



APPROVED
BUDGET ADVISORY BOARD MEETING
CITY OF FORT LAUDERDALE
December 10, 2025 – 5:00 P.M.
101 NE 3rd Avenue, Tower 101,
11th Floor Conference Room,
Fort Lauderdale, FL 33301

| Board Member | Attendance | 10/2025 through 9/2026 Cumulative Attendance | |
|--|-------------------|---|---------------|
| | | Present | Absent |
| William Brown, Chair | P | 1 | 0 |
| Melissa Milroy, Vice Chair | P | 1 | 0 |
| Melinda Bowker | P | 1 | 0 |
| Olivier Cale | P | 1 | 0 |
| Rich DeGirolamo | A | 0 | 1 |
| Anide Metellus-Thompson | P | 1 | 0 |
| David “Max” Ortolani | P | 1 | 0 |
| Samantha Perryman-Jones [arrived 5:52] | P | 1 | 0 |

Staff

Yvette Matthews, Assistant City Manager
 Ben Rogers, Assistant City Manager
 Susan Grant, Special Advisor
 Laura Reece, Director, Office of Management and Budget
 Keith Farrell, Assistant Budget Manager
 Judy Erickson, Program Manager, Parks and Recreation
 Carl Williams, Director of Parks and Recreation
 Patrick Reilly, City Auditor
 Marco Hausy, Senior Assistant City Auditor
 Charmaine Crawford, OMB Department and Board Liaison
 J. Opperlee, Prototype Recording Secretary

Communications to the City Commission

Motion made by Ms. Bowker, seconded by Mr. Cale to state that the BAB supports the proposed ordinance as presented by staff without amendments. In a roll call vote, motion passed 6-0.

Motion made by Ms. Milroy, seconded by Ms. Bowker to recommend the City Commission adopt the Financial Integrity Principles, with two caveats: the use of the excess emergency reserves should mirror the use of excess General Fund balance and to adhere to Florida statutes as well as the GFOA best practices. In a roll call vote, motion passed 7-0.

I. Call to Order

The meeting of the Budget Advisory Board was called to order at 5:00 p.m.

II. Roll Call

New Board members introduced themselves.

Roll was called, and it was determined a quorum was present.

A. Selection of Budget Advisory Board Chair

Motion made by Ms. Bowker, seconded by Ms. Milroy to elect Mr. Brown Chair. In a voice vote, motion passed unanimously.

III. Approval of Meeting Minutes – September 17, 2025

Motion made by Ms. Milroy, seconded by Mr. Cale to approve the minutes of the September 17, 2025 meeting. In a voice vote, motion passed unanimously.

IV. Floor Open for Neighbor Input

None

Selection of Budget Advisory Board Vice Chair

Motion made by Ms. Bowker, seconded by Mr. Cale to elect Ms. Milroy Vice Chair. In a voice vote, motion passed unanimously.

B. Selection of Revenue Estimating Conference Committee Member

Ms. Reece described the Committee responsibilities.

Motion made by Ms. Bowker, seconded by Ms. Milroy to select Mr. Cale to serve on the Revenue Estimate Committee. In a voice vote, motion passed unanimously.

Walk-on Item

Proposed Beach Food and Beverage Ordinance Changes

Judy Erickson, Program Manager, Parks and Recreation, provided a presentation, a copy of which is attached to these minutes for the public record.

Chair Bown, who is also President of the Central Beach Alliance, said since inception, there had been no complaints and the program was very well organized. Some residents had requested that the ordinance provide for Commission call-up, if needed. Carl Williams, Director of Parks and Recreation, said they wished to expedite the normal process but they could invite neighbor feedback as part of due diligence.

Chair Brown noted that the City Commission could request changes to the ordinance between the first and second readings pursuant to public input. Mr. Williams said it was possible to include an annual CPI escalator if desired. He stated the current nine hotels were all in District 2 but there was a possibility that one hotel in District 4 would join the program. Mr. Rogers said staff believed there were opportunities for growth and an escalator could hold them back but it could be considered in the future.

Ms. Bowker felt staff could manage the renewal process and it did not need to be subject to call-up by the City Commission.

Ms. Erickson said they had estimated at least \$88,140 in revenue from the program fees.

Ms. Milroy said there were no issues for residents and she did not feel it needed to be subject to call-up.

Mr. Rogers noted the ordinance included enforcement provisions whereby the City Manager could revoke a hotel's program, as well as an appeal process for the hotels.

Motion made by Ms. Bowker, seconded by Mr. Cale to state that the BAB supports the BID's proposed ordinance as presented by staff without amendments. In a roll call vote, motion passed 6-0.

V. Old Business

None

VI. New Business

C. Board Member Cale's Budget Optimization Presentation: "FY 2027 Budget Balancing Act and Optimization: Roadmap and Ideas Towards Budget Advisory Board Recommendations"

Mr. Cale provided a presentation, a copy of which is attached to these minutes for the public record.

Ms. Matthews confirmed the City was conducting a pilot project using Microsoft Copilot and assessing its usefulness.

Ms. Perryman-Jones arrived at 5:52.

Ms. Matthews noted the State limited increases to the Business tax. In response to a BAB recommendation, the City Commission had reconsidered increasing the rate.

Chair Brown reported regarding the possible increase to events fees. He said there was consensus to move forward with some but for certain events, such as Tortuga, they should be grandfathered in. Ms. Bowker said at a stakeholder group meeting, they agreed some of the larger events like Tortuga and the Air Show should be grandfathered in

because the event would just move if they increased the fees. She felt more events should be held off the barrier island.

Chair Brown reported the City Commission had recently selected a business partner for the City Hall P3 project. Ms. Matthews said they would begin negotiations with the number one ranked entity to ensure they could meet the City's budgetary and long-term planning needs. Financing would be included in the negotiations. She noted that the City's strong financial position allowed them to leverage their ability to issue debt at a lower rate.

Chair Brown reported someone had brought a legal challenge regarding the Fire Assessment and it could result in the loss of the revenue from the fee. Ms. Matthews said the issue was whether the City was able to assess a building or the provision of Fire Rescue services, and whether this was a fair assessment as opposed to an ad valorem assessment. Ms. Reece said a Special Assessment required a study to show how the fee was allocated and how it provided a special benefit.

Chair Brown thanked Mr. Cale. Ms. Reece said staff had met with Mr. Cale and discussed his presentation and agreed it was good for conceptual discussions. Regarding new construction's impact on City services, Ms. Reece agreed staff could track the revenue generated as well as costs.

Ms. Bowker liked the idea of Board members having "homework" but said due to Sunshine requirements, they could not speak to each other outside a meeting but individual Board members could work on a specific subject and report to the full Board. Mr. Cale noted they could form subcommittees as well.

Ms. Bowker requested a breakdown of property taxes by Commission District and/or neighborhood so they could see who contributed and where resources were needed. Ms. Reece said staff already had a draft report.

Mr. Ortolani wanted to look at which non-ad valorem revenue categories had the most policy flexibility.

Chair Brown asked for an update on fees and Ms. Matthews said the Board would be provided an update in January. Chair Brown asked for a list of lawsuits against the City for the last five years. He asked about the CRA and Ms. Matthews said the CRA had just approved the plan that would govern them for the next few years. This would allow staff to develop performance metrics for the next two years. Ms. Reece said the Board would get an update in January on the CRA and Invest Fort Lauderdale.

Ms. Perryman-Jones introduced herself to the Board.

D. Financial Integrity Policies, including Emergency Reserve Fund

Keith Farrell, Assistant Budget Manager, provided a presentation, a copy of which is attached to these minutes for the public record.

Under the Emergency Reserve Fund Proposed Policy, Chair Brown recommended that if the reserves exceeded 5%, the excess should be transferred to the General fund specifically for *Capital Improvements*. Ms. Matthews explained that the General Fund already had a provision that if they exceeded the 25% fund balance, they would use the funds for one-time expenses, primarily investment in capital.

Regarding Chair Brown's suggestion for the excess emergency reserve fund, Ms. Milroy said there could be a situation where more Police were needed. Ms. Matthews said money in the Emergency Reserve Fund could be used for any emergency response expenses. Mr. Farrell reviewed how the Financial Integrity Principles detailed how excess fund balance could be used. Ms. Matthews noted that all of these allocations must be done through a budget amendment.

Ms. Milroy said this was a great presentation.

Mr. Reilly said regarding following the Government Finance Officers Association [GFOA] guidelines, he also recommended including Florida Statutes, which had a lot of financial requirements.

Mr. Farrell said they had elaborated on the difference between a budget transfer and a budget amendment. The City Manager had the authority to transfer funds within the same financial division, department and fund under a budget transfer. A budget amendment moved funds to a different department or fund and required Commission approval.

Motion made by Ms. Milroy, seconded by Ms. Bowker to recommend the City Commission adopt the Financial Integrity Principles, with two caveats: the use of the excess emergency reserves should mirror the use of excess General Fund balance and to adhere to Florida statutes as well as the GFOA best practices. In a roll call vote, motion passed 7-0.

VII. Communications to/from City Commission

Motion made by Ms. Bowker, seconded by Mr. Cale to state that the BAB supports the BID's proposed ordinance as presented by staff without amendments. In a roll call vote, motion passed 6-0.

Motion made by Ms. Milroy, seconded by Ms. Bowker to recommend the City Commission adopt the Financial Integrity Principles, with two caveats: the use of the excess emergency reserves should mirror the use of excess General Fund balance and to adhere to Florida statutes as well as the GFOA best practices. In a roll call vote, motion passed 7-0.

VIII. Board Member Comments

In response to Chair Brown's question regarding the timing of goal setting, Ms. Reece stated the date for the City Commission's goals and priorities workshop was January 13 at 9 AM.

Mr. Cale asked how the Board wished to act on his presentation. Chair Brown suggested Mr. Cale devise the groups they were discussing and provide a list to staff, who would provide it to Board members. Ms. Bowker suggested Mr. Cale create a work plan and assign people as he saw fit. Ms. Reece cautioned that assigning greater commitments could result in the loss of Board members. She recalled in the past, some individual BAB members had met with staff and dug into one particular department as part of the budget development process. This avoided Sunshine violations. There were other options, depending on a Board member's time constraints.

Ms. Matthews said staff had taken to heart suggestions from the BAB and invited the Board to ask staff to provide additional information they wanted as part of the process.

Mr. Cale noted there were things the BAB could articulate to the City Commission that staff could not. Mr. Brown mentioned Governor Desantis's desire to reduce property taxes and how this could impact the City's budget and planning.

Mr. Cale wanted BAB members to ask for pertinent information from staff and report back to the BAB so they could see budget impacts. He agreed to make suggestions for Board members' subject areas and they would be flexible. Ms. Reece said they would also need to incorporate those reports into the Board's work plan.

IX. Adjourn

The meeting was adjourned at 7:45 p.m.