

CITY OF MADEIRA BEACH

Annual Operating and Capital Budget



Fiscal Year 2024

October 1, 2023 - September 30, 2024

CITY OF MADEIRA BEACH ANNUAL ADOPTED BUDGET FISCAL YEAR 2024

Board of Commissioners

James “Jim” Rostek, Mayor

David Tagliarini, City Commissioner (District 1)

Ray Kerr, City Commissioner (District 2)

Eddie McGeehen, City Commissioner (District 3)

Anne-Marie Brooks, City Commissioner (District 4)

City Manager

Robin Gomez, City Manager

City Attorney

Thomas Trask

City Clerk

Clara VanBlargan

Finance

Andrew Laflin

Parking

Jamal Yahia

Community Development

Jenny Rowan

Building Official

Frank DeSantis

Public Works

Megan Wepfer

Fire/EMS

Clint Belk

Recreation

Jay Hatch

Marina

Brian Crabtree

INTRODUCTION



CITY OF MADEIRA BEACH BACKGROUND

DATE INCORPORATED	1947
FORM OF GOVERNMENT	Commission / Manager
AREA	445 Acres
GOVERNING BODY	Board of Commissioners 4 Commissioners run by single districts, elected at-large to 2 year overlapping terms and Mayor-Commissioner in at-large election for a three-year term
ADMINISTRATION	City Manager, City Clerk, City Treasurer and City Attorney appointed by the Board of Commissioners
SERVICES	A full-service city, including police, fire, sanitation, and recreation services. Police protection is contracted through the Pinellas County Sheriff's Department. Water and sewer services are provided by Pinellas County Utilities.
LOCATION	On the West coast of Florida, the City of Madeira Beach is located on the island of Sand Key and is surrounded on the east by the Boca Ciega Bay and the west by the Gulf of Mexico.

CITY OF MADEIRA BEACH CITY MANAGER'S MESSAGE



September 13, 2023

Mayor James Rostek
Vice-Mayor Ray Kerr
City Commissioner Ann-Marie Brooks
City Commissioner Eddie McGeehen
City Commissioner Dave Tagliarini

Subject: City Manager's Fiscal Year 2024 Budget Overview

Dear Mayor and Board of Commissioners:

Thank you very much for your continued work and support of our City of Madeira Beach Fiscal Year (FY) 2024 budget process and enclosed document. We look forward to a wonderful fiscal year 2024, full of continued exceptional daily services provision as well as the continuation of various eclectic multi-year capital projects from repairing/replacing beach groins to dredging a part of John's Pass to the planning and the construction of new structures including a parking garage and a public works building to various road/street improvements. The City's financial position continues to be very positive as evidenced by healthy fund reserves and increases in major revenues such as real property taxes and parking receipts mainly due to positive economic indicators including increased visitor counts and rising real estate property values. In FY 2024 our millage rate will remain unchanged at 2.75 for every \$1,000 in valuation reflecting a continued positive investment to the City's general fund. Throughout FY 2024 we will continue to provide efficient and effective city services to ensure Madeira Beach remains a great city to live, learn, work, and play.

The FY 2024 budget will continue to daily allow city staff to constantly impart our values of fiscal accountability, transparency, and responsibility; professionalism, public trust, and respect; and ultimately ensure the most well-prepared, motivated, and ready work force focusing on everyone's safety and exceptional customer service. Our values will continue throughout FY 2024 to guide our focus on the priorities of promoting and enhancing public safety, economic development/redevelopment, and infrastructure maintenance. City staff, contracted services, and capital projects will collectively provide the resources necessary to promote a very safe, well-maintained, beautiful, economically viable city that invests and reinvests in its future.

We are concluding a FY 2023 that continued to experience very high visitor counts to Pinellas County and Madeira Beach as evidenced by substantial increases in tourist development (bed) taxes, visitor counts (visitor profile studies by Visit St Pete/Clearwater), airline passenger counts at both Tampa International and St Pete/Clearwater International airports, parking revenues, and over-all positive economic conditions communicated by our businesses. While the economic conditions were mainly positive, a continued higher inflation impacted the cost of living causing the price of basic goods and services to still outpace salaries and wages. Consequently, this budget contains an investment to the continued prosperity of the men and women that daily take care of our city through continued and expanded employee benefits, wage/salary adjustments (including a 6% cost of living increase), and various employee incentives through wellness and employee appreciation opportunities. We will continue to remain vigilant by making conservative estimates keeping in mind that economic conditions can change very quickly like our experiences in 2020.

Throughout FY 23 we continued hosting many events showcasing our city's incredible natural beauty, musical talent, residents' generosity, business investments, and over-all the many great attributes that make Madeira Beach shine, two miles long and a smile wide. From visiting our eclectic white sand to the John's Pass seafood festival to R.O.C. Park musical concerts to beach clean-ups to fishing tournaments we celebrated our city's rich and proud history with a goal of continued opportunities to showcase our city. FY 2024 will include much of the same with enhancements such as parks maintenance, expanded parking, and various capital improvements to attract even more residents, businesses, and visitors to attend and to participate in the many diverse activities held in Madeira Beach.

Our success throughout FY 24 will continue to include many partnerships, collaborations, and engagement opportunities with residents, businesses, other governments, and numerous social/civic organizations. While investments in our roads/streets, parks, and rights-of-ways will continue, we will similarly rely on residents for their continued input on addressing various issues including flooding, traffic, code enforcement, and any city service needed. We will be hosting monthly in-person opportunities to engage our residents via town hall meetings, breakfast with the City Manager, and other meetings. We will continue to partner with our business sector including the two chambers of commerce, the John's Pass Village & Boardwalk businesses, and all our city business to ensure their continued success. Our governmental service providers for our policing, water/sewer, tourism marketing/advertising, and various contract management will continue to provide responsive and innovative services. We will also continue to support the vast local social/civic groups that continue to invest in our city through numerous volunteer opportunities, fund-raising events, public awareness campaigns, and other activities that truly enhance our quality of life.

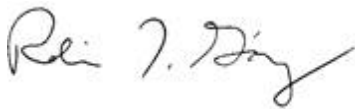
Collectively we will continue to work together to accomplish our mission of a safe, economically viable, well-maintained city. Our outstanding infrastructure including athletic facilities, parks, a full-service Marina, visitor/tourist landmarks, and more will continue to entice both public and private investment. We will continue to adequately maintain, preserve, and improve all our resources that attract visitors and locals alike seeking premier beach and water activities making Madeira Beach a year-round destination.

We will continue to be vigilant of the perils/threats facing a coastal community from tidal flooding to tropical storms and hurricanes to parking availability to balancing future development and redevelopment. In recent years we have successfully progressed through various storms, a pandemic, and economic challenges that have prepared us to better mitigate and respond timely to ensure the continuity of providing city services. The FY 24 budget provides for various enhancements to strengthen our infrastructure, invest in our future, and better inform our residents, businesses, and visitors including additional electronic communication methods.

We will also continue various strategies to apply for and obtain single and multi-year grant funding at both the state and federal levels for various road, resiliency, and utility undergrounding projects.

As always, please let me know of any comments/questions on the enclosed FY 2024 budget. Thank you for your continued support as we continue to ensure Madeira Beach remains a beautiful and premiere coastal community.

Sincerely,

A handwritten signature in dark ink, appearing to read "Robin I. Gomez", with a stylized flourish at the end.

Robin I. Gomez,
City Manager

CITY OF MADEIRA BEACH

EXECUTIVE OVERVIEW

Budget Introduction

This budget book is intended to be useful to readers with varying interests. This budget book conveys the City's priorities and allocations of resources among those priorities. In developing the budget, the City's focus is to be fiscally responsible, conservative, transparent and to take advantage of technological enhancements to better improve the operation of the City of Madeira Beach.

About the City

The City of Madeira Beach is one of the most beautiful locations to live, visit, work, and play on the Gulf Coast of Florida. Like all other destination communities, Madeira Beach is a tourism-based economy. Measuring approximately one-square-mile in size, Madeira Beach is home to more than 4,000 residents but draws hundreds of thousands of tourists each year.

Budget and Finance Policies

Since September 2015, the City of Madeira Beach Board of Commissioners has adopted or considered the following policies intended to guide the City's financial management functions:

- | | |
|--------------------------|------------------------|
| • Fund Balance Policy: | Adopted September 2015 |
| • Investment Policy | Adopted September 2015 |
| • Revenue Policy | Proposed April 2016 |
| • Debt Management Policy | Proposed April 2016 |
| • Procurement Policy | Updated February 2023 |

Managing the annual budget process within the framework of stated policies encourages the City to consider the context and implications of budget actions, as opposed to focusing solely on annual appropriations. The fiscal year (FY) 2024 budget is proposed in compliance with each of the applicable budget and finance policies. These policies are included within the Supplemental section of this budget book.

Fund Overview

The City reports a general fund, five special revenue funds (Local Option Sales Tax Fund, Archibald Fund, Building Fund, Impact Fee Fund, and Gas Tax Fund), a debt service fund, and four enterprise funds (Sanitation Fund, Stormwater Fund, Marina Fund, and Parking Fund). A general description and brief overview of each fund is described below:

General Fund:

The City's primary operating fund, the General Fund is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

The Board of Commissioners set the proposed millage rate at 2.7500 for FY 2024. This is the same as the previous year's millage rate and is anticipated to generate an additional \$622,100 of ad valorem revenues over the rolled-back rate of 2.4272. Budgeted ad valorem tax revenue in the General Fund is \$5,299,779 for FY 2024, compared to \$4,667,264 budgeted in FY 2023. This increase in tax revenue is necessary to help offset the cost of the \$1.8m annual debt service requirement. The General Fund has budgeted to transfer \$300,000 and \$1,495,000 to the Debt Service Fund and Stormwater Fund, respectively, in FY 2024 in order to assist with its debt service obligation. The General Fund also has a budgeted transfer of \$2,500,000 to the Archibald Fund to assist in funding \$4,835,000 of capital projects in the Archibald Fund that are budgeted to be incurred in FY 2024.

Local Option Sales Tax (LOST) Fund:

The primary revenue source of the LOST Fund is discretionary infrastructure surtax, or Penny for Pinellas. This revenue is projected to be \$650,000 in FY 2024. This revenue is restricted under Section 212.055, Florida Statutes. Proceeds from this tax must be used for long-term capital infrastructure projects that support the local community. Based on statute, the term "infrastructure" means any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years. It also includes a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

The budgeted capital expenditures in FY 2024 to be expended by the LOST Fund total \$2,830,000. The more significant outlays include \$1,500,000 for a building to house Public Works employees and vehicles, \$200,000 for upgrades to the dog par, and \$200,000 to replace dugouts and install shade awnings within the recreation fields.

Archibald Fund:

The Archibald Fund accounts for revenue earned at Archibald Memorial Beach Park. Proceeds generated from parking revenue and a retail operator lease on the property are to be used for parks and recreation purposes, in accordance with National Park Service precedent and Resolution 03.13 adopted by the City in June 2003. The Archibald Fund is also responsible for undergoing a beach groin renourishment project, which is budgeted to cost \$3.5 million in FY 2024, with 50% matching funding from the State of Florida.

Building Fund:

Available fund balance of the Building Fund has been increasing based on recent annual operating results. As of the fiscal year ended September 30, 2022, ending fund balance was \$1,149,684. For fiscal year 2024, the Building Fund is budgeted to expend \$700,000 for a satellite office for Building Department employees and permitting operations, in conjunction with a new Public Works facility. Thus, fund balance available at the end of fiscal year 2024 is anticipated to remain in line with the maximum allowed by Florida Statute, which states: "A local government may not carry forward an amount exceeding the average of its operating budget for enforcing the Florida Building Code for the previous 4 fiscal years."

Impact Fee Fund:

The Impact Fee Fund is used to report the collection of transportation, public safety, and recreation impact fees and expend amounts collected in accordance with legal and statutory requirements. The City began assessing and collecting impact fees in fiscal year 2022 upon passage of its impact fee ordinance, and the City established a dedicated special revenue fund, the Impact Fee Fund, in fiscal year 2023. For fiscal year 2024, the City is budgeting \$125,000 of impact fee revenues with no budgeted expenditures. The City intends to build available reserves in the Impact Fee Funds and allocate those funds to allowable expansion projects in future fiscal year budget cycles.

Gas Tax Fund:

Revenue reported in the Gas Tax Fund includes local option gas tax and the motor fuel portion of State Revenue Sharing, both of which are to be used for transportation-related expenditures. The City has allocated these funds to traffic light leases and corresponding utility expenditures.

Debt Service Fund:

The debt obligation in the debt service fund consists of the following:

- 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. Debt service requirements in fiscal year 2024 relating to this outstanding debt include a principal payment of \$115,000 and interest payments totaling \$178,925.

Sanitation Fund:

This fund accounts for the City's solid waste collection and disposal services provided to residential and commercial customers in the City. Collection and disposal of recyclable items is performed by a vendor under contract. The largest proposed capital expenditure in the fiscal year 2024 budget is the replacement of a sanitation truck (#33) for \$325,000.

Stormwater Fund:

This fund accounts for stormwater utility fee revenues and expenses for drainage and stormwater related projects. The City borrowed \$6.2 million in FY 2015 for stormwater drainage and roadway improvements. Then, in FY 2019 the City issued a \$15 million bank note for rebuilding roadways and stormwater systems along three areas: Crystal Island, Marguerite Drive, and John's Pass Village area. For fiscal year 2024, budgeted capital improvement projects total \$9,980,000, and \$4.5m of this total consists of roadway and stormwater improvements at Area 3 (Parsley Dr/ Marguerite Dr) and \$2.5m of the total dedicated to Area 5 (129th Ave, Pelican and 131st Ave).

Marina Fund:

This fund accounts for the operations of the Madeira Beach Municipal Marina. Its primary sources of revenue are fuel sales, which are budgeted at \$4,204,800 and store sales budgeted at \$352,500 in fiscal year 2024. Related cost of sales for fuel and store sales are budgeted to be \$3,252,500 in FY 2024, yielding a projected gross profit of \$1,304,800.

Parking Fund:

This fund accounts for activities within the fourteen (14) city-owned parking lots that comprise 554 parking spaces daily. There are twenty-nine pay stations throughout the City that do not accept cash, and the City's Parking Management Department is responsible for enforcing all parking regulations. The Parking Fund anticipates approximately \$3.9 million in revenues in FY 2024 and is budgeted to finance the capital outlays associated with building a new parking garage on Gulf Boulevard in John's Pass Village. Budgeted capital outlays for engineering, design, and construction of the parking garage are \$3,000,000 in FY 2024.

Through FY 2022, all parking-related revenues and expenditures have been recorded in the General Fund. Beginning in FY 2023, the Parking Fund was created in order to account for this activity in a separate enterprise fund.

Budgetary Highlights

The following are financial highlights of the FY 2023 budget, broken out by account type:

Revenues:

- The millage rate has remained unchanged from fiscal year 2023 (2.75 mills). Budgeted ad valorem tax revenue in the General Fund is \$4,667,264 for FY 2024, compared to \$4,667,264 budgeted in FY 2023. Gross taxable value is \$2.029 billion and \$1.785 billion for fiscal year 2024 and 2023, respectively, an increase of 13.7% over the previous fiscal year.
- Parking revenues are the City's second largest revenue source, totaling \$3.9 million for the FY 2024 budget. This represents an increase of approximately \$1m, or 34%, from FY 2023

budgeted parking revenues.

- The City collected State and Local Fiscal Recovery Funds derived from the American Rescue Plan Act (ARPA) in fiscal year 2021 and 2022 totaling \$2.154 million. These proceeds remain as unearned revenues until obligated for expenditure, and the obligated expenditures have been incurred. For the FY 2024 budget, \$2.154 million has been earmarked as revenue in the General Fund to be used for funding various projects.

Operating Expenditures:

- Budgeted personnel costs (total wages and benefits for all full-time and part-time employees of the City) are \$7,303,440 for FY 2024, an increase of \$873,379 over the FY 2023 budget. The most significant contributing factor is a 6% City-wide pay increase offered to all employees, in combination with the City contributing 50% of spouse and dependent health care premiums for employees beginning in FY 2024. In addition, there are 83.56 budgeted full time equivalent (FTE) employees in FY 2024, compared to 80.81 budgeted FTEs in FY 2023.
- Two maintenance projects, Gulf Boulevard undergrounding for \$1 million and John's Pass dredging for \$1.556 million, are budgeted in the Public Works Department and John's Pass Village Department, respectively, in FY 2024. The Gulf Boulevard undergrounding costs are to be reimbursed through Penny for Pinellas (infrastructure surtax) revenues; the John's Pass dredging costs are to be fully funded by a State of Florida appropriation.

Capital Outlay:

- Capital outlay for all funds in the FY 2024 budget totals \$22,757,500. All capital equipment, vehicles, and projects and related estimated costs over a 5 year period are listed in the Capital Improvement Plan – 5 Years schedule later in this budget document. Some of the more significant projects include a beach groin renourishment project in the Archibald Park Fund (\$3.5 million budgeted in FY 2024), the design and construction of a Public Works Building and Building Services Facility in the General Fund (\$1.5 million budgeted in the Local Option Sales Tax Fund and \$700,000 budgeted in the Building Fund in FY 2024), construction of a parking garage facility in the Parking Fund (\$6m budgeted over the next two fiscal years), and \$9.9 million of drainage and roadway improvement projects in fiscal year 2024 in the Stormwater Fund.

Budget Process

The City's budget is considered to be a policy document that is subject to statutory requirements and is used as a mechanism to determine appropriate levels of services that are provided to residents. The Budget Process consists of four main stages: preparation, review, adoption, and implementation. Each of these four steps and the persons involved are briefly discussed below.

- **Preparation:** During this stage, individual departments develop their own budgets to perform daily operations as well as attain their established departmental goals.
- **Review:** The City Manager collaborates with Department Heads to review departmental budgets. The Finance Director carefully examines each department's budget for accuracy and begins combining them into one unified budget document. Public meetings, as required by State Law (F.S. 200.65), are held during the review and adoption stages. Public participation is encouraged during this phase.

- **Adoption:** This phase of the budget process is driven by timing requirements set forth by state law.
- **Implementation:** In the implementation phase, the adopted budget, as approved by the Board of Commissioners, is put into action for the fiscal year. Once the budget is implemented, control and revision measures are the responsibility of each department. Departments are held accountable for monitoring their budget spending over time in order to avoid shortfalls at the end of the fiscal year.

Amendments to the budget can be made after adoption. Transfer requests (shifting budgeted outflow amounts among accounts within a department) and amendment requests (increasing the operating budget of a department) can be initiated by any staff member and submitted to the Finance Director via workflow in the City's budgeting system. Budget amendments must be considered and decided upon by the Board of Commissioners. Amendments may take place in the case that doing so would be necessary for the proper and economical operation of the City. Additionally, appropriated funds may go through re-appropriation if they are no longer needed for their original purpose. In this case, the Board of Commissioners must approve that the funds be used for another municipal purpose. The City Manager is given the authority to transfer budgeted amounts between line items within a department without the Board of Commissioners' approval.

Basis of Accounting

Governmental funds are budgeted using the modified accrual basis of accounting, whereby expenditures are recognized in the accounting period when the liability is incurred, if measurable, and revenues and other resources are recognized in the accounting period when they become available and measurable. Revenues are considered to meet the availability test if they are collectible within the current period or soon thereafter for use in payment of liabilities of the current period. This general purpose framework is based on accounting principles generally accepted in the United States of America (i.e., U.S. GAAP). Proprietary funds are also budgeted using the modified accrual basis of accounting. This is a special purpose framework that is not in accordance with U.S. GAAP. Under U.S. GAAP, proprietary funds are reported under the accrual basis of accounting, in which revenues are recognized in the period when earned and expenses are recognized when they are earned.

Encumbrance Amendment and Reserve for Contingencies

A budget amendment is anticipated in early FY 2024 to increase the FY 2023 budget for the rollforward of encumbrances. The purpose of this anticipated amendment is to account for unspent purchase orders for goods and services of a non-recurring nature at the end of fiscal year 2023 that will carry forward into fiscal year 2024 and was not contemplated during the FY 2024 budget process (as these expenditures were planned to occur and be completed in FY 2023). Also, a budgeted contingency reserve has been established within the applicable departments in the General Fund, Archibald Park Fund, Building Fund, Sanitation Fund, Marina Fund, Stormwater Fund, and Parking Fund in the FY 2024 budget to account for unplanned events or other scenarios requiring outflows within a particular fund and department. Examples include expenditures for storm-related incidents or the need for professional services on a short-term basis resulting from unexpected staff turnover. These contingency amounts available in each department and fund as reported in this budget document (see budget details by fund and department later in this document). Use of these reserves will not require

a formal budget amendment.

Disclaimer

The accompanying budgetary schedules and other budget-related information reported herein for the 2023-2024 fiscal year were not subjected to an audit, review, or compilation, and no opinion, conclusion, or assurance is provided on them. The budgeted results may not be achieved, as there will usually be differences between the budgeted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We assume no responsibility to update this report for events and circumstances occurring after October 1, 2023.

FUND AND DEPARTMENT SUMMARY

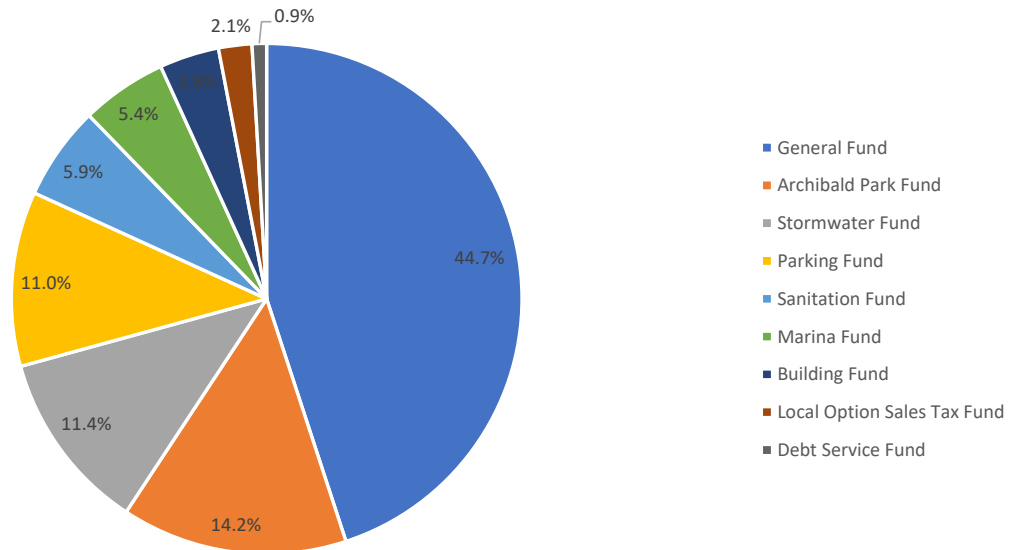


SUMMARY OF REVENUES BY FUND

TOTAL REVENUES & OTHER SOURCES

General Fund	44.7%	15,831,939
Archibald Park Fund	14.2%	5,030,000
Stormwater Fund	11.4%	4,036,900
Parking Fund	11.0%	3,894,250
Sanitation Fund	5.9%	2,096,000
Marina Fund	5.4%	1,914,550
Building Fund	3.8%	1,331,500
Local Option Sales Tax Fund	2.1%	746,121
Debt Service Fund	0.9%	320,000
Impact Fee Fund	0.4%	125,000
Gas Tax Fund	0.3%	113,500
Total Revenues & Other Inflows	100.0%	\$ 35,439,760
Fund Balance/Net Position Used		12,220,332
Total Sources		\$ 47,660,092

Total Revenues & Other Sources

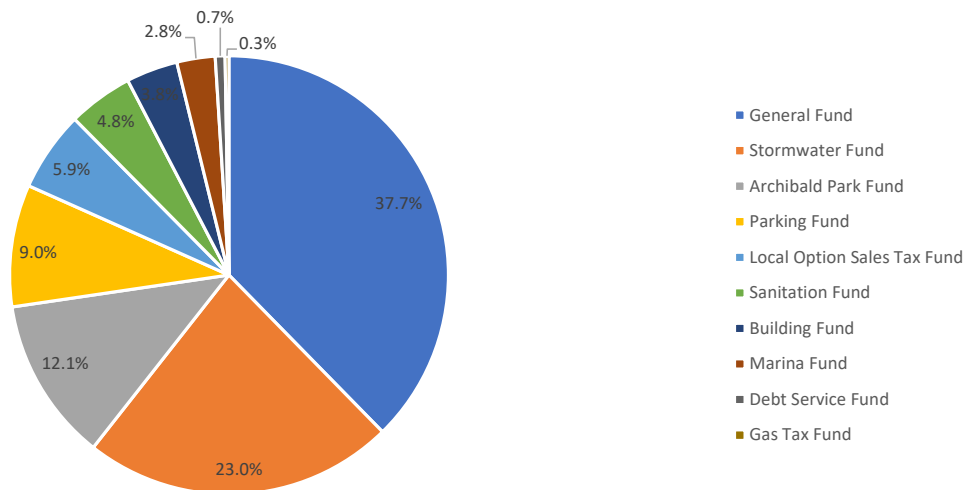


SUMMARY OF EXENDITURES BY FUND

TOTAL EXPENDITURES & OTHER OUTFLOWS

General Fund	37.7%	17,677,163
Stormwater Fund	23.0%	10,781,976
Archibald Park Fund	12.1%	5,660,356
Parking Fund	9.0%	4,221,139
Local Option Sales Tax Fund	5.9%	2,780,000
Sanitation Fund	4.8%	2,236,663
Building Fund	3.8%	1,796,245
Marina Fund	2.8%	1,325,549
Debt Service Fund	0.7%	330,000
Gas Tax Fund	0.3%	137,000
Total Expenses & Other Outflows	100.0%	46,946,091
Fund Balance/Net Postion Available		714,001
Total Uses		\$ 47,660,092

Total Expenditures & Other Uses



BUDGET SUMMARY BY CHARACTER
CITY OF MADEIRA BEACH - FISCAL YEAR 2023-2024

General Fund Tentative Millage Rate:

2.7500 mills

		Governmental							Proprietary						
No.	Character Description	Archibald Park Fund	Building Fund	Debt Service Fund	Gas Tax Fund	General Fund	Impact Fee Fund	Local Option Sales Tax Fund	Total	Marina Fund	Parking Fund	Sanitation Fund	Stormwater Fund	Total	Grand Total
31	Taxes	-	-	-	60,000	6,642,669	-	671,121	7,373,790	-	-	-	-	-	7,373,790
32	Permits, Fees And Special Assessments	-	1,300,000	-	-	660,000	125,000	-	2,085,000	-	-	-	-	-	2,085,000
33	Intergovernmental Revenue	1,750,000	-	-	50,000	5,232,713	-	-	7,032,713	-	-	-	1,641,900	1,641,900	8,674,613
34	Charges For Services	750,000	-	-	-	1,467,617	-	-	2,217,617	1,862,050	3,179,000	2,060,000	750,000	7,851,050	10,068,667
35	Judgements, Fines, & Forfeits	-	-	-	-	16,000	-	-	16,000	-	680,000	-	-	680,000	696,000
36	Miscellaneous Revenues	30,000	31,500	20,000	3,500	973,041	-	75,000	1,133,041	52,500	35,250	36,000	150,000	273,750	1,406,791
38	Other Sources	2,500,000	-	300,000	-	839,900	-	-	3,639,900	-	-	-	1,495,000	1,495,000	5,134,900
		5,030,000	1,331,500	320,000	113,500	15,831,939	125,000	746,121	23,498,060	1,914,550	3,894,250	2,096,000	4,036,900	11,941,700	35,439,760
Fund Balance/Net Position Carryover Used		630,356	464,745	10,000	23,500	1,845,223	-	2,033,879	5,007,704	-	326,889	140,663	6,745,076	7,212,628	12,220,332
Total Sources		5,660,356	1,796,245	330,000	137,000	17,677,163	125,000	2,780,000	28,505,764	1,914,550	4,221,139	2,236,663	10,781,976	19,154,328	47,660,092
10	Personnel Services	297,706	644,645	-	-	4,639,202	-	-	5,581,553	400,649	271,299	713,513	336,426	1,721,887	7,303,440
30	Operating Expenditures/Expenses	451,750	142,000	-	134,000	7,832,720	-	-	8,560,470	309,900	640,840	992,050	459,250	2,402,040	10,962,510
60	Capital Outlay	4,835,000	791,000	-	-	561,500	-	2,780,000	8,967,500	460,000	3,035,000	405,000	8,395,000	12,295,000	21,262,500
70	Debt Service	-	-	330,000	-	-	-	-	330,000	11,000	-	-	1,495,000	1,506,000	1,836,000
80	Grants And Aids	-	-	-	-	99,241	-	-	99,241	-	-	-	-	-	99,241
90	Other Uses	75,900	218,600	-	3,000	4,544,500	-	-	4,842,000	144,000	274,000	126,100	96,300	640,400	5,482,400
		5,660,356	1,796,245	330,000	137,000	17,677,163	-	2,780,000	28,380,764	1,325,549	4,221,139	2,236,663	10,781,976	18,565,327	46,946,091
Fund Balance/Net Position Available		-	-	-	-	-	125,000	-	125,000	589,001	-	-	-	589,001	714,001
Total Uses		5,660,356	1,796,245	330,000	137,000	17,677,163	125,000	2,780,000	28,505,764	1,914,550	4,221,139	2,236,663	10,781,976	19,154,328	47,660,092

BUDGET SUMMARY BY FUNCTION
CITY OF MADEIRA BEACH - FISCAL YEAR 2023-2024

General Fund Tentative Millage Rate:

2.7500 mills

Function	Governmental								Proprietary				Total	Grand Total
	Archibald Park Fund	Building Fund	Debt Service Fund	Gas Tax Fund	General Fund	Impact Fee Fund	Local Option Sales Tax Fund	Total	Marina Fund	Parking Fund	Sanitation Fund	Stormwater Fund		
Revenues & Other Inflow														
Transportation	-	-	-	113,500	1,500,000	15,500	-	1,629,000	-	3,894,250	-	-	3,894,250	5,523,250
Public Safety	-	1,331,500	-	-	930,167	6,500	-	2,268,167	-	-	-	-	-	2,268,167
Physical Environment	-	-	-	-	-	-	-	-	-	-	2,096,000	4,036,900	6,132,900	6,132,900
General Government	-	-	320,000	-	13,071,773	-	746,121	14,137,894	-	-	-	-	-	14,137,894
Culture & Recreation	5,030,000	-	-	-	330,000	103,000	-	5,463,000	1,914,550	-	-	-	1,914,550	7,377,550
Revenues & Other Inflows Total	5,030,000	1,331,500	320,000	113,500	15,831,939	125,000	746,121	23,498,060	1,914,550	3,894,250	2,096,000	4,036,900	11,941,700	35,439,760
Fund Balance/Net Position Carryover Used	630,356	464,745	10,000	23,500	1,845,223	-	2,033,879	5,007,704	-	326,889	140,663	6,745,076	7,212,628	12,220,332
Total Sources	5,660,356	1,796,245	330,000	137,000	17,677,163	125,000	2,780,000	28,505,764	1,914,550	4,221,139	2,236,663	10,781,976	19,154,328	47,660,092
Expenses & Other Outflow														
Transportation	-	-	-	137,000	1,953,500	-	-	2,090,500	-	4,221,139	-	-	4,221,139	6,311,639
Public Safety	-	1,796,245	-	-	3,862,469	-	125,000	5,783,714	-	-	-	-	-	5,783,714
Physical Environment	-	-	-	-	1,617,382	-	1,950,000	3,567,382	-	-	2,236,663	10,781,976	13,018,639	16,586,021
General Government	-	-	330,000	-	8,603,041	-	-	8,933,041	-	-	-	-	-	8,933,041
Culture & Recreation	5,660,356	-	-	-	1,640,770	-	705,000	8,006,126	1,325,549	-	-	-	1,325,549	9,331,675
Expenses & Other Outflows Total	5,660,356	1,796,245	330,000	137,000	17,677,163	-	2,780,000	28,380,764	1,325,549	4,221,139	2,236,663	10,781,976	18,565,327	46,946,091
Fund Balance/Net Position Available	-	-	-	-	-	125,000	-	125,000	589,001	-	-	-	589,001	714,001
Total Uses	5,660,356	1,796,245	330,000	137,000	17,677,163	125,000	2,780,000	28,505,764	1,914,550	4,221,139	2,236,663	10,781,976	19,154,328	47,660,092

GENERAL FUND INFLOWS & OUTFLOWS DEPARTMENT DETAIL

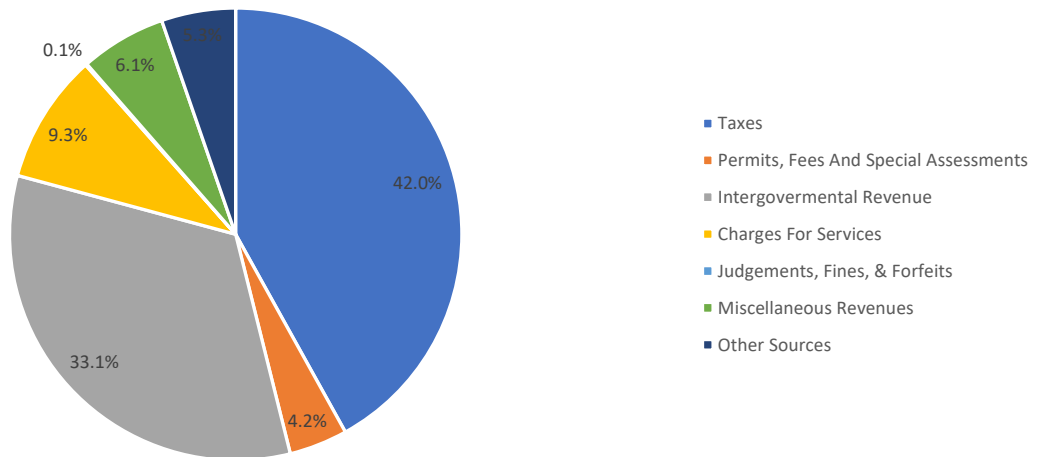


GENERAL FUND REVENUE & OTHER INFLOWS SUMMARY

REVENUES & OTHER INFLOWS BY CHARACTER

Taxes	42.0%	6,642,669
Permits, Fees And Special Assessments	4.2%	660,000
Intergovernmental Revenue	33.1%	5,232,713
Charges For Services	9.3%	1,467,617
Judgements, Fines, & Forfeits	0.1%	16,000
Miscellaneous Revenues	6.1%	973,041
Other Sources	5.3%	839,900
Total Operating Revenue	100.0%	\$ 15,831,939

General Fund Revenues & Inflows



GENERAL FUND REVENUE BY ACCOUNT

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
001.1000.347908	Misc Store Income-Taxable	-	15,000	17,000	15,000
001.1000.347910	Purchases Store	-	(15,000)	(10,000)	(15,000)
001.1000.366000	Donations	-	-	-	-
001.1000.369900	Other Miscellaneous Revenues	6,152	-	-	-
001.1050.316000	Local Business Tax Receipts	132,708	85,000	35,908	90,000
001.1050.322901	Plan Review	10,321	25,000	2,500	10,000
001.1050.329501	Applications/Fees	11,739	2,000	14,000	15,000
001.1050.331391	FEMA Flood Mitigation Program	83,204	-	-	-
001.1050.331392	Fema Grant Revenues	-	20,000	-	-
001.1050.334390	FDEP Agreement R2107	-	-	-	-
001.1050.335150	Alcoholic Beverage License Tax	18,209	2,500	9,000	10,000
001.1050.341300	Zoning Adjustment Applications	24,197	-	428	2,000
001.1300.341302	Public Records Request Fees	1,966	-	-	100
001.1400.311000	Ad Valorem Taxes	4,028,179	4,667,264	4,611,785	5,299,779
001.1400.311001	Ad Valorem Taxes - Delinquent	106,226	-	10,000	-
001.1400.311002	Ad Valorem Taxes - Tax Sale	-	-	-	-
001.1400.314100	Utility Service Tax - Electric	783,756	700,000	800,000	820,000
001.1400.314300	Utility Service Tax - Water	129,060	115,000	130,000	130,000
001.1400.314400	Utility Service Tax - Gas	-	5,000	-	1,000
001.1400.314800	Utility Service Tax - Propane	31,434	25,000	35,000	35,000
001.1400.314900	Utility Service Tax - Other	-	-	-	-
001.1400.315200	Communications Services Tax	244,148	251,928	250,000	266,890
001.1400.323100	Progress Energy Franchise	616,772	525,000	600,000	600,000
001.1400.323400	Peoples Gas Systems Franchise	9,571	6,500	6,038	10,000
001.1400.329102	Rental Inspection Fees	33,080	25,000	2,748	10,000
001.1400.329502	Reciprocals - Contractor Reg.	-	-	-	-
001.1400.332000	ARPA NEU Grant Proceeds	-	-	-	2,154,172
001.1400.335125	State Revenue Sharing	174,167	215,789	200,000	214,987
001.1400.335180	Half Cent Sales Tax Revenue	354,885	304,178	325,000	330,054
001.1400.335210	Firefighters Supplemental Income	4,590	4,000	5,500	5,500
001.1400.335301	State Appropriation - FDOT Gulf Blvd Resurfacing	-	-	-	-
001.1400.335450	Fuel Tax Refund	3,181	3,000	1,251	3,000
001.1400.338000	Pinellas County	99,124	1,053,006	2,556,673	1,015,000
001.1400.341301	Election Qualifying Fees	150	500	-	200
001.1400.344900	FDOT Maintenance Agreements	46,396	25,000	48,393	48,400
001.1400.347201	Beach Concession - County Park	-	-	-	-
001.1400.347202	Beach Walkover Chair Rentals	12,000	-	-	-
001.1400.347400	Special Event Fee	172,908	100,000	175,000	175,000
001.1400.354000	Fines & Forfeitures	4,360	5,000	6,000	6,000
001.1400.354001	Parking Fines	173,424	-	-	-
001.1400.354002	Code Enforcement Fines	83,624	-	20,000	10,000
001.1400.361100	Interest Earnings	450,862	250,000	700,000	700,000
001.1400.361101	Interest - Tax Collector	4,338	250	1,000	1,000
001.1400.361102	Interest Payment from Marina	8,070	10,000	90,000	5,385
001.1400.362000	Rent	127,824	120,000	115,000	120,000
001.1400.362001	Facility Rental- Cost Recovery	4,258	5,000	1,928	5,000
001.1400.362002	Facility Rentals	25,240	25,000	30,000	25,000
001.1400.362003	Rent PW Complex - Beach Mason.	86	500	-	-
001.1400.362004	Rental Income - Chamber Bldg.	2	-	-	-
001.1400.362005	Bell South Cell Tower	50,734	50,000	50,000	67,346
001.1400.362007	Lease Revenue	190,933	-	-	-
001.1400.362008	Rentals & Leases - Contra Revenue	183,077	-	-	-
001.1400.364000	Sale/Disposition of Capital Assets	1,250	-	21,000	-
001.1400.366000	Donations	31,000	-	-	-
001.1400.366001	Donations - Fire Department	2,210	2,000	428	1,000

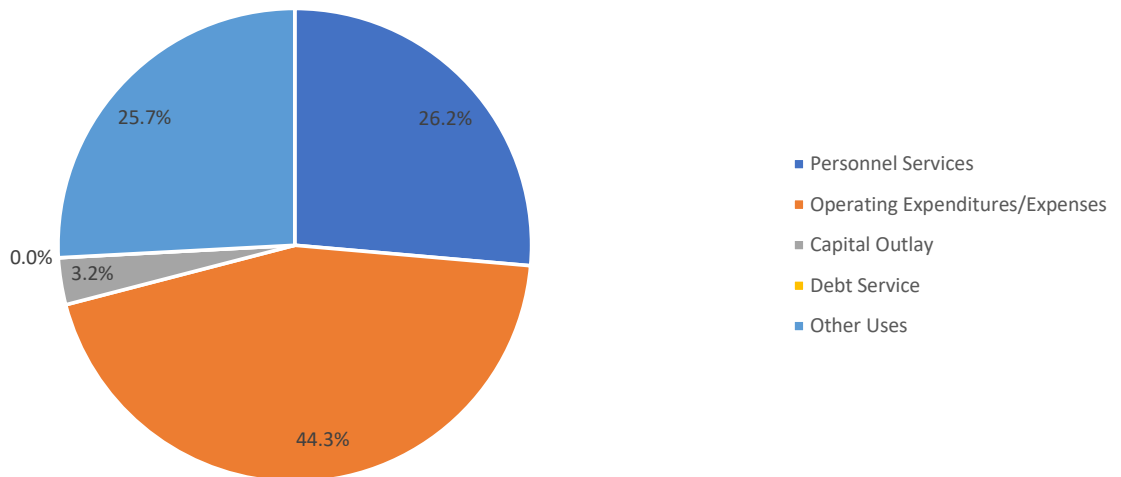
001.1400.366002	JPV Donations	930	500	343	500
001.1400.366003	9/11 Donations	-	500	-	-
001.1400.366004	Local Grants & Contributions	15,768	-	-	-
001.1400.369300	Lawsuit Settlement	-	-	-	-
001.1400.369900	Other Miscellaneous Revenues	5,522	10,000	7,000	7,000
001.1400.369901	Copy Charges	-	250	-	100
001.1400.369902	Notary Fee	55	100	-	100
001.1400.369903	Refund Prior Year Expenses	19,246	20,000	20,000	5,000
001.1400.369904	Sales Tax Collection Allowance	617	600	296	360
001.1400.369905	Indebtedness Searches	13,900	10,000	10,000	11,000
001.1400.369908	Civil Review Fees	1,848	3,000	702	2,000
001.1400.369909	Purchase Card Rebate	3,736	2,500	4,000	4,000
001.1400.369910	Credit Card Convenience Fee	17,604	15,000	20,000	15,000
001.1400.380000	Other Sources	-	-	-	-
001.1400.380001	Fund Balance/Net Position Carryover Used	-	2,647,972	-	-
001.1400.381005	Transfer from Building Fund	-	-	-	-
001.1400.382000	Administrative Services Alloc	405,690	487,163	500,000	839,900
001.1400.384001	Other Financing Sources - Leasing Activities	-	-	-	-
001.3100.324310	Impact Fees - Residential - Transportation	3,447	-	-	-
001.3100.324320	Impact Fees - Commercial - Transportation	-	-	-	-
001.4000.322900	Fire Plan Review Fees	-	-	-	-
001.4000.324110	Impact Fees - Residential - Public Safety	1,379	-	-	-
001.4000.324120	Impact Fees - Commercial - Public Safety	-	-	-	-
001.4000.329101	Fire Inspection Fees	19,667	7,500	10,230	15,000
001.4000.342200	Redington Beach Fire Contract	271,151	270,000	270,000	298,944
001.4000.342400	Pinellas County EMS	537,037	566,700	567,000	612,973
001.4000.369900	Other Miscellaneous Revenues	3,620	-	553	3,000
001.4000.369906	Insurance Proceeds	5,000	-	-	-
001.4000.369907	CPR Training Revenue	50	-	300	250
001.5000.324610	Impact Fees - Residential - Culture/Recreation	27,343	-	-	-
001.5000.324620	Impact Fees - Commercial - Culture/Recreation	-	-	-	-
001.5000.347501	Recreation Programs	27,721	20,000	30,000	30,000
001.5000.347502	After School Program	119,808	100,000	105,000	105,000
001.5000.347503	Summer Program	76,705	85,000	85,000	85,000
001.5000.347504	Field Rentals	32,827	35,000	50,000	45,000
001.5000.347505	Sponsorships	17,176	15,000	8,275	15,000
001.5000.347506	MB Little League	10,000	10,000	9,000	10,000
001.5000.347507	Adult Leagues	300	10,000	-	-
001.5000.347508	Youth Leagues	48,008	30,000	50,000	40,000
001.6000.344501	John's Pass Village	432,794	-	-	-
001.6000.344502	City/South Beach	695,627	-	-	-
001.6000.344503	Non-Resident Parking Permits	30,010	-	107	-
001.6000.344504	Village Blvd. Parking	1,257,071	-	-	-
001.6000.344505	Misc. Lot Parking	350,280	-	-	-
001.6000.344508	Business Parking Permit	5,495	-	-	-
001.8000.335380	State Appropriations - Physical Environment	-	1,556,000	-	1,500,000
001.1400.381007	Transfer from Parking Fund	-	1,800,000	1,928,212	-
Revenues & Other Inflows Total		12,936,845	16,331,200	14,537,599	15,831,939

GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURES & OUTFLOWS BY CHARACTER

Personnel Services	26.2%	4,639,202
Operating Expenditures/Expenses	44.3%	7,832,720
Capital Outlay	3.2%	561,500
Debt Service	0.0%	0
Other Uses	25.7%	4,544,500
Grants And Aids	0.6%	99,241
Total Operating Expenditures	100.0%	\$ 17,677,163

General Fund Expenditures & Outflows by Character

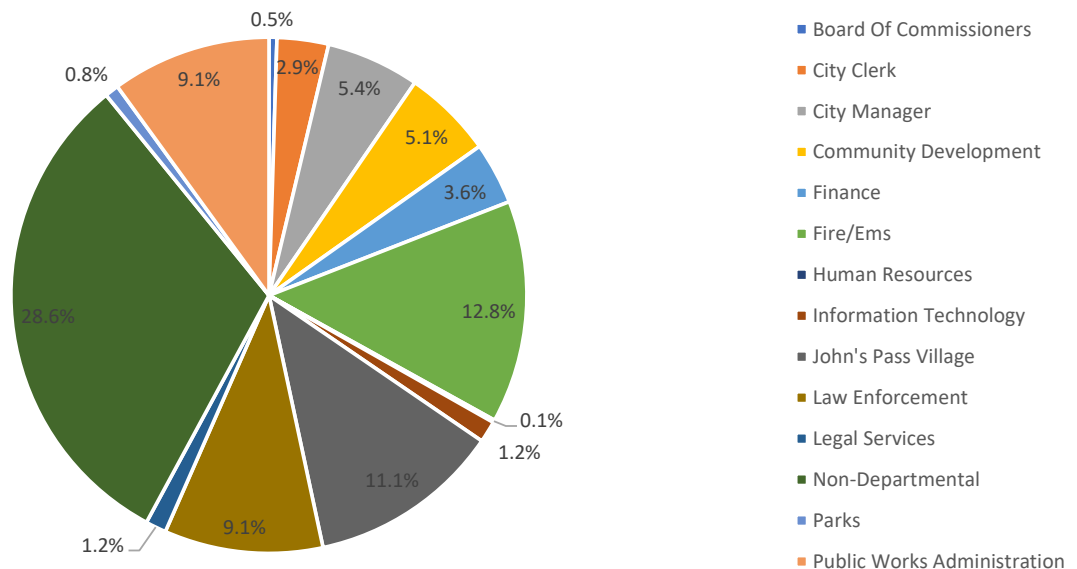


GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURES & OUTFLOWS BY DEPARTMENT

Board Of Commissioners	0.5%	81,300
City Clerk	2.9%	521,399
City Manager	5.4%	947,306
Community Development	5.1%	910,157
Finance	3.6%	628,839
Fire/Ems	12.8%	2,254,049
Human Resources	0.1%	26,000
Information Technology	1.2%	220,300
John's Pass Village	11.1%	1,953,500
Law Enforcement	9.1%	1,608,420
Legal Services	1.2%	209,000
Non-Departmental	28.6%	5,058,741
Parks	0.8%	138,000
Public Works Administration	9.1%	1,617,382
Recreation	8.5%	1,502,770
Grand Total	100.0%	17,677,163

General Fund Expenditures & Outflows
By Department



GENERAL FUND DEPARTMENT SUMMARY

ACCOUNT	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Board Of Commissioners				
Expenses & Other Outflows	57,009	74,800	59,243	81,300
City Clerk				
Revenues & Other Inflows	1,966	-	-	100
Expenses & Other Outflows	315,431	448,647	381,864	521,399
City Manager				
Revenues & Other Inflows	6,152	-	7,000	-
Expenses & Other Outflows	537,417	666,345	611,324	947,306
Community Development				
Revenues & Other Inflows	280,378	134,500	61,836	127,000
Expenses & Other Outflows	535,412	688,776	657,778	910,157
Finance				
Expenses & Other Outflows	477,409	525,046	449,431	628,839
Fire/Ems				
Revenues & Other Inflows	837,903	844,200	848,083	930,167
Expenses & Other Outflows	1,873,269	2,078,570	1,975,969	2,254,049
Human Resources				
Expenses & Other Outflows	84,735	118,421	54,887	26,000
Information Technology				
Expenses & Other Outflows	181,680	220,652	197,465	220,300
John's Pass Village				
Revenues & Other Inflows	-	1,556,000	-	1,500,000
Expenses & Other Outflows	145,725	1,943,000	222,853	1,953,500
Law Enforcement				
Expenses & Other Outflows	1,396,545	1,552,600	1,550,800	1,608,420
Legal Services				
Expenses & Other Outflows	169,503	214,000	185,071	209,000
Non-Departmental				
Revenues & Other Inflows	8,675,835	13,491,500	13,283,297	12,944,673
Expenses & Other Outflows	1,267,193	4,248,908	865,672	5,058,741
Parks				
Expenses & Other Outflows	112,778	117,000	61,145	138,000
Public Works Administration				
Expenses & Other Outflows	440,738	5,475,424	696,707	1,617,382
Recreation				
Revenues & Other Inflows	359,887	305,000	337,275	330,000
Expenses & Other Outflows	973,716	1,234,883	1,171,586	1,502,770

BOARD OF COMMISSIONERS

Overview: The City of Madeira Beach is a commission-manager form of government. The Board of Commissioners has all legislative powers of the City of Madeira Beach.

The Board of Commissioners consists of five (5) members who shall be electors of said City and shall be elected at large by the qualified voters of the City of Madeira Beach. Commission members occupy districts numbered one (1) through (4), and a Mayor. The Commission members shall have been qualified electors and residents of the City of Madeira Beach, Florida, for one (1) year immediately prior to their qualifying for election, and in addition, each District-Commissioner shall be a resident of said district in which the candidate seeks to be a candidate for a period of six (6) months prior to the date of said application. The term of office for all District Commissioners shall be for a period of two (2) years. The Mayor may reside at the time of the election anywhere within the City of Madeira Beach, Florida; and the term of office for the Mayor shall be for a period of three (3) years. The terms of all members of the Commission, including the Mayor, will begin upon induction into office at the Board of Commissioners first meeting following the election, and shall continue until their successor has been duly elected and installed under this Charter.

The Mayor shall preside at meetings of the Board of Commissioners, shall have voice and vote in the proceedings of the Commission, shall be recognized as the official head of the City of Madeira Beach, Florida, government for all ceremonial purposes, for service of process, and as the City of Madeira Beach, Florida, 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.

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.

Current Board of Commissioners as of March 2023

James "Jim" Rostek, Mayor	(March 2023 – March 2026)
David Tagliarini, District 1 Commissioner	(March 2022 – March 2024)
Ray Kerr, District 2 Commissioner / Vice Mayor	(March 2022 – March 2024)
Eddie McGeehen, District 3 Commissioner	(March 2023 – March 2025)
Anne-Marie Brooks, District 4 Commissioner	(March 2023 – March 2025)

Annual Salary

Mayor	\$10,000
District Commissioners	\$7,500

City Clerk, City Attorney, City Manager and City Treasurer; Charter Officers

The Board of Commissioners appoints the City Clerk, City Manager, and City Attorney. The City Manager, subject to the Board of Commissioner's approval, appoints a Director of Finance who in turn shall also be the City Treasurer. All charter officers serve at the pleasure of the Board of Commissioners.

BOARD OF COMMISSIONERS

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.1310.513001	Salaries-Commission	40,000	40,000	39,278	40,000
001.1310.521000	Social Security	3,060	3,100	3,005	3,100
001.1310.524000	Worker's Compensation	31	100	52	100
001.1310.540000	Travel & Training	5,168	10,000	8,000	10,000
001.1310.541000	Cellular Telephone	2,746	4,000	4,000	4,000
001.1310.546002	Maint Other Equipment	-	1,600	-	1,600
001.1310.547000	Printing and Binding	1,207	2,000	2,500	2,500
001.1310.548000	Promotions & Pub Rltns	-	-	-	5,000
001.1310.548005	Board Appreciation Dinner	1,984	5,000	574	5,000
001.1310.551000	Office Supplies	905	2,000	923	2,000
001.1310.552004	Uniforms	30	1,000	-	1,000
001.1310.554000	Dues & Subscriptions	1,878	5,000	911	5,000
001.1310.599002	Budgeted Contingency	-	1,000	-	2,000
Expenses & Other Outflows Total		57,009	74,800	59,243	81,300

CITY CLERK

The City Clerk is one of four charter officers that are appointed by the Board of Commissioners and serves at its pleasure. The City Clerk provides an array of services to the public, Board of Commissioners, and City staff. The primary duties include:

- Supervisor of Elections, constitutional officer for the City of Madeira Beach and the qualifying officer for candidates who wish to run for office of Mayor and District Commissioner.
- Secretary ex-officio to the Civil Service Commission.
- Custodian of the City Seal with the authority to execute and emboss documents to authenticate the validity of City records.
- Financial Disclosure Coordinator with the State of Florida Commission on Ethics.
- Records Management Liaison Officer with the Florida Department of State.
- Custodian of all public records and responsible for their safety.
- Records Manager and oversees the City's records management program, and coordinates record management efforts and training for City departments.
- Processes public records requests and complies with records retention in compliance with the Florida Public Records Law (F.S. Chapter 119).
- Posts Board of Commissioners Meeting Notices.
- Assists in the preparation and publishing Board of Commissioners meeting agendas and packets.
- Publishes Civil Service Commission meeting agendas and packets.
- Attends, records, transcribes, and indexes minutes of the Board of Commissioners and Civil Service Commission.
- Keeps a journal of Board of Commissioners proceedings and keeps a record indexing system to include action taken by the Board of Commissioners.
- Records and indexes Ordinances and Resolutions.
- Administers oaths to Board of Commissioners and Civil Service Commission members.
- Coordinates the codification of the City Charter, Code of Ordinances, and Land Development Code.
- Assists in the preparation and advertising legal notices for the adoption of Ordinances.

FY '23 Accomplishments:

- Purchased and using Barracuda Archiving, an archival solution that keeps email communication safe and tamper-free and makes it easier to search all email to satisfy public records requests in accordance with the Florida Public Records Law (F.S. Ch. 119).
- Purchased and using Civic Plus Meeting Management System. Administrator and user training.
- Upgraded JustFOIA Public Records Tracking System. Administrator and user training.
- Purchased Laserfiche, an automated workflow, records management, document imaging, and webform software. Allows easier access of public records to the public. Administrator and user training. Started the buildout and started administrator training.

FY '24 Goal and Objectives:**Goal: Internal and External Communications**

Objective 1: Continues to streamline costs to make the City Clerk's office leaner and more efficient.

Objective 2: Keep abreast of changes in legislation and office technology. Per City Charter, Sec. 5.2, keep in good standing with the Institute of Municipal Clerks (IIMC) and Florida Association of City Clerks (FACC), and maintain Master Municipal Clerk (MMC) certification with the organizations through continuing educational courses, city clerk conferences, and meetings, etc. Budgeting accordingly.

Objective 3: Complete the buildout to launch Laserfiche, an automated workflow, records management, document imaging, and webform software. Allows easier access of public records to the public. Administrator and user training.

Objective 4: Purchase eBook cloud-based software to create and maintain an online Municipal Election Candidate Packet on the City's website for citizens interested in running for City of Madeira Beach Mayor or District Commissioner. Paper packets available.

CITY CLERK

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
001.1300.341302	Public Records Request Fees	1,966	-	-	100
Revenues & Other Inflows Total		1,966	-	-	100
Expenses & Other Outflows					
001.1300.512000	Salaries & Wages	175,638	224,122	208,097	237,876
001.1300.514000	Overtime	-	-	461	-
001.1300.521000	Social Security	12,581	17,145	15,161	18,198
001.1300.522001	ICMA 401(a) Plan	15,841	20,171	18,770	5,058
001.1300.522002	FRS - Regular Class	-	-	-	24,653
001.1300.523000	Group Insurance	23,967	34,050	22,243	60,000
001.1300.524000	Worker's Compensation	81	359	188	214
001.1300.525000	Unemployment Compensation	-	-	-	-
001.1300.531000	Professional Services	-	12,000	1,000	12,000
001.1300.531003	Computer Hardware Support Svcs	-	-	-	-
001.1300.531010	Software	27,324	40,000	38,407	52,000
001.1300.534000	Contractual Service	41,474	56,500	56,500	56,500
001.1300.540000	Travel & Training	926	8,000	7,400	8,000
001.1300.541000	Cellular Telephone	807	2,000	638	2,000
001.1300.542000	Postage	6	500	34	500
001.1300.546002	Maint Other Equipment	930	1,500	-	2,000
001.1300.547000	Printing and Binding	-	300	-	300
001.1300.548000	Promotions & Pub Rltns	150	3,000	-	3,000
001.1300.549005	Election Expense	8,187	14,000	7,174	14,000
001.1300.549006	Legal Advertisements	3,805	10,000	3,581	10,000
001.1300.550000	Public Records Request Expense	-	-	2	100
001.1300.551000	Office Supplies	1,618	2,000	1,100	2,000
001.1300.552000	Departmental Supplies	-	-	-	-
001.1300.552004	Uniforms	-	500	129	500
001.1300.554000	Dues & Subscriptions	2,095	2,500	980	2,500
001.1300.564000	Capital Equipment	-	-	-	-
001.1300.599002	Budgeted Contingency	-	-	-	10,000
Expenses & Other Outflows Total		315,431	448,647	381,864	521,399

CITY MANAGER

Overview: The City of Madeira Beach has a commission-manager form of government, whereby elected officials entrust the day-to-day responsibilities of managing government operations to a professionally trained municipal administrator. The City Manager is considered a charter officer. The charter stipulates the manager's roles and responsibilities as they relate to the municipal corporation's management and operations. The charter requires the elected officials referred to as the "Board of Commissioners" to serve as policymakers and to provide policy guidance and direction to the City Manager, who then maintains the responsibility of executing the policy edicts. This relationship between the Board and the City Manager represents one of the most common government structures in the state of Florida, and in the nation as a whole. The City Manager serves as the Chief Administrative Officer, or CAO, similar to a CEO in a for-profit entity. However, a municipal manager's duties and responsibilities focus on government operations and quality-of-life elements that are intended to improve the lives of those who call this community home or who choose to visit or invest in the city.

FY ' 24 Goals:

- o Continue ensuring City-wide financial transparency, accountability, and responsibility through our developing public portal, budget preparation/adoption/amendment processes, and monthly reporting.
- o Ensure adequate/sufficient resources including, but not limited to, law enforcement, fire/rescue, code & buildings enforcement, marina/boating safety dedicated to ensure we maintain a very safe and secure City.
- o Research, apply, and obtain Federal, State, and local grants to enhance & improve city operations and capital projects particularly fire, infrastructure, sustainability, streets, stormwater, etc.
- o Enhance employee appreciation programs for wellness, retention, and over-all workplace morale including a health fair, appreciation events/activities, and recognition.
- o Continue sustainability/green initiatives to enhance environmental conditions through renewable and/or less invasive energy sources such as solar, electric vehicles, reduced single-stream plastics, and more.
- o Enhance resident participation/interaction through our social media, broadcast, events/activities, and regular/special meetings to better engage and survey the quality of our City services.
- o Continue promoting our City as a wonderful tourist/visitor destination working with our numerous partners to also incorporate additional tourism infrastructure opportunities: Visit St. Pete/Clearwater, Tampa Bay Beaches Chamber of Commerce, Treasure Island/Madeira Beach Chamber of Commerce, John's Pass Business Association, and other similar organizations.
- o Enhance development/redevelopment strategies to best manage the balance between preserving existing residential neighborhoods/areas and commercial investment centered around our tourism economy.
- o Ensure the over-all economic well-being of our environmental, coastal, residential, and tourism industries.

CITY MANAGER

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
001.1000.347908	Misc Store Income-Taxable	-	15,000	17,000	15,000
001.1000.347910	Purchases Store	-	(15,000)	(10,000)	(15,000)
001.1000.366000	Donations	-	-	-	-
001.1000.369900	Other Miscellaneous Revenues	6,152	-	-	-
Revenues & Other Inflows Total		6,152	-	7,000	-

Expenses & Other Outflows

001.1000.512000	Salaries & Wages	287,914	304,261	255,000	328,890
001.1000.514000	Overtime	1,357	-	2,985	-
001.1000.521000	Social Security	21,712	23,276	32,000	25,160
001.1000.522001	ICMA 401(a) Plan	31,055	31,636	28,000	25,214
001.1000.522002	FRS - Regular Class	-	-	-	12,946
001.1000.523000	Group Insurance	50,177	45,715	40,000	80,000
001.1000.523003	Group Insurance - Dependents	-	10,000	-	-
001.1000.524000	Worker's Compensation	201	407	213	296
001.1000.525000	Unemployment Compensation	-	-	-	-
001.1000.531000	Professional Services	30,636	5,000	49,000	50,000
001.1000.531001	City Attorney - Retainer	-	10,000	-	10,000
001.1000.531002	City Attorney - Non-retainer	-	-	-	-
001.1000.531005	IT Services	-	-	-	-
001.1000.531007	Other Legal Expenses	-	-	-	-
001.1000.534000	Contractual Service	56,278	55,000	50,317	55,000
001.1000.540000	Travel & Training	836	4,000	1,823	4,000
001.1000.540001	Auto Allowance	6,000	6,000	6,000	6,000
001.1000.541000	Cellular Telephone	3,854	1,500	1,531	1,250
001.1000.541001	Web Page	-	-	-	-
001.1000.542000	Postage	25	250	138	250
001.1000.544000	Rentals & Leases	-	-	-	-
001.1000.546002	Maint Other Equipment	-	-	-	-
001.1000.547000	Printing and Binding	139	1,000	178	1,000
001.1000.548000	Promotions & Pub Rltns	34,324	85,000	85,000	70,000
001.1000.548006	Grouper Gala	-	-	2,500	-
001.1000.549000	Other Current Charges	-	-	-	-
001.1000.549003	Cash Short (Over)	-	-	-	-
001.1000.551000	Office Supplies	818	1,000	3,000	1,000
001.1000.552000	Departmental Supplies	595	500	2,000	500
001.1000.552004	Uniforms	175	300	171	300
001.1000.554000	Dues & Subscriptions	4,351	5,500	1,825	5,500
001.1000.562000	Buildings	-	-	25,000	-
001.1000.563000	Capital Improvements	-	-	13,931	250,000
001.1000.564000	Capital Equipment	-	70,000	-	-
001.1000.582001	Chamber of Commerce Donation	6,970	6,000	10,712	6,000
001.1000.599002	Budgeted Contingency	-	-	-	14,000
Expenses & Other Outflows Total		537,417	666,345	611,324	947,306

COMMUNITY DEVELOPMENT

Overview. The Community Development Department's mission is to foster an attractive, economically, and environmentally healthy city that is safe, diverse, and livable for all. The department includes planning and zoning, business licensing, floodplain management, and shared responsibility for the management of code compliance. The department is directed by the Community Development Director who answers directly to the City Manager.

Planning and zoning goals are accomplished through the development review processes, and the update and implementation of the Madeira Beach Comprehensive Plan and Land Development Regulations. Planning and zoning and building staff implement a consolidated plan review process, which incorporates the input of a wide range of consultants, outside agencies, and other city departments. Code compliance functions involve coordination with the Code Enforcement Officers to interpret and implement the use of the city's Land Development Regulations. The department also updates and manages the Community Rating System, associated floodplain management, and the business tax program.

Community Development staff supports city-wide programs sponsored by other departments and represents City planning interests by participation in County and Regional planning and development programs. Community Development staff provides staff support to the Board of Commissioners, the Planning Commission, and Special Magistrate in review of special exceptions, variance requests and zoning code violation hearings.

FY '23 Accomplishments:

Reviewed and amended the Madeira Beach Comprehensive Plan through the Evaluation and Appraisal Report process. Evaluated, reviewed, and completed the proposed John's Pass Village Activity Center Special Area Plan. Worked with Forward Pinellas to assure the Future Land Use Element of the Madeira Beach Comprehensive Plan and Land Development Regulations are consistent with the Countywide Plan. Evaluated and completed the five-year Community Rating System cycle review. Began and assisted in the Master Plan process for the city. Expanded ArcGIS mapping and statistical analysis in planning. Updated the Community Development website. Reviewed and updated all Community Development forms and applications.

FY '24 Goals:

Work with consultants and the public to undergo the visioning and Master Plan process for the city. Create further transparency with an increase in public workshops, notices, and informational meetings. Resolve land use inconsistencies in John's Pass Village. Coordinate and provide expert planning services through local, county, and state hearing processes and associated policy development, notice and advertisement requirements. Continue to expand the city mapping and land use analysis through ArcGIS and work with Public Works to map stormwater drainage and flooding issues. Update the Land Development Regulations in coordination with Forward Pinellas. Mentor and train new employees.

COMMUNITY DEVELOPMENT

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
001.1050.316000	Local Business Tax Receipts	132,708	85,000	35,908	90,000
001.1050.322901	Plan Review	10,321	25,000	2,500	10,000
001.1050.329501	Applications/Fees	11,739	2,000	14,000	15,000
001.1050.331391	FEMA Flood Mitigation Program	83,204	-	-	-
001.1050.331392	Fema Grant Revenues	-	20,000	-	-
001.1050.334390	FDEP Agreement R2107	-	-	-	-
001.1050.335150	Alcoholic Beverage License Tax	18,209	2,500	9,000	10,000
001.1050.341300	Zoning Adjustment Applications	24,197	-	428	2,000
Revenues & Other Inflows Total		280,378	134,500	61,836	127,000

Expenses & Other Outflows

001.1050.512000	Salaries & Wages	271,958	343,026	299,479	437,419
001.1050.514000	Overtime	44	-	446	-
001.1050.521000	Social Security	19,537	26,241	22,078	33,463
001.1050.522001	ICMA 401(a) Plan	26,499	30,872	30,349	28,510
001.1050.522002	FRS - Regular Class	-	-	-	16,372
001.1050.523000	Group Insurance	44,428	59,588	29,009	112,000
001.1050.524000	Worker's Compensation	180	549	288	394
001.1050.525000	Unemployment Compensation	-	-	-	-
001.1050.531000	Professional Services	111,086	120,000	220,000	150,000
001.1050.531008	Planning	192	7,000	3,000	5,000
001.1050.531012	Special Magistrate	4,298	25,000	3,031	7,000
001.1050.531013	Code Enforcement Services	-	500	-	3,000
001.1050.534000	Contractual Service	31,788	25,000	24,000	30,000
001.1050.540000	Travel & Training	1,503	7,500	3,000	10,000
001.1050.541000	Cellular Telephone	1,006	2,000	615	3,000
001.1050.542000	Postage	2,914	14,000	2,814	14,000
001.1050.547000	Printing and Binding	1,363	5,000	3,180	7,000
001.1050.548000	Promotions & Pub Rltns	-	2,000	-	5,000
001.1050.549002	Business Tax	2,753	1,500	2,500	5,000
001.1050.551000	Office Supplies	3,022	10,700	10,500	15,000
001.1050.554000	Dues & Subscriptions	12,842	8,300	3,489	10,000
001.1050.583001	FEMA Flood Mitigation Program	-	-	-	-
001.1050.599002	Budgeted Contingency	-	-	-	18,000
Expenses & Other Outflows Total		535,412	688,776	657,778	910,157

FINANCE

Overview: The City of Madeira Beach Finance Department provides oversight of all financial transactions within the City, including accounting, auditing, and financial reporting, operating and capital budgeting, debt management, fixed asset management, parking enforcement, information technology (IT), treasury and investment management, payroll, and procurement. The services provided by the Finance Department are as follows:

Financial Management - Assist in coordination and development of the annual budget, and Capital Improvement Program

Treasury Management - Management of operating cash, investment balances, and debt financing.

Financial Reporting - Management revenue, expenditure, and cash reports; annual Comprehensive Financial Report

Compliance - Revenue, expenditure, and encumbrance monitoring; monthly BOC reporting; annual financial audit

Information Technology (IT) - Management of contractual IT service relationship.

FY '23 Accomplishments:

The Finance Department changed accounting software at the beginning of the FY 2022 and, more closely, re-aligned our G/L account numbers with the Florida UAS manual. The fiscal year 2022 audit was performed timely and efficiently.

FY '24 Goals:

Finance will take the lead on continuing to leverage technology to automate business processes where possible and improve operational efficiency. Examples include streamlining cash-handling procedures, fixed asset management, and project accounting. Finance will use time savings achieved to perform more value-added functions for the City of Madeira Beach, such as internal auditing activities over various processes, conducting fee studies, and provide enhanced reporting to departments and other stakeholders to allow for more informed decision-making.

FINANCE

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.1100.512000	Salaries & Wages	228,846	228,273	231,207	246,673
001.1100.514000	Overtime	409	-	454	-
001.1100.521000	Social Security	15,943	17,463	16,569	18,870
001.1100.522001	ICMA 401(a) Plan	20,650	20,545	20,702	-
001.1100.522002	FRS - Regular Class	-	-	-	33,474
001.1100.523000	Group Insurance	34,463	33,900	26,688	60,000
001.1100.523003	Group Insurance - Dependents	-	-	-	9,600
001.1100.524000	Worker's Compensation	174	365	191	222
001.1100.525000	Unemployment Compensation	-	-	-	-
001.1100.531000	Professional Services	97,713	110,000	60,846	105,000
001.1100.531009	Pre Employment Services	-	-	-	-
001.1100.531011	Software Support Services	12,407	40,000	27,349	65,000
001.1100.532000	Accounting and Auditing	47,467	55,000	54,500	56,000
001.1100.534000	Contractual Service	-	2,500	-	-
001.1100.540000	Travel & Training	1,078	2,000	194	2,000
001.1100.541000	Cellular Telephone	224	500	17	300
001.1100.542000	Postage	832	2,000	789	1,000
001.1100.547000	Printing and Binding	3,064	4,000	2,407	4,000
001.1100.549000	Other Current Charges	274	-	-	-
001.1100.549001	Bank Service Charges	5,240	2,500	6,106	7,800
001.1100.549003	Cash Short (Over)	-	-	-	-
001.1100.549004	Debt-Related Fees	5,275	3,000	354	4,900
001.1100.549006	Legal Advertisements	-	-	-	-
001.1100.551000	Office Supplies	2,042	2,000	74	1,000
001.1100.554000	Dues & Subscriptions	1,310	1,000	986	1,000
001.1100.599002	Budgeted Contingency	-	-	-	12,000
Expenses & Other Outflows Total		477,409	525,046	449,431	628,839

FIRE / EMS

Overview: The Madeira Beach Fire Department is committed to providing high-quality, responsive services that promote the health, welfare, and safety of all who reside, work in, or visit our area of service. Our members, using safe and effective methods, strive to reduce the loss of life and property, through emergency medical services, education, fire prevention, marine operations, and suppression.

The Fire Department is responsible for protecting and safeguarding our citizens and visitors from all the hazardous related incidents, including hostile fire, hazardous materials, tropical storms, water related emergencies and medical emergencies. These services will be provided thru fire suppression, prevention practices, water rescue operations and advanced life support care, treatment, and transportation.

FY '23 Accomplishments:

Updated our fire fees for special events, inspections, plan review and other prevention tasks.

Implemented the linking of BTR to fire inspection fees to allow for assurance of payments. FY22 has produced a revenue of \$22,250 versus \$3,330 in FY21, an increase of 85%.

Applied for and successfully received the Fire House Subs Grant for over \$35,300 for new extrication tools, \$10,000 from AAA for various public safety needs and \$570.00 from the State of Florida Cancer Initiative for a second set of helmet padding for all firefighters.

Successfully purchased and placed into service Marine 25 from the LOST fund and received \$20,000 from PCEMS to assist with outfitting this vessel with state of the art electronics.

Projected to receive new aerial ladder truck by the end of FY22 which was funded through the LOST fund and adjust the replacement timeframe accordingly.

FY '24 Goals:

To remain within our budgetary constraints while being able to maintain, if not increase our level of service to the citizens of Madeira Beach while being fiscally responsible.

We will continue to apply for various grants for staffing and equipment and being innovative in our ways to secure funds through other resources (501c3, fund raisers, etc.).

Apply for SAFER Grant to increase staffing for MBFD in preparation for staffing the new Redington Station and in preparation for ISO review in 2025.

FIRE / EMS

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
001.4000.322900	Fire Plan Review Fees	-	-	-	-
001.4000.324110	Impact Fees - Residential - Public Safety	1,379	-	-	-
001.4000.324120	Impact Fees - Commercial - Public Safety	-	-	-	-
001.4000.329101	Fire Inspection Fees	19,667	7,500	10,230	15,000
001.4000.342200	Redington Beach Fire Contract	271,151	270,000	270,000	298,944
001.4000.342400	Pinellas County EMS	537,037	566,700	567,000	612,973
001.4000.369900	Other Miscellaneous Revenues	3,620	-	553	3,000
001.4000.369906	Insurance Proceeds	5,000	-	-	-
001.4000.369907	CPR Training Revenue	50	-	300	250
Revenues & Other Inflows Total		837,903	844,200	848,083	930,167

Expenses & Other Outflows

001.4000.512000	Salaries & Wages	918,140	975,826	948,119	1,208,996
001.4000.514000	Overtime	134,507	62,889	165,396	77,573
001.4000.521000	Social Security	75,367	79,462	80,076	98,423
001.4000.522001	ICMA 401(a) Plan	5,446	5,352	5,343	5,673
001.4000.522002	FRS - Regular Class	-	-	-	-
001.4000.522003	FRS - DROP	-	-	-	-
001.4000.522004	FRS - Special Risk	262,572	250,000	302,073	-
001.4000.523000	Group Insurance	166,693	174,978	127,626	360,000
001.4000.523002	A.D. & D. - Firefighters	3,552	3,000	3,746	-
001.4000.524000	Worker's Compensation	23,235	47,562	24,920	33,633
001.4000.531009	Pre Employment Services	7,263	8,000	1,267	9,500
001.4000.534000	Contractual Service	14,120	23,800	14,468	15,000
001.4000.540000	Travel & Training	9,837	18,750	13,066	18,000
001.4000.541000	Cellular Telephone	1,446	2,500	2,875	3,200
001.4000.542000	Postage	492	550	502	600
001.4000.543001	Electric - Buildings	12,436	11,000	13,748	14,000
001.4000.543009	Solid Waste Disposal	2,700	2,700	4,184	3,000
001.4000.543010	Telephone	4,531	12,000	3,793	4,000
001.4000.544000	Rentals & Leases	2,025	3,000	2,090	3,200
001.4000.545000	General Insurance	14,476	18,500	18,000	20,000
001.4000.546001	Maintenance Auto Equipment	26,327	34,000	70,524	37,000
001.4000.546002	Maint Other Equipment	14,201	17,500	27,799	12,500
001.4000.546003	Maintenance Building	21,507	34,400	25,086	41,100
001.4000.546009	Maintenance Radio Equipment	4,322	8,000	12,176	8,500
001.4000.547000	Printing and Binding	564	500	520	650
001.4000.548000	Promotions & Pub Rltns	8,737	10,500	14,140	9,500
001.4000.549007	Licenses & Permits	59	2,500	5,123	2,500
001.4000.551000	Office Supplies	303	1,500	751	1,500
001.4000.552000	Departmental Supplies	25,482	32,300	21,036	45,750
001.4000.552003	Tools	2,466	5,000	9,981	5,000
001.4000.552004	Uniforms	5,280	18,500	15,933	34,000
001.4000.552005	Gasoline & Oil	20,058	21,000	12,986	24,000
001.4000.554000	Dues & Subscriptions	3,293	3,500	1,875	3,750
001.4000.563000	Capital Improvements	-	-	-	50,000
001.4000.564000	Capital Equipment	81,833	189,500	26,748	61,500
001.4000.599002	Budgeted Contingency	-	-	-	42,000
Expenses & Other Outflows Total		1,873,269	2,078,570	1,975,969	2,254,049

HUMAN RESOURCES

Overview: The City of Madeira Beach Human Resources Department provides oversight of all human resource transactions within the City, including job announcements, job placement, onboarding, payroll administration, benefits, and retirement.

HUMAN RESOURCES

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.1030.512000	Salaries & Wages	44,256	52,797	16,372	-
001.1030.521000	Social Security	3,413	4,039	1,265	-
001.1030.522001	ICMA 401(a) Plan	-	-	-	-
001.1030.523000	Group Insurance	-	-	-	-
001.1030.524000	Worker's Compensation	46	84	44	-
001.1030.531000	Professional Services	-	-	-	-
001.1030.531004	Criminal Records Check	4,432	9,000	4,397	8,000
001.1030.531009	Pre Employment Services	3,930	6,000	1,362	4,000
001.1030.531011	Software Support Services	24,730	33,000	30,000	5,000
001.1030.534000	Contractual Service	2,425	-	-	2,000
001.1030.540000	Travel & Training	339	1,800	437	1,000
001.1030.541000	Cellular Telephone	361	400	163	400
001.1030.544000	Rentals & Leases	-	7,000	-	2,000
001.1030.547000	Printing and Binding	-	800	-	500
001.1030.548000	Promotions & Pub Rltns	325	500	-	500
001.1030.549000	Other Current Charges	-	1,000	498	1,000
001.1030.551000	Office Supplies	-	500	104	250
001.1030.552000	Departmental Supplies	229	700	-	250
001.1030.552004	Uniforms	-	-	-	-
001.1030.554000	Dues & Subscriptions	250	800	245	600
001.1030.564000	Capital Equipment	-	-	-	-
001.1030.599002	Budgeted Contingency	-	-	-	500
Expenses & Other Outflows Total		84,735	118,421	54,887	26,000

INFORMATION TECHNOLOGY

Overview: Information Technology (IT) provides hardware, software, and network support to all needed functions of the City.

INFORMATION TECHNOLOGY

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.1010.512000	Salaries & Wages	30,905	-	1,031	-
001.1010.521000	Social Security	2,364	-	79	-
001.1010.524000	Worker's Compensation	17	52	27	-
001.1010.531003	Computer Hardware Support Svcs	147,795	200,000	195,000	200,000
001.1010.531005	IT Services	135	20,000	1,285	15,000
001.1010.541000	Cellular Telephone	465	600	43	300
001.1010.564000	Capital Equipment	-	-	-	-
Expenses & Other Outflows Total		181,680	220,652	197,465	215,300

JOHN'S PASS VILLAGE

Overview: The John's Pass Village district includes the commercial fishing and entertainment center located immediately north and adjacent to the John's Pass Bridge. The City's mission at this location is to help facilitate tourism by providing the infrastructure and services necessary to support local businesses. The John's Pass Village division was previously operated as an Enterprise Fund prior to FY 2014. Budget information on the retired fund can be found in the Finance Department. The public works staff supports John's Pass Village Fund with sanitation, ground and parks maintenance, and stormwater. The John's Pass Fund also supports the contractual services of the restrooms located in the village and John's Pass Park.

FY '23 Accomplishments:

- Enhanced public safety by correcting trip hazards along walkways and repairing east end seawall.
- Beautify Johns Pass by replacing old garbage cans and replacing them with new, pressuring washing on a quarterly bases and pruning trees annually.
- Restoring benches along Village Blvd. and Boardwalk Pl.
- Restroom improvement to the Partitions and new HVAC system.

FY '24 Goals:

- Infrastructure
- Human Capital

JOHN'S PASS VILLAGE

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
001.8000.335380	State Appropriations - Physical Environment	-	1,556,000	-	1,500,000
Revenues & Other Inflows Total		-	1,556,000	-	1,500,000
Expenses & Other Outflows					
001.8000.534000	Contractual Service	11,681	15,000	6,253	15,000
001.8000.543001	Electric - Buildings	2,756	3,500	2,030	3,500
001.8000.543007	Electric - Street Lights	13,864	14,000	12,608	14,000
001.8000.543009	Solid Waste Disposal	45,000	60,000	64,274	70,000
001.8000.543011	Water Service - Buildings	10,001	12,000	8,449	12,000
001.8000.545000	General Insurance	19,375	32,000	25,099	-
001.8000.546002	Maint Other Equipment	144	500	-	-
001.8000.546003	Maintenance Building	15,444	15,000	5,047	15,000
001.8000.546008	Maintenance Grounds/Parks	23,969	120,000	11,270	200,000
001.8000.546012	Maintenance South Beach Park	1,641	5,000	44	10,000
001.8000.546016	Maintenance Dredging	-	1,556,000	28,725	1,556,000
001.8000.552000	Departmental Supplies	1,850	20,000	2,482	20,000
001.8000.563000	Capital Improvements	-	90,000	56,572	-
001.8000.563004	Seawall Improvements	-	-	-	-
001.8000.599002	Budgeted Contingency	-	-	-	38,000
Expenses & Other Outflows Total		145,725	1,943,000	222,853	1,953,500

LAW ENFORCEMENT

Overview: The City of Madeira Beach contracts with the Pinellas County Sheriff's Office (PCSO) for Law Enforcement within the City. The services provided by PCSO on behalf of the City of Madeira Beach are as follows:

Community Policing – The City has a full-time community policing deputy permanently Assigned to Madeira Beach to address Neighborhood crime issues.

Compliance – The budget includes a full-time deputy permanently assigned to Madeira Beach to enforce ordinance; code infractions and issues involving short-term rentals.

LAW ENFORCEMENT

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.4010.531006	Law Enforcement Services	1,395,468	1,550,000	1,550,000	1,575,420
001.4010.534004	County Services	500	2,000	-	-
001.4010.541000	Cellular Telephone	577	600	800	1,000
001.4010.599002	Budgeted Contingency	-	-	-	32,000
Expenses & Other Outflows Total		1,396,545	1,552,600	1,550,800	1,576,420

LEGAL SERVICES

Overview: The City Attorney is appointed by the City Commission and reports directly to the City Commission. The City Attorney provides legal advice to the City Commission and the administrative staff of the City, in the best interest of the City. The City Attorney keeps abreast of ever changing statutes and particularly those relative to the operation of municipal government. The City Attorney also works in conjunction with other special counsel as deemed necessary by the City Commission.

LEGAL SERVICES

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.1020.531001	City Attorney - Retainer	82,666	84,000	84,000	90,000
001.1020.531002	City Attorney - Non-retainer	84,101	100,000	100,000	110,000
001.1020.531007	Other Legal Expenses	2,736	30,000	1,071	5,000
001.1020.534004	County Services	-	-	-	-
001.1020.599002	Budgeted Contingency	-	-	-	4,000
Expenses & Other Outflows Total		169,503	214,000	185,071	205,000

NON-DEPARTMENTAL

Overview: The Non-Departmental section includes all costs and activities not allocated to one specific department, such as: capital

NON-DEPARTMENTAL

	ACCOUNT	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
001.1400.311000	Ad Valorem Taxes	4,028,179	4,667,264	4,611,785	5,299,779
001.1400.311001	Ad Valorem Taxes - Delinquent	106,226	-	10,000	-
001.1400.311002	Ad Valorem Taxes - Tax Sale	-	-	-	-
001.1400.314100	Utility Service Tax - Electric	783,756	700,000	800,000	820,000
001.1400.314300	Utility Service Tax - Water	129,060	115,000	130,000	130,000
001.1400.314400	Utility Service Tax - Gas	-	5,000	-	1,000
001.1400.314800	Utility Service Tax - Propane	31,434	25,000	35,000	35,000
001.1400.314900	Utility Service Tax - Other	-	-	-	-
001.1400.315200	Communications Services Tax	244,148	251,928	250,000	266,890
001.1400.323100	Progress Energy Franchise	616,772	525,000	600,000	600,000
001.1400.323400	Peoples Gas Systems Franchise	9,571	6,500	6,038	10,000
001.1400.329102	Rental Inspection Fees	33,080	25,000	2,748	10,000
001.1400.329502	Reciprocals - Contractor Reg.	-	-	-	-
001.1400.332000	ARPA NEU Grant Proceeds	-	-	-	2,154,172
001.1400.335125	State Revenue Sharing	174,167	215,789	200,000	214,987
001.1400.335180	Half Cent Sales Tax Revenue	354,885	304,178	325,000	330,054
001.1400.335210	Firefighters Supplemental Income	4,590	4,000	5,500	5,500
001.1400.335301	State Appropriation - FDOT Gulf Blvd Resurf	-	-	-	-
001.1400.335450	Fuel Tax Refund	3,181	3,000	1,251	3,000
001.1400.338000	Pinellas County	99,124	1,053,006	2,556,673	1,015,000
001.1400.341301	Election Qualifying Fees	150	500	-	200
001.1400.344900	FDOT Maintenance Agreements	46,396	25,000	48,393	48,400
001.1400.347201	Beach Concession - County Park	-	-	-	-
001.1400.347202	Beach Walkover Chair Rentals	12,000	-	-	-
001.1400.347400	Special Event Fee	172,908	100,000	175,000	175,000
001.1400.354000	Fines & Forfeitures	4,360	5,000	6,000	6,000
001.1400.354001	Parking Fines	173,424	-	-	-
001.1400.354002	Code Enforcement Fines	83,624	-	20,000	10,000
001.1400.361100	Interest Earnings	450,862	250,000	700,000	700,000
001.1400.361101	Interest - Tax Collector	4,338	250	1,000	1,000
001.1400.361102	Interest Payment from Marina	8,070	10,000	90,000	5,385
001.1400.362000	Rent	127,824	120,000	115,000	120,000
001.1400.362001	Facility Rental- Cost Recovery	4,258	5,000	1,928	5,000
001.1400.362002	Facility Rentals	25,240	25,000	30,000	25,000
001.1400.362003	Rent PW Complex - Beach Mason.	86	500	-	-
001.1400.362004	Rental Income - Chamber Bldg.	2	-	-	-
001.1400.362005	Bell South Cell Tower	50,734	50,000	50,000	67,346
001.1400.362007	Lease Revenue	190,933	-	-	-
001.1400.362008	Rentals & Leases - Contra Revenue	183,077	-	-	-
001.1400.364000	Sale/Disposition of Capital Assets	1,250	-	21,000	-
001.1400.366000	Donations	31,000	-	-	-
001.1400.366001	Donations - Fire Department	2,210	2,000	428	1,000
001.1400.366002	JPV Donations	930	500	343	500
001.1400.366003	9/11 Donations	-	500	-	-
001.1400.366004	Local Grants & Contributions	15,768	-	-	-
001.1400.369300	Lawsuit Settlement	-	-	-	-
001.1400.369900	Other Miscellaneous Revenues	5,522	10,000	7,000	7,000
001.1400.369901	Copy Charges	-	250	-	100
001.1400.369902	Notary Fee	55	100	-	100

001.1400.369903	Refund Prior Year Expenses	19,246	20,000	20,000	5,000
001.1400.369904	Sales Tax Collection Allowance	617	600	296	360
001.1400.369905	Indebtedness Searches	13,900	10,000	10,000	11,000
001.1400.369908	Civil Review Fees	1,848	3,000	702	2,000
001.1400.369909	Purchase Card Rebate	3,736	2,500	4,000	4,000
001.1400.369910	Credit Card Convenience Fee	17,604	15,000	20,000	15,000
001.1400.380000	Other Sources	-	-	-	-
001.1400.380001	Fund Balance/Net Position Carryover Used	-	2,647,972	-	-
001.1400.381005	Transfer from Building Fund	-	-	-	-
001.1400.382000	Administrative Services Alloc	405,690	487,163	500,000	839,900
001.1400.384001	Other Financing Sources - Leasing Activities	-	-	-	-
Revenues & Other Inflows Total		8,675,835	11,691,500	11,355,085	12,944,673

Expenses & Other Outflows

001.1400.531003	Computer Hardware Support Svcs	-	-	-	-
001.1400.531005	IT Services	-	-	-	-
001.1400.531011	Software Support Services	15,780	25,000	3,423	15,000
001.1400.534000	Contractual Service	174,295	140,000	77,161	150,000
001.1400.540000	Travel & Training	-	-	-	-
001.1400.541000	Cellular Telephone	8	500	-	-
001.1400.542000	Postage	1	-	-	-
001.1400.543000	Utilities	10,023	15,000	8,884	15,000
001.1400.543001	Electric - Buildings	29,636	35,000	28,445	40,000
001.1400.543009	Solid Waste Disposal	2,500	3,500	3,749	6,000
001.1400.543010	Telephone	26,832	35,000	16,727	37,500
001.1400.544000	Rentals & Leases	11,804	15,000	15,000	17,000
001.1400.544004	Rentals & Leases Contra Expense - GASB 8	29,963	-	-	-
001.1400.545000	General Insurance	120,134	260,000	180,000	200,000
001.1400.546002	Maint Other Equipment	2,672	5,000	3,733	6,000
001.1400.546003	Maintenance Building	74,928	70,000	80,000	80,000
001.1400.546010	Maintenance Streets	-	-	-	-
001.1400.547000	Printing and Binding	180	1,000	-	500
001.1400.548000	Promotions & Pub Rltns	11,403	12,000	85	5,000
001.1400.548001	Christmas Decorations	30,526	36,000	40,000	40,000
001.1400.548002	Fireworks	30,625	32,000	10,712	32,000
001.1400.548004	Other Contributions & Donations	-	-	-	-
001.1400.549008	Bad Debt Expense	65	-	1,035	-
001.1400.549999	Pending Expenditures	-	-	-	-
001.1400.551000	Office Supplies	9,015	8,000	3,787	9,000
001.1400.552000	Departmental Supplies	2,443	3,000	49	3,000
001.1400.554000	Dues & Subscriptions	2,839	1,500	629	1,500
001.1400.563000	Capital Improvements	-	-	-	-
001.1400.563001	Gulf Blvd. Improvements	-	-	-	-
001.1400.563003	Municipal Complex Reconstrux	-	-	-	-
001.1400.564000	Capital Equipment	-	36,408	39,001	-
001.1400.568000	Capital Outlay - Leasing Activities	-	-	-	-
001.1400.571003	Lease Principal Payment	27,890	-	-	-
001.1400.572002	Interest Expense - Leases	2,073	-	-	-
001.1400.582002	Gulf Beaches Library	76,559	-	75,000	93,241
001.1400.591002	Transfer to Debt Service Fund	575,000	275,000	275,000	300,000
001.1400.591004	Transfer to Stormwater Fund	-	1,490,000	1,500	1,495,000
001.1400.591007	Transfer to Archibald Fund	-	1,750,000	1,750	2,500,000
001.1400.599002	Budgeted Contingency	-	-	-	13,000
Expenses & Other Outflows Total		1,251,413	4,223,908	862,249	5,043,741

PARKS

Overview: The leisure services provided to the community through the Parks Department are intended to enhance the quality of life for the residents and visitors. The Parks Department is responsible for the maintenance, operation, and preservation of all City parks, beaches, and open public spaces. Funding for the operation of the Parks Department originates from both the General Fund and Archibald Fund.

FY '23 Accomplishments:

Improve the aesthetics of city-wide green spaces with simple and clean landscaping materials.

FY '24 Goals:

Infrastructure

PARKS

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.4900.534000	Contractual Service	52,426	65,000	250	65,000
001.4900.543001	Electric - Buildings	-	-	-	-
001.4900.543009	Solid Waste Disposal	14,000	16,000	17,140	20,000
001.4900.543012	Water Service - Medians	6,138	5,000	4,374	5,000
001.4900.543013	Water Service - Parks	31,258	20,000	30,000	30,000
001.4900.545000	General Insurance	8,209	11,000	8,960	14,000
001.4900.552005	Gasoline & Oil	747	-	422	1,000
001.4900.563000	Capital Improvements	-	-	-	-
001.4900.599002	Budgeted Contingency	-	-	-	3,000
Expenses & Other Outflows Total		112,778	117,000	61,145	138,000

PUBLIC WORKS ADMINISTRATION

Overview: The Public Works Department is responsible for the development, operation, maintenance and engineering of streets, beaches, parks, drainage systems and refuse pickup and disposal. Public Works personnel are assigned to the construction, maintenance, and repair of City infrastructure. Public Works activities are intended to ensure the health, safety, and welfare of the community. The services provided by the Public Works Department are as follows: The Streets Division provides well maintained streets to ensure safety and efficiency for all City owned streets and parking lots. The Sanitation Division helps ensure the health and safety of the community by keeping the environment free from hazard and unsightliness. The Stormwater Division develops and maintains the infrastructure system that enhances water quality and preserves the environment for the health and safety of the general public. The Parks and Recreation Department enhances the quality of life for citizens and visitors of each park and City owned property.

FY '23 Accomplishments:

- Received state funding for the rehabilitation of the beach groins. Surveying has been completed and project is in design and permitting phase.
- Improved communications at a county and state level
- Working on grant opportunities for City's infrastructure.
- Task 1 has been approved by the Board of Commissioners for the surveying for the remainder of the Gulf Blvd Undergrounding of utilities.

FY '24 Goals:

- Infrastructure
- Internal and External Communications
- Financial Sustainability
- Human Capital

PUBLIC WORKS ADMINISTRATION

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Expenses & Other Outflows					
001.3000.512000	Salaries & Wages	185,081	185,471	197,235	196,609
001.3000.514000	Overtime	3,356	5,000	6,129	1,681
001.3000.521000	Social Security	14,402	14,189	15,546	15,169
001.3000.522001	ICMA 401(a) Plan	12,116	16,692	17,705	-
001.3000.522002	FRS - Regular Class	-	-	-	26,680
001.3000.522003	FRS - DROP	-	-	-	-
001.3000.523000	Group Insurance	18,645	32,663	16,625	56,000
001.3000.524000	Worker's Compensation	4,657	9,074	4,754	5,443
001.3000.531000	Professional Services	-	1,000	-	5,000
001.3000.531011	Software Support Services	-	-	-	3,500
001.3000.540000	Travel & Training	5,184	5,000	5,551	5,000
001.3000.541000	Cellular Telephone	1,471	1,200	1,215	1,500
001.3000.542000	Postage	1	-	125	-
001.3000.543001	Electric - Buildings	23	1,000	273	1,000
001.3000.543010	Telephone	1,372	1,500	825	1,500
001.3000.544000	Rentals & Leases	11,477	20,000	9,641	20,000
001.3000.545000	General Insurance	31,625	35,000	34,076	-
001.3000.546001	Maintenance Auto Equipment	17,801	5,000	3,874	5,000
001.3000.546002	Maint Other Equipment	2,682	5,000	2,760	5,000
001.3000.546003	Maintenance Building	239	5,000	719	5,000
001.3000.546010	Maintenance Streets	8,971	20,000	29,421	100,000
001.3000.546011	Maintenance Signs & Signals	6,117	30,000	4,068	30,000
001.3000.546017	Gulf Blvd Undergrounding	98,576	4,794,886	327,947	1,000,000
001.3000.551000	Office Supplies	694	1,500	559	1,500
001.3000.552000	Departmental Supplies	5,367	7,500	3,316	7,500
001.3000.552002	Flag Supplies	1,450	2,000	-	2,000
001.3000.552003	Tools	4,186	7,500	6,122	7,500
001.3000.552004	Uniforms	549	750	446	800
001.3000.552005	Gasoline & Oil	4,700	8,000	3,519	8,000
001.3000.554000	Dues & Subscriptions	-	500	535	1,000
001.3000.563000	Capital Improvements	-	200,000	3,723	-
001.3000.564000	Capital Equipment	-	60,000	-	75,000
001.3000.599002	Budgeted Contingency	-	-	-	30,000
Expenses & Other Outflows Total		440,738	5,475,424	696,707	1,617,382

RECREATION

Overview: The City of Madeira Beach Recreation Department provides programs to enrich the lives of the residents and visitors in the community. The leisure services offered by the Recreation Department include providing safe, healthy, and diverse opportunities for the residents of and visitors to Madeira Beach while maintaining quality facilities and events that meet the growing needs of the community.

The services provided by the Recreation Department are as follows: athletics, after-school care, summer camp, fitness classes and programing, senior programing, facility rentals, community events, special event permitting, and day-to-day park and facility maintenance.

FY '23 Accomplishments:

Improved Maintenance — Switched professional services in regard to lawn maintenance, irrigation, AC scheduled services, and fitness center maintenance. Improved consistency of service and quality of the work provided.

Friends of Parks and Recreation Recruitment— Partnered with businesses in John's Pass Village for more consistent events and assistance with Final Friday activities.

Park Beautification – Improved numerous areas of ROC Park with landscaping and fencing. Lawn maintenance contract was improved and dialed in for a more consistent appearance.

Creative Marketing – Worked with a handful of new community partners to increase marketing and advertising efforts. Contact growth and improved social media footprint increased awareness of many events. Additionally weeded out expensive and overpriced media that was ineffective in our overall goals.

FY '24 Goals:

Recreation Booklet Growth – Online publication with full listing and details on all activities and events for the year. Similar to 'The Wave' that was previously distributed but Recreation and content focused.

Sustainability – The Recreation Department will be working on the solar project that was identified as a goal by the board of commissioners. The project, partnered with others, will look to lower our electricity expenses and make the city more

Park Beautification – Alongside the new landscaping contract, staff plans to work to make the park not only more attractive but also easier to maintain. Repairs and upgrades will look to make this a reality.

Return on Investment – Research and identify cost recovery strengths and weaknesses within the Recreation Program offerings.

Fitness Center – Explore options to get fitness center open and operating for residents and visitors of Madeira Beach.

RECREATION

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
001.5000.324610	Impact Fees - Residential - Culture/Recr	27,343	-	-	-
001.5000.324620	Impact Fees - Commercial - Culture/Rec	-	-	-	-
001.5000.347501	Recreation Programs	27,721	20,000	30,000	30,000
001.5000.347502	After School Program	119,808	100,000	105,000	105,000
001.5000.347503	Summer Program	76,705	85,000	85,000	85,000
001.5000.347504	Field Rentals	32,827	35,000	50,000	45,000
001.5000.347505	Sponsorships	17,176	15,000	8,275	15,000
001.5000.347506	MB Little League	10,000	10,000	9,000	10,000
001.5000.347507	Adult Leagues	300	10,000	-	-
001.5000.347508	Youth Leagues	48,008	30,000	50,000	40,000
Revenues & Other Inflows Total		359,887	305,000	337,275	330,000

Expenses & Other Outflows

001.5000.512000	Salaries & Wages	335,659	435,118	384,126	481,341
001.5000.514000	Overtime	15,169	9,603	18,689	6,837
001.5000.521000	Social Security	26,781	34,021	30,768	37,346
001.5000.522001	ICMA 401(a) Plan	23,518	27,367	23,940	-
001.5000.522002	FRS - Regular Class	-	-	-	65,318
001.5000.523000	Group Insurance	54,391	69,991	42,372	100,000
001.5000.524000	Worker's Compensation	3,253	6,242	3,211	3,779
001.5000.525000	Unemployment Compensation	-	-	-	-
001.5000.531000	Professional Services	6,519	45,000	4,562	20,000
001.5000.531011	Software Support Services	5,982	9,000	9,000	10,000
001.5000.534000	Contractual Service	55,056	45,000	60,000	60,000
001.5000.534001	Athletic Programming	20,093	20,000	35,000	40,000
001.5000.534006	MB Little League	17,744	10,000	9,000	10,000
001.5000.534007	Recreation Instructors	13,692	10,000	14,000	15,000
001.5000.534009	Senior Programming	5,693	10,000	12,000	12,000
001.5000.534010	Temporary Services	3,572	4,000	2,100	5,000
001.5000.534012	Umpires & Officials	8,539	10,000	13,000	15,000
001.5000.540000	Travel & Training	6,572	10,000	522	5,000
001.5000.541000	Cellular Telephone	996	1,500	605	2,000
001.5000.542000	Postage	22	200	64	200
001.5000.543001	Electric - Buildings	11,781	9,600	11,000	12,000
001.5000.543002	Electric - Ball Fields	16,912	25,000	14,765	23,000
001.5000.543009	Solid Waste Disposal	5,900	5,900	7,000	7,500
001.5000.543010	Telephone	3,499	4,000	1,922	4,500
001.5000.544000	Rentals & Leases	20,166	30,000	29,000	30,000
001.5000.545000	General Insurance	26,262	27,400	27,000	30,000
001.5000.546001	Maintenance Auto Equipment	2,905	3,000	699	3,000
001.5000.546002	Maint Other Equipment	1,618	3,000	884	3,000
001.5000.546003	Maintenance Building	21,824	20,000	30,000	25,000
001.5000.546008	Maintenance Grounds/Parks	44,146	80,000	78,000	85,000
001.5000.547000	Printing and Binding	5,455	7,500	1,309	6,000
001.5000.548000	Promotions & Pub Rltns	117,837	100,000	170,000	150,000
001.5000.549001	Bank Service Charges	6,505	4,500	8,000	8,000
001.5000.549003	Cash Short (Over)	-	-	2	-
001.5000.549007	Licenses & Permits	422	-	137	200
001.5000.551000	Office Supplies	736	2,000	791	2,000
001.5000.551001	Supplies-After School Program	9,401	10,000	12,000	12,000
001.5000.551002	Supplies-Summer Program	20,495	30,000	2,044	20,000
001.5000.552000	Departmental Supplies	24,872	20,000	30,000	30,000
001.5000.552004	Uniforms	367	2,500	3,000	3,000
001.5000.552005	Gasoline & Oil	6,996	5,500	7,000	8,000
001.5000.554000	Dues & Subscriptions	-	-	434	750
001.5000.563000	Capital Improvements	22,365	47,700	30,375	125,000
001.5000.564000	Capital Equipment	-	40,240	43,265	-
001.5000.599002	Budgeted Contingency	-	-	-	26,000
Expenses & Other Outflows Total		973,716	1,234,883	1,171,586	1,502,770

GOVERNMENTAL & PROPRIETARY FUNDS INFLOWS & OUTFLOWS DEPARTMENT DETAIL



ARCHIBALD PARK FUND

Overview: The Archibald Fund is a special revenue fund that was established in 2014. It is intended to illustrate the extent to which 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.

FY '23 Accomplishments:

- Replaced the beach tractor with a new Kubota that is more efficient and also replacing the Barber Surfrake to help keep the beach clean and safe for residents and visitors.
- Collectively working with all agencies to protect wildlife and marine life on the beaches.
- Planning for future park projects to simplify and beautify.

FY '24 Goals:

- Infrastructure
- Financial Sustainability
- Human Capital

ARCHIBALD PARK FUND

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
110.9910.335380	State Appropriations - Physical Environment	31,772	437,500	-	1,750,000
110.9910.344507	Archibald Beach Parking Meters	588,382	450,000	500,000	650,000
110.9910.347202	Beach Walkover Chair Rentals	-	-	-	-
110.9910.347509	Concession-Snack Shack	93,291	90,000	120,000	100,000
110.9910.361100	Interest Earnings	21,432	14,000	30,000	30,000
110.9910.369900	Other Miscellaneous Revenues	-	-	-	-
110.9910.369903	Refund Prior Year Expenses	272	-	-	-
110.9910.380000	Other Sources	-	-	-	-
110.9910.380001	Fund Balance/Net Position Carryover Used	-	-	-	-
110.9910.362007	Lease Revenue	85,397	-	-	-
110.9910.362008	Rentals & Leases - Contra Revenue	86,531	-	-	-
110.9910.384001	Other Financing Sources - Leasing Activities	-	-	-	-
110.9910.381001		-	2,500,000	-	2,500,000
Revenues & Other Inflows Total		907,075	3,491,500	650,000	5,030,000

Expenses & Other Outflows

110.9910.512000	Salaries & Wages	160,242	190,000	164,272	175,701
110.9910.514000	Overtime	4,934	-	10,949	2,445
110.9910.521000	Social Security	12,510	12,940	13,266	13,628
110.9910.522001	ICMA 401(a) Plan	4,897	11,267	7,060	2,976
110.9910.522002	FRS - Regular Class	4,992	5,236	6,257	19,355
110.9910.522003	FRS - DROP	12,265	-	5,855	-
110.9910.523000	Group Insurance	35,539	46,661	29,160	80,000
110.9910.524000	Worker's Compensation	2,740	6,123	3,208	3,602
110.9910.531000	Professional Services	-	-	-	-
110.9910.534000	Contractual Service	19,021	18,000	9,585	20,000
110.9910.534002	Contract Serv-Causeway Park	4,134	4,000	1,458	4,000
110.9910.534003	Contract Service-South Bch Pk.	11,654	15,000	6,153	15,000
110.9910.540000	Travel & Training	-	1,000	-	1,000
110.9910.541000	Cellular Telephone	404	500	422	500
110.9910.543004	Electric - Park Restrooms	5,394	4,000	4,484	5,500
110.9910.543006	Electric - Sprinklers	7,518	5,500	4,879	7,500
110.9910.543009	Solid Waste Disposal	15,000	16,000	17,140	16,000
110.9910.543011	Water Service - Buildings	11,503	14,000	10,859	14,000
110.9910.543013	Water Service - Parks	482	6,000	1,546	5,000
110.9910.544000	Rentals & Leases	546	7,000	4,304	7,000
110.9910.544004	Rentals & Leases Contra Expense - GASB 87/9	-	-	-	-
110.9910.545000	General Insurance	9,909	12,000	10,663	-
110.9910.546001	Maintenance Auto Equipment	1,428	2,500	726	2,500
110.9910.546002	Maint Other Equipment	6,442	5,000	402	5,000
110.9910.546004	Maint Building DAV	9,054	11,000	1,878	15,000
110.9910.546005	Maintenance - Palm Trees	25,158	40,000	4,095	40,000
110.9910.546007	Maintenance Beach & Seawall	13,547	17,000	10,481	17,000
110.9910.546008	Maintenance Grounds/Parks	17,712	300,000	78,424	250,000
110.9910.549001	Bank Service Charges	-	-	261	-
110.9910.552000	Departmental Supplies	4,407	7,000	4,517	20,000
110.9910.552003	Tools	1,250	1,500	-	1,500
110.9910.552004	Uniforms	777	750	107	750
110.9910.552005	Gasoline & Oil	3,177	3,500	2,026	3,500
110.9910.554000	Dues & Subscriptions	365	1,000	-	1,000
110.9910.563000	Capital Improvements	70,894	4,115,000	128,086	4,775,000
110.9910.564000	Capital Equipment	68,632	100,000	31,318	60,000
110.9910.568000	Capital Outlay - Leasing Activities	-	-	-	-
110.9910.571003	Lease Principal Payment	5,303	-	-	-
110.9910.572002	Interest Expense - Leases	214	-	-	-
110.9910.591001	Administrative Services	83,180	52,617	56,365	60,900
110.9910.599002	Budgeted Contingency	-	-	-	15,000
Expenses & Other Outflows Total		635,224	5,032,094	630,206	5,660,356

BUILDING FUND

Overview: The Building Department's mission is to administer and enforce the current Florida Building Codes and the International Property Maintenance Codes for new and existing building construction, renovation, remodeling and also fire, The Building goals are accomplished by various inspections all through the construction phase to ensure the facility meets the code; conducting a final inspection before the structure is occupied; coordinating with Community Development for plans review; assisting in FEMA – National Flood Insurance Program compliance and review; adherence to the NPDES Standard Operating Procedures for storm-water management and the Building Department Standard Operating Procedure.

The Building Department also implements review for city codes relating to building; issues business tax receipts, provides rental property inspections; monitors the city for neighborhood integrity, safety and aesthetics; processes violations for code compliance; coordinates with Sheriff's Office for code compliance; and staffs the Special Magistrate Meeting for code compliance.

FY '23 Accomplishments:

New Software

Acquired new user-friendly software to help customers with all phases of the permit process. Applicants can now apply for permits online, track the status of a permit application and schedule inspections online or via phone.

Records Retention

All completed permits and a majority of historical permits have now been scanned for record retention. This process has allowed better access to permit files for staff and the general public.

FY '24 Goals:

“Open” office hours to provide in-person assistance

Make available the applicable city staff such as the Building Official and the Comm Development Engineer to provide inperson assistance to a resident (or a contractor) in processing their building permits.

Going paperless

The building department wants to go paperless. All permit applications and supporting documentation will be accepted through our online permitting software. A workstation has been added to our front lobby for customer use.

BUILDING

ACCOUNT	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows				
125.5240.322000 Building Permits	1,153,995	1,300,000	795,970	1,300,000
125.5240.322901 Plan Review	-	-	214	-
125.5240.329103 Reinspection Fees	100	-	-	-
125.5240.329501 Applications/Fees	-	-	1,875	-
125.5240.361100 Interest Earnings	19,436	21,000	50,605	30,000
125.5240.369900 Other Miscellaneous Revenues	1,959	1,500	1,538	1,500
125.5240.369903 Refund Prior Year Expenses	-	-	-	-
125.5240.369906 Insurance Proceeds	3,231	-	-	-
125.5240.380000 Other Sources	-	-	-	-
125.5240.380001 Fund Balance/Net Position Carryover	-	37,790	-	-
Revenues & Other Inflows Total	1,178,722	1,360,290	850,202	1,331,500

Expenses & Other Outflows

125.5240.512000	Salaries & Wages	315,289	498,164	316,516	426,311
125.5240.514000	Overtime	-	-	195	-
125.5240.521000	Social Security	23,242	38,110	23,335	32,613
125.5240.522001	ICMA 401(a) Plan	26,410	44,835	25,188	15,104
125.5240.522002	FRS - Regular Class	-	-	-	35,077
125.5240.523000	Group Insurance	48,678	90,405	37,507	128,000
125.5240.524000	Worker's Compensation	2,837	12,900	6,759	7,540
125.5240.525000	Unemployment Compensation	470	-	-	-
125.5240.531000	Professional Services	24,500	24,000	6,413	20,000
125.5240.531011	Software Support Services	18,129	25,000	50,000	36,000
125.5240.531012	Special Magistrate	4,465	5,000	2,524	5,000
125.5240.531013	Code Enforcement Services	1,000	1,500	-	1,000
125.5240.534000	Contractual Service	858	-	-	-
125.5240.534009	Senior Programming	-	-	-	-
125.5240.540000	Travel & Training	4,952	7,500	2,787	7,500
125.5240.541000	Cellular Telephone	2,293	3,000	3,935	3,500
125.5240.542000	Postage	-	-	8	-
125.5240.544000	Rentals & Leases	3,777	4,000	1,685	4,000
125.5240.545000	General Insurance	5,130	9,000	9,000	9,000
125.5240.546001	Maintenance Auto Equipment	6,053	5,000	4,026	10,000
125.5240.549001	Bank Service Charges	16,135	18,000	10,000	15,000
125.5240.549003	Cash Short (Over)	-	-	8,401	-
125.5240.549999	Pending Expenditures	-	-	-	-
125.5240.551000	Office Supplies	13,485	15,619	10,571	20,000
125.5240.552003	Tools	1,317	2,000	754	2,500
125.5240.552004	Uniforms	307	1,000	249	1,000
125.5240.552005	Gasoline & Oil	4,063	5,000	1,668	5,000
125.5240.554000	Dues & Subscriptions	890	2,500	647	2,500
125.5240.562000	Buildings	-	-	-	700,000
125.5240.563000	Capital Improvements	11,079	170,000	27,911	-
125.5240.564000	Capital Equipment	46,677	91,290	26,770	91,000
125.5240.591001	Administrative Services	79,630	169,172	170,000	202,600
125.5240.591006	Transfer to General Fund	-	-	-	-
125.5240.599002	Budgeted Contingency	-	-	-	16,000
Expenses & Other Outflows Total		661,665	1,242,995	746,849	1,796,245

DEBT SERVICE FUND

Overview: The Debt Service Fund is a special revenue fund that was established in FY 2016. Governmental fund debt service obligations are expended through this fund via interfund transfers. Fund balance includes any reserves that have been committed by the Board of Commissioners for the purpose of retiring outstanding debt (i.e., exercising future redemption options).

DEBT SERVICE FUND

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
170.5170.361100	Interest Earnings	11,694	10,000	20,000	20,000
170.5170.380000	Other Sources	-	-	-	-
170.5170.380001	Fund Balance/Net Position Car	-	-	-	-
170.5170.381001	Transfer from General Fund	575,000	275,000	275,000	300,000
170.5170.381006	Transfer from LGIS Fund	-	-	-	-
Revenues & Other Inflows Total		586,694	285,000	295,000	320,000
Expenses & Other Outflows					
170.5170.571000	Debt Service - Principal	447,908	110,000	110,000	125,000
170.5170.572000	Debt Service - Interest	192,016	195,000	195,000	205,000
Expenses & Other Outflows Total		639,924	305,000	305,000	330,000

GAS TAX FUND

The Gas Tax Fund is a special revenue fund that was established in FY 2016. It reports the municipal fuel tax portion of State Revenue Sharing, as well as the City's share of Pinellas County's local option gas tax. Proceeds are to be spent on transportation-related services, such as the maintenance, operation, and safety of public roadways.

GAS TAX

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
150.5410.312410	Local Option Gas Tax	58,313	55,000	60,000	60,000
150.5410.335125	State Revenue Sharing	46,328	45,000	50,000	50,000
150.5410.361100	Interest Earnings	2,370	2,500	3,500	3,500
150.5410.380000	Other Sources	-	-	-	-
150.5410.380001	Fund Balance/Net Position Carryc	-	-	-	-
Revenues & Other Inflows Total		107,012	102,500	113,500	113,500
Expenses & Other Outflows					
150.5410.543007	Electric - Street Lights	102,391	110,000	105,000	112,000
150.5410.543008	Electric - Traffic Signals	5,656	6,000	6,250	7,000
150.5410.546010	Maintenance Streets	-	15,000	-	5,000
150.5410.546011	Maintenance Signs & Signals	-	10,000	3,939	10,000
150.5410.599002	Budgeted Contingency	-	-	-	3,000
Expenses & Other Outflows Total		108,047	141,000	115,189	137,000

IMPACT FEE FUND

The impact fee fund is used to report the collection of transportation, public safety, and recreation impact fees and expend amounts collected in accordance with legal and statutory requirements.

IMPACT FEE FUND

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
105.3100.324310	Impact Fees - Residential - Transportation	0	15,000	12,475	15,000
105.3100.324320	Impact Fees - Commercial - Transportation	0	500	210	500
105.4000.324110	Impact Fees - Residential - Public Safety	0	6,000	4,990	6,000
105.4000.324120	Impact Fees - Commercial - Public Safety	0	500	84	500
105.5000.324610	Impact Fees - Residential - Culture/Recreation	0	100,000	98,970	100,000
105.5000.324620	Impact Fees - Commercial - Culture/Recreation	0	3,000	1,666	3,000
Revenues & Other Inflows Total		0	125,000	118,395	125,000

LOCAL OPTION SALES TAX FUND

Overview: The Local Option Sales Tax Fund generates revenue through Pinellas County's 1% sales surtax

LOCAL OPTION SALES TAX

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
103.1400.380000	Other Sources	-	-	-	-
103.1400.380001	Fund Balance/Net Position Carryc	-	63,000	-	-
103.9000.312600	7th Cent Sales Tax Revenue	632,401	575,000	600,000	671,121
103.9000.361100	Interest Earnings	54,540	35,000	75,000	75,000
Revenues & Other Inflows Total		686,941	673,000	675,000	746,121
Expenses & Other Outflows					
103.3000.563000	Capital Improvements	-	700,000	-	1,950,000
103.3000.564000	Capital Equipment	-	-	-	-
103.4000.563000	Capital Improvements	-	-	625,300	-
103.4000.564000	Capital Equipment	634,851	63,000	684,078	125,000
103.8000.563000	Capital Improvements	-	-	-	-
103.5000.563000	Capital Improvements	40,500	606,500	62,140	555,000
103.5000.564000	Capital Equipment	110,199	-	-	150,000
103.9000.563000	Capital Improvements	41,960	-	-	-
103.9000.564000	Capital Equipment	55,376	-	15,000	-
103.9000.591002	Transfer to Debt Service Fund	-	-	-	-
103.9000.599002	Budgeted Contingency	-	-	-	-
Expenses & Other Outflows Total		882,886	1,369,500	1,386,518	2,780,000

MARINA

Overview: The marina includes the operation of the City's marina and ship store on 150th Avenue. The marina is located on Boca Ciega Bay, providing quick access to the Gulf of Mexico through world famous John's Pass. The marina features wet and dry slips available for lease to the public on a first come first serve basis. The Ship store sells live and frozen bait, tackle, snack food, beverages, propane fuel refill or bottles, recreational 90 fuel and diesel fuel and various items for the convenience of boaters. Marina operation support the citizens and visitors to Madeira Beach and provide a safe and convenient access to the community's waterways.

FY '23 Accomplishments:

Infrastructure

- Completed Marina camera project.
- Added fresh rock and landscaping to dry storage area.
- Cleaned and painted Marina store and the surrounding area.
- Repaired and replaced Marina signage and the surrounding waterway.
- Added more inventory and selection to the Marina ship store.
- Added water and power to dry storage area to reduce the use of extension cords and water hoses across the marina driveways.

Public Safety and Health

- Maintained and compliance with the Florida Clean Marina and the Clean Vessel Act.
- Successfully held an amphibious waterway cleanup tournament. The tournament creates a fun and unique way of cleaning the waterways and surrounding areas while raising awareness of trash and its environmental impact.

FY '24 Goals:

New income opportunities utilizing current staff and infrastructure.

- Improve the outside balcony and waterfront area to attract more public interest and increase beer and sundries sales.
- Expand live bait selection.

Enhance the public safety, ascetics, and overall image of the Marina.

- Restripe car parking and dry storage area.
- Continue annual trash cleanup tournament.
- Enclose A-Dock dumpster area along with cleaning and improving kayak storage area.
- Add doors on the showers in the restrooms to reduce slip hazards and add more privacy.

MARINA

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
405.9300.347500	ATM Service Charge	175	300	200	250
405.9300.347901	Unleaded Fuel Sales	2,795,467	3,500,000	2,678,868	3,500,000
405.9300.347902	Diesel Sales	143,705	250,000	106,644	200,000
405.9300.347903	Diesel - Commerical	449,338	500,000	438,808	500,000
405.9300.347904	Purchases Fuel	(2,690,159)	(3,000,000)	(1,691,503)	(3,000,000)
405.9300.347905	Propane Sales	1,926	4,000	2,364	4,000
405.9300.347906	Propane - Exempt	280	800	471	800
405.9300.347907	Purchases Propane	(1,770)	(2,000)	(1,492)	(2,500)
405.9300.347908	Misc Store Income-Taxable	295,346	350,000	286,323	350,000
405.9300.347909	Misc Store Income-Non Taxable	3,204	2,500	3,191	2,500
405.9300.347910	Purchases Store	(181,722)	(250,000)	(144,767)	(250,000)
405.9300.347911	Dry Storage Fees	129,268	150,000	130,925	160,000
405.9300.347912	Transient Rentals	83,579	80,000	93,230	120,000
405.9300.347913	Marina Slip Rent	245,617	250,000	271,209	250,000
405.9300.347914	Annual Fishing Tournament	19,454	20,000	28,294	20,000
405.9300.347915	Land & Sea Sales	-	-	-	-
405.9300.347916	Late Fees	-	120	-	-
405.9300.347917	Boat Ramp Parking	4,567	-	8,362	7,000
405.9300.361100	Interest Earnings	50,974	25,000	107,196	50,000

405.9300.364000	Sale/Disposition of Capital Assets	-	-	-	-
405.9300.369900	Other Miscellaneous Revenues	-	500	0	100
405.9300.369903	Refund Prior Year Expenses	-	-	-	-
405.9300.369904	Sales Tax Collection Allowance	360	400	354	400
405.9300.369912	Boat Ramp Fees	696	4,000	64	1,000
405.9300.369913	Commission - Laundry Equipment	1,188	1,000	906	1,000
405.9300.380000	Other Sources	-	-	-	-
405.9300.380001	Fund Balance/Net Position Carryover Used	-	-	-	-
405.9300.381002	Transfer from Sanitation Fund	-	-	-	-
405.9300.381003	Transfer from Stormwater Fund	-	-	-	-
405.9300.389201	Federal Grant - Clean Vessel	-	-	-	-
405.9300.389801	Asset Transfer In from Governmental Activities	-	-	-	-
Revenues & Other Inflows Total		1,351,491	1,886,620	2,319,648	1,914,550

Expenses & Other Outflows

405.9300.512000	Salaries & Wages	193,602	209,552	206,365	240,905
405.9300.514000	Overtime	18,883	12,000	20,125	22,000
405.9300.521000	Social Security	15,431	16,028	17,271	18,475
405.9300.522001	ICMA 401(a) Plan	16,885	18,488	18,679	13,977
405.9300.522002	FRS - Regular Class	-	-	-	11,028
405.9300.522003	FRS - DROP	-	-	-	-
405.9300.523000	Group Insurance	46,712	52,493	43,886	90,000
405.9300.524000	Worker's Compensation	3,065	6,558	3,436	4,264
405.9300.531000	Professional Services	-	1,000	179	1,000
405.9300.531011	Software Support Services	1,726	2,500	1,103	3,000
405.9300.534000	Contractual Service	8,861	20,000	3,443	15,000
405.9300.540000	Travel & Training	-	4,000	-	4,000
405.9300.541000	Cellular Telephone	840	1,500	685	1,500
405.9300.542000	Postage	9	500	7	200
405.9300.543000	Utilities	24,072	20,000	22,675	28,000
405.9300.543001	Electric - Buildings	14,515	15,000	14,663	17,000
405.9300.543003	Electric - Docks	14,098	15,000	12,648	20,000
405.9300.543009	Solid Waste Disposal	5,000	6,000	6,427	10,000
405.9300.543010	Telephone	5,257	7,000	3,493	7,500
405.9300.544000	Rentals & Leases	722	1,000	-	1,000
405.9300.544001	Submerged Land Lease	3,491	4,500	3,968	5,000
405.9300.545000	General Insurance	13,016	17,000	14,649	20,000
405.9300.546001	Maintenance Auto Equipment	74	1,500	864	1,500
405.9300.546002	Maint Other Equipment	1,000	4,000	1,497	4,000
405.9300.546003	Maintenance Building	4,626	8,000	7,597	10,000
405.9300.546008	Maintenance Grounds/Parks	3,617	5,000	2,856	5,000
405.9300.546014	Marina Maintenance	7,745	17,000	12,339	18,000
405.9300.547000	Printing and Binding	-	500	-	200
405.9300.548000	Promotions & Pub Rltns	20,301	25,000	21,800	27,000
405.9300.548003	Boat Parade	7,273	6,000	5,746	6,000
405.9300.549001	Bank Service Charges	90,178	65,000	78,051	90,000
405.9300.549003	Cash Short (Over)	100	-	1	-
405.9300.549007	Licenses & Permits	898	1,500	406	1,500
405.9300.549008	Bad Debt Expense	-	-	-	-
405.9300.549999	Pending Expenditures	-	-	-	-
405.9300.551000	Office Supplies	990	2,000	500	1,500
405.9300.552000	Departmental Supplies	4,444	8,000	2,281	7,000
405.9300.552001	Discarded Inventory	20	-	-	-
405.9300.552003	Tools	538	1,000	82	1,000
405.9300.552004	Uniforms	1,027	2,000	1,189	2,000
405.9300.552005	Gasoline & Oil	715	1,500	527	1,500
405.9300.554000	Dues & Subscriptions	-	500	118	500
405.9300.563000	Capital Improvements	9,274	200,000	-	400,000
405.9300.564000	Capital Equipment	61,246	40,000	35,133	60,000
405.9300.572001	Debt Service - Interest GF	8,070	10,000	7,218	11,000
405.9300.572002	Interest Expense - Leases	-	-	-	-
405.9300.591001	Administrative Services	140,090	113,813	121,920	130,000
405.9300.591003	Transfer to Sanitation Fund	-	-	-	-
405.9300.591004	Transfer to Stormwater Fund	-	-	-	-
405.9300.599002	Budgeted Contingency	-	14,000	-	14,000
Expenses & Other Outflows Total		748,411	956,432	693,824	1,325,549

PARKING FUND

The function of the Parking Enforcement Department for the City include manual patrolling of fourteen city-owned parking lots that comprise 554 parking spaces daily. Ensuring proper maintenance and functionality of the twenty-nine pay stations throughout the City is a significant responsibility for the Department and requires a highly trained and efficient staff. Parking staff are highly trained and qualified to assist visitors who violate parking restrictions, and city ordinances are issued for parking violations by Parking Enforcement staff or police officers.

FY '23 Accomplishments:

Hired a full-time employee to patrol. The department purchased an additional Enforcement Handheld for patrolling City property. The Department has increased revenue working with Businesses in Johns Pass Village by allowing owners to buy business passes. The Department has also maintained parking lot markings and effective signage for our patron that visit Madeira Beach.

FY '24 Goals:

- Organize the department for better daily operations and implement monthly meetings with the team for better communication.
- Work on continuously providing services for the residents and guests by patrolling the side streets for improper parking throughout the neighborhoods.
- Work with the City Manager on new operational goals to enhance the parking department's functions.
- Work on better communication with rental car companies to help minimize penalty fees.
- Work on better training methods for Enforcement officers.
- Work on better communication with Police officers and other departments in the City.
- Investigate utilizing the department's technology with low additional cost to the City.

PARKING MANAGEMENT

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
407.6500.344501	John's Pass Village	-	450,000	450,000	450,000
407.6500.344502	City/South Beach	-	775,000	637,000	800,000
407.6500.344503	Non-Resident Parking Permits	-	60,000	800	1,000
407.6500.344504	Village Blvd. Parking	-	1,200,000	1,120,500	1,500,000
407.6500.344505	Misc. Lot Parking	-	320,000	405,000	410,000
407.6500.354001	Parking Fines	-	91,150	671,453	680,000
407.6500.361100	Interest Earnings	-	35,000	35,000	35,000
407.6500.369904	Sales Tax Collection Allowance	-	250	236	250
Revenues & Other Inflows Total		-	2,949,400	3,336,018	3,894,250

Expenses & Other Outflows

407.6500.512000	Salaries & Wages	-	160,397	145,527	170,960
407.6500.514000	Overtime	-	5,000	10,907	2,000
407.6500.521000	Social Security	-	12,395	11,932	13,078
407.6500.522001	ICMA 401(a) Plan	-	9,876	10,935	3,572
407.6500.522002	FRS - Regular Class	-	-	-	17,814
407.6500.523000	Group Insurance	-	31,650	22,686	60,000
407.6500.524000	Worker's Compensation	-	3,668	1,922	3,875
407.6500.534000	Contractual Service	-	-	30,755	160,000
407.6500.534011	Ticket Processing	-	20,000	23,433	50,000
407.6500.540000	Travel And Training	-	1,000	-	1,000
407.6500.541000	Cellular Telephone	-	4,200	1,016	2,500
407.6500.542000	Postage	-	100	63	140
407.6500.544000	Rentals & Leases	-	12,000	6,120	15,000
407.6500.545000	General Insurance	-	650	483	1,600
407.6500.546001	Maintenance Auto Equipment	-	2,000	1,952	5,000
407.6500.546002	Maint Other Equipment	-	1,000	1,398	12,000
407.6500.546006	Maintenance - Pay Stations	-	60,000	23,644	60,000
407.6500.547000	Printing and Binding	-	2,000	-	100
407.6500.549001	Bank Service Charges	-	135,000	285,000	300,000
407.6500.551000	Office Supplies	-	500	529	1,000
407.6500.552000	Departmental Supplies	-	11,000	23,490	25,000
407.6500.552004	Uniforms	-	1,300	1,520	1,500
407.6500.552005	Gasoline & Oil	-	4,000	5,851	6,000
407.6500.563000	Capital Improvements	-	-	-	-
407.6500.564000	Capital Equipment	-	25,000	10,995	3,035,000
407.6500.591001	Administrative Services	-	-	-	274,000
407.6500.591006	Transfer to General Fund	-	1,800,000	1,928,212	-
Expenses & Other Outflows Total		-	2,302,736	2,548,369	4,221,139

SANITATION FUND

Overview: The Sanitation Department is in charge of the removal, disposal, and recycling of solid waste. Sanitation services are intended to help ensure the health and safety of the community by keeping the environment free from possible health hazards and unsightly debris.

FY '23 Accomplishments:

- All fees have been updated with the fee increase from January 2023.
- Implementing a better system for bulk item pickup and fee's to be collected.
- Working with Pinellas County utilities to gain access to the new cloud-based billing system for more efficient changes and to be able to better answer residential questions regarding billing.
- Waste Pro recycling contract began January 1, 2023 increasing the volume from 18 gallons to 64 gallons with a lid. Having a lid has cut down on the contamination along with the volume of regular household garbage.

FY '24 Goals:

- Infrastructure
- Financial Sustainability
- Human Capital

SANITATION

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
402.7000.343400	Sanitation Charges	1,812,364	1,600,000	1,900,000	2,000,000
402.7000.343401	Recycling Service Fee	42,033	45,000	60,000	60,000
402.7000.343402	Late Fees	43	-	-	-
402.7000.361100	Interest Earnings	25,069	15,000	35,000	35,000
402.7000.362006	Container Rent	-	-	-	-
402.7000.364000	Sale/Disposition of Capital Assets	1,250	-	-	-
402.7000.369900	Other Miscellaneous Revenues	-	-	1,000	1,000
402.7000.369903	Refund Prior Year Expenses	9,097	-	10,000	-
402.7000.369906	Insurance Proceeds	1,276	-	500	-
402.7000.380000	Other Sources	-	-	-	-
402.7000.380001	Fund Balance/Net Position Carryover Used	-	-	-	-
402.7000.381003	Transfer from Stormwater Fund	-	-	-	-
402.7000.381004	Transfer from Marina Fund	-	-	-	-
402.7000.389401	Pinellas County Recycling Grnt	3,147	-	-	-
402.7000.389801	Asset Transfer In from Governmental Activities	-	-	-	-
Revenues & Other Inflows Total		1,894,280	1,660,000	2,006,500	2,096,000

Expenses & Other Outflows

402.7000.512000	Salaries & Wages	311,675	385,103	334,765	413,237
402.7000.514000	Overtime	67,473	50,000	62,018	30,167
402.7000.521000	Social Security	26,652	29,460	28,431	33,920
402.7000.522001	ICMA 401(a) Plan	24,671	30,085	27,495	11,291
402.7000.522002	FRS - Regular Class	5,919	6,053	6,432	39,052
402.7000.522003	FRS - DROP	-	-	-	-
402.7000.523000	Group Insurance	76,568	100,321	62,160	172,000
402.7000.524000	Worker's Compensation	10,116	22,841	11,967	13,846
402.7000.525000	Unemployment Compensation	-	-	-	-
402.7000.531000	Professional Services	-	-	-	-
402.7000.534005	Curbside Recycling	181,107	200,000	177,113	270,000
402.7000.534008	Recycling Material Disposal	27,261	40,000	8,382	40,000
402.7000.534010	Temporary Services	60,976	40,000	40,738	45,000
402.7000.534013	Waste Disposal	312,903	350,000	192,078	350,000
402.7000.540000	Travel & Training	530	750	120	750
402.7000.541000	Cellular Telephone	1,470	1,800	1,889	1,800
402.7000.542000	Postage	-	-	-	-
402.7000.542001	Postage - Utility Bills	8,151	8,200	5,883	8,500
402.7000.544000	Rentals & Leases	34,273	46,000	25,138	46,000
402.7000.544004	Rentals & Leases Contra Expense - GASB 87/96	24,082	-	-	-
402.7000.545000	General Insurance	9,925	15,000	11,985	-
402.7000.546001	Maintenance Auto Equipment	46,009	35,000	34,480	40,000
402.7000.546002	Maint Other Equipment	5,673	2,500	880	3,500
402.7000.546013	Maintenance Tires	12,652	20,000	12,054	20,000
402.7000.549001	Bank Service Charges	-	-	38	-
402.7000.549008	Bad Debt Expense	-	-	14,079	-
402.7000.549999	Pending Expenditures	-	-	-	-
402.7000.552000	Departmental Supplies	48,463	190,000	200,257	100,000
402.7000.552003	Tools	2,635	3,000	2,989	3,000
402.7000.552004	Uniforms	3,206	3,500	2,338	3,500
402.7000.552005	Gasoline & Oil	70,589	60,000	43,964	60,000
402.7000.554000	Dues & Subscriptions	-	-	13	-
402.7000.559015	Amortization Expense	32,490	-	-	-
402.7000.563000	Capital Improvements	76,553	-	-	-
402.7000.564000	Capital Equipment	395,002	45,000	37,846	405,000
402.7000.572000	Debt Service - Interest	-	-	-	-
402.7000.572001	Debt Service - Interest GF	-	-	-	-
402.7000.572002	Interest Expense - Leases	1,833	-	-	-
402.7000.591001	Administrative Services	48,020	81,774	87,599	92,100
402.7000.591004	Transfer to Stormwater Fund	-	-	-	-
402.7000.591005	Transfer to Marina Fund	-	-	-	-
402.7000.599002	Budgeted Contingency	-	34,000	-	34,000
Expenses & Other Outflows Total		1,926,877	1,800,387	1,433,129	2,236,663

STORMWATER FUND

Overview: The Stormwater Department includes all activities pertaining to the construction, maintenance, and repair of the City's Stormwater management system. The Stormwater Department manages the National Pollutant Discharge Elimination System (NPDES) permit which is authorized by the Clean Water Act (1972) and controls the water pollution by regulating point sources that discharge pollutants into the waters.

FY '23 Accomplishments:

- Completed the Crystal Island Roadway and Drainage Improvement Project.
- Inspecting and cleaning stormwater pipes in problem areas.
- Established relationships with agencies to help protect the stormwater infrastructure in Madeira Beach.
- Received the trailer mounted jetter which will help keep our infrastructure maintained and working as expected.
- Area 3- East and West Parsley, A St., B St., and Lynn Way. Surveying and design have been approved by the Board of Commissioners.

FY '24 Goals:

- Infrastructure
- Financial Sustainability
- Human Capital

STORMWATER

ACCOUNT		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 BUDGET
Revenues & Other Inflows					
404.9200.334391	Stormwater Grant	8,074	-	-	1,641,900
404.9200.338000	Pinellas County	-	-	-	-
404.9200.343700	Stormwater Service	684,822	700,000	750,000	750,000
404.9200.361100	Interest Earnings	159,594	50,000	150,000	150,000
404.9200.364000	Sale/Disposition of Capital Assets	-	-	8,100	-
404.9200.369900	Other Miscellaneous Revenues	838,712	-	-	-
404.9200.369903	Refund Prior Year Expenses	-	-	736	-
404.9200.380000	Other Sources	-	-	-	-
404.9200.380001	Fund Balance/Net Position Carryover Used	-	127,500	-	-
404.9200.381001	Transfer from General Fund	-	1,490,000	-	1,495,000
404.9200.381002	Transfer from Sanitation Fund	-	-	-	-
404.9200.381004	Transfer from Marina Fund	-	-	-	-
404.9300.389801	Asset Transfer In from Governmental Activities	-	-	-	-
Revenues & Other Inflows Total		1,691,201	2,367,500	908,836	4,036,900

Expenses & Other Outflows

404.9200.512000	Salaries & Wages	191,617	194,780	165,276	202,667
404.9200.514000	Overtime	2,063	4,500	2,164	1,585
404.9200.521000	Social Security	14,451	14,901	12,807	15,625
404.9200.522001	ICMA 401(a) Plan	26,705	17,530	20,641	5,283
404.9200.522002	FRS - Regular Class	-	-	-	19,536
404.9200.522003	FRS - DROP	-	-	-	-
404.9200.523000	Group Insurance	45,865	47,827	32,428	82,000
404.9200.524000	Worker's Compensation	7,962	15,276	8,003	9,729
404.9200.525000	Unemployment Compensation	42	-	-	-
404.9200.531000	Professional Services	58,804	30,000	4,285	130,000
404.9200.531014	PC Reimb. Series 2019	-	-	-	-
404.9200.540000	Travel & Training	-	500	886	1,500
404.9200.541000	Cellular Telephone	1,924	1,850	1,111	1,850
404.9200.542000	Postage	500	1,000	-	1,000
404.9200.542001	Postage - Utility Bills	8,213	8,500	5,311	9,000
404.9200.543005	Electric - Pump Stations	623	700	630	700
404.9200.543014	Water Service - Pump Stations	115	200	115	200
404.9200.544000	Rentals & Leases	9,982	15,000	5,785	15,000
404.9200.544004	Rentals & Leases Contra Expense - GASB 87/96	9,982	-	-	-
404.9200.545000	General Insurance	8,333	42,000	28,428	-
404.9200.546001	Maintenance Auto Equipment	14,185	7,500	8,999	10,000
404.9200.546002	Maint Other Equipment	2,418	2,500	408	2,500
404.9200.546010	Maintenance Streets	820,126	12,000	-	12,000
404.9200.546015	Maintenance Storm Drains	41,497	200,000	8,832	250,000
404.9200.549008	Bad Debt Expense	-	-	5,530	-
404.9200.549999	Pending Expenditures	-	-	-	-
404.9200.552000	Departmental Supplies	9,508	1,500	542	1,500
404.9200.552003	Tools	131	1,500	206	1,500
404.9200.552004	Uniforms	592	1,800	508	1,800
404.9200.552005	Gasoline & Oil	16,237	15,000	12,990	20,000
404.9200.554000	Dues & Subscriptions	156	700	171	700
404.9200.559015	Amortization Expense	7,664	-	-	-
404.9200.563000	Capital Improvements	-	95,000	21,444	-
404.9200.563002	Series 2019 Improvements	38,925	-	114,782	-
404.9200.563005	Drainage & Roadway Improvement	37,600	5,527,500	2,367	8,305,000
404.9200.564000	Capital Equipment	79,182	125,000	20,769	90,000
404.9200.571000	Debt Service - Principal	-	1,007,000	630,954	1,032,000
404.9200.571002	Debt Principal Reclassification	-	-	-	-
404.9200.572000	Debt Service - Interest	499,110	490,000	482,169	463,000
404.9200.572001	Debt Service - Interest GF	-	-	-	-
404.9200.572002	Interest Expense - Leases	722	-	-	-
404.9200.573000	Cost of Issuance	-	-	-	-
404.9200.591001	Administrative Services	54,770	69,786	74,757	80,300
404.9200.591003	Transfer to Sanitation Fund	-	-	-	-
404.9200.591005	Transfer to Marina Fund	-	-	-	-
404.9200.599002	Budgeted Contingency	-	16,000	-	16,000
Expenses & Other Outflows Total		2,010,004	7,967,350	1,673,298	10,781,976

**PERSONNEL INFORMATION
WAGES & BENEFITS
FTE SUMMARY**



FUNDED POSITIONS AND PERSONNEL SERVICES 2017-2024

		Total Funded Positions								Personnel Services (Wages & Benefits)							
Org #	Organization	2017	2018	2019	2020	2021	2022	2023	2024	2017	2018	2019	2020	2021	2022	2023	2024
		Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget
1000	City Manager	2.50	3.00	4.00	3.00	3.00	3.00	4.00	4.00	\$ 334,238	\$ 260,922	\$ 435,914	\$ 349,153	\$ 335,900	\$ 323,140	\$ 415,295	\$ 472,506
1010	Information Technology	-	-	-	-	0.50	0.50	-	-	-	-	-	-	43,200	22,850	52	-
1030	Human Resources	-	-	-	1.00	0.50	0.50	0.43	0.43	-	-	-	87,271	-	62,640	56,921	-
1050	Community Development	1.70	1.20	3.00	2.95	3.75	4.25	5.25	5.60	68,820	101,277	240,519	265,302	315,400	340,520	460,276	628,157
1100	Finance Department	4.00	4.00	4.00	4.25	3.50	3.00	3.00	3.00	366,043	372,633	389,336	417,880	315,500	300,480	300,546	368,839
1300	City Clerk	7.00	7.00	2.00	2.00	2.25	2.75	3.00	3.00	238,042	201,427	169,315	183,802	222,100	241,420	295,847	345,999
1310	Board of Commissioners	-	-	5.00	5.00	5.00	5.00	5.00	5.00	-	-	42,749	43,127	43,200	43,200	43,200	43,200
3000	Public Works Admin	2.00	2.00	3.00	2.30	2.10	2.30	2.55	2.55	127,522	118,742	181,670	192,663	173,700	192,750	263,088	301,582
4000	Fire / EMS	14.00	15.00	15.00	15.00	15.00	15.00	15.00	18.00	1,269,630	1,301,189	1,444,748	1,506,512	1,985,600	1,519,670	1,599,070	1,784,299
5000	Recreation	9.25	9.25	11.25	9.25	8.75	9.25	10.00	10.25	438,582	425,860	532,405	383,322	343,800	481,830	582,343	694,620
6500	Parking Enforcement	2.75	2.75	3.00	3.25	2.50	3.00	3.50	4.00	95,255	128,615	133,605	121,680	117,200	154,640	222,986	271,299
9910	Archibald Fund	2.75	2.75	-	3.00	3.00	4.00	4.00	4.00	135,438	143,107	-	187,089	204,700	270,830	272,227	297,706
5240	Building Fund	4.00	4.00	4.20	4.45	4.75	7.75	7.75	6.40	289,574	330,379	319,095	334,149	377,500	583,500	684,413	644,645
7000	Sanitation Fund	6.00	8.00	7.50	7.50	7.60	8.60	8.60	8.60	462,680	475,097	508,668	476,488	528,200	529,480	623,863	713,513
9200	Stormwater Fund	3.00	3.00	4.00	4.00	4.80	3.80	4.10	4.10	213,106	220,443	283,726	262,643	313,900	252,820	294,814	336,426
9300	Marina Fund	4.35	4.35	4.35	5.05	5.00	5.25	4.63	4.63	232,083	233,144	262,052	304,391	332,000	246,500	315,119	400,649
Total		63.30	66.30	70.30	72.00	72.00	77.95	80.81	83.56	\$ 4,271,013	\$ 4,312,835	\$ 4,943,802	\$ 5,115,472	\$ 5,651,900	\$ 5,566,270	\$ 6,430,061	\$ 7,303,440
2017 to 2024 Growth %									32%								69%

FUNDED POSITIONS BY DEPARTMENT

Archibald

Rec Leader III	1.00
Grounds Maintenance Supervisor	1.00
Senior Ground Maintenance Worker	1.00
Grounds Maintenance Worker I	1.00
Archibald Total	4.00

Board Of Commissioners

Commissioner	4.00
Mayor	1.00
Board Of Commissioners Total	5.00

Building Services

Building Official	1.00
Code Compliance II	2.00
Community Development Director	0.10
Operations Coordinator	0.50
Permit Clerk	1.00
Planner II/III	0.50
Community Development Engineer	0.30
Certified Permit Technician	1.00
Building Services Total	6.40

City Clerk

City Clerk	1.00
Exec Asst to City Clerk	1.00
Document and Records Clerk	1.00
City Clerk Total	3.00

City Manager

Broadcast & Technician	1.00
City Manager	1.00
Front Desk Admin Asst.	1.00
Asst to City Mgr.	1.00
City Manager Total	4.00

Community Development

Community Development Director	0.90
Operations Coordinator	0.50
Planner II/III	0.50
Planning Technician	1.00
Program Coordinator	1.00
Long Range Planner	1.00
Community Development Engineer	0.70
Community Development Total	5.60

Finance

Accountant	1.00
Asst. Finance Director	1.00
Payroll / Financial Coordinator	1.00
Finance Total	3.00

Fire/Ems

Fire Chief	1.00
Fire Inspector	1.00
Fire Lieutenant/Paramedic	2.00
Firefighter/Driver	1.00
Firefighter/Driver Paramedic	2.00
Firefighter/Paramedic	5.00
Lieutenant/Paramedic	1.00
Executive Assistant to Fire Chief	1.00
Firefighter/Paramedic	4.00
Fire/Ems Total	18.00

Human Resources

HR Director	0.43
Human Resources Total	0.43

Marina

Marina Manager	1.00
Marina Supervisor	1.00
PW Technician/Marina Attendant	0.50
Seasonal Marina Attendant	0.13
Senior Marina Attendant	2.00
Marina Total	4.63

Parking Management

Parking Enforcement Officer	1.00
Parking Supervisor	1.00
Senior Parking Enforcement Officer	2.00
Parking Management Total	4.00

Public Works Administration

Mechanic	0.75
Public Works Director	0.40
Public Works Technician	1.00
Senior Admin Asst	0.40
Public Works Administration Total	2.55

Recreation

Rec Leader I	3.50
Rec Leader II	1.00
Rec Leader III	1.00
Recreation Director	1.00
Recreation Supervisor	1.00
Grounds Maintenance Worker I	1.00
Seasonal Rec Leader I	0.25
Bus Driver	0.50
Recreation Leader I	1.00
Recreation Total	10.25

Sanitation

Public Works Director	0.30
Sanitation Supervisor	1.00
Sanitation Worker	3.00
Senior Admin Asst	0.30
Senior Sanitation Worker	4.00
Sanitation Total	8.60

Stormwater

Public Works Director	0.30
Senior Admin Asst	0.30
Stormwater Technician	1.00
Senior Stormwater Technician	1.00
Stormwater Tech/Marina Attend	0.50
Stormwater Supervisor	1.00
Stormwater Total	4.10

Grand Total	83.56
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5 YEAR CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT PLAN - FY 2024

FUND		FY 2024 BUDGET
Archibald Park Fund	Beach Groin Renourishment Project	3,500,000
	Archibald Restroom rebuild.	1,000,000
	Park Improvements	150,000
	Patriot Park Fishing Piers rebuild	125,000
	Purchase new F250 Utility Truck	60,000
Archibald Park Fund Total		4,835,000
Building Fund	Satellite office	700,000
	New Ford Lightning Truck	65,000
	New 150hp motor for Buidling Department boat	20,000
	Boat Power Poles	6,000
Building Fund Total		791,000
General Fund	Military Honor Court	250,000
	Engineering for Concession/Basketball Court Facility	100,000
	Replace #19	75,000
	Replacement of Portable Radios	53,000
	Painting of Fire Station	50,000
	Brick Pavers under shade awnings	25,000
General Fund Total	Replacement Appliances - Laundry	8,500
		561,500
Local Option Sales Tax Fund	Public Works & Building Services Facility	1,500,000
	Johns Pass Park - Parking lot Improvements	450,000
	Shade Awnings and Dugout Replacement	200,000
	Dog Park	200,000
	Bus Replacement for Social Club	150,000
	Quick Response Vehicle	100,000
	Recreation Center Solar	100,000
	Concrete around Field 2	30,000
	Replacement of 2014 Polaris Ranger	25,000
	City Centre Complex Sidewalk	25,000
Local Option Sales Tax Fund Total		2,780,000
Marina Fund	Seawall Project	200,000
	Transient Docks	200,000
	Digital Information Sign	60,000
Marina Fund Total		460,000
Parking Fund	Parking Garage	3,000,000
	New Parking Vehicle	35,000
Parking Fund Total		3,035,000
Sanitation Fund	Replace #33	325,000
	Dual Bin Cleaner Trailer Mounted	80,000
Sanitation Fund Total		405,000
Stormwater Fund	Area 3 - East Parsley, West Parsley, Margueirte Dr, A Street, B Street, and Lynn Way	4,000,000
	Area 5 - 131st Ave E & 129th Ave.	2,005,000
	Gulf Lane and Beach Access Drainage and Roadway Improvement Project	1,800,000
	Area 6a - 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr	500,000
	Generator replacement for 141st Stormwater Station	90,000
Stormwater Fund Total		8,395,000
Grand Total		\$ 21,262,500

CAPITAL IMPROVEMENT PLAN - MULTI-YEARS

FUND	ACCOUNT	ACCOUNT NAME	PROJECT TITLE	PROJECT DESCRIPTION	FY 2024 BUDGET	FY 2025 PLAN	FY 2026 PLAN	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Archibald Park Fund	110.9910.563000	Capital Improvements	Archibald Restroom rebuild.	Demo and Rebuild Archibald Restrooms	1,000,000	-	-	-	-	-	-
			Beach Groin Renourishment Project	50% Match Grant with FDEP to renourish the 22-23 exposed beach groins.	3,500,000	-	-	-	-	-	-
			Mill and Resurface parking lot at Archibald	Mill and Resurface the parking lot and thermo stripe	-	450,000	-	-	-	-	-
			Park Improvements	Enhance pocket parks in Boca Ciega neighborhood	150,000	-	-	-	-	-	-
			Parking lot light repair	Repair the current light system for the parking lot	-	-	-	-	-	-	-
			Patriot Park Fishing Piers rebuild	Rebuild 2 fishing piers located at Patriot Park	125,000	-	-	-	-	-	-
	110.9910.564000	Capital Equipment	#40 Replacement	Replace #40 a 2009 F350 dump truck	-	-	150,000	-	-	-	-
			Landscape equipment	Landscape equipment needed to maintain city parks.	-	-	-	-	-	-	-
			Purchase new F250 Utility Truck	Purchase new F250 utility truck for Grounds Maint. Employee.	60,000	-	-	-	-	-	-
			Replace #109	Replace 2016 John Deere Gator 825i	-	-	25,000	-	-	-	-
			Replace #112	Replace 2018 Chevy 1500 with liftgate	-	-	60,000	-	-	-	-
			Replace #36	Replace #36 a Chevy 1500 with a utility bed	-	-	60,000	-	-	-	-
Archibald Park Fund Total					4,835,000	450,000	295,000	-	-	-	-
Building Fund	125.5240.562000	Buildings	Satellite office	Satellite office for Building Department - in conjunction with new Public Works facility	700,000	-	-	-	-	-	-
	125.5240.564000	Capital Equipment	Boat Power Poles	Anchor system for building department boat	6,000	-	-	-	-	-	-
			New 150hp motor for Buidling Department boat	New motor for Building Department boat	20,000	-	-	-	-	-	-
			New Ford Lightning Truck	New Building Department Vehicle	65,000	-	-	-	-	-	-
Building Fund Total					791,000	-	-	-	-	-	-

CAPITAL IMPROVEMENT PLAN - MULTI-YEARS

FUND	ACCOUNT	ACCOUNT NAME	PROJECT TITLE	PROJECT DESCRIPTION	FY 2024 BUDGET	FY 2025 PLAN	FY 2026 PLAN	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
General Fund	001.1000.563000	Capital Improvements	Military Honor Court	Construction of the Military Honor Court	250,000	-	-	-	-	-	-
	001.3000.564000	Capital Equipment	Replace #19	Replace 2004 Ford F550	75,000	-	-	-	-	-	-
			Replace #44	Replace 2018 Caterpillar Backhoe	-	-	-	-	85,000	-	-
			Replace 2016 Duralift mounted bucket	Replace duralift mounted buck on truck #19	-	-	45,000	-	-	-	-
	001.4000.563000	Capital Improvements	Painting of Fire Station	Painting of Fire Station	50,000	-	-	-	-	-	-
	001.4000.564000	Capital Equipment	Replacement Appliances - Laundry	Replacement of 10 yr old appliances in the fire station (laundry)	8,500	-	-	-	-	-	-
			Replacement of all 2017 sets of bunker gear per NFPA	Per NFPA 10 yr old bunker gear must be replaced - primary or secondary	-	-	-	50,000	-	-	-
			Replacement of Bunker Gear - Childers	Replacement of Bunker Gear per NFPA - Childers	-	4,500	-	-	-	-	-
			Replacement of Bunker Gear - Lucas	Replacement of Bunker Gear per NFPA - Lucas	-	-	-	-	-	5,000	-
			Replacement of Bunker Gear - Roberts	Replacement of Bunker Gear per NFPA - Roberts	-	-	4,500	-	-	-	-
			Replacement of Bunker Gear - Wasilewski	Replacement of Bunker Gear per NFPA - Wasilewski	-	-	-	-	-	-	5,000
			Replacement of Bunker Gear - Whitfield	Replacement of Bunker Gear per NFPA - Whitefield	-	-	-	-	-	-	5,000
			Replacement of Bunker Gear per NFPA - Ubiles	Replacement of Bunker Gear per NFPA - Ubiles	-	-	-	4,500	-	-	-
			Replacement of Kitchen Appliances	Replacement of Kitchen Appliances	-	-	12,000	-	-	-	-
			Replacement of MDTs	Replacement schedule of Mobile Data Terminals	-	-	-	-	12,000	-	-
			Replacement of Mobile Data Terminals	Replacement of MDTs with refurbished 3 yr warranty Panasonic Toughbooks	-	11,000	-	-	-	-	-
			Replacement of Portable Radios	Replacement of portable radios and updating the communications equipment per replacement plan	53,000	-	-	-	-	-	-
			Replacement of Portable Radios Emergency Communications	Replacement schedule - Portable Radios for Emergency Communications	-	-	-	-	-	-	55,000
			Replacement of SCBA	Replacement of Self Contained Breathing Apparatus	-	250,000	-	-	-	-	-
	001.5000.563000	Capital Improvements	Brick Pavers under shade awnings	Paver area under two shade awnings in Ball Field Area.	25,000	-	-	-	-	-	-
			Engineering for Concession/Basketball Court Facility	Engineering for Concession/Basketball Court Facility on existing tennis court location. Increased size of restrooms and enclosure of courts to expand programming offerings.	100,000	-	-	-	-	-	-
General Fund Total					561,500	265,500	61,500	54,500	97,000	5,000	65,000

CAPITAL IMPROVEMENT PLAN - MULTI-YEARS

FUND	ACCOUNT	ACCOUNT NAME	PROJECT TITLE	PROJECT DESCRIPTION	FY 2024 BUDGET	FY 2025 PLAN	FY 2026 PLAN	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Local Option Sales Tax Fund	103.3000.563000	Capital Improvements	Johns Pass Park - Parking lot Improvements	Mill, Resurface, Stripe, and Improve Johns Pass Parking lot area.	450,000	-	-	-	-	-	-
			Public Works & Building Services Facility	Building for Public Works employees & vehicles and Building Services operations	1,500,000	-	-	-	-	-	-
	103.4000.564000	Capital Equipment	Quick Response Vehicle	Quick Response Vehicle (LOST Fund)	100,000	-	-	-	-	-	-
			Replacement of 2014 Polaris Ranger	Replacement of 2014 Polaris Ranger	25,000	-	-	-	-	-	-
			Replacement of 2017 Explorer	Replacement of Fire Chief's vehicle per City's vehicle replacement plan LOST Fund	-	55,000	-	-	-	-	-
			Replacement of T125	Replacement schedule of 2017 Rosenbauer Truck 25	-	-	-	-	-	1,100,000	-
	103.5000.563000	Capital Improvements	Basketball Court Enclosure	Building to enclose existing basketball court.	-	500,000	-	-	-	-	-
			City Centre Complex Sidewalk	Replacement of Sidewalk along Rex Place	25,000	-	-	-	-	-	-
			Concession Stand	Engineering and Construction of Concession Stand Replacement. Upgrade of restroom facilities, concession kitchen, storage, and office space.	-	500,000	-	-	-	-	-
			Concrete around Field 2	Concrete on both sides of Field 2 to replace existing shell which is currently in place. Improves seating access and minimizes maintenance to the area.	30,000	-	-	-	-	-	-
	103.5000.564000	Capital Equipment	Dog Park	Dog park upgrade. Synthetic turf and other improved features.	200,000	-	-	-	-	-	-
			Recreation Center Solar	Solar on roof of Recreation Center - BP Funds	100,000	-	-	-	-	-	-
			Shade Awnings and Dugout Replacement	Replace dugouts and add shade awnings to Recreation Fields.	200,000	-	-	-	-	-	-
			Bus Replacement for Social Club	Replacement of E450 Bus with larger, handicap accessible bus for Senior Program.	150,000	-	-	-	-	-	-
			Passenger Van Replacement	Vehicle Replacement for #97 - Ford Van	-	-	40,000	-	-	-	-
			Recreation Truck	Vehicle Replacement for #20 - Chevy Silverado	-	40,000	-	-	-	-	-
	103.8000.563000	Capital Improvements	Roadway Resurfacing Village Blvd, Boardwalk Pl, & Surface Lot	Mill and resurface Village Blvd, Boardwalk Place, and the surface parking lot.	-	1,000,000	-	-	-	-	-
Local Option Sales Tax Fund Total					2,780,000	2,095,000	40,000	-	-	1,100,000	-

CAPITAL IMPROVEMENT PLAN - MULTI-YEARS

FUND	ACCOUNT	ACCOUNT NAME	PROJECT TITLE	PROJECT DESCRIPTION	FY 2024 BUDGET	FY 2025 PLAN	FY 2026 PLAN	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Marina Fund	405.9300.563000	Capital Improvements	Enclose Old Boat Pamp	Connect seawalls along old boat ramp. Remove trees and install a matching vinyl fence. This area will be filled and have a proper EPA approved boat wash down facility. The old washdown facility will be converted into car parking.	-	50,000	-	-	-	-	-
			Resurfacing Marina Parking Area	Recoat and resurface asphalt parking area around Marina.	-	-	-	400,000	-	-	-
			Seawall Project	Replace 360' of sea wall from the fuel dock to the boat ramp. Cost of 6' high seawall is at \$450.00 per foot.	200,000	-	-	-	-	-	-
			Transient Docks	Year 1 - Engineering & Design Year 2 - Construction	200,000	1,000,000	-	-	-	-	-
	405.9300.564000	Capital Equipment	Digital Information Sign	Install a high quality informational digital sign in front of the Marina adjacent to 150th avenue. The sign will be used to broadcast public information about Madeira Beach and the Marina.	60,000	-	-	-	-	-	-
Marina Fund Total					460,000	1,050,000	-	400,000	-	-	-
Parking Fund	407.6500.564000	Capital Equipment	New Parking Vehicle	Having an additional vehicle for the parking department would be incredibly helpful in many ways. First and foremost, it would allow for increased efficiency and productivity.	35,000	-	-	-	-	-	-
			A parking meter/kiosk	A parking meter/kiosk system can significantly benefit the parking department.	-	-	-	15,000	15,000	-	-
			ParkSmart's in/on-ground smart sensors	ParkSmart's innovative in/on-ground smart sensors monitor individual parking spaces and relay occupancy.	-	50,000	50,000	-	-	-	-
			Parking Garage	Engineering services for parking garage and construction of the garage	3,000,000	3,000,000	-	-	-	-	-
	Parking Fund Total					3,035,000	3,050,000	50,000	15,000	15,000	-

CAPITAL IMPROVEMENT PLAN - MULTI-YEARS

FUND	ACCOUNT	ACCOUNT NAME	PROJECT TITLE	PROJECT DESCRIPTION	FY 2024 BUDGET	FY 2025 PLAN	FY 2026 PLAN	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Sanitation Fund	402.7000.564000	Capital Equipment	Dual Bin Cleaner Trailer Mounted	Dual Bin Trailer mounted cleaner to clean 64G & 96G containers	80,000	-	-	-	-	-	-
			Replace #18	Replace #18 2023 Peterbuilt Claw truck	-	-	-	275,000	-	-	-
			Replace #21 Broyhill Load & Pack	Replace #21 Broyhill Load & Pack	-	-	-	-	275,000	-	-
			Replace #24	Replace a 2019 Chevy Silverado 1500 with a liftgate	-	-	-	60,000	-	-	-
			Replace #26	Replace #26 a 2020 Kenworth T880 with 32 Yd Heil Packer	-	-	-	-	350,000	-	-
			Replace #29	Replace #29 2019 Kenworth T880 with 32 yd Heil Packer	-	-	-	325,000	-	-	-
			Replace #3	Replace 2019 F250 with Easy Dump	-	-	75,000	-	-	-	-
			Replace #33	Replace # 33 a 2016 Peterbilt Garbage truck.	325,000	-	-	-	-	-	-
			Replace #5	Replace a 2019 Chevy Silverado 1500 with a liftgate	-	-	-	60,000	-	-	-
			Replace #68	Replace 2019 F250 with Easy Dump	-	-	75,000	-	-	-	-
			Truck Lift Improvement - 96 gallon cans	Truck Lift Improvement - 96 gallon cans. Three trucks 2 lifts each for total of 6 units.	-	-	-	-	-	-	-
Sanitation Fund Total					405,000	-	150,000	720,000	625,000	-	-

CAPITAL IMPROVEMENT PLAN - MULTI-YEARS

FUND	ACCOUNT	ACCOUNT NAME	PROJECT TITLE	PROJECT DESCRIPTION	FY 2024 BUDGET	FY 2025 PLAN	FY 2026 PLAN	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Stormwater Fund	404.9200.563005	Drainage & Roadway Improvement	Area 3 - East Parsley, West Parsley, Margueirte Dr, A Street, B Street, and Lynn Way	Mill & Resurface, Curb Repair, and Stormwater drainage improvements	4,000,000	500,000	-	-	-	-	-
			Area 4	E Madeira Ave, N Bayshore to 145th, 1st Ave E, 148th Ave, 147th Ave, 146th Ave, 145th Ave. Mill & Resurface, Curb Repair, and Stormwater drainage improvements.	-	-	200,000	7,000,000	-	-	-
			Area 5 - 131st Ave E & 129th Ave.	Mill & Resurface, Curb Repair, and Stormwater drainage improvements	2,005,000	495,000	-	-	-	-	-
			Area 6a - 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr	Mill and resurface, fix curbing and upgrade stormwater inlets and outfalls as needed	500,000	4,000,000	-	-	-	-	-
			Area 7	American Legion Dr. Mill & Resurface, Curb Repair, and Stormwater drainage improvements	-	1,500,000	-	-	-	-	-
			Area 9	Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, & Marilyn Way Mill Resurface, Storm Repair/replacement and Curb	-	200,000	7,000,000	-	-	-	-
			Gulf Lane and Beach Access Drainage and Roadway Improvement Project	Mill & Resurface, Curb Repair, and Stormwater drainage improvements	1,800,000	-	-	-	-	-	-
	404.9200.564000	Capital Equipment	Generator replacement for 141st Stormwater Station	The current generator was installed in 2007 and is near the end of its life. Staff would like to run natural gas to cut down on maintenance and fuel costs. Duke proposed an estimate of \$29,000 to run the gas line from Gulf Blvd. Generator Cost estimate at \$60,0000	90,000	-	-	-	-	-	-
			Replace #110 - 2016 Chevy Silverado 2500	Replace a 2016 Chevy Silverado 2500 - With a similar truck for use during flooding	-	60,000	-	-	-	-	-
			Replace #111 - 2016 Chevy Silverado 2500	Replace a 2016 Chevy Silverado 2500 - With a similar truck for use during flooding	-	60,000	-	-	-	-	-
			Replace #70	Replace 2021 F250 with Utility Body	-	-	-	-	-	60,000	-
			Replace #77	Replace 2018 Elgin Whirlwind Street Sweeper	-	-	350,000	-	-	-	-
Stormwater Fund Total					8,395,000	6,815,000	7,550,000	7,000,000	-	60,000	-
Grand Total					21,262,500	13,725,500	8,146,500	8,189,500	737,000	1,165,000	65,000

GLOSSARY OF TERMS



GLOSSARY

ACCOUNTING SYSTEM. A system of financial recordkeeping which records, classifies, and reports information on the financial status and operation of an organization.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

AD VALOREM TAX. A direct tax calculated “according to value” of property. Ad valorem tax is based on an assigned (market or assessed) of real property and, in certain cases, on valuation of tangible or intangible personal property. An Ad valorem tax is normally the one substantial tax that may be raised or lowered by a local governing body without the sanction of superior levels of government.

ADOPTED BUDGET. The resulting budget approved by the City Commission.

ALLOCATION. The distribution of available funds, personnel, buildings, and equipment among various City departments, divisions, or cost centers.

AMORITIZATION. The gradual elimination of liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest. Also includes the writing off of an intangible asset over its projected life.

APPROPRIATION. An authorization by the City commission for the City to make obligations and payment for a specific purpose.

ASSESSED VALUE. A valuation set on real or personal property by Pinellas County Property Appraiser’s Office as a basis for levying taxes.

AUDIT. A study of the City’s accounting system to ensure that financial records are accurate and compliance with all legal requirements for handling of public funds, including state law and city charter.

BALANCED BUDGET. A budget in which receipts are greater than (or equal to) expenditures. A budget is basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operation purposes over a defined budget period.

BASIS OF ACCOUNTING. Timing of when revenues and expenditures will be recorded for financial reporting purposes, when the transaction is recognized in the financial statements.

BOND. A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date (s), together with periodic interest at a specified rate. The difference between a note and a bond is that a bond is for a longer period of time.

BOND PROCEEDS. The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities.

BUDGET (OPERATING). A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET CALENDAR. The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

CAPITAL ASSETS. Land, improvements to land, easement, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CAPITAL BUDGET. A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

CAPITAL EXPENDITURES. Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL IMPROVEMENT PLAN. A comprehensive schedule for planning the City's capital expenditures. The capital improvement plan coordinates planning, development, and fiscal capacity. A capital program is a plan for capital expenditures that extends beyond the capital budget and is reviewed and updated annually during the budget process.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). A report issued by the City that includes the City's audited financial statements and other information about the City. The report must meet specific standards by the Governmental Accounting Standards Board (GASB). In order to be considered a comprehensive annual financial report which must contain a minimum of three sections which are: 1) introductory, 2) financial, 3) statistical, and whose financial section provides information on each individual fund and component unit.

DEBT SERVICE. The amount of money necessary to pay principal and interest to holders of a government's debt instruments. Annual debt service refers to the total principal and interest required to be paid in a fiscal year.

DEFICIT. The excess of budget expenditures over receipts.

DEPRECIATION. A method of allocating the cost of a tangible asset over its useful life. This is done for accounting purposes.

ENCUMBRANCE. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved.

ENTERPRISE FUND. A proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

EXPENDITURES. The amount of money, cash, or checks actually paid or obligated for payment by the City. Expenditures are categorized in accordance with the State of Florida Uniform Accounting System (UAS). Categories are: personnel services, operating, capital outlay, debt service, grants and aids, and other uses.

FINES & FORFEITURES. Fines and any associated penalties levied for violations of the municipal code.

FISCAL YEAR. The twelve-month financial period used by all Florida municipalities, which begins October 1st and ends September 30th of the following calendar year. At the end of the fiscal year, the City's financial position and results of operation are determined.

FUND. A set of interrelated accounts which record assets and liabilities related to a specific purpose.

FUND ACCOUNTING. Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The excess of assets of a fund over its liabilities and reserves. Fund balance is classified as non-spendable, restricted, committed, assigned, and unassigned based on the relative strength of constraints that control how specific amounts can be spent.

GASB 54. A major pronouncement of the Governmental Accounting Standards Board that requires the classification of fund balances based primarily on the extent to which the government is bound to follow constraints on the use of governmental fund resources.

GENERAL FUND. The fund serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP). Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). A standard-setting body. Associated with the Financial Accounting Foundation. **GASB** established standard of financial accounting and reporting practices for state and local governmental units.

GOVERNMENTAL FUNDS. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service, funds, capital projects funds, and permanent funds.

GRANT. A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

INTEREST. The amount paid by a borrower as compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made. This amount is generally calculated as an annual percentage of the principal amount.

INTERGOVERNMENTAL REVENUE. Includes federal and state grants, other governmental revenue, and state revenue sharing.

INTERNAL CONTROLS. A process designed to provide reasonable assurance regarding the achievement of objectives through the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

LICENSE AND PERMIT FEES. The charges related to regulatory activities and privileges granted by government in connection with regulations.

LOST FUND. This is the abbreviation for the Local Option Sales Tax Fund. The local Option Sales Tax Fund generates revenue through Pinellas County's 1% sales surtax program (Penny for Pinellas), originally approved by voters in 1990.

MAJOR FUND. A fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.

MILLAGE RATE. Property tax rates are set by the City Commission each year and applied to local property tax bases to generate funding for local government uses. The amount of tax levied is based on the taxable value of real and tangible personal property as of January 1st of each year and the millage rate applied to such value. The amount of tax levy stated per \$1,000 in value of the tax base.

NET POSITION. The difference between the assets, and deferred outflows and liabilities, and deferred inflows of proprietary funds. Classifications include unrestricted, net investment in capital assets.

ORDINANCE. An official action of the governing body of an issuer, typically enacted by a vote of the members of the governing body at a public meeting. The procedures for enacting an ordinance are often more formal than those for adopting a resolution. For example, in many jurisdictions, an ordinance cannot be finally enacted at the same meeting at which it is introduced, whereas a resolution may often be adopted at the same meeting.

POLICY. A defined course of action adopted after a review of information and directed at the realization of goals.

PURCHASE ORDER. A document issued to authorize a vendor to deliver specified products or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.

RATING AGENCIES. This term usually refers to Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings. The City uses Moody's to issue credit ratings on the City's bonds.

RESERVED FUND BALANCE. Portion of governmental fund's net assets that is not available for appropriation.

RESTRICTED FUND BALANCE. Fund balance which is subject to constraints that are either external imposed by creditors, grantors, or contributors; or imposed by law.

SPECIAL REVENUE FUND. Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects.

TAX BASE. The total property and resources available to a governmental entity for taxation.

TAX ROLL. The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared, and authenticated in proper form to warrant a collecting officer to proceed with administering the tax.

TRUTH IN MILLAGE (TRIM). In 1980, the State of Florida passed the "Truth in Millage" (**TRIM**) act. The law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. **TRIM** establishes the statutory requirements that all taxing authorities levying a millage must follow, including all notices and budget hearing requirements.

UNASSIGNED FUND BALANCE. The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications, which normally are restricted or committed.