

Minutes from the Finance Review Committee meeting called August 17, 2026 at 8:00 AM

**Monday, August 17, 2026
FINANCE REVIEW COMMITTEE MEETING - 8:00 AM**

OPENING ITEMS

1. Call to order.

The Chairperson called the meeting to order at 8:00 A.M.

2. Chairman's Report.

None.

3. Additions, Deletions, Modifications of Agenda.

None.

4. Approval of Minutes dated 07/02/26

Motion: to Approve the minutes dated 07/02/26.

Motion by: Jeff Snyder

Second by: Johnnie Beshearse

Ayes: Jeff Snyder, Johnnie Beshearse, Steve Novakoski, Joey Ginn, Board
Member George Hines

Nays: None

Result: Passed

5. Public Comments.

Mr. Langford: feels like this committee has underperformed for an extended period of time. When we have to pull millions of dollars out of the general funds to keep the lights on it is not good. We are in a tumultuous time in our finances. He would like this committee to do a deep dive into every single line item in the budget. Provide a number of options for the commission to review, with all the advantages and risks. No one has even dived deep into the enterprise funds budgets yet.

OLD BUSINESS

6. Discussion and Reconsideration of the 2027 Budget preparation after feedback received from the Commission

Ms. Roman presented the budget, and explained the way the millage can be voted on and set at what levels.

Mr. Ginn — how much does the salary study adjustment equate to? Ms. Roman — about half million dollars.

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Mr. Novakoski — the recent payment to Phoenix where Mr. Finch said he will donate half million out of his budget back to the city.

Mr. Krebs - that amount is a speculative amount that the city may or may not receive. There is no contract giving that money back to the city. Ms. Roman — The settlement check for \$625k has already been cut and sent to Mr. Finch.

Mr. Novakoski - recommends we need to cut \$1.4m. Mr. Lightfoot — there is no \$1.4m to cut. Mr. Ginn - you've cut how much of the budget year over year? Ms. Roman - 16% in the general fund. - Mr. Beshearse - \$4.2million in general fund and \$8m city-wide. Mr. Lightfoot suggested focussing just on general fund for now seeing as the enterprise funds have not been worked on yet.

Mr. Hines - regarding the cola, there will be none for the commissioners either then? correct. Mr.

Ginn - whats our millage today? 4.05

Ms. Roman - has reassessed all the fees the city is responsible for, so is confident in the city's revenues. the state has still not published theirs.

Mr. Beshearse - on the exec detailed sheet total cost of 2025 actuals to 2027 proposed - there is a 110% increase? Mr. Lightfoot - that is to add the city clerk and move the procurement manager from finance to the executive. Net plus if \$44k for the cost of the clerk's office.

Mr. Beshearse - how many people in finance right now? 7

Mr. Beshearse - Planning department overall budget increased 85% in two years. Ms. Roman - the hiring of Ms. Granpre. there was no one in that position when the 2025 budget was set for her as a replacement employee.

Mr. Beshearse - Facilities Manager - \$190k up? Mr. Lightfoot - that is the ADA bathroom upgrades.

Mr. Beshearse - Contractual for FM ? - contract for HVAC services at sports facility.

Mr. Beshearse - FICA / Medicare benefits etc. all increased but the general salaries decreased. How does that happen?

Mr. Beshearse - IT - \$60K, what is that? Ms. Roman — \$201k included Tyler, archive social, civic plus, and Marake software.

Mr. Beshearse - and the \$216k contracted services for IT? ECR, Samsara.

Mr. Beshearse - utilities increase up \$44k from \$26k two years ago. Ms. Roman, the bill is split between police and administration for this building.

Mr. Beshearse - supplies increase in cost for Fire Department? Ms. Roman - safety equipment.

Mr. Beshearse- HR - \$15k for special events supplies? Ms. Roman - the health insurer reimburses us for that. Mr. Ginn - what about the unemployment compensation increase? Ms. Roman - we are firing quite a few people so need to increase that budget.

Mr. Beshearse - Street expenditures up - increased street lighting and traffic lighting that the commission requested.

Mr. Beshearse asked if it is something we can go back to the commission to reverse that request. yes.

Mr. Beshearse — Country Club — seawall repairs.

Mr. Beshearse - Parks and Grounds - mowing? yes.

Mr. Beshearse - Animal Shelter? Mr. Lightfoot - to add an office, repair the chain link kennels, add HVAC. The City would still need to pay the county a certain amount if they take over the Animal Shelter but could potentially save \$200k

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Mr. Beshearse - reserve \$61k? Ms. Roman — Surplus impact fees money put aside for future use that has to be used for very specific things. Things that are new and cannot be used to replace things. Mr. Ginn — fleet management services capital outlay? Mr. Lightfoot — it is to cover our fuel depot to prevent water entering our fuel tanks and equipment.

Mr. Beshearse — pension benefit to employees for Police Department — that is calculated by actuaries.

Mr. Lightfoot — bear in mind, if the services are consolidated the city will still need to fund the pensions for the life of the current members.

Someone asked the cost of Flock each year - \$12,500 for flock.

Further discussion ensued.

Mr. Beshearse — why does the depreciation show on the expense statement? It is not a cash expense, but it still needs to be entered.

Mr. Ginn — with the increase in millage rate of 4.65, what will that equate to in increased revenue? \$1.3m.

Mr. Beshearse — you did not send us the revenues along with this agenda. Mr. Ginn agreed it would have been helpful.

Ms. Roman will print out the last approved millage rate revenues and the max that they sent out the trim notices for, plus a midway figure.

Recessed at 8.45am.

Reconvened at 9.06am

The committee reviewed the printouts.

Mr. Beshearse — the department details sheets don't add up to the final total entered on expenditures. Ms. Roman will go through it with him offline.

Mr. Beshearse — keep in mind we have not raised millage rates in years.

Mr. Lightfoot advised the history of the millage — 2025 & 2024 (4.05), 2023 (4.00), 2022 & 2021 (4.10), and 2020 (4.3).

Mr. Beshearse — what is our current, unassigned fund balance? Ms. Roman — \$15.9m for the general fund which includes Disaster Recovery FY end 2025. At the end of FY26 it will be about \$12m.

Ms. Roman — we will not hit the budget revenue for Sewer revenue.

Ms. Roman handed out the rollback rate scenario of 3.9707 leaving us in \$1.2m deficit.

Mr. Beshearse — is it possible to have a special assessment to pay into the general fund?

Mr. Lightfoot — no, just for the fire or the police.

Mr. Novakoski — is it necessary to get a new garbage truck now? Mr. Lightfoot — yes, the sanitation rates haven't been increased in 6 years so we are looking at increasing those by the end of this calendar year, because we do need to replace the equipment.

Mr. Beshearse — Special event revenue — you are still showing revenue on the spreadsheet.

Mr. Lightfoot - we have already sold half the spots for Winter Wonderland.

Mr. Beshearse — what are the vending machines? Mr. Lightfoot — the break room vending machines.

Mr. Beshearse — where do you enter funds that are contributed? Ms. Roman will research and get back to him.

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Mr. Ginn — how do we stack up with the county ad valorem? County is at 5.6362

Mr. Novakoski — commercial garbage jumped from 628k to 1.3m? Ms. Roman will have to get back to them on that.

Mr. Beshearse — impact fees come out of specific departments and into the general fund? Mr.

Lightfoot — they are very restricted on use.

Mr. Beshearse — senior center parking came from where? Surtax money.

Mr. Snyder - can we look at a rate of 4.35? It gets us to a deficit of \$545k. It requires a 4-1 vote.

City Attorney Mr. Krebs — the city is not required to upgrade things but they are required to keep them maintained.

The Finance Committee expressed that they feel that everything should be on the table to cut and/or increase usage fees.

Sports and rec budget and Parks and grounds are two different groups. Increase sports and rec fees, and/or cut the parks and grounds budget?

Motion: to recommend to the commission to set the millage rate at 3.97 with no use of the reserve fund.

Motion by: Board Member George Hines

Second by: None

Ayes: None

Nays: None

Result: Failed

DISCUSSION

Mr. Lightfoot — could we sell the sports and rec facility and let it be run by a private company?

Mr. Lightfoot — we don't have the option to consolidate the animal shelter, but we can agree to stop funding it so that it closes down.

Motion: I move to recommend to the commission to adopt the roll back rate with \$550k of unassigned fund balance use.

Motion by: Board Member Steve Novakoski

Second by: None

Ayes: None

Nays: None

Result: Failed

PUBLIC COMMENTS:

Mr. Langford - if you are making a motion for a millage rate that still leaves a deficit, you have to provide a solution for the deficit to provide a balanced budget. 100% against dipping into reserves to keep the lights on.

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Mr. Lightfoot — if this is the direction, if we were to present a list of priority cuts to the commission, we would start with CRA, Animal Control, Sports & Rec, Parks & Grounds.
Mr. Snyder — what does the CRA accomplish for the city? Mr. Lightfoot — beautification of storefronts, and sidewalks etc. within the CRA.
Mr. Lightfoot — if we eliminate the CRA, we will eliminate the CRA director position too.
Mr. Beshearse — also to eliminate traffic signals at rails to trails and eliminate the flock cameras.

Motion: to recommend to the commission to adopt the 4.35 millage rate and remove the funding from the CRA.
Motion by: Board Member Jeff Snyder
Second by: Johnnie Beshearse
Ayes: Jeff Snyder, Johnnie Beshearse, Steve Novakoski, George Hines, Joey
Nays: Ginn None
Result: Passed

PUBLIC COMMENTS:

Mr. Langford — thank you for doing that. Suggested offering the commission a second option using the 5-0 vote.

Mr. Ginn - Thinks Mr. Janke has done a fantastic job for the city. All agreed.

Motion: I move to recommend to the commission to to eliminate the traffic signals for rails to trails and flock cameras.
Motion by: Board Member Johnnie Beshearse
Second by: Steve Novakoski
Ayes: Jeff Snyder, Johnnie Beshearse, Steve Novakoski, George Hines, Joey
Nays: Ginn None
Result: Passed

7. Disaster Recovery Fund Cash Update

Ms. Roman presented the update.

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The State submitted two invoices to the city for claw backs in the value of about \$120k. We are in the process of appealing this with our consultant. Believes this is the first of the claw backs.

In the end, when all is finalized, any claw backs will hit the general fund.

This is just for your information. Feels this could last another 2 years.

TABLED ITEMS

None.

NEW BUSINESS

None.

DISCUSSION ABOUT THE NEXT MEETING DATE AND TIME

September, Tuesday 1st, at 8am

ADJOURN

There was no further business. The meeting was adjourned at 10.53am.

APPROVED THIS [#] DAY OF [MONTH] 2026

JOEY W GINN

JOEY W GINN (Sep 2, 2026 18:40:58 CDT)

Joey Ginn, Chairman

ATTEST:

Chris Lightfoot

Chris Lightfoot, City Manager

Prepared By: Cicelia Rushing

08.17.26_FinanceReviewCommitteeMinutes

Final Audit Report

2026-09-02

Created:	2026-09-01
By:	Cicelia Rushing (crushing@cityoflynnhaven.com)
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