ANNUAL ADOPTED BUDGET

CITY OF MADEIRA BEACH

2026-2027

City of Madeira Beach

Annual Adopted Budget

Fiscal Year 2027

A barrier-island community on Florida's Gulf coast, incorporated as a city in 1951 and governed under the commission-manager form of government.

About the City

Madeira Beach is a Gulf-front city in Pinellas County, bordered by the Gulf of Mexico to the west and the city of St. Petersburg to the east. Known locally as "Mad Beach," the city was first incorporated as a town on May 5, 1947, and reincorporated as a city on August 8, 1951. Its John's Pass Village entertainment district sits along the Intracoastal Waterway. As of the 2020 U.S. Census, the city's population was 3,895.

Board of Commissioners

The Board of Commissioners holds all legislative power for the City. The Mayor is elected at large to a three-year term; each of the four District Commissioners is elected at large from their district to a two-year term. The Board appoints a Vice-Mayor from among the District Commissioners at its first regular meeting following each election.

Seat	Name
Mayor	Anne-Marie Brooks
Vice-Mayor / District 3 Commissioner	Eddie McGeehen
District 1 Commissioner	David Tagliarini
District 2 Commissioner	Charles "Chuck" Dillon
District 4 Commissioner	Housh Ghovaee

Charter officers and department heads

City Manager — Michael Helfrich

City Attorney— Tom Trask

Finance Director — Andrew Laflin

City Clerk — Clara VanBlargan

Public Works Director — Megan Wepfer

Fire Chief — Clint Belk

Community Development Director — Marci Forbes

Marina Manger — Brian Crabtree

Parking Manager — Jamal Yahia

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Madeira Beach

"Two Miles Long and a Smile Wide"

Madeira Beach is a barrier island city located in Pinellas County, Florida, bordered on the west by the Gulf of Mexico. Named after the Portuguese island of Madeira, the area developed as a fishing village in the late 1920s and early 1930s, with growth accelerating after World War II as the region became a destination for residents and visitors alike.

On May 5, 1947, Madeira Beach was incorporated as the Town of Madeira Beach, with the first Town Council meeting held on May 14, 1947. On August 8, 1951, the Town of Madeira Beach and the Town of South Madeira Beach were consolidated, forming the City of Madeira Beach. In the 1950s, dredging operations created canals and residential lots on what is now known as Crystal Island. In 1958 the City purchased 24 acres of property for a Civic Center, and in 1965 the new City Hall was dedicated at 300 Municipal Drive.

The entertainment district of John's Pass is located on the Intracoastal Waterway and remains one of the area's most visited destinations, featuring waterfront shops, restaurants, and water activities. Today, Madeira Beach operates under a Commissioner-Manager form of government and continues to balance its small-town coastal character with the needs of a growing and vibrant community.

INTRODUCTION

Community profile

GFOA C3 — Statistical / Supplemental Section

Madeira Beach is a barrier-island city in Pinellas County, Florida, on the Gulf of Mexico, connected to St. Petersburg by a free causeway and to the neighboring barrier islands by bridges.

Community statistics

The City's population was 3,895 at the 2020 Census, complemented by a visiting population of over 18,000 tourists during the winter months. Madeira Beach covers a total area of roughly 3.19 square miles — about 0.98 square miles of land and 2.21 square miles of water — reflecting the dredging that expanded the island's land area through the causeway era. The City was incorporated as the Town of Madeira Beach on May 5, 1947, and operates under a commission-manager form of government.

Local economy

The City's economy centers on tourism and the marine industry anchored by John's Pass Village & Boardwalk, a waterfront district the City describes as Pinellas County's "#1 tourist attraction." The Pass itself was cut by a hurricane on September 27, 1848, and takes its name from John Levique, who is said to have made the first passage through it. What began as a fishing village has grown into a boardwalk destination of more than one hundred merchants — retail shops, restaurants, the local fishing fleet, dolphin-watching and shelling tours, boat rentals, parasailing, and jet-ski outfitters — supporting year-round marine employment alongside its seasonal visitor traffic.

Community background

Madeira Beach takes its name from the Portuguese island of Madeira. The City is governed under its Charter by a five-member Board of Commissioners — a Mayor and four District Commissioners, each elected at large by City voters — which holds all legislative power of the City. District Commissioners serve two-year terms and, other than the district-residency requirement for their own seat, are elected citywide. The Mayor presides at Board meetings and is recognized as the City's ceremonial head, while a Vice-Mayor, appointed by the Board to a one-year term at its first regular meeting following each election, acts in the Mayor's absence. The City Clerk serves as a charter officer appointed by and serving at the pleasure of the Board of Commissioners.

Day-to-day administration is carried out by a City Manager appointed by the Board. Following a national search, the Board voted unanimously to appoint Michael Helfrich — a Florida-licensed professional engineer and former Treasure Island public works director — as City Manager, succeeding Fire Chief Clint Belk, who had served as Acting City Manager and guided the transition to the new administration.

Strategic goals and strategies

GFOA P1 — Strategic Goals and Strategies

Strategic goals

The City of Madeira Beach's organization-wide priorities are set out in the Madeira Beach Master Plan, adopted by the Board of Commissioners on November 12, 2025 (Resolution 2025-09, carried 5-0), which replaced the prior 2002 Master Plan. The adopted Master Plan is the concept plan upon which Land Development Regulation amendments, Comprehensive Plan amendments, and Capital Improvement Program amendments will be based. In endorsing the plan, the Board of Commissioners described it as embodying the community's shared vision and commitment to "a resilient, vibrant, and sustainable future."

Consistent with that plan, current Commission priorities carried into the FY2027 budget include:

- **Coastal resiliency and hurricane recovery** — updating rebuilding standards for storm-damaged structures and aligning them with the state's Elevate Florida elevation program.
- **Gulf Boulevard corridor revitalization** — encouraging aesthetic and functional building improvements along the corridor under the recently adopted C-3 setback standards.
- **Waterfront and city-owned property redevelopment** — directing city-owned waterfront parcels toward commercial and recreational uses consistent with the Master Plan.
- **Preserving beach community character** — the City's planning and zoning function works to maintain the City's distinct beach community character while improving land and water uses.
- **Master Plan implementation** — carrying the plan's adopted vision and goals into Comprehensive Plan amendments, Land Development Regulation amendments, and the Capital Improvement Program.

Goal-setting process

The Master Plan update was developed with extensive community input, beginning with a citywide visioning survey and continuing through a community-driven vision chapter built with the City's planning consultant, Kimley-Horn and Associates. The Board of Commissioners formally adopted the resulting plan by resolution at its November 12, 2025 regular meeting in the Patricia Shontz Commission Chambers at City Hall, with the Mayor highlighting the value of the plan's short-term goals and noting their timing aligned with the City's broader strategic planning efforts and its recent property acquisition.

The City refreshes its broader strategic direction through periodic Strategic Planning Sessions open to the public, most recently held June 11, 2026 in the Commission Chambers, where residents, business owners, and stakeholders were invited to share priorities, ideas, and vision to help guide future goals, projects, and initiatives. Under the City's commission-manager form of government, the Board of Commissioners holds legislative authority — adopting ordinances and resolutions, levying taxes, and approving grants and franchises — while appointing the City Manager, City Clerk, and City Attorney to carry that direction into administration.

Action plans and strategies

Implementation of the Master Plan's goals is carried out chapter by chapter, with Chapter 5 (Implementation) tying adopted goals to concrete Land Development Regulation, Comprehensive Plan, and Capital Improvement Program amendments. Board and Planning Commission actions advancing this work into the FY2027 budget year include:

- Adoption of Ordinance 2026-02, clarifying rebuilding timelines for hurricane-damaged, nonconforming structures and allowing structures elevated under the Elevate Florida program to rebuild without the standard time limitation when damage exceeds the threshold that otherwise triggers it.
- Adoption of Ordinance 2026-03, rezoning City-owned waterfront property to align with the Master Plan's direction to put such parcels toward commercial and recreational use, approved unanimously by the Board.
- Continued build-out of the C-3 setback ordinance along Gulf Boulevard, paired with facade and aesthetic improvements to the corridor.
- Planning Commission review of land development code updates — including potential bonuses for structured parking and mixed-use design — to support redevelopment consistent with the Master Plan.
- Coordination between the Community Development Department, the Planning Commission, and the Board of Commissioners to advance Master Plan-driven Comprehensive Plan and zoning amendments.

Progress on these strategies is tracked through the Board of Commissioners' regular meetings and workshops, with the City Clerk's office maintaining the public record of adopted ordinances, resolutions, and meeting actions that implement each goal.

FY2027 Organizational goals summary

Each City department contributed goals and objectives for the FY2027 budget year. The following is a high-level summary of those goals, organized by strategic theme.

Resilience, infrastructure & coastal management

Madeira Beach's position as a low-lying barrier island community drives infrastructure investment across multiple departments. The **Stormwater Department** will maintain full NPDES permit compliance, continue capital drainage improvement projects in Areas 5 and 9, conduct regular illicit discharge detection and elimination monitoring, and pursue grant and state/federal funding to support capital needs. **Public Works** will perform proactive maintenance on City assets including roads and public facilities, implement digital work order and asset tracking systems, and increase cross-training to build a more flexible workforce. **Community Development** will enforce floodplain regulations consistent with FEMA and NFIP requirements, work to maintain or improve the City's Community Rating System (CRS) score, integrate the Forerunner floodplain management software into daily operations, and complete the Watershed Management Plan to guide future resiliency planning.

Responsible development & land use

The FY2027 budget reflects a more deliberate, Master Plan-driven approach to development and land use following the City's significant waterfront land acquisition. **Community Development** will utilize the adopted November 2025 Master Plan as the foundation for strategic planning initiatives, continue updating Land Development Regulations to remove conflicts and align with community values, pursue the Snack Shack historical designation, and utilize results of the Parking Garage Feasibility Study to begin assessing structured parking needs. The department will also fill critical positions including an Assistant CDD Director, Engineer, Building Official, and Building Inspector to ensure adequate capacity for permitting, inspections, and code enforcement. **The Marina** will continue planning and permitting for 14 transient slips behind City Hall and advance waterside development planning for the 555 150th Avenue property, including pursuit of Boating Infrastructure Grant Program (BIGP) funding.

Financial stewardship & operational efficiency

Sound fiscal management remains a cross-cutting priority. The **Finance Department** will identify and implement process improvement initiatives and cost reduction strategies, increase adoption of the City's ERP system across all departments through training and education, and prepare the FY2026 Annual Comprehensive Financial Report (ACFR) entirely in-house. **Sanitation** will reduce missed pickups through route optimization using Rubicon software, stay within budget while improving service quality, and pursue CDL certification and professional development for staff. **Parking** will continue improving enforcement efficiency, implement a body camera program for Parking Enforcement Officers, and advance a comprehensive citywide parking inventory.

Public safety & regulatory compliance

Public safety obligations span the organization. The **Fire/EMS Department** remains committed to providing high-quality emergency medical services, fire suppression, marine operations, and prevention services to residents and visitors. The **Building Department** (integrated with Community Development) will enforce the Florida Building Code, coordinate with Community Development on plan reviews, and maintain NFIP compliance and NPDES standard operating procedures. **Law Enforcement** services continue under the City's contract with the Pinellas County Sheriff's Office.

Community engagement, parks & recreation

Quality of life for residents and visitors is advanced through parks, recreation, and community programming. The **Recreation Department** will maximize the capabilities of its new recreation management software, evaluate and expand programming based on community needs, coordinate the City's **80th Anniversary Celebration**, and continue to improve cost recovery across programs and facilities. The **Parks Department** will enhance public spaces and rights-of-way, maintain 100% compliance with safety standards, pursue grant funding and sponsorships for park enhancements, and partner with nonprofits on community service events. **John's Pass Village** will prioritize repairs and improvements to boardwalks, lighting, sidewalks, and public restrooms, and pursue matching grants and public-private partnerships to support larger infrastructure improvements.

Organizational development & technology

Modernizing internal operations is a shared priority. **Community Development** will migrate from legacy file storage to SharePoint, update the MGO permit software, automate the business tax receipt process, and draft standard operating procedures for each position. **Public Works** will implement digital work order and asset tracking systems. **Finance** will increase ERP adoption and use across all City departments. **Information Technology** will continue providing hardware, software, and network support to all City functions. **Human Resources** will oversee recruiting, onboarding, benefits, and payroll to support the City's workforce across all departments.

Executive Overview

GFOA P2 — Priorities and Issues · C2 — Budget Overview (narrative)

Budget message

The FY2027 budget reflects a return to a stabilized operating base following FY2026, a year shaped by one-time capital and emergency-response activity. Across all book funds, the City's proposed FY2027 budget balances continued investment in stormwater infrastructure, marina and parking facilities, and public safety with a General Fund appropriation that scales back from the prior year's elevated non-departmental and emergency spending. The Board of Commissioners and City Manager Michael Helfrich have prioritized coastal resiliency and drainage capital work, continued John's Pass Village improvements, and disciplined General Fund department budgets as the City completes its transition to permanent executive leadership.

Significant budgetary items

All-funds revenues total **$32,533,673** in FY2027, compared to **$37,879,747** budgeted in FY2026. All-funds expenditures total **$37,778,010** in FY2027, compared to **$67,640,260** in FY2026. General Fund revenues total **$17,099,698** in FY2027, compared to **$20,674,676** in FY2026, and General Fund expenditures total **$20,611,965** in FY2027, compared to **$44,379,685** in FY2026. The year-over-year decline in all-funds and General Fund totals is driven primarily by the wind-down of one-time FY2026 Non-Departmental and Fire/EMS costs, detailed by fund below.

Funds overview

Fund descriptions and comparisons below are ordered by FY2027 budgeted expenditures, largest fund first.

General Fund. The General Fund supports the City's general government, public safety, and community services operations. General Fund expenditures fall from **$44,379,685** in the FY2026 budget to **$20,611,965** in the FY2027 budget. The largest driver of this decline is Non-Departmental, which falls from a FY2026 budget of $20,797,875 to a FY2027 budget of $2,860,925 as one-time FY2026 items roll off — most significantly a one-time budgeted land purchase of $18,120,000 that does not recur in FY2027. Fire/EMS declines from $12,265,950 to $7,371,940, and John's Pass Village falls from $2,342,000 to $597,000. Partly offsetting these declines, the FY2027 budget adds a new Redington Station department at $1,028,860 (no FY2026 comparison, as the department is new), and Community Development rises from $1,042,250 to $1,311,860.

Stormwater Fund. The Stormwater Fund is the City's enterprise fund for drainage infrastructure operations and capital improvements. Stormwater Fund expenditures fall from a FY2026 budget of $12,143,370 to a FY2027 budget of $7,499,910, while revenues rise slightly from $5,604,745 to $5,745,500, reflecting the continued phasing of area-by-area drainage capital projects described below.

Sanitation Fund. The Sanitation Fund is the City's enterprise fund for solid waste and recycling collection. Sanitation Fund expenditures rise from a FY2026 budget of $2,071,470 to a FY2027 budget of $2,418,160, funded by FY2027 revenue budgeted at $2,059,500, largely tied to fleet replacement.

Building Fund. The Building Fund accounts for building permitting and inspection activity. Building Fund expenditures increase from a FY2026 budget of $1,900,050 to a FY2027 budget of $2,004,940, while FY2027 budgeted revenue of $790,500 is down from the FY2026 budget of $1,043,000, reflecting a more conservative FY2027 permitting revenue estimate.

Parking Fund. The Parking Fund is the City's enterprise fund for public parking operations. Parking Fund expenditures rise from a FY2026 budget of $1,669,100 to a FY2027 budget of $1,870,500, against FY2027 budgeted revenue of $3,256,800.

Archibald Park Fund. The Archibald Park Fund supports Archibald Park operations and capital improvements. Archibald Park Fund expenditures fall from a FY2026 budget of $2,218,900 to a FY2027 budget of $1,459,850, funded by FY2027 budgeted revenue of $377,000.

Marina Fund. The Marina Fund is the City's enterprise fund for the municipal marina. Marina Fund expenditures rise from a FY2026 budget of $1,172,060 to a FY2027 budget of $1,379,460, against FY2027 budgeted revenue of $1,725,300, which funds the City Hall dock capital project described below.

Debt Service Fund. The Debt Service Fund accounts for the City's scheduled debt payments. Debt Service Fund expenditures remain essentially level: $298,925 budgeted in FY2027 compared to $299,125 in FY2026.

Gas Tax Fund. The Gas Tax Fund accounts for local option gas tax revenues restricted to transportation purposes. Gas Tax Fund expenditures are budgeted at $134,300 in FY2027, down slightly from $136,500 in FY2026.

Local Option Sales Tax Fund. This fund accounts for voter-approved local option sales tax proceeds restricted to capital projects. Budgeted expenditures fall sharply from a FY2026 budget of $1,650,000 to a FY2027 budget of $100,000, as major FY2026 capital outlays are completed and FY2027 activity is limited to the Marine 25 fire/EMS vessel replacement described below.

Impact Fee Fund. The Impact Fee Fund accounts for development impact fee revenue restricted to capital expansion. The fund budgets no expenditures in FY2027, with FY2027 revenue budgeted at $300,950 accumulating toward future capital projects.

Capital highlights

The FY2027 capital plan is led by Stormwater Fund drainage work: the Area 6a drainage improvements (155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr, and Municipal Dr) are budgeted at $4,500,000, with the multi-year Area 9 drainage project (Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, and Marlyn Way) beginning with a $400,000 FY2027 allocation ahead of a larger $6,500,000 FY2028 phase. Other significant FY2027 capital allocations include City Hall Dock Construction in the Marina Fund at $400,000, a Sanitation Fund garbage truck replacement at $400,000, and the Johns Pass Jetty Sidewalk project in the General Fund's John's Pass Village department at $250,000.

Principal issues, actions taken, and shifting priorities

Principal issues facing the governing body. The City of Madeira Beach faces three significant challenges that shaped the development of the FY2027 budget.

Florida Amendment 3 — Property Tax Risk. A legislatively referred constitutional amendment — Amendment 3 — is on the November 3, 2026 Florida ballot and represents a major fiscal uncertainty for the City. During a special legislative session held June 1–3, 2026, the Florida Legislature passed a constitutional amendment that would significantly expand the homestead property tax exemption and create a framework for eliminating most homestead property taxes over time. If approved by at least sixty percent of voters, the amendment would increase the non-school homestead exemption to $150,000 beginning January 1, 2027, and to $250,000 beginning January 1, 2028. The amendment would also mandate that the Legislature create a plan to fully eliminate non-school homestead property taxes, with no deadline specified and no revenue replacement identified. For a small coastal municipality like Madeira Beach, where property tax revenue is a cornerstone of General Fund operations, voter approval of Amendment 3 would pose a significant and potentially structural threat to recurring revenues in future budget years.

Road Infrastructure and Stormwater Drainage. As a low-lying barrier island community, Madeira Beach faces ongoing and compounding challenges related to road infrastructure and stormwater drainage. Aging drainage systems, coastal flooding, and the cumulative effects of tropical weather events demand sustained capital investment. The City's multi-year stormwater improvement program — currently phasing through Areas 6a and 9 — reflects this reality, but the scope of need continues to outpace available funding.

Development Needs and Limited Funding. The City's acquisition of 4.6 acres of vacant waterfront property at 555 150th Ave. for $18,000,000 — while representing a significant long-term community asset — has placed meaningful pressure on available capital resources. The purchase was made without an approved development plan, creating both an opportunity and an obligation to be deliberate and strategic about how the land is ultimately used.

Actions taken to address these issues. In response to these challenges, the City is pursuing operational efficiencies across all departments and evaluating fee structures to ensure that service costs are appropriately recovered. The City is also developing a comprehensive strategic plan to address its infrastructure needs and guide development concepts for the 555 150th Ave. property and other City assets. This planning effort will establish a framework for prioritizing capital investments and engaging the community on development options.

How FY2027 priorities differ from FY2026. The $18,000,000 land acquisition that dominated the FY2026 budget compelled the City to adopt a more deliberate and disciplined approach to capital expenditures in FY2027 and beyond. Where FY2026 was defined by significant one-time outlays — the land purchase, elevated Fire/EMS costs, and accelerated capital activity — FY2027 reflects a reset toward sustainable operating budgets, phased infrastructure investment, and a more thoughtful posture toward development decisions. The City enters FY2027 with a mandate to ensure that every capital commitment aligns with a clear community benefit and a realistic funding strategy.

Changes in service levels, fees, and taxes

Effective FY2027, the City is implementing a series of fee adjustments across multiple departments under Ordinance No. 2026-08. These changes are designed to improve cost recovery, align fees with current market conditions, and fund growing service demands — particularly in light of the fiscal uncertainties posed by Amendment 3.

Parking. The City has strengthened its parking enforcement framework by adding explicit fines for ADA parking violations and fire lane violations, each set at $250. No changes were made to base hourly parking rates or overnight parking fees.

Parks & Recreation. Several recreation fees are adjusted upward. The After-School Program daily rate increases for residents (from $9 to $10 per day) and non-residents (from $12 to $14 per day) — the first adjustment since August 1, 2020. Summer Camp session rates for residents increase from $500 to $625 per session, and non-resident session rates increase from $625 to $750 per session. Recreation Center and City Hall rental rates increase across Monday–Sunday periods, with cleaning fees doubling from $100 to $200 per location. Splash Pad rental rates are also adjusted upward. Athletic field hourly rates increase for both residents and non-residents across all facility types. A new **Beach Picnic Permit** category is established for organized private gatherings on City-controlled beach property. A new **Park-Based Event Permit** is introduced for organized events at Archibald Park, John's Pass Park, and the John's Pass Bell Tower, with tiered application, impact, and deposit fees based on event size.

Fire Department. Fire & Life Safety Inspection fees are restructured to differentiate between high-hazard (annual) and low-hazard (biennial) occupancies, with high-hazard rates generally higher across all categories. Return inspection fees double from $30 to $50, and Red Tag/Stop Work Order fees double from $50 to $100. Fire Rescue Special Event hourly fees increase from $125 to $150 per hour, and Special Event Inspection fees (cooking tents, food trucks, etc.) double from $100 to $200. Short-term vacation rental inspection fees are restructured to reflect property type and size, with single-family residential homes (more than three bedrooms) now assessed at $250.

Stormwater. The stormwater EDU (Equivalent Dwelling Unit) monthly rate doubles from $10 to $20 per month, reflecting the significant capital investment required for the City's multi-year drainage improvement program.

Marina. Marina wet slip, dry storage, boat lift, and boat ramp fees are adjusted upward across multiple categories. Transient wet slip daily rates increase from $2 to $2 per foot per day. Non-live-aboard wet slip monthly rates increase from $14 to $16 per foot per month. Boat lift rates increase from $17 to $19 per foot per month. Live-aboard wet slip rates increase from $20 to $23 per foot per month. Dry storage monthly rates increase across all categories, and Launch and Park boat ramp fees are also adjusted upward.

Budget overview

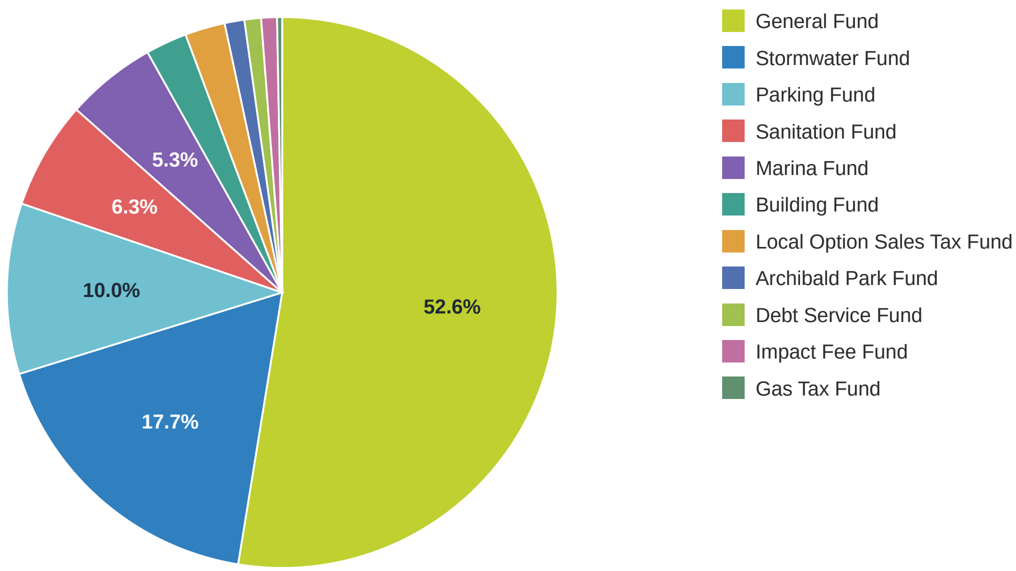
GFOA C2 — Budget Overview

All-funds FY2027 budgeted revenues are **$32,533,673**. All-funds FY2027 budgeted expenditures are **$37,778,010**.

General Fund FY2027 budgeted revenues are **$17,099,698**. General Fund FY2027 budgeted expenditures are **$20,611,965**.

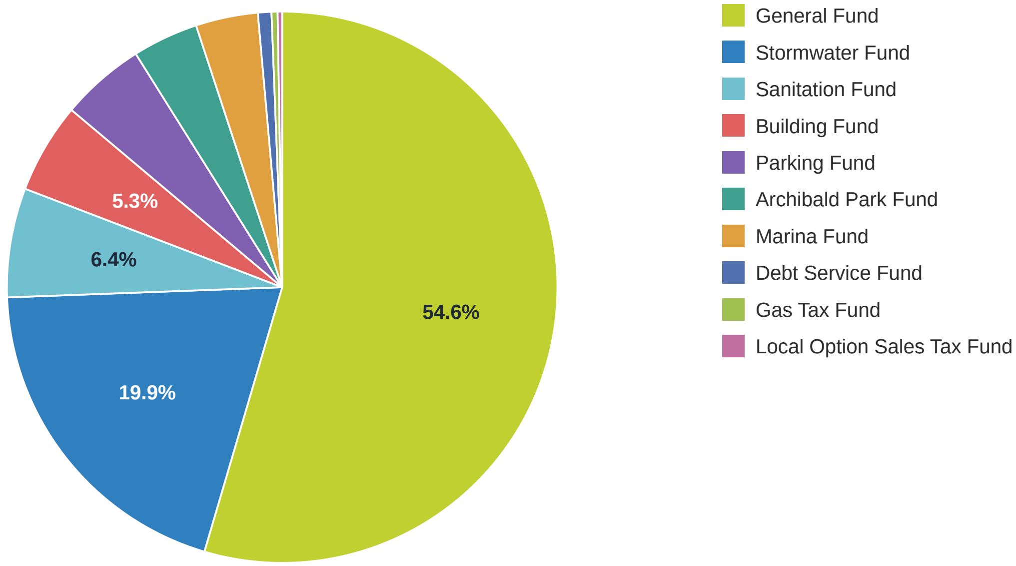
Three Year Summary of Revenues & Other Inflows by Fund

Fund	FY25A	FY26B	FY27B
Archibald Park Fund	$1,388,412	$694,700	$377,000
Building Fund	$418,309	$1,043,000	$790,500
Debt Service Fund	$320,637	$321,725	$316,925
Gas Tax Fund	$97,006	$96,500	$96,500
General Fund	$20,322,258	$20,674,676	$17,099,698
Impact Fee Fund	$189,987	$320,046	$300,950
Local Option Sales Tax Fund	$787,478	$748,000	$765,000
Marina Fund	$1,532,363	$2,005,800	$1,725,300
Parking Fund	$3,033,614	$4,339,610	$3,256,800
Sanitation Fund	$2,349,436	$2,030,945	$2,059,500
Stormwater Fund	$1,307,252	$5,604,745	$5,745,500
Total	**$31,746,751**	**$37,879,747**	**$32,533,673**



Three Year Summary of Expenditures & Other Outflows by Fund

Fund	FY25A	FY26B	FY27B
Archibald Park Fund	$4,491,094	$2,218,900	$1,459,850
Building Fund	$1,376,285	$1,900,050	$2,004,940
Debt Service Fund	$299,125	$299,125	$298,925
Gas Tax Fund	$117,890	$136,500	$134,300
General Fund	$18,766,801	$44,379,685	$20,611,965
Local Option Sales Tax Fund	$125,391	$1,650,000	$100,000
Marina Fund	$1,266,431	$1,172,060	$1,379,460
Parking Fund	$1,514,230	$1,669,100	$1,870,500
Sanitation Fund	$1,786,390	$2,071,470	$2,418,160
Stormwater Fund	$3,619,632	$12,143,370	$7,499,910
Total	**$33,363,270**	**$67,640,260**	**$37,778,010**



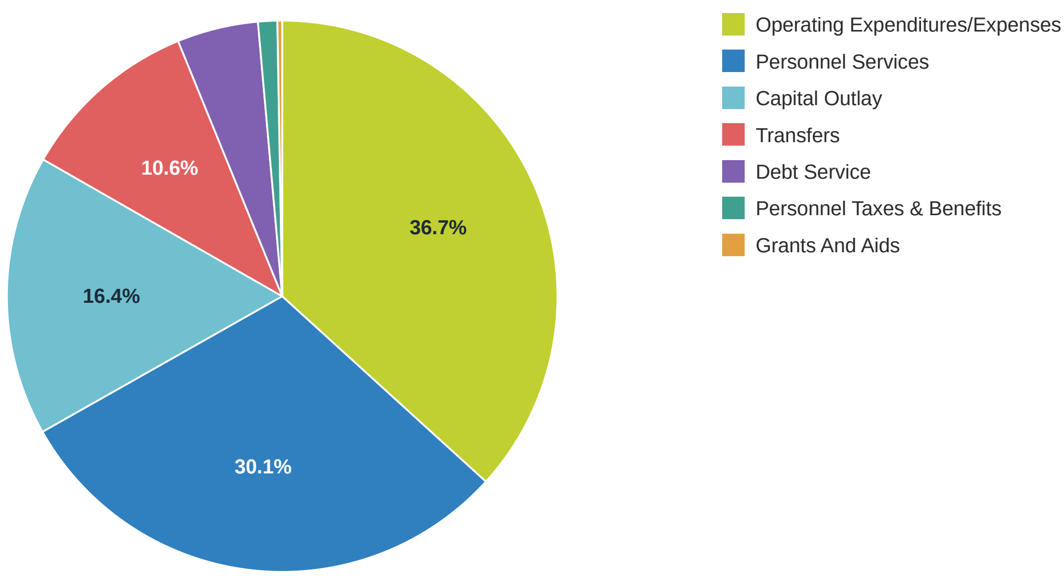
Budget Summary by Character

Budget summary by character — governmental funds

Character	Archibald Park	Building	Debt Service	Gas Tax	General	Impact Fee	Local Option Sales Tax	Total
Capital Outlay	$60,000	$0	$0	$0	$313,000	$0	$100,000	$473,000
Charges For Services	$362,000	$0	$0	$0	$2,000,764	$0	$0	$2,362,764
Debt Service	$0	$0	$298,925	$0	$0	$0	$0	$298,925
Grants And Aids	$0	$0	$0	$0	$105,000	$0	$0	$105,000
Intergovermental Revenue	$0	$0	$0	$39,000	$4,776,959	$0	$0	$4,815,959
Judgements, Fines, & Forfeits	$0	$0	$0	$0	$27,500	$0	$0	$27,500
Miscellaneous Revenues	$15,000	$29,000	$18,000	$1,500	$864,675	$14,950	$100,000	$1,043,125
Operating Expenditures/Expenses	$886,950	$516,700	$0	$129,300	$9,885,900	$0	$0	$11,418,850
Other Sources	$0	$0	$298,925	$0	$1,976,300	$0	$0	$2,275,225
Permits, Fees, & Special Assessments	$0	$761,500	$0	$0	$672,500	$286,000	$0	$1,720,000
Personnel Services	$379,800	$1,147,440	$0	$0	$8,384,640	$0	$0	$9,911,880
Taxes	$0	$0	$0	$56,000	$6,781,000	$0	$665,000	$7,502,000
Transfers	$133,100	$340,800	$0	$5,000	$1,923,425	$0	$0	$2,402,325
Total	**$1,836,850**	**$2,795,440**	**$615,850**	**$230,800**	**$37,711,663**	**$300,950**	**$865,000**	**$44,356,553**

Budget summary by character — proprietary funds

Character	Marina	Parking	Sanitation	Stormwater	Total
Capital Outlay	$400,000	$40,000	$400,000	$4,900,000	$5,740,000
Charges For Services	$1,724,300	$2,581,500	$1,985,500	$680,000	$6,971,300
Debt Service	$5,000	$0	$0	$1,495,500	$1,500,500
Grants And Aids	$0	$0	$0	$0	$0
Intergovermental Revenue	$0	$0	$0	$3,485,000	$3,485,000
Judgements, Fines, & Forfeits	$0	$525,000	$0	$0	$525,000
Miscellaneous Revenues	$1,000	$150,300	$74,000	$85,000	$310,300
Operating Expenditures/Expenses	$272,160	$446,200	$1,098,000	$644,050	$2,460,410
Other Sources	$0	$0	$0	$1,495,500	$1,495,500
Permits, Fees, & Special Assessments	$0	$0	$0	$0	$0
Personnel Services	$470,900	$331,700	$740,660	$334,460	$1,877,720
Taxes	$0	$0	$0	$0	$0
Transfers	$231,400	$1,052,600	$179,500	$125,900	$1,589,400
Total	**$3,104,760**	**$5,127,300**	**$4,477,660**	**$13,245,410**	**$25,955,130**



Budgetary Highlights & Key Changes

The FY2027 budget reflects a continued focus on infrastructure investment, public safety, and long-term financial sustainability across all City funds. The following summarizes key changes from the FY2025 actual results and the FY2026 adopted budget to the FY2027 proposed budget.

All-Funds Overview

All-funds budgeted revenues total **$32,533,673** in FY2027, compared to **$37,879,747** in the FY2026 adopted budget and **$31,746,751** in FY2025 actual. All-funds budgeted expenditures total **$37,778,010** in FY2027, a significant reduction from the FY2026 adopted budget of **$67,640,260**, which included large one-time capital appropriations. FY2025 actual expenditures were **$33,363,270**.

General Fund

General Fund revenues are budgeted at **$17,099,698** for FY2027, compared to **$20,674,676** in the FY2026 adopted budget and **$20,322,258** in FY2025 actual. General Fund expenditures are budgeted at **$20,611,965** for FY2027, a substantial decrease from the FY2026 adopted budget of **$44,379,685**, driven primarily by the completion or deferral of large capital projects in Non-Departmental ($20,797,875 budgeted in FY2026 vs. $2,860,925 in FY2027) and reduced Fire/EMS appropriations ($12,265,950 in FY2026 vs. $7,371,940 in FY2027 reflecting the conclusion of the Redington Station project build-out). Partially offsetting these reductions, the new **Redington Station** department appears for the first time in FY2027 at $1,028,860, reflecting ongoing operational costs for that facility.

Stormwater Fund

The Stormwater Fund remains the City's most capital-intensive fund, with FY2027 budgeted expenditures of $7,499,910, down from $12,143,370 in the FY2026 adopted budget, which reflected the peak of multi-area infrastructure investment. The FY2027 capital plan is anchored by the **Area 6a stormwater improvement project** (155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr) at $4,500,000, with an additional $400,000 budgeted for the Area 9 project (Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore & Marlyn Way), which carries a $6,500,000 allocation in FY2028. Revenues are budgeted at $5,745,500, up modestly from $5,604,745 in FY2026.

Sanitation Fund

The Sanitation Fund is budgeted at $2,418,160 in expenditures for FY2027, an increase from the FY2026 adopted budget of $2,071,470 and FY2025 actual expenditures of $1,786,390. The increase reflects the planned replacement of a **2020 Kenworth T880 sanitation truck** at $400,000. Revenues are budgeted at $2,059,500, consistent with the FY2026 adopted budget of $2,030,945.

Parking Fund

The Parking Fund continues to perform strongly. FY2027 revenues are budgeted at $3,256,800, reflecting a return to normalized levels following an elevated FY2026 adopted budget of $4,339,610. FY2025 actual revenues were $3,033,614. Expenditures are budgeted at $1,870,500, up from $1,669,100 in FY2026, with $40,000 budgeted for the expansion of five additional parking pay stations.

Marina Fund

Marina Fund revenues are budgeted at $1,725,300 for FY2027, compared to $2,005,800 in the FY2026 adopted budget. Expenditures are budgeted at $1,379,460, up from $1,172,060 in FY2026, reflecting a $400,000 capital appropriation for the **City Hall Dock Construction** project.

Archibald Park Fund

Archibald Park Fund expenditures are budgeted at $1,459,850 in FY2027, a significant decrease from the FY2026 adopted budget of $2,218,900 and FY2025 actual expenditures of $4,491,094, which included major capital activity. Revenues are budgeted at $577,000, down from $694,700 in FY2026. The FY2027 capital plan includes a $60,000 vehicle replacement.

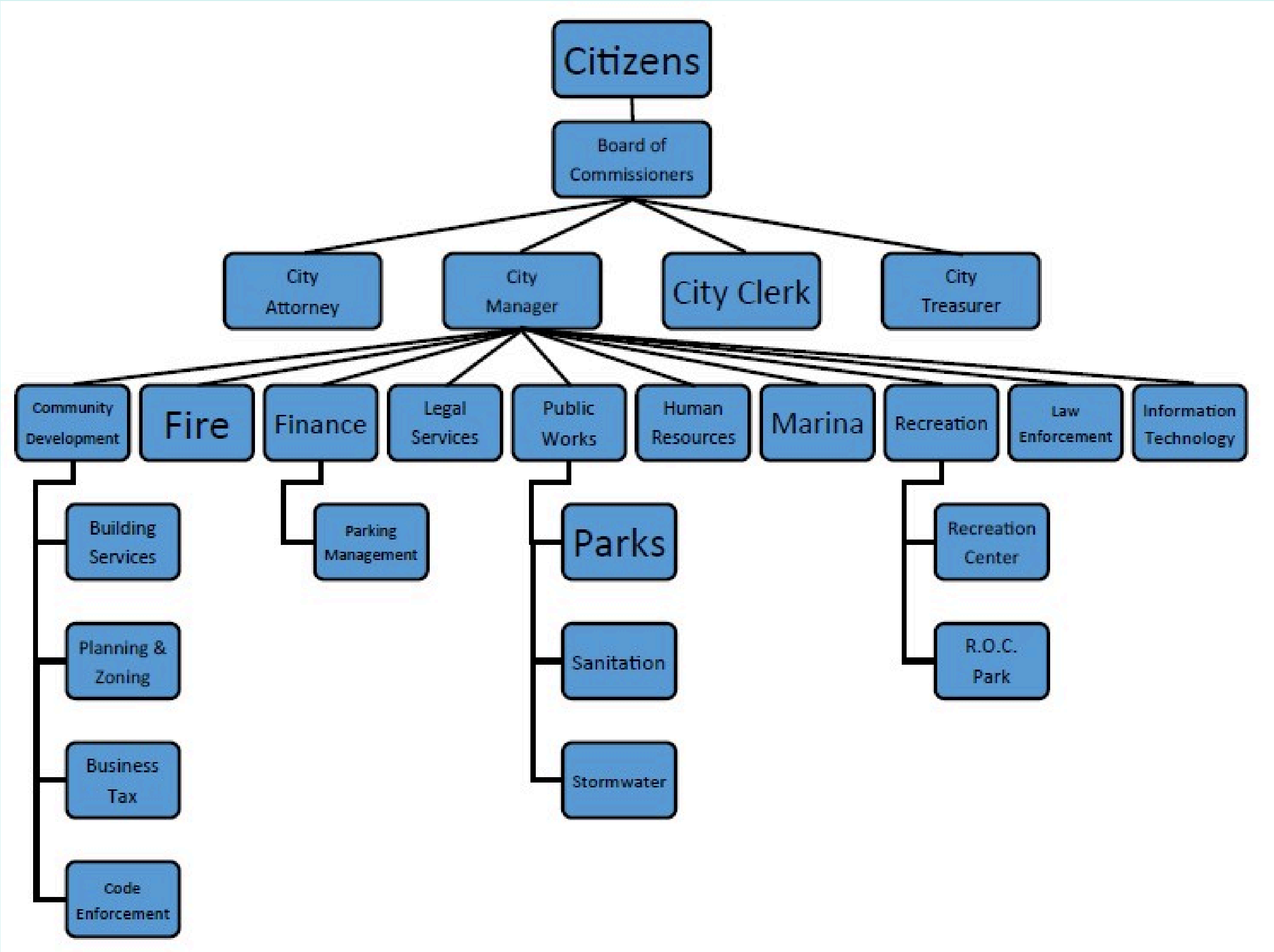
Other Funds

The **Local Option Sales Tax Fund** expenditures decrease substantially to $100,000 from $1,650,000 in the FY2026 adopted budget, reflecting the completion of prior-year capital projects. Revenue collections are budgeted at $765,000, consistent with recent actual collections. The **Building Fund** revenues are budgeted at $790,500, down from $1,043,000 in FY2026, while expenditures increase modestly to $2,004,940 from $1,900,050. The **Debt Service Fund**, **Gas Tax Fund**, and **Impact Fee Fund** remain relatively stable year over year.

ORGANIZATION

Organization Chart

GFOA O1 — Organization Chart



Department and fund relationship

GFOA O2 — Department / Fund Relationship

General Fund departments and programs

The General Fund is the City's primary operating fund, financing the departments and programs that deliver day-to-day municipal services — public safety, administration, community development, recreation, and public works. For FY2027 the General Fund is budgeted at **$20,611,965** in total expenditures, spread across the departments below.

Department	FY27B	%
Board Of Commissioners	$87,200	0.4 %
City Clerk	$602,700	2.9 %
City Manager	$914,000	4.4 %
Community Development	$1,311,860	6.4 %
Finance	$787,000	3.8 %
Fire/Ems	$7,371,940	35.8 %
Human Resources	$240,500	1.2 %
Information Technology	$256,500	1.2 %
John's Pass Village	$597,000	2.9 %
Law Enforcement	$1,945,100	9.4 %
Legal Services	$196,500	1.0 %
Non-Departmental	$2,860,925	13.9 %
Parks	$75,500	0.4 %
Public Works Administration	$620,880	3.0 %
Recreation	$1,715,500	8.3 %
Redington Station	$1,028,860	5.0 %
Total	**$20,611,965**	**100.0%**

Other funds and their functional relationship

Outside the General Fund, the City maintains a set of single-purpose governmental and proprietary funds, each dedicated to a specific service area and financed largely by charges, fees, or restricted revenues tied to that service rather than by general tax support:

Fund	Functional relationship
Stormwater Fund	Stormwater management operations and capital improvements
Sanitation Fund	Solid waste collection and disposal services

Fund	Functional relationship
Building Fund	Building permitting, plan review, and inspection services
Parking Fund	Public parking management
Archibald Park Fund	Archibald Park operations and capital improvements
Marina Fund	Municipal marina operations
Debt Service Fund	Principal and interest payments on outstanding City debt
Gas Tax Fund	Transportation-related expenditures funded by restricted gas tax revenues
Local Option Sales Tax Fund	Capital and infrastructure projects funded by the local option sales tax
Impact Fee Fund	Growth-related capital improvements funded by development impact fees

Because each of these funds supports a single functional area, they do not repeat departments found in the General Fund; a department such as Public Works Administration may direct General Fund staff while related capital and operating activity for stormwater, sanitation, or parking is recorded in that fund's own budget rather than the General Fund's.

Aggregate view across all funds

Operating and capital analysis — governmental funds

Character	Archibald Park	Building	Debt Service	Gas Tax	General	Impact Fee	Local Option Sales Tax	Total
Total revenues & other inflows	$377,000	$790,500	$316,925	$96,500	$17,099,698	$300,950	$765,000	$19,746,573
Expenditures less capital outlay	$1,399,850	$2,004,940	$298,925	$134,300	$20,298,965	$0	$0	$24,136,980
Capital outlay	$60,000	$0	$0	$0	$313,000	$0	$100,000	$473,000
Surplus / (deficit)	($1,082,850)	($1,214,440)	$18,000	($37,800)	($3,512,267)	$300,950	$665,000	($4,863,407)

Operating and capital analysis — proprietary funds

Character	Marina	Parking	Sanitation	Stormwater	Total
Total revenues & other inflows	$1,725,300	$3,256,800	$2,059,500	$5,745,500	$12,787,100
Expenditures less capital outlay	$979,460	$1,830,500	$2,018,160	$2,599,910	$7,428,030
Capital outlay	$400,000	$40,000	$400,000	$4,900,000	$5,740,000
Surplus / (deficit)	$345,840	$1,386,300	($358,660)	($1,754,410)	($380,930)

Combined, City departments and programs across all governmental and proprietary funds total **$37,778,010** in FY2027 budgeted expenditures, summarized by fund in the schedule above and detailed by department in the General Fund schedule earlier on this page.

FINANCIAL SCHEDULES

Consolidated financial schedule

GFOA F3 — Consolidated Financial Schedule

Overview of major revenues and expenditures across appropriated funds.

Revenues & other inflows by fund

Fund	FY27B	%
Archibald Park Fund	$377,000	1.2 %
Building Fund	$790,500	2.4 %
Debt Service Fund	$316,925	1.0 %
Gas Tax Fund	$96,500	0.3 %
General Fund	$17,099,698	52.6 %
Impact Fee Fund	$300,950	0.9 %
Local Option Sales Tax Fund	$765,000	2.4 %
Marina Fund	$1,725,300	5.3 %
Parking Fund	$3,256,800	10.0 %
Sanitation Fund	$2,059,500	6.3 %
Stormwater Fund	$5,745,500	17.7 %
Total	**$32,533,673**	**100.0%**

Expenditures & other outflows by fund

Fund	FY27B	%
Archibald Park Fund	$1,459,850	3.9 %
Building Fund	$2,004,940	5.3 %
Debt Service Fund	$298,925	0.8 %

Fund	FY27B	%
Gas Tax Fund	$134,300	0.4 %
General Fund	$20,611,965	54.6 %
Local Option Sales Tax Fund	$100,000	0.3 %
Marina Fund	$1,379,460	3.7 %
Parking Fund	$1,870,500	5.0 %
Sanitation Fund	$2,418,160	6.4 %
Stormwater Fund	$7,499,910	19.9 %
Total	**$37,778,010**	**100.0%**

Three-year consolidated and fund schedules

GFOA F4 — Three Year Consolidated and Fund Financial Schedules

Prior year, current year, and budget year are shown as columns on the schedules below (resolved from live budget detail).

Three Year Summary of Revenues & Other Inflows by Fund

Fund	FY25A	FY26B	FY27B
Archibald Park Fund	$1,388,412	$694,700	$377,000
Building Fund	$418,309	$1,043,000	$790,500
Debt Service Fund	$320,637	$321,725	$316,925
Gas Tax Fund	$97,006	$96,500	$96,500
General Fund	$20,322,258	$20,674,676	$17,099,698
Impact Fee Fund	$189,987	$320,046	$300,950
Local Option Sales Tax Fund	$787,478	$748,000	$765,000
Marina Fund	$1,532,363	$2,005,800	$1,725,300
Parking Fund	$3,033,614	$4,339,610	$3,256,800
Sanitation Fund	$2,349,436	$2,030,945	$2,059,500
Stormwater Fund	$1,307,252	$5,604,745	$5,745,500
Total	**$31,746,751**	**$37,879,747**	**$32,533,673**

Three Year Summary of Expenditures & Other Outflows by Fund

Fund	FY25A	FY26B	FY27B
Archibald Park Fund	$4,491,094	$2,218,900	$1,459,850
Building Fund	$1,376,285	$1,900,050	$2,004,940

Fund	FY25A	FY26B	FY27B
Debt Service Fund	$299,125	$299,125	$298,925
Gas Tax Fund	$117,890	$136,500	$134,300
General Fund	$18,766,801	$44,379,685	$20,611,965
Local Option Sales Tax Fund	$125,391	$1,650,000	$100,000
Marina Fund	$1,266,431	$1,172,060	$1,379,460
Parking Fund	$1,514,230	$1,669,100	$1,870,500
Sanitation Fund	$1,786,390	$2,071,470	$2,418,160
Stormwater Fund	$3,619,632	$12,143,370	$7,499,910
Total	**$33,363,270**	**$67,640,260**	**$37,778,010**

Revenues & Other Inflows by Character

Revenues & other inflows by character — governmental funds

Character	Archibald Park	Building	Debt Service	Gas Tax	General	Impact Fee	Local Option Sales Tax	Total
Charges For Services	$362,000	$0	$0	$0	$2,000,764	$0	$0	$2,362,764
Intergovermental Revenue	$0	$0	$0	$39,000	$4,776,959	$0	$0	$4,815,959
Judgements, Fines, & Forfeits	$0	$0	$0	$0	$27,500	$0	$0	$27,500
Miscellaneous Revenues	$15,000	$29,000	$18,000	$1,500	$864,675	$14,950	$100,000	$1,043,125
Other Sources	$0	$0	$298,925	$0	$1,976,300	$0	$0	$2,275,225
Permits, Fees, & Special Assessments	$0	$761,500	$0	$0	$672,500	$286,000	$0	$1,720,000
Taxes	$0	$0	$0	$56,000	$6,781,000	$0	$665,000	$7,502,000
Total	**$377,000**	**$790,500**	**$316,925**	**$96,500**	**$17,099,698**	**$300,950**	**$765,000**	**$19,746,573**

Revenues & other inflows by character — proprietary funds

Character	Marina	Parking	Sanitation	Stormwater	Total
Charges For Services	$1,724,300	$2,581,500	$1,985,500	$680,000	$6,971,300
Intergovermental Revenue	$0	$0	$0	$3,485,000	$3,485,000
Judgements, Fines, & Forfeits	$0	$525,000	$0	$0	$525,000
Miscellaneous Revenues	$1,000	$150,300	$74,000	$85,000	$310,300
Other Sources	$0	$0	$0	$1,495,500	$1,495,500
Permits, Fees, & Special Assessments	$0	$0	$0	$0	$0
Taxes	$0	$0	$0	$0	$0
Total	**$1,725,300**	**$3,256,800**	**$2,059,500**	**$5,745,500**	**$12,787,100**

Expenditures & Other Outflows by Character

Expenditures & other outflows by character — governmental funds

Character	Archibald Park	Building	Debt Service	Gas Tax	General	Impact Fee	Local Option Sales Tax	Total
Capital Outlay	$60,000	$0	$0	$0	$313,000	$0	$100,000	$473,000
Debt Service	$0	$0	$298,925	$0	$0	$0	$0	$298,925
Grants And Aids	$0	$0	$0	$0	$105,000	$0	$0	$105,000
Operating Expenditures/Expenses	$886,950	$516,700	$0	$129,300	$9,885,900	$0	$0	$11,418,850
Personnel Services	$379,800	$1,147,440	$0	$0	$8,384,640	$0	$0	$9,911,880
Transfers	$133,100	$340,800	$0	$5,000	$1,923,425	$0	$0	$2,402,325
Total	**$1,459,850**	**$2,004,940**	**$298,925**	**$134,300**	**$20,611,965**	**$0**	**$100,000**	**$24,609,980**

Expenditures & other outflows by character — proprietary funds

Character	Marina	Parking	Sanitation	Stormwater	Total
Capital Outlay	$400,000	$40,000	$400,000	$4,900,000	$5,740,000
Debt Service	$5,000	$0	$0	$1,495,500	$1,500,500
Grants And Aids	$0	$0	$0	$0	$0
Operating Expenditures/Expenses	$272,160	$446,200	$1,098,000	$644,050	$2,460,410
Personnel Services	$470,900	$331,700	$740,660	$334,460	$1,877,720
Transfers	$231,400	$1,052,600	$179,500	$125,900	$1,589,400
Total	**$1,379,460**	**$1,870,500**	**$2,418,160**	**$7,499,910**	**$13,168,030**

Archibald Park Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
110.9910.335380 State Appropriations - Physical Environment	$721,765	$959,697	$0	$0
110.9910.344507 Archibald Beach Parking Meters	$595,064	$383,416	$550,000	$350,000
110.9910.347202 Beach Walkover Chair Rentals	$12,000	$12,000	$12,000	$12,000
110.9910.347509 Concession-Snack Shack	$102,371	($6,585)	$110,000	$0
110.9910.354001 Parking Fines	$0	$0	$0	$0
110.9910.361100 Interest Earnings	$68,953	$38,634	$20,000	$15,000
110.9910.362007 Lease Revenue	$72,960	$13,249	$2,700	$0
110.9910.362008 Rentals & Leases - Contra Revenue	($77,564)	($12,000)	$0	$0
110.9910.369900 Other Miscellaneous Revenues	$8,000	$0	$0	$0
110.9910.369903 Refund Prior Year Expenses	$0	$0	$0	$0
110.9910.380000 Other Sources	$0	$0	$0	$0
110.9910.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
110.9910.381001 Transfer from General Fund	$2,200,000	$0	$0	$0
110.9910.384001 Other Financing Sources - Leasing Activities	$0	$0	$0	$0
Total revenues & other inflows	**$3,703,550**	**$1,388,412**	**$694,700**	**$377,000**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
110.9910.512000 Salaries & Wages	$165,910	$215,549	$213,100	$239,400
110.9910.514000 Overtime	$9,941	$14,018	$6,700	$7,800
110.9910.521000 Social Security	$13,061	$17,024	$17,200	$19,300
110.9910.522001 ICMA 401(a) Plan	$2,703	$0	$0	$0
110.9910.522002 FRS - Regular Class	$49,164	$30,442	$30,900	$34,800
110.9910.522003 FRS - DROP	$0	$0	$0	$0
110.9910.523000 Group Insurance	$48,028	$54,098	$72,000	$72,000
110.9910.524000 Worker's Compensation	$3,170	$2,195	$15,300	$6,500
110.9910.531000 Professional Services	$0	$31,188	$2,000	$5,000
110.9910.534000 Contractual Service	$22,228	$18,388	$35,000	$26,000
110.9910.534002 Contract Serv-Causeway Park	$2,655	$9,230	$8,500	$8,000
110.9910.534003 Contract Service-South Bch Pk.	$13,732	$18,520	$16,000	$15,000
110.9910.534010 Temporary Services	$0	$1,806	$5,000	$3,500
110.9910.540000 Travel & Training	$0	$8	$1,000	$1,000
110.9910.541000 Cellular Telephone	$375	$720	$600	$750
110.9910.543004 Electric - Park Restrooms	$4,914	$2,997	$5,500	$4,000
110.9910.543006 Electric - Sprinklers	$4,381	$2,454	$2,500	$2,200
110.9910.543009 Solid Waste Disposal	$16,000	$16,000	$16,000	$18,000
110.9910.543011 Water Service - Buildings	$13,150	$7,525	$14,000	$9,000
110.9910.543013 Water Service - Parks	$112	$111	$1,000	$500
110.9910.544000 Rentals & Leases	$6,505	$0	$6,000	$6,000
110.9910.544004 Rentals & Leases Contra Expense - GASB 87/96	($4,138)	$0	$0	$0
110.9910.545000 General Insurance	$16,689	$16,715	$28,000	$28,000
110.9910.546001 Maintenance Auto Equipment	$4,079	$3,404	$7,000	$5,000
110.9910.546002 Maint Other Equipment	$2,178	$3,684	$5,000	$5,000
110.9910.546004 Maint Building DAV	$11,349	$24,814	$450,000	$500,000
110.9910.546005 Maintenance - Palm Trees	$35,415	$35,115	$40,000	$40,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
110.9910.546007 Maintenance Beach & Seawall	$35,040	$71,993	$80,000	$40,000
110.9910.546008 Maintenance Grounds/Parks	$117,143	$718,355	$250,000	$150,000
110.9910.549001 Bank Service Charges	$0	$0	$0	$0
110.9910.552000 Departmental Supplies	$9,668	$10,198	$10,000	$10,000
110.9910.552003 Tools	$1,134	$1,211	$2,000	$1,500
110.9910.552004 Uniforms	$282	$351	$800	$500
110.9910.552005 Gasoline & Oil	$3,414	$5,100	$4,000	$6,000
110.9910.554000 Dues & Subscriptions	$95	$100	$1,000	$2,000
110.9910.563000 Capital Improvements	$1,685,472	$3,003,580	$750,000	$0
110.9910.564000 Capital Equipment	$51,120	$56,900	$0	$60,000
110.9910.568000 Capital Outlay - Leasing Activities	$0	$0	$0	$0
110.9910.571003 Lease Principal Payment	$4,108	$0	$0	$0
110.9910.572002 Interest Expense - Leases	$30	$0	$0	$0
110.9910.591001 Administrative Services	$60,900	$97,300	$102,800	$113,100
110.9910.599002 Budgeted Contingency	$0	$0	$20,000	$20,000
Total expenses & other outflows	**$2,410,008**	**$4,491,094**	**$2,218,900**	**$1,459,850**

Building Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
125.5240.322000 Building Permits	$1,053,826	$367,107	$1,000,000	$750,000
125.5240.322901 Plan Review	$500	$500	$1,000	$2,000
125.5240.329103 Reinspection Fees	$0	$100	$500	$3,000
125.5240.329104 Milestone Inspection Fee	$1,750	$750	$1,500	$500
125.5240.329501 Applications/Fees	$7,800	$7,854	$4,000	$6,000
125.5240.361100 Interest Earnings	$65,784	$29,558	$20,000	$9,000
125.5240.369900 Other Miscellaneous Revenues	$2,110	$476	$1,000	$2,000
125.5240.369903 Refund Prior Year Expenses	$0	$0	$0	$0
125.5240.369906 Insurance Proceeds	$1,275	$0	$0	$0
125.5240.369910 Credit Card Convenience Fee	$18,052	$11,964	$15,000	$18,000
125.5240.380000 Other Sources	$0	$0	$0	$0
125.5240.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
Total revenues & other inflows	**$1,151,097**	**$418,309**	**$1,043,000**	**$790,500**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
125.5240.512000 Salaries & Wages	$410,544	$413,659	$538,800	$811,600
125.5240.514000 Overtime	$5	$37,622	$20,000	$1,100

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
125.5240.521000 Social Security	$29,996	$33,066	$45,000	$63,700
125.5240.522001 ICMA 401(a) Plan	$15,917	$8,380	$7,825	$7,450
125.5240.522002 FRS - Regular Class	$53,903	$42,418	$91,500	$96,070
125.5240.522003 FRS - DROP	$0	$0	$0	$0
125.5240.522005 FRS - Senior Management Class	$0	$0	$0	$0
125.5240.523000 Group Insurance	$91,107	$80,105	$159,100	$162,000
125.5240.524000 Worker's Compensation	$5,603	$2,485	$4,925	$5,520
125.5240.525000 Unemployment Compensation	$0	$275	$0	$0
125.5240.531000 Professional Services	$3,668	$298,454	$480,000	$420,000
125.5240.531011 Software Support Services	$40,779	$36,170	$50,000	$14,000
125.5240.531012 Special Magistrate	$9,391	$9,804	$10,000	$12,000
125.5240.531013 Code Enforcement Services	$0	$0	$3,500	$3,500
125.5240.534000 Contractual Service	$0	$0	$0	$0
125.5240.534009 Senior Programming	$0	$0	$0	$0
125.5240.540000 Travel & Training	$6,661	$5,844	$7,500	$8,200
125.5240.541000 Cellular Telephone	$5,921	$4,555	$6,000	$6,000
125.5240.542000 Postage	$137	$1,106	$3,000	$3,000
125.5240.543010 Telephone	$206	$0	$500	$500
125.5240.544000 Rentals & Leases	$1,863	$111	$4,000	$4,000
125.5240.545000 General Insurance	$7,581	$8,232	$9,000	$9,000
125.5240.546001 Maintenance Auto Equipment	$13,245	$7,662	$15,000	$5,000
125.5240.549001 Bank Service Charges	$2,800	$1,680	$5,000	$5,000
125.5240.549003 Cash Short (Over)	$0	$0	$0	$0
125.5240.549999 Pending Expenditures	$0	$0	$0	$0
125.5240.551000 Office Supplies	$10,797	$3,553	$20,000	$20,000
125.5240.552003 Tools	$1,296	$94	$1,500	$1,500
125.5240.552004 Uniforms	$675	$99	$1,000	$1,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
125.5240.552005 Gasoline & Oil	$1,127	$135	$500	$500
125.5240.554000 Dues & Subscriptions	$375	$1,306	$3,500	$3,500
125.5240.562000 Buildings	$0	$0	$0	$0
125.5240.563000 Capital Improvements	$272,170	$107,272	$0	$0
125.5240.564000 Capital Equipment	$125,782	$0	$100,000	$0
125.5240.591001 Administrative Services	$202,600	$272,200	$294,900	$320,800
125.5240.591006 Transfer to General Fund	$0	$0	$0	$0
125.5240.599002 Budgeted Contingency	$0	$0	$18,000	$20,000
Total expenses & other outflows	**$1,314,150**	**$1,376,285**	**$1,900,050**	**$2,004,940**

Debt Service Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
170.5170.361100 Interest Earnings	$24,910	$21,512	$22,600	$18,000
170.5170.380000 Other Sources	$0	$0	$0	$0
170.5170.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
170.5170.381001 Transfer from General Fund	$298,925	$299,125	$299,125	$298,925
170.5170.381006 Transfer from LGIS Fund	$0	$0	$0	$0
Total revenues & other inflows	**$323,835**	**$320,637**	**$321,725**	**$316,925**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
170.5170.571000 Debt Service - Principal	$120,000	$125,000	$130,000	$135,000
170.5170.572000 Debt Service - Interest	$178,925	$174,125	$169,125	$163,925
Total expenses & other outflows	**$298,925**	**$299,125**	**$299,125**	**$298,925**

Gas Tax Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
150.5410.312410 Local Option Gas Tax	$56,625	$56,065	$55,000	$56,000
150.5410.335125 State Revenue Sharing	$38,595	$38,642	$39,000	$39,000
150.5410.361100 Interest Earnings	$3,853	$2,299	$2,500	$1,500
150.5410.380000 Other Sources	$0	$0	$0	$0
150.5410.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
Total revenues & other inflows	**$99,073**	**$97,006**	**$96,500**	**$96,500**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
150.5410.543007 Electric - Street Lights	$108,642	$112,421	$116,000	$117,500
150.5410.543008 Electric - Traffic Signals	$5,641	$5,469	$7,000	$7,000
150.5410.546010 Maintenance Streets	$0	$0	$0	$0
150.5410.546011 Maintenance Signs & Signals	$4,800	$0	$8,500	$4,800
150.5410.599002 Budgeted Contingency	$0	$0	$5,000	$5,000
Total expenses & other outflows	**$119,083**	**$117,890**	**$136,500**	**$134,300**

Impact Fee Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
105.3100.324310 Impact Fees - Residential - Transportation	$20,930	$12,309	$15,695	$0
105.3100.324311 Transportation Residential Impact Fees - Pinellas County	$19,525	$6,471	$10,000	$10,000
105.3100.324320 Impact Fees - Commercial - Transportation	$871	$0	$15,695	$0
105.3100.324321 Transportation Commercial Impact Fees - Pinellas County	$6,925	$3,001	$6,000	$2,000
105.3100.361100 Interest Earnings	$2,269	$3,720	$2,600	$3,900
105.4000.324110 Impact Fees - Residential - Public Safety	$8,372	$7,067	$6,278	$18,000
105.4000.324120 Impact Fees - Commercial - Public Safety	$348	$0	$6,278	$6,000
105.4000.361100 Interest Earnings	$587	$844	$550	$550
105.5000.324610 Impact Fees - Residential - Culture/Recreation	$165,764	$139,948	$123,025	$130,000
105.5000.324620 Impact Fees - Commercial - Culture/Recreation	$6,896	$0	$123,025	$120,000
105.5000.361100 Interest Earnings	$11,461	$16,627	$10,900	$10,500
Total revenues & other inflows	**$243,948**	**$189,987**	**$320,046**	**$300,950**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
105.3100.563000 Capital Improvements	$0	$0	$0	$0
105.3100.564000 Capital Equipment	$0	$0	$0	$0
105.4000.563000 Capital Improvements	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
105.4000.564000 Capital Equipment	$0	$0	$0	$0
105.5000.563000 Capital Improvements	$0	$0	$0	$0
105.5000.564000 Capital Equipment	$0	$0	$0	$0
Total expenses & other outflows	**$0**	**$0**	**$0**	**$0**

Local Option Sales Tax Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
103.1400.380000 Other Sources	$0	$0	$0	$0
103.1400.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
103.9000.312600 7th Cent Sales Tax Revenue	$653,554	$667,665	$663,000	$665,000
103.9000.361100 Interest Earnings	$130,422	$119,813	$85,000	$100,000
Total revenues & other inflows	**$783,976**	**$787,478**	**$748,000**	**$765,000**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
103.3000.563000 Capital Improvements	$421,020	$0	$250,000	$0
103.3000.564000 Capital Equipment	$0	$0	$0	$0
103.4000.563000 Capital Improvements	$0	$0	$400,000	$0
103.4000.564000 Capital Equipment	$86,624	$62,429	$0	$100,000
103.4020.564000 Capital Equipment	$0	$0	$0	$0
103.5000.552000 Department Supplies	$13	$0	$0	$0
103.5000.563000 Capital Improvements	$58,309	$0	$1,000,000	$0
103.5000.564000 Capital Equipment	$184,342	$62,962	$0	$0
103.8000.563000 Capital Improvements	$0	$0	$0	$0
103.9000.563000 Capital Improvements	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
103.9000.564000 Capital Equipment	$0	$0	$0	$0
103.9000.591002 Transfer to Debt Service Fund	$0	$0	$0	$0
103.9000.599002 Budgeted Contingency	$0	$0	$0	$0
Total expenses & other outflows	**$750,308**	**$125,391**	**$1,650,000**	**$100,000**

Marina Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
405.9300.334392 FDEP Resilience Grant	$0	$100,000	$0	$0
405.9300.335380 State Appropriations - Physical Environment	$0	$0	$0	$0
405.9300.347500 ATM Service Charge	$157	$592	$600	$600
405.9300.347901 Unleaded Fuel Sales	$2,447,295	$1,977,498	$3,000,000	$2,500,000
405.9300.347902 Diesel Sales	$105,081	$159,888	$200,000	$200,000
405.9300.347903 Diesel - Commerical	$352,384	$256,707	$500,000	$300,000
405.9300.347904 Purchases Fuel	($2,185,371)	($1,737,224)	($2,500,000)	($2,000,000)
405.9300.347905 Propane Sales	$2,046	$1,701	$3,500	$3,000
405.9300.347906 Propane - Exempt	$219	$196	$500	$200
405.9300.347907 Purchases Propane	($1,673)	($1,509)	($2,500)	($2,000)
405.9300.347908 Misc Store Income-Taxable	$293,704	$284,719	$350,000	$350,000
405.9300.347909 Misc Store Income-Non Taxable	$2,901	$2,763	$2,500	$2,500
405.9300.347910 Purchases Store	($196,330)	($172,301)	($250,000)	($250,000)
405.9300.347911 Dry Storage Fees	$135,915	$133,817	$160,000	$170,000
405.9300.347912 Transient Rentals	$86,797	$89,169	$120,000	$120,000
405.9300.347913 Marina Slip Rent	$264,605	$261,094	$250,000	$290,000
405.9300.347914 Annual Fishing Tournament	$31,163	$37,966	$20,000	$25,000
405.9300.347915 Land & Sea Sales	$0	$0	$0	$0
405.9300.347916 Late Fees	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
405.9300.347917 Boat Ramp Parking	$7,419	$12,238	$10,000	$15,000
405.9300.361100 Interest Earnings	$180,295	$164,788	$140,000	$0
405.9300.364000 Sale/Disposition of Capital Assets	($7,415)	($42,051)	$0	$0
405.9300.369900 Other Miscellaneous Revenues	$0	$106	$0	$0
405.9300.369903 Refund Prior Year Expenses	$0	$0	$0	$0
405.9300.369904 Sales Tax Collection Allowance	$360	$360	$0	$0
405.9300.369906 Insurance Proceeds	$0	$0	$0	$0
405.9300.369912 Boat Ramp Fees	$0	$789	$200	$0
405.9300.369913 Commission - Laundry Equipment	$873	$1,059	$1,000	$1,000
405.9300.369914 ATM Surcharge Fee	$0	$0	$0	$0
405.9300.380000 Other Sources	$0	$0	$0	$0
405.9300.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
405.9300.381002 Transfer from Sanitation Fund	$0	$0	$0	$0
405.9300.381003 Transfer from Stormwater Fund	$0	$0	$0	$0
405.9300.389201 Federal Grant - Clean Vessel	$4,482	$0	$0	$0
405.9300.389801 Asset Transfer In from Governmental Activities	$0	$0	$0	$0
Total revenues & other inflows	**$1,524,907**	**$1,532,363**	**$2,005,800**	**$1,725,300**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
405.9300.512000 Salaries & Wages	$238,846	$250,796	$268,700	$304,800
405.9300.514000 Overtime	$24,200	$36,892	$8,700	$8,800
405.9300.521000 Social Security	$19,201	$23,436	$21,700	$24,600
405.9300.522001 ICMA 401(a) Plan	$15,179	$14,732	$15,100	$12,300
405.9300.522002 FRS - Regular Class	$47,833	$33,311	$15,700	$23,600
405.9300.522003 FRS - DROP	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
405.9300.522005 FRS - Senior Management Class	$0	$0	$0	$0
405.9300.523000 Group Insurance	$61,984	$45,856	$72,000	$90,000
405.9300.524000 Worker's Compensation	$3,748	$2,726	$6,500	$6,800
405.9300.531000 Professional Services	$0	$3,000	$1,000	$1,000
405.9300.531011 Software Support Services	$1,142	$540	$3,500	$3,000
405.9300.534000 Contractual Service	$6,010	$9,554	$7,000	$0
405.9300.540000 Travel & Training	$0	$0	$2,500	$2,000
405.9300.541000 Cellular Telephone	$845	$846	$860	$860
405.9300.542000 Postage	$9	$0	$200	$200
405.9300.543000 Utilities	$22,928	$35,271	$25,000	$0
405.9300.543001 Electric - Buildings	$16,557	$19,000	$20,000	$20,000
405.9300.543003 Electric - Docks	$13,988	$14,318	$20,000	$20,000
405.9300.543009 Solid Waste Disposal	$10,000	$11,084	$11,000	$12,000
405.9300.543010 Telephone	$4,923	$5,298	$6,000	$6,000
405.9300.544000 Rentals & Leases	$0	$13,740	$1,000	$1,000
405.9300.544001 Submerged Land Lease	$4,658	$4,849	$6,000	$6,500
405.9300.545000 General Insurance	$16,070	$17,510	$17,000	$17,000
405.9300.546001 Maintenance Auto Equipment	$384	$33	$1,500	$2,000
405.9300.546002 Maint Other Equipment	$3,878	$12,131	$6,000	$6,000
405.9300.546003 Maintenance Building	$5,641	$16,656	$10,000	$10,000
405.9300.546008 Maintenance Grounds/Parks	$2,884	$25,699	$5,000	$6,000
405.9300.546014 Marina Maintenance	$28,529	$25,890	$22,000	$22,000
405.9300.547000 Printing and Binding	$79	$0	$200	$100
405.9300.548000 Promotions & Pub Rltns	$27,767	$25,303	$27,000	$30,000
405.9300.548003 Boat Parade	$5,608	$6,076	$6,000	$8,000
405.9300.549001 Bank Service Charges	$80,909	$70,602	$85,000	$85,000
405.9300.549003 Cash Short (Over)	($41)	$100	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
405.9300.549007 Licenses & Permits	$913	$843	$1,500	$1,500
405.9300.549008 Bad Debt Expense	$0	$0	$0	$0
405.9300.549999 Pending Expenditures	$0	$0	$0	$0
405.9300.551000 Office Supplies	$236	$396	$1,500	$1,000
405.9300.552000 Departmental Supplies	$6,318	$16,179	$7,000	$7,000
405.9300.552001 Discarded Inventory	$0	$0	$0	$0
405.9300.552003 Tools	$410	$5,385	$1,500	$1,000
405.9300.552004 Uniforms	$761	$786	$2,000	$1,500
405.9300.552005 Gasoline & Oil	$451	$626	$1,500	$1,000
405.9300.554000 Dues & Subscriptions	$144	$155	$500	$500
405.9300.563000 Capital Improvements	$5,800	$214,213	$250,000	$400,000
405.9300.564000 Capital Equipment	$49,313	$111,789	$0	$0
405.9300.572001 Debt Service - Interest GF	$5,385	$4,011	$5,200	$5,000
405.9300.572002 Interest Expense - Leases	$0	$0	$0	$0
405.9300.591001 Administrative Services	$130,000	$186,800	$197,200	$219,400
405.9300.591003 Transfer to Sanitation Fund	$0	$0	$0	$0
405.9300.591004 Transfer to Stormwater Fund	$0	$0	$0	$0
405.9300.599002 Budgeted Contingency	$0	$0	$12,000	$12,000
405.9300.599003 Fund Balance/Net Position Carryover Available	$0	$0	$0	$0
Total expenses & other outflows	**$863,489**	**$1,266,431**	**$1,172,060**	**$1,379,460**

Parking Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
407.6500.344501 John's Pass Village	$443,180	$479,638	$520,500	$500,000
407.6500.344502 City/South Beach	$712,848	$769,500	$920,000	$865,000
407.6500.344503 Non-Resident Parking Permits	$2,976	$1,120	$3,000	$1,500
407.6500.344504 Village Blvd. Parking	$1,250,784	$1,047,122	$1,725,000	$750,000
407.6500.344505 Misc. Lot Parking	$287,930	$279,939	$471,500	$450,000
407.6500.344508 Business Parking Permit	$17,974	$7,032	$17,250	$15,000
407.6500.354001 Parking Fines	$547,818	$267,317	$550,000	$525,000
407.6500.361100 Interest Earnings	$123,124	$175,410	$132,000	$150,000
407.6500.364000 Sale/Disposition of Capital Assets	$0	($7,665)	$0	$0
407.6500.369900 Sales Tax Collection Allowance	$242	$0	$0	$0
407.6500.369903 Refund Prior Year Expenses	$0	$0	$0	$0
407.6500.369904 Sales Tax Collection Allowance	$360	$341	$360	$300
407.6500.369906 Insurance Proceeds	$0	$13,860	$0	$0
407.6500.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
Total revenues & other inflows	**$3,387,236**	**$3,033,614**	**$4,339,610**	**$3,256,800**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
407.6500.512000 Salaries & Wages	$164,868	$165,674	$174,700	$218,500
407.6500.514000 Overtime	$15,460	$9,498	$11,200	$9,000
407.6500.521000 Social Security	$13,453	$13,557	$14,400	$15,100
407.6500.522001 ICMA 401(a) Plan	$8,966	$5,983	$5,100	$5,400
407.6500.522002 FRS - Regular Class	$24,496	$15,261	$17,700	$23,600
407.6500.522003 FRS - DROP	$0	$0	$0	$0
407.6500.522005 FRS - Senior Management Class	$0	$0	$0	$0
407.6500.523000 Group Insurance	$44,808	$28,597	$54,000	$54,000
407.6500.524000 Worker's Compensation	$3,299	$2,398	$5,400	$6,100
407.6500.534000 Contractual Service	$26,088	$10,149	$22,000	$25,000
407.6500.534011 Ticket Processing	$23,875	$20,614	$25,000	$28,000
407.6500.540000 Travel And Training	$27	$351	$5,000	$6,500
407.6500.541000 Cellular Telephone	$1,406	$1,898	$4,100	$4,500
407.6500.542000 Postage	$0	$6	$100	$100
407.6500.544000 Rentals & Leases	$3,840	$5,700	$7,000	$7,500
407.6500.545000 General Insurance	$591	$642	$1,000	$1,100
407.6500.546001 Maintenance Auto Equipment	$2,464	$5,342	$8,400	$9,000
407.6500.546002 Maint Other Equipment	$8,549	$7,748	$10,000	$10,000
407.6500.546006 Maintenance - Pay Stations	$47,412	$13,109	$17,000	$30,000
407.6500.547000 Printing and Binding	$117	$0	$0	$500
407.6500.549001 Bank Service Charges	$309,090	$201,657	$285,000	$300,000
407.6500.551000 Office Supplies	$639	$921	$3,900	$2,500
407.6500.552000 Departmental Supplies	$13,665	$18,251	$12,500	$14,000
407.6500.552004 Uniforms	$1,761	$2,371	$2,100	$2,500
407.6500.552005 Gasoline & Oil	$5,679	$4,993	$5,500	$5,000
407.6500.563000 Capital Improvements	$24,938	$28,616	$0	$0
407.6500.564000 Capital Equipment	$98,966	$0	$0	$40,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
407.6500.591001 Administrative Services	$274,000	$888,400	$969,200	$1,032,600
407.6500.591003 Transfer to Sanitation Fund	$0	$62,496	$0	$0
407.6500.591006 Transfer to General Fund	$0	$0	$0	$0
407.6500.599002 Budgeted Contingency	$0	$0	$8,800	$20,000
407.6500.599003 Fund Balance/Net Position Carryover Available	$0	$0	$0	$0
Total expenses & other outflows	**$1,118,457**	**$1,514,230**	**$1,669,100**	**$1,870,500**

Sanitation Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
402.7000.343400 Sanitation Charges	$2,287,549	$2,152,882	$1,900,000	$1,950,000
402.7000.343401 Recycling Service Fee	$39,889	$34,387	$35,000	$35,500
402.7000.343402 Late Fees	$77	$0	$0	$0
402.7000.361100 Interest Earnings	$87,002	$94,107	$95,945	$74,000
402.7000.362006 Container Rent	$3,329	$3,244	$0	$0
402.7000.364000 Sale/Disposition of Capital Assets	($228,929)	($580)	$0	$0
402.7000.369900 Other Miscellaneous Revenues	$0	$24	$0	$0
402.7000.369903 Refund Prior Year Expenses	$6	$0	$0	$0
402.7000.369906 Insurance Proceeds	$0	$0	$0	$0
402.7000.380000 Other Sources	$0	$0	$0	$0
402.7000.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
402.7000.381003 Transfer from Stormwater Fund	$0	$0	$0	$0
402.7000.381004 Transfer from Marina Fund	$0	$0	$0	$0
402.7000.381007 Transfer from Parking Fund	$0	$62,496	$0	$0
402.7000.389401 Pinellas County Recycling Grnt	$2,860	$2,876	$0	$0
402.7000.389801 Asset Transfer In from Governmental Activities	$0	$0	$0	$0
Total revenues & other inflows	**$2,191,782**	**$2,349,436**	**$2,030,945**	**$2,059,500**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
402.7000.512000 Salaries & Wages	$370,033	$377,456	$406,500	$430,400
402.7000.514000 Overtime	$55,557	$54,719	$50,000	$47,400
402.7000.521000 Social Security	$31,877	$32,867	$35,700	$37,900
402.7000.522001 ICMA 401(a) Plan	$15,819	$7,556	$9,900	$6,100
402.7000.522002 FRS - Regular Class	$126,899	$42,306	$48,890	$58,870
402.7000.522003 FRS - DROP	$0	$0	$0	$0
402.7000.522005 FRS - Senior Management Class	$0	$0	$0	$0
402.7000.523000 Group Insurance	$130,832	$107,803	$136,800	$136,800
402.7000.524000 Worker's Compensation	$11,463	$10,484	$25,080	$23,190
402.7000.525000 Unemployment Compensation	$0	$0	$0	$0
402.7000.531000 Professional Services	$0	$0	$0	$0
402.7000.534005 Curbside Recycling	$315,366	$280,179	$300,000	$300,000
402.7000.534008 Recycling Material Disposal	$3,305	$9,342	$30,000	$15,000
402.7000.534010 Temporary Services	$27,055	$12,827	$20,000	$15,000
402.7000.534013 Waste Disposal	$333,277	$305,301	$350,000	$350,000
402.7000.540000 Travel & Training	$11	$23	$5,000	$5,000
402.7000.541000 Cellular Telephone	$1,950	$1,530	$2,000	$3,500
402.7000.542000 Postage	$0	$0	$0	$0
402.7000.542001 Postage - Utility Bills	$8,837	$13,694	$12,000	$12,000
402.7000.544000 Rentals & Leases	$49,492	$68,413	$125,000	$120,000
402.7000.544004 Rentals & Leases Contra Expense - GASB 87/96	($22,522)	($15,360)	$0	$0
402.7000.545000 General Insurance	$14,669	$15,927	$26,000	$26,000
402.7000.546001 Maintenance Auto Equipment	$34,170	$67,980	$35,000	$35,000
402.7000.546002 Maint Other Equipment	$3,286	$3,398	$8,000	$12,000
402.7000.546013 Maintenance Tires	$13,082	$23,194	$15,000	$18,000
402.7000.549001 Bank Service Charges	$0	$0	$0	$0
402.7000.549008 Bad Debt Expense	($15,872)	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
402.7000.549999 Pending Expenditures	$0	$0	$0	$0
402.7000.552000 Departmental Supplies	$69,066	$135,540	$100,000	$100,000
402.7000.552003 Tools	$1,798	$3,685	$3,000	$3,000
402.7000.552004 Uniforms	$2,549	$1,674	$3,500	$3,500
402.7000.552005 Gasoline & Oil	$54,033	$48,281	$60,000	$60,000
402.7000.554000 Dues & Subscriptions	$95	$23,643	$12,500	$20,000
402.7000.559015 Amortization Expense	$21,312	$13,844	$0	$0
402.7000.563000 Capital Improvements	$0	$0	$0	$0
402.7000.564000 Capital Equipment	$9,984	$0	$60,000	$400,000
402.7000.572000 Debt Service - Interest	$0	$0	$0	$0
402.7000.572001 Debt Service - Interest GF	$0	$0	$0	$0
402.7000.572002 Interest Expense - Leases	$975	$684	$0	$0
402.7000.591001 Administrative Services	$92,100	$139,400	$166,600	$179,500
402.7000.591004 Transfer to Stormwater Fund	$0	$0	$0	$0
402.7000.591005 Transfer to Marina Fund	$0	$0	$0	$0
402.7000.599002 Budgeted Contingency	$0	$0	$25,000	$0
Total expenses & other outflows	**$1,760,499**	**$1,786,390**	**$2,071,470**	**$2,418,160**

Stormwater Fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
404.9200.334391 Stormwater Grant	$32,127	$8,683	$600,000	$2,000,000
404.9200.338000 Pinellas County	$0	$581,255	$2,735,000	$1,485,000
404.9200.343700 Stormwater Service	$693,243	$680,497	$675,000	$680,000
404.9200.361100 Interest Earnings	$229,567	$194,015	$98,595	$85,000
404.9200.364000 Sale/Disposition of Capital Assets	$0	($156,994)	$0	$0
404.9200.369900 Other Miscellaneous Revenues	$0	($204)	$0	$0
404.9200.369903 Refund Prior Year Expenses	$0	$0	$0	$0
404.9200.369906 Insurance Proceeds	$0	$0	$0	$0
404.9200.380000 Other Sources	$0	$0	$0	$0
404.9200.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
404.9200.381001 Transfer from General Fund	$1,495,000	$0	$1,496,150	$1,495,500
404.9200.381002 Transfer from Sanitation Fund	$0	$0	$0	$0
404.9200.381004 Transfer from Marina Fund	$0	$0	$0	$0
404.9300.389801 Asset Transfer In from Governmental Activities	$0	$0	$0	$0
Total revenues & other inflows	**$2,449,937**	**$1,307,252**	**$5,604,745**	**$5,745,500**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
404.9200.512000 Salaries & Wages	$186,218	$155,967	$183,600	$207,000
404.9200.514000 Overtime	$2,924	$16,351	$800	$6,200
404.9200.521000 Social Security	$13,788	$14,616	$14,700	$16,900
404.9200.522001 ICMA 401(a) Plan	$6,536	$1,651	$0	$0
404.9200.522002 FRS - Regular Class	$128,811	$17,466	$25,990	$30,070
404.9200.522003 FRS - DROP	$0	$0	$0	$0
404.9200.522005 FRS - Senior Management Class	$0	$0	$0	$0
404.9200.523000 Group Insurance	$49,867	$23,743	$64,800	$64,800
404.9200.524000 Worker's Compensation	$9,538	$10,114	$11,780	$9,490
404.9200.525000 Unemployment Compensation	$0	$0	$0	$0
404.9200.531000 Professional Services	$87,016	$42,158	$60,000	$235,000
404.9200.531014 PC Reimb. Series 2019	$0	$0	$0	$0
404.9200.540000 Travel & Training	$671	$1,382	$2,500	$2,500
404.9200.541000 Cellular Telephone	$1,807	$3,903	$2,200	$1,500
404.9200.542000 Postage	$0	$0	$750	$750
404.9200.542001 Postage - Utility Bills	$7,696	$8,199	$8,000	$8,300
404.9200.543005 Electric - Pump Stations	$780	$414	$700	$700
404.9200.543014 Water Service - Pump Stations	$167	$182	$250	$300
404.9200.544000 Rentals & Leases	$8,563	$7,600	$15,000	$10,000
404.9200.544004 Rentals & Leases Contra Expense - GASB 87/96	($7,440)	($7,680)	$0	$0
404.9200.545000 General Insurance	$28,141	$28,288	$50,000	$50,000
404.9200.546001 Maintenance Auto Equipment	$14,502	$2,516	$18,000	$10,000
404.9200.546002 Maint Other Equipment	$422	$3,555	$2,500	$2,500
404.9200.546010 Maintenance Streets	$0	$0	$45,000	$45,000
404.9200.546015 Maintenance Storm Drains	$41,882	$81,064	$250,000	$250,000
404.9200.549008 Bad Debt Expense	($5,310)	$0	$0	$0
404.9200.549999 Pending Expenditures	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
404.9200.552000 Departmental Supplies	$1,432	$2,148	$2,500	$2,500
404.9200.552003 Tools	$872	$626	$1,500	$1,500
404.9200.552004 Uniforms	$890	$704	$1,500	$1,500
404.9200.552005 Gasoline & Oil	$9,474	$3,866	$15,000	$8,000
404.9200.554000 Dues & Subscriptions	$159	$3,458	$3,300	$14,000
404.9200.559015 Amortization Expense	$7,664	$7,664	$0	$0
404.9200.563000 Capital Improvements	$0	$100	$0	$0
404.9200.563002 Series 2019 Improvements	$0	$0	$0	$0
404.9200.563005 Drainage & Roadway Improvement	$1,508,416	$1,846,467	$9,550,000	$4,900,000
404.9200.564000 Capital Equipment	$60,954	$202,610	$200,000	$0
404.9200.571000 Debt Service - Principal	$0	$626,000	$1,114,000	$1,142,000
404.9200.571002 Debt Principal Reclassification	$0	$0	$0	$0
404.9200.572000 Debt Service - Interest	$447,902	$421,259	$382,000	$353,500
404.9200.572001 Debt Service - Interest GF	$0	$0	$0	$0
404.9200.572002 Interest Expense - Leases	$466	$342	$0	$0
404.9200.573000 Cost of Issuance	$0	$0	$0	$0
404.9200.591001 Administrative Services	$80,300	$92,900	$100,000	$110,900
404.9200.591003 Transfer to Sanitation Fund	$0	$0	$0	$0
404.9200.591005 Transfer to Marina Fund	$0	$0	$0	$0
404.9200.599002 Budgeted Contingency	$0	$0	$17,000	$15,000
Total expenses & other outflows	**$2,695,108**	**$3,619,632**	**$12,143,370**	**$7,499,910**

Fund balance

GFOA F5 — Fund Balance

The City reports fund balance for governmental funds and net position for its proprietary (enterprise) funds. This section presents each appropriated fund's FY2025 ending balance, FY2026 activity, and FY2027 budgeted activity and ending balance, and discusses funds with significant projected change.

Definition

Fund balance is the difference between assets and liabilities in a governmental fund, reported in five components (nonspendable, restricted, committed, assigned, and unassigned) under GASB Statement No. 54. For proprietary funds, the comparable measure is net position. The Board of Commissioners adopted the City's fund balance policy on September 8, 2015. That policy requires the City to maintain a minimum unassigned General Fund balance equal to two months of annual General Fund operating expenditures, and to maintain committed balance for emergency storm response, consistent with direction from the Board. The City uses a five-year Capital Improvement Program, presented in the budget document, to link the Annual Comprehensive Financial Report to long-term financial estimates and capital planning; each fund's projected balance is evaluated not only for the current period but across the five-year CIP window, and material one-time revenues are not used to fund ongoing expenditures.

Budget-year fund balance

Fund	2025 Ending Fund Balance or Net Position	2026 Revenues & Other Inflows	2026 Expenses & Other Outflows	2027 Revenues & Other Inflows (Budgeted)	2027 Expenses & Other Outflows (Budgeted)	2027 Ending Budgeted Fund Balance or Net Position
Archibald Park Fund	$663,350	$590,408	$1,148,854	$377,000	$1,459,850	($977,947)
Building Fund	$69,987	$777,604	$1,172,170	$790,500	$2,004,940	($1,539,019)
Debt Service Fund	$499,639	$100,763	$84,563	$316,925	$298,925	$533,839
Gas Tax Fund	$40,319	$85,334	$108,026	$96,500	$134,300	($20,173)
General Fund	$18,987,389	$19,652,929	$33,904,568	$17,099,698	$20,611,965	$1,223,483
Impact Fee Fund	$583,713	$500,699	$0	$300,950	$0	$1,385,362
Local Option Sales Tax Fund	$3,216,416	$699,593	$247,887	$765,000	$100,000	$4,333,122
Marina Fund	$4,547,461	$1,778,794	$861,099	$1,725,300	$1,379,460	$5,810,995
Parking Fund	$5,005,552	$3,464,475	$1,528,419	$3,256,800	$1,870,500	$8,327,908

Fund	2025 Ending Fund Balance or Net Position	2026 Revenues & Other Inflows	2026 Expenses & Other Outflows	2027 Revenues & Other Inflows (Budgeted)	2027 Expenses & Other Outflows (Budgeted)	2027 Ending Budgeted Fund Balance or Net Position
Sanitation Fund	$2,864,217	$1,789,763	$1,599,685	$2,059,500	$2,418,160	$2,695,634
Stormwater Fund	$5,439,852	$641,649	$4,419,412	$5,745,500	$7,499,910	($92,321)
Total	**$41,917,894**	**$30,082,011**	**$45,074,683**	**$32,533,673**	**$37,778,010**	**$21,680,885**

Significant changes

Several funds show a projected FY2027 ending balance that moves by more than 10% from their FY2025 ending balance, driven primarily by capital project timing rather than operating results:

- **General Fund**: the FY2027 budgeted ending balance declines from the FY2025 ending balance of $18,987,389, reflecting FY2026 expenditures budgeted well above FY2026 revenues. The FY2027 budgeted ending balance is $1,424,080. The General Fund's FY2027 budgeted revenue and expenditure totals are **$17,099,698** and **$20,611,965**, respectively.
- **Marina Fund**: the projected FY2027 ending balance of $5,650,292 reflects strong FY2026 revenues and inflows well above expenses, combined with a $400,000 FY2027 capital allocation for the City Hall Dock Construction project.
- **Parking Fund**: the projected FY2027 ending balance of $8,114,170 reflects continued strong parking revenues budgeted above operating expenditures across FY2026 and FY2027.
- **Stormwater Fund**: the projected decline to a FY2027 ending balance of ($102,067) is driven by the Area 6a stormwater drainage improvements (155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr), budgeted at $4,500,000 in FY2027, with an additional $400,000 budgeted toward the Area 9 project (Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, and Marlyn Way), which carries a further $6,500,000 in FY2028.
- **Building Fund**: the projected decline to a FY2027 ending balance of ($1,567,044) reflects FY2026 and FY2027 expenditures budgeted above revenues in this enterprise fund.
- **Archibald Park Fund**: the projected decline to a FY2027 ending balance of ($998,367) reflects FY2026 and FY2027 expenditures budgeted above revenues, including a $60,000 vehicle replacement.
- **Local Option Sales Tax Fund**: the projected increase to a FY2027 ending balance of $4,323,116 reflects FY2027 revenues budgeted well above the fund's modest FY2027 capital expenditures.

Consistent with the City's fund balance policy, management will continue to evaluate committed and unassigned balances against the two-month operating minimum and the five-year CIP as the FY2027 budget is finalized.

Revenues

GFOA F6 — Revenues

The City of Madeira Beach finances its operations through a diverse portfolio of revenue sources spanning eleven funds. All-funds revenues total **$32,533,673** for FY2027. The General Fund, which supports the majority of core municipal services, contributes **$17,099,698** to that total. The narrative below describes the major sources of revenue by fund, the estimation basis for each key stream, and notable trends.

General Fund

The General Fund is the City's primary operating fund and draws revenue from seven major categories: ad valorem taxes, utility service taxes, franchise fees, intergovernmental revenues, charges for services, investment earnings, and administrative cost allocations from other funds.

Ad Valorem Taxes are the single largest General Fund revenue source, budgeted at $5,650,000. Property taxes are assessed against the taxable value of real and personal property within the City and levied at a millage rate adopted annually by the Board of Commissioners prior to October 1. The Pinellas County Property Appraiser certifies taxable values and the County Tax Collector remits collections to the City. The FY2027 estimate reflects continued growth in assessed values consistent with recent trends in the coastal real estate market.

Utility Service Taxes are levied on the purchase of electricity, water, propane, and communications services consumed within the City. Combined, these accounts are budgeted at $1,090,000 and include electric ($760,000), water ($85,000), propane ($20,000), and communications services tax ($225,000). Estimates are based on historical receipts adjusted for anticipated changes in consumption and utility rate schedules.

Franchise Fees are charged to Progress Energy (Duke Energy) and Peoples Gas Systems for the exclusive right to use the City's rights-of-way. The electric franchise is the primary source, budgeted at $560,000, and has shown steady growth over recent fiscal years. These amounts are negotiated under franchise agreements and estimated based on prior-year actuals.

Intergovernmental Revenues include several recurring state-shared sources as well as grant and contract revenues:

- *State Revenue Sharing* ($178,000) is distributed by the State of Florida based on population and other statutory criteria.
- *Half-Cent Sales Tax* ($305,000) is the City's proportionate share of the statewide half-cent sales tax distributed through the Local Government Half-Cent Sales Tax Program.
- *Pinellas County — Fire/EMS Contract* ($3,000,000) reflects county funding for fire and emergency medical services provided under an interlocal agreement. This is one of the largest single revenue items in the General Fund for FY2027. An additional $776,508 is budgeted for the new Redington Station.
- *Redington Beach Fire Contract* ($651,240) reflects contractual fire service fees from the Town of Redington Beach, split between the existing station and the new Redington Station.
- *Pinellas County EMS* ($851,331) represents the County's reimbursement for advanced life support EMS services.

- *FEMA Grant Revenues* ($478,600) represents anticipated reimbursements for eligible disaster-related expenditures.

Administrative Services Allocation is the largest single non-tax inflow for FY2027, budgeted at $1,976,300. This represents charges assessed to enterprise and special revenue funds for centralized administrative services provided by the General Fund (finance, human resources, IT, legal, and City Manager functions). The allocation is determined through a cost-allocation study updated annually.

Investment Earnings are budgeted at $548,000, reflecting the City's portfolio of invested idle cash balances. While earnings have been elevated in recent years due to high short-term interest rates, the FY2027 estimate is conservatively reduced from prior-year actuals in anticipation of potential rate decreases.

Charges for Services — including fire inspection fees, recreation programs, after-school and summer programs, special events, field rentals, and intergovernmental service contracts — collectively represent a significant portion of General Fund revenues. Key FY2027 budgeted amounts include recreation programs ($38,000), after-school programs ($110,000), summer programs ($97,000), special event fees ($65,000), and fire inspection fees ($50,000).

Stormwater Fund

The Stormwater Fund is the City's largest enterprise fund by budgeted revenues at $5,745,500. The fund finances the planning, construction, operation, and maintenance of the City's stormwater management system.

Stormwater Assessments constitute the primary revenue source and are levied on developed properties based on impervious surface area. These assessments are collected on the Pinellas County tax bill, which provides a stable and reliable collection mechanism. The assessment rate is reviewed annually by the City and set to meet projected operating and capital needs.

Grant Revenues and State/Federal Aid supplement assessments in years when capital improvement projects qualify for outside funding. The fund's revenue budget is relatively stable, though capital-heavy years may reflect one-time grant inflows.

Parking Fund

The Parking Fund budgets revenues of $3,256,800 for FY2027 and is one of the City's most significant enterprise funds, reflecting Madeira Beach's position as a high-traffic coastal destination.

Parking Meter Revenue is the dominant source, derived from pay stations and metered spaces located throughout the City's commercial and beach-access areas. Revenues are sensitive to seasonal tourism patterns, with the highest receipts occurring during winter and spring months. Estimates are based on historical collections adjusted for any changes in meter hours, rates, or location inventory.

Archibald Beach Parking Meters ($550,000) are budgeted separately in the Archibald Park Fund but reflect the same visitor-driven demand.

Sanitation Fund

The Sanitation Fund budgets revenues of $2,059,500 for FY2027. Revenues are derived almost entirely from **solid waste collection and disposal service charges** billed to residential and commercial customers within the City. Rates are set to fully recover the cost of contracted collection services and fund-level administrative costs. Rate changes are evaluated annually by staff and approved by the Board of Commissioners.

Marina Fund

The Marina Fund budgets revenues of $1,725,300 for FY2027. Revenue sources include **slip rentals**, **dry storage fees**, **fuel sales**, **launch fees**, and **liveaboard fees**. The marina is a full-service public marina operated by the City, and revenues reflect seasonal demand from recreational boaters. Estimates are developed from historical occupancy rates and slip inventory, with an adjustment for rate changes approved by the Commission.

Building Fund

The Building Fund budgets revenues of $790,500 for FY2027. The primary source is **Building Permits** ($750,000), which account for the vast majority of fund revenues. Permit fee revenue is inherently variable and dependent on development activity and the pace of post-storm reconstruction. FY2027 estimates are based on the anticipated pipeline of permitted projects and prior-year permit issuance trends. Supplemental sources include plan review fees, reinspection fees, application fees, and interest earnings.

Archibald Park Fund

The Archibald Park Fund budgets revenues of $577,000 for FY2027. The primary source is **Archibald Beach Parking Meters** ($550,000), which alone represent the overwhelming share of fund revenues. Supplemental revenues include beach walkover chair rentals and interest earnings. Revenues in prior years were significantly elevated by one-time state appropriations and General Fund transfers related to capital improvements; FY2027 reflects a return to normalized operating-level revenues.

Local Option Sales Tax Fund

The Local Option Sales Tax (LOST) Fund budgets revenues of $765,000 for FY2027. The sole revenue source is the **Local Option Sales Tax** levied within Pinellas County and shared with municipalities based on a distribution formula established by interlocal agreement. Collections are remitted by the State. The LOST is a penny sales tax approved by voters and dedicated to capital and infrastructure projects. Revenues have been stable, reflecting consistent consumer spending in the county.

Gas Tax Fund

The Gas Tax Fund budgets revenues of $96,500 for FY2027. Revenues are split between the **Local Option Gas Tax** ($56,000) and **State Revenue Sharing — Transportation** ($39,000). These constitutionally restricted revenues must be used for transportation purposes. Collections have been stable and are estimated based on prior-year actuals and State distribution projections.

Impact Fee Fund

The Impact Fee Fund budgets revenues of $300,950 for FY2027. **Impact fees** are one-time charges assessed against new development to recover the capital cost of public facilities necessitated by that development. Fee categories include public safety, transportation, and culture/recreation. Revenues are inherently variable and dependent on the pace of new construction activity within the City.

Debt Service Fund

The Debt Service Fund budgets revenues of $316,925 for FY2027. The fund receives an **interfund transfer from the General Fund** ($298,925) to cover annual debt service payments, supplemented by **interest earnings** on balances held in the fund. The transfer amount is sized to match the City's scheduled principal and interest obligations.

Revenues by Fund

Fund	FY27B	%
Archibald Park Fund	$377,000	1.2 %
Building Fund	$790,500	2.4 %
Debt Service Fund	$316,925	1.0 %
Gas Tax Fund	$96,500	0.3 %
General Fund	$17,099,698	52.6 %
Impact Fee Fund	$300,950	0.9 %
Local Option Sales Tax Fund	$765,000	2.4 %
Marina Fund	$1,725,300	5.3 %
Parking Fund	$3,256,800	10.0 %
Sanitation Fund	$2,059,500	6.3 %

Fund	FY27B	%
Stormwater Fund	$5,745,500	17.7 %
Total	**$32,533,673**	**100.0%**

General Fund Revenue Summary

Character	FY27B	%
Charges For Services	$2,000,764	11.7 %
Intergovermental Revenue	$4,776,959	27.9 %
Judgements, Fines, & Forfeits	$27,500	0.2 %
Miscellaneous Revenues	$864,675	5.1 %
Other Sources	$1,976,300	11.6 %
Permits, Fees, & Special Assessments	$672,500	3.9 %
Taxes	$6,781,000	39.7 %
Total	**$17,099,698**	**100.0%**

Revenue Detail by Fund and Account

Archibald Park Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
110.9910.335380 State Appropriations - Physical Environment	$721,765	$959,697	$0	$0
110.9910.344507 Archibald Beach Parking Meters	$595,064	$383,416	$550,000	$350,000
110.9910.347202 Beach Walkover Chair Rentals	$12,000	$12,000	$12,000	$12,000
110.9910.347509 Concession-Snack Shack	$102,371	($6,585)	$110,000	$0
110.9910.354001 Parking Fines	$0	$0	$0	$0
110.9910.361100 Interest Earnings	$68,953	$38,634	$20,000	$15,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
110.9910.362007 Lease Revenue	$72,960	$13,249	$2,700	$0
110.9910.362008 Rentals & Leases - Contra Revenue	($77,564)	($12,000)	$0	$0
110.9910.369900 Other Miscellaneous Revenues	$8,000	$0	$0	$0
110.9910.369903 Refund Prior Year Expenses	$0	$0	$0	$0
110.9910.380000 Other Sources	$0	$0	$0	$0
110.9910.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
110.9910.381001 Transfer from General Fund	$2,200,000	$0	$0	$0
110.9910.384001 Other Financing Sources - Leasing Activities	$0	$0	$0	$0
Total revenues & other inflows	**$3,703,550**	**$1,388,412**	**$694,700**	**$377,000**

Building Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
125.5240.322000 Building Permits	$1,053,826	$367,107	$1,000,000	$750,000
125.5240.322901 Plan Review	$500	$500	$1,000	$2,000
125.5240.329103 Reinspection Fees	$0	$100	$500	$3,000
125.5240.329104 Milestone Inspection Fee	$1,750	$750	$1,500	$500
125.5240.329501 Applications/Fees	$7,800	$7,854	$4,000	$6,000
125.5240.361100 Interest Earnings	$65,784	$29,558	$20,000	$9,000
125.5240.369900 Other Miscellaneous Revenues	$2,110	$476	$1,000	$2,000
125.5240.369903 Refund Prior Year Expenses	$0	$0	$0	$0
125.5240.369906 Insurance Proceeds	$1,275	$0	$0	$0
125.5240.369910 Credit Card Convenience Fee	$18,052	$11,964	$15,000	$18,000
125.5240.380000 Other Sources	$0	$0	$0	$0
125.5240.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
Total revenues & other inflows	**$1,151,097**	**$418,309**	**$1,043,000**	**$790,500**

Debt Service Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
170.5170.361100 Interest Earnings	$24,910	$21,512	$22,600	$18,000
170.5170.380000 Other Sources	$0	$0	$0	$0
170.5170.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
170.5170.381001 Transfer from General Fund	$298,925	$299,125	$299,125	$298,925
170.5170.381006 Transfer from LGIS Fund	$0	$0	$0	$0
Total revenues & other inflows	**$323,835**	**$320,637**	**$321,725**	**$316,925**

Gas Tax Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
150.5410.312410 Local Option Gas Tax	$56,625	$56,065	$55,000	$56,000
150.5410.335125 State Revenue Sharing	$38,595	$38,642	$39,000	$39,000
150.5410.361100 Interest Earnings	$3,853	$2,299	$2,500	$1,500
150.5410.380000 Other Sources	$0	$0	$0	$0
150.5410.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
Total revenues & other inflows	**$99,073**	**$97,006**	**$96,500**	**$96,500**

General Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1000.347908 Misc Store Income-Taxable	$21,634	$14,819	$20,000	$15,000
001.1000.347910 Purchases Store	($21,902)	($21,619)	($15,000)	($5,000)
001.1000.366000 Donations	$0	$0	$0	$0
001.1000.369900 Other Miscellaneous Revenues	$0	$150	$0	$0
001.1050.316000 Local Business Tax Receipts	$79,912	$67,064	$80,000	$41,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1050.322901 Plan Review	$3,500	$17,900	$3,000	$42,000
001.1050.329501 Applications/Fees	$18,925	$26,343	$25,000	$5,000
001.1050.329503 Late Fees	$0	$0	$0	$0
001.1050.331391 FEMA Flood Mitigation Program	$0	$0	$0	$0
001.1050.331392 Fema Grant Revenues	$34,128	($23,093)	$0	$0
001.1050.334390 FDEP Agreement R2107	$0	$0	$0	$0
001.1050.334500 Florida Commerce Grants	$0	$0	$0	$0
001.1050.335150 Alcoholic Beverage License Tax	$18,106	$22,501	$10,000	$6,000
001.1050.341300 Zoning Adjustment Applications	$0	$1,900	$2,000	$11,200
001.1300.341302 Public Records Request Fees	$0	$512	$100	$150
001.1400.311000 Ad Valorem Taxes	$5,254,855	$5,605,601	$5,460,000	$5,650,000
001.1400.311001 Ad Valorem Taxes - Delinquent	$132,490	$214,245	$1,000	$0
001.1400.311002 Ad Valorem Taxes - Tax Sale	$0	$0	$0	$0
001.1400.314100 Utility Service Tax - Electric	$838,098	$724,630	$750,000	$760,000
001.1400.314300 Utility Service Tax - Water	$133,443	$106,469	$80,000	$85,000
001.1400.314400 Utility Service Tax - Gas	$0	$0	$0	$0
001.1400.314800 Utility Service Tax - Propane	$29,656	$20,672	$23,000	$20,000
001.1400.314900 Utility Service Tax - Other	$0	$0	$0	$0
001.1400.315200 Communications Services Tax	$214,456	$244,502	$220,000	$225,000
001.1400.323100 Progress Energy Franchise	$641,086	$536,612	$560,000	$560,000
001.1400.323400 Peoples Gas Systems Franchise	$8,168	$7,173	$6,000	$6,500
001.1400.329102 Rental Inspection Fees	$17,709	$2,170	$25,000	$5,000
001.1400.329502 Reciprocals - Contractor Reg.	$0	$0	$0	$0
001.1400.331392 Fema Grant Revenues	$0	$4,581,740	$0	$478,600
001.1400.332000 ARPA NEU Grant Proceeds	$2,154,172	$0	$0	$0
001.1400.335125 State Revenue Sharing	$177,652	$177,530	$175,000	$178,000
001.1400.335180 Half Cent Sales Tax Revenue	$314,556	$320,400	$340,000	$305,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.335210 Firefighters Supplemental Income	$6,813	$3,920	$0	$21,351
001.1400.335301 State Appropriation - FDOT Gulf Blvd Resurfacing	$0	$0	$0	$0
001.1400.335450 Fuel Tax Refund	$4,179	$3,590	$5,000	$5,500
001.1400.338000 Pinellas County	$710,831	$381,505	$250,000	$0
001.1400.341301 Election Qualifying Fees	$0	$259	$250	$250
001.1400.344900 FDOT Maintenance Agreements	$49,844	$51,340	$52,881	$52,879
001.1400.347201 Beach Concession - County Park	$0	$0	$0	$0
001.1400.347202 Beach Walkover Chair Rentals	$0	$0	$0	$0
001.1400.347400 Special Event Fee	$179,531	$197,643	$0	$0
001.1400.354000 Fines & Forfeitures	$7,125	$3,577	$5,000	$2,500
001.1400.354001 Parking Fines	$0	$0	$0	$0
001.1400.354002 Code Enforcement Fines	$88,649	$22,597	$20,000	$25,000
001.1400.361100 Interest Earnings	$1,233,161	$906,383	$900,000	$548,000
001.1400.361101 Interest - Tax Collector	$25	$26	$50	$75
001.1400.361102 Interest Payment from Marina	$5,385	$4,011	$2,619	$3,000
001.1400.362000 Rent	$138,195	$143,683	$149,427	$155,400
001.1400.362001 Facility Rental- Cost Recovery	$3,135	$17,260	$0	$500
001.1400.362002 Facility Rentals	$15,450	$9,400	$0	$0
001.1400.362003 Rent PW Complex - Beach Mason.	$0	$0	$0	$0
001.1400.362004 Rental Income - Chamber Bldg.	$0	$0	$0	$0
001.1400.362005 Bell South Cell Tower	$71,250	$61,250	$51,000	$50,250
001.1400.362007 Lease Revenue	$190,933	$199,396	$0	$0
001.1400.362008 Rentals & Leases - Contra Revenue	($200,404)	($205,930)	$0	$0
001.1400.364000 Sale/Disposition of Capital Assets	$0	$5,350	$0	$0
001.1400.366000 Donations	$32,345	($300)	$0	$0
001.1400.366001 Donations - Fire Department	$0	$1,903	$0	$500
001.1400.366002 JPV Donations	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.366003 9/11 Donations	$0	$0	$0	$0
001.1400.366004 Local Grants & Contributions	$0	$50,000	$0	$50,000
001.1400.369300 Lawsuit Settlement	$0	$575,000	$0	$0
001.1400.369900 Other Miscellaneous Revenues	$230,595	$5,371	$300	$500
001.1400.369901 Copy Charges	$0	$0	$0	$0
001.1400.369902 Notary Fee	$0	$0	$0	$0
001.1400.369903 Refund Prior Year Expenses	$0	$498	$0	$0
001.1400.369904 Sales Tax Collection Allowance	$244	$139	$200	$200
001.1400.369905 Indebtedness Searches	$8,856	$14,600	$11,000	$11,500
001.1400.369906 Insurance Proceeds	$0	$1,328,749	$0	$0
001.1400.369908 Civil Review Fees	$91	$50	$200	$0
001.1400.369909 Purchase Card Rebate	$5,256	$7,614	$6,000	$5,500
001.1400.369910 Credit Card Convenience Fee	$5,620	$1,445	$2,000	$2,500
001.1400.380000 Other Sources	$0	$0	$0	$0
001.1400.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
001.1400.381005 Transfer from Building Fund	$0	$0	$0	$0
001.1400.381007 Transfer from Parking Fund	$0	$0	$0	$0
001.1400.382000 Administrative Services Alloc	$839,900	$1,677,000	$1,830,700	$1,976,300
001.1400.384000 Debt Proceeds	$0	$0	$0	$0
001.1400.384001 Other Financing Sources - Leasing Activities	$0	$0	$0	$0
001.3100.324310 Impact Fees - Residential - Transportation	$0	$0	$0	$0
001.3100.324320 Impact Fees - Commercial - Transportation	$0	$0	$0	$0
001.4000.322900 Fire Plan Review Fees	$4,333	$3,831	$2,500	$4,000
001.4000.324110 Impact Fees - Residential - Public Safety	$0	$0	$0	$0
001.4000.324120 Impact Fees - Commercial - Public Safety	$0	$0	$0	$0
001.4000.329101 Fire Inspection Fees	$8,680	$14,900	$15,000	$50,000
001.4000.334200 State Grant - Public Safety	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4000.335210 Firefighters Supplemental Income	$0	$4,140	$5,500	$6,000
001.4000.338000 Pinellas County	$0	$822,825	$6,540,000	$3,000,000
001.4000.342200 Redington Beach Fire Contract	$298,944	$310,602	$317,700	$325,054
001.4000.342400 Pinellas County EMS	$625,104	$747,183	$810,000	$851,331
001.4000.369900 Other Miscellaneous Revenues	$35,507	$24,113	$15,000	$20,000
001.4000.369906 Insurance Proceeds	$4,099	$38,643	$0	$0
001.4000.369907 CPR Training Revenue	$0	$0	$250	$250
001.4020.338000 Pinellas County	$0	$0	$0	$776,508
001.4020.342200 Redington Beach Fire Contract	$0	$0	$0	$327,900
001.4020.342400 Pinellas County EMS	$0	$0	$0	$0
001.4020.369900 Sales Tax Collection Allowance	$0	$0	$0	$0
001.4020.369906 Insurance Proceeds	$0	$0	$0	$0
001.5000.324610 Impact Fees - Residential - Culture/Recreation	$0	$0	$0	$0
001.5000.324620 Impact Fees - Commercial - Culture/Recreation	$0	$0	$0	$0
001.5000.347400 Special Event Fee	$0	$0	$175,000	$65,000
001.5000.347501 Recreation Programs	$50,133	$27,733	$45,000	$38,000
001.5000.347502 After School Program	$67,911	$54,398	$105,000	$110,000
001.5000.347503 Summer Program	$80,379	$74,394	$95,000	$97,000
001.5000.347504 Field Rentals	$39,199	$16,783	$40,000	$41,000
001.5000.347505 Sponsorships	$6,786	$650	$50,000	$50,000
001.5000.347506 MB Little League	$10,000	$5,000	$10,000	$11,000
001.5000.347507 Adult Leagues	$0	$12,432	$0	$0
001.5000.347508 Youth Leagues	$35,401	$11,670	$5,000	$10,000
001.5000.362001 Facility Rental- Cost Recovery	$0	$0	$2,000	$1,500
001.5000.362002 Facility Rentals	$0	$0	$15,000	$15,000
001.8000.335380 State Appropriations - Physical Environment	$58,662	$37,409	$1,375,000	$0
Total revenues & other inflows	**$15,022,789**	**$20,322,258**	**$20,674,676**	**$17,099,698**

Impact Fee Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
105.3100.324310 Impact Fees - Residential - Transportation	$20,930	$12,309	$15,695	$0
105.3100.324311 Transportation Residential Impact Fees - Pinellas County	$19,525	$6,471	$10,000	$10,000
105.3100.324320 Impact Fees - Commercial - Transportation	$871	$0	$15,695	$0
105.3100.324321 Transportation Commercial Impact Fees - Pinellas County	$6,925	$3,001	$6,000	$2,000
105.3100.361100 Interest Earnings	$2,269	$3,720	$2,600	$3,900
105.4000.324110 Impact Fees - Residential - Public Safety	$8,372	$7,067	$6,278	$18,000
105.4000.324120 Impact Fees - Commercial - Public Safety	$348	$0	$6,278	$6,000
105.4000.361100 Interest Earnings	$587	$844	$550	$550
105.5000.324610 Impact Fees - Residential - Culture/Recreation	$165,764	$139,948	$123,025	$130,000
105.5000.324620 Impact Fees - Commercial - Culture/Recreation	$6,896	$0	$123,025	$120,000
105.5000.361100 Interest Earnings	$11,461	$16,627	$10,900	$10,500
Total revenues & other inflows	**$243,948**	**$189,987**	**$320,046**	**$300,950**

Local Option Sales Tax Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
103.1400.380000 Other Sources	$0	$0	$0	$0
103.1400.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
103.9000.312600 7th Cent Sales Tax Revenue	$653,554	$667,665	$663,000	$665,000
103.9000.361100 Interest Earnings	$130,422	$119,813	$85,000	$100,000
Total revenues & other inflows	**$783,976**	**$787,478**	**$748,000**	**$765,000**

Marina Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
405.9300.334392 FDEP Resilience Grant	$0	$100,000	$0	$0
405.9300.335380 State Appropriations - Physical Environment	$0	$0	$0	$0
405.9300.347500 ATM Service Charge	$157	$592	$600	$600
405.9300.347901 Unleaded Fuel Sales	$2,447,295	$1,977,498	$3,000,000	$2,500,000
405.9300.347902 Diesel Sales	$105,081	$159,888	$200,000	$200,000
405.9300.347903 Diesel - Commerical	$352,384	$256,707	$500,000	$300,000
405.9300.347904 Purchases Fuel	($2,185,371)	($1,737,224)	($2,500,000)	($2,000,000)
405.9300.347905 Propane Sales	$2,046	$1,701	$3,500	$3,000
405.9300.347906 Propane - Exempt	$219	$196	$500	$200
405.9300.347907 Purchases Propane	($1,673)	($1,509)	($2,500)	($2,000)
405.9300.347908 Misc Store Income-Taxable	$293,704	$284,719	$350,000	$350,000
405.9300.347909 Misc Store Income-Non Taxable	$2,901	$2,763	$2,500	$2,500
405.9300.347910 Purchases Store	($196,330)	($172,301)	($250,000)	($250,000)
405.9300.347911 Dry Storage Fees	$135,915	$133,817	$160,000	$170,000
405.9300.347912 Transient Rentals	$86,797	$89,169	$120,000	$120,000
405.9300.347913 Marina Slip Rent	$264,605	$261,094	$250,000	$290,000
405.9300.347914 Annual Fishing Tournament	$31,163	$37,966	$20,000	$25,000
405.9300.347915 Land & Sea Sales	$0	$0	$0	$0
405.9300.347916 Late Fees	$0	$0	$0	$0
405.9300.347917 Boat Ramp Parking	$7,419	$12,238	$10,000	$15,000
405.9300.361100 Interest Earnings	$180,295	$164,788	$140,000	$0
405.9300.364000 Sale/Disposition of Capital Assets	($7,415)	($42,051)	$0	$0
405.9300.369900 Other Miscellaneous Revenues	$0	$106	$0	$0
405.9300.369903 Refund Prior Year Expenses	$0	$0	$0	$0
405.9300.369904 Sales Tax Collection Allowance	$360	$360	$0	$0
405.9300.369906 Insurance Proceeds	$0	$0	$0	$0
405.9300.369912 Boat Ramp Fees	$0	$789	$200	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
405.9300.369913 Commission - Laundry Equipment	$873	$1,059	$1,000	$1,000
405.9300.369914 ATM Surcharge Fee	$0	$0	$0	$0
405.9300.380000 Other Sources	$0	$0	$0	$0
405.9300.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
405.9300.381002 Transfer from Sanitation Fund	$0	$0	$0	$0
405.9300.381003 Transfer from Stormwater Fund	$0	$0	$0	$0
405.9300.389201 Federal Grant - Clean Vessel	$4,482	$0	$0	$0
405.9300.389801 Asset Transfer In from Governmental Activities	$0	$0	$0	$0
Total revenues & other inflows	**$1,524,907**	**$1,532,363**	**$2,005,800**	**$1,725,300**

Parking Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
407.6500.344501 John's Pass Village	$443,180	$479,638	$520,500	$500,000
407.6500.344502 City/South Beach	$712,848	$769,500	$920,000	$865,000
407.6500.344503 Non-Resident Parking Permits	$2,976	$1,120	$3,000	$1,500
407.6500.344504 Village Blvd. Parking	$1,250,784	$1,047,122	$1,725,000	$750,000
407.6500.344505 Misc. Lot Parking	$287,930	$279,939	$471,500	$450,000
407.6500.344508 Business Parking Permit	$17,974	$7,032	$17,250	$15,000
407.6500.354001 Parking Fines	$547,818	$267,317	$550,000	$525,000
407.6500.361100 Interest Earnings	$123,124	$175,410	$132,000	$150,000
407.6500.364000 Sale/Disposition of Capital Assets	$0	($7,665)	$0	$0
407.6500.369900 Sales Tax Collection Allowance	$242	$0	$0	$0
407.6500.369903 Refund Prior Year Expenses	$0	$0	$0	$0
407.6500.369904 Sales Tax Collection Allowance	$360	$341	$360	$300
407.6500.369906 Insurance Proceeds	$0	$13,860	$0	$0
407.6500.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
Total revenues & other inflows	**$3,387,236**	**$3,033,614**	**$4,339,610**	**$3,256,800**

Sanitation Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
402.7000.343400 Sanitation Charges	$2,287,549	$2,152,882	$1,900,000	$1,950,000
402.7000.343401 Recycling Service Fee	$39,889	$34,387	$35,000	$35,500
402.7000.343402 Late Fees	$77	$0	$0	$0
402.7000.361100 Interest Earnings	$87,002	$94,107	$95,945	$74,000
402.7000.362006 Container Rent	$3,329	$3,244	$0	$0
402.7000.364000 Sale/Disposition of Capital Assets	($228,929)	($580)	$0	$0
402.7000.369900 Other Miscellaneous Revenues	$0	$24	$0	$0
402.7000.369903 Refund Prior Year Expenses	$6	$0	$0	$0
402.7000.369906 Insurance Proceeds	$0	$0	$0	$0
402.7000.380000 Other Sources	$0	$0	$0	$0
402.7000.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
402.7000.381003 Transfer from Stormwater Fund	$0	$0	$0	$0
402.7000.381004 Transfer from Marina Fund	$0	$0	$0	$0
402.7000.381007 Transfer from Parking Fund	$0	$62,496	$0	$0
402.7000.389401 Pinellas County Recycling Grnt	$2,860	$2,876	$0	$0
402.7000.389801 Asset Transfer In from Governmental Activities	$0	$0	$0	$0
Total revenues & other inflows	**$2,191,782**	**$2,349,436**	**$2,030,945**	**$2,059,500**

Stormwater Fund

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
404.9200.334391 Stormwater Grant	$32,127	$8,683	$600,000	$2,000,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
404.9200.338000 Pinellas County	$0	$581,255	$2,735,000	$1,485,000
404.9200.343700 Stormwater Service	$693,243	$680,497	$675,000	$680,000
404.9200.361100 Interest Earnings	$229,567	$194,015	$98,595	$85,000
404.9200.364000 Sale/Disposition of Capital Assets	$0	($156,994)	$0	$0
404.9200.369900 Other Miscellaneous Revenues	$0	($204)	$0	$0
404.9200.369903 Refund Prior Year Expenses	$0	$0	$0	$0
404.9200.369906 Insurance Proceeds	$0	$0	$0	$0
404.9200.380000 Other Sources	$0	$0	$0	$0
404.9200.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
404.9200.381001 Transfer from General Fund	$1,495,000	$0	$1,496,150	$1,495,500
404.9200.381002 Transfer from Sanitation Fund	$0	$0	$0	$0
404.9200.381004 Transfer from Marina Fund	$0	$0	$0	$0
404.9300.389801 Asset Transfer In from Governmental Activities	$0	$0	$0	$0
Total revenues & other inflows	**$2,449,937**	**$1,307,252**	**$5,604,745**	**$5,745,500**

Long-range operating financial plans

GFOA F7 — Long-range Operating Financial Plans

The City of Madeira Beach maintains long-range operating financial plans to ensure that budgetary decisions made today are consistent with the City's ability to sustain services, fund infrastructure, and achieve its strategic goals over multiple years. These plans extend the financial outlook for major funds at least two years beyond the FY2027 budget year, providing the Board of Commissioners and City management with a forward-looking framework for evaluating revenues, expenditures, capital needs, and fund balance adequacy.

Long-range financial planning is particularly critical for Madeira Beach given its position as a low-lying barrier island community with significant exposure to natural disaster risk, coastal infrastructure needs, and the potential for major legislative changes — including proposed Amendment 3 on the November 2026 Florida ballot — that could materially alter property tax revenues in future years. These plans inform every aspect of the annual budget process, from fee-setting and capital prioritization to staffing levels and reserve targets.

Long-range operating plans are authored (Madeira does not publish a multi-year operating outlook). Paste or draft narrative above; CIP capital schedules are not this page. Ask before inventing a multi-year dollar plan.

Planning horizon — major funds

The City's long-range operating financial plans cover all major governmental and proprietary funds. The outlook for each fund extends through at least FY2029 — two years beyond the FY2027 budget year — and in some cases through FY2031 for capital planning purposes.

General Fund — The General Fund remains the City's largest operating fund. The FY2027 budget reflects a significant normalization from elevated FY2026 spending driven largely by post-hurricane capital activity and one-time costs. Looking beyond FY2027, the primary long-range concern is the potential revenue impact of Amendment 3, which could reduce assessed values and, consequently, ad valorem tax revenues in FY2028 and beyond. The City's response is to pursue operational efficiencies, update the fee schedule where appropriate, and maintain healthy reserves to buffer against revenue volatility.

Stormwater Fund — The Stormwater Fund carries the City's most significant multi-year capital commitment. The Area 6a project ($4,500,000) is budgeted in FY2027, followed by the Area 9 project with a planned $6,500,000 allocation in FY2028. The long-range plan also anticipates continued investment through FY2031. To support this capital program, the Stormwater EDU monthly rate doubled to $20 per equivalent dwelling unit beginning FY2027. The fund is expected to operate with a deficit in FY2027 before returning toward balance as capital projects are completed.

Sanitation Fund — The Sanitation Fund's long-range plan reflects rising vehicle replacement costs, including the $400,000 Kenworth T880 replacement budgeted in FY2027. Route optimization through Routeware/Rubicon software and continued operational improvements are projected to help contain expenditure growth in FY2028 and beyond.

Parking Fund — The Parking Fund is a significant revenue generator for the City. The long-range plan anticipates continued revenue normalization following elevated FY2026 collections, while investing in enforcement technology (body cameras), a parking garage feasibility study, and expanded pay station infrastructure. Revenues are projected to remain strong through the plan horizon.

Marina Fund — The Marina Fund's long-range plan includes the $400,000 City Hall Dock Construction project in FY2027, with continued planning for 14 transient slips and waterside development of the 555 150th Avenue property in FY2028 and beyond. The Boating Infrastructure Grant Program (BIGP) is being pursued to offset future construction costs.

Archibald Park Fund — Following elevated capital activity in FY2025 and FY2026 (Tom & Kitty Stuart Park restoration, Johns Pass Jetty Sidewalk, and interior channel dredge), the Archibald Park Fund's long-range plan reflects a return to routine park maintenance and enhancement levels in FY2027 and beyond. Grant funding and nonprofit partnerships are being pursued to supplement ongoing park improvements.

Building Fund — The Building Fund is projected to operate with expenditures exceeding permit revenues in FY2027 and the near-term outlook, reflecting staffing needs and post-storm permitting activity. The long-range plan calls for fee schedule updates and automation of the business tax receipt and inspection scheduling processes to improve cost recovery.

Debt Service Fund — The Debt Service Fund's outlook is stable, with annual debt service obligations remaining consistent through the plan horizon as existing obligations are retired. No new significant debt issuances are currently planned.

Local Option Sales Tax (LOST) Fund — LOST revenues are projected to remain stable through the plan horizon, consistent with Pinellas County's Penny for Pinellas program. FY2027 expenditures are significantly reduced from FY2026 as the Marine 25 replacement ($100,000) is the only major capital allocation in the year.

Gas Tax and Impact Fee Funds — These funds are projected to remain stable. Gas Tax proceeds continue to support transportation-related maintenance and are expected to grow modestly. Impact Fee collections are monitored annually and spent in accordance with legal and statutory requirements.

Key planning assumptions

The following assumptions underpin the City's long-range operating financial plans:

- **Property tax revenues** — Ad valorem revenue projections assume current assessed values, subject to significant uncertainty pending the outcome of Amendment 3 on the November 2026 ballot. A material reduction in homestead exemptions or assessment methodology could reduce General Fund revenues beginning in FY2028.
- **Fee revenues** — Fee schedules are updated in FY2027 per Ordinance 2026-08 for parking fines, parks and recreation programs, fire inspection fees, stormwater EDU rates, and marina rates. Future fee adjustments will be evaluated annually against cost recovery targets.
- **Capital funding** — The five-year capital plan is funded through a combination of operating fund transfers, Stormwater utility fees, LOST proceeds, gas tax revenues, impact fees, and grant funding. The City is actively pursuing state and federal grants (BIGP, FEMA, FDOT) to supplement local capital resources.
- **Inflation and cost escalation** — Operating expenditures reflect anticipated increases in personnel costs, insurance, and materials consistent with current market conditions. The Stormwater capital program cost estimates account for construction cost escalation through FY2031.
- **Reserves** — The City targets a General Fund reserve at a level sufficient to sustain operations through a major weather event without interrupting services, consistent with lessons learned from Hurricanes Helene and Milton. Enterprise fund reserves are maintained to support capital replacement cycles.
- **Debt** — No new debt issuances are assumed in the plan horizon beyond existing obligations. The Board of Commissioners will evaluate future financing needs in connection with the 555 150th Avenue property development plan and any parking garage construction that may result from the feasibility study.

- **Amendment 3 contingency** — The City is monitoring Amendment 3 closely. If passed, staff will develop a contingency plan to identify revenue offsets and expenditure reductions to preserve service levels and reserve targets.

Significance of long-range plans in relation to strategic goals

The City's long-range operating financial plans are directly aligned with its six core strategic priorities:

1. Resilience, Infrastructure & Coastal Management — Multi-year Stormwater capital commitments (Area 6a and Area 9) and the doubling of the EDU rate reflect the City's commitment to funding a sustainable drainage improvement program. The long-range plan ensures that capital investment in flood mitigation continues beyond the budget year without compromising operating fund stability.

2. Responsible Development & Land Use — The financial plan acknowledges the fiscal implications of the 555 150th Avenue property acquisition and the need for a development strategy that generates a return on that investment. Long-range planning supports a deliberate, fiscally responsible approach to development decisions rather than reactive capital commitments.

3. Financial Stewardship & Operational Efficiency — The plan prioritizes cost recovery through updated fee schedules, ERP adoption across departments, and process improvements in Finance, Community Development, and Sanitation. These efficiency gains are projected to improve cost recovery ratios and reduce reliance on General Fund subsidies over the plan horizon.

4. Public Safety & Regulatory Compliance — Stable Debt Service Fund projections, consistent Law Enforcement contract funding, and Fire/EMS staffing plans ensure that public safety services are sustainably funded through FY2029 and beyond.

5. Community Engagement, Parks & Recreation — The Archibald Park Fund's return to a normalized spending level after peak capital years supports ongoing park maintenance and enhancement without drawing down reserves. The Recreation Department's focus on cost recovery and program growth is reflected in modest, sustainable expenditure growth projections.

6. Organizational Development & Technology — Investments in ERP training, digital work order systems (Forerunner), recreation management software, and SharePoint migration are included in departmental operating budgets and are expected to generate long-term efficiency gains that reduce administrative cost growth in the outer years of the plan.

Five-year capital improvement plan

Personnel & capital

Capital Program Overview

The City of Madeira Beach's Five-Year Capital Improvement Plan (CIP) for FY2027–FY2031 reflects the City's commitment to maintaining and enhancing its infrastructure, public safety capabilities, recreational amenities, and operational capacity while exercising responsible fiscal stewardship in a period of financial constraint. The plan spans $35 projects across multiple funds, with investments concentrated in stormwater drainage, fleet replacement, public facilities, and recreation.

Definition of a Capital Expenditure

For purposes of the City's capital improvement plan and financial reporting, capital assets are defined consistent with the City's audited financial statements. Capital assets include property, plant, equipment, right-to-use assets, and infrastructure assets (e.g., roads, drainage improvements, sidewalks, and similar items), as reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines a capital asset as any asset with an initial, individual cost of more than $5,000 and an initial useful life of two or more years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

FY2027 Capital Highlights

The FY2027 budget year features the most significant single-year capital investment in the plan, led by the Stormwater Fund's Area 6a drainage improvement project. The following projects are budgeted for FY2027:

Stormwater Infrastructure

Stormwater drainage improvements represent the largest capital commitment in FY2027, reflecting the City's urgent need to address chronic flooding in low-lying coastal neighborhoods. The **Area 6a** project — encompassing 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr, and Municipal Dr — carries a $4,500,000 budget allocation, making it by far the largest single project in the budget year. Additionally, **Area 9** (Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, and Marlyn Way) begins in FY2027 with an initial allocation of $400,000, with the bulk of its $6,900,000 five-year investment planned for FY2028. Together, these two projects underscore the City's strategic priority to systematically address stormwater drainage area by area across the island.

Marina & Waterfront

The **City Hall Dock Construction** project is budgeted at $400,000, funded through the Marina Fund. This investment will improve waterfront access and support the City's marine operations and public use of the City Hall waterfront.

Fleet Replacement — Sanitation

The Sanitation Fund includes $400,000 for the replacement of unit #26, a 2020 Kenworth T880 solid waste vehicle. Maintaining a reliable fleet is essential to uninterrupted solid waste collection service for residents.

John's Pass Village

The **John's Pass Boardwalk & Jetty Sidewalk Rehabilitation and Resiliency Project**, budgeted at $250,000 from the General Fund in FY2027, will improve pedestrian safety and connectivity along one of the City's most heavily visited tourist destinations. An additional $1,500,000 is planned in FY2028 to complete the full rehabilitation and resiliency scope.

Public Safety

Two public safety capital items are budgeted in FY2027: the **Marine 25 Replacement** ($100,000, Local Option Sales Tax Fund) to maintain Fire/EMS marine response capability, and the **Replacement of Bunker Gear** ($63,000, General Fund) to ensure firefighter safety equipment meets current standards.

Fleet & Equipment — Archibald Park & Parking

The Archibald Park Fund includes $60,000 for replacement of unit #112, a maintenance truck essential to park operations. The Parking Fund includes $40,000 for the expansion of five additional pay stations to support continued growth in parking revenue and enforcement coverage.

FY2028 Capital Highlights

FY2028 carries a significant capital load across stormwater, sanitation fleet replacement, public safety facilities, and John's Pass Village:

- **John's Pass Boardwalk & Jetty Sidewalk Rehabilitation and Resiliency Project** — $1,500,000 from the General Fund to complete the full rehabilitation and resiliency scope of this heavily visited waterfront corridor
- **Area 9 Stormwater** — The bulk of the Area 9 drainage project ($6,500,000) is funded in FY2028, making it the largest single allocation in the entire five-year plan
- **EOC Construction** — $400,000 for a new Emergency Operations Center and additional office/meeting space (Local Option Sales Tax Fund)
- **Sanitation Fleet** — Replacement of unit #29 Kenworth Packer ($425,000), unit #21 Broyhill Load & Pack ($275,000), and unit #5 Chevy Silverado ($60,000)
- **Stormwater Fleet** — Replacement of unit #111 ($60,000)
- **Archibald Park** — Replacement of unit #36 utility truck ($75,000)
- **Fire/EMS** — Outfitting of newly constructed EOC space ($25,000)
- **IT** — Chamber upgrades ($10,000)
- **Public Works** — Replacement of 2016 Duralift mounted bucket truck ($55,000)

FY2029 Capital Highlights

FY2029 is anchored by a major facility investment and continued stormwater work, along with several recreation and fleet items carried over from the updated plan:

- **Public Works & Building Services Facility** — $2,500,000 from the Local Option Sales Tax Fund for construction of a new combined public works and building services facility
- **Area 7 Stormwater** — $750,000 for drainage improvements along American Legion Dr.
- **Sanitation Fleet** — Replacement of unit #18 Peterbilt claw truck ($350,000), unit #3 Ford F250 ($75,000), and unit #68 F250 ($75,000)
- **General Fund Fleet** — Replacement of unit #44 ($125,000)
- **Recreation** — Playground replacement ($150,000), passenger van ($60,000), and tennis/pickleball court renovation ($50,000)
- **Stormwater Fleet** — Replacement of units #110 ($60,000)
- **Archibald Park** — Replacement of #30 Scagg V Ride mower ($15,000)

FY2030–FY2031 Capital Highlights

The final two years of the plan focus on continued stormwater area completion and fleet lifecycle management:

- **Area 3A Stormwater** — Phases across FY2030 ($250,000) and FY2031 ($150,000) for drainage improvements along 140th–144th Ave, Virginia Ave, S Bayshore, and Marlyn Way
- **Sanitation Fleet** — Unit #23 Battle Motor garbage truck ($400,000) in FY2031; unit #24 Chevy Silverado ($60,000) in FY2030
- **Stormwater Fleet** — Unit #70 F250 with utility body ($60,000) in FY2031
- **General Fund Fleet** — Kubota tractor #9 ($65,000) and ASV Skidsteer #56 ($45,000) in FY2031

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555 150th Avenue — Vacant Waterfront Property

The City's five-year capital improvement plan does not include any capital expenditures related to the development of the 4.6-acre vacant waterfront property acquired at 555 150th Avenue. The City is still in the early stages of its planning process and has not yet developed concrete conceptual design plans or a realistic estimate of development costs. Given the scope and significance of this property, it would be premature to budget capital expenditures at this time without a well-defined and costed plan. Should any capital expenditures related to the development of this property become necessary during FY2027, a budget amendment can be formally approved and adopted by the Board of Commissioners at that time.

Capital Plan by Fund — Summary

The five-year CIP draws from multiple funding sources, with the **Stormwater Fund** carrying the heaviest investment load driven by the multi-area drainage improvement program. The **Local Option Sales Tax Fund** serves as the primary vehicle for public facilities and recreation improvements, while **Sanitation** and **General Fund** investments are concentrated in fleet lifecycle replacement. The **Marina**, **Parking**, and **Archibald Park** funds each carry targeted, mission-critical capital items.

The City's deliberate, phased approach to capital investment — particularly in stormwater — reflects the broader strategic framework of addressing coastal resilience systematically while preserving fiscal flexibility in the face of potential property tax reform under Amendment 3.

Five-Year Capital Improvement Plan Schedule

Capital outlay history

Fiscal year	Amount	%
FY2024 Actual	$4,897,659	6.7 %
FY2025 Actual	$6,109,986	8.4 %
FY2026 Budget	$31,860,000	43.8 %
FY2026 Projected	$23,588,055	32.5 %
FY2027 Budget	$6,213,000	8.5 %
Total	**$72,668,700**	**100.0%**

Current-year CIP by fund

Fund	Amount	%
Archibald Park Fund	$60,000	1.0 %
General Fund	$313,000	5.0 %
Local Option Sales Tax Fund	$100,000	1.6 %
Marina Fund	$400,000	6.4 %
Parking Fund	$40,000	0.6 %

Fund	Amount	%
Sanitation Fund	$400,000	6.4 %
Stormwater Fund	$4,900,000	78.9 %
Total	**$6,213,000**	**100.0%**

Five-year capital plan

Fund	Project	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Archibald Park Fund	Replace #112 Truck	$60,000	$0	$0	$0	$0	$60,000
Archibald Park Fund	Replace #30 2022 Scagg V Ride Mower	$0	$0	$15,000	$0	$0	$15,000
Archibald Park Fund	Replace #36 utility truck	$0	$75,000	$0	$0	$0	$75,000
General Fund	Chamber Upgrades	$0	$10,000	$0	$0	$0	$10,000
General Fund	John’s Pass Boardwalk & Jetty Sidewalk Rehabilitation and Resiliency Project	$250,000	$1,500,000	$0	$0	$0	$1,750,000
General Fund	Replace #44	$0	$0	$125,000	$0	$0	$125,000
General Fund	Replace #56 2021 ASV Skidsteer	$0	$0	$0	$0	$45,000	$45,000
General Fund	Replace #9 2021 Kubota M6-091 HDC-1 Tractor	$0	$0	$0	$0	$65,000	$65,000
General Fund	Replace 2016 Duralift mounted bucket	$0	$55,000	$0	$0	$0	$55,000
General Fund	Replacement of Bunker Gear	$63,000	$0	$0	$0	$0	$63,000
Local Option Sales Tax Fund	Construction of EOC & additional office/meeting space	$0	$400,000	$0	$0	$0	$400,000
Local Option Sales Tax Fund	Marine 25 - Replacement	$100,000	$0	$0	$0	$0	$100,000
Local Option Sales Tax Fund	Outfitting of newly constructed space	$0	$25,000	$0	$0	$0	$25,000
Local Option Sales Tax Fund	Passenger Van Replacement	$0	$60,000	$0	$0	$0	$60,000
Local Option Sales Tax Fund	Public Works & Building Services Facility	$0	$0	$2,500,000	$0	$0	$2,500,000
Local Option Sales Tax Fund	Recreation Playground Replacement	$0	$0	$150,000	$0	$0	$150,000
Local Option Sales Tax Fund	Tennis / Pickleball Court Renovation	$0	$0	$50,000	$0	$0	$50,000
Marina Fund	City Hall Dock Construction	$400,000	$0	$0	$0	$0	$400,000
Parking Fund	Parking Pay Stations – Expansion (5 Units)	$40,000	$0	$0	$0	$0	$40,000
Sanitation Fund	#23 2024 Battle Motor Garbage Truck	$0	$0	$0	$0	$400,000	$400,000

Fund	Project	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Sanitation Fund	Replace #18 2013 Peterbuilt Claw truck	$0	$0	$350,000	$0	$0	$350,000
Sanitation Fund	Replace #21 2021 Broyhill Load & Pack	$0	$275,000	$0	$0	$0	$275,000
Sanitation Fund	Replace #24 2019 Chevy Silverado with a liftgate	$0	$0	$0	$60,000	$0	$60,000
Sanitation Fund	Replace #26 2020 Kenworth T880	$400,000	$0	$0	$0	$0	$400,000
Sanitation Fund	Replace #29 2020 Kenworth Packer	$0	$425,000	$0	$0	$0	$425,000
Sanitation Fund	Replace #3 2019 Ford F250	$0	$0	$75,000	$0	$0	$75,000
Sanitation Fund	Replace #5 2019 Chevy Silverado 1500 with Liftgate	$0	$60,000	$0	$0	$0	$60,000
Sanitation Fund	Replace #68 219 F250	$0	$0	$75,000	$0	$0	$75,000
Stormwater Fund	Area 3A - 140th Ave to 144th Ave, Virginia Ave, S Bayshore, and Marlyn Way	$0	$0	$0	$250,000	$150,000	$400,000
Stormwater Fund	Area 6a - 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr	$4,500,000	$0	$0	$0	$0	$4,500,000
Stormwater Fund	Area 7 - American Legion Dr.	$0	$0	$750,000	$0	$0	$750,000
Stormwater Fund	Area 9 - Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, & Marlyn Way	$400,000	$6,500,000	$0	$0	$0	$6,900,000
Stormwater Fund	Replace #110 - 2016 Chevy Silverado 2500	$0	$0	$60,000	$0	$0	$60,000
Stormwater Fund	Replace #111 - 2016 Chevy Silverado 2500	$0	$60,000	$0	$0	$0	$60,000
Stormwater Fund	Replace #70 2021 F250 with utility body	$0	$0	$0	$0	$60,000	$60,000

Debt

Debt Overview

The City of Madeira Beach maintains a disciplined approach to debt management, utilizing long-term financing only for capital improvements that provide lasting public benefit. As of September 30, 2025, the City carries debt obligations across both its governmental and business-type activities. Governmental debt consists of the Capital Improvement Revenue Bonds, Series 2013, along with a lease payable and compensated absences. Business-type debt consists of two direct placement revenue bonds — the Capital Improvement Revenue Bond, Series 2019, and the Stormwater System Refunding Bond, Series 2020 — along with a lease payable and compensated absences.

Total governmental long-term liabilities as of September 30, 2025 stood at $3,857,509, with $178,507 due within one year. Total business-type long-term liabilities stood at $14,519,698, with $673,155 due within one year. No new debt was issued during FY2025, and the City continues to make timely principal and interest payments on all obligations.

Purpose of Obligations

Governmental Activities

Capital Improvement Revenue Bonds, Series 2013 — Issued in October 2013 in the original 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. The bonds consist of serial bonds in the amount of $1,020,000 with interest rates from 3.00% to 3.50%, payable semiannually on October 1 and April 1, with annual principal installments from $90,000 to $115,000 from October 1, 2014 to October 1, 2023. Term bonds in the amount of $3,740,000 carry interest rates from 4.00% to 5.00%, payable semiannually on October 1 and April 1, with annual principal installments from $130,000 to $285,000 from October 1, 2025 to October 1, 2043. The outstanding balance as of September 30, 2025 is $3,495,000. Pledged revenues include the public services tax, half-cent sales tax, franchise fees, and state revenue sharing.

Business-Type Activities

Capital Improvement Revenue Bond, Series 2019 — Issued in July 2019 in the original amount of $15,063,000 to finance roadway and stormwater improvements and pay associated costs of issuance. This is a serial bond with an interest rate of 3.07%, payable semiannually on May 1 and November 1, with annual principal installments from $554,000 to $993,000 from November 1, 2019 to November 1, 2039. The outstanding balance as of September 30, 2025 is $12,116,000. Pledged revenues include a covenant to budget and appropriate annual debt service from non-ad valorem revenues.

Stormwater System Refunding Bond, Series 2020 — Issued in October 2020 in the original amount of $4,442,000 to finance improvements to the stormwater system. This is a serial bond with an interest rate of 1.73%, payable annually on October 1, with annual principal installments from $411,000 to $479,000 from October 1, 2021 to October 1, 2030. The outstanding balance as of September 30, 2025 is $2,316,000. Pledged revenues include drainage fee gross revenues, with a backup covenant to budget and appropriate non-ad valorem revenues.

FINANCIAL STRUCTURE

Fund descriptions and fund structure

GFOA F1 — Fund Descriptions and Fund Structure

The City of Madeira Beach budgets and accounts for its financial activity through eleven funds spanning two fund categories: **governmental funds**, which account for general government and other tax- and fee-supported activities, and **proprietary (enterprise) funds**, which account for services financed primarily by user charges. All eleven funds are subject to annual appropriation by the Board of Commissioners as part of this budget.

Budgetary fund structure

Governmental funds — General Fund, Building Fund, Archibald Park Fund, Debt Service Fund, Gas Tax Fund, Local Option Sales Tax Fund, and Impact Fee Fund.

Proprietary funds — Stormwater Fund, Sanitation Fund, Parking Fund, and Marina Fund.

For FY2027, total budgeted resources across all funds are **$32,533,673** in revenues against **$37,778,010** in expenditures.

Appropriated funds

All funds presented in this budget book are appropriated funds — each is adopted by the Board of Commissioners as part of the annual budget ordinance and is legally subject to expenditure control at the fund level. No funds are included in this book for financial planning purposes only.

Major fund descriptions

General Fund — the City's principal operating fund, accounting for core municipal services including police contract law enforcement, fire/EMS, public works administration, community development, recreation, and general administration. For FY2027, the General Fund is budgeted at **$17,099,698** in revenues and **$20,611,965** in expenditures.

Stormwater Fund — an enterprise fund that includes all activities pertaining to the construction, maintenance, and repair of the City's stormwater management system.

Sanitation Fund — an enterprise fund responsible for 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.

Building Fund — a governmental fund whose mission is to administer and enforce the current Florida Building Codes and the International Property Maintenance Codes for new and existing building construction, renovation, and remodeling, as well as fire, zoning, and neighborhood integrity codes, in an effort to ensure a safe, well-maintained community.

Parking Fund — an enterprise fund accounting for the operation of the City's Parking Management Department, including manual patrolling of fourteen city-owned parking lots comprising 554 parking spaces daily, and ensuring proper maintenance and functionality of the twenty-nine pay stations throughout the City.

Archibald Park Fund — a special revenue fund established in 2014, 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 of every park in the city along with the maintenance of the beach.

Marina Fund — an enterprise fund accounting for the operation of the City's marina and ship store on 150th Avenue. Marina operations support the citizens and visitors to Madeira Beach and provide safe and convenient access to the community's waterways.

Debt Service Fund — a special revenue fund established in FY 2016 to account for governmental fund debt service obligations expended via interfund transfers. Fund balance includes any reserves that have been committed by the Board of Commissioners for the purpose of retiring outstanding debt.

Gas Tax Fund — a special revenue fund established in FY 2016 that 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.

Local Option Sales Tax Fund — a governmental fund that generates revenue through Pinellas County's 1% sales surtax program (Penny for Pinellas), originally approved by voters in 1990. Proceeds are shared between the county and municipalities in order to fund infrastructure improvements.

Impact Fee Fund — a governmental fund used to report the collection of transportation, public safety, and recreation impact fees and expend amounts collected in accordance with legal and statutory requirements.

Relationship to audited statements

This budget presents the funds through which the City conducts its appropriated financial operations. The City's audited Annual Comprehensive Financial Report may present additional detail — including fiduciary funds and component units not subject to this budgetary appropriation process — or may combine certain nonmajor funds for financial statement presentation. Readers seeking the complete, audited fund structure should refer to the City's most recent Annual Comprehensive Financial Report.

Basis of budgeting

GFOA F2 — Basis of Budgeting

The City develops and adopts its annual budget under authority of the City Charter, which requires the City Manager to present the proposed budget to the Board of Commissioners prior to July 1 each year.

Basis of budgeting

The City's governmental funds — the General Fund and its special revenue, debt service, and capital project funds — are budgeted on the **modified accrual basis of accounting**, consistent with generally accepted accounting principles (GAAP) for governmental fund types: revenues are recognized when they are measurable and available, and expenditures are recognized when the related liability is incurred.

The City's proprietary (enterprise) funds — including Sanitation, Stormwater, Marina, and Building — are budgeted on the **full accrual basis**, reflecting their economic-resources measurement focus. Revenues are recognized when earned and expenses when the related liability is incurred, regardless of the timing of cash flows.

Relationship to audited accounting basis

The City's basis of budgeting matches its audited basis of accounting for both fund types, so no reconciliation between the adopted budget and the audited financial statements is required.

For governmental funds, the City's Annual Comprehensive Financial Report confirms that budget-to-actual comparisons are provided for each individual governmental fund with an adopted annual budget, and that this comparison is presented as part of the basic financial statements for governmental funds — meaning the budgetary basis and the audited basis are the same.

For proprietary funds, the City's Annual Comprehensive Financial Report likewise states that the proprietary fund statements provide the same type of information found in the government-wide financial statements, using the same basis of accounting — confirming that enterprise fund budgets are prepared and reported on the same full accrual basis used in the audited statements.

Financial policies

GFOA P3 — Financial Policies

Summary of financial policies

The City of Madeira Beach's principal long-term financial policy is its fund balance policy, adopted by the Board of Commissioners on September 8, 2015. That policy establishes fund balance classifications consistent with GASB standards — committed, assigned, and unassigned — and directs how each is used:

- **Unassigned fund balance**: the Board's policy requires the City to maintain a minimum unassigned General Fund balance equivalent to two months of annual General Fund operating expenditures, preserving the City's most liquid resource for unanticipated needs.
- **Committed fund balance**: resources the Board has formally set aside for specific purposes — including the City's emergency (storm) reserve, future debt service payoffs, and future capital appropriations — may only be spent upon further Board authorization.
- **Assigned fund balance**: reserved for existing purchase obligations and to help fund a subsequent year's budgeted uses that exceed budgeted revenues, at management's discretion.

The City also uses a five-year Capital Improvement Program, presented alongside the annual budget, to link near-term capital decisions to the City's longer-range financial position — beginning each year from the prior year's ending unassigned balance and projecting current-year activity before the Board allocates funding to specific capital needs.

Balanced budget definition

Under Section 166.241, Florida Statutes, Florida municipalities must adopt a balanced budget annually, by resolution or ordinance unless the City Charter specifies otherwise. Consistent with that statute, Madeira Beach defines a balanced budget as one in which total budgeted appropriations — expenditures, reserves, and other uses — do not exceed the total of budgeted revenues, transfers, and available fund balance for that fiscal year, for each individual fund.

Compliance

The FY2027 proposed budget is balanced as defined above for every City fund and complies with the Board's fund balance policy, including the requirement to maintain a minimum unassigned General Fund balance equivalent to two months of General Fund operating expenditures.

Investment policy

The City of Madeira Beach's Investment Policy, adopted by the City Commission and reviewed annually, establishes guidelines for the prudent investment of all surplus public funds under the City's control, in compliance with Florida Statutes § 218.415. Pension funds and debt-related funds governed by bond indentures are excluded from this policy's scope.

Objectives. Investment activities are guided by three priorities in order of importance: (1) **safety of principal** — protection of capital is the foremost objective; (2) **liquidity** — the portfolio shall maintain sufficient liquidity to meet operating requirements; and (3) **return on investment** — yield optimization is secondary to safety and liquidity.

Standard of care. The City adopts the Prudent Person Rule: investments shall be made with the judgment and care that persons of prudence and discretion would exercise in managing their own affairs — not for speculation, but for investment. Officials acting in accordance with this policy are relieved of personal liability for individual securities' credit risk or market price changes, provided deviations are reported and addressed.

Ethics and conflicts of interest. Officers and employees involved in investment activities shall refrain from personal business activity that conflicts with proper execution of the investment program. Disclosure of material financial interests is required, and gifts or inducements from financial institutions are prohibited.

Authorized investments. The City may invest only in instruments permitted under Florida law, including U.S. Treasury and Government Agency securities, interest-bearing time deposits, fully collateralized repurchase agreements, commercial paper meeting statutory rating requirements, banker's acceptances, the Local Government Surplus Funds Trust Fund (SBA pool), and AAAm-rated money market mutual funds.

Portfolio diversification and maturity. The portfolio shall be diversified by investment type, issuer, and maturity. Investments shall be matched with anticipated cash flow needs, with a maximum maturity of generally five years unless specifically approved by the City Commission. The portfolio must ensure adequate liquidity for all obligations as they come due.

Safekeeping and internal controls. All securities shall be held by a third-party custodian, evidenced by safekeeping receipts, and registered in the City's name. The Finance Director shall establish internal controls including separation of duties, authorization procedures, regular reconciliation, and fraud prevention mechanisms. An annual independent audit shall review compliance.

Reporting. The Finance Director shall provide quarterly investment reports to the City Commission covering portfolio holdings and values, investment income, maturity distribution, and a compliance statement. The policy is reviewed annually by the City Commission, and any deviations must be formally approved.

Purchasing ordinance

The City of Madeira Beach's purchasing regulations, set out in Chapter 2, Article V of the Code of Ordinances (Sec. 2-193), establish a uniform system for the procurement of goods and services, promoting transparency, competition, and the responsible stewardship of public funds. The ordinance applies to all City departments and the City Manager serves as the City's purchasing agent.

Purchasing thresholds and authorization. Purchases are governed by a three-tier structure based on dollar value:

- **Under $5,000**: The City Manager, department head, or designee may purchase by telephone or other contact with a supplier, based on the buyer's experience and knowledge. No formal quotes are required.
- **$5,000 to $30,000**: Formal written quotes or similar proposals must be solicited. Purchase orders are issued to the vendor offering the most acceptable product or service at the lowest cost.
- **Over $30,000**: Purchases must be competitively bid per Sec. 2-182 and require Board of Commissioners approval, unless a specific exemption applies.

Exemptions from competitive bidding. Purchases exceeding the formal bid threshold may be exempt in the following circumstances: purchases made through state, county, or other cooperative/piggyback contract agreements (provided the underlying contract authorized such use and was competitively solicited); sole-source procurements where only one vendor can supply the required goods or services (subject to a minimum five-business-day public posting requirement and written determination by the City Manager); emergency purchases during a declared state of emergency; purchases of used equipment at public auction; insurance, utilities, and real property; purchases where use of a different vendor would void an existing warranty; and purchases under grant contracts requiring a different procurement method.

Cooperative purchasing. The City may participate in, sponsor, or administer cooperative purchasing programs combining requirements of two or more public entities to achieve volume savings or other public benefits, including joint contracts and open-ended state or county contracts available to political subdivisions.

Emergency purchases. When a state of emergency is declared in Pinellas County, the City Manager may suspend normal purchasing policies and waive standard procedures to protect the health, safety, and welfare of the community, including the authority to enter contracts, incur obligations, employ workers, rent equipment, and expend public funds as necessary.

Board waiver authority. The Board of Commissioners may waive purchasing procedures by a four-fifths vote whenever strict compliance would not be in the City's best interest. Such waiver must occur by motion at a public meeting.

Ethics and compliance. All procurement activities shall comply with applicable Florida law, including the State's ethics statutes. Employees involved in purchasing decisions must disclose any potential conflicts of interest and are subject to disciplinary action for violations.

Cash receipting and handling policy

The City of Madeira Beach's Cash Receipting and Handling Policy, administered by the Finance Department, establishes uniform procedures for the collection, custody, safeguarding, and reporting of all cash received by City departments. "Cash" is defined broadly to include currency, coins, checks, credit card settlement reports, and electronic fund transfers.

Core principles. All incoming cash must be acknowledged by receipt immediately upon acceptance and forwarded for processing within one business day using the City's cash receipts system. Cash must never be left unattended — if an employee leaves his or her workstation for any reason, cash must be secured in a locked location. Unauthorized persons are prohibited from areas where cash is handled, and large sums must be counted out of public view. Under no circumstances may an employee commingle City funds with personal funds, deposit City cash in a personal bank account, or take funds home for safekeeping. Cash receipts may not be used for expenditures, refunds, change-making, or petty cash purposes.

Deposits. All cash received must be deposited within one business day of collection. Cash held overnight must be secured in a safe or locking device. All checks must be properly endorsed upon receipt. Departments are responsible for meeting next-business-day deposit requirements, providing accurate deposit information, and safeguarding funds at all times. Cash is deposited through the Brink's 24/SEVEN online portal; checks are dropped to the designated secure drop box at the Finance Office no later than four o'clock in the afternoon.

Accepting payments. Currency must be receipted immediately on a sequentially pre-numbered cash receipt form in the City's financial system, counted in the customer's presence, and checked for counterfeits for bills of twenty dollars or higher. No foreign currency is accepted. Checks must be reviewed for completeness — verifying account holder information, bank routing and account numbers, date, and that written and numerical amounts match. Post-dated checks are not accepted. All standard check types are accepted (cashier's checks, certified checks, money orders, traveler's checks, and personal checks), but checks drawn on foreign banks require special handling by the Finance Department.

Credit card and special event collections. Credit card batches must be settled and submitted for deposit daily, accompanied by a Settlement Report. Special events with expected revenues of $1,000 or more must arrange a secure cash drop and security escort with the Finance Department at least five business days prior to the event.

Petty cash and change funds. Petty cash funds are available for small, immediate purchases where a full purchase order process would be impractical. The maximum petty cash purchase is $50 per transaction unless prior written approval is obtained from a Department Director. Petty cash may not be used to cash checks, make loans or advances, reimburse travel, pay wages, or make purchases that would not otherwise be approved. Change funds are maintained solely for making change in the receipt of City funds and must equal their authorized amount at all times. Both fund types must be secured on City premises in a locked container at all times, are subject to unannounced quarterly audits by the Finance Department, and must never be commingled with personal funds.

NSF items. Returned non-sufficient funds (NSF) checks are handled by the Finance Department, which reverses the original payment via journal entry and coordinates with the receiving department to pursue collection from the customer.

Internal controls. Only the Finance Department may void, reverse, or correct a cash receipt entry. Void transactions may only be processed on the same day during normal business hours. The Finance Director or Assistant Finance Director administers the petty cash and change fund program, with day-to-day responsibilities delegated to the Accounting Manager.

Capital assets policy

The City of Madeira Beach's Capital Assets Policy establishes standardized treatment of capital expenditures across all fund types — governmental funds and enterprise funds — including capitalization thresholds, asset classification, valuation, depreciation, and disposal. Capital assets are maintained in the Capital Assets module of the City's Aclarian ERP system.

Governing standards. The policy is guided by GASB Statements No. 34, 42, 51, 62, 87, and 96; GASB Codification Section 1400; federal Uniform Guidance (2 CFR §200.310–§200.327); Chapter 274 and Section 218.33, Florida Statutes; Florida Administrative Code 69I-73; and Section 10.3 of Article X of the City's Code of Ordinances.

Capitalization threshold. A capital asset is real or personal property with an individual cost of $5,000 or more and an initial useful life of two or more years, regardless of asset category. Expenditures below this threshold must be budgeted and paid as operating expenses.

Asset categories. Capital assets are classified into eight categories: Land; Buildings and Building Improvements; Vehicles and Equipment; Construction in Progress; Capital Leases; Improvements Other than Buildings; Infrastructure; and Intangibles. Assets in progress are tracked in account 169900 — Construction in Progress until substantially complete, at which point they are reclassified to the appropriate capital asset category.

Valuation. Capital assets are reported at historical cost, including ancillary charges (freight, site preparation, professional fees) necessary to place the asset in service. Donated assets are recorded at estimated fair value at the time of acquisition. If non-cash consideration is used, the fair value of the consideration given — or of the asset received if the former cannot be determined — establishes cost.

Depreciation and useful lives. Straight-line depreciation is used for all depreciable assets, with a half-year convention except for equipment and machinery (which depreciate from the month following acquisition). All depreciable assets are assumed to have no salvage value at the end of their useful life. Land, land improvements (except beach renourishment), and construction in progress are not depreciated. Established useful lives include:

- **Buildings**: 35–50 years
- **Improvements other than buildings**: 10–65 years
- **Roads and bridges**: 15–50 years
- **Drainage improvements**: 25 years
- **Beach renourishment**: 5 years (depreciated as other improvements)
- **Equipment**: 5–20 years
- **Intangible assets**: 1–50 years
- **Works of art** (paintings and sculptures): not depreciated; other works of art 5–65 years
- **Leasehold improvements**: dependent on lease term

Leases. Long-term leases meeting the criteria of GASB Statement No. 87 are recorded at the lesser of the present value of minimum lease payments or the fair value of the leased property at inception, if above the $5,000 threshold. Leases that transfer ownership are treated as financed purchases and classified within the appropriate capital asset category rather than as intangible right-to-use assets.

Disposal. City Manager approval is required prior to the disposal of any capital asset, including scrapped, cannibalized, traded-in, unaccounted for, or stolen assets. Approvals are processed through workflow in the Aclarian ERP system. Assets with grant or other restrictions must be disposed of in accordance with those restrictions.

Asset impairments. In accordance with GASB 42, permanently impaired assets are reported at the lower of carrying value or fair value. Impairment may be triggered by physical damage, regulatory changes, technological obsolescence, changes in use, or construction stoppage. The Finance Department and the affected department collaborate to determine the appropriate impairment measurement method.

Internal controls. An annual physical inventory of all tangible personal property — including attractive items below the capitalization threshold — is conducted by each department and reported in Aclarian. The Finance Department performs periodic inventory audits. Year-end cutoff procedures require departments managing construction and consulting contracts to obtain invoices or accrual estimates as of September 30th to ensure expenditures are recorded in the proper fiscal period.

Grants administration policy

The City of Madeira Beach's Grants Administration Policy, effective upon adoption by the City Manager, establishes standardized procedures for identifying, securing, administering, reporting, and closing grants across all City departments. The policy ensures consistency, accountability, and compliance with all grantor requirements, and aligns grant activity with the City's fiscal management practices.

Grant identification and acquisition. Department representatives are responsible for identifying, researching, and pursuing grant opportunities relevant to their departmental operations. Departments may coordinate with the City's lobbyist and/or grant consultant to support research, application preparation, and submission. All grant applications should be aligned with City priorities and departmental strategic objectives.

Approval and execution. All new grant agreements must be formally approved by the Board of Commissioners and executed by the Mayor as the authorized signatory. Subsequent amendments to existing grant agreements — including changes in scope, budget, performance period, or compliance requirements — are approved and executed by the City Manager.

Establishing grants in the ERP system. Following Board approval and agreement execution, the responsible department notifies the Grant Administrator within the Finance Department. The Grant Administrator establishes the grant in the Aclarian ERP system using the New Project/Grant Form, ensuring proper project coding, budget entry, and documentation.

Compliance requirements. All grant compliance obligations — including quarterly performance reports, financial reporting, reimbursement requests, monitoring documentation, and audit support — must be clearly assigned using the Project/Grant Compliance Form in Aclarian. Each compliance item must have a designated responsible individual or department.

Billing and invoicing. All invoices, reimbursement requests, and financial drawdowns are prepared and submitted by the Finance Department in accordance with grantor requirements, coordinated jointly between the Grant Administrator and the applicable department representative overseeing the grant's operational activities.

Annual grant status reporting. Each department responsible for an active grant reports its status to the Grant Administrator annually, timed with the close of the City's fiscal year. Required information includes work completed to date, milestones achieved, expenses accrued but not yet billed, and anticipated future obligations or amendments.

Grant closeout. When a grant-funded project is complete, the responsible department notifies the Grant Administrator, who completes the formal closeout process using the Project/Grant Close Form in Aclarian. Closeout includes ensuring all financial reporting, final billing, documentation retention, and compliance obligations are satisfied.

Responsibilities summary.

Role	Key Responsibilities
Department Representative	Identify grants, prepare applications, manage operations, report status, communicate closeout
City Lobbyist / Grant Consultant	Support departments in research, applications, and strategy
Board of Commissioners	Approve all new grant agreements
Mayor	Execute new grant agreements
City Manager	Approve and execute grant amendments
Grant Administrator (Finance)	Establish grants in ERP, assign compliance requirements, coordinate invoicing, maintain documentation, close grants
Finance Department	Complete all billing and invoicing

Budget process

GFOA P4 — Budget Process

Process overview

The City of Madeira Beach prepares, reviews, and adopts its annual budget under Florida's Truth in Millage (TRIM) requirements. The Florida Legislature's 1980 TRIM Act sets the statutory notice and hearing requirements that all Florida taxing authorities — including the City — must follow when levying a millage and adopting a budget.

Florida Statutes s. 200.065 requires the Board of Commissioners to adopt the millage rate by a separate vote, and prior to adopting the budget itself. Before that vote, the City must publicly announce the name of the taxing authority, the rolled-back millage rate, and the proposed millage rate.

The Board acts on the millage and budget in two stages each year:

- **Tentative adoption** — the Board holds a special meeting to adopt the tentative millage rate and tentative budget on first reading, with a public hearing at the same meeting.
- **Final adoption** — after a public workshop to review the tentative numbers, the Board holds a second special meeting to adopt the final millage rate and final budget on second reading, with a public hearing at that meeting as well.

Each ordinance is read in full by the City Attorney before the Board votes. For the FY2026 budget, the Board adopted the tentative millage rate under Ordinance 2025-15 and the tentative budget under Ordinance 2025-16, both by unanimous 5-0 votes at the same special meeting.

Once adopted, the budget may be amended during the fiscal year by subsequent Board action as circumstances require, consistent with the same public-meeting requirements that govern original adoption.

Budget calendar

Key dates published on the City's official meetings calendar for the FY2027 budget:

Date	Meeting
September 9, 2026, 5:45 p.m.	BOC Special Meeting — Tentative FY2027 Millage Rate & Budget Ordinances, 1st Reading & Public Hearing
September 18, 2026, 5:05 p.m.	BOC Special Meeting — Adoption of FY2027 Millage Rate & Budget Ordinances, Final Reading & Public Hearing

Budget workshops

Prior to the formal adoption hearings, the Board of Commissioners held five budget workshops during the FY2027 budget development cycle. These workshops gave commissioners and the public the opportunity to review specific aspects of the proposed budget in depth before any formal votes were taken.

Date	Workshop	Topics Reviewed
April 29, 2026	Budget Workshop #1	Historical financial overview, reserve analysis, FY2025 audit results, and FY2026 proposed mid-year budget amendment
May 27, 2026	Budget Workshop #2	Capital Improvement Plan and position listing & benefits overview
June 24, 2026	Budget Workshop #3	Ad valorem tax analysis and preliminary revenue budget information
July 22, 2026	Budget Workshop #4	Operating expense detail
August 26, 2026	Budget Workshop #5	Tentative budget book review

Each workshop was held at 2:00 p.m. in the Patricia Shontz Commission Chambers at City Hall and was open to the public. Together, these five sessions ensured that commissioners had a thorough understanding of the City's financial position, revenue outlook, capital needs, and departmental expenditures before the budget was formally presented for adoption.

Public involvement

Budget workshops are open to the public, and residents are encouraged to attend and participate as the budget is developed throughout the year. Both the tentative and final millage and budget hearings are also open to the public, and residents may speak on the record before the Board votes. Meetings are held in the Patricia Shontz Commission Chambers at City Hall and are also available to watch live through the City's website. Under the TRIM process, property owners separately receive a Notice of Proposed Property Taxes showing the City's proposed millage rate alongside the rolled-back rate, with the date, time, and location of the first public hearing, giving residents advance notice before they attend.

PERSONNEL AND PROGRAMS

Personnel / FTE schedules

Personnel & capital

Funded FTE by department

Department	FTE	%
Archibald	4.00	3.7 %
Board Of Commissioners	5.00	4.7 %
Building Services	9.60	8.9 %
City Clerk	3.00	2.8 %
City Manager	5.00	4.7 %
Community Development	4.90	4.6 %
Finance	3.00	2.8 %
Fire/Ems	28.51	26.5 %
Human Resources	1.00	0.9 %
Marina	4.75	4.4 %
Non-Departmental	1.00	0.9 %
Parking Management	4.00	3.7 %
Public Works Administration	2.80	2.6 %
Recreation	10.50	9.8 %
Redington Station	8.67	8.1 %
Sanitation	7.60	7.1 %
Stormwater	4.10	3.8 %
Total	**107.43**	**100.0%**

Personnel services cost by department

Department	Amount	%
Archibald	$378,572	3.2 %
Board Of Commissioners	$43,008	0.4 %
Building Services	$1,144,671	9.7 %
City Clerk	$393,291	3.3 %
City Manager	$723,436	6.2 %
Community Development	$629,633	5.4 %
Finance	$448,121	3.8 %
Fire/Ems	$3,701,276	31.5 %
Human Resources	$158,053	1.3 %
Marina	$469,424	4.0 %
Non-Departmental	$126,925	1.1 %
Parking Management	$328,960	2.8 %
Public Works Administration	$298,143	2.5 %
Recreation	$921,208	7.8 %
Redington Station	$918,801	7.8 %
Sanitation	$744,208	6.3 %
Stormwater	$332,863	2.8 %
Total	**$11,760,594**	**100.0%**

Position roster

Department	Position	Status	FTE	Cost
Archibald	Grounds Maintenance Supervisor	Filled	1.00	—

Department	Position	Status	FTE	Cost
	Grounds Maintenance Worker I	Filled	1.00	—
	Recreation Leader III	Filled	1.00	—
	Sr. Grounds Maintenance	Filled	1.00	—
Archibald	**Subtotal**		**4.00**	**$378,572**
Board Of Commissioners	Commissioner	Filled	1.00	—
	Commissioner	Filled	1.00	—
	Commissioner	Filled	1.00	—
	Commissioner	Filled	1.00	—
	Mayor	Filled	1.00	—
Board Of Commissioners	**Subtotal**		**5.00**	**$43,008**
Building Services	Assistant Community Development Director	Vacant	0.50	—
	Building Compliance Supervisor	Filled	1.00	—
	Building Inspector	Vacant	1.00	—
	Building Official	Vacant	1.00	—
	Building Services Coordinator	Filled	1.00	—
	Certified Permit Technician	Filled	1.00	—
	Community Development Director	Filled	0.50	—
	Engineer I	Vacant	0.50	—
	Permit & Code Compliance Specialist	Filled	1.00	—
	Permit & Code Compliance Specialist	Filled	1.00	—
	Planner II	Filled	0.50	—
	Plans Examiner	Filled	0.50	—
	Senior Planner	Filled	0.10	—
Building Services	**Subtotal**		**9.60**	**$1,144,671**
City Clerk	City Clerk	Filled	1.00	—
	Documents & Records Specialist	Filled	1.00	—

Department	Position	Status	FTE	Cost
	Executive Assistant to the City Clerk	Filled	1.00	—
City Clerk	**Subtotal**		**3.00**	**$393,291**
City Manager	Assistant to the City Manager	Filled	1.00	—
	Broadcast Technician & IT Coordinator	Filled	1.00	—
	City Manager	Filled	1.00	—
	Community Communications Officer	Filled	1.00	—
	Front Desk Administrative Assistant	Filled	1.00	—
City Manager	**Subtotal**		**5.00**	**$723,436**
Community Development	Assistant Community Development Director	Vacant	0.50	—
	Community Development Director	Filled	0.50	—
	Community Engagement Officer	Filled	1.00	—
	Engineer I	Vacant	0.50	—
	Long Range Planner	Filled	1.00	—
	Planner II	Filled	0.50	—
	Plans Examiner	Filled	0.50	—
	Senior Planner	Filled	0.40	—
Community Development	**Subtotal**		**4.90**	**$629,633**
Finance	Accountant II	Filled	1.00	—
	Assistant Finance Director	Filled	1.00	—
	Finance Operations Manager	Filled	1.00	—
Finance	**Subtotal**		**3.00**	**$448,121**
Fire/Ems	Deputy Fire Chief	Filled	0.75	—
	Driver / Paramedic	Filled	1.32	—
	Driver / Paramedic	Filled	1.32	—
	Driver / Paramedic	Filled	1.32	—
	Executive Assistant to the Fire Chief	Filled	0.75	—

Department	Position	Status	FTE	Cost
	Fire Chief	Filled	0.75	—
	Fire Inspector	Vacant	1.00	—
	Fire Marshal	Filled	1.00	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Firefighter / Paramedic	Filled	1.32	—
	Lieutenant / Paramedic	Filled	1.32	—
	Lieutenant / Paramedic	Filled	1.32	—
	Lieutenant / Paramedic	Filled	1.32	—
	Senior Mechanic	Filled	0.50	—
Fire/Ems	**Subtotal**		**28.51**	**$3,701,276**
Human Resources	Human Resources Director	Vacant	1.00	—
Human Resources	**Subtotal**		**1.00**	**$158,053**
Marina	Marina Attendant	Filled	1.00	—
	Marina Attendant	Filled	0.50	—
	Marina Manager	Filled	1.00	—
	Marina Supervisor	Filled	1.00	—
	Seasonal Marina Attendant	Filled	0.25	—

Department	Position	Status	FTE	Cost
	Senior Marina Attendant	Filled	1.00	—
Marina	**Subtotal**		**4.75**	**$469,424**
Non-Departmental	Facilities & Project Coordinator	Vacant	1.00	—
Non-Departmental	**Subtotal**		**1.00**	**$126,925**
Parking Management	Parking Enforcement	Filled	1.00	—
	Parking Enforcement	Filled	0.50	—
	Parking Enforcement	Filled	0.50	—
	Parking Manager	Filled	1.00	—
	Senior Parking Enforcement	Filled	1.00	—
Parking Management	**Subtotal**		**4.00**	**$328,960**
Public Works Administration	Mechanic I	Filled	1.00	—
	Public Works Director	Filled	0.40	—
	Senior Administrative Assist	Filled	0.40	—
	Senior Public Works Technician	Filled	1.00	—
Public Works Administration	**Subtotal**		**2.80**	**$298,143**
Recreation	Assistant Recreation Director	Filled	1.00	—
	Bus Driver	Filled	0.50	—
	Grounds Maintenance Worker I	Filled	1.00	—
	Recreation Director	Vacant	1.00	—
	Recreation Leader I	Filled	0.50	—
	Recreation Leader I	Filled	0.50	—
	Recreation Leader I	Filled	0.50	—
	Recreation Leader I	Filled	0.50	—
	Recreation Leader I	Filled	0.50	—
	Recreation Leader II	Vacant	1.00	—
	Recreation Leader II	Filled	1.00	—

Department	Position	Status	FTE	Cost
	Recreation Leader II	Filled	1.00	—
	Recreation Supervisor	Filled	1.00	—
	Seasonal Rec Leader I	Filled	0.25	—
	Seasonal Rec Leader I	Filled	0.25	—
Recreation	**Subtotal**		**10.50**	**$921,208**
Redington Station	Deputy Fire Chief	Filled	0.25	—
	Executive Assistant to the Fire Chief	Filled	0.25	—
	Fire Chief	Filled	0.25	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Vacant	1.32	—
	Firefighter / Paramedic	Vacant	1.32	—
Redington Station	**Subtotal**		**8.67**	**$918,801**
Sanitation	Public Works Director	Filled	0.30	—
	Sanitation Supervisor	Filled	1.00	—
	Sanitation Worker	Filled	1.00	—
	Sanitation Worker	Filled	1.00	—
	Sanitation Worker	Filled	1.00	—
	Sanitation Worker	Filled	1.00	—
	Sanitation Worker	Filled	1.00	—
	Senior Administrative Assist	Filled	0.30	—
	Senior Sanitation Worker	Filled	1.00	—
Sanitation	**Subtotal**		**7.60**	**$744,208**
Stormwater	Public Works Director	Filled	0.30	—

Department	Position	Status	FTE	Cost
	Senior Administrative Assist	Filled	0.30	—
	Stormwater Grounds Maint.enance	Vacant	1.00	—
	Stormwater Supervisor	Filled	0.50	—
	Stormwater Technician	Filled	1.00	—
	Stormwater Technician	Filled	1.00	—
Stormwater	**Subtotal**		**4.10**	**$332,863**
Total			**107.43**	**$11,760,594**

Departmental / Program Goals and Objectives

GFOA O5 — Departmental / Program Goals and Objectives

The following goals, objectives, and accomplishments are organized by department and fund. They reflect each unit's priorities for FY 2027 and key achievements from FY 2026.

General Fund Departments

City Clerk

The City Clerk is a charter officer appointed by the Board of Commissioners (BOC) and works directly for the BOC, serving at its pleasure. The City Clerk serves as secretary to the Board of Commissioners; secretary ex-officio to the Civil Service Commission; Chief Election Official; and custodian of the City Seal with the authority to execute and emboss documents to authenticate the validity of City records. The City Clerk is also custodian of all City records within the boundaries established by Florida State Statutes, City Charter, and the City's Code of Ordinances, and ensures their safety.

Additional responsibilities include serving as Records Manager and overseeing the City's records management program; coordinating record management efforts and training for City departments; serving as Records Management Liaison Officer with the State of Florida; and serving as Financial Disclosure Coordinator with the State of Florida Commission on Ethics.

Other responsibilities of the City Clerk include coordinating meetings and conferences for the Mayor and Commissioners; writing and preparing ordinances and resolutions for the City Clerk's Office with the assistance of the City Attorney, and authenticating by signature and recording in full in a book kept for the BOC; publishing agenda packets, posting agendas, attending BOC meetings, and transcribing meeting minutes; keeping a journal of Board of Commissioners proceedings; maintaining a records indexing system to include actions taken by the Board of Commissioners; managing the City's Code of Ordinances, codification of ordinances, and distribution of supplemental updates to the City Charter and Code of Ordinances; managing appointments to City Boards and the membership roster; providing notary services in relation to official business of the City Clerk's office; and preparing and advertising public hearing legal notices for ordinances, resolutions, and elections with the assistance of the City Attorney. The City Clerk also assists with advertising of TRIM notices, Requests for Qualifications (RFQ), Requests for Proposals (RFP), and zoning change notices prepared by other departments, and performs other duties as assigned by the Board of Commissioners.

City Manager

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 a charter officer. The charter stipulates the manager's roles and responsibilities as they relate to the municipal corporation's management and operations, and 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 (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.

Community Development

The Community Development Department is responsible for guiding the responsible growth, safety, and resilience of the municipality through a coordinated approach to planning, permitting, enforcement, and long-range policy development. As a barrier island community, the department operates with a heightened focus on environmental sensitivity, coastal hazards, and regulatory compliance. The department integrates the following core functions:

Planning and Zoning: Responsible for the administration of the Comprehensive Plan, Land Development Regulations, and coordination with the Countywide Plan. This division manages land use decisions, development review, variance and special exception use processes, and site plan approvals. Staff provides support to the Land Planning Agency and the Planning Commission, ensuring all development aligns with the municipality's vision, infrastructure capacity, and environmental constraints.

Building and Permitting: The Building Division enforces the Florida Building Code and local construction standards by overseeing plan reviews, issuing permits, and conducting inspections for all new construction, renovations, and repairs. Special attention is given to compliance with the Coastal Construction Control Line (CCCL), wind load standards, and flood-resistant construction methods.

Floodplain Management: As a participating community in the National Flood Insurance Program (NFIP) and Community Rating System (CRS), the department enforces floodplain regulations consistent with FEMA requirements and Chapter 44 of the Code of Federal Regulations. The department reviews all development activity for compliance with local flood damage prevention ordinances, educates the public on flood risk and mitigation, works with Pinellas County on the Local Mitigation Strategy (LMS), supports post-disaster determinations and assessments, and works to maintain or improve the community's CRS rating.

Code Compliance: The Code Compliance division ensures that properties are maintained in accordance with municipal codes and the Florida Building Code related to property standards, signage, construction without permits, and other land use violations.

Economic Development: The economic development division maintains and audits business tax receipts, rental inspections, and coordinates with local businesses and entities.

FY 2026 Accomplishments

- Successfully adopted the November 2025 Madeira Beach Master Plan.
- Approved the proposed Johns Pass Village Hotel Planned Development, including a partial vacation of Fishermans Alley and a development agreement.
- Passed ordinances revising setbacks in the C-3 district, clarifying deadlines for non-conforming structures, and rezoning the 555 150th Avenue property from PD back to C-4.
- Implemented Forerunner software to support floodplain management initiatives, enabling faster post-storm information delivery and CRS reporting.
- Hired a part-time Senior Planner and made a lateral move of a seasoned staff member into a plan reviewer role, backfilling with a new hire.
- Awarded the Parking Garage Feasibility Study and passed a resolution to suspend the City's mobility impact fee in favor of the county fee per ILA.
- Maintained open permit hours.

FY 2027 Goals and Objectives

Goal 1: Promote Safe, Resilient, and Code-Compliant Development

- Enforce the Florida Building Code, floodplain requirements, and land development regulations through efficient plan review, permitting, and inspection processes.
- Maintain staff certifications and cross-training to ensure technical competency in building safety and regulatory enforcement.

Goal 2: Preserve Community Character through Responsible Planning

- Administer and enforce Land Development Regulations to guide compatible land use, manage density, and protect natural resources.
- Evaluate and update LDRs and the Comprehensive Plan in response to the Master Plan, Watershed Master Plan, Rebuilding Madeira Beach evaluation, state mandates, and environmental conditions.
- Revise the site plan review section of the LDRs to allow the Planning Commission and residents greater input into major site plan reviews.
- Preserve residential neighborhood character by updating LDRs to support missing middle housing.
- Study challenges for existing commercial properties along Gulf Boulevard and begin amending LDRs and the Comprehensive Plan to support high-quality mixed-use development.

Goal 3: Strengthen Flood Resilience and Maintain NFIP Compliance

- Enforce local floodplain management regulations and review all development for consistency with FEMA and state standards. Adopt the updated 2025 Local Mitigation Strategy.
- Maintain or improve the community's CRS score through public outreach, program compliance, and documentation. Integrate Forerunner into daily plan review and NFIP compliance routines.
- Educate residents and contractors about flood risks, mitigation practices, and elevation requirements.

Goal 4: Ensure Compliance and Property Maintenance Through Fair, Effective Enforcement

- Respond to code enforcement complaints promptly and enforce property maintenance, unpermitted work, and land use violations consistently.
- Increase voluntary compliance through education, outreach, and direct engagement with property owners.
- Take a proactive approach to code enforcement on demolished and under-construction sites.
- Support public safety by prioritizing enforcement of life safety, nuisance, and environmental protection codes.

Goal 5: Plan for a Resilient Future and Prepare for Disasters

- Update the Comprehensive Plan and LDRs to reflect community values, future growth projections, infrastructure needs, and resiliency guided by the Watershed Management Plan and Rebuilding Madeira Beach plans.
- Plan for natural disasters through training and implementation of Forerunner for post-disaster recovery and NFIP/CRS compliance.

Goal 6: Deliver Transparent, High-Quality Public Service

- Improve access to permitting, zoning, and planning information through digital platforms such as MGO and Laserfiche.
- Integrate all previous permits into one easily searchable system.

Finance

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 the coordination and development of the annual budget, Capital Improvement Program (CIP), annual audit, and long-term financial projections.

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

Financial Reporting: Management of revenue, expenditure, and cash reports; Annual Comprehensive Financial Report (ACFR).

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

FY 2026 Accomplishments

- Completed the FY 2025 audit on time with no findings and submitted the Annual Comprehensive Financial Report (ACFR) to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting.
- Successfully tracked and submitted hurricane-related costs to FEMA, orchestrating reimbursement of over $1,400,000 in FY 2026 (and $4,500,000 in FY 2025).

FY 2027 Goals and Objectives

- Identify and implement process improvement initiatives and cost reduction strategies where possible.
- Increase adoption and use of the City's ERP system by non-Finance personnel through education and training.
- Prepare the FY 2026 ACFR internally by the Finance Department.

Fire / EMS

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 citizens and visitors from all hazardous-related incidents, including hostile fire, hazardous materials, tropical storms, water-related emergencies, and medical emergencies. These services are provided through fire suppression, prevention practices, water rescue operations, and advanced life support care, treatment, and transportation.

Human Resources

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.

Information Technology

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

John's Pass Village

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. Public works staff supports John's Pass Village with sanitation, grounds 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 2026 Accomplishments

- Johns Pass Village area milled and paved with all new parking lot striping.
- Boardwalk pilings inspected and six structurally wrapped.
- New date palm tree ring lights installed.
- City right-of-way sidewalk pressure washed quarterly and streets swept monthly.

FY 2027 Goals and Objectives

- Prioritize repairs and improvements to boardwalks, lighting, sidewalks, and public restrooms.
- Fund routine pressure washing and landscaping upgrades to maintain cleanliness.
- Pursue matching grants, state/federal funding, or public-private partnerships to support larger initiatives and upgrade of the Bell Tower.

Law Enforcement

The City of Madeira Beach contracts with the Pinellas County Sheriff's Office (PCSO) for law enforcement services.

Legal Services

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.

Non-Departmental

The Non-Departmental section includes all costs and activities not allocated to one specific department, such as capital improvement projects, facility maintenance, insurance, utilities, and other citywide costs.

Parks

The leisure services provided to the community through the Parks Department are intended to enhance the quality of life for 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 the Archibald Fund.

Public Works Administration

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 include:

Streets Division: Provides well-maintained streets to ensure safety and efficiency for all City-owned streets and parking lots.

Sanitation Division: Helps ensure the health and safety of the community by keeping the environment free from hazard and unsightliness.

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.

Parks and Recreation: Enhances the quality of life for citizens and visitors at each park and City-owned property.

FY 2026 Accomplishments

- Bay Point Drive and Bay Point Causeway asphalt overlay completed at resident request pending full roadway rebuild.
- Subscribed to Forerunner for asset inventory and tracking.

FY 2027 Goals and Objectives

- Perform proactive maintenance on City assets, including roads and public facilities.
- Implement digital work order and asset tracking systems to streamline workflow and accountability.
- Increase cross-training opportunities to build a more flexible workforce.

Recreation

The City of Madeira Beach Recreation Department provides programs to enrich the lives of residents and visitors in the community. The leisure services offered by the Recreation Department include providing safe, healthy, and diverse opportunities for 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 include athletics, after-school care, summer camp, fitness classes and programming, senior programming, facility rentals, community events, special event permitting, and day-to-day park and facility maintenance.

FY 2026 Accomplishments

- Implemented a new recreation management software system providing a more user-friendly experience for registration, reservations, and program information.
- Continued to expand recreational programs and activities for youth, adults, and seniors.
- Increased utilization of Recreation Department facilities through City programming, facility rentals, tournaments, and partnerships.
- Coordinated and supported a variety of community and special events throughout the year.
- Improved promotion of Recreation programs through digital communications, social media, and direct outreach.
- Continued review of programming and expenditures to identify opportunities for improved cost recovery.

FY 2027 Goals and Objectives

- **Technology and Customer Service:** Maximize the capabilities of the new recreation management software to improve the customer experience and streamline registration and facility reservations.
- **Program Development:** Evaluate existing programs and identify opportunities for new and expanded programming based on community needs and participation trends.
- **Special Events and Community Engagement:** Develop and coordinate special events that bring residents, visitors, and local businesses together.
- **80th Anniversary Celebration:** Plan and coordinate programming and special events celebrating the City of Madeira Beach's 80th Anniversary, recognizing the City's history and accomplishments.
- **Fiscal Responsibility:** Evaluate program revenues and expenditures to ensure services are operated efficiently.
- **Return on Investment:** Review program participation, facility usage, revenues, and expenditures to identify areas of strength and opportunities for improved cost recovery.
- **Facility Utilization and Partnerships:** Identify opportunities to increase use of Recreation facilities through City programming, rentals, tournaments, and community partnerships.
- **Marketing and Community Outreach:** Expand digital and direct communication efforts to increase awareness of programs, special events, and services.
- **Staff Efficiency:** Utilize technology and improved administrative processes to reduce manual tasks and allow staff to focus on program development, customer service, and community engagement.

Other Funds

Archibald Park Fund — Parks Department

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 of every park in the city along with the maintenance of the beach.

FY 2026 Accomplishments

- Tom & Kitty Stuart Park Restoration anticipated to be completed by end of FY 2026.
- Johns Pass Jetty Sidewalk design completed and submitted for permitting.
- Johns Pass interior channel dredge completed.

FY 2027 Goals and Objectives

- Enhance public spaces and rights-of-way with routine landscaping, street sweeping, and signage upkeep.
- Maintain 100% compliance with safety standards for walkways and public facilities.
- Enhance landscaping in at least two parks per year with new plantings or aesthetic improvements.
- Partner with nonprofits and local organizations on at least three community service or volunteer events per year.
- Pursue grant funding and sponsorships to support park enhancements.

Building Fund — Community Development Department

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, zoning and neighborhood integrity codes in an effort to ensure a safe, well-maintained community.

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 stormwater 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 the Sheriff's Office for code compliance; and staffs the Special Magistrate Meeting for code compliance.

Building and Permitting: The Building Division enforces the Florida Building Code and local construction standards by overseeing plan reviews, issuing permits, and conducting inspections for all new construction, renovations, and repairs. Special attention is given to compliance with the Coastal Construction Control Line (CCCL), wind load standards, and flood-resistant construction methods.

FY 2027 Goals and Objectives

Goal 1: Promote Safe, Resilient, and Code-Compliant Development

- Enforce the Florida Building Code, floodplain requirements, and land development regulations through efficient plan review, permitting, and inspection processes.
- Maintain staff certifications and cross-training to ensure technical competency in building safety and regulatory enforcement.

Goal 2: Ensure Compliance and Property Maintenance Through Fair, Effective Enforcement

- Respond to code enforcement complaints promptly and enforce property maintenance, unpermitted work, and land use violations consistently.
- Increase voluntary compliance through education, outreach, and direct engagement with property owners.
- Take a proactive approach to code enforcement on demolished and under-construction sites.
- Support public safety by prioritizing enforcement of life safety, nuisance, and environmental protection codes.

Goal 3: Deliver Transparent, High-Quality Public Service

- Improve access to permitting, zoning, and planning information through digital platforms such as MGO and Laserfiche.
- Integrate all previous permits into one easily searchable system.

Marina Fund — Marina Department

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 served 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 operations support the citizens and visitors to Madeira Beach and provide safe and convenient access to the community's waterways.

FY 2026 Accomplishments

New Income Opportunities

- Expanded store inventory and retail product offerings to better serve boaters, anglers, and visitors.
- Improved live bait area availability and presentation.
- Expanded fishing tackle and gear selection, focusing on beach and surf fishing options.
- Expanded sundries and food offerings in compliance with Florida Health Code.
- Hosted a Holiday Party Customer Appreciation Day in conjunction with the boat parade.
- Added flag signage to the end of the fuel dock to attract customers from the ICW.

Enhance Public Safety and Image

- Completed seawall project and washdown area improvements (expected completion September 2026).
- Added a local species and environment mural along 150th Avenue to enhance the Marina's roadside appearance.
- Completed installation of upgraded HyPower storm-resistant power pedestals removable by staff in under five minutes.

FY 2027 Goals and Objectives

Infrastructure

- Continue planning and permitting for 14 transient slips behind City Hall, including pursuit of Boating Infrastructure Grant Program (BIGP) funding.
- Continue planning and waterside development for the 555 150th Avenue property.
- Increase the number of Rec 90 pumps at the fuel dock from 2 to 4 hoses following seawall project completion.

Public Safety and Health

- Replace the existing asphalt walkway to A dock with a new paver path to match adjacent docks.
- Repair and expand fuel dock pump-out plumbing for full dock availability.
- Increase the Marina's social media presence, including public safety and environmental awareness messaging.

Parking Fund — Parking Management Department

The function of the Parking Management Department for the City includes 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 2026 Accomplishments

- Purchased and installed two additional parking meters.
- Improved parking signage and communication of parking rules and regulations.
- Continued coordination with other City departments to support day-to-day operations.
- Experienced record-breaking months in parking enforcement activity and revenue.
- Improved communication and consistency in parking disputes, citation reviews, and customer service.
- Continued working on parking code revisions and policy updates to strengthen enforcement procedures.

FY 2027 Goals and Objectives

- Expand neighborhood patrol efforts and improve compliance in high-demand parking areas.
- Implement the body camera program for Parking Enforcement Officers.
- Continue development of a comprehensive citywide parking inventory and parking garage feasibility review.
- Continue working on parking code revisions, permit language updates, and improvements to business, visitor, and parking permit processes.
- Evaluate overnight parking operations and review updates to the fee schedule.
- Continue public education efforts on parking regulations.

Sanitation Fund — Public Works Department

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 2026 Accomplishments

- Par-Kan easy dumps purchased for Beach Trucks.
- Routeware software installed and programmed for routing, special pickup, and tracking.
- Educational social media posts distributed throughout the year to notify residents and business owners of program services.

FY 2027 Goals and Objectives

- Provide opportunities for certification and professional development (CDL, stormwater, safety).
- Reduce missed pickups through route optimization on Rubicon software and staff training.
- Educate residents on solid waste and recycling disposal and scheduled pickup days through outreach.
- Stay within budget while improving service quality through operational improvements.

Stormwater Fund — Public Works Department

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 water pollution by regulating point sources that discharge pollutants into the waters.

FY 2026 Accomplishments

- Area 3 Roadway and Drainage Project completed.
- Area 5 Roadway and Drainage Improvement Project anticipated to be completed in early FY 2027.
- Area 9 Roadway and Drainage Improvement Project design in progress.
- Stormwater Station Generator replaced following Hurricane Helene.
- Purchased new Vac Trailer to help maintain stormwater assets.
- Gulf Lane & Beach Access Roadway and stormwater improvement project completed.
- Maintained compliance with NPDES Permit requirements.
- Pursued funding opportunities for stormwater improvements.
- Subscribed to Forerunner for NPDES monitoring and tracking of all assets.
- Provided annual stormwater and erosion control training for staff.

FY 2027 Goals and Objectives

- Maintain full compliance with NPDES permit requirements.
- Seek funding through grants, stormwater utility fees, or state/federal programs to support capital needs.
- Conduct regular illicit discharge detection and elimination (IDDE) monitoring.
- Update and distribute educational materials on stormwater pollution prevention (brochures, website, social media).
- Ensure all field staff receive annual training in stormwater inspection and erosion control.

Performance Measures

GFOA O6 — Performance Measures

The following performance measures are derived from stated departmental and fund goals and objectives. They emphasize outcomes, results, and accomplishments over inputs, and are organized to reflect each department's or fund's link to the City's strategic priorities.

General Fund Departments

Community Development

Measure	Target / Benchmark
CRS score maintained or improved	At or above current rating
Floodplain regulation compliance rate	100% of development reviewed for FEMA/state consistency
Code enforcement complaint response	Prompt response to all complaints received
Voluntary compliance rate	Increase year-over-year through outreach
Permitting platform integration	All previous permits integrated into one searchable system
LDR update milestones	Historical LDR addition completed; Snack Shack historical designation achieved
Parking Garage Feasibility Study	Results utilized to begin citywide needs assessment
Forerunner integration	Fully integrated into daily plan review and post-storm NFIP/CRS workflow

Finance

Measure	Target / Benchmark
Annual audit findings	Zero findings; ACFR submitted to GFOA for Certificate of Achievement
FEMA reimbursement tracking	All eligible hurricane-related costs tracked and submitted timely
FY 2026 ACFR preparation	Completed internally by Finance Department
ERP system adoption	Increased non-Finance personnel utilization through training initiatives
Process improvement initiatives	At least one cost reduction strategy identified and implemented

John's Pass Village

Measure	Target / Benchmark
Boardwalk and infrastructure repairs	Ongoing; prioritized annually
Pressure washing frequency	Quarterly (sidewalks); monthly (streets)
Grant applications submitted	At least one per year for larger initiatives

Public Works Administration

Measure	Target / Benchmark
Proactive asset maintenance	Roads and public facilities inspected and maintained on schedule
Digital work order system	Implemented and actively used for tracking and accountability
Staff cross-training	Increased cross-training opportunities completed annually

Recreation

Measure	Target / Benchmark
Recreation software utilization	Full capabilities of new system maximized for registration and reservations
Program participation	Year-over-year increase in enrollment across youth, adult, and senior programs
Facility utilization	Increased use through rentals, tournaments, and community partnerships
Special events coordinated	Continued annual events plus 80th Anniversary celebration programming
Cost recovery	Program revenues and expenditures reviewed; cost recovery rate maintained or improved
Marketing reach	Expanded digital and direct outreach efforts measured by engagement metrics

Other Funds

Archibald Park Fund

Measure	Target / Benchmark
Safety compliance	100% compliance with safety standards for walkways and public facilities

Measure	Target / Benchmark
Park landscaping improvements	At least two parks enhanced with new plantings or aesthetic improvements per year
Community partnerships and events	At least three community service or volunteer events per year
Grant and sponsorship applications	Active pursuit; at least one application submitted per fiscal year
Tom & Kitty Stuart Park Restoration	Completion by end of FY 2026
Johns Pass Jetty Sidewalk	Permitting completed; construction progressing

Building Fund

Measure	Target / Benchmark
Florida Building Code compliance rate	100% of permits issued meet current code requirements
Staff certifications maintained	All building and code staff certifications current
Code enforcement response time	Prompt response to all complaints
Voluntary compliance rate	Increased through education and direct engagement
Permitting system integration	All previous permits integrated into one searchable system

Marina Fund

Measure	Target / Benchmark
Transient slip permitting progress	Planning and permitting for 14 transient slips actively advancing
BIGP grant application	Submitted in pursuit of Boating Infrastructure Grant Program funding
Rec 90 pump expansion	Number of fuel dock hoses increased from 2 to 4 following seawall completion
A dock walkway improvement	Asphalt replaced with paver path matching adjacent docks
Pump-out plumbing availability	Full dock availability restored through repair and expansion
Social media presence	Increased engagement; public safety and environmental messaging active
Seawall and washdown area	Completed by September 2026

Parking Fund

Measure	Target / Benchmark
Parking meter inventory	Expanded as opportunities arise; two additional meters added in FY 2026
Body camera program	Implemented for all Parking Enforcement Officers in FY 2027
Citywide parking inventory	Comprehensive inventory developed and maintained
Parking garage feasibility	Review completed and results utilized in planning
Code revision milestones	Parking code revisions and permit language updates completed
Enforcement consistency	Improved citation reviews and dispute resolution processes

Sanitation Fund

Measure	Target / Benchmark
Missed pickups	Reduced year-over-year through Rubicon route optimization and staff training
Staff certifications	CDL, stormwater, and safety certifications maintained and pursued
Public outreach	Educational social media posts and resident notifications ongoing throughout year
Budget performance	Operating within adopted budget while improving service quality

Stormwater Fund

Measure	Target / Benchmark
NPDES permit compliance	100% compliance maintained annually
IDDE monitoring	Regular illicit discharge detection and elimination monitoring conducted
Staff training	100% of field staff receive annual stormwater inspection and erosion control training
Capital project completion	Area 5 project completed early FY 2027; Area 9 design progressing
Grant funding pursued	At least one stormwater grant or funding application per year

Measure	Target / Benchmark
Public education materials	Updated and distributed annually via brochures, website, and social media
Asset tracking	All stormwater assets inventoried and monitored through Forerunner

Board Of Commissioners

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1310.513001 Salaries-Commission	$36,333	$37,500	$40,000	$40,000
001.1310.521000 Social Security	$2,780	$2,869	$3,100	$3,700
001.1310.523000 Group Insurance	$5,206	$4,202	$0	$0
001.1310.524000 Worker's Compensation	$81	$0	$0	$0
001.1310.531002 City Attorney - Non-retainer	$0	$0	$0	$0
001.1310.540000 Travel & Training	$3,864	$964	$10,000	$10,000
001.1310.541000 Cellular Telephone	$1,458	$1,091	$3,000	$3,000
001.1310.546002 Maint Other Equipment	$395	$0	$0	$0
001.1310.547000 Printing and Binding	$1,801	$1,085	$2,500	$2,500
001.1310.548000 Promotions & Pub Rltns	$1,398	$6,680	$5,000	$5,000
001.1310.548005 Board Appreciation Dinner	$0	$0	$5,000	$5,000
001.1310.548008 Public Relations - Mayor Communications	$0	$0	$0	$5,000
001.1310.551000 Office Supplies	$433	$273	$2,000	$2,000
001.1310.552004 Uniforms	$86	$150	$1,000	$1,000
001.1310.554000 Dues & Subscriptions	$1,423	$739	$5,000	$5,000
001.1310.599002 Budgeted Contingency	$0	$0	$5,000	$5,000
Total expenses & other outflows	**$55,258**	**$55,552**	**$81,600**	**$87,200**

City Clerk

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1300.341302 Public Records Request Fees	$0	$512	$100	$150
Total revenues & other inflows	**$0**	**$512**	**$100**	**$150**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1300.512000 Salaries & Wages	$234,756	$236,541	$265,900	$278,700
001.1300.514000 Overtime	$47	$2,381	$0	$0
001.1300.521000 Social Security	$17,078	$17,187	$20,700	$21,500
001.1300.522001 ICMA 401(a) Plan	$8,695	$0	$0	$0
001.1300.522002 FRS - Regular Class	$39,914	$31,139	$37,400	$39,200
001.1300.522003 FRS - DROP	$0	$0	$0	$0
001.1300.522005 FRS - Senior Management Class	$0	$0	$0	$0
001.1300.523000 Group Insurance	$52,372	$36,584	$54,000	$54,000
001.1300.524000 Worker's Compensation	$190	$120	$900	$400
001.1300.525000 Unemployment Compensation	$0	$0	$0	$0
001.1300.531000 Professional Services	$0	$0	$12,000	$12,000
001.1300.531003 Computer Hardware Support Svcs	$0	$0	$7,600	$7,600
001.1300.531010 Software	$17,863	$31,116	$56,500	$65,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1300.534000 Contractual Service	$27,455	$13,127	$33,900	$62,000
001.1300.540000 Travel & Training	$7,485	$6,905	$10,000	$10,000
001.1300.541000 Cellular Telephone	$606	$650	$700	$700
001.1300.542000 Postage	$88	$16	$500	$2,000
001.1300.546002 Maint Other Equipment	$89	$0	$2,000	$2,000
001.1300.547000 Printing and Binding	$75	$138	$300	$300
001.1300.548000 Promotions & Pub Rltns	$1,990	$952	$3,000	$5,000
001.1300.549005 Election Expense	$2,112	$1,005	$14,000	$14,000
001.1300.549006 Legal Advertisements	$5,247	$3,013	$10,000	$10,000
001.1300.550000 Public Records Request Expense	$0	$0	$100	$100
001.1300.551000 Office Supplies	$1,151	$1,141	$2,000	$2,000
001.1300.552000 Departmental Supplies	$73	$0	$1,000	$1,200
001.1300.552004 Uniforms	($11)	$125	$500	$500
001.1300.554000 Dues & Subscriptions	$829	$2,224	$4,500	$4,500
001.1300.564000 Capital Equipment	$0	$0	$0	$0
001.1300.599002 Budgeted Contingency	$0	$0	$10,000	$10,000
Total expenses & other outflows	**$418,103**	**$384,363**	**$547,500**	**$602,700**

City Manager

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1000.347908 Misc Store Income-Taxable	$21,634	$14,819	$20,000	$15,000
001.1000.347910 Purchases Store	($21,902)	($21,619)	($15,000)	($5,000)
001.1000.366000 Donations	$0	$0	$0	$0
001.1000.369900 Other Miscellaneous Revenues	$0	$150	$0	$0
Total revenues & other inflows	**($268)**	**($6,650)**	**$5,000**	**$10,000**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1000.511000 Executive Salary	$0	$154,709	$140,100	$190,600
001.1000.512000 Salaries & Wages	$329,790	$221,952	$285,400	$335,100
001.1000.514000 Overtime	$5,081	$9,959	$3,200	$3,600
001.1000.521000 Social Security	$24,888	$28,769	$33,300	$41,000
001.1000.522001 ICMA 401(a) Plan	$28,443	$30,468	$33,400	$35,300
001.1000.522002 FRS - Regular Class	$28,937	$14,024	$15,100	$28,300
001.1000.522003 FRS - DROP	$0	$0	$0	$0
001.1000.522004 FRS - Special Risk	$0	$3,011	$0	$0
001.1000.522005 FRS - Senior Management Class	$0	$0	$0	$0
001.1000.523000 Group Insurance	$67,746	$74,054	$90,000	$90,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1000.523003 Group Insurance - Dependents	$0	$0	$0	$0
001.1000.524000 Worker's Compensation	$269	$216	$700	$800
001.1000.525000 Unemployment Compensation	$0	$0	$0	$0
001.1000.531000 Professional Services	$263,398	$164,785	$150,000	$60,000
001.1000.531001 City Attorney - Retainer	$0	$0	$0	$0
001.1000.531002 City Attorney - Non-retainer	$0	$0	$0	$0
001.1000.531005 IT Services	$0	$0	$0	$0
001.1000.531007 Other Legal Expenses	$0	$0	$0	$0
001.1000.534000 Contractual Service	$0	$0	$50,000	$1,500
001.1000.540000 Travel & Training	$2,945	$934	$2,000	$10,000
001.1000.540001 Auto Allowance	$6,000	$6,000	$6,200	$7,200
001.1000.541000 Cellular Telephone	$2,350	$5,026	$3,300	$8,000
001.1000.541001 Web Page	$0	$0	$0	$0
001.1000.542000 Postage	$112	$34	$150	$0
001.1000.544000 Rentals & Leases	$1,229	$2,018	$1,500	$1,600
001.1000.546002 Maint Other Equipment	$492	$0	$200	$0
001.1000.547000 Printing and Binding	$157	$152	$300	$0
001.1000.548000 Promotions & Pub Rltns	$39,185	$62,178	$60,000	$50,000
001.1000.548006 Founder's Day	$20,717	$16,620	$15,000	$20,000
001.1000.548007 Chamber Sponsorships	$0	$500	$2,000	$0
001.1000.549000 Other Current Charges	$0	$0	$0	$0
001.1000.549003 Cash Short (Over)	$0	$0	$0	$0
001.1000.551000 Office Supplies	$1,319	$739	$1,000	$0
001.1000.552000 Departmental Supplies	$7,024	$6,077	$10,000	$5,000
001.1000.552004 Uniforms	$997	$236	$300	$0
001.1000.554000 Dues & Subscriptions	$7,762	$5,500	$6,000	$16,000
001.1000.562000 Buildings	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1000.563000 Capital Improvements	$0	$201,704	$400,000	$0
001.1000.564000 Capital Equipment	$21,024	$0	$0	$0
001.1000.582001 Chamber of Commerce Donation	$10,000	$10,000	$10,000	$0
001.1000.599002 Budgeted Contingency	$0	$0	$10,000	$10,000
Total expenses & other outflows	**$869,865**	**$1,019,665**	**$1,329,150**	**$914,000**

Community Development

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1050.316000 Local Business Tax Receipts	$79,912	$67,064	$80,000	$41,000
001.1050.322901 Plan Review	$3,500	$17,900	$3,000	$42,000
001.1050.329501 Applications/Fees	$18,925	$26,343	$25,000	$5,000
001.1050.329503 Late Fees	$0	$0	$0	$0
001.1050.331391 FEMA Flood Mitigation Program	$0	$0	$0	$0
001.1050.331392 Fema Grant Revenues	$34,128	($23,093)	$0	$0
001.1050.334390 FDEP Agreement R2107	$0	$0	$0	$0
001.1050.334500 Florida Commerce Grants	$0	$0	$0	$0
001.1050.335150 Alcoholic Beverage License Tax	$18,106	$22,501	$10,000	$6,000
001.1050.341300 Zoning Adjustment Applications	$0	$1,900	$2,000	$11,200
Total revenues & other inflows	**$154,570**	**$112,616**	**$120,000**	**$105,200**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1050.512000 Salaries & Wages	$430,481	$459,146	$395,100	$473,300
001.1050.514000 Overtime	$749	$63,058	$10,000	$4,100
001.1050.521000 Social Security	$32,327	$39,100	$27,900	$32,900
001.1050.522001 ICMA 401(a) Plan	$34,294	$38,240	$21,975	$20,950

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1050.522002 FRS - Regular Class	$20,974	$19,115	$10,400	$27,230
001.1050.522003 FRS - DROP	$0	$0	$0	$0
001.1050.522005 FRS - Senior Management Class	$0	$0	$0	$0
001.1050.523000 Group Insurance	$75,137	$76,262	$70,900	$72,000
001.1050.524000 Worker's Compensation	$337	$336	$475	$580
001.1050.525000 Unemployment Compensation	$0	$0	$0	$0
001.1050.531000 Professional Services	$66,815	$80,043	$300,000	$425,000
001.1050.531008 Planning	$963	$8,108	$6,500	$6,500
001.1050.531010 Software	$0	$0	$30,000	$0
001.1050.531012 Special Magistrate	$7,124	$6,900	$8,000	$12,000
001.1050.531013 Code Enforcement Services	$0	$0	$3,000	$3,000
001.1050.534000 Contractual Service	$40,000	$280	$75,000	$80,000
001.1050.540000 Travel & Training	$2,600	$10,947	$10,000	$13,000
001.1050.541000 Cellular Telephone	$2,333	$4,867	$4,000	$7,300
001.1050.542000 Postage	$7,154	$5,230	$7,000	$7,000
001.1050.547000 Printing and Binding	$6,964	$4,004	$6,000	$6,000
001.1050.548000 Promotions & Pub Rltns	$1,061	$1,849	$5,000	$5,000
001.1050.549002 Business Tax	$23,779	$15,714	$8,000	$24,000
001.1050.549006 Legal Advertisements	$353	$0	$3,000	$3,000
001.1050.551000 Office Supplies	$2,954	$26,346	$14,000	$15,000
001.1050.552005 Gasoline & Oil	$0	$0	$0	$0
001.1050.554000 Dues & Subscriptions	$11,668	$18,891	$26,000	$66,000
001.1050.583001 FEMA Flood Mitigation Program	$0	$0	$0	$0
001.1050.599002 Budgeted Contingency	$0	$0	$0	$8,000
Total expenses & other outflows	**$768,068**	**$878,436**	**$1,042,250**	**$1,311,860**

Finance

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1100.512000 Salaries & Wages	$250,424	$320,851	$305,200	$323,700
001.1100.514000 Overtime	$187	$579	$0	$0
001.1100.521000 Social Security	$16,994	$22,311	$23,700	$25,200
001.1100.522001 ICMA 401(a) Plan	$5,126	$0	$0	$0
001.1100.522002 FRS - Regular Class	$145,894	$41,035	$42,800	$45,500
001.1100.522003 FRS - DROP	$0	$0	$0	$0
001.1100.522005 FRS - Senior Management Class	$0	$0	$0	$0
001.1100.523000 Group Insurance	$54,873	$52,512	$54,000	$54,000
001.1100.523003 Group Insurance - Dependents	$0	$0	$0	$0
001.1100.524000 Worker's Compensation	$196	$166	$500	$500
001.1100.525000 Unemployment Compensation	$0	$0	$0	$0
001.1100.531000 Professional Services	$104,425	$108,400	$125,000	$130,600
001.1100.531009 Pre Employment Services	$0	$0	$0	$0
001.1100.531011 Software Support Services	$39,392	$64,631	$90,500	$95,500
001.1100.532000 Accounting and Auditing	$53,570	$59,920	$80,200	$66,500
001.1100.534000 Contractual Service	$0	$0	$0	$0
001.1100.540000 Travel & Training	$798	$801	$2,000	$2,000
001.1100.541000 Cellular Telephone	$0	$0	$300	$300
001.1100.542000 Postage	$880	$789	$1,500	$4,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1100.547000 Printing and Binding	$2,273	$1,666	$3,500	$1,000
001.1100.549000 Other Current Charges	($3,094)	$82	$0	$0
001.1100.549001 Bank Service Charges	$7,784	$10,162	$12,500	$12,500
001.1100.549003 Cash Short (Over)	$0	$0	$0	$0
001.1100.549004 Debt-Related Fees	$1,830	$3,580	$5,000	$5,000
001.1100.549006 Legal Advertisements	$0	$2,794	$4,000	$4,500
001.1100.551000 Office Supplies	$376	$168	$1,200	$1,200
001.1100.554000 Dues & Subscriptions	$429	$0	$1,000	$1,000
001.1100.599002 Budgeted Contingency	$0	$0	$14,000	$14,000
Total expenses & other outflows	**$682,356**	**$690,448**	**$766,900**	**$787,000**

Fire/Ems

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4000.322900 Fire Plan Review Fees	$4,333	$3,831	$2,500	$4,000
001.4000.324110 Impact Fees - Residential - Public Safety	$0	$0	$0	$0
001.4000.324120 Impact Fees - Commercial - Public Safety	$0	$0	$0	$0
001.4000.329101 Fire Inspection Fees	$8,680	$14,900	$15,000	$50,000
001.4000.334200 State Grant - Public Safety	$0	$0	$0	$0
001.4000.335210 Firefighters Supplemental Income	$0	$4,140	$5,500	$6,000
001.4000.338000 Pinellas County	$0	$822,825	$6,540,000	$3,000,000
001.4000.342200 Redington Beach Fire Contract	$298,944	$310,602	$317,700	$325,054
001.4000.342400 Pinellas County EMS	$625,104	$747,183	$810,000	$851,331
001.4000.369900 Other Miscellaneous Revenues	$35,507	$24,113	$15,000	$20,000
001.4000.369906 Insurance Proceeds	$4,099	$38,643	$0	$0
001.4000.369907 CPR Training Revenue	$0	$0	$250	$250
Total revenues & other inflows	**$976,667**	**$1,966,238**	**$7,705,950**	**$4,256,635**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4000.512000 Salaries & Wages	$1,352,976	$1,703,001	$2,126,200	$2,281,400
001.4000.514000 Overtime	$176,013	$316,553	$141,000	$131,500

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4000.521000 Social Security	$110,157	$145,764	$175,900	$186,700
001.4000.522001 ICMA 401(a) Plan	$1,383	$0	$0	$0
001.4000.522002 FRS - Regular Class	$51,595	$10,770	$11,200	$8,925
001.4000.522003 FRS - DROP	$0	$0	$0	$17,500
001.4000.522004 FRS - Special Risk	$475,931	$641,419	$627,400	$676,575
001.4000.523000 Group Insurance	$264,881	$307,136	$414,000	$328,500
001.4000.523002 A.D.& D. - Firefighters	$3,916	$3,971	$0	$5,400
001.4000.524000 Worker's Compensation	$29,726	$32,355	$80,800	$76,250
001.4000.531009 Pre Employment Services	$3,605	$11,633	$33,800	$17,500
001.4000.532000 Accounting and Auditing	$0	$0	$3,000	$3,000
001.4000.534000 Contractual Service	$26,657	$32,722	$34,800	$30,700
001.4000.540000 Travel & Training	$7,709	$10,954	$41,600	$49,300
001.4000.541000 Cellular Telephone	$4,089	$4,877	$5,600	$6,500
001.4000.542000 Postage	$392	$315	$700	$700
001.4000.543001 Electric - Buildings	$13,916	$14,372	$16,000	$17,000
001.4000.543009 Solid Waste Disposal	$3,000	$3,878	$3,500	$3,700
001.4000.543010 Telephone	$2,421	$2,265	$13,000	$3,000
001.4000.544000 Rentals & Leases	$1,833	$1,985	$2,200	$2,250
001.4000.545000 General Insurance	$20,042	$21,849	$25,000	$25,000
001.4000.546001 Maintenance Auto Equipment	$35,808	$40,095	$75,000	$70,000
001.4000.546002 Maint Other Equipment	$23,518	$35,747	$14,000	$18,050
001.4000.546003 Maintenance Building	$25,956	$24,701	$1,253,000	$55,550
001.4000.546009 Maintenance Radio Equipment	$6,624	$582	$9,500	$11,000
001.4000.547000 Printing and Binding	$603	$460	$500	$500
001.4000.548000 Promotions & Pub Rltns	$31,000	$38,015	$19,950	$23,950
001.4000.549000 Other Current Charges	$0	$873,271	$6,540,000	$3,000,000
001.4000.549007 Licenses & Permits	$0	$2,444	$3,500	$3,500

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4000.551000 Office Supplies	$628	$986	$2,500	$2,500
001.4000.552000 Departmental Supplies	$13,583	$83,042	$54,700	$55,600
001.4000.552003 Tools	$241	$8,568	$6,000	$7,500
001.4000.552004 Uniforms	$44,502	$46,960	$72,100	$144,140
001.4000.552005 Gasoline & Oil	$17,596	$17,000	$27,000	$35,000
001.4000.554000 Dues & Subscriptions	$3,945	$4,246	$7,500	$10,250
001.4000.563000 Capital Improvements	$3,060	$7,467	$75,000	$0
001.4000.564000 Capital Equipment	$158,835	$112,168	$310,000	$63,000
001.4000.599002 Budgeted Contingency	$0	$0	$40,000	$0
Total expenses & other outflows	**$2,916,140**	**$4,561,571**	**$12,265,950**	**$7,371,940**

Human Resources

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1030.512000 Salaries & Wages	$0	$0	$0	$115,000
001.1030.521000 Social Security	$0	$0	$0	$8,900
001.1030.522001 ICMA 401(a) Plan	$0	$0	$0	$0
001.1030.522002 FRS - Regular Class	$0	$0	$0	$16,200
001.1030.523000 Group Insurance	$0	$0	$0	$18,000
001.1030.524000 Worker's Compensation	$0	$0	$0	$200
001.1030.525000 Unemployment Compensation	$0	$0	$0	$0
001.1030.531000 Professional Services	$9,410	$28,311	$50,000	$10,000
001.1030.531004 Criminal Records Check	$5,398	$6,599	$6,000	$10,000
001.1030.531009 Pre Employment Services	$3,201	$4,984	$35,000	$5,000
001.1030.531011 Software Support Services	$34,484	$42,967	$48,000	$48,000
001.1030.534000 Contractual Service	$0	$0	$0	$0
001.1030.540000 Travel & Training	$1,199	$0	$2,000	$2,000
001.1030.541000 Cellular Telephone	$0	$0	$0	$0
001.1030.544000 Rentals & Leases	$0	$0	$2,000	$0
001.1030.547000 Printing and Binding	$0	$0	$0	$0
001.1030.548000 Promotions & Pub Rltns	$1,494	$4,563	$2,000	$2,000
001.1030.549000 Other Current Charges	$0	$825	$1,000	$3,000
001.1030.551000 Office Supplies	$143	$151	$200	$200

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1030.552000 Departmental Supplies	$0	$0	$0	$0
001.1030.552004 Uniforms	$0	$0	$0	$0
001.1030.554000 Dues & Subscriptions	$0	$0	$0	$0
001.1030.564000 Capital Equipment	$0	$0	$0	$0
001.1030.599002 Budgeted Contingency	$0	$0	$2,000	$2,000
Total expenses & other outflows	**$55,329**	**$88,399**	**$148,200**	**$240,500**

Information Technology

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1010.512000 Salaries & Wages	$0	$0	$0	$0
001.1010.521000 Social Security	$0	$0	$0	$0
001.1010.524000 Worker's Compensation	$0	$0	$0	$0
001.1010.531003 Computer Hardware Support Svcs	$189,102	$211,201	$172,000	$175,000
001.1010.531005 IT Services	$21,521	$76,875	$75,000	$76,000
001.1010.541000 Cellular Telephone	$46	$328	$5,000	$500
001.1010.564000 Capital Equipment	$0	$0	$10,000	$0
001.1010.599002 Budgeted Contingency	$0	$0	$5,000	$5,000
Total expenses & other outflows	**$210,669**	**$288,403**	**$267,000**	**$256,500**

John's Pass Village

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.8000.335380 State Appropriations - Physical Environment	$58,662	$37,409	$1,375,000	$0
Total revenues & other inflows	**$58,662**	**$37,409**	**$1,375,000**	**$0**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.8000.522002 FRS - Regular Class	$0	$0	$0	$0
001.8000.534000 Contractual Service	$13,292	$19,949	$20,000	$18,000
001.8000.543001 Electric - Buildings	$2,866	$2,420	$5,000	$3,500
001.8000.543007 Electric - Street Lights	$14,109	$14,461	$14,000	$15,000
001.8000.543009 Solid Waste Disposal	$70,000	$70,000	$70,000	$72,000
001.8000.543010 Telephone	$0	$0	$0	$0
001.8000.543011 Water Service - Buildings	$12,105	$12,424	$12,000	$12,500
001.8000.545000 General Insurance	$37,638	$36,206	$58,000	$58,000
001.8000.546002 Maint Other Equipment	$0	$0	$0	$0
001.8000.546003 Maintenance Building	$3,164	$9,230	$18,000	$18,000
001.8000.546008 Maintenance Grounds/Parks	$110,857	$7,890	$250,000	$100,000
001.8000.546012 Maintenance South Beach Park	$4,761	$2,343	$250,000	$25,000
001.8000.546016 Maintenance Dredging	$41,519	$44,479	$1,375,000	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.8000.552000 Departmental Supplies	$86	$2,735	$20,000	$20,000
001.8000.563000 Capital Improvements	$0	$0	$250,000	$250,000
001.8000.563004 Seawall Improvements	$0	$0	$0	$0
001.8000.599002 Budgeted Contingency	$0	$0	$0	$5,000
Total expenses & other outflows	**$310,396**	**$222,137**	**$2,342,000**	**$597,000**

Law Enforcement

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4010.531006 Law Enforcement Services	$1,592,636	$1,701,126	$1,835,000	$1,945,100
001.4010.534004 County Services	$0	$0	$0	$0
001.4010.541000 Cellular Telephone	$866	$556	$1,000	$0
001.4010.599002 Budgeted Contingency	$0	$0	$30,000	$0
Total expenses & other outflows	**$1,593,502**	**$1,701,682**	**$1,866,000**	**$1,945,100**

Legal Services

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1020.531001 City Attorney - Retainer	$93,996	$90,000	$90,000	$90,000
001.1020.531002 City Attorney - Non-retainer	$80,129	$68,780	$100,000	$100,000
001.1020.531007 Other Legal Expenses	$4,738	$1,000	$1,500	$1,500
001.1020.534004 County Services	$0	$0	$0	$0
001.1020.599002 Budgeted Contingency	$0	$0	$5,000	$5,000
Total expenses & other outflows	**$178,864**	**$159,780**	**$196,500**	**$196,500**

Non-Departmental

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.311000 Ad Valorem Taxes	$5,254,855	$5,605,601	$5,460,000	$5,650,000
001.1400.311001 Ad Valorem Taxes - Delinquent	$132,490	$214,245	$1,000	$0
001.1400.311002 Ad Valorem Taxes - Tax Sale	$0	$0	$0	$0
001.1400.314100 Utility Service Tax - Electric	$838,098	$724,630	$750,000	$760,000
001.1400.314300 Utility Service Tax - Water	$133,443	$106,469	$80,000	$85,000
001.1400.314400 Utility Service Tax - Gas	$0	$0	$0	$0
001.1400.314800 Utility Service Tax - Propane	$29,656	$20,672	$23,000	$20,000
001.1400.314900 Utility Service Tax - Other	$0	$0	$0	$0
001.1400.315200 Communications Services Tax	$214,456	$244,502	$220,000	$225,000
001.1400.323100 Progress Energy Franchise	$641,086	$536,612	$560,000	$560,000
001.1400.323400 Peoples Gas Systems Franchise	$8,168	$7,173	$6,000	$6,500
001.1400.329102 Rental Inspection Fees	$17,709	$2,170	$25,000	$5,000
001.1400.329502 Reciprocals - Contractor Reg.	$0	$0	$0	$0
001.1400.331392 Fema Grant Revenues	$0	$4,581,740	$0	$478,600
001.1400.332000 ARPA NEU Grant Proceeds	$2,154,172	$0	$0	$0
001.1400.335125 State Revenue Sharing	$177,652	$177,530	$175,000	$178,000
001.1400.335180 Half Cent Sales Tax Revenue	$314,556	$320,400	$340,000	$305,000
001.1400.335210 Firefighters Supplemental Income	$6,813	$3,920	$0	$21,351
001.1400.335301 State Appropriation - FDOT Gulf Blvd Resurfacing	$0	$0	$0	$0

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.335450 Fuel Tax Refund	$4,179	$3,590	$5,000	$5,500
001.1400.338000 Pinellas County	$710,831	$381,505	$250,000	$0
001.1400.341301 Election Qualifying Fees	$0	$259	$250	$250
001.1400.344900 FDOT Maintenance Agreements	$49,844	$51,340	$52,881	$52,879
001.1400.347201 Beach Concession - County Park	$0	$0	$0	$0
001.1400.347202 Beach Walkover Chair Rentals	$0	$0	$0	$0
001.1400.347400 Special Event Fee	$179,531	$197,643	$0	$0
001.1400.354000 Fines & Forfeitures	$7,125	$3,577	$5,000	$2,500
001.1400.354001 Parking Fines	$0	$0	$0	$0
001.1400.354002 Code Enforcement Fines	$88,649	$22,597	$20,000	$25,000
001.1400.361100 Interest Earnings	$1,233,161	$906,383	$900,000	$548,000
001.1400.361101 Interest - Tax Collector	$25	$26	$50	$75
001.1400.361102 Interest Payment from Marina	$5,385	$4,011	$2,619	$3,000
001.1400.362000 Rent	$138,195	$143,683	$149,427	$155,400
001.1400.362001 Facility Rental- Cost Recovery	$3,135	$17,260	$0	$500
001.1400.362002 Facility Rentals	$15,450	$9,400	$0	$0
001.1400.362003 Rent PW Complex - Beach Mason.	$0	$0	$0	$0
001.1400.362004 Rental Income - Chamber Bldg.	$0	$0	$0	$0
001.1400.362005 Bell South Cell Tower	$71,250	$61,250	$51,000	$50,250
001.1400.362007 Lease Revenue	$190,933	$199,396	$0	$0
001.1400.362008 Rentals & Leases - Contra Revenue	($200,404)	($205,930)	$0	$0
001.1400.364000 Sale/Disposition of Capital Assets	$0	$5,350	$0	$0
001.1400.366000 Donations	$32,345	($300)	$0	$0
001.1400.366001 Donations - Fire Department	$0	$1,903	$0	$500
001.1400.366002 JPV Donations	$0	$0	$0	$0
001.1400.366003 9/11 Donations	$0	$0	$0	$0
001.1400.366004 Local Grants & Contributions	$0	$50,000	$0	$50,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.369300 Lawsuit Settlement	$0	$575,000	$0	$0
001.1400.369900 Other Miscellaneous Revenues	$230,595	$5,371	$300	$500
001.1400.369901 Copy Charges	$0	$0	$0	$0
001.1400.369902 Notary Fee	$0	$0	$0	$0
001.1400.369903 Refund Prior Year Expenses	$0	$498	$0	$0
001.1400.369904 Sales Tax Collection Allowance	$244	$139	$200	$200
001.1400.369905 Indebtedness Searches	$8,856	$14,600	$11,000	$11,500
001.1400.369906 Insurance Proceeds	$0	$1,328,749	$0	$0
001.1400.369908 Civil Review Fees	$91	$50	$200	$0
001.1400.369909 Purchase Card Rebate	$5,256	$7,614	$6,000	$5,500
001.1400.369910 Credit Card Convenience Fee	$5,620	$1,445	$2,000	$2,500
001.1400.380000 Other Sources	$0	$0	$0	$0
001.1400.380001 Fund Balance/Net Position Carryover Used	$0	$0	$0	$0
001.1400.381005 Transfer from Building Fund	$0	$0	$0	$0
001.1400.381007 Transfer from Parking Fund	$0	$0	$0	$0
001.1400.382000 Administrative Services Alloc	$839,900	$1,677,000	$1,830,700	$1,976,300
001.1400.384000 Debt Proceeds	$0	$0	$0	$0
001.1400.384001 Other Financing Sources - Leasing Activities	$0	$0	$0	$0
Total revenues & other inflows	**$13,543,349**	**$18,009,074**	**$10,926,626**	**$11,184,805**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.512000 Salaries & Wages	$0	$0	$0	$89,500
001.1400.521000 Social Security	$0	$0	$0	$6,900
001.1400.522002 FRS - Regular Class	$0	$0	$0	$12,600
001.1400.523000 Group Insurance	$0	$0	$0	$18,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.524000 Worker's Compensation	$0	$0	$0	$100
001.1400.531003 Computer Hardware Support Svcs	$0	$52,440	$0	$12,000
001.1400.531005 IT Services	$1,850	$0	$0	$0
001.1400.531011 Software Support Services	$1,219	$5,131	$26,000	$23,500
001.1400.534000 Contractual Service	$128,797	$75,703	$135,000	$104,000
001.1400.540000 Travel & Training	$0	$0	$0	$0
001.1400.541000 Cellular Telephone	$0	$0	$0	$0
001.1400.542000 Postage	$0	$107	$0	$0
001.1400.543000 Utilities	$14,680	$13,465	$15,000	$17,000
001.1400.543001 Electric - Buildings	$34,439	$40,150	$39,000	$40,000
001.1400.543009 Solid Waste Disposal	$6,000	$7,500	$9,000	$13,000
001.1400.543010 Telephone	$26,884	$34,494	$38,400	$39,500
001.1400.544000 Rentals & Leases	$207,272	$8,846	$15,000	$10,000
001.1400.545000 General Insurance	$171,296	$200,591	$230,000	$230,000
001.1400.546002 Maint Other Equipment	$3,639	$10,962	$10,000	$12,750
001.1400.546003 Maintenance Building	$50,552	$44,277	$120,000	$166,150
001.1400.546010 Maintenance Streets	$0	$0	$0	$0
001.1400.547000 Printing and Binding	$1,098	$0	$1,500	$0
001.1400.548000 Promotions & Pub Rltns	$0	$5,085	$5,000	$0
001.1400.548001 Christmas Decorations	$32,966	$50,843	$52,000	$53,000
001.1400.548002 Fireworks	$25,000	$35,000	$55,000	$80,000
001.1400.548004 Other Contributions & Donations	$0	$0	$0	$2,000
001.1400.549008 Bad Debt Expense	$216	($366)	$0	$0
001.1400.549999 Pending Expenditures	$0	$0	$0	$0
001.1400.550001 Disaster Related Expenses	$7,037	$5,187,458	$0	$0
001.1400.551000 Office Supplies	$4,524	$6,298	$7,500	$7,000
001.1400.552000 Departmental Supplies	$9,175	$7,119	$8,000	$8,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.1400.554000 Dues & Subscriptions	$2,185	$794	$1,200	$1,500
001.1400.561000 Land	$0	$0	$18,120,000	$0
001.1400.563000 Capital Improvements	$0	$0	$0	$0
001.1400.563001 Gulf Blvd. Improvements	$0	$0	$0	$0
001.1400.563003 Municipal Complex Reconstrux	$0	$0	$0	$0
001.1400.564000 Capital Equipment	$0	$0	$0	$0
001.1400.568000 Capital Outlay - Leasing Activities	$0	$0	$0	$0
001.1400.572002 Interest Expense - Leases	$994	$684	$0	$0
001.1400.582002 Gulf Beaches Library	$93,241	$102,355	$100,000	$105,000
001.1400.591002 Transfer to Debt Service Fund	$298,925	$299,125	$299,125	$298,925
001.1400.591004 Transfer to Stormwater Fund	$1,495,000	$0	$1,496,150	$1,495,500
001.1400.591007 Transfer to Archibald Fund	$2,200,000	$0	$0	$0
001.1400.599002 Budgeted Contingency	$0	$0	$15,000	$15,000
Total expenses & other outflows	**$4,816,988**	**$6,188,061**	**$20,797,875**	**$2,860,925**

Parks

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4900.534000 Contractual Service	$0	$0	$0	$0
001.4900.543001 Electric - Buildings	$207	$0	$0	$0
001.4900.543009 Solid Waste Disposal	$20,000	$18,000	$21,600	$24,000
001.4900.543012 Water Service - Medians	$6,105	$6,571	$7,500	$7,500
001.4900.543013 Water Service - Parks	$19,566	$19,413	$24,000	$24,000
001.4900.545000 General Insurance	$13,630	$13,770	$18,000	$18,000
001.4900.552005 Gasoline & Oil	$0	$0	$500	$0
001.4900.563000 Capital Improvements	$0	$0	$0	$0
001.4900.599002 Budgeted Contingency	$0	$0	$1,500	$2,000
Total expenses & other outflows	**$59,508**	**$57,754**	**$73,100**	**$75,500**

Public Works Administration

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.3000.512000 Salaries & Wages	$214,638	$274,830	$261,000	$203,200
001.3000.514000 Overtime	$3,380	$14,564	$1,200	$11,800
001.3000.521000 Social Security	$16,354	$21,819	$20,700	$16,900
001.3000.522001 ICMA 401(a) Plan	$6,519	$0	$8,500	$0
001.3000.522002 FRS - Regular Class	$145,140	$36,308	$23,720	$30,260
001.3000.522003 FRS - DROP	$6,961	$30,794	$10,900	$0
001.3000.522005 FRS - Senior Management Class	$0	$0	$0	$0
001.3000.523000 Group Insurance	$25,354	$26,010	$50,400	$32,400
001.3000.524000 Worker's Compensation	$4,058	$3,552	$9,240	$4,820
001.3000.531000 Professional Services	$3,994	$8,138	$5,000	$8,500
001.3000.531011 Software Support Services	$183	$268	$1,800	$14,000
001.3000.540000 Travel & Training	$4,154	$584	$5,000	$5,000
001.3000.541000 Cellular Telephone	$1,812	$1,773	$1,800	$4,200
001.3000.542000 Postage	$41	$99	$500	$500
001.3000.543001 Electric - Buildings	$269	($14)	$1,000	$1,000
001.3000.543010 Telephone	$1,504	$220	$1,500	$0
001.3000.544000 Rentals & Leases	$16,388	$16,933	$20,000	$5,000
001.3000.545000 General Insurance	$49,304	$49,871	$85,000	$85,000
001.3000.546001 Maintenance Auto Equipment	$16,029	$8,100	$5,000	$5,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.3000.546002 Maint Other Equipment	$4,156	$8,408	$8,500	$12,000
001.3000.546003 Maintenance Building	$1,512	$5,859	$5,000	$2,500
001.3000.546010 Maintenance Streets	$8,334	$61,747	$100,000	$100,000
001.3000.546011 Maintenance Signs & Signals	$4,245	$13,778	$20,000	$20,000
001.3000.546017 Gulf Blvd Undergrounding	$710,043	$381,505	$250,000	$0
001.3000.551000 Office Supplies	$909	$194	$1,500	$1,500
001.3000.552000 Departmental Supplies	$7,605	$10,227	$8,000	$8,000
001.3000.552002 Flag Supplies	$1,740	$0	$2,000	$2,000
001.3000.552003 Tools	$3,948	$6,528	$9,000	$5,500
001.3000.552004 Uniforms	$548	$323	$800	$800
001.3000.552005 Gasoline & Oil	$7,921	$6,534	$8,000	$8,000
001.3000.554000 Dues & Subscriptions	$998	$22	$500	$15,000
001.3000.561000 Land	$0	$0	$0	$0
001.3000.563000 Capital Improvements	$0	$0	$0	$0
001.3000.564000 Capital Equipment	$54,880	$9,770	$135,000	$0
001.3000.599002 Budgeted Contingency	$0	$0	$15,000	$18,000
Total expenses & other outflows	**$1,322,919**	**$998,745**	**$1,075,560**	**$620,880**

Public Works Streets

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.3100.324310 Impact Fees - Residential - Transportation	$0	$0	$0	$0
001.3100.324320 Impact Fees - Commercial - Transportation	$0	$0	$0	$0
Total revenues & other inflows	**$0**	**$0**	**$0**	**$0**

Recreation

General fund

Header Legend

FY-3 Act = FY 2024 Actual; FY-2 Act = FY 2025 Actual; FY-1 Bud = FY 2026 Amended Budget; FY Bud = FY 2027 Proposed Budget.

Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.5000.324610 Impact Fees - Residential - Culture/Recreation	$0	$0	$0	$0
001.5000.324620 Impact Fees - Commercial - Culture/Recreation	$0	$0	$0	$0
001.5000.347400 Special Event Fee	$0	$0	$175,000	$65,000
001.5000.347501 Recreation Programs	$50,133	$27,733	$45,000	$38,000
001.5000.347502 After School Program	$67,911	$54,398	$105,000	$110,000
001.5000.347503 Summer Program	$80,379	$74,394	$95,000	$97,000
001.5000.347504 Field Rentals	$39,199	$16,783	$40,000	$41,000
001.5000.347505 Sponsorships	$6,786	$650	$50,000	$50,000
001.5000.347506 MB Little League	$10,000	$5,000	$10,000	$11,000
001.5000.347507 Adult Leagues	$0	$12,432	$0	$0
001.5000.347508 Youth Leagues	$35,401	$11,670	$5,000	$10,000
001.5000.362001 Facility Rental- Cost Recovery	$0	$0	$2,000	$1,500
001.5000.362002 Facility Rentals	$0	$0	$15,000	$15,000
Total revenues & other inflows	**$289,808**	**$203,060**	**$542,000**	**$438,500**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.5000.512000 Salaries & Wages	$468,120	$493,599	$527,300	$633,100

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.5000.514000 Overtime	$21,607	$31,829	$16,200	$19,000
001.5000.521000 Social Security	$36,510	$38,936	$43,300	$51,100
001.5000.522001 ICMA 401(a) Plan	$6,662	$0	$0	$0
001.5000.522002 FRS - Regular Class	$161,753	$75,071	$71,000	$89,400
001.5000.522003 FRS - DROP	$0	$0	$0	$0
001.5000.522005 FRS - Senior Management Class	$0	$0	$0	$0
001.5000.523000 Group Insurance	$63,144	$53,749	$108,000	$126,000
001.5000.524000 Worker's Compensation	$3,197	$2,519	$5,700	$6,100
001.5000.525000 Unemployment Compensation	$0	$0	$0	$0
001.5000.531000 Professional Services	$11,122	$14,237	$7,000	$7,000
001.5000.531011 Software Support Services	$12,400	$10,465	$15,000	$15,000
001.5000.534000 Contractual Service	$76,086	$64,950	$75,000	$75,000
001.5000.534001 Athletic Programming	$33,581	$2,749	$40,000	$40,000
001.5000.534006 MB Little League	$7,384	$1,318	$10,000	$10,000
001.5000.534007 Recreation Instructors	$25,175	$15,476	$20,000	$20,000
001.5000.534009 Senior Programming	$17,038	$14,562	$15,000	$20,000
001.5000.534010 Temporary Services	$0	$495	$2,000	$1,000
001.5000.534012 Umpires & Officials	$6,665	$460	$10,000	$5,000
001.5000.540000 Travel & Training	$3,926	$7,450	$5,000	$5,000
001.5000.541000 Cellular Telephone	$2,129	$2,632	$2,000	$2,000
001.5000.542000 Postage	$30	$30	$100	$50
001.5000.543001 Electric - Buildings	$11,598	$13,595	$12,000	$12,000
001.5000.543002 Electric - Ball Fields	$16,790	$12,503	$17,500	$17,500
001.5000.543009 Solid Waste Disposal	$7,500	$8,000	$8,000	$8,000
001.5000.543010 Telephone	$3,468	$2,875	$3,000	$3,000
001.5000.544000 Rentals & Leases	$17,258	$3,055	$25,000	$10,000
001.5000.545000 General Insurance	$42,791	$30,055	$32,000	$32,000

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.5000.546001 Maintenance Auto Equipment	$11,534	$12,429	$7,500	$7,500
001.5000.546002 Maint Other Equipment	$3,618	$3,310	$5,000	$5,000
001.5000.546003 Maintenance Building	$42,026	$65,016	$18,000	$18,000
001.5000.546008 Maintenance Grounds/Parks	$67,347	$37,958	$85,000	$85,000
001.5000.547000 Printing and Binding	$1,411	$9,377	$6,000	$4,000
001.5000.548000 Promotions & Pub Rltns	$183,418	$269,392	$250,000	$250,000
001.5000.549001 Bank Service Charges	$12,891	$9,261	$10,000	$10,000
001.5000.549003 Cash Short (Over)	($14)	$17	$0	$0
001.5000.549007 Licenses & Permits	$374	$134	$500	$250
001.5000.551000 Office Supplies	$801	$543	$2,000	$2,000
001.5000.551001 Supplies-After School Program	$6,944	$5,999	$10,000	$10,000
001.5000.551002 Supplies-Summer Program	$22,233	$30,676	$25,000	$30,000
001.5000.552000 Departmental Supplies	$25,296	$35,828	$55,000	$50,000
001.5000.552004 Uniforms	$2,980	$2,961	$3,000	$3,500
001.5000.552005 Gasoline & Oil	$7,270	$5,806	$8,000	$6,500
001.5000.554000 Dues & Subscriptions	$173	$549	$0	$1,500
001.5000.563000 Capital Improvements	$5,040	$63,168	$0	$0
001.5000.564000 Capital Equipment	$11,611	$18,770	$0	$0
001.5000.599002 Budgeted Contingency	$0	$0	$25,000	$25,000
Total expenses & other outflows	**$1,460,885**	**$1,471,806**	**$1,580,100**	**$1,715,500**

Redington Station

General fund

Header Legend

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Revenues & Other Inflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4020.338000 Pinellas County	$0	$0	$0	$776,508
001.4020.342200 Redington Beach Fire Contract	$0	$0	$0	$327,900
001.4020.342400 Pinellas County EMS	$0	$0	$0	$0
001.4020.369900 Sales Tax Collection Allowance	$0	$0	$0	$0
001.4020.369906 Insurance Proceeds	$0	$0	$0	$0
Total revenues & other inflows	**$0**	**$0**	**$0**	**$1,104,408**

Expenses & Other Outflows

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4020.512000 Salaries & Wages	$0	$0	$0	$512,300
001.4020.514000 Overtime	$0	$0	$0	$35,400
001.4020.521000 Social Security	$0	$0	$0	$42,600
001.4020.522002 FRS - Regular Class	$0	$0	$0	$2,975
001.4020.522004 FRS - Special Risk	$0	$0	$0	$185,125
001.4020.523000 Group Insurance	$0	$0	$0	$121,500
001.4020.523002 A.D.& D. - Firefighters	$0	$0	$0	$0
001.4020.524000 Worker's Compensation	$0	$0	$0	$20,350
001.4020.531009 Pre Employment Services	$0	$0	$0	$5,200

Account	FY-3 Act	FY-2 Act	FY-1 Bud	FY Bud
001.4020.532000 Accounting and Auditing	$0	$0	$0	$3,000
001.4020.534000 Contractual Service	$0	$0	$0	$13,350
001.4020.540000 Travel And Training	$0	$0	$0	$0
001.4020.541000 Cellular Telephone	$0	$0	$0	$0
001.4020.542000 Postage	$0	$0	$0	$150
001.4020.543001 Electric - Buildings	$0	$0	$0	$0
001.4020.543009 Solid Waste Disposal	$0	$0	$0	$0
001.4020.543010 Telephone	$0	$0	$0	$0
001.4020.544000 Rentals & Leases	$0	$0	$0	$0
001.4020.545000 General Insurance	$0	$0	$0	$4,000
001.4020.546001 Maintenance Auto Equipment	$0	$0	$0	$3,500
001.4020.546002 Maint Other Equipment	$0	$0	$0	$0
001.4020.546003 Maintenance Building	$0	$0	$0	$0
001.4020.546009 Maintenance Radio Equipment	$0	$0	$0	$0
001.4020.547000 Printing and Binding	$0	$0	$0	$0
001.4020.548000 Promotions & Pub Rltns	$0	$0	$0	$0
001.4020.549000 Other Current Charges	$0	$0	$0	$0
001.4020.549007 Licenses & Permits	$0	$0	$0	$1,200
001.4020.551000 Office Supplies	$0	$0	$0	$1,000
001.4020.552000 Department Supplies	$0	$0	$0	$10,000
001.4020.552003 Tools	$0	$0	$0	$0
001.4020.552004 Uniforms	$0	$0	$0	$55,210
001.4020.552005 Gasoline & Oil	$0	$0	$0	$7,000
001.4020.554000 Dues & Subscriptions	$0	$0	$0	$0
001.4020.564000 Capital Equipment	$0	$0	$0	$0
001.4020.599002 Contingencies	$0	$0	$0	$5,000
Total expenses & other outflows	**$0**	**$0**	**$0**	**$1,028,860**

GLOSSARY OF TERMS

Glossary of Terms

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) value 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.

AMORTIZATION. The gradual elimination of a 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 the 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 in compliance with all legal requirements for handling of public funds, including state law and the city charter.

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

BASIS OF ACCOUNTING. The timing of when revenues and expenditures are 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 the 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, easements, 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, 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 set by the Governmental Accounting Standards Board (GASB), including a minimum of three sections — 1) introductory, 2) financial, and 3) statistical — with the financial section providing 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, 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): 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 operations are determined.

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

FUND ACCOUNTING. Governmental accounting systems are organized and operated on a fund basis. A fund is 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, 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 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 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 PRINCIPLES (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 establishes standards 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 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 made to local governments from state and federal government for specific purposes.

INTEREST. The amount paid by a borrower as compensation for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made, 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. Charges related to regulatory activities and privileges granted by government in connection with regulations.

LOST FUND. The abbreviation for the Local Option Sales Tax Fund. The Local Option Sales Tax Fund generates revenue through Pinellas County's 1% infrastructure sales surtax program, known as Penny for Pinellas, originally approved by county voters in 1990 and renewed by referendum roughly every ten years since.

MAJOR FUND. A fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10% of the 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 that value. The tax levy is stated per $1,000 of 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 and 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 & Poor's Corporation, and Fitch Ratings — organizations that assign credit ratings to a government's outstanding bonds.

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

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

SPECIAL REVENUE FUND. A 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 a government's general fund, including all spendable amounts not contained in the other classifications, which normally are restricted or committed.

ANNUAL ADOPTED BUDGET

CITY OF MADEIRA BEACH

2026-2027