



BOARD OF COMMISSIONERS BUDGET WORKSHOP MEETING AGENDA

**Wednesday, April 26, 2023 at 4:00 PM
Commission Chambers**

The Board of Commissioners of the City of Madeira Beach, Florida will meet in the Patricia Shontz Commission Chambers at City Hall, located at 300 Municipal Drive, Madeira Beach, Florida to discuss the agenda items of City Business listed at the time indicated below. Meetings will be televised on Spectrum Channel 640 and YouTube Streamed on the City's Website.

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENT

Public participation is encouraged. If you are addressing the Commission, step to the podium and state your name and address for the record. Please limit your comments to three (3) minutes and do not include any topic that is on the agenda. Public comment on agenda items will be allowed when they come up.

4. DISCUSSION ITEMS

[A.](#) Budget Workshop Materials - 4-26-23

5. ADJOURNMENT

One or more Elected or Appointed Officials may be in attendance.

Any person who decides to appeal any decision of the Board of Commissioners with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The law does not require the minutes to be transcribed verbatim; therefore, the applicant must make the necessary arrangements with a private reporter or private reporting firm and bear the resulting expense. In accordance with the Americans with Disability Act and F.S. 286.26; any person with a disability requiring reasonable accommodation to participate in this meeting should call the City Clerk at 727-391-9951, ext. 231 or 223 or fax a written request to 727-399-

1131.

General Fund Revenues Budget Vs Actual – 4 Year Comparison

General Fund - Revenue Category	FY 2023 Revised Budget	FY 2023 Actual*	FY 2022 Revised Budget	FY 2022 Actual	FY 2021 Revised Budget	FY 2021 Actual	FY 2020 Revised Budget	FY 2020 Actual
-> Ad Valorem Taxes	4,667,264	4,395,499	4,052,800	4,134,405	3,706,000	3,770,607	3,477,600	3,533,688
-> Building Permits (Building Permit Fees)	25,000	858	20,000	10,321	25,000	3,282	35,000	32,105
-> Charges For Services - Culture/Recreation	405,000	309,162	420,000	516,852	379,000	322,920	391,300	293,633
-> Charges For Services - General Government	500	400	500	26,313	500	396	500	617
-> Charges For Services - Public Safety	836,700	443,018	784,200	808,188	781,300	791,861	756,600	763,002
-> Charges For Services - Transportation (User Fees)	2,830,000	48,393	2,109,400	2,817,673	1,651,000	2,295,846	1,994,400	1,772,733
-> Contributions - Private Source & Donations	3,000	320	3,500	49,908	500	6,283		3,855
-> Enterprise Contributions	487,163	-	405,692	405,690	517,300	517,300	295,000	295,700
-> Federal Grants	20,000	-	100,000	83,204	130,000	42,771	400,000	211,099
-> Fines	45,000	13,838	137,000	261,408	100,500	44,688	105,000	104,715
-> Franchise Fees	531,500	240,003	526,200	626,343	499,700	572,480	528,100	547,081
-> Impact Fees	-	70,712		32,168				
-> Interest & Other Earnings	260,250	150,802	333,250	463,270	120,000	349,749	226,400	232,902
-> Other Financial Assistance - Federal Source	-	-	1,077,000	-				
-> Other General Taxes	251,928	132,496	240,000	244,148	219,000	243,386	242,000	253,418
-> Other General Taxes, Continued	85,000	41,074	85,000	132,708	67,000	69,962	75,500	59,631
-> Other Miscellaneous Revenues	61,450	23,625	51,600	77,349	43,200	115,347	14,900	83,594
-> Other Permits And Special Assessments	34,500	21,485	36,500	64,486	27,400	21,282	27,600	27,013
-> Rents & Royalties	200,500	121,721	232,500	216,001	219,000	208,880	207,700	196,499
-> Sales - Disposition Of Capital Assets	-	20,500	10,000	1,250	15,000	-		16,763
-> Shared Revenues From Other Local Units	1,053,006	5,591	-	99,124		88,171		
-> State Grants						66,000		
-> State Shared Revenues	2,085,467	251,871	481,000	555,032	448,300	521,043	569,200	954,423
-> Transfers In								92,200
-> Utility Service Taxes	845,000	351,132	844,000	944,250	766,500	902,158	776,500	851,419
TOTAL:	14,728,228	6,642,500	11,950,143	12,570,091	9,716,200	10,954,409	10,123,300	10,326,090

* NOTE: FY 2023 actual balances through mid-April 2023

General Fund Expenditures by Department Budget Vs Actual – 4 Year Comparison

General Fund - Department Name	FY 2023 Revised Budget	FY 2023 Actual*	FY 2022 Revised Budget	FY 2022 Actual	FY 2021 Revised Budget	FY 2021 Actual	FY 2020 Revised Budget	FY 2020 Actual
-> Board Of Commissioners	74,800	25,125	71,300	57,009	67,800	52,134	64,800	60,996
-> City Clerk	444,647	178,522	368,616	315,431	328,620	259,158	301,647	262,584
-> City Manager	596,355	315,361	542,040	537,417	449,800	410,029	464,600	452,170
-> Community Development	688,776	247,068	542,109	535,412	687,400	685,035	921,927	416,868
-> Finance	525,046	281,259	502,680	477,409	507,800	501,522	545,150	542,342
-> Fire/Ems	2,068,570	1,040,287	1,881,320	1,873,269	1,801,900	1,762,731	1,736,007	1,702,147
-> Human Resources	118,421	35,560	121,440	84,735	132,700	122,151	134,400	131,713
-> Information Technology	255,904	149,338	223,250	181,680	259,200	216,082	-	70
-> John's Pass Village	1,913,000	83,670	262,500	145,725	179,500	175,247	272,179	153,257
-> Law Enforcement	1,552,600	852,039	1,401,000	1,396,545	1,355,000	1,354,082	1,317,000	1,308,564
-> Legal Services	214,000	90,942	179,000	169,503	194,000	192,358	154,000	132,811
-> Non-Departmental	4,052,500	630,086	2,211,100	1,207,267	2,725,300	2,375,462	2,957,271	2,409,474
-> Parking Enforcement	-	1,683	436,782	420,400	349,300	341,572	408,035	350,994
-> Parks	117,000	14,426	109,600	112,778	165,800	156,661	121,800	118,965
-> Public Works Administration	3,180,538	460,006	447,842	440,693	323,700	313,901	715,249	342,721
-> Recreation	592,343	727,668	987,437	973,716	817,750	778,326	858,748	750,052
TOTAL:	16,394,500	5,133,042	10,288,015	8,928,990	10,345,570	9,696,450	10,972,813	9,135,728

* NOTE: FY 2023 actual balances through mid-April 2023

MILLAGE RATES – MB & OTHER CITIES

<u>Municipality</u>	<u>FY 2022 millage rate</u>
City of Clearwater	5.8850
City of South Pasadena	4.9650
City of Dunedin	4.1345
City of Treasure Island	3.8129
City of St. Pete Beach	3.1500
City of Madeira Beach	2.7500
City of Belleair Beach	2.0394
City of Indian Rocks Beach	1.8326

CITY OF MADEIRA BEACH

<u>Fiscal year</u>	<u>Millage rate</u>	<u>Property tax revenue</u>	<u>Percent change</u>
2017	2.2000	\$ 2,305,198	
2018	2.2000	\$ 2,483,174	7.7%
2019	2.2000	\$ 2,688,109	8.3%
2020	2.7500	\$ 3,533,688	31.5%
2021	2.7500	\$ 3,770,607	6.7%
2022	2.7500	\$ 4,134,405	9.6%

CITY OF MADEIRA BEACH, FLORIDA
Schedule 6 - Property Tax Rates
Direct and Overlapping Governments
Per \$1,000 of Assessed Valuation
Last Ten Fiscal Years

Fiscal Year	Tax Roll	City of Madeira Beach Operating Millage	Overlapping Rates				Total Direct and Overlapping Rates
			County ¹	School	Transit District	Other ²	
2013	2012	1.7900	5.9885	8.3020	0.7305	1.3034	18.1299
2014	2013	1.7900	6.2535	8.0600	0.7305	1.7959	18.6299
2015	2014	1.9900	6.2535	7.8410	0.7305	1.2799	18.0949
2016	2015	2.2000	6.2535	7.3180	0.7500	1.2448	17.7663
2017	2016	2.2000	6.2748	7.0090	0.7500	1.2262	17.4600
2018	2017	2.2000	6.2748	7.0090	0.7500	1.2262	17.4600
2019	2018	2.2000	6.2748	6.7270	0.7500	1.2086	17.1604
2020	2019	2.7500	6.2748	6.5840	0.7500	1.1932	17.5520
2021	2020	2.7500	6.2748	6.4270	0.7500	1.1800	17.3818
2022	2021	2.7500	6.1250	6.3250	0.7500	1.1666	17.1166

Source:
Pinellas County Property Appraiser

Notes:

1) "County" includes Pinellas County's General Fund, Health Department and Emergency Medical Services (EMS) millage rates. The EMS millage rate is assessed only on Real Property.

2) "Other" includes Pinellas County Planning Council, Juvenile Welfare Board and Southwest Florida Water Management District.

Overlapping rates are those of local and county governments that apply to property owners within the City of Madeira Beach.

Chapter 200.081, Florida Statutes, limits the operating millage that may be levied to 10 mills.

CITY OF MADEIRA BEACH, FLORIDA
Schedule 8 - Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Tax Roll	Taxable Assessed Valuation	Tax Rate in Mills	Taxes Levied for the Fiscal Year ¹	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Levy		Amount	Percentage of Levy
2013	2012	822,083,226	1.7900	1,471,529	1,381,266	93.87%	37,251	1,418,517	96.40%
2014	2013	861,017,162	1.7900	1,541,221	1,452,929	94.27%	39,998	1,492,927	96.87%
2015	2014	912,343,066	1.9900	1,815,563	1,718,260	94.64%	45,400	1,763,660	97.14%
2016	2015	986,793,392	2.2000	2,170,945	2,055,955	94.70%	332	2,056,287	94.72%
2017	2016	1,081,572,633	2.2000	2,379,460	2,255,465	94.79%	10,365	2,265,829	95.22%
2018	2017	1,168,535,705	2.2000	2,574,410	2,444,466	94.95%	38,708	2,483,174	96.46%
2019	2018	1,259,074,523	2.2000	2,770,173	2,607,444	94.13%	80,665	2,688,109	97.04%
2020	2019	1,330,552,557	2.7500	3,659,020	3,529,569	96.46%	4,119	3,533,688	96.57%
2021	2020	1,418,713,814	2.7500	3,901,464	3,700,818	94.86%	69,789	3,770,607	96.65%
2022	2021	1,555,767,607	2.7500	4,278,362	4,028,179	94.15%	106,226	4,134,405	96.64%

Note:

1) Gross taxes before discounts of 1% - 4%, depending on month paid.

Source:

Pinellas County Tax Collector

AD VALOREM ANALYSIS – FY 2023

Millage Rate	Vote Required	FY 2023 Change in Budgeted Ad Valorem Tax Revenues from FY 2022
2.2500	Millage reduction of 0.500	\$ (258,708)
2.5000	Millage reduction of 0.250	\$ 187,920
2.7500	Current FY 2022 and FY 2023 Rate	\$ 634,548

Millage Rate	Yearly Change per \$50,000 of Taxable Value Compared to Roll-Back Rate	Ad Valorem Tax Payment Reduction - \$700,000 Property
2.2500	(25.00)	\$ (350)
2.5000	(12.50)	\$ (175)

Historical

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023*
Ad Valorem Taxes	1,718,260	2,055,955	2,255,465	2,444,466	2,607,444	3,529,569	3,700,818	4,028,179	4,389,304
Ad Valorem Taxes - Delinquent	4,847	4,301	10,697	951	80,665	4,119	69,789	106,226	6,195
Ad Valorem Taxes - Tax Sale	35,151	41,100	39,036	37,757	0	0	0	0	0
Grand Total	1,758,259	2,101,355	2,305,198	2,483,174	2,688,109	3,533,688	3,770,607	4,134,405	4,395,499

* NOTE: Balances obtained through 3/31/23

Proposed Dependent Coverage Health Insurance

Fiscal Year 2023

Plan / Employee	Employee Cost Month	Employee Cost Annual	Employer 25% Share Annual	Employer 50% Share Annual	Employer 75% Share Annual	Employer 100% Share Annual
0727 CHILD	791.94	9,503.28	2,375.82	4,751.64	7,127.46	9,503.28
0727 SPOUSE	958.16	11,497.92	2,874.48	5,748.96	8,623.44	11,497.92
0727 FAMILY	1,539.70	18,476.40	4,619.10	9,238.20	13,857.30	18,476.40
3559 CHILD	689.23	8,270.76	2,067.69	4,135.38	6,203.07	8,270.76
3559 SPOUSE	842.40	10,108.80	2,527.20	5,054.40	7,581.60	10,108.80
3559 FAMILY	1,378.49	16,541.88	4,135.47	8,270.94	12,406.41	16,541.88
5901 CHILD	422.72	5,072.64	1,268.16	2,536.32	3,804.48	5,072.64
5901 SPOUSE	553.50	6,642.00	1,660.50	3,321.00	4,981.50	6,642.00
5901 FAM	1,011.08	12,132.96	3,033.24	6,066.48	9,099.72	12,132.96

Actual Dependent Coverage - Health Insurance

Fiscal Year 2023

Proposed Employer Annual Cost

25%, 50%, 75%, or 100% Contribution

Plan / Employee	Actual Employee Usage	Employee Cost Annual	Employer 25% Share Annual	Employer 50% Share Annual	Employer 75% Share Annual	Employer 100% Share Annual
0727 CHILD	1	9,503.28	2,375.82	4,751.64	7,127.46	9,503.28
0727 SPOUSE	0	11,497.92	-	-	-	-
0727 FAMILY	1	18,476.40	4,619.10	9,238.20	13,857.30	18,476.40
3559 CHILD	0	8,270.76	-	-	-	-
3559 SPOUSE	3	10,108.80	7,581.60	15,163.20	22,744.80	30,326.40
3559 FAMILY	2	16,541.88	8,270.94	16,541.88	24,812.82	33,083.76
5901 CHILD	0	5,072.64	-	-	-	-
5901 SPOUSE	1	6,642.00	1,660.50	3,321.00	4,981.50	6,642.00
5901 FAM	2	12,132.96	6,066.48	12,132.96	18,199.44	24,265.92
Totals	10		\$ 30,574.44	\$ 61,148.88	\$ 91,723.32	\$ 122,297.76

**Note: Currently, there are 61 eligible employees for health insurance