

An aerial photograph of Madeira Beach, Florida, showing the city's coastline, a large bridge crossing the water, and surrounding greenery. The image is framed by a large blue circle that contains the title text.

ANNUAL PROPOSED BUDGET

City of Madeira Beach
Florida

2025-26



City of Madeira Beach Annual Adopted Budget Fiscal Year 2026

Board of Commissioners

Anne-Marie Brooks

Mayor

David Tagliarini,

Vice Mayor (District 1)

Ray Kerr,

City Commissioner (District 2)

Eddie McGeehen,

City Commissioner (District 3)

Housh Ghovaee

City Commissioner (District 4)

City Manager

Robin Gomez, City Manager

City Attorney

Thomas Trask

Finance

Andrew Laflin

Community Development

Marci Forbes

Public Works

Megan Wepfer

Recreation

Jay Hatch

City Clerk

Clara VanBlargan

Parking

Jamal Yahia

Building Official

Vacant

Fire/EMS

Clint Belk

Marina

Brian Crabtree

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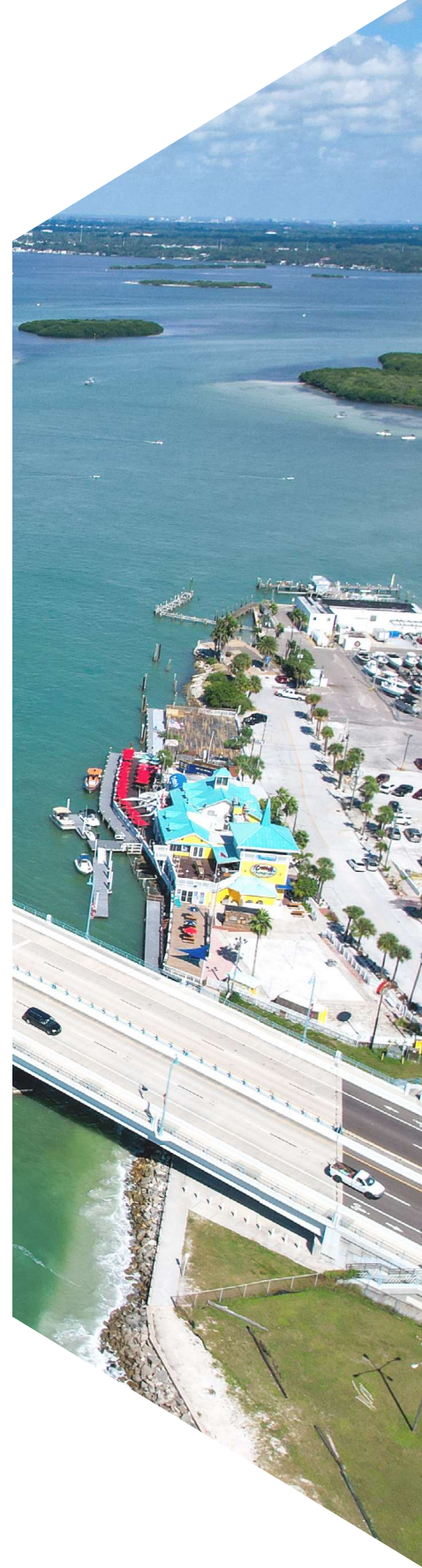




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An aerial photograph of a coastal city, likely San Diego, showing a large bridge crossing a body of water, a sandy beach with many people and umbrellas, and various buildings and parking lots. The image is framed by a circular border with a blue gradient.

INTRODUCTION



City of Madeira Beach Background

Date Incorporated	1947
Form Of Government	Commission / Manager
Area	445 Acres
Governing Body	Board of Commissioners
	4 Commissioners run by single districts, elected at-large to 2 year overlapping terms and Mayor-Commissioner in at- large election for a three-year term
Administration	City Manager, City Clerk, City Treasurer and City Attorney appointed by the Board of Commissioners
Services	A full-service city, including police, fire, sanitation, and recreation services. Police protection is contracted through the Pinellas County Sheriff's Department. Water and sewer services are provided by Pinellas County Utilities.
Location	On the West coast of Florida, the City of Madeira Beach is located on the island of Sand Key and is surrounded on the east by the Boca Ciega Bay and the west by the Gulf of Mexico.

Executive Overview

Budget Introduction

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

About the City

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

Budget and Finance Policies

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

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

Managing the annual budget process within the framework of stated policies encourages the City to consider the context and implications of budget actions, as opposed to focusing solely on annual appropriations. The fiscal year (FY) 2026 budget is proposed in compliance with each of the applicable budget and finance policies. These policies are included within the Supplemental section of this budget book.

Fund Overview

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

General Fund:

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

The Board of Commissioners set the proposed millage rate at 2.7500 for FY 2026. This is the same as the previous year's millage rate and is anticipated to result in a reduction of \$214,775 of ad valorem revenues compared to the rolled-back rate of 2.8581. Budgeted ad valorem tax revenue in the General Fund is \$5,460,000 for FY 2026, compared to \$5,782,000 budgeted in FY 2025. Tax revenues are necessary to help offset the

cost of the \$1.8m annual debt service requirement. The General Fund has budgeted to transfer \$299,125 and \$1,496,150 to the Debt Service Fund and Stormwater Fund, respectively, in FY 2026 in order to assist with its debt service obligation.

Local Option Sales Tax (LOST) Fund:

The primary revenue source of the LOST Fund is discretionary infrastructure surtax, or Penny for Pinellas. This revenue is projected to be \$663,000 in FY 2026. This revenue is restricted under Section 212.055, Florida Statutes. Proceeds from this tax must be used for long-term capital infrastructure projects that support the local community. Based on statute, the term “infrastructure” means any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years. It also includes a fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.

The budgeted capital expenditures in FY 2026 to be expended by the LOST Fund total \$1,650,000. The more significant outlays include \$500,000 for a basketball court enclosure, and \$500,000 to replace the concession stand within the recreation fields and upgrade the restroom facilities, concession kitchen, storage, and office space.

Archibald Fund:

The Archibald Fund accounts for revenue earned at Archibald Memorial Beach Park. Proceeds generated from parking revenue and a retail operator lease on the property are to be used for parks and recreation purposes, in accordance with National Park Service precedent and Resolution 03.13 adopted by the City in June 2003. The Archibald Fund is slated to undergo improvements to Tom & Kitty Stuart Park, which is budgeted to cost \$750,000 in FY 2026.

Building Fund:

Available fund balance of the Building Fund has been increasing in previous years based on recent annual operating results. As of the fiscal year ended September 30, 2024, ending fund balance was \$1,027,964. Pursuant to Ordinance 2024-22, building permit fees associated with Hurricane Helene and Hurricane Milton were waived throughout most of the fiscal year. As a consequence, this significant decline in permitting revenues will result in a reduction of fund balance that could range between \$900,000 and \$1m. Thus, available fund balance available at the end of fiscal year 2026 is anticipated to remain in line with the maximum allowed by Florida Statute, which states: “A local government may not carry forward an amount exceeding the average of its operating budget for enforcing the Florida Building Code for the previous 4 fiscal years.”

Impact Fee Fund:

The Impact Fee Fund is used to report the collection of transportation, public safety, and recreation impact fees and expend amounts collected in accordance with legal and statutory requirements. The City began assessing and collecting impact fees in fiscal year 2022 upon passage of its impact fee ordinance, and the City established a dedicated special revenue fund, the Impact Fee Fund, in fiscal year 2023. For fiscal year 2026, the City is budgeting \$306,000 of impact fee revenues with no planned capital expenditures with the adoption of the fiscal year 2026 budget. The City intends to build available reserves in the Impact Fee Funds and allocate those funds to allowable expansion projects in future fiscal year budget cycles.

Gas Tax Fund:

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

Debt Service Fund:

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

- > Capital Improvement Revenue Bonds, Series 2013, issued in October 2013 in the amount of \$4,760,000 to finance the construction of the City Centre project, including reconstruction of the City Hall, Recreation Center, Fire Station, and park amenities located at or near 300 Municipal Drive. Debt service requirements in fiscal year 2026 relating to this outstanding debt include a principal payment of \$130,000 and interest payments totaling \$169,125.

Sanitation Fund:

This fund accounts for the City's solid waste collection and disposal services provided to residential and commercial customers in the City. Collection and disposal of recyclable items is performed by a vendor under contract. For the fiscal year 2026 budget; the City budgeted for replacing two chassis-mounted 6 yard dumpsters with cart tipper mounted for park and beach refuse removal, totaling \$75,000. For fiscal year 2027, the Sanitation Fund is estimating the replacement of a dump truck and claw truck totaling \$775,000.

Stormwater Fund:

This fund accounts for stormwater utility fee revenues and expenses for drainage and stormwater related projects. The City borrowed \$6.2 million in FY 2015 for stormwater drainage and roadway improvements. Then, in FY 2019 the City issued a \$15 million bank note for rebuilding roadways and stormwater systems along three areas: Crystal Island, Marguerite Drive, and John's Pass Village area. For fiscal year 2026, budgeted capital improvement projects total \$9,750,000, and \$3.5m of this total consists of roadway and stormwater improvements at Area 3 (Parsley Dr/ Marguerite Dr) and \$3.8m of the total dedicated to Area 5 (129th Ave, Pelican and 131st Ave).

Marina Fund:

This fund accounts for the operations of the Madeira Beach Municipal Marina. Its primary sources of revenue are fuel sales, which are budgeted at \$3,700,000 and store sales budgeted at \$352,500 in fiscal year 2026. Related cost of sales for fuel and store sales are budgeted to be \$2,752,500 in FY 2026, yielding a projected gross profit of \$1,300,000.

Parking Fund:

This fund accounts for activities within the fourteen (14) city-owned parking lots that comprise 554 parking spaces daily. There are twenty-nine pay stations throughout the City that do not accept cash, and the City's Parking Management Department is responsible for enforcing all parking regulations. The Parking Fund anticipates approximately \$4.3 million in revenues in FY 2026 and is budgeted to have an excess of revenues over expenditures totaling \$2,690,510. This buildup of reserves can be utilized in the future to eventually finance the capital outlays associated with building a new parking garage and/or acquire property to renovate or build a public works facility, should either or both projects be approved to move forward.

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

Budgetary Highlights

The following are financial highlights of the FY 2026 budget, broken out by account type:

Revenues:

- > The millage rate has remained unchanged from fiscal year 2025 (2.75 mills). Budgeted ad valorem tax revenue in the General Fund is \$5,460,000 for FY 2026, compared to \$5,782,000 budgeted in FY 2025. Gross taxable value is \$2.091 billion and \$2.213 billion for fiscal year 2026 and 2025, respectively, a decrease of 5.5% compared to the previous fiscal year.
- > Parking revenues are the City's second largest revenue source, totaling \$4.3 million for the FY 2026 budget. This represents an increase of approximately \$611,000 from FY 2025 budgeted parking revenues, as parking activity is anticipated to increase .
- > The Stormwater Fund has budgeted \$600,000 of state grant revenue from Florida Department of Environmental Protection for purchases of stormwater pipe check valves (\$100,000) and from Florida Department of Transportation for the Area 6 roadway project (\$500,000). In addition, the Stormwater Fund is budgeting \$2,735,000 of revenue from Pinellas County, Florida as a Joint Participation Agreement (IPA) to partially fund the Area 3 and Area 5 roadway and drainage improvement projects.

Operating Expenditures:

- > Budgeted personnel costs (total wages and benefits for all full-time and part-time employees of the City) are \$9,961,200 for FY 2026, an increase of \$373,000 over the FY 2025 budget. The most significant contributing factor is a 6% City-wide COLA and merit increase offered to all employees, in combination with the Fire Department adding positions in order to provide staffing for a new fire station that will open in Redington Beach in fiscal year 2026. In addition, during fiscal year 2025, a consulting firm completed a pay study which will result in higher pay adjustments beginning in fiscal year 2026 for certain existing employees that met specific criteria within the study.
- > Two maintenance projects, Redington Fire Station build out for \$4,440,000 and John's Pass dredging for \$1,375,000, are budgeted in the Fire/EMS Department and John's Pass Village Department, respectively, in FY 2026. The fire station construction costs are to be 100% reimbursed by Pinellas County; the John's Pass dredging costs are to be fully funded by a State of Florida appropriation.

Capital Outlay:

- > Capital outlay for all funds in the FY 2026 budget totals \$13,740,000. All capital equipment, vehicles, and projects and related estimated costs over a 5 year period are listed in the Capital Improvement Plan – 5 Years schedule later in this budget document. Some of the more significant projects include renovations and improvements at Tom & Kitty Stuart Park in the Archibald Park Fund (\$750,000 budgeted in FY 2026), the design and preliminary construction of a Public Works Building in the General Fund (\$250,000 budgeted in the Local Option Sales Tax Fund in FY 2026), construction of a basketball enclosure and concession stand (\$1m budgeted in the Local Option Sales Tax Fund in fiscal year 2026) and \$9.75 million of drainage and roadway improvement projects in fiscal year 2026 in the Stormwater Fund.

Budget Process

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

- > **Preparation:** During this stage, individual departments develop their own budgets to perform daily operations as well as attain their established departmental goals.

- > **Review:** The City Manager collaborates with Department Heads to review departmental budgets. The Finance Director carefully examines each department's budget for accuracy and begins combining them into one unified budget document. Public meetings, as required by State Law (F.S. 200.65), are held during the review and adoption stages. Public participation is encouraged during this phase.
- > **Adoption:** This phase of the budget process is driven by timing requirements set forth by state law.
- > **Implementation:** In the implementation phase, the adopted budget, as approved by the Board of Commissioners, is put into action for the fiscal year. Once the budget is implemented, control and revision measures are the responsibility of each department. Departments are held accountable for monitoring their budget spending over time in order to avoid shortfalls at the end of the fiscal year.

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

Basis of Accounting

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

Encumbrance Amendment and Reserve for Contingencies

A budget amendment is anticipated in early FY 2026 to increase the FY 2026 budget for the rollforward of encumbrances. The purpose of this anticipated amendment is to account for unspent purchase orders for goods and services of a non-recurring nature at the end of fiscal year 2025 that will carry forward into fiscal year 2026 and were not contemplated during the FY 2026 budget process (as these expenditures were planned to occur and be completed in FY 2025). Also, a budgeted contingency reserve has been established within the applicable departments in the General Fund, Archibald Park Fund, Building Fund, Sanitation Fund, Marina Fund, Stormwater Fund, and Parking Fund in the FY 2026 budget to account for unplanned events or other scenarios requiring outflows within a particular fund and department. Examples include expenditures for storm-related incidents or the need for professional services on a short-term basis resulting from unexpected staff turnover. These contingency amounts are available in each department and fund as reported in this budget document (see budget details by fund and department later in this document). Use of these reserves will not require a formal budget amendment.

Disclaimer

The accompanying budgetary schedules and other budget-related information reported herein for the 2025-2026 fiscal year were not subjected to an audit, review, or compilation, and no opinion, conclusion, or assurance is provided on them. The budgeted results may not be achieved, as there will usually be differences between the budgeted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We assume no responsibility to update this report for events and circumstances occurring after October 1, 2025.

An aerial photograph of a coastal city, likely San Diego, showing a large bridge crossing a body of water, a sandy beach with many people and umbrellas, and various buildings and parking lots. The image is framed by a circular border with a blue gradient.

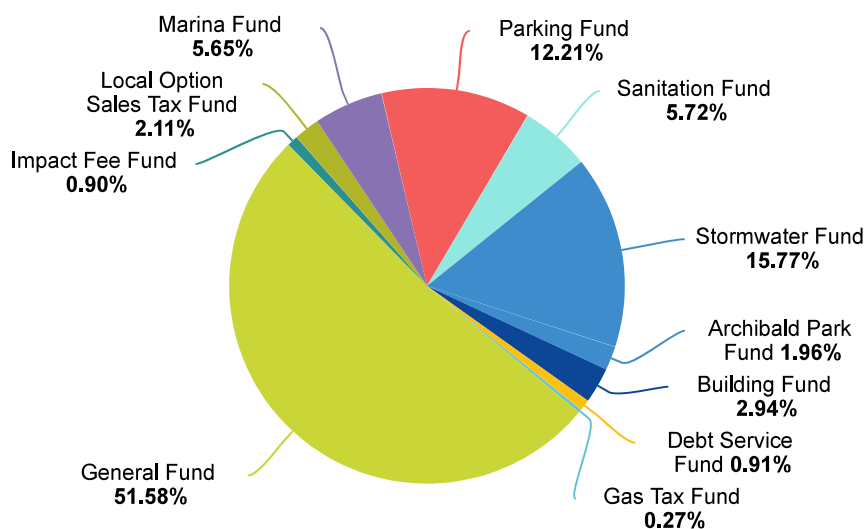
FUND AND DEPARTMENT SUMMARY

Summary of Revenues By Fund

Total Revenues & Other Sources

Archibald Park Fund	1.94%	694,700
Building Fund	2.94%	1,043,000
Debt Service Fund	0.91%	321,725
Gas Tax Fund	0.27%	96,500
General Fund	51.58%	18,324,676
Impact Fee Fund	0.90%	320,046
Local Option Sales Tax Fund	2.11%	748,000
Marina Fund	5.65%	2,005,800
Parking Fund	12.21%	4,339,610
Sanitation Fund	5.72%	2,030,945
Stormwater Fund	15.77%	5,604,745
Total Revenues & Other Inflows	100.00%	\$35,529,747
Fund Balance/Net Position Used		15,525,009
Total Sources		\$51,054,756

Total Revenues & Other Sources

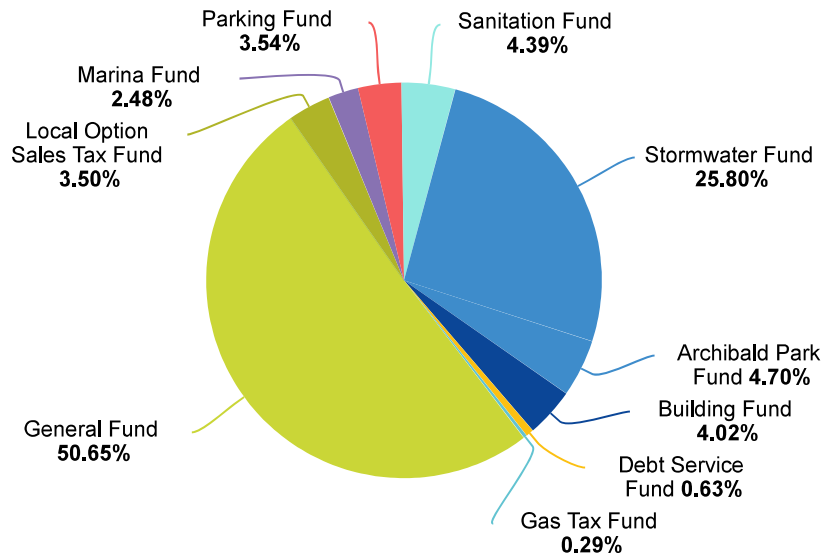


Summary of Exenditures By Fund

Total Expenditures & Other Outflows

Archibald Park Fund	4.70%	2,218,900
Building Fund	4.02%	1,900,050
Debt Service Fund	0.63%	299,125
Gas Tax Fund	0.29%	136,500
General Fund	50.65%	23,909,685
Impact Fee Fund	0.00%	0
Local Option Sales Tax Fund	3.50%	1,650,000
Marina Fund	2.48%	1,172,060
Parking Fund	3.54%	1,669,100
Sanitation Fund	4.39%	2,071,470
Stormwater Fund	25.80%	12,180,970
Total Expenses & Other Outflows	100.00%	\$47,207,860
Fund Balance/Net Postion Available		3,846,896
Total Uses		\$51,054,756

Total Expenditures & Other Uses



BUDGET SUMMARY BY CHARACTER**General Fund Tentative Millage Rate: 2.7500 mills**

Character Description	Governmental							Local Option Sales Tax Fund	Total
	Archibald Park Fund	Building Fund	Debt Service Fund	Gas Tax Fund	General Fund	Impact Fee Fund			
Revenues & Other Inflows									
31 Taxes	\$-	\$-	\$-	\$55,000		\$-			
32 Permits, Fees, & Special Assessments	-	-	-	-	636,500	305,996	-	-	
33 Intergovernmental Revenue	-	-	-	39,000		-	-	-	
34 Charges For Services	672,000	-	-	-		-	-	-	
35 Judgements, Fines, & Forfeits	-	-	-	-	25,000	-	-	-	25,000
36 Miscellaneous Revenues	22,700	36,000	22,600	2,500		14,050	85,000		
38 Other Sources	-	-	299,125	-		-	-	-	
Total Revenues & Other Inflows	694,700		321,725	96,500		320,046	748,000		
Expenses & Other Outflows									
10 Personnel Services	355,200		-	-		-	-	-	
30 Operating Expenditures/Expenses	990,900	370,000	-	131,500		-	-	-	
60 Capital Outlay	750,000	100,000	-	-		-			
70 Debt Service	-	-	299,125	-	-	-	-	-	299,125
80 Grants And Aids	-	-	-	-	110,000	-	-	-	110,000
90 Transfers	122,800	312,900	-	5,000		-	-	-	
Total Expenses & Other Outflows			299,125	136,500		-			
Fund Balance Net Position				\$22,600					

BUDGET SUMMARY BY CHARACTER

Character Description	Proprietary				
	Marina Fund	Parking Fund	Sanitation Fund	Stormwater Fund	Total Proprietary
Revenues & Other Inflows					
33 Intergovernmental Revenue	\$-	\$-	\$-	\$3,335,000	\$3,335,000
34 Charges For Services	1,864,600	3,657,250	1,935,000	675,000	8,131,850
35 Judgements, Fines, & Forfeits	-	550,000	-	-	550,000
36 Miscellaneous Revenues	141,200	132,360	95,945	98,595	468,100
38 Other Sources	-	-	-	1,496,150	1,496,150
Total Revenues & Other Inflows	2,005,800	4,339,610	2,030,945	5,604,745	13,981,100
Expenses & Other Outflows					
10 Personnel Services	408,400	278,500	712,870	339,270	1,739,040
30 Operating Expenditures/Expenses	299,260	401,400	1,107,000	478,700	2,286,360
60 Capital Outlay	250,000	-	60,000	9,750,000	10,060,000
70 Debt Service	5,200	-	-	1,496,000	1,501,200
90 Transfers	209,200	989,200	191,600	117,000	1,507,000
Total Expenses & Other Outflows	1,172,060	1,669,100	2,071,470	12,180,970	17,093,600
Fund Balance Net Position	\$833,740	\$2,670,510	\$(40,525)	\$(6,576,225)	\$(3,112,500)

OPERATING AND CAPITAL ANALYSIS BY FUND

	Governmental							Total
	Archibald Park Fund	Building Fund	Debt Service Fund	Gas Tax Fund	General Fund	Impact Fee Fund	Local Option Sales Tax Fund	
Revenue								
Taxes	\$-	\$-	\$-	\$55,000	\$6,614,000	\$-	\$663,000	\$7,332,000
Permits, Fees And Special Assessments	-	1,007,000	-	-	636,500	305,996	-	1,949,496
Intergovernmental Revenue	-	-	-	39,000	6,350,500	-	-	6,389,500
Charges For Services	672,000	-	-	-	1,712,931	-	-	2,384,931
Judgements, Fines, & Forfeits	-	-	-	-	25,000	-	-	25,000
Miscellaneous Revenues	22,700	36,000	22,600	2,500	1,155,045	14,050	85,000	1,337,895
Total Revenue	694,700	1,043,000	22,600	96,500	16,493,976	320,046	748,000	19,418,822
Expenditures Less Capital Outlay								
Personnel Services	355,200	1,117,150	-	-	6,749,810	-	-	8,222,160
Operating Expenditures/ Expenses	990,900	370,000	-	131,500	13,883,100	-	-	15,375,500
Debt Service	-	-	299,125	-	-	-	-	299,125
Grants And Aids	-	-	-	-	110,000	-	-	110,000
Total Expenditures Less Capital Outlay	1,346,100	1,487,150	299,125	131,500	20,742,910	-	-	24,006,785
Excess (Deficiency) of Revenues Over Expenditures	(651,400)	(444,150)	(276,525)	(35,000)	(4,248,934)	320,046	748,000	(4,587,963)
Contributions								
Plus: Other Sources	-	-	299,125	-	1,830,700	-	-	2,129,825
Less: Capital Outlay	(750,000)	(100,000)	-	-	(1,180,000)	-	(1,650,000)	(3,680,000)
Less: Other Uses	(122,800)	(312,900)	-	(5,000)	(1,986,775)	-	-	(2,427,475)
Total Contributions	(872,800)	(412,900)	299,125	(5,000)	(1,336,075)	-	(1,650,000)	(3,977,650)
Fund Balance/Net Position Available (Used)	\$(1,524,200)	\$(857,050)	\$22,600	\$(40,000)	\$(5,585,009)	\$320,046	\$(902,000)	\$(8,565,613)

OPERATING AND CAPITAL ANALYSIS BY FUND

	Proprietary				
	Marina Fund	Parking Fund	Sanitation Fund	Stormwater Fund	Total Proprietary
Revenue					
Intergovernmental Revenue	\$-	\$-	\$-	\$3,335,000	\$3,335,000
Charges For Services	1,864,600	3,657,250	1,935,000	675,000	8,131,850
Judgements, Fines, & Forfeits	-	550,000	-	-	550,000
Miscellaneous Revenues	141,200	132,360	95,945	98,595	468,100
Total Revenue	2,005,800	4,339,610	2,030,945	4,108,595	12,484,950
Expenditures Less Capital Outlay					
Personnel Services	408,400	278,500	712,870	339,270	1,739,040
Operating Expenditures/Expenses	299,260	401,400	1,107,000	478,700	2,286,360
Debt Service	5,200	-	-	1,496,000	1,501,200
Total Expenditures Less Capital Outlay	712,860	679,900	1,819,870	2,313,970	5,526,600
Excess (Deficiency) of Revenues Over Expenditures	1,292,940	3,659,710	211,075	1,794,625	6,958,350
Contributions					
Plus: Other Sources	-	-	-	1,496,150	1,496,150
Less: Capital Outlay	(250,000)	-	(60,000)	(9,750,000)	(10,060,000)
Less: Other Uses	(209,200)	(989,200)	(191,600)	(117,000)	(1,507,000)
Total Contributions	(459,200)	(989,200)	(251,600)	(8,370,850)	(10,070,850)
Fund Balance/Net Position Available (Used)	\$833,740	\$2,670,510	\$(40,525)	\$(6,576,225)	\$(3,112,500)





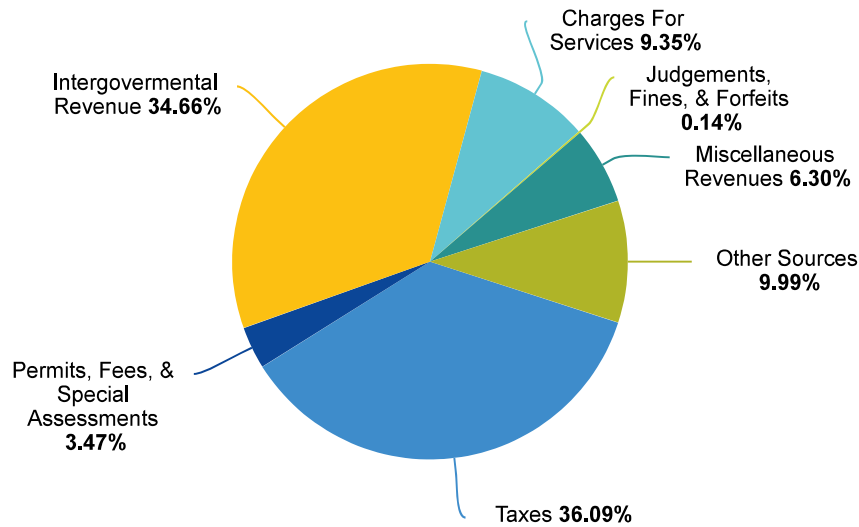
**GENERAL FUND INFLOWS &
OUTFLOWS DEPARTMENT
DETAIL**

General Fund Revenue & Other Inflows Summary

Revenues & Other Inflows By Character

Taxes	36.1%	6,614,000
Permits, Fees, & Special Assessments	3.5%	636,500
Intergovernmental Revenue	34.7%	6,350,500
Charges For Services	9.4%	1,712,931
Judgements, Fines, & Forfeits	0.1%	25,000
Miscellaneous Revenues	6.3%	1,155,045
Other Sources	10.0%	1,830,700
Total Operating Revenue		\$18,324,676

General Fund Revenues & Inflows



GENERAL FUND REVENUE BY ACCOUNT

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.1000.347908 Misc Store Income-Taxable	\$-	\$21,634	\$25,000	\$17,213	\$20,000
001.1000.369900 Other Miscellaneous Revenues	-	-	-	150	-
001.1000.347910 Purchases Store	-	21,902	15,000	17,950	(15,000)
001.1050.316000 Local Business Tax Receipts	-	79,912	115,000	46,000	80,000
001.1050.329501 Applications/Fees	-	18,925	25,000	23,000	25,000
001.1050.322901 Plan Review	-	3,500	5,000	8,400	3,000
001.1050.341300 Zoning Adjustment Applications	-	-	2,000	1,800	2,000
001.1050.335150 Alcoholic Beverage License Tax	-	18,106	5,000	5,000	10,000
001.1050.331392 Fema Grant Revenues	-	34,128	-	23,093	-
001.1300.341302 Public Records Request Fees	-	-	100	183	100
001.1400.361100 Interest Earnings	975,786	1,233,161	750,000	750,000	900,000
001.1400.335210 Firefighters Supplemental Income	8,291	6,813	5,500	4,942	-
001.1400.315200 Communications Services Tax	-	214,456	242,000	220,000	220,000
001.1400.314100 Utility Service Tax - Electric	-	838,098	840,000	424,000	750,000
001.1400.347400 Special Event Fee	143,545	179,531	175,000	145,000	-
001.1400.354002 Code Enforcement Fines	21,544	88,649	20,000	22,597	20,000
001.1400.362002 Facility Rentals	15,615	15,450	22,000	10,500	-
001.1400.369300 Lawsuit Settlement	1,001	-	-	575,000	-
001.1400.362001 Facility Rental- Cost Recovery	1,825	3,135	4,000	1,200	-
001.1400.366004 Local Grants & Contributions	-	-	-	50,000	-
001.1400.314800 Utility Service Tax - Propane	-	29,656	34,000	19,000	23,000
001.1400.361101 Interest - Tax Collector	609	25	500	30	50
001.1400.335450 Fuel Tax Refund	5,786	4,179	5,000	1,459	5,000
001.1400.366001 Donations - Fire Department	400	-	-	433	-
001.1400.311000 Ad Valorem Taxes	-	5,254,855	5,782,000	5,606,044	5,460,000
001.1400.344900 FDOT Maintenance Agreements	48,393	49,844	51,340	51,340	52,881
001.1400.382000 Administrative Services Alloc	487,162	839,900	1,677,000	1,550,000	1,830,700
001.1400.329102 Rental Inspection Fees	-	17,709	25,000	350	25,000
001.1400.369904 Sales Tax Collection Allowance	294	244	360	110	200
001.1400.362008 Rentals & Leases - Contra Revenue	188,186	200,404	-	-	-
001.1400.381007 Transfer from Parking Fund	1,800,000	-	-	-	-
001.1400.354000 Fines & Forfeitures	7,023	7,125	7,000	3,500	5,000
001.1400.380001 Fund Balance/Net Position Carryover Used	-	-	2,965,507	-	-
001.1400.369908 Civil Review Fees	655	91	200	100	200
001.1400.335180 Half Cent Sales Tax Revenue	328,971	314,556	334,000	314,811	340,000
001.1400.369901 Copy Charges	-	-	100	-	-
001.1400.323100 Progress Energy Franchise	-	641,086	627,000	380,103	560,000
001.1400.369905 Indebtedness Searches	9,050	8,856	11,000	11,500	11,000
001.1400.369909 Purchase Card Rebate	4,417	5,256	4,000	6,000	6,000
001.1400.332000 ARPA NEU Grant Proceeds	-	2,154,172	-	-	-
001.1400.331392 Fema Grant Revenues	-	-	15,000,000	6,560,304	-
001.1400.361102 Interest Payment from Marina	6,738	5,385	4,011	96,296	2,619
001.1400.362000 Rent	132,794	138,195	143,679	143,683	149,427
001.1400.369906 Insurance Proceeds	-	-	-	1,200,000	-
001.1400.366000 Donations	-	32,345	-	300	-
001.1400.369910 Credit Card Convenience Fee	18,830	5,620	18,000	1,150	2,000
001.1400.314300 Utility Service Tax - Water	-	133,443	130,000	61,900	80,000
001.1400.341301 Election Qualifying Fees	-	-	200	259	250
001.1400.338000 Pinellas County	3,384,327	710,831	75,000	-	-
001.1400.362005 Bell South Cell Tower	59,922	71,250	50,250	61,250	51,000

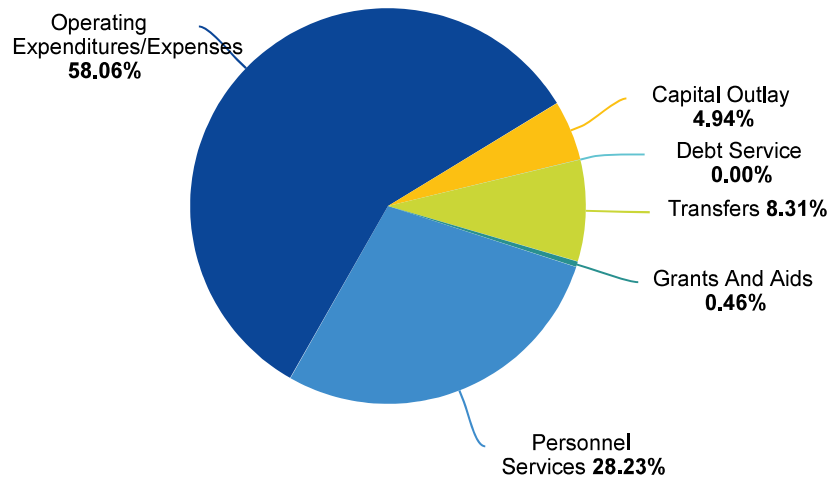
ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
001.1400.362007 Lease Revenue	190,933	190,933	-	-	-
001.1400.364000 Sale/Disposition of Capital Assets	46,500	-	-	5,350	-
001.1400.323400 Peoples Gas Systems Franchise	-	8,168	8,000	6,000	6,000
001.1400.369902 Notary Fee	-	-	100	-	-
001.1400.311001 Ad Valorem Taxes - Delinquent	-	132,490	-	214,500	1,000
001.1400.366002 JPV Donations	320	-	-	-	-
001.1400.369903 Refund Prior Year Expenses	13,358	-	-	-	-
001.1400.369900 Other Miscellaneous Revenues	12,100	230,595	300	10,698	300
001.1400.335125 State Revenue Sharing	176,981	177,652	175,000	163,792	175,000
001.4000.342200 Redington Beach Fire Contract	284,708	298,944	310,602	310,602	317,700
001.4000.338000 Pinellas County	-	-	7,400,000	640,000	4,440,000
001.4000.369900 Other Miscellaneous Revenues	11,117	35,507	5,000	21,000	15,000
001.4000.369906 Insurance Proceeds	1,000	4,099	-	35,000	-
001.4000.342400 Pinellas County EMS	555,911	625,104	730,051	690,000	810,000
001.4000.335210 Firefighters Supplemental Income	-	-	-	-	5,500
001.4000.329101 Fire Inspection Fees	23,700	8,680	15,000	6,500	15,000
001.4000.334200 State Grant - Public Safety	16,203	-	-	-	-
001.4000.322900 Fire Plan Review Fees	-	4,333	2,500	2,300	2,500
001.4000.369907 CPR Training Revenue	200	-	250	-	250
001.5000.347400 Special Event Fee	-	-	-	-	175,000
001.5000.347502 After School Program	116,744	67,911	105,000	30,000	105,000
001.5000.362002 Facility Rentals	-	-	-	-	15,000
001.5000.347503 Summer Program	75,400	80,379	95,000	75,000	95,000
001.5000.347508 Youth Leagues	70,098	35,401	40,000	5,000	5,000
001.5000.347501 Recreation Programs	41,486	50,133	45,000	23,000	45,000
001.5000.347507 Adult Leagues	-	-	-	13,000	-
001.5000.347504 Field Rentals	49,630	39,199	45,000	15,000	40,000
001.5000.347505 Sponsorships	8,845	6,786	30,000	500	50,000
001.5000.362001 Facility Rental- Cost Recovery	-	-	-	-	2,000
001.5000.347506 MB Little League	10,000	10,000	10,000	5,000	10,000
001.8000.335380 State Appropriations - Physical Environment	37,052	58,662	750,000	-	1,375,000
Total Revenues & Other Inflows	\$9,393,450	\$15,467,403	\$38,962,550	\$20,688,192	\$18,324,677

General Fund Expenditure Summary

Expenditures & Outflows By Character

Personnel Services	28.23%	6,749,810
Operating Expenditures/Expenses	58.06%	13,883,100
Capital Outlay	4.94%	1,180,000
Debt Service	0.00%	0
Transfers	8.31%	1,986,775
Grants And Aids	0.46%	110,000
Total Operating Expenditures	100.00%	\$23,909,685

General Fund Expenditures & Outflows by Character

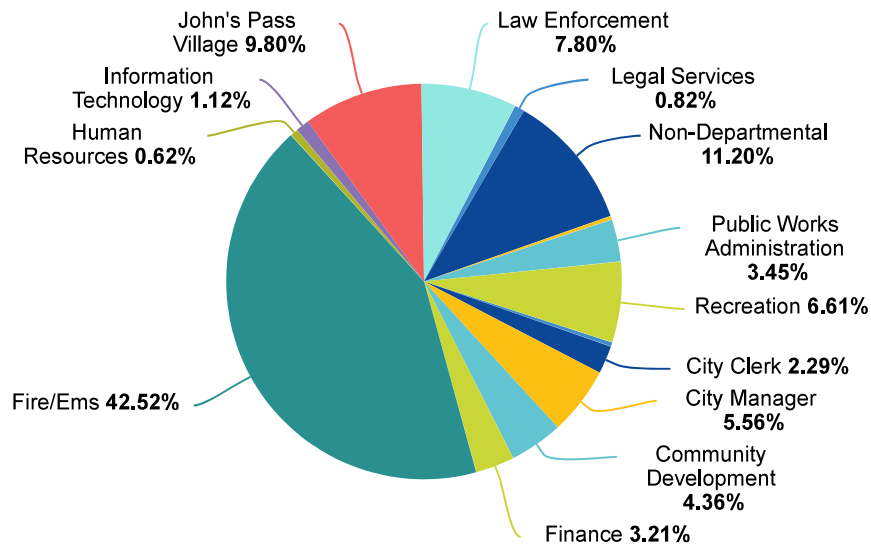


General Fund Expenditure Summary

Expenditures & Outflows By Department

Board Of Commissioners	0.33%	81,600
City Clerk	2.29%	547,500
City Manager	5.56%	1,329,150
Community Development	4.36%	1,042,250
Finance	3.21%	766,900
Fire/Ems	42.52%	10,165,950
Human Resources	0.62%	148,200
Information Technology	1.12%	267,000
John's Pass Village	9.80%	2,342,000
Law Enforcement	7.80%	1,866,000
Legal Services	0.82%	196,500
Non-Departmental	11.20%	2,677,875
Parks	0.31%	73,100
Public Works Administration	3.45%	825,560
Recreation	6.61%	1,580,100
Grand Total	100.00%	\$23,909,685

General Fund Expenditures & Outflows By Department



Board of Commissioners

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

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

The Mayor shall preside at meetings of the Board of Commissioners, shall have voice and vote in the proceedings of the Commission, shall be recognized as the official head of the City of Madeira Beach, Florida, government for all ceremonial purposes, for service of process, and as the City of Madeira Beach, Florida, official designated to represent the City of Madeira Beach, Florida, in all agreements with other entities or certifications to other government entities, but shall have no administrative duties except as required to carry out the responsibilities herein.

The Board of Commissioners shall appoint a Vice-Mayor at its first regular meeting following the election. The term of Vice-Mayor shall be for one (1) year. The Vice-Mayor shall act as Mayor during the absence or disability of the Mayor. Should the Vice-Mayor be required to act as Mayor for a period in excess of thirty (30) days, he/she shall receive the compensation of the Mayor retroactive to the date upon which he/she assumed the Mayoral duties.

Current Board of Commissioners as of March 2024

Anne-Marie Brooks, Mayor	(June 2024 – March 2028)
David Tagliarini, District 1 Commissioner	(March 2024 – March 2026)
Ray Kerr, District 2 Commissioner / Vice Mayor	(March 2024 – March 2026)
Eddie McGeehen, District 3 Commissioner	(March 2023 – March 2027)
Housh Ghovae, District 4 Commissioner	(July 2024 – March 2027)

Annual Salary

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

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

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

Board of Commissioners

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.1310.513001 Salaries-Commission	\$40,000	\$36,333	\$40,500	\$37,500	\$40,000
001.1310.521000 Social Security	3,060	2,780	3,700	2,869	3,100
001.1310.523000 Group Insurance	-	5,206	74,000	4,202	-
001.1310.524000 Worker's Compensation	49	81	500	-	-
001.1310.540000 Travel & Training	3,973	3,864	10,000	459	10,000
001.1310.541000 Cellular Telephone	2,894	1,458	3,060	1,006	3,000
001.1310.546002 Maint Other Equipment	-	395	-	-	-
001.1310.547000 Printing and Binding	1,614	1,801	2,500	1,175	2,500
001.1310.548000 Promotions & Pub Rltns	-	1,398	5,000	268	5,000
001.1310.548005 Board Appreciation Dinner	1,018	-	5,000	5,000	5,000
001.1310.551000 Office Supplies	861	433	2,000	235	2,000
001.1310.552004 Uniforms	405	86	1,000	162	1,000
001.1310.554000 Dues & Subscriptions	850	1,423	5,000	1,211	5,000
001.1310.599002 Budgeted Contingency	-	-	5,000	-	5,000
Total Expenses & Other Outflows	\$54,724	\$55,258	\$157,260	\$54,087	\$81,600

City Clerk

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

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

FY ' 25 Accomplishments:

- > Continued to streamline costs in the City Clerk's office.
- > Continued City Clerk education & training in accordance with City Charter, Section 5.2 to keep Municipal Clerk Certification in good standing.
- > Continued educational and training opportunities for City Clerk's Office staff.
- > Continue to keep abreast of changes in legislation and office technology.
- > Completed the buildout of Laserfiche records management software and continuously upload documents for public access through the Laserfiche public portal on the City's website.
- > Created electronic commission candidate packets template and posted the candidate packets on the City's website.

- > Purchased and implemented Easy Campaign Finance software for commission candidates to file their Campaign Treasurer's Reports.
- > Continued hosting educational training events.
- > Continued serving the public with honesty, integrity, and professionalism at all times.
- > Trained City Clerk's staff to utilize Campaign Finance Management Software for Commission Candidates to file Campaign Treasurer's Report Summaries.

FY2026 Goal and Objectives

- > Continue streamlining costs in the City Clerk's office.
- > Continue to keep abreast of changes in legislation and office technology.
- > Continue City Clerk education & training in accordance with City Charter, Section 5.2 to keep Municipal Clerk Certification in good standing.
- > Continue education and training opportunities for the City Clerk's Office staff.
- > Continue loading documents into Laserfiche for public access through the Laserfiche public portal.
- > Continue searching for software to purchase for improving time management in the City Clerk's Office tasks.
- > Complete and Obtain Florida Certified Professional Clerk Certification in October 2025.
- > Continue serving the public with honesty, integrity, and professionalism at all times.

City Clerk

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.1300.341302 Public Records Request Fees	\$-	\$-	\$100	\$183	\$100
Total Revenues & Other Inflows	\$-	\$-	\$100	\$183	\$100
Expenses & Other Outflows					
001.1300.512000 Salaries & Wages	221,100	234,756	249,400	235,219	265,900
001.1300.514000 Overtime	430	47	-	2,381	-
001.1300.521000 Social Security	16,110	17,078	19,300	18,176	20,700
001.1300.522001 ICMA 401(a) Plan	19,938	8,695	5,400	-	-
001.1300.522002 FRS - Regular Class	-	39,914	26,700	30,954	37,400
001.1300.523000 Group Insurance	33,176	52,372	54,000	36,570	54,000
001.1300.524000 Worker's Compensation	176	190	400	120	900
001.1300.531000 Professional Services	-	-	12,000	-	12,000
001.1300.531003 Computer Hardware Support Svcs	-	-	-	-	7,600
001.1300.531010 Software	24,077	17,863	55,712	33,693	56,500
001.1300.534000 Contractual Service	6,060	27,455	40,006	14,214	33,900
001.1300.540000 Travel & Training	2,842	7,485	10,000	8,500	10,000
001.1300.541000 Cellular Telephone	847	606	612	609	700
001.1300.542000 Postage	35	88	500	11	500
001.1300.546002 Maint Other Equipment	383	89	2,000	-	2,000
001.1300.547000 Printing and Binding	-	75	300	149	300
001.1300.548000 Promotions & Pub Rltns	329	1,990	3,000	1,030	3,000
001.1300.549005 Election Expense	10,242	2,112	14,000	826	14,000
001.1300.549006 Legal Advertisements	-	5,247	10,000	2,022	10,000
001.1300.550000 Public Records Request Expense	-	-	100	-	100
001.1300.551000 Office Supplies	-	1,151	2,000	657	2,000
001.1300.552000 Departmental Supplies	-	73	300	-	1,000
001.1300.552004 Uniforms	-	11	500	135	500
001.1300.554000 Dues & Subscriptions	-	829	2,500	2,213	4,500
001.1300.599002 Budgeted Contingency	-	-	10,000	-	10,000
Total Expenses & Other Outflows	\$335,745	\$418,126	\$518,730	\$387,479	\$547,500

City Manager

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

FY ' 25 Accomplishments:

- > Continued leading and coordinating hurricane/storm response, recovery, and rebuilding efforts to ensure our City's restoration particularly repopulating residents back into their homes, reopening businesses, and welcoming visitors/tourists.
- > Completion of various capital and operational/maintenance projects including City beautification of numerous rights-of-ways, Archibald Park Restroom building, Boca Ciega neighborhood street-end improvements, beach groin restoration completion, cameras installation/monitoring at John's Pass Village (blvd and surface lot) and Archibald Park; Repurpose of JP Village information building to City usage (Parking, Community Development, Public Works).
- > Continued Financial accountability/transparency on the City's website through a payment listing web portal that allows for the public to view City payments.
- > Promoted our City to residents, businesses, and visitors through our City store providing a variety of Madeira Beach apparel to showcase and promote our wonderful city along with existing partners (chambers of commerce, Visit St Pete/CLW, Pinellas County) to similarly market/advertise our destination.
- > Increased resident/business/visitor engagement via additional public meetings/opportunities including, post-storm building/community development open in-person hours and various public meetings, listing employee cell phone numbers, enhanced social media postings including an emergency texting messaging option, and numerous special events.

FY2026 Goal and Objectives

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

City Manager

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.1000.347908 Misc Store Income-Taxable	\$-	\$21,634	\$25,000	\$17,213	\$20,000
001.1000.347910 Purchases Store	-	21,902	15,000	17,950	(15,000)
001.1000.369900 Other Miscellaneous Revenues	-	-	-	150	-
Total Revenues & Other Inflows	-	43,536	40,000	35,313	5,000
Expenses & Other Outflows					
001.1000.511000 Executive Salary	-	-	140,000	145,385	140,100
001.1000.512000 Salaries & Wages	-	329,790	200,400	185,168	285,400
001.1000.514000 Overtime	-	5,081	5,300	10,779	3,200
001.1000.521000 Social Security	-	24,888	26,800	26,112	33,300
001.1000.522001 ICMA 401(a) Plan	-	28,443	26,200	27,544	33,400
001.1000.522002 FRS - Regular Class	-	28,937	14,200	13,946	15,100
001.1000.523000 Group Insurance	-	67,746	72,000	74,146	90,000
001.1000.524000 Worker's Compensation	-	269	600	216	700
001.1000.531000 Professional Services	-	263,398	125,000	138,000	150,000
001.1000.534000 Contractual Service	-	-	90,000	-	50,000
001.1000.540000 Travel & Training	-	2,945	2,000	298	2,000
001.1000.540001 Auto Allowance	-	6,000	6,200	6,000	6,200
001.1000.541000 Cellular Telephone	-	2,350	2,300	4,480	3,300
001.1000.542000 Postage	-	112	300	34	150
001.1000.544000 Rentals & Leases	-	1,229	500	1,806	1,500
001.1000.546002 Maint Other Equipment	-	492	500	-	200
001.1000.547000 Printing and Binding	-	157	600	165	300
001.1000.548000 Promotions & Pub Rltns	-	39,185	60,000	60,000	60,000
001.1000.548006 Founder's Day	-	20,717	13,000	16,559	15,000
001.1000.548007 Chamber Sponsorships	-	-	-	541	2,000
001.1000.551000 Office Supplies	-	1,319	1,500	479	1,000
001.1000.552000 Departmental Supplies	-	7,024	10,000	6,270	10,000
001.1000.552004 Uniforms	-	997	200	236	300
001.1000.554000 Dues & Subscriptions	-	7,762	6,000	5,362	6,000
001.1000.563000 Capital Improvements	-	-	400,000	-	400,000
001.1000.564000 Capital Equipment	-	21,024	-	-	-
001.1000.582001 Chamber of Commerce Donation	-	10,000	10,000	10,000	10,000
001.1000.599002 Budgeted Contingency	-	-	15,000	-	10,000
Total Expenses & Other Outflows	\$-	\$869,865	\$1,228,600	\$733,526	\$1,329,150

Community Development

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

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

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

FY ' 25 Accomplishments:

The new Madeira Beach Master Plan to be completed in early summer of 2025 and adopted shortly thereafter. Implementation of the new John's Pass Village Activity Center Zoning District (C-1). Amending the entire Planned Development Division of the Land Development Regulations that fixed inconsistencies and updated standards to meet current practices. Created and implemented the new business tax interface through MGO. Cross training employees. Post-disaster recovery efforts - evaluating properties to be substantially damaged and sending notices to property owners of substantially damage or not substantially damaged initial determinations. Creation of a new open permit hours operation for storm recovery. Integrated the building department and code enforcement into Community Development and cross-train and support all employees.

FY2026 Goal and Objectives

Implementation of the Master Plan and updating the Land Development Regulations and Comprehensive Plan to reflect standards and recommendations in the Master Plan. Begin review of the Madeira Beach Town Center Special Area Plan and discuss a plan to update the Special Area Plan. Evaluate local Impact Fees and implement the new Pinellas County Transportation Impact Fee. Revamp rental inspection process and sea turtle conservation review and compliance. Implement the new software Forerunner for floodplain management including post-disaster recovery support.

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

- > **Objective 1.1:** Enforce the Florida Building Code, floodplain requirements, and land development regulations through efficient plan review, permitting, and inspection processes.
- > **Objective 1.2:** Maintain staff certifications and cross-training to ensure technical competency in building safety and regulatory enforcement.

Goal 2: Preserve the Community Character through Responsible Planning

- > **Objective 2.1:** Administer and enforce the Land Development Regulations to guide compatible land use, manage density, and protect natural resources.
- > **Objective 2.2:** Evaluate and update land development regulations and Comprehensive Plan as needed to respond to the Master Plan, Watershed Master Plan, Rebuilding Madeira Beach evaluation, evolving community needs, state mandates, Forward Pinellas consistency, and environmental conditions.
- > **Objective 2.3:** Revise site plan review section of the land development regulations to allow for the Planning Commission (LPA) and residents to have more input into the plan review process for major site plans.
- > **Objective 2.4:** Preserve and promote residential neighborhood character by updating the land development regulations to support missing middle housing.
- > **Objective 2.5:** Study the challenges for existing commercial property owners located along Gulf Boulevard. Begin process to amend the

FY2026 Goal and Objectives

land development regulations and comprehensive plan to support high quality mixed-use development along Gulf Boulevard.

Goal 3: Strengthen Flood Resilience and Maintain NFIP Compliance

- > **Objective 3.1:** Enforce local floodplain management regulations and review all development for consistency with FEMA and state floodplain standards. Adopt the updated 2025 Local Mitigation Strategy.
- > **Objective 3.2:** Maintain or improve the community's Community Rating System (CRS) score through public outreach, program compliance, and documentation. Integrate Forerunner (new floodplain management software) into the daily routine to assist with plan review and NFIP compliance.
- > **Objective 3.3:** Educate residents and contractors about flood risks, mitigation practices, and elevation requirements.

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

- > **Objective 4.1:** Respond to code enforcement complaints promptly and enforce property maintenance, unpermitted work, and land use violations consistently.
- > **Objective 4.2:** Increase voluntary compliance through education, outreach, and direct engagement with property owners.
- > **Objective 4.3:** Take a proactive approach to code enforcement and visit demolished and under construction sites regularly to assure compliance with debris and runoff.
- > **Objective 4.4:** 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

FY2026 Goal and Objectives

- > **Objective 5.1:** Update the Comprehensive Plan and Land Development Regulations to reflect community values, future growth projections, infrastructure needs, and resiliency. The Watershed Management Plan and Rebuilding Madeira Beach plans to be completed and will help guide the community on these efforts
- > **Objective 5.2:** Plan for natural disasters through training and new software. The integration and implementation of Forerunner as a new software will help streamline post-disaster recovery and support NFIP and CRS floodplain compliance.

Goal 6: Deliver Transparent, High-Quality Public Service

- > **Objective 6.1:** Improve access to permitting, zoning, and planning information through digital platforms such as MGO and Laserfiche.
- > **Objective 6.2:** Integrate all previous permits into one system that is easily searchable.

Community Development

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.1050.316000 Local Business Tax Receipts	\$-	\$79,912	\$115,000	\$46,000	\$80,000
001.1050.322901 Plan Review	-	3,500	5,000	8,400	3,000
001.1050.329501 Applications/Fees	-	18,925	25,000	23,000	25,000
001.1050.331392 Fema Grant Revenues	-	34,128	-	23,093	-
001.1050.335150 Alcoholic Beverage License Tax	-	18,106	5,000	5,000	10,000
001.1050.341300 Zoning Adjustment Applications	-	-	2,000	1,800	2,000
Total Revenues & Other Inflows	-	154,571	152,000	107,293	120,000
Expenses & Other Outflows					
001.1050.512000 Salaries & Wages	-	430,481	486,000	457,261	405,100
001.1050.514000 Overtime	-	749	700	69,335	10,000
001.1050.521000 Social Security	-	32,327	37,800	40,285	27,900
001.1050.522001 ICMA 401(a) Plan	33,205	34,294	32,175	37,952	21,975
001.1050.522002 FRS - Regular Class	-	20,974	18,350	19,062	10,400
001.1050.523000 Group Insurance	48,382	75,137	103,500	76,254	90,900
001.1050.524000 Worker's Compensation	269	337	750	336	475
001.1050.531000 Professional Services	174,846	66,815	111,000	75,000	300,000
001.1050.531008 Planning	281	963	9,000	8,780	6,500
001.1050.531012 Special Magistrate	6,063	7,124	13,000	6,000	8,000
001.1050.531013 Code Enforcement Services	325	-	-	1,000	3,000
001.1050.534000 Contractual Service	11,565	40,000	30,000	30,000	75,000
001.1050.540000 Travel & Training	4,381	2,600	10,000	10,989	10,000
001.1050.541000 Cellular Telephone	1,199	2,333	5,000	4,593	4,000
001.1050.542000 Postage	4,912	7,154	8,000	2,801	7,000
001.1050.547000 Printing and Binding	8,258	6,964	7,000	4,000	6,000
001.1050.548000 Promotions & Pub Rltns	197	1,061	5,000	2,500	5,000
001.1050.549002 Business Tax	7,612	23,779	7,000	12,499	8,000
001.1050.549006 Legal Advertisements	-	353	3,000	1,000	3,000
001.1050.551000 Office Supplies	8,041	2,954	19,000	18,571	14,000
001.1050.554000 Dues & Subscriptions	4,945	11,668	32,000	32,343	12,000
001.1050.599002 Budgeted Contingency	-	-	7,000	-	14,000
Total Expenses & Other Outflows	\$314,481	\$768,067	\$945,275	\$910,561	\$1,042,250

Finance

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

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

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

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

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

FY ' 25 Accomplishments:

Established an API integration with My Government Online (MGO) permitting and licensing in order to better automate and simplify the posting of cash receipts for BTR and building permit transactions into the general ledger. Completed the FY 2024 audit timely with an issuance date prior to March 31st. Managed the FEMA grant and reimbursements process resulting from Hurricane Helene and Milton, including active collaboration with FEMA project representatives and presentation of post-hurricane financial information to the Board of Commissioners.

FY2026 Goal and Objectives

- > Create a policies and procedures centralized web portal to retain all policy and procedure documentation pertaining to Finance (and possibly other departments). Review sanitation and stormwater utility billing of all properties within Madeira Beach and identify any billing discrepancies and facilitate needed corrections with Pinellas County Utilities. Continue to identify and implement process improvement initiatives and cost reduction strategies, where possible.

Finance

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.1100.512000 Salaries & Wages	\$249,882	\$250,424	\$261,600	\$319,323	\$305,200
001.1100.514000 Overtime	487	187	1,200	579	-
001.1100.521000 Social Security	17,418	16,994	20,300	24,473	23,700
001.1100.522001 ICMA 401(a) Plan	21,856	5,126	-	-	-
001.1100.522002 FRS - Regular Class	-	145,894	37,000	40,759	42,800
001.1100.523000 Group Insurance	37,370	54,873	54,000	53,598	54,000
001.1100.524000 Worker's Compensation	179	196	500	166	500
001.1100.531000 Professional Services	98,800	104,425	147,000	88,033	125,000
001.1100.531011 Software Support Services	37,681	39,392	84,500	69,142	90,500
001.1100.532000 Accounting and Auditing	43,371	53,570	64,800	63,420	80,200
001.1100.540000 Travel & Training	410	798	2,000	694	2,000
001.1100.541000 Cellular Telephone	18	-	300	-	300
001.1100.542000 Postage	756	880	1,500	1,092	1,500
001.1100.547000 Printing and Binding	3,191	2,273	3,500	1,045	3,500
001.1100.549000 Other Current Charges	3,876	3,094	-	5	-
001.1100.549001 Bank Service Charges	6,286	7,784	10,000	9,911	12,500
001.1100.549004 Debt-Related Fees	3,330	1,830	4,000	4,000	5,000
001.1100.549006 Legal Advertisements	3,917	-	4,000	1,000	4,000
001.1100.551000 Office Supplies	228	376	1,200	182	1,200
001.1100.554000 Dues & Subscriptions	920	429	1,000	104	1,000
001.1100.599002 Budgeted Contingency	-	-	14,000	-	14,000
Total Expenses & Other Outflows	\$529,976	\$688,545	\$712,400	\$677,526	\$766,900

Fire / EMS

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

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

FY ' 25 Accomplishments:

- > Successfully obtained and outfitted the two administrative vehicles. Applied for the FEMA AFG Grant for new SCBA packs and removed \$310k from our capital budget. Redington EMS Station project is still ongoing. Successfully implemented the Deputy Chief position with Pinellas County EMS fund 50% and the other 50% will be paid through the Redington EMS budget (once received in FY26).

FY2026 Goal and Objectives

- > To remain within our budgetary constraints while being able to maintain, if not increase our level of service to the citizens of Madeira Beach while being fiscally responsible. Expand the footprint of the fire station to build a conference room and additional office. Acquire additional medic unit for the Redington EMS station through funding provided by PCEMS. Complete the hiring process for the Redington Station funded by ALSFR Agreement.

Fire / EMS

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.4000.322900 Fire Plan Review Fees	\$-	\$4,333	\$2,500	\$2,300	\$2,500
001.4000.329101 Fire Inspection Fees	23,700	8,680	15,000	6,500	15,000
001.4000.334200 State Grant - Public Safety	16,203	-	-	-	-
001.4000.335210 Firefighters Supplemental Income	-	-	-	-	5,500
001.4000.338000 Pinellas County	-	-	7,400,000	640,000	4,440,000
001.4000.342200 Redington Beach Fire Contract	284,708	298,944	310,602	310,602	317,700
001.4000.342400 Pinellas County EMS	555,911	625,104	730,051	690,000	810,000
001.4000.369900 Other Miscellaneous Revenues	11,117	35,507	5,000	21,000	15,000
001.4000.369906 Insurance Proceeds	1,000	4,099	-	35,000	-
001.4000.369907 CPR Training Revenue	200	-	250	-	250
Total Revenues & Other Inflows	892,839	976,667	8,463,403	1,705,402	5,605,950

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.4000.512000 Salaries & Wages	996,697	1,352,976	1,627,100	1,750,785	2,126,200
001.4000.514000 Overtime	180,169	176,013	115,800	316,828	141,000
001.4000.521000 Social Security	84,613	110,157	135,300	158,172	175,900
001.4000.522001 ICMA 401(a) Plan	5,653	1,383	-	-	-
001.4000.522002 FRS - Regular Class	-	51,595	9,700	11,087	11,200
001.4000.522004 FRS - Special Risk	324,509	475,931	510,600	650,095	627,400
001.4000.523000 Group Insurance	182,110	264,881	360,000	307,151	414,000
001.4000.523002 A.D. & D. - Firefighters	3,497	3,916	-	3,971	-
001.4000.524000 Worker's Compensation	27,003	29,726	62,300	32,355	80,800
001.4000.531009 Pre Employment Services	8,596	3,605	14,750	1,924	33,800
001.4000.532000 Accounting and Auditing	-	-	3,000	-	3,000
001.4000.534000 Contractual Service	7,887	26,657	24,450	31,980	34,800
001.4000.540000 Travel & Training	8,074	7,709	20,000	9,895	41,600
001.4000.541000 Cellular Telephone	2,049	4,089	4,000	4,381	5,600
001.4000.542000 Postage	340	392	650	226	700
001.4000.543001 Electric - Buildings	13,284	13,916	16,000	12,068	16,000
001.4000.543009 Solid Waste Disposal	2,700	3,000	3,500	4,200	3,500
001.4000.543010 Telephone	2,433	2,421	13,000	2,197	13,000
001.4000.544000 Rentals & Leases	2,333	1,833	3,500	1,799	2,200
001.4000.545000 General Insurance	15,497	20,042	20,000	21,849	25,000
001.4000.546001 Maintenance Auto Equipment	42,429	35,808	45,000	31,615	75,000
001.4000.546002 Maint Other Equipment	20,274	23,518	15,000	25,382	14,000
001.4000.546003 Maintenance Building	19,305	25,956	46,300	24,880	1,253,000
001.4000.546009 Maintenance Radio Equipment	5,982	6,624	9,500	501	9,500
001.4000.547000 Printing and Binding	224	603	700	357	500
001.4000.548000 Promotions & Pub Rltns	16,059	31,000	27,000	35,802	19,950
001.4000.549000 Other Current Charges	-	-	7,400,000	1,000,000	4,440,000
001.4000.549007 Licenses & Permits	2,204	-	3,000	2,647	3,500
001.4000.551000 Office Supplies	907	628	2,000	973	2,500
001.4000.552000 Departmental Supplies	14,040	13,583	75,000	72,000	54,700
001.4000.552003 Tools	4,149	241	6,000	9,000	6,000
001.4000.552004 Uniforms	20,022	44,502	49,500	49,312	72,100
001.4000.552005 Gasoline & Oil	21,095	17,596	27,000	15,432	27,000
001.4000.554000 Dues & Subscriptions	1,283	3,945	5,000	5,000	7,500
001.4000.563000 Capital Improvements	497	3,060	10,000	7,467	75,000
001.4000.564000 Capital Equipment	19,204	158,835	408,300	132,570	310,000
001.4000.599002 Budgeted Contingency	-	-	40,000	-	40,000
Total Expenses & Other Outflows	\$2,055,118	\$2,916,141	\$11,112,950	\$4,733,901	\$10,165,950

Human Resources

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

Human Resources

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.1030.521000 Social Security	\$1,181	\$-	\$-	\$-	\$-
001.1030.524000 Worker's Compensation	41	-	-	-	-
001.1030.531000 Professional Services	-	9,410	50,000	30,568	50,000
001.1030.531004 Criminal Records Check	4,180	5,398	4,200	7,104	6,000
001.1030.531009 Pre Employment Services	3,549	3,201	2,000	4,435	35,000
001.1030.531011 Software Support Services	27,474	34,484	28,145	42,946	48,000
001.1030.540000 Travel & Training	408	1,199	2,500	-	2,000
001.1030.541000 Cellular Telephone	152	-	-	-	-
001.1030.544000 Rentals & Leases	-	-	7,000	-	2,000
001.1030.548000 Promotions & Pub Rltns	199	1,494	2,000	830	2,000
001.1030.549000 Other Current Charges	465	-	1,000	825	1,000
001.1030.551000 Office Supplies	120	143	150	163	200
001.1030.554000 Dues & Subscriptions	229	-	250	-	-
001.1030.599002 Budgeted Contingency	-	-	2,000	-	2,000
Total Expenses & Other Outflows	\$37,998	\$55,329	\$99,245	\$86,871	\$148,200

Information Technology

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

Information Technology

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.1010.512000 Salaries & Wages	\$962	\$-	\$-	\$-	\$-
001.1010.521000 Social Security	74	-	-	-	-
001.1010.524000 Worker's Compensation	25	-	-	-	-
001.1010.531003 Computer Hardware Support Svcs	207,500	189,102	171,416	183,282	172,000
001.1010.531005 IT Services	1,200	21,521	75,000	71,478	75,000
001.1010.541000 Cellular Telephone	50	46	8,100	344	5,000
001.1010.564000 Capital Equipment	-	-	20,000	-	10,000
001.1010.599002 Budgeted Contingency	-	-	4,290	-	5,000
Total Expenses & Other Outflows	\$209,811	\$210,669	\$278,806	\$255,104	\$267,000

John's Pass Village

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

FY ' 25 Accomplishments:

- > Johns Pass Village Flexi Pave restored from Hurricane Helene damage.
- > Johns Pass Information Booth Restore from Hurricane Helene.
- > The stairs on the West Side of the boardwalk were rebuilt after severe Hurricane Helene damage
- > Trash cans in Johns Pass Village Area have been switched to 96 Gallon toters to be able to better accommodate the high demand.

FY2026 Goal 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 the upgrade of the Bell tower for future improvements.

John's Pass Village

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.8000.335380 State Appropriations - Physical Environment	\$37,052	\$58,662	\$750,000	\$-	\$1,375,000
Total Revenues & Other Inflows	\$37,052	\$58,662	\$750,000	\$-	\$1,375,000
Expenses & Other Outflows					
001.8000.534000 Contractual Service	12,565	13,292	20,000	16,299	20,000
001.8000.543001 Electric - Buildings	2,734	2,866	3,500	4,900	5,000
001.8000.543007 Electric - Street Lights	14,525	14,109	14,000	12,688	14,000
001.8000.543009 Solid Waste Disposal	60,000	70,000	70,000	70,000	70,000
001.8000.543011 Water Service - Buildings	11,248	12,105	12,000	5,848	12,000
001.8000.545000 General Insurance	23,430	37,638	58,000	36,206	58,000
001.8000.546003 Maintenance Building	7,938	3,164	15,000	30,675	18,000
001.8000.546008 Maintenance Grounds/ Parks	86,500	110,857	245,000	200,000	250,000
001.8000.546012 Maintenance South Beach Park	2,789	4,761	10,000	21,474	250,000
001.8000.546016 Maintenance Dredging	55,596	41,519	750,000	20,060	1,375,000
001.8000.552000 Departmental Supplies	2,837	86	20,000	11,190	20,000
001.8000.563000 Capital Improvements	52,810	-	-	-	250,000
001.8000.599002 Budgeted Contingency	-	-	28,000	-	-
Total Expenses & Other Outflows	\$332,972	\$310,397	\$1,245,500	\$429,340	\$2,342,000

Law Enforcement

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

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

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

Law Enforcement

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.4010.531006 Law Enforcement Services	\$1,462,173	\$1,592,636	\$1,705,000	\$1,689,696	\$1,835,000
001.4010.541000 Cellular Telephone	866	866	865	602	1,000
001.4010.599002 Budgeted Contingency	-	-	30,000	-	30,000
Total Expenses & Other Outflows	\$1,463,039	\$1,593,502	\$1,735,865	\$1,690,298	\$1,866,000

Legal Services

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

Legal Services

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.1020.531001 City Attorney - Retainer	\$84,000	\$93,996	\$90,000	\$81,211	\$90,000
001.1020.531002 City Attorney - Non-retainer	92,375	80,129	100,000	64,112	100,000
001.1020.531007 Other Legal Expenses	1,500	4,738	1,500	1,083	1,500
001.1020.599002 Budgeted Contingency	-	-	5,000	-	5,000
Total Expenses & Other Outflows	\$177,875	\$178,863	\$196,500	\$146,406	\$196,500

Non-Departmental

Overview: 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 city-wide costs.

Non-Departmental

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.1400.311000 Ad Valorem Taxes	\$-	\$5,254,855	\$5,782,000	\$5,606,044	\$5,460,000
001.1400.311001 Ad Valorem Taxes - Delinquent	-	132,490	-	214,500	1,000
001.1400.314100 Utility Service Tax - Electric	-	838,098	840,000	424,000	750,000
001.1400.314300 Utility Service Tax - Water	-	133,443	130,000	61,900	80,000
001.1400.314800 Utility Service Tax - Propane	-	29,656	34,000	19,000	23,000
001.1400.315200 Communications Services Tax	-	214,456	242,000	220,000	220,000
001.1400.323100 Progress Energy Franchise	-	641,086	627,000	380,103	560,000
001.1400.323400 Peoples Gas Systems Franchise	-	8,168	8,000	6,000	6,000
001.1400.329102 Rental Inspection Fees	-	17,709	25,000	350	25,000
001.1400.331392 Fema Grant Revenues	-	-	15,000,000	6,560,304	-
001.1400.332000 ARPA NEU Grant Proceeds	-	2,154,172	-	-	-
001.1400.335125 State Revenue Sharing	176,981	177,652	175,000	163,792	175,000
001.1400.335180 Half Cent Sales Tax Revenue	328,971	314,556	334,000	314,811	340,000
001.1400.335210 Firefighters Supplemental Income	8,291	6,813	5,500	4,942	-
001.1400.335450 Fuel Tax Refund	5,786	4,179	5,000	1,459	5,000
001.1400.338000 Pinellas County	3,384,327	710,831	75,000	-	-
001.1400.341301 Election Qualifying Fees	-	-	200	259	250
001.1400.344900 FDOT Maintenance Agreements	48,393	49,844	51,340	51,340	52,881
001.1400.347400 Special Event Fee	143,545	179,531	175,000	145,000	-
001.1400.354000 Fines & Forfeitures	7,023	7,125	7,000	3,500	5,000
001.1400.354002 Code Enforcement Fines	21,544	88,649	20,000	22,597	20,000
001.1400.361100 Interest Earnings	975,786	1,233,161	750,000	750,000	900,000
001.1400.361101 Interest - Tax Collector	609	25	500	30	50
001.1400.361102 Interest Payment from Marina	6,738	5,385	4,011	96,296	2,619
001.1400.362000 Rent	132,794	138,195	143,679	143,683	149,427
001.1400.362001 Facility Rental- Cost Recovery	1,825	3,135	4,000	1,200	-
001.1400.362002 Facility Rentals	15,615	15,450	22,000	10,500	-
001.1400.362005 Bell South Cell Tower	59,922	71,250	50,250	61,250	51,000
001.1400.362007 Lease Revenue	190,933	190,933	-	-	-
001.1400.362008 Rentals & Leases - Contra Revenue	188,186	200,404	-	-	-
001.1400.364000 Sale/Disposition of Capital Assets	46,500	-	-	5,350	-
001.1400.366000 Donations	-	32,345	-	300	-
001.1400.366001 Donations - Fire Department	400	-	-	433	-
001.1400.366002 JPV Donations	320	-	-	-	-

Non-Departmental

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
001.1400.366004 Local Grants & Contributions	-	-	-	50,000	-
001.1400.369300 Lawsuit Settlement	1,001	-	-	575,000	-
001.1400.369900 Other Miscellaneous Revenues	12,100	230,595	300	10,698	300
001.1400.369901 Copy Charges	-	-	100	-	-
001.1400.369902 Notary Fee	-	-	100	-	-
001.1400.369903 Refund Prior Year Expenses	13,358	-	-	-	-
001.1400.369904 Sales Tax Collection Allowance	294	244	360	110	200
001.1400.369905 Indebtedness Searches	9,050	8,856	11,000	11,500	11,000
001.1400.369906 Insurance Proceeds	-	-	-	1,200,000	-
001.1400.369908 Civil Review Fees	655	91	200	100	200
001.1400.369909 Purchase Card Rebate	4,417	5,256	4,000	6,000	6,000
001.1400.369910 Credit Card Convenience Fee	18,830	5,620	18,000	1,150	2,000
001.1400.380001 Fund Balance/Net Position Carryover Used	-	-	2,965,507	-	-
001.1400.381007 Transfer from Parking Fund	1,800,000	-	-	-	-
001.1400.382000 Administrative Services Alloc	487,162	839,900	1,677,000	1,550,000	1,830,700
Total Revenues & Other Inflows	8,091,356	13,944,158	29,187,047	18,673,501	10,676,627
Expenses & Other Outflows					
001.1400.531005 IT Services	-	1,850	-	-	-
001.1400.531011 Software Support Services	5,073	1,219	15,000	5,555	26,000
001.1400.534000 Contractual Service	111,242	128,797	145,000	65,714	135,000
001.1400.543000 Utilities	12,606	14,680	12,500	7,584	15,000
001.1400.543001 Electric - Buildings	35,035	34,439	37,000	31,133	39,000
001.1400.543009 Solid Waste Disposal	3,500	6,000	7,500	7,500	9,000
001.1400.543010 Telephone	24,902	26,884	35,000	33,011	38,400
001.1400.544000 Rentals & Leases	38,893	207,272	16,000	8,038	15,000
001.1400.544004 Rentals & Leases Contra Expense - GASB 87/96	36,482	-	-	-	-
001.1400.545000 General Insurance	125,787	171,296	230,000	200,591	230,000
001.1400.546002 Maint Other Equipment	6,805	3,639	5,500	8,502	10,000
001.1400.546003 Maintenance Building	65,233	50,552	65,000	42,620	120,000
001.1400.547000 Printing and Binding	-	1,098	1,500	-	1,500
001.1400.548000 Promotions & Pub Rltns	79	-	2,000	5,200	5,000
001.1400.548001 Christmas Decorations	29,091	32,966	35,000	50,843	52,000
001.1400.548002 Fireworks	30,000	25,000	35,000	35,000	55,000
001.1400.549008 Bad Debt Expense	88	216	-	200	-
001.1400.550001 Disaster Related Expenses	-	7,037	15,000,000	4,550,000	-
001.1400.551000 Office Supplies	6,078	4,524	7,500	6,254	7,500
001.1400.552000 Departmental Supplies	2,981	9,175	8,000	7,075	8,000
001.1400.554000 Dues & Subscriptions	587	2,185	1,200	860	1,200
001.1400.564000 Capital Equipment	36,408	-	-	-	-
001.1400.571003 Lease Principal Payment	34,840	-	-	-	-

Non-Departmental

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
001.1400.572002 Interest Expense - Leases	1,642	994	-	-	-
001.1400.582002 Gulf Beaches Library	68,034	93,241	102,355	102,355	100,000
001.1400.591002 Transfer to Debt Service Fund	297,950	298,925	299,125	299,125	299,125
001.1400.591004 Transfer to Stormwater Fund	1,490,000	1,495,000	1,495,250	1,495,250	1,496,150
001.1400.591007 Transfer to Archibald Fund	1,750,000	2,200,000	-	-	-
001.1400.599002 Budgeted Contingency	-	-	15,000	-	15,000
Total Expenses & Other Outflows	\$4,213,336	\$4,816,989	\$17,570,430	\$6,962,410	\$2,677,875

Parks

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

Parks

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001,4900,543001 Electric - Buildings	\$-	\$207	\$350	\$-	\$-
001,4900,543009 Solid Waste Disposal	16,000	20,000	18,000	18,000	21,600
001,4900,543012 Water Service - Medians	5,931	6,105	6,000	4,651	7,500
001,4900,543013 Water Service - Parks	33,066	19,566	24,000	14,401	24,000
001,4900,545000 General Insurance	8,364	13,630	18,000	13,770	18,000
001,4900,552005 Gasoline & Oil	394	-	500	-	500
001,4900,599002 Budgeted Contingency	-	-	1,500	1,500	1,500
Total Expenses & Other Outflows	\$63,755	\$59,508	\$68,350	\$52,322	\$73,100

Public Works Administration

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

FY ' 25 Accomplishments:

- > Military Court of Honor invitation to bid (ITB) placed out for public bid, contract set to be approved June 2025.
- > Public Works/ Satellite Building department Facility Scope approved by BOC.

FY2026 Goal 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.

Public Works - Admin

ACCOUNT	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows				
001.3000.512000 Salaries & Wages	\$214,638	\$250,700	\$269,218	\$261,000
001.3000.514000 Overtime	3,380	1,100	13,314	1,200
001.3000.521000 Social Security	16,354	19,800	21,698	20,700
001.3000.522001 ICMA 401(a) Plan	6,519	2,300	-	8,500
001.3000.522002 FRS - Regular Class	145,140	31,960	35,261	23,720
001.3000.522003 FRS - DROP	6,961	-	30,999	10,900
001.3000.523000 Group Insurance	25,354	50,400	26,010	50,400
001.3000.524000 Worker's Compensation	4,058	9,300	3,552	9,240
001.3000.531000 Professional Services	3,994	5,000	3,397	5,000
001.3000.531011 Software Support Services	183	-	290	1,800
001.3000.540000 Travel & Training	4,154	5,000	632	5,000
001.3000.541000 Cellular Telephone	1,812	1,800	1,624	1,800
001.3000.542000 Postage	41	500	90	500
001.3000.543001 Electric - Buildings	269	1,000	16	1,000
001.3000.543010 Telephone	1,504	1,500	238	1,500
001.3000.544000 Rentals & Leases	16,388	20,000	166,884	20,000
001.3000.545000 General Insurance	49,304	80,000	49,871	85,000
001.3000.546001 Maintenance Auto Equipment	16,029	5,000	8,407	5,000
001.3000.546002 Maint Other Equipment	4,156	5,000	18,896	8,500
001.3000.546003 Maintenance Building	1,512	5,000	11,012	5,000
001.3000.546010 Maintenance Streets	8,334	100,000	92,014	100,000
001.3000.546011 Maintenance Signs & Signals	4,245	30,000	9,439	20,000
001.3000.546017 Gulf Blvd Undergrounding	710,043	625,380	413,101	-
001.3000.551000 Office Supplies	909	1,500	179	1,500
001.3000.552000 Departmental Supplies	7,605	7,500	11,049	8,000
001.3000.552002 Flag Supplies	1,740	2,000	-	2,000
001.3000.552003 Tools	3,948	7,500	7,035	9,000
001.3000.552004 Uniforms	548	800	350	800
001.3000.552005 Gasoline & Oil	7,921	8,000	6,037	8,000
001.3000.554000 Dues & Subscriptions	998	500	-	500
001.3000.564000 Capital Equipment	54,880	-	10,579	135,000
001.3000.599002 Budgeted Contingency	-	25,000	-	15,000
Total Expenses & Other Outflows	\$1,322,921	\$1,303,540	\$1,211,192	\$825,560

Recreation

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

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

FY ' 25 Accomplishments:

- > **Marketing and Advertising Growth** - Utilized direct and more efficient marketing and advertising tools. Streaming television, digital, and more direct print advertising for better ROI.
- > **Return on Investment** – Research and identify cost recovery strengths and weaknesses within the Recreation Program offerings. Identify consistent areas of expenditures as well as most common unplanned purchase categories
- > **Storm Recovery and Hardening** - Rebuilt and repaired necessary areas of the Recreation Complex following the multiple hurricanes. Identified areas for hardening and invested in better materials to deal with future challenges.
- > **Facility Rentals** - Partnered with 3rd party organization via facility use agreement to increase facility usage as well as improved marketing and advertising efforts.

FY2026 Goal and Objectives

- > **Transparency:** Website and Software improvements which focus on better access to Recreation Amenities for the Residents and Visitors to Madeira Beach.
- > **Fiscal Responsibility:** Review programming and software to ensure funds are being allocated properly and efficiently.
- > **Return on Investment –** Research and identify cost recovery strengths and weaknesses within the Recreation Program offerings. Identify consistent areas of expenditures as well as most common unplanned purchase categories
- > **Online Recreation Information Growth -** Identify more areas of opportunity to spread information regarding the Recreation Department and available programming.

Recreation

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
001.5000.347400 Special Event Fee	\$-	\$-	\$-	\$-	\$175,000
001.5000.347501 Recreation Programs	41,486	50,133	45,000	23,000	45,000
001.5000.347502 After School Program	116,744	67,911	105,000	30,000	105,000
001.5000.347503 Summer Program	75,400	80,379	95,000	75,000	95,000
001.5000.347504 Field Rentals	49,630	39,199	45,000	15,000	40,000
001.5000.347505 Sponsorships	8,845	6,786	30,000	500	50,000
001.5000.347506 MB Little League	10,000	10,000	10,000	5,000	10,000
001.5000.347507 Adult Leagues	-	-	-	13,000	-
001.5000.347508 Youth Leagues	70,098	35,401	40,000	5,000	5,000
001.5000.362001 Facility Rental- Cost Recovery	-	-	-	-	2,000
001.5000.362002 Facility Rentals	-	-	-	-	15,000
Total Revenues & Other Inflows	372,203	289,809	370,000	166,500	542,000

DEPARTMENT:

RECREATION

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
001.5000.512000 Salaries & Wages	409,549	468,120	473,000	504,628	527,300
001.5000.514000 Overtime	19,203	21,607	26,200	33,814	16,200
001.5000.521000 Social Security	32,747	36,510	39,800	41,191	43,300
001.5000.522001 ICMA 401(a) Plan	24,964	6,662	-	-	-
001.5000.522002 FRS - Regular Class	-	161,753	70,200	76,928	71,000
001.5000.523000 Group Insurance	55,813	63,144	72,000	55,145	108,000
001.5000.524000 Worker's Compensation	3,460	3,197	5,100	2,519	5,700
001.5000.531000 Professional Services	6,565	11,122	7,000	10,626	7,000
001.5000.531011 Software Support Services	9,769	12,400	15,000	11,063	15,000
001.5000.534000 Contractual Service	72,752	76,086	75,000	58,904	75,000
001.5000.534001 Athletic Programming	25,887	33,581	40,000	2,406	40,000
001.5000.534006 MB Little League	17,149	7,384	10,000	1,427	10,000
001.5000.534007 Recreation Instructors	18,741	25,175	20,000	13,538	20,000
001.5000.534009 Senior Programming	11,818	17,038	15,000	13,820	15,000
001.5000.534010 Temporary Services	1,960	-	2,500	536	2,000
001.5000.534012 Umpires & Officials	9,403	6,665	10,000	-	10,000
001.5000.540000 Travel & Training	4,187	3,926	5,000	6,269	5,000
001.5000.541000 Cellular Telephone	1,113	2,129	2,000	2,355	2,000
001.5000.542000 Postage	59	30	200	32	100
001.5000.543001 Electric - Buildings	13,086	11,598	12,000	10,572	12,000
001.5000.543002 Electric - Ball Fields	15,896	16,790	20,000	10,617	17,500
001.5000.543009 Solid Waste Disposal	5,900	7,500	8,000	8,000	8,000
001.5000.543010 Telephone	2,878	3,468	3,000	2,765	3,000
001.5000.544000 Rentals & Leases	21,280	17,258	30,000	2,920	25,000
001.5000.545000 General Insurance	27,114	42,791	27,500	30,055	32,000
001.5000.546001 Maintenance Auto Equipment	5,945	11,534	5,000	15,683	7,500
001.5000.546002 Maint Other Equipment	9,655	3,618	5,000	4,498	5,000
001.5000.546003 Maintenance Building	23,401	42,026	17,725	89,000	18,000
001.5000.546008 Maintenance Grounds/ Parks	71,023	67,347	85,000	140,000	85,000
001.5000.547000 Printing and Binding	2,931	1,411	6,000	7,870	6,000
001.5000.548000 Promotions & Pub Rltns	160,013	183,418	258,225	245,000	250,000
001.5000.549001 Bank Service Charges	9,892	12,891	10,000	7,871	10,000
001.5000.549003 Cash Short (Over)	2	14	-	1	-
001.5000.549007 Licenses & Permits	128	374	500	145	500
001.5000.551000 Office Supplies	890	801	2,000	441	2,000
001.5000.551001 Supplies-After School Program	9,421	6,944	12,000	5,412	10,000
001.5000.551002 Supplies-Summer Program	23,237	22,233	25,000	18,000	25,000
001.5000.552000 Departmental Supplies	21,107	25,296	55,000	54,523	55,000
001.5000.552004 Uniforms	2,486	2,980	2,000	3,000	3,000
001.5000.552005 Gasoline & Oil	7,087	7,270	8,000	4,964	8,000
001.5000.554000 Dues & Subscriptions	405	173	150	594	-
001.5000.563000 Capital Improvements	60,156	5,040	150,000	68,400	-
001.5000.564000 Capital Equipment	40,388	11,611	-	82,803	-
001.5000.599002 Budgeted Contingency	-	-	26,000	-	25,000
Total Expenses & Other Outflows	\$1,259,460	\$1,460,915	\$1,656,100	\$1,648,335	\$1,580,100



An aerial photograph of a coastal city, likely San Diego, showing a large bridge crossing a body of water, a mix of residential and commercial buildings, a sandy beach, and a clear blue sky. The image is framed by a circular border.

**GOVERNMENTAL &
PROPRIETARY FUNDS
INFLOWS & OUTFLOWS
DEPARTMENT DETAIL**

Archibald Park Fund

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

FY ' 25 Accomplishments:

- > Archibald Restroom project completed.
- > Archibald Park parking lot has been milled and resurfaced.
- > 142nd Beach access restored with new concrete and planter from Hurricane Helene.
- > Johns Pass Park Pavilion fortified, and new picnic tables purchased and installed.
- > Dune restoration at Archibald and Johns Pass Park in progress with Keep Pinellas Beautiful.
- > Johns Pass Park Restroom floor refinished due to Hurricane Helene.
- > Invitation to Bid placed out for submittals for the Boca Ciega Street End Beautification project and set for BOC discussion May workshop and June regular BOC.

FY2026 Goal 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.

Archibald Park Fund

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
110.9910.335380 State Appropriations - Physical Environment	\$36,766	\$721,765	\$1,451,000	\$-	\$-
110.9910.344507 Archibald Beach Parking Meters	637,135	595,064	550,000	250,000	550,000
110.9910.347202 Beach Walkover Chair Rentals	12,000	12,000	12,000	12,000	12,000
110.9910.347509 Concession-Snack Shack	105,311	102,371	110,000	6,585	110,000
110.9910.361100 Interest Earnings	35,517	68,953	27,000	32,000	20,000
110.9910.362007 Lease Revenue	85,397	72,960	-	-	2,700
110.9910.362008 Rentals & Leases - Contra Revenue	88,767	77,564	-	-	-
110.9910.369900 Other Miscellaneous Revenues	-	8,000	-	-	-
110.9910.380001 Fund Balance/Net Position Carryover Used	-	-	2,405,250	-	-
110.9910.381001 Transfer from General Fund	1,750,000	2,200,000	-	-	-
Total Revenues & Other Inflows	2,750,893	3,858,677	4,555,250	300,585	694,700

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
110.9910.512000 Salaries & Wages	172,623	165,910	188,400	221,296	213,100
110.9910.514000 Overtime	10,751	9,941	20,000	12,174	6,700
110.9910.521000 Social Security	13,878	13,061	16,400	17,860	17,200
110.9910.522001 ICMA 401(a) Plan	7,757	2,703	-	-	-
110.9910.522002 FRS - Regular Class	6,775	49,164	29,400	30,079	30,900
110.9910.522003 FRS - DROP	5,466	-	-	-	-
110.9910.523000 Group Insurance	40,290	48,028	72,000	54,099	72,000
110.9910.524000 Worker's Compensation	3,458	3,170	6,000	2,195	15,300
110.9910.531000 Professional Services	-	-	-	23,187	2,000
110.9910.534000 Contractual Service	-	22,228	25,000	13,976	35,000
110.9910.534002 Contract Serv-Causeway Park	-	2,655	4,000	7,476	8,500
110.9910.534003 Contract Service-South Bch Pk.	13,492	13,732	15,000	16,354	16,000
110.9910.534010 Temporary Services	1,580	-	5,000	1,956	5,000
110.9910.540000 Travel & Training	160	-	1,000	9	1,000
110.9910.541000 Cellular Telephone	424	375	500	715	600
110.9910.543004 Electric - Park Restrooms	5,248	4,914	5,500	2,527	5,500
110.9910.543006 Electric - Sprinklers	5,462	4,381	5,500	2,103	2,500
110.9910.543009 Solid Waste Disposal	16,000	16,000	16,000	16,000	16,000
110.9910.543011 Water Service - Buildings	14,348	13,150	14,000	4,621	14,000
110.9910.543013 Water Service - Parks	1,407	112	1,500	81	1,000
110.9910.544000 Rentals & Leases	6,063	6,505	7,000	-	6,000
110.9910.544004 Rentals & Leases Contra Expense - GASB 87/96	5,517	4,138	-	-	-
110.9910.545000 General Insurance	9,954	16,689	26,000	16,715	28,000
110.9910.546001 Maintenance Auto Equipment	828	4,079	3,000	3,323	7,000
110.9910.546002 Maint Other Equipment	2,320	2,178	5,000	2,699	5,000
110.9910.546004 Maint Building DAV	4,408	11,349	15,000	12,860	450,000
110.9910.546005 Maintenance - Palm Trees	15,628	35,415	40,000	25,111	40,000
110.9910.546007 Maintenance Beach & Seawall	9,785	35,040	70,000	65,048	80,000
110.9910.546008 Maintenance Grounds/ Parks	235,756	117,143	280,000	280,000	250,000
110.9910.549001 Bank Service Charges	243	-	-	-	-
110.9910.552000 Departmental Supplies	8,481	9,668	10,000	10,318	10,000
110.9910.552003 Tools	355	1,134	1,500	1,500	2,000
110.9910.552004 Uniforms	194	282	750	61	800
110.9910.552005 Gasoline & Oil	3,544	3,414	3,500	4,372	4,000
110.9910.554000 Dues & Subscriptions	95	95	1,000	108	1,000
110.9910.563000 Capital Improvements	148,079	1,685,472	3,530,000	2,210,435	750,000
110.9910.564000 Capital Equipment	26,169	51,120	25,000	56,900	-
110.9910.571003 Lease Principal Payment	5,395	4,108	-	-	-
110.9910.572002 Interest Expense - Leases	122	30	-	-	-
110.9910.591001 Administrative Services	52,617	60,900	97,300	97,300	102,800
110.9910.599002 Budgeted Contingency	-	-	15,000	-	20,000
Total Expenses & Other Outflows	\$854,672	\$2,418,283	\$4,555,250	\$3,213,458	\$2,218,900

Building Fund

Overview: The Building Department's mission is to administer and enforce the current Florida Building Codes and the International Property Maintenance Codes for new and existing building construction, renovation, remodeling and also fire, 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 storm-water management and the Building Department Standard Operating Procedure.

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

FY ' 25 Accomplishments:

- > All permitting staff are now certified by the I.C.C.
- > Cross trained staff to assist in permitting and code compliance duties.
- > Integrated building and planning departments under the Community Development umbrella.
- > Redefined the duties of current staff to support staff development and increase efficiency.
- > Increased "open hours" to facilitate hurricane permitting support and public resources.
- > Updated applications and permit intake processes to reflect new legislation and NFIP and FBC standards.
- > Planning and Zoning applications (i.e. variance, development plans, etc) integrated into permit software MGO.
- > Code compliance and BTR are now integrated with MGO. Public search portal opened.

FY2026 Goal and Objectives

Goal 1: Ensure Life Safety and Code Compliance

- > **Objective 1.1:** Maintain adequate staffing levels and cross-training programs to perform timely and thorough plan reviews and inspections in accordance with the Florida Building Code, NPDES and NFIP requirements.
- > **Objective 1.2:** Provide consistent and proactive code enforcement to address unsafe structures, property maintenance violations, and unpermitted work.
- > **Objective 1.3:** Integrate FEMA floodplain regulations into all permitting and inspection workflows.

Goal 2: Support Resilient and Sustainable Development

- > **Objective 2.1:** Promote building practices that enhance hurricane resistance, flood mitigation, and long-term durability of structures.
- > **Objective 2.2:** Use fund revenues to invest in technologies and equipment that improve disaster preparedness and recovery.
- > **Objective 2.3:** Work with property owners, contractors, and other agencies to encourage best practices in coastal construction.

Goal 3: Enhance Public Service and Communication

- > **Objective 3.1:** Continue to streamline permitting processes through MGO and customer-friendly procedures.
- > **Objective 3.2:** Provide clear, accessible guidance to residents and contractors on permitting, inspections, and code requirements.
- > **Objective 3.3:** Monitor customer service metrics and implement improvements based on community feedback.
- > **Objective 3.4:** Integrate all permits into MGO and Laserfiche for better transparency and reduce costs on permit software.

Building Fund

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
125.5240.322000 Building Permits	\$-	\$1,053,826	\$1,300,000	\$1,200,000	\$1,000,000
125.5240.322901 Plan Review	-	500	-	500	1,000
125.5240.329103 Reinspection Fees	-	-	-	-	500
125.5240.329104 Milestone Inspection Fee	-	1,750	-	1,000	1,500
125.5240.329501 Applications/Fees	-	7,800	5,000	7,530	4,000
125.5240.361100 Interest Earnings	-	65,784	38,500	29,973	20,000
125.5240.369900 Other Miscellaneous Revenues	-	2,110	1,500	500	1,000
125.5240.369906 Insurance Proceeds	-	1,275	-	-	-
125.5240.369910 Credit Card Convenience Fee	-	18,052	-	8,000	15,000
125.5240.380001 Fund Balance/Net Position Carryover Used	-	-	430,225	-	-
Total Revenues & Other Inflows	-	1,151,097	1,775,225	1,247,503	1,043,000

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
125.5240.512000 Salaries & Wages	335,782	410,544	441,200	418,040	758,800
125.5240.514000 Overtime	189	5	50,000	37,805	20,000
125.5240.521000 Social Security	24,782	29,996	34,700	34,872	55,000
125.5240.522001 ICMA 401(a) Plan	26,651	15,917	14,325	8,380	7,825
125.5240.522002 FRS - Regular Class	-	53,903	39,850	43,088	91,500
125.5240.523000 Group Insurance	57,873	91,107	112,500	81,063	179,100
125.5240.524000 Worker's Compensation	7,285	5,603	2,950	2,485	4,925
125.5240.525000 Unemployment Compensation	-	-	-	275	-
125.5240.531000 Professional Services	19,509	3,668	406,500	200,000	230,000
125.5240.531011 Software Support Services	46,713	40,779	50,000	37,370	50,000
125.5240.531012 Special Magistrate	6,051	9,391	13,000	7,356	10,000
125.5240.531013 Code Enforcement Services	-	-	-	-	3,500
125.5240.540000 Travel & Training	4,734	6,661	7,500	5,944	7,500
125.5240.541000 Cellular Telephone	7,063	5,921	5,000	3,926	6,000
125.5240.542000 Postage	7	137	1,500	2,000	3,000
125.5240.543010 Telephone	-	206	-	-	500
125.5240.544000 Rentals & Leases	2,770	1,863	4,000	120	4,000
125.5240.545000 General Insurance	6,132	7,581	9,000	8,232	9,000
125.5240.546001 Maintenance Auto Equipment	6,452	13,245	6,500	5,797	15,000
125.5240.549001 Bank Service Charges	9,914	2,800	5,000	1,819	5,000
125.5240.549003 Cash Short (Over)	23	-	-	-	-
125.5240.549999 Pending Expenditures	-	-	2,000	-	-
125.5240.551000 Office Supplies	14,800	10,797	10,000	7,000	20,000
125.5240.552003 Tools	1,220	1,296	500	102	1,500
125.5240.552004 Uniforms	833	675	1,000	107	1,000
125.5240.552005 Gasoline & Oil	2,820	1,127	500	86	500
125.5240.554000 Dues & Subscriptions	729	375	1,500	1,414	3,500
125.5240.562000 Buildings	-	-	100,000	-	-
125.5240.563000 Capital Improvements	26,055	272,170	175,000	112,296	-
125.5240.564000 Capital Equipment	27,720	125,782	-	-	100,000
125.5240.591001 Administrative Services	169,172	202,600	272,200	272,200	294,900
125.5240.599002 Budgeted Contingency	-	-	-	-	18,000
Total Expenses & Other Outflows	\$805,279	\$1,314,149	\$1,766,225	\$1,291,777	\$1,900,050

Debt Service Fund

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

Debt Service Fund

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
170.5170.361100 Interest Earnings	\$-	\$24,910	\$14,500	\$18,000	\$22,600
170.5170.380001 Fund Balance/Net Position Carryover Used	-	-	6,375	-	-
170.5170.381001 Transfer from General Fund	-	298,925	299,125	290,000	299,125
Total Revenues & Other Inflows	-	323,835	320,000	308,000	321,725
Expenses & Other Outflows					
170.5170.571000 Debt Service - Principal	115,000	120,000	125,000	125,000	130,000
170.5170.572000 Debt Service - Interest	182,950	178,925	195,000	174,125	169,125
Total Expenses & Other Outflows	\$297,950	\$298,925	\$320,000	\$299,125	\$299,125

Gas Tax Fund

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

Gas Tax Fund

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
150.5410.312410 Local Option Gas Tax	\$-	\$56,625	\$55,000	\$55,000	\$55,000
150.5410.335125 State Revenue Sharing	-	38,595	41,000	38,000	39,000
150.5410.361100 Interest Earnings	-	3,853	2,500	2,100	2,500
150.5410.380001 Fund Balance/Net Position Carryover Used	-	-	38,000	-	-
Total Revenues & Other Inflows	-	99,073	136,500	95,100	96,500
Expenses & Other Outflows					
150.5410.543007 Electric - Street Lights	-	108,642	115,000	110,600	116,000
150.5410.543008 Electric - Traffic Signals	-	5,641	8,000	5,373	7,000
150.5410.546011 Maintenance Signs & Signals	-	4,800	8,500	4,800	8,500
150.5410.599002 Budgeted Contingency	-	-	5,000	-	5,000
Total Expenses & Other Outflows	\$-	\$119,083	\$136,500	\$120,773	\$136,500

Impact Fee Fund

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

Impact Fee Fund

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
105.4000.324110 Impact Fees - Residential - Public Safety	\$4,658	\$8,372	\$6,500	\$5,500	\$6,278
105.4000.324120 Impact Fees - Commercial - Public Safety	79	348	250	-	6,278
105.3100.324310 Impact Fees - Residential - Transportation	11,646	20,930	20,000	11,000	15,695
105.3100.324311 Transportation Residential Impact Fees - Pinellas County	2,481	19,525	18,000	10,500	10,000
105.3100.324320 Impact Fees - Commercial - Transportation	196	871	300	-	15,695
105.3100.324321 Transportation Commercial Impact Fees - Pinellas County	-	6,925	7,500	6,500	6,000
105.5000.324610 Impact Fees - Residential - Culture/Recreation	92,389	165,764	125,000	105,000	123,025
105.5000.324620 Impact Fees - Commercial - Culture/Recreation	1,555	6,896	1,500	-	123,025
105.5000.361100 Interest Earnings	3,806	11,461	5,300	12,500	10,900
105.3100.361100 Interest Earnings	609	2,269	1,200	3,000	2,600
105.4000.361100 Interest Earnings	192	587	300	650	550
Total Revenues & Other Inflows	117,611	243,948	185,850	154,650	320,046
Expenses & Other Outflows					
105.5000.564000 Capital Equipment	-	-	45,000	-	-
Total Expenses & Other Outflows	\$-	\$-	\$45,000	\$-	\$-

Local Option Sales Tax Fund

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

Local Option Sales Tax Fund					
ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
103.9000.312600 7th Cent Sales Tax Revenue	\$664,103	\$653,554	\$659,000	\$650,000	\$663,000
103.9000.361100 Interest Earnings	95,004	130,422	75,000	90,000	85,000
103.1400.380001 Fund Balance/Net Position Carryover Used	-	-	2,100,000	-	-
Total Revenues & Other Inflows	759,107	783,976	2,834,000	740,000	748,000
Expenses & Other Outflows					
103.5000.552000 Department Supplies	4,158	13	-	-	-
103.3000.563000 Capital Improvements	-	421,020	1,000,000	-	250,000
103.4000.563000 Capital Improvements	583,723	-	-	-	400,000
103.5000.563000 Capital Improvements	61,300	58,309	700,000	-	1,000,000
103.8000.563000 Capital Improvements	11,700	-	1,000,000	-	-
103.5000.564000 Capital Equipment	6,730	184,342	65,000	62,962	-
103.4000.564000 Capital Equipment	659,055	86,624	69,000	62,429	-
Total Expenses & Other Outflows	\$1,326,666	\$750,308	\$2,834,000	\$125,391	\$1,650,000

Marina

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

FY ' 25 Accomplishments:

Infrastructure

- > Began construction to replace 360 feet of sea wall from the fuel dock to the current boat ramp. Project was subsidized by Federal Grant money. Project will be completed prior to September 30th, 2025.
- > The Marina and the surrounding community were devastated by Hurricane Helene. Although the Marina sustained significant damage, we were up and running within weeks after the storm. Through what seemed to be an insurmountable task our staff responded quickly to have the Marina ready to serve the public and emergency responders as one of the only resources for waterfront fuel in Pinellas County.
- > Replaced damaged equipment from the storms, (fuel pumps, ice machines, power panels, pump outs, security gate, ext..).

Public Safety and Health

- > Maintained compliance with the Florida Clean Marina program completing our five-year onsite evaluation this year.
- > Maintained compliance with the Florida Clean Vessel Act grant program.
- > Held a very successful and well attended 14th Annual Great American Grunt Hunt fishing tournament.
- > Added a "Derelict Trap Removal" program to our Annual Amphibious Trash Roundup. This is extremely helpful to protect our wildlife and keep our waters looking clean and safe.
- > Increased Transient boaters by advertising and being operational post storm.
- > Upgraded Marina's point of sale system.
- > Added additional outdoor seating around the fish cleaning stations.

FY2026 Goal and Objectives

New income opportunities utilizing current staff and infrastructure.

- > Expand store inventory and appeal.
- > Improve live bait area and selection.
- > Expand fishing tackle and gear selection.
- > Expand sundries and food options within the Florida Health Code regulations.
- > Schedule a customer appreciation day.
- > Add waterfront signage and advertising.

Enhance the public safety and overall image of the Marina

- > Complete the sea wall project and new washdown area.
- > Improve the appeal and image of the Marina from the roadside view.
- > Complete the installation of new storm resistant power pedestals.

Marina

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
405.9300.335380 State Appropriations - Physical Environment	\$-	\$-	\$70,000	\$-	\$-
405.9300.347500 ATM Service Charge	187	157	200	550	600
405.9300.347901 Unleaded Fuel Sales	2,742,762	2,447,295	3,000,000	1,658,471	3,000,000
405.9300.347902 Diesel Sales	108,458	105,081	200,000	177,744	200,000
405.9300.347903 Diesel - Commerical	439,482	352,384	500,000	267,330	500,000
405.9300.347904 Purchases Fuel	(2,539,721)	2,185,371	2,500,000	1,504,000	(2,500,000)
405.9300.347905 Propane Sales	2,345	2,046	3,500	1,800	3,500
405.9300.347906 Propane - Exempt	538	219	500	150	500
405.9300.347907 Purchases Propane	(1,841)	1,673	2,500	1,500	(2,500)
405.9300.347908 Misc Store Income-Taxable	290,426	293,704	350,000	285,397	350,000
405.9300.347909 Misc Store Income-Non Taxable	3,336	2,901	2,500	2,100	2,500
405.9300.347910 Purchases Store	(194,707)	196,330	250,000	181,000	(250,000)
405.9300.347911 Dry Storage Fees	133,365	135,915	160,000	140,000	160,000
405.9300.347912 Transient Rentals	96,429	86,797	120,000	90,000	120,000
405.9300.347913 Marina Slip Rent	275,058	264,605	250,000	270,000	250,000
405.9300.347914 Annual Fishing Tournament	26,413	31,163	20,000	37,883	20,000
405.9300.347917 Boat Ramp Parking	8,733	7,419	7,000	11,000	10,000
405.9300.361100 Interest Earnings	125,080	180,295	99,000	160,000	140,000
405.9300.364000 Sale/Disposition of Capital Assets	-	7,415	-	42,051	-
405.9300.369900 Other Miscellaneous Revenues	-	-	-	106	-
405.9300.369904 Sales Tax Collection Allowance	360	360	-	270	-
405.9300.369912 Boat Ramp Fees	60	-	-	550	200
405.9300.369913 Commission - Laundry Equipment	909	873	1,000	1,100	1,000
405.9300.389201 Federal Grant - Clean Vessel	-	4,482	-	-	-
Total Revenues & Other Inflows	1,517,672	6,306,485	7,536,200	4,833,002	2,005,800

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
405.9300.512000 Salaries & Wages	218,766	238,846	242,900	272,851	268,700
405.9300.514000 Overtime	21,531	24,200	20,000	39,066	8,700
405.9300.521000 Social Security	18,174	19,201	20,700	23,862	21,700
405.9300.522001 ICMA 401(a) Plan	19,648	15,179	13,600	15,035	15,100
405.9300.522002 FRS - Regular Class	-	47,833	14,700	33,807	15,700
405.9300.523000 Group Insurance	54,700	61,984	72,000	27,255	72,000
405.9300.524000 Worker's Compensation	3,703	3,748	5,400	2,726	6,500
405.9300.531000 Professional Services	168	-	1,000	-	1,000
405.9300.531011 Software Support Services	1,459	1,142	3,500	487	3,500
405.9300.534000 Contractual Service	5,008	6,010	6,000	7,878	7,000
405.9300.540000 Travel & Training	13	-	4,000	-	2,500
405.9300.541000 Cellular Telephone	831	845	860	796	860
405.9300.542000 Postage	7	9	200	-	200
405.9300.543000 Utilities	28,015	22,928	24,000	24,457	25,000
405.9300.543001 Electric - Buildings	17,490	16,557	20,000	16,046	20,000
405.9300.543003 Electric - Docks	16,537	13,988	20,000	11,760	20,000
405.9300.543009 Solid Waste Disposal	6,000	10,000	11,000	11,000	11,000
405.9300.543010 Telephone	4,557	4,923	5,670	5,216	6,000
405.9300.544000 Rentals & Leases	-	-	1,000	13,740	1,000
405.9300.544001 Submerged Land Lease	3,704	4,658	6,000	4,849	6,000
405.9300.545000 General Insurance	13,675	16,070	17,000	17,510	17,000
405.9300.546001 Maintenance Auto Equipment	806	384	1,500	36	1,500
405.9300.546002 Maint Other Equipment	3,203	3,878	5,000	7,200	6,000
405.9300.546003 Maintenance Building	8,972	5,641	10,000	15,600	10,000
405.9300.546008 Maintenance Grounds/Parks	3,137	2,884	5,000	19,500	5,000
405.9300.546014 Marina Maintenance	14,880	28,529	22,000	26,500	22,000
405.9300.547000 Printing and Binding	-	79	200	-	200
405.9300.548000 Promotions & Pub Rltns	21,758	27,767	27,000	23,339	27,000
405.9300.548003 Boat Parade	5,364	5,608	6,000	6,076	6,000
405.9300.549001 Bank Service Charges	86,637	80,909	90,000	64,070	85,000
405.9300.549003 Cash Short (Over)	17	41	-	676	-
405.9300.549007 Licenses & Permits	852	913	1,500	392	1,500
405.9300.551000 Office Supplies	492	236	830	349	1,500
405.9300.552000 Departmental Supplies	4,693	6,318	7,000	9,812	7,000
405.9300.552003 Tools	509	410	1,000	5,500	1,500
405.9300.552004 Uniforms	1,323	761	2,000	851	2,000
405.9300.552005 Gasoline & Oil	705	451	1,500	577	1,500
405.9300.554000 Dues & Subscriptions	110	144	500	168	500
405.9300.563000 Capital Improvements	-	5,800	250,000	160	250,000
405.9300.564000 Capital Equipment	18,865	49,313	195,000	114,518	-
405.9300.572001 Debt Service - Interest GF	6,738	5,385	-	4,343	5,200
405.9300.591001 Administrative Services	113,813	130,000	186,800	186,800	197,200
405.9300.599002 Budgeted Contingency	-	-	12,000	-	12,000
405.9300.599003 Fund Balance/Net Position Carryover Available	-	-	696,840	-	-
Total Expenses & Other Outflows	\$726,860	\$863,572	\$2,031,200	\$1,014,808	\$1,172,060

Parking Fund

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

FY ' 25 Accomplishments:

In FY 2025, I have worked on improving permit management and overall sign placement throughout the city. The number of signs in our parking lots has increased by 50%, enhancing visibility and compliance. I have successfully completed the transition from kiosk-based paid parking to a fully mobile payment system, streamlining operations and improving convenience for users. Additionally, I have revised parking rules and regulations to better suit the department's needs while maintaining a fully staffed team. The department has also played a key role in pre- and post-storm activities, ensuring a smooth transition into FY 2025. Lastly, we have acquired one additional parking vehicle to enhance efficiency and support daily operations.

FY2026 Goal and Objectives

- > In FY 2026, the Parking Department will focus on revamping the city's Parking Map to improve clarity and accessibility for patrons.
- > Efforts will also be directed toward maintaining and increasing parking revenue by enhancing staff responsiveness and ensuring positive customer experience when assisting patrons. To support seamless operations, all payment methods will be regularly tested for efficiency, with a priority on implementing a reliable call-to-pay option to accommodate out-of-state visitors and vacationers.
- > Additionally, the department will work on improving signage across parking lots, incorporating staff checklists and safety protocols to enhance organization and compliance.
- > A key initiative will also include creating a simpler, more user-friendly webpage dedicated to parking information, making it easier for patrons to access payment instructions, lot locations, and regulations.
- > The department will strengthen partnerships with ParkMobile LLC and T2 Systems by actively participating in beta testing opportunities to stay ahead of technological advancements. By fostering collaboration with these industry leaders, we aim to optimize system functionality and improve the overall parking experience. Through these initiatives, we will ensure a more efficient, user-friendly, and revenue-sustaining parking system that aligns with the needs of our city's visitors and residents alike.

Parking Management

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
407.6500.344501 John's Pass Village	\$477,888	\$443,180	\$450,000	\$350,000	\$520,500
407.6500.344502 City/South Beach	656,863	712,848	800,000	600,000	920,000
407.6500.344503 Non-Resident Parking Permits	438	2,976	1,500	1,200	3,000
407.6500.344504 Village Blvd. Parking	1,300,351	1,250,784	1,500,000	800,000	1,725,000
407.6500.344505 Misc. Lot Parking	424,925	287,930	410,000	250,000	471,500
407.6500.344508 Business Parking Permit	17,336	17,974	15,000	5,500	17,250
407.6500.354001 Parking Fines	625,205	547,818	500,000	180,000	550,000
407.6500.361100 Interest Earnings	42,321	123,124	52,000	150,000	132,000
407.6500.364000 Sale/Disposition of Capital Assets	-	-	-	8,500	-
407.6500.369900 Sales Tax Collection Allowance	-	242	-	-	-
407.6500.369904 Sales Tax Collection Allowance	330	360	250	255	360
407.6500.369906 Insurance Proceeds	-	-	-	13,860	-
Total Revenues & Other Inflows	3,545,657	3,387,236	3,728,750	2,359,315	4,339,610

DEPARTMENT:

PARKING FUND

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
407.6500.512000 Salaries & Wages	158,571	164,868	176,200	176,171	174,700
407.6500.514000 Overtime	11,343	15,460	14,400	11,645	7,200
407.6500.521000 Social Security	12,573	13,453	15,000	14,368	14,400
407.6500.522001 ICMA 401(a) Plan	11,559	8,966	8,400	6,035	5,100
407.6500.522002 FRS - Regular Class	-	24,496	13,700	15,315	17,700
407.6500.523000 Group Insurance	35,847	44,808	54,000	34,996	54,000
407.6500.524000 Worker's Compensation	2,071	3,299	4,600	2,398	5,400
407.6500.534000 Contractual Service	33,990	26,088	85,000	10,990	22,000
407.6500.534011 Ticket Processing	24,695	23,875	26,000	21,103	25,000
407.6500.540000 Travel And Training	-	27	5,000	162	5,000
407.6500.541000 Cellular Telephone	2,283	1,406	2,400	1,795	4,100
407.6500.542000 Postage	52	-	55	4	100
407.6500.544000 Rentals & Leases	7,895	3,840	4,000	6,030	7,000
407.6500.545000 General Insurance	451	591	500	642	1,000
407.6500.546001 Maintenance Auto Equipment	4,504	2,464	4,900	4,900	8,400
407.6500.546002 Maint Other Equipment	3,885	8,549	4,000	8,286	7,000
407.6500.546006 Maintenance - Pay Stations	43,066	47,412	10,000	13,000	17,000
407.6500.547000 Printing and Binding	91	117	205	-	-
407.6500.549001 Bank Service Charges	250,406	309,090	260,000	183,606	285,000
407.6500.551000 Office Supplies	493	639	515	750	900
407.6500.552000 Departmental Supplies	12,552	13,665	14,560	11,643	12,500
407.6500.552004 Uniforms	1,622	1,761	1,700	2,377	1,900
407.6500.552005 Gasoline & Oil	4,996	5,679	5,150	4,242	4,500
407.6500.563000 Capital Improvements	-	24,938	-	28,616	-
407.6500.564000 Capital Equipment	10,264	98,966	150,000	-	-
407.6500.591001 Administrative Services	-	274,000	888,400	888,400	969,200
407.6500.591006 Transfer to General Fund	1,800,000	-	-	-	-
407.6500.599002 Budgeted Contingency	-	-	75,000	-	20,000
407.6500.599003 Fund Balance/Net Position Carryover Available	-	-	1,905,065	-	-
Total Expenses & Other Outflows	\$2,433,209	\$1,118,457	\$3,728,750	\$1,447,474	\$1,669,100

Sanitation Fund

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

FY ' 25 Accomplishments:

- > Continued lease on Automated Side loader truck approved by BOC and placed in service.
- > Rubicon/ Route Ware software implemented.

FY2026 Goal and Objectives

- > Provide opportunities for certification and professional development (e.g., 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.

Sanitation Fund

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
402.7000.343400 Sanitation Charges	\$2,055,705	\$2,287,549	\$1,800,000	\$1,626,589	\$1,900,000
402.7000.343401 Recycling Service Fee	38,004	39,889	40,000	34,700	35,000
402.7000.343402 Late Fees	-	77	-	-	-
402.7000.361100 Interest Earnings	49,171	87,002	46,000	90,792	95,945
402.7000.362006 Container Rent	-	3,329	-	-	-
402.7000.364000 Sale/Disposition of Capital Assets	-	228,929	-	-	-
402.7000.369900 Other Miscellaneous Revenues	837	-	1,000	24	-
402.7000.369903 Refund Prior Year Expenses	9,852	6	-	-	-
402.7000.369906 Insurance Proceeds	449	-	-	-	-
402.7000.380001 Fund Balance/Net Position Carryover Used	-	-	166,670	-	-
402.7000.389401 Pinellas County Recycling Grnt	2,829	2,860	-	2,876	-
Total Revenues & Other Inflows	2,156,847	2,649,641	2,053,670	1,754,981	2,030,945

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
402.7000.512000 Salaries & Wages	356,137	370,033	413,300	408,054	406,500
402.7000.514000 Overtime	65,885	55,557	52,600	54,219	50,000
402.7000.521000 Social Security	30,049	31,877	36,500	35,364	35,700
402.7000.522001 ICMA 401(a) Plan	29,091	15,819	13,300	7,506	9,900
402.7000.522002 FRS - Regular Class	6,880	126,899	44,870	43,269	48,890
402.7000.523000 Group Insurance	81,629	130,832	154,800	122,825	136,800
402.7000.524000 Worker's Compensation	12,898	11,463	20,150	10,484	25,080
402.7000.534005 Curbside Recycling	257,903	315,366	300,000	252,261	300,000
402.7000.534008 Recycling Material Disposal	11,676	3,305	30,000	7,942	30,000
402.7000.534010 Temporary Services	54,323	27,055	40,000	11,252	20,000
402.7000.534013 Waste Disposal	318,530	333,277	350,000	283,615	350,000
402.7000.540000 Travel & Training	148	11	750	13	5,000
402.7000.541000 Cellular Telephone	1,944	1,950	2,000	1,494	2,000
402.7000.542000 Postage	-	-	500	-	-
402.7000.542001 Postage - Utility Bills	9,970	8,837	10,000	12,927	12,000
402.7000.544000 Rentals & Leases	37,066	49,492	125,000	62,954	125,000
402.7000.544004 Rentals & Leases Contra Expense - GASB 87/96	27,501	22,522	-	-	-
402.7000.545000 General Insurance	11,188	14,669	23,000	15,927	26,000
402.7000.546001 Maintenance Auto Equipment	52,176	34,170	30,000	61,251	35,000
402.7000.546002 Maint Other Equipment	4,536	3,286	5,000	3,654	8,000
402.7000.546013 Maintenance Tires	20,100	13,082	15,000	23,120	15,000
402.7000.549001 Bank Service Charges	36	-	-	-	-
402.7000.549008 Bad Debt Expense	13,142	15,872	-	17,387	-
402.7000.552000 Departmental Supplies	208,067	69,066	135,000	146,469	100,000
402.7000.552003 Tools	3,150	1,798	3,000	3,675	3,000
402.7000.552004 Uniforms	2,637	2,549	3,500	1,631	3,500
402.7000.552005 Gasoline & Oil	64,147	54,033	60,000	43,593	60,000
402.7000.554000 Dues & Subscriptions	12	95	14,000	14,032	12,500
402.7000.559015 Amortization Expense	26,647	21,312	-	-	-
402.7000.564000 Capital Equipment	35,330	9,984	-	-	60,000
402.7000.572002 Interest Expense - Leases	1,418	975	-	-	-
402.7000.591001 Administrative Services	81,774	92,100	139,400	139,400	166,600
402.7000.599002 Budgeted Contingency	-	-	32,000	-	25,000
Total Expenses & Other Outflows	\$1,825,990	\$1,837,286	\$2,053,670	\$1,784,318	\$2,071,470

Stormwater Fund

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

FY ' 25 Accomplishments:

- > Area 3 Roadway and Drainage Project Bid complete, and Contract Awarded to Harbor Contracting LLC.
- > Stormwater Station pumps restored and replaced due to Hurricane Helene.
- > Purchase of new compact excavator.
- > Gulf lane & Beach Access Roadway and stormwater improvement project completed.

FY2026 Goal and Objectives

- > Maintain full compliance with NPDES (National Pollutant Discharge Elimination System) 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 training in stormwater inspection and erosion control annually.

Stormwater Fund

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Revenues & Other Inflows					
404.9200.334391 Stormwater Grant	\$32,202	\$32,127	\$1,274,700	\$-	\$600,000
404.9200.338000 Pinellas County	-	-	-	-	2,735,000
404.9200.343700 Stormwater Service	678,215	693,243	650,000	547,139	675,000
404.9200.361100 Interest Earnings	225,834	229,567	130,000	194,260	98,595
404.9200.364000 Sale/Disposition of Capital Assets	8,100	-	-	156,994	-
404.9200.369903 Refund Prior Year Expenses	687	-	-	-	-
404.9200.381001 Transfer from General Fund	1,490,000	1,495,000	1,495,249	-	1,496,150
Total Revenues & Other Inflows	2,435,038	2,449,937	3,549,949	898,393	5,604,745

ACCOUNT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 PROJECTED	FY 2026 BUDGET
Expenses & Other Outflows					
404.9200.512000 Salaries & Wages	166,966	186,218	211,400	184,780	212,900
404.9200.514000 Overtime	2,519	2,924	2,600	17,229	800
404.9200.521000 Social Security	13,186	13,788	16,900	15,454	16,900
404.9200.522001 ICMA 401(a) Plan	20,441	6,536	-	1,651	-
404.9200.522002 FRS - Regular Class	-	128,811	20,870	18,338	30,090
404.9200.523000 Group Insurance	42,349	49,867	64,800	35,188	64,800
404.9200.524000 Worker's Compensation	8,626	9,538	13,950	10,114	13,780
404.9200.531000 Professional Services	61,922	87,016	60,000	35,959	60,000
404.9200.540000 Travel & Training	827	671	1,500	1,309	2,500
404.9200.541000 Cellular Telephone	1,512	1,807	1,500	3,423	2,200
404.9200.542000 Postage	-	-	1,000	-	750
404.9200.542001 Postage - Utility Bills	7,513	7,696	8,000	7,283	8,000
404.9200.543005 Electric - Pump Stations	715	780	700	351	700
404.9200.543014 Water Service - Pump Stations	157	167	200	132	250
404.9200.544000 Rentals & Leases	7,800	8,563	15,000	7,580	15,000
404.9200.544004 Rentals & Leases Contra Expense - GASB 87/96	7,200	7,440	-	-	-
404.9200.545000 General Insurance	26,538	28,141	45,000	28,288	50,000
404.9200.546001 Maintenance Auto Equipment	11,976	14,502	23,000	640	18,000
404.9200.546002 Maint Other Equipment	482	422	2,500	310	2,500
404.9200.546010 Maintenance Streets	-	-	12,000	-	45,000
404.9200.546015 Maintenance Storm Drains	38,244	41,882	250,000	87,179	250,000
404.9200.549008 Bad Debt Expense	5,162	5,310	-	5,500	-
404.9200.552000 Departmental Supplies	854	1,432	1,500	2,258	2,500
404.9200.552003 Tools	454	872	1,500	651	1,500
404.9200.552004 Uniforms	942	890	1,500	445	1,500
404.9200.552005 Gasoline & Oil	16,755	9,474	20,000	3,329	15,000
404.9200.554000 Dues & Subscriptions	659	159	700	3,570	3,300
404.9200.559015 Amortization Expense	7,664	7,664	-	-	-
404.9200.563000 Capital Improvements	100	-	-	100	-
404.9200.563002 Series 2019 Improvements	107,150	-	-	-	-
404.9200.563005 Drainage & Roadway Improvement	54,648	1,508,416	8,995,000	123,285	9,550,000
404.9200.564000 Capital Equipment	21,688	60,954	415,000	59,040	200,000
404.9200.571000 Debt Service - Principal	-	-	1,058,000	677,844	1,114,000
404.9200.572000 Debt Service - Interest	473,842	447,902	438,000	438,000	382,000
404.9200.572002 Interest Expense - Leases	583	466	-	-	-
404.9200.591001 Administrative Services	69,786	80,300	92,900	92,900	100,000
404.9200.599002 Budgeted Contingency	-	-	15,000	-	17,000
Total Expenses & Other Outflows	\$1,179,260	\$2,720,608	\$11,790,020	\$1,862,130	\$12,180,970



**PERSONNEL INFORMATION
WAGES & BENEFITS FTE
SUMMARY**

Total Funded Positions

	2019-Adopted	2020-Adopted	2021-Adopted	2022-Adopted				
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
FTE								
1000 City Manager	4.00	3.00	3.00	3.00	4.00	4.00	4.00	5.00
1010 Information Technology	-	-	0.50	0.50	-	-	-	-
1030 Human Resources	-	1.00	0.50	0.50	0.43	0.43	-	-
1050 Community Development	3.00	2.95	3.75	4.25	5.25	5.60	5.75	4.49
1100 Finance	4.00	4.25	3.50	3.00	3.00	3.00	3.00	3.00
1300 City Clerk	2.00	2.00	2.25	2.75	3.00	3.00	3.00	3.00
3000 Public Works Administration	3.00	2.30	2.10	2.30	2.55	2.55	3.02	3.14
4000 Fire/Ems	15.00	15.00	15.00	15.00	15.00	18.00	19.33	20.66
5000 Recreation	11.25	9.25	8.75	9.25	10.00	10.25	9.50	9.25
5240 Building Services	4.20	4.45	4.75	7.75	7.75	6.40	6.25	9.76
6500 Parking Management	3.00	3.25	2.50	3.00	3.50	4.00	4.00	3.50
7000 Sanitation	7.50	7.50	7.60	8.60	8.60	8.60	8.60	7.60
9200 Stormwater	4.00	4.00	4.80	3.80	4.10	4.10	4.10	4.10
9300 Marina	4.35	5.05	5.00	5.25	4.63	4.63	4.75	4.75
9910 Archibald	-	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Total FTE	65.30	67.00	67.00	72.95	75.81	78.56	79.30	82.25

Personnel Services (Wages & Benefits)

	2019-Adopted	2020-Adopted	2021-Adopted	2022-Adopted				
Wages & Benefits								
1000 City Manager	\$435,914	\$349,153	\$335,900	\$323,140	\$415,295	\$472,506	\$484,603	\$599,789
1010 Information Technology	-	-	43,200	22,850	52	-	-	-
1030 Human Resources	-	87,271	-	62,640	56,921	-	-	-
1050 Community Development	240,519	265,302	315,400	340,520	460,276	628,157	821,024	808,994
1100 Finance	389,336	417,880	315,500	300,480	300,546	368,839	373,791	425,436
1300 City Clerk	169,315	183,802	222,100	241,420	295,847	345,999	354,588	378,097
1310 Board Of Commissioners	42,749	43,127	43,200	43,200	43,200	43,200	72,969	-
3000 Public Works Administration	181,670	192,663	173,700	192,750	263,088	301,582	513,853	541,914
4000 Fire/Ems	1,444,748	1,506,512	1,985,600	1,519,670	1,599,070	2,382,778	2,849,687	3,569,342
5000 Recreation	532,405	383,322	343,800	481,830	582,343	694,620	681,996	767,939
5240 Building Services	319,095	334,149	377,500	583,500	684,413	644,645	1,042,801	1,460,304
6500 Parking Management	133,605	121,680	117,200	154,640	222,986	271,299	285,036	277,156
7000 Sanitation	508,668	476,488	528,200	529,480	623,863	713,513	896,867	894,412
9200 Stormwater	283,726	262,643	313,900	252,820	294,814	336,426	492,961	521,929
9300 Marina	262,052	304,391	332,900	246,500	315,119	400,649	387,542	406,742
9910 Archibald	-	187,089	204,700	270,830	272,227	297,706	330,923	354,078
Total Wages & Benefits	\$4,943,802	\$5,115,472	\$5,652,800	\$5,566,270	\$6,430,060	\$7,901,919	\$9,588,641	

FUNDED POSITIONS BY DEPARTMENT

	FTE
Position	
Archibald	
Grounds Maintenance Supervisor	1.00
Grounds Maintenance Worker I	1.00
Recreation Leader III	1.00
Sr. Grounds Maintenance	1.00
Total Archibald	4.00
Building Services	
Building Compliance Supervisor	1.00
Building Official	1.00
Certified Permit Technician	1.00
Community Development Director	0.50
Engineer I	0.50
Inspector	1.00
Office Manager	1.00
Permit & Code Compliance Specialist	2.00
Planner I/II	0.50
Senior Code Compliance	1.00
Senior Planner	0.20
Senior Planning Specialist	0.06
Total Building Services	9.76
City Clerk	
City Clerk	1.00
Documents & Records Specialist	1.00
Executive Assistant to the City Clerk	1.00
Total City Clerk	3.00
City Manager	
Assistant to the City Manager	1.00
Broadcast Technician & IT Coordinator	1.00
City Manager	1.00
Front Desk Administrative Assistant	1.00
Public Information Officer	1.00
Total City Manager	5.00
Community Development	
Community Development Director	0.50
Community Engagement Officer	1.00
Engineer I	0.50
Long Range Planner	1.00
Planner I/II	0.50
Senior Planner	0.80
Senior Planning Specialist	0.19
Total Community Development	4.49
Finance	
Accountant II	1.00
Assistant Finance Director	1.00
Finance Operations Manager	1.00
Total Finance	3.00

	FTE
Fire/Ems	
Deputy Fire Chief	1.00
Driver / Paramedic	3.00
Executive Assistant to the Fire Chief	1.00
Fire Chief	1.00
Firefighter / Paramedic	10.66
Fire Marshal	1.00
Lieutenant / Paramedic	3.00
Total Fire/Ems	20.66
Marina	
Marina Attendant	1.50
Marina Manager	1.00
Marina Supervisor	1.00
Seasonal Marina Attendant	0.25
Senior Marina Attendant	1.00
Total Marina	4.75
Parking Management	
Parking Enforcement	1.50
Parking Supervisor	1.00
Senior Parking Enforcement	1.00
Total Parking Management	3.50
Public Works Administration	
Assistant Mechanic	1.00
Public Works Director	0.40
Public Works Technician	1.00
Senior Administrative Assist	0.40
Senior Mechanic	0.34
Total Public Works Administration	3.14
Recreation	
Bus Driver	0.50
Grounds Maintenance Worker I	1.00
Recreation Director	1.00
Recreation Leader I	2.50
Recreation Leader II	1.00
Recreation Leader III	1.00
Recreation Supervisor	1.00
Seasonal Rec Leader I	0.50
Seasonal Rec Leader I	0.50
Seasonal Rec Leader II	0.25
Total Recreation	9.25
Sanitation	
Public Works Director	0.30
Sanitation Supervisor	1.00
Sanitation Worker	4.00
Senior Administrative Assist	0.30
Senior Sanitation Worker	2.00
Total Sanitation	7.60

	FTE
Stormwater	
Public Works Director	0.30
Senior Administrative Assist	0.30
Stormwater Supervisor	1.00
Stormwater Technician	2.50
Total Stormwater	4.10
Total Position	82.25

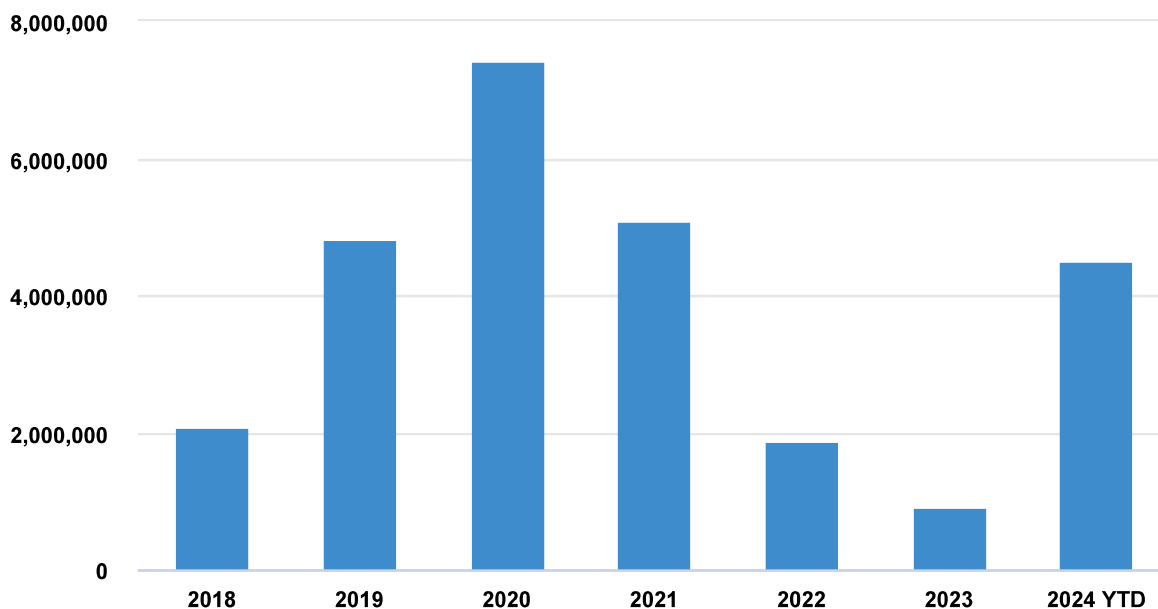


**5 YEAR CAPITAL
IMPROVEMENT PLAN**

Historical Capital Outlay

Fiscal Year	Amount
2015	8,221,438
2016	3,773,668
2017	5,494,951
2018	2,060,704
2019	4,821,472
2020	7,428,327
2021	5,089,433
2022	1,869,621
2023	891,085
2024	4,843,168
2025 YTD	3,349,774
Total	\$ 47,843,641

Total Capital Expenditures - 10 Year Trend



CAPITAL IMPROVEMENT PLAN - FY 2026

FUND	FY 2026 BUDGET
CIP	
Archibald Park Fund	
Tom & Kitty Stuart Park Improvements	\$750,000
Total Archibald Park Fund	\$750,000
Building Fund	
Office Furniture	100,000
Total Building Fund	100,000
General Fund	
Chamber Upgrades	10,000
City Hall Veranda & Stair Replacement	150,000
Fleet Tire Balancer replacement	10,000
Johns Pass Jetty Sidewalk	250,000
Military Honor Court	250,000
Replace #40	125,000
Replacement of A/C Units	75,000
SCBA Replacement	310,000
Total General Fund	1,180,000
Local Option Sales Tax Fund	
Basketball Court Enclosure	500,000
Concession Stand	500,000
FD Office Space Construction	400,000
Public Works & Building Services Facility	250,000
Total Local Option Sales Tax Fund	1,650,000
Marina Fund	
Sea Wall Replacement & Washdown Area	250,000
Total Marina Fund	250,000
Sanitation Fund	
2- Mounted easy dumpster Replacement	60,000
Total Sanitation Fund	60,000
Stormwater Fund	
Area 3 - East Parsley, West Parsley, Margueirte Dr, A Street, B Street, and Lynn Way	3,500,000
Area 5 - 131st Ave E & 129th Ave.	3,800,000
Area 6a - 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr	2,000,000
Area 9 - Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, & Marlyn Way	250,000
Stormwater Check Valve Purchases	200,000
Total Stormwater Fund	9,750,000
Total CIP	\$13,740,000

CAPITAL IMPROVEMENT PLAN - MULTI-YEAR

	FY 2026 BUDGET	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Archibald Park Fund					
110.9910.564000 Capital Equipment					
Replace #112 Truck.					
Replace 2018 Chevy 1500 with liftgate	\$-	\$60,000	\$-	\$-	\$-
Replace #30 2022 Scagg V Ride Mower.					
Replace a 2022 Scagg V Ride Mower with a 52 in mower deck that is used to maintain citywide green spaces except City Center which is contracted by the Rec Center.	-	-	-	15,000	-
Replace #36 utility truck.					
Replace #36 a Chevy 1500 with a utility bed	-	60,000	-	-	-
Total 110.9910.564000 Capital Equipment	-	120,000	-	15,000	-
110.9910.563000 Capital Improvements					
Tom & Kitty Stuart Park Improvements.					
Improvements due to Hurricane Helene to include new parking lot pavers, concrete sidewalks, prefabricated bathroom, seawall, foot shower, beach walkover, landscaping, and concrete curbs.	750,000	-	-	-	-
Total 110.9910.563000 Capital Improvements	750,000	-	-	-	-
Total Archibald Park Fund	\$750,000	\$120,000	\$-	\$15,000	\$-

CAPITAL IMPROVEMENT PLAN - MULTI-YEAR

	FY 2026 BUDGET	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Building Fund					
125.5240.564000 Capital Equipment	\$100,000	\$-	\$-	\$-	\$-
Total Building Fund	\$100,000	\$-	\$-	\$-	\$-

CAPITAL IMPROVEMENT PLAN - MULTI-YEAR

	FY 2026 BUDGET	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
General Fund					
001.1000.563000 Capital Improvements					
City Hall Veranda & Stair Replacement. Looking to replace tile along the stair and the 2nd floor veranda of City Hall. The current tile is not all slip resistant and grout is coming up on the stairs.	\$150,000	\$-	\$-	\$-	\$-
Military Honor Court. Construction of the Military Honor Court	250,000	-	-	-	-
Total 001.1000.563000 Capital Improvements	400,000	-	-	-	-
001.1010.564000 Capital Equipment					
Chamber Upgrades. Looking to upgrade the equipment on our AV rack in the chamber room. MCS is currently looking through our equipment to see what is needed to stay current and operational.	10,000	-	-	-	-
Total 001.1010.564000 Capital Equipment	10,000	-	-	-	-
001.3000.564000 Capital Equipment					
Fleet Tire Balancer replacement. Replacement of tire balancer used for all city vehicles for maintenance.	10,000	-	-	-	-
Replace 2016 Duralift mounted bucket. Replace duralift-mounted bucket on truck #19	-	45,000	-	-	-
Replace #40. Replace #40 a 2009 F-350 utilized as a dump truck	125,000	-	-	-	-
Replace #44. Replace#44 a 2018 Caterpillar Backhoe	-	-	85,000	-	-
Total 001.3000.564000 Capital Equipment	135,000	45,000	85,000	-	-
001.4000.563000 Capital Improvements					
Replacement of A/C Units. Replacement of all rooftop a/c units at the fire station	75,000	-	-	-	-
Total 001.4000.563000 Capital Improvements	75,000	-	-	-	-
001.4000.564000 Capital Equipment					
SCBA Replacement. Replacement of Self Contained Breathing Apparatus; SCBAs allow individuals to enter areas where the air is not breathable due to the presence of smoke, toxic gases, low oxygen levels, or other hazard	310,000	-	-	-	-
Total 001.4000.564000 Capital Equipment	310,000	-	-	-	-
001.8000.563000 Capital Improvements	250,000	-	-	-	-
Total General Fund	\$1,180,000	\$45,000	\$85,000	\$-	\$-

CAPITAL IMPROVEMENT PLAN - MULTI-YEAR

	FY 2026 BUDGET	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Local Option Sales Tax Fund					
103.3000.563000 Capital Improvements					
Public Works & Building Services Facility.					
Building for Public Works employees & vehicles and Building Services and Fire training operations	\$250,000	\$3,000,000	\$-	\$-	\$-
Total 103.3000.563000 Capital Improvements	\$250,000	\$3,000,000	\$-	\$-	\$-
103.4000.563000 Capital Improvements					
FD Office Space Construction.					
Construction/addition of office space, meeting room, storage and station gym at FD	400,000	-	-	-	-
Total 103.4000.563000 Capital Improvements	400,000	-	-	-	-
103.5000.563000 Capital Improvements					
Basketball Court Enclosure.					
Building to enclose existing basketball court.	500,000	-	-	-	-
Concession Stand.					
Engineering and Construction of Concession Stand Replacement. Upgrade of restroom facilities, concession kitchen, storage, and office space.	500,000	-	-	-	-
Total 103.5000.563000 Capital Improvements	1,000,000	-	-	-	-
103.5000.564000 Capital Equipment					
Passenger Van Replacement.					
Vehicle Replacement for #97 - Ford Van	-	60,000	-	-	-
Total 103.5000.564000 Capital Equipment	-	60,000	-	-	-
Total Local Option Sales Tax Fund	\$1,650,000	\$3,060,000	\$-	\$-	\$-

CAPITAL IMPROVEMENT PLAN - MULTI-YEAR

	FY 2026 BUDGET	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Marina Fund					
405.9300.563000 Capital Improvements					
Sea Wall Replacement & Washdown Area.					
Replace 230' of Seawall from fuel dock to cell tower. Close in old boat ramp, fill and repair as a more environmentally conscious washdown station. Create more vehicle parking in existing washdown area.	\$250,000	\$-	\$-	\$-	\$-
Total 405.9300.563000 Capital Improvements	\$250,000	\$-	\$-	\$-	\$-
Total Marina Fund	\$250,000	\$-	\$-	\$-	\$-

CAPITAL IMPROVEMENT PLAN - MULTI-YEAR

	FY 2026 BUDGET	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Sanitation Fund					
402.7000.564000 Capital Equipment					
2- Mounted easy dumpster Replacement.					
#3 & #68 Replacement of chassis-mounted 6 yard dumpsters with cart tipper mounted for Park & Beach Refuse removal	\$60,000	\$-	\$-	\$-	\$-
Replace #18 2013 Peterbuilt Claw truck.					
Replace #18 2013 Peterbuilt Claw truck	-	350,000	-	-	-
Replace #21 2021 Broyhill Load & Pack.					
Replace #21 2021 Broyhill Load & Pack utilized for trash removal on the beach and beach accesses	-	-	275,000	-	-
Replace #24 2019 Chevy Silverado with a liftgate.					
Replace a 2019 Chevy Silverado 1500 with a liftgate	-	-	-	-	60,000
Replace #26 2020 Kenworth T880.					
Replace #26 a 2020 Kenworth T880 with 32 Yd Heil Packer with cart tippers and a reeving kit.	-	425,000	-	-	-
Replace #29 2020 Kenworth Packer.					
Replace #29 2020 Kenworth T880 with 32 yd Heil Packer with Cart tippers and a reeving kit	-	-	425,000	-	-
Replace #3 2019 Ford F250.					
Replace 2019 F250 that has a 6 yard easy dump mounted (separate asset) on the chassis and is utilized for park refuse removal.	-	-	-	75,000	-
Replace #5 2019 Chevy Silverado 1500 with Liftgate.					
Replace a 2019 Chevy Silverado 1500 with a liftgate	-	-	60,000	-	-
Replace #68 219 F250.					
Replace 2019 F250 that has a 6 yard easy dump mounted (separate asset) on the chassis and is utilized for park refuse removal.	-	-	-	75,000	-
Total 402.7000.564000 Capital Equipment	60,000	775,000	760,000	150,000	60,000
Total Sanitation Fund	\$60,000	\$775,000	\$760,000	\$150,000	\$60,000

CAPITAL IMPROVEMENT PLAN - MULTI-YEAR

	FY 2026 BUDGET	FY 2027 PLAN	FY 2028 PLAN	FY 2029 PLAN	FY 2030 PLAN
Stormwater Fund					
404.9200.563005 Drainage & Roadway Improvement					
Area 3A - 140th Ave to 144th Ave, Virginia Ave, S Bayshore, and Marlyn Way. Replace stormwater pipes, replace concrete curbs, and mill and resurface the roadway	\$-	\$100,000	\$3,000,000	\$2,000,000	\$-
Area 3 - East Parsley, West Parsley, Margueirte Dr, A Street, B Street, and Lynn Way. Mill & Resurface, Curb Repair, and Stormwater drainage improvements	3,500,000	-	-	-	-
Area 4 - E Madeira Ave, N Bayshore to 145th, 1st Ave E, 148th Ave, 147th Ave, 146th Ave, 145th Ave.. E Madeira Ave, N Bayshore to 145th, 1st Ave E, 148th Ave, 147th Ave, 146th Ave, 145th Ave. Mill & Resurface, Curb Repair, and Stormwater drainage improvements.	-	-	200,000	2,000,000	3,000,000
Area 5 - 131st Ave E & 129th Ave.. Mill & Resurface, Curb Repair, and Stormwater drainage improvements	3,800,000	-	-	-	-
Area 6a - 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr. Mill and resurface, fix curbing and upgrade stormwater inlets and outfalls as needed	2,000,000	2,000,000	-	-	-
Area 7 - American Legion Dr.. American Legion Dr. Mill & Resurface, Curb Repair, and Stormwater drainage improvements	-	1,500,000	-	-	-
Area 9 - Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, & Marlyn Way. Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, & Marlyn Way Mill Resurface, Storm Repair/replacement and Curb	250,000	2,500,000	4,500,000	-	-
Total 404.9200.563005 Drainage & Roadway Improvement	9,550,000	6,100,000	7,700,000	4,000,000	3,000,000
404.9200.564000 Capital Equipment					
Replace #110 - 2016 Chevy Silverado 2500. Replace a 2016 Chevy Silverado 2500 - Lifted truck with 35in tires Utilized for flooding	-	-	60,000	-	-
Replace #111 - 2016 Chevy Silverado 2500. Replace a 2016 Chevy Silverado 2500 - Lifted truck Utilized for flooding with a utility flat bed and tool boxes	-	-	60,000	-	-
Replace #70. Replace 2021 F250 with Utility Body	-	-	-	60,000	-
Stormwater Check Valve Purchases. 50% grant through FDEP for the purchase and installation of check valves for low lying areas around the city.	200,000	-	-	-	-
Total 404.9200.564000 Capital Equipment	200,000	-	120,000	60,000	-
Total Stormwater Fund	\$9,750,000	\$6,100,000	\$7,820,000	\$4,060,000	\$3,000,000



An aerial photograph of a coastal city, likely San Diego, showing a large bridge crossing a body of water, a sandy beach with many people and umbrellas, and various buildings and parking lots. The image is framed by a circular border with a blue gradient.

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) of real property and, in certain cases, on valuation of tangible or intangible personal property. An Ad valorem tax is normally the one substantial tax that may be raised or lowered by a local governing body without the sanction of superior levels of government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

financial section provides information on each individual fund and component unit.

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

DEFICIT. The excess of budget expenditures over receipts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



