year Term (03/2023 – 03/2027)
David Tagliarini, Commissioner District 1	2-Year Term (03/2022 – 03/2028)
Charles "Chuck" Dillon, Commissioner District 2	2-Year Term (03/2026 – 03/2028)
Housh Ghovaee, Commissioner District 4	2-Year Term (07/2024 – 03/2027)

ANNUAL SALARY - (City Charter, Section 2.2(B) and Ordinance 2023-23)

Mayor	$10,000
District Commissioner	$7,500

BOARD OF COMMISSIONERS MEMBERSHIP - OTHER GOVERNMENTAL BOARDS

- **Mayor Anne-Marie Brooks**
  - Barrier Islands Governmental Council (BIG C) – The BIG C, incorporated in 1990, is a governmental council including eleven municipalities residing on the west coast of Florida, from St. Pete Beach to Clearwater: Belleair Beach, Belleair Shore, Clearwater, Indian Rocks Beach, Indian Shores, Madeira Beach, North Redington Beach, Redington Beach, Redington Shores, St. Pete Beach, Treasure Island.
  - Emergency Medical Services Advisory Council (EMS) - The EMS Advisory Council is responsible for evaluating Pinellas County's Emergency Medical Services system and making recommendations necessary to the EMS Authority on needs, problems, and opportunities relating to Emergency Medical Services.
  - Forward Pinellas – Mayor Brooks serves as Big C representative on the Forward Pinellas Board. Forward Pinellas is a land use and transportation planning agency that guides integrated transportation and land use solutions, sustaining economic value by connecting the communities of Pinellas County and the Tampa Bay region. The agency is charged with addressing countywide land use and transportation concerns, as both the Pinellas Planning Council and the Pinellas County Metropolitan Planning Organization. Forward Pinellas not only provides a forum for countywide decision-making on transportation and land-use issues, but also offers technical support, regional coordination, and policy advice and guidance to Pinellas County's 24 cities and unincorporated areas.
  - Mayors' Council of Pinellas County – The primary objective of the Mayors' Council is to promote improvement and efficiency in municipal government, promote cooperation

between officials of the municipalities of Pinellas County, and secure legislation that would be beneficial to its municipalities. The Mayor's Council was formally established on May 3, 1977. Its membership consists of the mayors of the chartered municipalities of Pinellas County and other individuals who wish to be involved in council meetings.

- Tampa Bay Beaches Chamber (Member of the Board of Directors) – The Tampa Bay Beaches Chamber is a diverse group of businesses spread along the Gulf Beaches of Pinellas County, from Tierra Verde to Clearwater Beach. They take great pride in where they live, work, and play, and are there to help everyone discover new places to visit, shop, and live like a local along the beautiful Gulf Beaches.
- Tampa Bay Regional Planning Council (TBRPC) – The TBRPC serves the citizens and member governments by providing a forum to foster communication, coordination, and collaboration in identifying and addressing regional issues and needs.
  - 2025-2029 Initiatives Plan – A Five-Year Strategic Roadmap
- Florida League of Mayors - The Florida League of Mayors is an organization for Mayors, founded and developed by Mayors. The organization provides the Mayors of Florida with the ability to explore, in great depth, areas of mutual concern and opportunity. Our membership statement is vision, leadership, and public service. The Florida League of Mayors is governed by a Board of Directors. The membership is held by the municipality, and the Mayor is the primary participating member. Vice Mayors, Deputy Mayors, etc. are invited and encouraged to attend FLM events.
- Suncoast League of Cities (SLC) – The SLC is a regional organization advocating for 25-27 member municipalities across three West Central Florida counties, from St. Leo to Gulfport. It supports local governments by promoting regional collaboration, providing education on municipal issues, and working with the Florida League of Cities (FLC) to influence state legislation.

- **Commissioner David Tagliarini**
  - Gulf Beaches Public Library Board (Alternate trustee member) – The primary purpose of the Gulf Beaches Public Library Board is to govern and oversee the operations of the Gulf Beaches Public Library, ensuring it effectively serves the community's educational, recreational, and cultural needs. The Board is responsible for establishing library policies, managing finances, and advocating for the library's role within the community. The Board, composed of members appointed by the five municipalities it serves (Treasure Island, Madeira Beach, Redington Beach, North Redington Beach, and Redington Shores), provides the overall direction for the library.
    - Pinellas Public Library Cooperative https://pplc.us/

CITY ORGANIZATION MEMBERSHIPS

- **City Memberships**
  - Florida League of Cities (FLC) - Founded in 1922, the Florida League of Cities is the united voice for Florida's cities, towns, and villages. A nonpartisan organization, the League advocates on behalf of Florida's cities and supports local leaders through specialized events, training, and resources. Guided by the principle of local voices making local choices, the organization highlights the vital role citizens and city leaders play in shaping Florida's cities. As the government closest to the people, Florida's cities are best positioned to address the unique needs of their communities.

CONVERSATIONS WITH THE MAYOR

- January 27, 2026, Mad Beach Cantina, 13205 Gulf Lane, Madeira Beach, FL 33708 *(lunch paid for by Bill Karns – Thank you!!)*
- February 11, 2026, Courtyard Marriott, Madeira Beach, FL 33708
- March 24, 2026, Madeira Beach Marina, 503 150th Avenue, Madeira Beach, FL 33708
- April 21, 2026, Johns Pass Bell Tower, 144 Boardwalk PI W

BOARD OF COMMISSIONERS TRAINING (City Hall)

BOARD OF COMMISSIONERS MEETING ATTENDANCE

- January 14, 2026, BOC Regular Meeting – *All present*
- January 28, 2026, BOC Regular Workshop – *All present*
- February 4, 2026, BOC Regular Meeting – *All present*
- February 11, 2026, BOC Regular Workshop Meeting – *All present*
- February 26, 2026, BOC Special Meeting – *All present*
- March 4, 2026, BOC Regular Meeting – *All present*
- March 18, 2026, BOC Regular Workshop Meeting – Old Commission – *All present*
- March 18, 2026, BOC Regular Workshop Meeting – New Commission – *All present*
- March 27, 2026, BOC Special Meeting – *All Present*
- April 8, 2026, BOC Regular Meeting – *All present*
- April 21, 2026, BOC Special Meeting – *All Present*
- April 29, 2026, BOC Budget Workshop Meeting – *All Present*
- April 29, 2026, BOC Regular Workshop Meeting – *All Present*

MEETING AGENDA ITEMS

PROCLAMATIONS

January 14, 2026, BOC Regular Meeting

- Certified Registered Nurse Anesthetist Week; January 18-24, 2026

February 11, 2026, BOC Regular Workshop Meeting

- National 211 Day; February 11, 2026

March 4, 2026, BOC Regular Meeting

- Flood Awareness Week; March 9-15, 2026

April 29, 2026, BOC Regular Workshop Meeting

- National Safe Boating Week; May 16-22, 2026
- 57th Annual Professional Municipal Clerks Week; May 3-9, 2026

PRESENTATIONS

February 4, 2026, BOC Regular Meeting

- Madeira Beach Fire Department – Firefighter of the Year

- Madeira Beach Fire Department – Recognition of 5-Years of Service
- Madeira Beach Fire Department - Recognition of Crew Members

February 11, 2026, BOC Regular Workshop Meeting

- Duke Energy – Theresa Crane with Duke Energy gave a presentation on Undergrounding

APPROVAL OF MINUTES

January 14, 2025, BOC Regular Meeting – *Approved 5-0*

- 12-10-2025, BOC Regular Workshop Meeting Minutes
- 12-10-2025, BOC Regular Meeting Minutes

February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- 01-14-2026, BOC Regular Meeting Minutes

March 4, 2026, BOC Regular Meeting – *Approved 5-0, with a change to the 01/28/2026 BOC Regular Workshop Meeting Minutes to add a last name to a person who gave public comment*

- 01-28-2026, BOC Regular Workshop Meeting Minutes
- 02-04-2026, BOC Regular Meeting Minutes
- 02-11-2026, BOC Regular Workshop Meeting Minutes
- 03-04-2026, BOC Regular Meeting Minutes

April 8, 2026, BOC Regular Meeting – *Approved 5-0*

- 02-26-2026, BOC Special Meeting Minutes
- 03-04-2026, BOC Regular Meeting Minutes
- 03-18-2026, BOC Regular Workshop Meeting Minutes
- 03-27-2026, BOC Special Meeting Minutes

PUBLIC HEARINGS – ORDINANCES

Ordinance 2025-01, New Personnel Policy (Adopted 04/02/2025) – UNFINISHED BUSINESS – FOR FUTURE AMENDMENT TO THE NEW PERSONNEL POLICY (ORDINANCE 2025-01),

- April 16, 2025, BOC Regular Workshop – Tuition Reimbursement. The City Attorney says that the personnel policy states that approval of any specific reimbursement request is at the sole discretion of the human resources staff, who must weigh all relevant facts and policies in granting or denying any request. The human resources staff decides how long someone should stay after completing the course. The Mayor said that was a problem. It would not be fair to let a single individual determine how long a person should stay (with the city) after receiving tuition reimbursement, as favoritism could come into play. That is why she asked that the policy be returned to them. She would rather "a year" be placed there. The Board consented to a one-year commitment for an associate's degree, a two-year commitment for a bachelor's degree, and a two-year commitment for a master's degree. The City Attorney will bring an amendment to the Board.

Ordinance 2025-20, Certified Recovery Residences – Adopted 01/14/2026

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING ARTICLE VI (SUPPLEMENTAL DISTRICT REGULATIONS) OF CHAPTER 110 (ZONING) THE LAND

DEVELOPMENT REGULATIONS BY CREATING DIVISION 16, "CERTIFIED RECOVERY RESIDENCES"; PROVIDING FOR DEFINITIONS; PROVIDING FOR PROCEDURES FOR THE REVIEW AND APPROVAL OF CERTIFIED RECOVERY RESIDENCES; PROVIDING FOR REQUESTS FOR REASONABLE ACCOMMODATIONS; PROVIDING FOR REVOCATION OF REASONABLE ACCOMMODATIONS; PROVIDING FOR CODIFICATION, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

- November 12, 2025, BOC Regular Workshop
- December 10, 2025, BOC Regular Meeting – 1st Reading & Public Hearing – *Approved 5-0*
- January 14, 2026, BOC Regular Meeting – 2nd Reading & Public Hearing – *Approved 5-0*

Ordinance 2026-01, Calling the March 10, 2026 Municipal Election – Adopted 02/04/2026

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, CALLING FOR A MUNICIPAL ELECTION ON MARCH 10, 2026, FOR THE PURPOSE OF ELECTING A COMMISSIONER FOR DISTRICT TWO (2); PROVIDING FOR PUBLICATION; AUTHORIZING ELECTION EXPENDITURES; IDENTIFYING THE PINELLAS COUNTY CANVASSING BOARD AS THE CANVASSING BOARD FOR THE MARCH 10, 2026 MUNICIPAL ELECTION; PROVIDING FOR POLLING PLACE; PROVIDING FOR REPEAL OF ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH TO THE EXTENT OF SUCH CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

- January 14, 2026 BOC Regular Meeting – 1st Reading & Public Hearing – *Approved 5-0*
- February 4, 2026, BOC Regular Meeting – 2nd Reading & Public Hearing – *Approved 5-0*

Ordinance 2026-02, Nonconforming Time Limitations

AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING ARTICLE III (NONCONFORMANCES) OF CHAPTER 110 (ZONING) OF THE CODE OF ORDINANCES TO CLARIFY WHEN SUCH SECTIONS APPLY; TO CLARIFY THE DEADLINE FOR NONCONFORMING STRUCTURES TO BE REPAIRED; TO EXTEND SUCH DEADLINE FOR HURRICANES HELENE AND MILTON RELATED DAMAGE; TO CLARIFY THAT SECTION 110-95 AND SECTION 110-96 DO NOT HAVE TIME LIMITATIONS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

- January 28, 2026, BOC Regular Workshop
- February 4, 2026, BOC Regular Meeting – 1st Reading & Public Hearing – *Approved 5-0*
- March 4, 2026, BOC Regular Meeting – 2nd Reading & Public Hearing – *Approved 5-0*

Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial

- 03/18/2026, BOC Regular Workshop Meeting

PUBLIC HEARINGS – ALCOHOLIC BEVERAGE LICENSE APPLICATIONS

RESOLUTIONS

Resolution 2026-01, Emergency Bridge Loan, $3,148,500

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA AUTHORIZING THE EXECUTION AND DELIVERY OF THE FORM OF ATTACHED

LOAN DOCUMENTS BETWEEN THE CITY AND THE STATE OF FLORIDA, DEPARTMENT OF COMMERCE FOR A PRINCIPAL AMOUNT OF $3,148,500.00 TO FUND GOVERNMENTAL OPERATIONS; MAKING CERTAIN FINDINGS OF PARAMOUNT PUBLIC PURPOSE; COVENANTING TO BUDGET AND APPROPRIATE LEGALLY AVAILABLE NON-AD VALOREM REVENUES TO PAY THE INDEBTEDNESS; PROVIDING FOR THE RIGHTS, SECURITIES AND REMEDIES FOR THE OWNER OF THE PROMISSORY NOTE; MAKING CERTAIN COVENANTS AND AGREEMENTS IN CONNECTION THEREWITH; DESIGNATING AN OFFICIAL WITH AUTHORITY TO EXECUTE DOCUMENTS WITH RESPECT TO THE LOAN; PROVIDING FOR SEVERABILITY; AND AN EFFECTIVE DATE.

- January 14, 2026 BOC Regular Meeting – *Approved 5-0*

CONTRACTS/AGREEMENTS/PURCHASES/LEASES

- Placer.AI Software Agreement – Year 1 $12,000; Year 2 $13,500; Year 3 $15,000
  - October 22, 2026 Boc Regular Workshop
  - January 14, 2026 BOC Regular Meeting – *Approved 5-0*

- Tampa Bay Psychology Associates Contract Renewal - Individual counseling sessions: $165 per hour (most commonly utilized service), Crisis and emergency response services, including onsite response during critical incidents or debriefings: $250 per hour, and Training, peer support, or general education services: $300 per hour
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Madeira Beach City Hall Elevator Emergency Purchase – Emergency Repair $32,247.88
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- 2026 Ford F550 4X4 Dump Truck Purchase - $90,780
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Public Works Building Conceptual Rendering Approval – Estimated 2.5 million construction cost
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Madeira Beach Youth Baseball and Softball Agreement - Madeira Beach Youth Baseball and Softball would pay $2,500 per season, spring and fall, for the use of the facilities. Additionally, the League would pay $10 a player per season, up to 250 registered players, for the utilization of the fields
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- RFP 25-17 – City of Madeira Beach Fireworks Displays – 2026 Contract – May 1st Display $5,000; July 4th Display $35,000; December 11th Display $5,000
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Tom & Kitty Stuart Restroom Purchase Approval - $138,651.62
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Professional Engineering & Permitting Proposal Approval – John's Pass Jetty Sidewalk Replacement - $74,900
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Archibald Park Snack Shack – Kimley-Horn Historic Preservation Ordinance Scope of Work - $54,000
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- City Photographer Contract (terminates 12/ 31/2026) - $36,500/Year for events listed in contract; $200/HR for any additional items. Includes production, editing, and posting
  - January 28, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting – *Approved 5-0*

- DSK Law – Engagement Letter Renewal - $225 per hour plus costs for each actual attorney hour worked and $65 per hour for each paralegal hour worked with regard to the engagement.
  - March 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Area 9 Roadway and Drainage Improvement Project Engineering Scope Approval - $439,494.44, proposed for design, permitting, bidding, and construction administration cost.
  - February 11, 2026, BOC Regular Workshop
  - March 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Approval of FEMA Category A Closeout for Hurricane Helene and Hurricane Milton
  - March 4, 2026, BOC Regular Meeting – *Approved 5-0*

- Purchase of Self-Contained Breathing Apparatus – Piggyback on Lake County Contract 22-730G from Municipal Emergency Services (MES) - $306,831.81
  - March 18, 2026, BOC Regular Workshop Meeting
  - April 8, 2026, BOC Regular Meeting – *Approved 5-0*

- Interlocal Agreement with Pinellas County for Post Disaster Recovery - Cost incurred only when assistance is needed
  - April 8, 2026, BOC Regular Meeting – *Approved 5-0*

- Renewal of two Joint Use Agreements with Pinellas County Schools – Bicentennial Park Agreement & the Joint Use Playground Agreement – 5-Year Term
  - March 18, 2026, BOC Regular Workshop Meeting
  - April 8, 2026, BOC Regular Meeting – *Approved 5-0*

PROPERTY DISCUSSIONS

- Vacant Property at 217 150th Avenue, located behind Kava Coffee Shack
  - January 28, 2026, BOC Regular Workshop Meeting - The consensus of the Board was to table all discussion of the property until a proposal that falls within appropriate zoning and best use of the property is presented.
  - March 4, 2026, BOC Regular Meeting – *Failed 4-1, Vice Mayor Kerr in favor*

LIEN REDUCTION/FEE WAIVER REQUESTS

- Special Magistrate Lien at 703 Sunset Cove, Madeira Beach, Case No. 24-233 (Baker-Cianciulli)
  - January 14, 2026, BOC Regular Workshop
  - February 4, 2026, BOC Regular Meeting
  - February 11, 2026, BOC Regular Workshop Meeting
  - March 4, 2026, BOC Regular Meeting – *Approved 5-0, to reduce the fine amount to $2,000 to be paid within 30 days, or it reverts to the original fine amount.*

- Lot Mowing Lien and Special Magistrate Liens - 13225 2nd Street East, Madeira Beach – Case Nos. 14-68, 08.04, 08.24, 08.07, and 09.39 (Simonetta and Discount Properties of Florida LLC)
  - March 18, 2026, BOC Regular Workshop Meeting
  - April 8, 2026, BOC Regular Meeting – *Approved 5-0*

BOARD APPOINTMENTS

WORKSHOP AGENDA SETTING FOR UPCOMING WORKSHOP LIST

January 14, 2026, BOC Regular Meeting (January 22, 2026, BOC Regular Workshop)

- Contractual Agreement with Tampa Bay Psychology Associates
- Area 9 Design/Engineering Scope Discussion
- CXT Bathroom Purchase Discussion
- Public Works Building Rendering Discussion
- Photography Contract Quotes
- GrantWorks Piggyback Contract with Texas Standard
- Fireworks RFP
- Board of Commissioners Expenditure Report for FY 2025 & FY 2026 (City Clerk)Added:

Added:

- Parking Signage Update
- Parking Garage Update
- John's Pass Jetty Sidewalk Update
- Kitty Stuart Park Update
- Vacant Property behind Kava Coffee Shack, mentioned by Vice Mayor Kerr, - staff to provide current zoning regulation and land use regulation for the vacant property
- Discuss how to recognize Residents who go above and beyond for the City

February 4, 2026, BOC Regular Meeting (February 11, 2026, BOC Regular Workshop)

- Area 9 Design and Permitting Proposal Discussion

- John's Pass Village Parking Garage Discussion
- Hearing Officer Agreements

Added:

- Special Magistrate Lien 703 Sunset Cove, Madeira Beach – Case No. 24-233 (Baker-Cianciulli)
- Sanitation
- Key to the City Recipient Discussion
- Sample Forms for Business or Citizen Recognition/Appreciation (tentative)
- Purple Heart Recipient and Progress with the American Legion
- Meeting Schedule Setting to Streamline Items on Agenda
- Office for the Board of Commissioners at City Hall

March 4, 2026, BOC Regular Meeting (March 18, 2026, BOC Regular Workshop)

- Samples of Recognition and Appreciation Forms and an Explanation Form of why the person was chosen to receive Recognition
- GrantWorks Piggyback Contract with Texas Standard
- John's Pass Village Parking Garage Discussion
- 555 150th Avenue Rezoning to C-4, Marine Commercial
- ITB #26-01 City Hall Elevator
- RFP #26-02 Holiday Decorations throughout the City
- Lot Mowing Lien and Special Magistrate Liens - 13225 2nd Street East, Madeira Beach - Case Nos. 14-68, 08.04, 08.24, 08.07 and 09.39 (Simonetta and Discount Properties of Florida LLC)
- Gulf Beaches Public Library, Inc. - Audited Financial Statements, September 30, 2025

April 8, 2026, BOC Regular Meeting (April 29, 2026, BOC Regular Workshop)

- Hearing Office Agreements
- Samples of Recognition and Appreciation Forms and Explanation Form of why the person was chosen to receive recognition
- BOC Policy Handbook
- Explore ways to keep costs down for city services, contracts, design, and construction fees
- Discuss changing the municipal election from March to November
- 26PLN City of Madeira Beach Vulnerability assessment and adaptation plan Grant approval
- RFP #26-02 Holiday Décor
- Approval of Florida Department of Children and Families Grant for Rip Tide Simulator
- RDK ASL Lease Discussion
- John's Pass Village Parking Garage Feasibility Study
- Par-Kan Beach Dumpster Discussion
- Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial – Discussion
- Greg Chassin regarding his property development issue

Mayor Brooks expressed concern that the workshop agenda contained too many items for a reasonable meeting length. The Acting City Manager agreed to prioritize the items for the Board and, during their one-on-ones, discuss which ones to move to the May workshop.

BOC REGULAR & WORKSHOP MEETING DISCUSSIONS

January 14, 2026, BOC Regular Meeting

- Snack Shack Update

January 28, 2026, BOC Regular Workshop

- Discuss how to Recognize Residents who go above and beyond for the City
- Vacant Property at 217 150th Avenue, located behind Kava Coffee Shack
- Board of Commissioners Expenditure Report – FY 2024, 2025 & 2026 (Moved to future budget workshop)
- Special Magistrate Lien at 703 Sunset Cove, Madeira Beach – Case No. 24-233 (Baker-Cianciulli)
- City Manager Search Update
- City Photographer Contract Quotes
- Ordinance 2026-02, Nonconforming Time Limitations
- John's Pass Village Parking Garage Discussion
- Discussion and Approval of Contractual Agreement with Tampa Bay Psychology Associates, LLC
- Public Works Building Conceptual Rendering Discussion
- John's Pass Jetty Sidewalk Design Discussion
- Archibald Snack Shack Update
- Tom & Kitty Stuart Park Bathroom and Post Storm Update
- Madeira Beach Youth Baseball and Softball Contract Renewal
- Madeira Beach Market Relocation Request
- Award of RFP 25-17 City of Madeira Beach Fireworks
- Gulf Beaches Public Library Time Capsule

February 11, 2026, BOC Regular Workshop Meeting

- Key to the City (Nomination request by Commissioner Ghovaee)
- Office for the Board of Commissioners at City Hall
- Sanitation Services Discussion
- Purple Heart Recipient – Progress Update with American Legion
- Meeting Schedule Setting to Streamline Items on Agenda
- Special Magistrate Lien at 703 Sunset Cove, Madeira Beach – Case No. 24-233 (Baker-Cianciulli)
- Area 9 Roadway and Drainage Improvement Project Discussion
- Schedule a Special Meeting for the last week of February regarding City Manager Search
- Food Trucks at Archibald Park due to conflicting ordinance language and statutory requirements

March 18, 2026, BOC Regular Workshop Meeting

- Reporting The Official March 10, 2026 Municipal Election Results
- Oath of Office – David Tagliarini, Commissioner District 1
- Oath of Office – Charles "Chuck" Dillon, Commissioner District 2
- Reduction of Lien Request: Lot Mowing Lien and Special Magistrate Liens - 13225 2nd Street East, Madeira Beach – Case Nos. 14-68, 08.04, 08.24, 08.07 and 09.39 (Simonetta and Discount Properties of Florida LLC)

- Gulf Beaches Public Library, Inc. - Audited Financial Statements, September 30, 2025
- City Hall Elevator Replacement
- Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4, Marine Commercial
- Parking Garage Feasibility Study Quotes
- Approval to Purchase Self-Contained Breathing Apparatus from Municipal Emergency Services (MES) - Piggyback on Lake County Contract 22-730G
- John's Pass Dredging Update

April 8, 2026, BOC Regular Meeting

- 555 Property and Survey of the Water that is Required for Building Docs (item moved to April 29, 2026 BOC Regular Workshop Meeting)
- Tom and Kitty Stuart Park

April 29, 2026, BOC Regular Workshop Meeting

- 14140 E Parsley Drive Property – Greg Chassin regarding his property development issue
- BOC Policy Handbook
- RFP #26-02, Holiday Décor
- Direction on New Property Purchase at 555 150th Avenue
- 555 150th Avenue 150th Avenue Property and Survey of the Water that is Required for Building Docs – This item was tabled pending the outcome of the strategic plan
- Urban County Requalification – FY 2027 – 2029, Renewal of CDBG Cooperation Agreement
- Ordinance 2026-03, 555 150th Avenue Rezoning from PD, Planned Development to C-4 Marine Commercial
- Snack Shack Update
- Parking Garage Feasibility Study Quotes
- Approval of Florida Department of Children and Families Grant for Rip Tide Simulator
- FDEP Resilient Florida Grant for Vulnerability update and Adaptation Plan Discussion
- John's Pass Dredging Update Survey
- Acceptance discussion for FDEP L0253 – Stormwater Resiliency Project
- Purchase of 2 Easy Dump Dumpsters from Par-Kan

BOC SPECIAL MEETINGS – SHADE MEETINGS

BOC SPECIAL MEETINGS - GENERAL

February 26, 2026, BOC Special Meeting – City Manager Applications – the BOC consented to interviewing 7 City Manager Candidates

1. Stanley Hawthorne
2. Michael Helfrich
3. Debbie Manns
4. Timothy Owens
5. Raymond Palmer
6. Lynne Ladner
7. Adrian Jones

March 27, 2026, BOC Special Meeting – City Manager Candidate Presentations and Finalist/s Selection

Presentations

- Stanley Hawthorne
- Michael Helfrich
- Debbie Manns
- Timothy Owens
- Lynne Ladner

Candidate Finalist Selection

- Michael Helfrich – *Approved 5-0*

April 21, 2026, BOC Special Meeting – City Manager Employment Agreement – Michael Helfrich

The Board of Commissioners approved the City Manager Employment Agreement with Michael Helfrich, with the terms and conditions stated in the agreement, and the changes requested by the Board - *Approved 5-0*

BOC SPECIAL MEETINGS – FY 2027 MILLAGE RATE & FY 2027 BUDGET HEARINGS

September 9, 2026, BOC Special Meeting; 5:45 p.m.

- Ordinance 2026-XX, FY 2027 Tentative Millage Rate Ordinance – 1st Reading & Public Hearing
- Ordinance 2026-XX, FY 2027 Tentative Budget – 1st Reading & Public Hearing

September 23, 2026, BOC Special Meeting; 5:45 p.m.

- Ordinance 2026-XX, FY 2027 Final Millage Rate Ordinance – 2nd Reading & Public Hearing
- Ordinance 2026-XX, FY 2027 Final Budget – 2nd Reading & Public Hearing

BOC BUDGET WORKSHOPS

Wednesday, April 29, 2026 BOC Budget Workshop #1

- Excerpts from FY 2025 Audited Financial Statements
- 4 Year Historical Revenues & Expenses and Reserve Analysis
- Outstanding Debt & Cash & Investments Balances
- Proposed FY 2026 Budget Amendment #1
- FY 2027 Budget Workshop & Adoption Timeline

Future Scheduled BOC Budget Workshops

- Wednesday, May 27, 2026 BOC Budget Workshop #2
- Wednesday, June 24, 2026 BOC Budget Workshop #3
- Wednesday, July 22, 2026 BOC Budget Workshop #4
- Wednesday, August 26, 2026 BOC Budget Workshop #5

TOWN HALL MEETINGS/COMMUNITY MEETINGS – COMMISSION CHAMBERS

- November 15, 2025, Town Hall Meeting #1 for Input to Develop the New Property, 555 150th Avenue, Madeira Beach & Jetty
- November 19, 2025, Town Hall Meeting #2 for Input to Develop the New Property, 555 150th Avenue, Madeira Beach & Jetty
- February 3, 2026, Town Hall Meeting #3 for Input to Develop the New Property, 555 150th Avenue, Madeira Beach
- City of Madeira Beach Candidate Forum – Commissioner District 2 (Hosted by League of Women Voters of St. Petersburg Area)
- February 7, 2026, Town Hall Meeting #4 for Input to Develop the New Property, 555 150th Avenue, Madeira Beach
- April 27, 2026, Neighborhood Information Meeting – Major Site Plan Review SP 2026-02, Madeira Beach Public Works

LETTER OF SUPPORT ITEMS

RESPOND TO PUBLIC COMMENTS/QUESTIONS

January 14, 2026, BOC Regular Meeting

The Commission addressed two main topics from public comments:

1. Jerry Cantrell regarding pay increases for the Board of Commissioners.

   Commissioner Tagliarini said he would like the discussion to continue and that, if a pay raise is approved, he would either decline it or return it to the City to avoid any conflict of interest. He thought they needed to be competitive. The Commission agreed to add this topic to the February workshop agenda. The City Clerk noted that any change would require an ordinance, and it would need to be adopted at least six months before the next election to take effect.

2. The public comments regarding the Kava Coffee Shack Property.

   The Commission acknowledged the strong public opposition to using this property for public works, particularly regarding traffic concerns expressed by residents of the adjacent condominiums. They will discuss it at the next workshop meeting.

February 11, 2026, BOC Regular Workshop Meeting

1. Stephanie Berry, on behalf of John's Pass Committee – request for the City to consider adding a line item to next year's budget, similar in structure to the parking garage initiative. It would not be an expenditure; rather, it would be a framework that enables them to formally collaborate with the City to design, implement, and expand profitable community events. Their aim is to help generate revenue through events that attract more visitors, support local businesses, and build long-term economic strength.

   The Commission discussed the comment. The City Attorney said there is no public purpose involved in providing a benefit to those commercial businesses. If the City were to set aside the funds for power washing sidewalks, painting, or parking lot replacement or repairs, that would

be fully acceptable. He would avoid raising money and giving it to John's Pass businesses. There is no public purpose in that. Director Wepfer said there must have been confusion because she spoke to Stephanie Berry today and explained that the City already has a line item in the general fund for John's Pass, and that within that is maintenance, grounds, and parks, which cover John's Pass Village and all the right-of-way. Within that same budget, there is another line item for the maintenance of John's Pass Park. That covers all the grounds and pavers. She has the pavers pressure-washed every quarter, although not all of them are owned by the City. They are all pressure-washed.

2. Chris DiGiovanni's concern that Kitty Stuart Park might be used for purposes other than its original purposes. He shared his vision for the park.

   Mayor Brooks explained that Kitty Stuart Park would remain a park. That had been discussed many times before, the City is actively working to restore Kitty Stuart Park. Director Wepfer provided an update on the project and the expected completion timeline.

March 4, 2026, BOC Regular Meeting

1. Mr. Dillon thanked the City for opening the parking spots and mentioned that everyone can vote in the election regardless of the district they live in.

   Mayor Brooks said Mr. Dillon's comments about voting did not require any discussion.

2. What the City is doing to prepare for hurricane season

   Mayor Brooks said the City is not moving downstairs, and the library has done its own floodproofing. It had nothing to do with the City. The downstairs can only be used for storage. She was not sure if the Recreation Department sealed their windows and doors but would be interested to know. The Acting City Manager said the Fire Department is 13 feet above the elevation, and if they flood, they would be in bad shape. The wind-driven rain still gets through, even if they replace the doors.

   Mayor Brooks was interested in the amphibious duck. The Acting City Manager said he researched a similar vehicle, the MRAP (Mine-Resistant Ambush Protected Vehicle). It looks like it would work when the water is flowing and the vehicle travels at 7 miles per hour.

March 27, 2026, BOC Special Meeting

1. Greg Chassin, 14080 W. Parsley Drive, Madeira Beach, on behalf of Killius and Chassin Development, LLC, read a letter from Joseph Petraglia in Community Development before purchasing the property located at 14140 East Parsley Drive, confirming that no foreseen challenges with redevelopment were anticipated. They could demolish the existing structure and construct a new duplex, provided they complied with the setbacks. Based on that information, they purchased the property on February 4, 2026, for $276,000. After closing on the property, they were notified by the Building Department that a duplex would not be permitted because a prior owner allegedly had not maintained a business tax license, something they had no knowledge of and no ability to control. He said they were seeking a reasonable solution.

Mayor Brooks addressed the earlier public comment from Greg Chassin regarding his property development issue, stating that she would work with the city manager and community development to investigate the matter and bring it back to a Commission meeting for clarity.

April 8, 2026, BOC Regular Meeting

1. Mr. Whalley, regarding electric bikes on the beach.

Mayor Brooks asked City Attorney Trask to provide an update on relevant legislation. The City Attorney noted that every beach community pushed for uniform regulations prohibiting electric bikes on beaches. He said he would look into legislation that addressed the issue.

2. Mr. Willis, regarding the State road repair on 150th Ave. and the 140th Ave. water puddle.

For the record, Mayor Brooks said she knows Public Works Director Wepfer has communicated with the State about 150th Ave., but she does not have any control over them coming out and doing anything. Director Wepfer said that, although it is a state road, Pinellas County has its utilities beneath it. The area Mr. Willis was referring to is the Pinellas County utility areas that need attention. Citizens should call Pinellas County Utilities at 727-464-4400 to report such issues.

Director Wepfer said the 140th Avenue area was damaged when Frontier collapsed the roadway. It will be checked, though it is not a constant puddle; it appears only with rain. She will check into it.

The Acting City Manager highlighted new, improved parking signs on display in the back of the Commission Chambers that clearly display "City of Madeira Beach" and provide detailed instructions for the ParkMobile app, eliminating confusion about private lot parking.

The City Clerk announced a Planning Commission vacancy and requested applications from residents who are registered voters, with the appointment scheduled for the May 13th regular meeting.

April 29, 2026, BOC Regular Workshop Meeting

1. Ms. Hopkins spoke about the condition of Bay Point Drive. She recounted that around the middle of the prior year, residents on Bay Point Drive were told at a Conversations with the Mayor's meeting that a mill and resurface of the road would occur in roughly eight months, with completion expected around January or February 2026. At the February 11 meeting, a neighbor at 904 Bay Point Drive again raised the issue before the Commission, describing the road as undrivable, not bikeable, and unsafe for pedestrians. Ms. Hopkins noted that she had been stopped by a sheriff's deputy for walking in the middle of the road because of its condition. She noted that, given her background in government purchasing, she was aware of the ability to piggyback on other county bids for potentially faster and more competitive pricing, and she urged the Commission to help expedite the mill and resurface.

Mayor Brooks asked Public Works Director Megan Wepfer whether she had an update or if they should provide one at the next meeting. Director Wepfer said they would need to wait until the next meeting for the update, as she and the City Manager needed to discuss it.

Mayor Brooks said, for the record, that they want to add Bay Point to the next workshop meeting, or, if Megan has something available by the next voting meeting, they could provide an update on milling and surfacing.

Director Wepfer explained the condition of the roads. Commissioner Dillion suggested applying an overlay to certain areas to at least get them through for three or four years. Director Wepfer said it was possible.

Director Wepfer said there was a possibility that Area 9 would not take that long because they are going for resiliency funding, which is due by September. They will come back with an update.

REPORTS/CORRESPONDENCE – BOARD OF COMMISSIONERS & CHARTER OFFICERS

January 14, 2026 BOC Regular Meeting

- **Board of Commissioners – Reports/Correspondence**

Commissioner Tagliarini presented a PowerPoint on the pocket park project, funded by ARPA (American Rescue Plan Act) funds. He showed before-and-after photos of street-end pocket parks that had been improved with pavers, seating, landscaping, and irrigation. He praised Director Wepfer for completing the project within budget and highlighted how the improvements had enhanced the neighborhoods and public access.

Acting City Manager Belk said he received a Public Comment Card from John Lipa, 399 150th Ave. Unit 117C. He asked why the City is considering the Kava Shack location for utility vehicle storage. Vice Mayor Kerr said he would be happy to put something together on his thoughts on it. Mayor Brooks said it is on the workshop agenda for discussion.

- **Board of Commissioners – 2026 Meeting Schedule**

The Commission reviewed the 2026 meeting schedule with no changes or comments.

- **Board of Commissioners – 2025 BOC Annual Meetings Report (Informational)**

The City Clerk presented the 2025 BOC Annual Meetings Report and noted that she had already begun the 2026 report. The Commission expressed appreciation for her work.

- **City Clerk Report**

The City Clerk referred to her earlier report on the election ordinance and noted that she had no additional comments. She asked the Acting City Manager to give an update on the elevator.

Acting City Manager Belk said they are not in compliance with the ADA regarding the elevator. They have a little leeway because they are making a good-faith effort. $30,000 were paid for repairs, but it took months to get the parts. $32,000 more repairs were identified. He made an emergency purchase, which will be brought to the Board to ratify. The City Clerk said the elevator needs to be fixed by June 1st because they cannot have the August primary election at the library. The Acting City Manager said they are looking into replacing the elevator.

- **City Attorney –** No report

- **Acting City Manager**

The Acting City Manager reported that the City's appropriation requests were moving forward with some traction, and the City's lobbyist had been authorized to negotiate on the City's behalf.

February 4, 2026 BOC Regular Meeting

- **Board of Commissioners – Reports/Correspondence**

Commissioner Ghovaee reported that he met with FDOT regarding the possible replacement of the Tom Causeway Bridge. He will provide a better report later, once he has more information.

Commissioner McGeehen said last evening's Town Hall was fantastic and hopes to see residents at the Saturday Town Hall at 11:00 a.m.

- **Board of Commissioners – 2026 Meeting Schedule**

City Attorney Trask questioned the need for the calendar to appear at every meeting, suggesting it be listed only when there is a specific issue or scheduling conflict requiring discussion. The Board agreed to remove the item from future agendas unless necessary. The City Clerk provided an update on the online calendar, noting that it is available on the City website alongside agenda packets and has already been built out through March 2026.

- **Board of Commissioners – 2026 BOC January Meetings Report (Informational)**

The report was added for informational purposes.

- **City Clerk**

The City Clerk said the election process was proceeding smoothly. She directed one candidate to call the Florida Division of Elections for responses to campaign finance reporting questions.

- **City Attorney –** No report

- **Acting City Manager**

The Acting City Manager reported that the dredging project is set to mobilize on Monday, February 9th. Public Works removed all debris and loose pavers from Tom & Kitty Stuart Park. The four parking spaces are not available. Public Works worked to get the 148th beach access ready for opening.

March 4, 2026 BOC Regular Meeting

- **Board of Commissioners – Reports/Correspondence**

Vice Mayor Kerr noted this might be his last board meeting with elections on March 10th. He expressed appreciation to the Board and Mayor, acknowledging that while they can be contentious and disagree, their voting record shows they are largely unified except on passionate issues. He planned to do everything possible to get reelected but appreciated working with City staff, and if not reelected, would continue attending meetings as he did before being elected.

Mayor Brooks responded that it had been a pleasure serving with him and that she would expect to see him in the audience regardless of the election outcome, as he was there before he was elected.

Mayor Brooks referenced the Big-C meeting packet, included for commissioners to review, which included Pinellas County's Critical Infrastructure Flood Vulnerability Assessment presentation, noting it was good information, though not all of it was relevant to Madeira Beach since they are not included in everything county-wide.

Commissioner Ghovaee raised several items:

- Requesting more attention to website maintenance and keeping it up to date
- Expressing concern about high costs for services, contracts, design, and construction fees, suggesting a workshop to address cost reduction
- Questioning whether election dates could be moved from March to November to reduce the approximately $10,000 cost
- He mentioned meeting with Bay News 9 reporter Josh Rojas about Kitty Stuart Park and requested a neighborhood meeting to gather resident input and find solutions satisfactory to 90% of people

Mayor Brooks responded extensively to the Kitty Stuart Park discussion, noting exhaustive prior commission conversations and Director Wepfer's plans for a permanent restroom structure, landscaping, and picnic table additions. She expressed frustration with community dissension over a park that is functioning as intended, particularly post-storm, when staff is working to build back better. She noted the park's previous safety issues when women could not walk through due to pavilion occupants.

Mayor Brooks emphasized the Commission's commitment to listening and accessibility through multiple avenues - five-minute public comments, phone availability, and monthly "Conversations with the Mayor" sessions that are well attended by people bringing ideas rather than complaints. She expressed disappointment that some community voices choose to tear down rather than build up the City and Commission, while emphasizing her consistent message of kindness and respect among commissioners, even when disagreeing.

Commissioner Ghovaee agreed to work with staff to schedule a town hall meeting in commission chambers with at least 30 days' notice. City Attorney Trask advised against holding it at the park due to Sunshine Law requirements for proper noticing, public access, and minute-taking.

Vice Mayor Kerr suggested meeting individually with interested parties first to understand their solutions, noting that the parking lot would remain a parking lot regardless of meetings. Commissioner Ghovaee commended staff for quickly implementing the four resident-only parking spaces and confirmed the meeting would be in chambers, likely on a Saturday morning.

Commissioner McGeehan noted Kitty Stuart Park's progress and expressed that the past three years working alongside Vice Mayor Kerr had been a pleasure, noting they may not always agree but leave meetings shaking hands, which was positive for the City through catastrophic events.

- **Board of Commissioners – 2025 BOC February Meetings Report (Informational)**

The report was added for informational purposes.

- **City Clerk Report**

City Clerk VanBlargan reminded all registered voters to vote on March 10, 2026.

- **City Attorney –** No report

- **Acting City Manager –** No report

April 8, 2026 BOC Regular Meeting

- **Board of Commissioners – Reports/Correspondence**

Vice Mayor McGeehen thanked the Mayor and the Commissioners for their support in his appointment as Vice Mayor, expressing his commitment to serving residents and staff in his new capacity.

- **Board of Commissioners – 2026 Meeting Report (January – March 2026) – Informational**

The City Clerk presented the BOC Meetings Report for Informational Purposes. – No comments by the Board

- **City Attorney** - No report

- **City Clerk's Report – April 2026** – The City Clerk presented the report.

- **Acting City Manager**

Acting City Manager Belk provided updates on several ongoing projects. Area 3 infrastructure work (East and West Parsley, Marguerite, Lynn Way, A and B Street, Pruitt, South Bayshore) has completed storm drain replacement and is working on structural lining of three remaining drains, with outstanding work including yard restoration, curb repair, driveway restoration, and road milling. The dredging project is progressing exactly as projected, with aerial and water-depth surveys conducted every two weeks. John's Pass jetty sidewalk replacement involves a meeting with Pinellas County environmental staff to discuss concerns. The Snack Shack has been tented; historical designation is underway, pending historical data research; and public works building plans are 100% complete and ready for site plan and permitting submission.

Commissioner Ghovaee asked about the Key to the City program, with the Acting City Manager confirming they have two traditional-sized keys available and city coins on order, expected by April 28th. The Board agreed that Commissioner Ghovaee will take the lead on the key program coordination.

Commissioner Dillon inquired about the new city manager hiring process. Mayor Brooks confirmed that contract negotiations are underway and that they will come back to the Board for a vote. The Acting City Manager said the proposed start date is May 11th, allowing time for a warm handoff and for the new city manager to get familiar with departments before officially starting.

Commissioner Ghovaee asked about the legislative lobbyist report. The Acting City Manager explained that the lobbyist will wait until the state budget is finalized before providing a comprehensive report on appropriation requests, as the Senate and House currently have a $1.7 billion difference in their budget proposals.