



FY 2026 BUDGET WORKSHOP #2

April 16, 2025

BUDGET WORKSHOP #2 AGENDA

- I. 3 Year Historical Revenues & Expenses and Reserve Analysis**
- II. 5 Year Capital Improvement Plan Initial Discussion**
- III. Personnel Listing & Costs by Department – FY 2025**
- IV. FY 2026 Budget Workshop & Adoption Timeline**

3 Year Historical Revenues, Expenses, & Reserve Analysis

3 YEAR HISTORICAL OVERVIEW – GOVERNMENTAL FUND REVENUES & EXPENDITURES

(Based on audited figures)

MULTI-YEAR TOTAL REVENUES BY FUND - GOVERNMENTAL FUNDS

Fund Name	2022	2023	2024
General Fund	12,133,956	13,606,779	14,200,694
Building Fund	1,175,490	846,615	1,149,822
Local Option Sales Tax Fund	686,941	759,107	783,976
Archibald Park Fund	734,015	823,359	1,503,549
Impact Fee Fund	-	-	243,948
Gas Tax Fund	107,011	104,860	99,073
Debt Service Fund	11,693	20,005	24,910
Total:	\$ 14,849,106	\$ 16,160,725	\$ 18,005,972

MULTI-YEAR TOTAL EXPENDITURES BY FUND - GOVERNMENTAL FUNDS

Fund Name	2022	2023	2024
General Fund	8,329,797	12,290,954	11,745,833
Building Fund	582,033	636,109	1,111,551
Local Option Sales Tax Fund	882,886	159,221	750,306
Archibald Park Fund	552,045	815,865	2,339,107
Impact Fee Fund	-	-	-
Gas Tax Fund	108,047	123,192	119,083
Debt Service Fund	639,923	297,950	298,925
Total:	\$ 11,094,731	\$ 14,323,291	\$ 16,364,805

3 YEAR HISTORICAL OVERVIEW – ENTERPRISE FUND OPERATIONS

(Based on audited figures)

OPERATING REVENUES

Fund Name	2022	2023	2024
Sanitation Fund	1,863,537	2,104,398	2,330,850
Stormwater Fund	1,523,534	678,902	693,243
Marina Fund	4,174,170	4,128,861	3,730,919
Parking Fund	-	3,503,336	3,264,112
Total:	\$ 7,561,241	\$ 10,415,497	\$ 10,019,124

OPERATING EXPENSES

Fund Name	2022	2023	2024
Sanitation Fund	1,512,413	1,856,451	2,046,633
Stormwater Fund	2,250,916	1,440,295	1,576,128
Marina Fund	3,559,648	3,483,227	3,220,185
Parking Fund	-	623,678	733,619
Total:	\$ 7,322,977	\$ 7,403,651	\$ 7,576,565

NONOPERATING REVENUES (EXPENSES)

Fund Name	2022	2023	2024
Sanitation Fund	28,909	51,031	(140,042)
Stormwater Fund	(332,164)	(208,289)	(186,674)
Marina Fund	42,904	118,342	171,977
Parking Fund	-	42,321	123,124
Total:	\$ (260,351)	\$ 3,405	\$ (31,615)

NET CHANGE

Fund Name	2022	2023	2024
Sanitation Fund	380,033	298,978	144,175
Stormwater Fund	(1,059,546)	(969,682)	(1,069,559)
Marina Fund	657,426	763,976	682,711
Parking Fund	-	2,921,979	2,653,617
Total:	\$ (22,087)	\$ 3,015,251	\$ 2,410,944

3 YEAR HISTORICAL OVERVIEW – ENTERPRISE FUND

CAPITAL OUTLAY ACTIVITY

(Based on audited figures)

ACQUISITION & CONSTRUCTION OF CAPITAL ASSETS

Fund Name	2022	2023	2024
Sanitation Fund	513,158	35,330	9,984
Stormwater Fund	201,688	175,486	1,574,143
Marina Fund	70,519	18,865	47,698
Parking Fund	-	10,264	123,904
Total:	\$ 785,365	\$ 239,945	\$ 1,755,729

FUND RESERVE ANALYSIS – ESTIMATED END OF YEAR FY 2025

GOVERNMENTAL FUNDS	General Fund	Building Fund	Local Option Sales Tax Fund	Archibald Park Fund
Available Fund Balance - 9/30/24:	17,042,282	1,027,964	1,027,964	2,443,044
Actual Inflows - YTD FY 2025	15,558,830	184,030	338,565	35,622
Actual Outflows - YTD FY 2025	(11,584,436)	(609,534)	(124,097)	(1,320,020)
Projected Available Reserves - 10/1/25:	21,016,676	602,460	1,242,432	1,158,646
ENTERPRISE FUNDS	Sanitation Fund	Stormwater Fund	Marina Fund	Parking Fund
Available Net Position - 9/30/24:	1,897,229	1,802,314	3,237,336	3,381,227
Actual Inflows - YTD FY 2025	724,697	173,380	738,643	977,910
Actual Outflows - YTD FY 2025	(824,681)	(1,172,949)	(522,548)	(524,201)
Projected Available Reserves - 10/1/25:	1,797,245	802,746	3,453,431	3,834,936

CURRENT OUTSTANDING DEBT – AS OF BEGINNING OF YEAR FY 2025

Type	Name	Description	Original Issuance Amount	Interest Rate	Current Outstanding Balance	Year of Maturity	FY 2025 Principal Payment	FY 2025 Interest Payment
Governmental Activities	Revenue Bonds, Series 2013	Finance the construction of the City Centre project, including reconstruction of City Hall, Recreation Center, Fire Station, and park amenities located at or near 300 Municipal Drive	\$ 4,760,000	3% to 3.5	3,620,000	2044	125,000	174,125
Business-Type Activities	Revenue Bond, Series 2019	Finance roadway and stormwater improvements	\$ 15,063,000	3.07%	12,742,000	2040	626,000	381,570
Business-Type Activities	Refunding Bond, Series 2020	Refund Series 2015 Stormwater System Revenue Bond in order to take advantage of a lower interest rate environment	\$ 762,390	1.73%	2,756,000	2031		

5 Year Capital Improvement Plan

FUND NAME	DEPARTMENT NAME	PROJECT/ASSET NAME	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET	FY 2030 BUDGET	PROJECT/ASSET DESCRIPTION
Archibald Park Fund	Archibald	Replace #112 Truck		60,000				Replace #112 Truck
	Archibald	Replace #36 utility truck		60,000				Replace #36 utility truck
Archibald Park Fund Total			-	120,000	-	-	-	
General Fund	City Manager	City Hall Veranda & Stair Replacement	150,000					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.
	City Manager	Military Honor Court	250,000					Construction of the Military Honor Court
	Information Technology	Chamber Upgrades	10,000					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.
	Public Works Admin	Replace 2016 Duralift mounted bucket		45,000				Replace duralift mounted buck on truck #19
	Public Works Admin	Replace #40		125,000				Replace #40 a 2009 F-350 utilized as a dump truck
	Public Works Admin	Fleet Tire Balancer replacement	10,000					Replacement of tire balancer used for all city vehicles for maintenance.
	Public Works Admin	Replace #44			85,000			Replace #44 a 2018 Caterpillar Backhoe
	Fire/EMS	Replacement of A/C Units	75,000					Replacement of all rooftop a/c units at the fire station
	Fire/EMS	FD Office Space Construction	250,000					Construction/addition of office space, meeting room and storage at FD
	Fire/EMS	SCBA Replacement	310,000					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
	Recreation	Restroom Facility - School Athletic Fields	100,000					Permanent restroom structure to be located near the athletic fields located at the Fundamental School. The City of Madeira Beach Recreation program has a joint use agreement with the school and utilizes the fields on a regular basis for programming.
General Fund Total			1,155,000	170,000	85,000	-	-	
Local Option Sales Tax Fund	Public Works Admin	Public Works & Building Services Facility	1,500,000	500,000				Building for Public Works employees & vehicles and Building Services operations
		Basketball Court Enclosure	500,000					Building to enclose existing basketball court.
		Concession Stand	500,000					Engineering and Construction of Concession Stand Replacement. Upgrade of restroom facilities, concession kitchen, storage, and office space.
		Passenger Van Replacement		60,000				Vehicle Replacement for #97 - Ford Van
Local Option Sales Tax Fund Total			2,500,000	560,000	-	-	-	

FUND NAME	DEPARTMENT NAME	PROJECT/ASSET NAME	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET	FY 2030 BUDGET	PROJECT/ASSET DESCRIPTION
Marina Fund	Marina	Sea Wall Replacement & Washdown Area	250,000					Initial assessment taking place; will be preparing an RFP for vendor selection; project may be completed in FY 2024 or more likely in FY 2025
Marina Fund Total			250,000	-	-	-	-	
Parking Fund	Parking Management	None Identified	-	-	-	-	-	
Parking Fund Total			-	-	-	-	-	
Sanitation Fund	Sanitation	Replace #24	-	-	-	-	60,000	Replace a 2019 Chevy Silverado 1500 with a liftgate
	Sanitation	Replace #3	-	-	-	75,000	-	Replace 2019 F250 with Easy Dump
	Sanitation	Replace #26	-	400,000	-	-	-	Replace #26 a 2020 Kenworth T880 with 32 Yd Heil Packer
	Sanitation	2- Mounted easy dumpster Replacement	30,000	-	-	-	-	#3 & #68 Replacement of chassis-mounted 6 yard dumpsters
	Sanitation	Replace #68	-	-	-	75,000	-	Replace 2019 F250 with Easy Dump
	Sanitation	Replace #21 Broyhill Load & Pack	-	-	275,000	-	-	Replace #21 2020 Broyhill Load & Pack
	Sanitation	Replace #5	-	-	60,000	-	-	Replace a 2019 Chevy Silverado 1500 with a liftgate
	Sanitation	Replace #18	-	350,000	-	-	-	Replace #18 2013 Peterbuilt Claw truck
	Sanitation	Replace #29	-	-	400,000	-	-	Replace #29 2019 Kenworth T880 with 32 yd Heil Packer
Sanitation Fund Total			30,000	750,000	735,000	150,000	60,000	
Stormwater Fund	Stormwater Management	Area 3 - East Parsley, West Parsley, Margueirte Dr, A Street, B Street, and Lynn Way	3,500,000	-	-	-	-	Area 3 - East Parsley, West Parsley, Margueirte Dr, A Street, B Street, and Lynn Way
	Stormwater Management	Area 9 - Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, & Marlyn Way	2,000,000	2,500,000	2,500,000	-	-	Area 9 - Bay Point, Pruitt, Sunset Cove, Virginia, S Bayshore, & Marlyn Way
	Stormwater Management	Area 3A - 140th Ave to 144th Ave, Virginia Ave, S Bayshore, and Marlyn Way	-	100,000	3,000,000	2,000,000	-	Area 3A - 140th Ave to 144th Ave, Virginia Ave, S Bayshore, and Marlyn Way
	Stormwater Management	Area 4 - E Madeira Ave, N Bayshore to 145th, 1st Ave E, 148th Ave, 147th Ave, 146th Ave, 145th Ave.	-	-	200,000	2,000,000	3,000,000	Area 4 - E Madeira Ave, N Bayshore to 145th, 1st Ave E, 148th Ave, 147th Ave, 146th Ave, 145th Ave.
	Stormwater Management	Area 7 - American Legion Dr.	1,500,000	-	-	-	-	Area 7 - American Legion Dr.
	Stormwater Management	Area 5 - 131st Ave E & 129th Ave.	1,000,000	-	-	-	-	Area 5 - 131st Ave E & 129th Ave.
	Stormwater Management	Area 6a - 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr	2,000,000	2,000,000	-	-	-	Area 6a - 155th Ave, 154th Ave, 153rd Ave, 1st St E, 2nd St E, Harbor Dr and Municipal Dr
	Stormwater Management	Public Works and Building Department Facility	500,000	-	-	-	-	Building for Public Works employees & vehicles and Building Services operations
	Stormwater Management	Replace #110 - 2016 Chevy Silverado 2500	-	60,000	-	-	-	Replace #110 - 2016 Chevy Silverado 2500
	Stormwater Management	Replace #70	-	-	-	60,000	-	Replace #70
	Stormwater Management	Replace #111 - 2016 Chevy Silverado 2500	-	60,000	-	-	-	Replace #111 - 2016 Chevy Silverado 2500
Stormwater Fund Total			10,500,000	4,720,000	5,700,000	4,060,000	3,000,000	
Grand Total			14,435,000	6,320,000	6,520,000	4,210,000	3,060,000	

Personnel Listing & FY 2025 Salaries, Taxes, & Benefits

Personnel Listing – FTE County

CITY MANAGER		FTE	PUBLIC WORKS ADMIN		FTE
City Manager		1.00	Sr. Administrative Assistnt		0.40
Front Desk Admin. Asst.		1.00	Public Works Technician		1.00
Asst. to the City Mgr.		1.00	Sr. Mechanic		1.00
Broadcast / IT Technician		1.00	Public Works Director		0.40
		4.00			2.80
COMMUNITY DEVELOPMENT		FTE	FIRE		FTE
Engineer		0.50	Firefighter		10.00
Long Range Planner		1.00	Fire Chief		1.00
Planner I (soon to be II)		0.50	Lieutenant		3.00
Comm. Dev. Director		0.75	Exec. Asst. to Fire Chief		1.00
Comm. Engagement Officer		1.00	Driver		3.00
Planner II		0.50	Deputy Fire Chief		1.00
		4.25	Fire Marshal		1.00
					20.00
FINANCE		FTE	RECREATION		
Asst. to Finance Director		1.00	Bus Driver		0.50
Accountant		1.00	Recreation Leader I		3.50
Payroll/Financial Coordinator		1.00	Recreation Leader II		1.00
		3.00	Recreation Director		1.00
CITY CLERK		FTE	Recreation Supervisor		1.00
Exec. Asst. to City Clerk		1.00	Recreation Leader III		1.00
Documents & Records Specialist		1.00	Grounds Maintenance I		1.00
City Clerk		1.00	Seasonal Recreation Leader I		0.75
		3.00			9.75

ARCHIBALD

Sr. Grounds Maintenance	1.00
Grounds Maintenance	1.00
Grounds Maintenance Supervisor	1.00
Recreation Leader III	1.00
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	4.00

BUILDING

Certified Permit Technician	1.00
Inspector	1.00
Engineer	0.50
Bldg. Compliance Supervisor	1.00
Comm. Dev. Director	0.25
Office Manager	1.00
Permit & Code Compliance Specialis	2.00
Planner I (soon to be II)	0.50
Planner II	0.50
Building Official	1.00
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	8.75

SANITATION

Sr. Sanitation Worker	2.00
Sr. Administrative Asst.	0.30
Public Works Director	0.30
Sanitation Worker	7.00
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	9.60

STORMWATER

Stormwater Technician	3.00
Sr. Stormwater Technician	1.00
Sr. Administrative Asst.	0.30
Public Works Director	0.30
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	4.60

MARINA

Marina Attendant	1.50
Marina Manager	1.00
Sr. Marina Attendant	1.00
Marina Supervisor	1.00
Seasonal Marina Attendant	0.25
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	4.75

PARKING

Parking Enforcement	0.50
Sr. Parking Enforcement	1.00
Parking Enforcement	0.50
Sr. Parking Enforcement	1.00
Parking Supervisor	1.00
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	4.00

TOTAL**82.50**

Projected Salaries, Taxes, and Benefits Totals by Department – FY 2025

Department Name	Salaries & Wages	401(a) Contributions	FRS Contributions	Workers' Comp Payments	Social Security	Medicare	City Medical Plan Premiums	City Dental Plan Premiums	City LTD Plan Premiums	City Life Insurance Plan Premiums	Total Salary, Taxes & Benefits
CITY MANAGER	340,225.38	25,718.21	6,690.69	374.25	21,093.97	4,933.27	67,709.76	2,537.16	2,106.48	1,545.12	472,934.29
COMMUNITY DEVELOPMENT	364,460.98	26,366.49	9,745.45	400.91	22,596.58	5,284.68	57,990.84	1,764.72	2,408.64	1,740.60	447,724.20
FINANCE	261,463.49	-	35,637.47	287.61	16,210.74	3,791.22	45,877.68	1,574.88	1,580.04	1,158.84	367,581.97
CITY CLERK	245,895.05	-	25,855.22	270.48	15,245.49	3,565.48	43,947.60	1,342.80	1,146.24	839.16	338,107.52
PUBLICWORKS ADMIN	243,600.28	-	43,765.48	15,893.39	15,103.22	3,532.20	22,692.00	1,135.92	1,258.80	923.64	347,904.93
FIRE	1,735,128.15	-	556,143.82	67,305.91	107,577.95	25,159.36	293,963.64	10,141.44	10,023.12	7,334.88	2,812,778.26
RECREATION	354,448.22	-	48,311.29	4,317.25	21,975.79	5,139.50	50,426.88	1,689.12	1,564.44	1,145.52	489,018.01
ARCHIBALD	186,012.40	-	25,353.49	5,226.95	11,532.77	2,697.18	50,426.88	1,726.44	1,123.92	821.40	284,921.43
BUILDING	638,723.14	-	76,971.76	1,501.45	35,012.83	8,188.49	68,704.56	2,111.64	1,893.12	1,382.88	760,489.87
SANITATION	362,214.61	7,778.16	37,590.26	19,696.76	22,457.31	5,252.11	118,077.24	3,961.68	2,361.96	1,738.20	581,128.28
STORMWATER	164,198.61	-	21,179.80	10,384.91	10,180.31	2,380.88	32,777.52	1,043.88	508.20	375.12	243,029.23
MARINA	242,559.20	12,373.92	13,066.70	5,360.56	15,038.67	3,517.11	50,426.88	1,534.56	1,480.32	1,087.80	346,445.72
PARKING	175,905.60	7,759.44	12,224.69	4,978.13	10,906.15	2,550.63	37,820.16	1,305.48	845.16	621.60	254,917.04
TOTAL:	\$ 5,314,835.11	\$ 79,996.22	\$ 912,536.13	\$ 135,998.55	\$ 324,931.78	\$ 75,992.11	\$ 940,841.64	\$ 31,869.72	\$ 28,300.44	\$ 20,714.76	\$ 7,746,980.76

FY 2025 Budget Workshop & Adoption Timeline

Budget Workshop #3 – May 28, 2025 at 4:00 pm

- Updated Capital Improvement Plan
- Position Listing & Benefits Overview

Budget Workshop #4 – June 25, 2025 at 4:00 pm

- Preliminary Budget Document

Budget Workshop #5 – July 23, 2025 at 4:00 pm

- Ad valorem tax analysis
- Preliminary Budget Book – Summary of Changes

Budget Workshop #6 – August 20, 2025 at 4:00 pm

- Tentative Budget Book – Summary of Changes

Public Hearing #1 – September 10, 2025 at 5:45 pm

- 1st reading and public hearing – adopt FY 2026 tentative millage rate ordinance and FY 2026 tentative budget ordinance

Public Hearing #2 – September 24, 2025 at 5:45 pm

- 2nd reading and public hearing – adopt FY 2026 millage rate ordinance and FY 2026 budget ordinance