



FY26 Budget Estimate Workshop



FY26 Budget Estimate



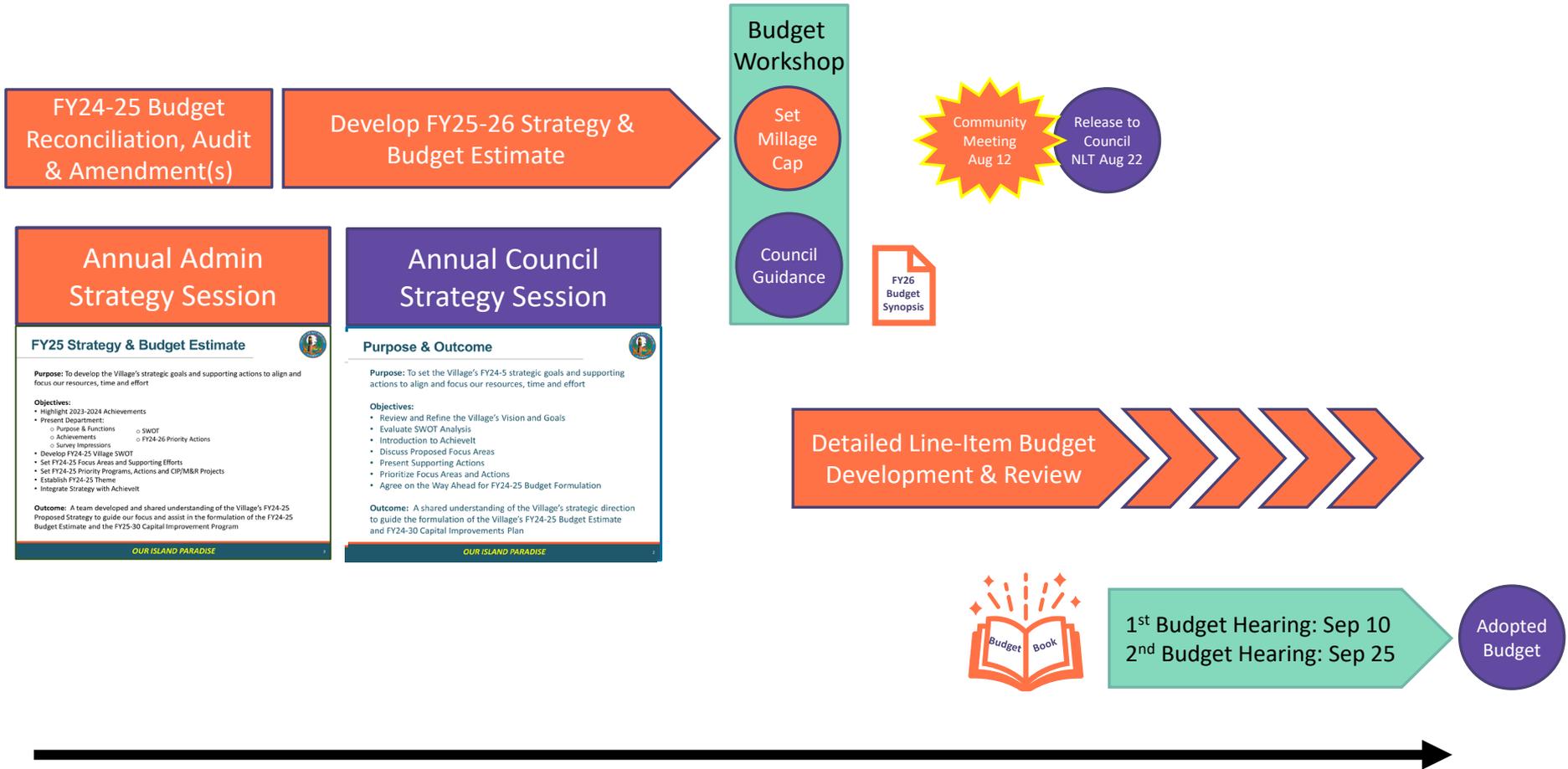
Purpose: To present a ***FY26 Budget Estimate*** that ***assigns valued resources to achieve our strategic goals*** of providing the public safety, services, programs and infrastructure our residents need and expect

Principals:

- Aligns resources to strategic priorities
- Offers best-value solutions
- Considers current economic, social and political environment
- Focuses on near-term results and outcomes
- Incorporates a long-term vision
- Improves customer service and responsiveness
- Involves engagement with community and partners
- Creates employee buy-in and empowerment
- Provides transparency, accountability and controls → stewardship of public resources

Outcome: An ***approved FY26 Budget Estimate and supporting millage cap*** to provide ***strategic guidance*** to the Administration as it refines the Village's FY26 Budget and FY26-31 Capital Improvements Plan for the September Budget Hearings

Developing FY26 Strategy & Budget



Annual Admin Strategy Session

FY25 Strategy & Budget Estimate

Purpose: To develop the Village's strategic goals and supporting actions to align and focus our resources, time and effort

Objectives:

- Highlight 2023-2024 Achievements
- Present Department:
 - Purpose & Functions
 - SWOT
 - Achievements
 - FY24-25 Priority Actions
- Develop FY24-25 Village SWOT
- Set FY24-25 Focus Areas and Supporting Efforts
- Set FY24-25 Priority Programs, Actions and CIP/M&R Projects
- Establish FY24-25 Theme
- Integrate Strategy with Achievet

Outcome: A team developed and shared understanding of the Village's FY24-25 Proposed Strategy to guide our focus and assist in the formulation of the FY24-25 Budget Estimate and the FY25-30 Capital Improvement Program

OUR ISLAND PARADISE

Annual Council Strategy Session

Purpose & Outcome

Purpose: To set the Village's FY24-5 strategic goals and supporting actions to align and focus our resources, time and effort

Objectives:

- Review and Refine the Village's Vision and Goals
- Evaluate SWOT Analysis
- Introduction to Achievet
- Discuss Proposed Focus Areas
- Present Supporting Actions
- Prioritize Focus Areas and Actions
- Agree on the Way Ahead for FY24-25 Budget Formulation

Outcome: A shared understanding of the Village's strategic direction to guide the formulation of the Village's FY24-25 Budget Estimate and FY24-30 Capital Improvements Plan

OUR ISLAND PARADISE

March

April

May

June

July

August

September

Agenda



- Strategic Overview - Manager
- Revenue Projections - CFO
- Debt Status - CFO
- Special Revenue & Enterprise Funds – CFO
- Reserve Balances – CFO
- Operating Budget Cost Drivers – CFO
- FY25 Baseline Budget Estimate – CFO
- Capital Improvements Program – CIP&GM
- FY26 Proposed New Initiatives – Manager & Directors
- FY26 Proposed Millage – Manager
- Back-up Slides

Vision



A safe, thriving and vibrant *Island Paradise* with a meaningful and unique village ambiance and lifestyle



Mission and Values



Mission

Providing a safe, quality community environment for all islanders through responsible government



Values

- ❖ Residents First
- ❖ Teamwork Always
- ❖ Stewardship Matters
- ❖ Pursuing Excellence
- ❖ Empowered to Act

Residents first: We anticipate and respond to our residents' needs in a caring, friendly and respectful manner to fulfill their expectations

Teamwork always: We collaborate with our colleagues, residents, businesses and partners to achieve our shared goals

Stewardship matters: We are guided by our integrity and ethics to do what's best for the village to earn and maintain the community's confidence

Pursuing excellence: We take pride in our work, strive to better ourselves, and are committed to create exceptional experiences for our residents

Empowered to act: We are entrusted to enhance our work environment and community by anticipating and solving problems to consistently meet the village's needs

STEARright 5 + 2 Goals



Delivering Services, Projects & Programs



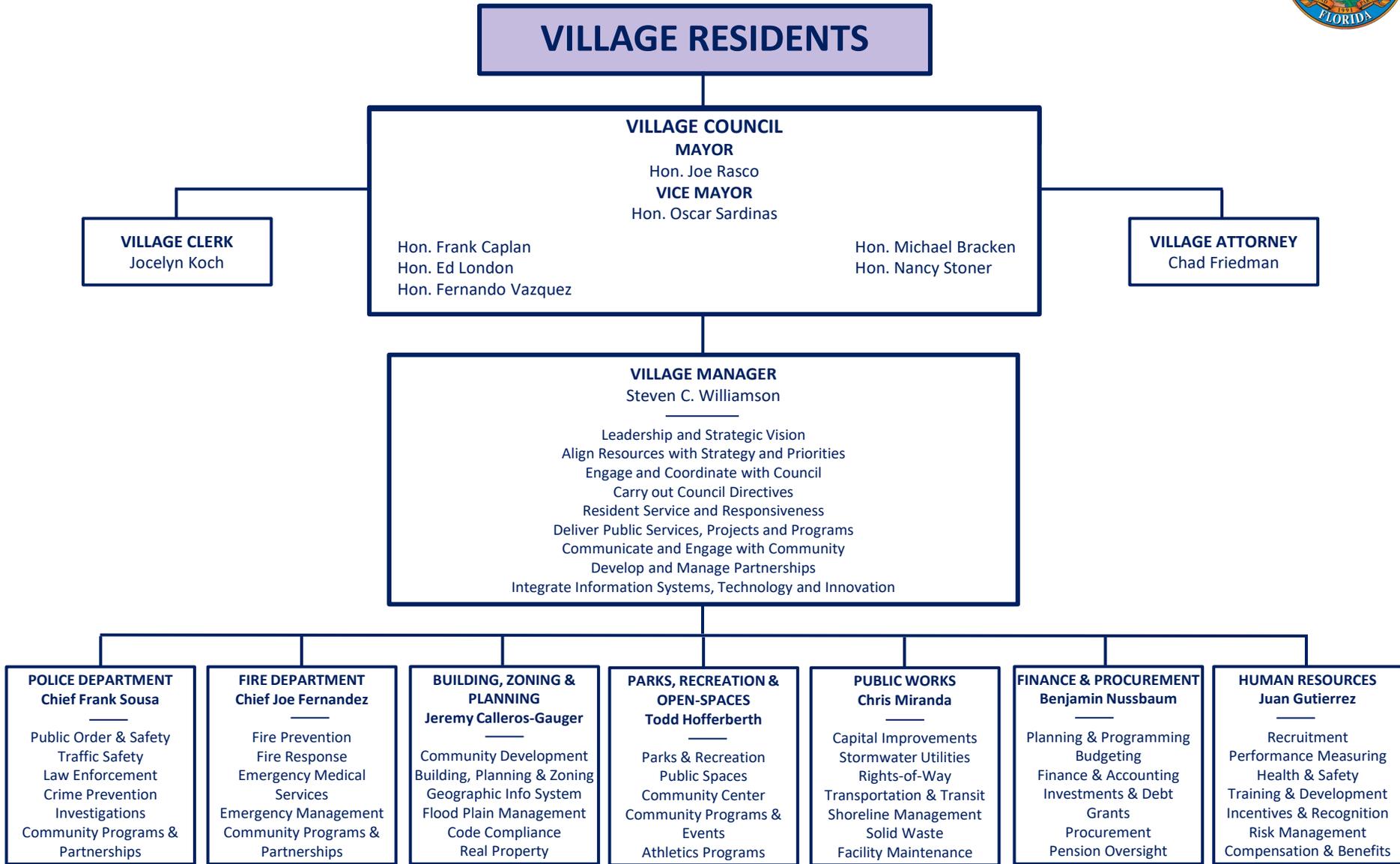
STEARright 5 + 2 Goals



Supporting our Delivery



Village of Key Biscayne Functional Organization Chart



FY24-25 Highlights & Achievements



A Safe & Secure Village

- Installed Harbor Dr School Speed Zone Camera
- Increased Visibility of First Responders
- Updated Hurricane Response Plan
- Enforced Scooter & e-Bike Safety & Ban
- Reduced Crime Rates/Increased Case Closure
- Improved Facility Access Control & Security
- Received High Water Vehicles
- Initiated Contractor/Volunteer Security Checks

A Thriving & Vibrant Community & Local Marketplace

- Planted 140 Trees through NEAT-Streets Grant
- Maintained KB Clean Program
- Approved Site Plan for 301 Ocean Drive
- Improved Relationship with School District
- Enforced Short-Term Rental Regulations
- Repaired Seven Bedia Plazas
- Fully Transitioned to Online Permitting

Engaging & Active Program & Public Spaces

- Completed Construction of U-5 Playground
- Broke Ground at St. Agnes Athletic Field
- Enhanced Community Programs & Events
- Upkept Field Maintenance & Landscaping
- Installed Splash Pad at Village Green
- Initiated Design for Community Theater
- Improved Special Needs Programming
- Enhanced & Increased Sports Programs

An Accessible, Connected and Mobile Transportation Network

- Completed Right-Turn Lane at Harbor Drive
- Reinforced Traffic & Pedestrian Safety Rules
- Improved Roadway Maintenance for Flooding
- Added 2 Freebees to Transit Fleet
- Collected & Analyzed Traffic Data
- Improved Village Hall Parking Lot
- Awarded County Funding for Harbor Dr Repair

Admin Support & Communications

- Launched User-friendly Village Website
- Administered an Employee Engagement Survey
- Commenced Customer Service Trainings
- Improved Collaborations with Partners
- Launched Performance Management System
- Upgraded IT Infrastructure & Cybersecurity
- Increased Volume in Procurement Contracts
- Improved Agenda Process & Timeline

A Resilient & Sustainable Environment and Infrastructure

- Completed Septic to Sewer Connections
- Renourished Beach & Dunes
- Implemented FPL Solar Together Program
- Completed Garden District Stormwater Design
- Increased Stormwater System Maintenance
- Excelled in Water Quality Ratings
- Reduced Sunny Day Power Outages

Village SWOT Analysis



STRENGTHS

1. Intrinsic Quality of Life, Reputation & Location
2. Community Economic Well-Being
3. Actual & Sense of Safety & Security
4. Activated Public Realm
5. Community Programs & Events
6. Government's Financial Posture
7. Full-Service, Agile & Service-Oriented Local Government
8. Partner & Agency Coordination

WEAKNESSES

1. Street Light Coverage & Maintenance
2. Crandon Blvd Traffic Mobility & Safety
3. Athletic Field Space
4. Rodway, Facility & Parks Maintenance
5. Stormwater & Utility Infrastructure
6. Staff Project Management Capacity
7. Information Management & Reporting
8. Strategic Communications

THREATS

1. Rising Cost of Living
2. Uncoordinated Causeway Management
3. Aging Public & Private Infrastructure
4. Haphazard Virginia Key Development
5. Storms & Environmental Changes
6. Lack of Diverse Revenue Sources
7. Accessibility to Talented Human Capital
8. Information Saturation
9. Preemptive Statutes & Ordinances
10. Inadequate Public-School Program & Instruction

OPPORTUNITIES

1. Athletic Venues on Virginia Key, in Community & Calusa Park
2. Data-Driven Traffic Solutions
3. Rickenbacker Causeway Partnerships
4. USACE CSRM Beach & Back-Bay Study
5. Partner with FPL to Improve Power Reliability
6. Pilot Projects & Test Cases
7. Continued Pursuit of External Investment
8. Artificial Intelligence
9. Public School Relationships & Improvements

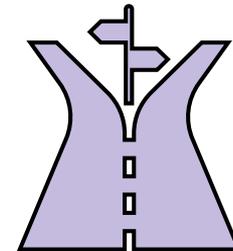
FY26 Village Theme



Maintaining what we have...



...building for the future...



...telling our story



Proposed FY26 Focus Areas



-  Ensure Community Safety
 -  Maintain Safe Streets
-  Preserve & Shape Village Character
 -  Enrich Public-School Experience
-  Deliver Community Programs & Events
 -  Enhance Public Spaces
-  Alleviate Traffic
-  Reduce Flooding
-  Improve Power Reliability
-  Protect Shorelines



Village Financial Posture



Strength • Protection • Potential

Providing Effective & Efficient Government Services:

- Four successive years of lowering millage rate
- Ability to finance expected levels of service, programs and projects
- Ability to invest in the future
- Ability to leverage funds
- Ability to position for an emergency
- Ability to meet financial obligations over a budget fiscal year
- Ability to meet short-term financial obligations
- Ability to meet long-term financial obligations

Healthy Reserves
~62% of Budget
\$27.2M

Low Debt to
Revenue Ratio
2.5%

Available Debt
Capacity
\$110M

Grants Under
Management
\$12.5M

Credit Rating
High Grade
Low Risk
Moody's Aa1
S&P AA

Pension Coverage
95.1%

Growing MR4
Backlog
\$21.2M

MR4 – Maintenance, Repair, Rehab,
Renovation & Replacement of Existing Assets

Undiversified
Revenue Sources
Ad Valorem 72%

Lowest Overlapping
Millage in M-DC
15.6226

Revenue Projection



Ad-Valorem Taxes:
5.6% Increase in taxable
Value from prior year

Tax Roll Year	Budget Year	Preliminary Taxable Value	Change from Prior Year	% Change
2018	2019	\$8,532,625,700	(\$114,144,184)	-1.3%
2019	2020	\$8,310,656,693	(\$221,969,007)	-2.6%
2020	2021	\$8,202,651,483	(\$108,005,210)	-1.3%
2021	2022	\$8,269,112,147	\$66,460,664	0.8%
2022	2023	\$9,096,495,184	\$827,383,037	10.0%
2023	2024	\$9,978,517,232	\$882,022,048	9.7%
2024	2025	\$10,989,883,172	\$1,011,365,940	10.1%
2025	2026	\$11,600,000,000	\$610,116,828	5.6%

State Revenue Share: Based on sales and use tax. Distribution measured by population and sales tax collections. Tracking softening economic activity for 2025-2026

Charges for Services: Parks and Recreation usage fees, permits and membership expected to rise because of change in policies and increased usage

Interest Income: Village will benefit from the combination of increased interest rates and strong reserves

Revenue Projection Details



Operating Revenues	2023 Actual	2024 Actuals	2025 Budgeted	2025 Actuals (April)	2026 Proposed	Diff %
Ad Valorem Taxes	27,732,422	30,091,060	31,106,095	29,238,823	32,832,988	5.6%
Utility Services Tax	2,725,068	2,745,059	2,609,684	1,312,012	2,753,889	5.5%
Communications Services Tax	717,314	745,421	740,000	320,749	766,000	3.5%
Franchise Fees	1,558,676	1,489,255	1,525,000	572,385	1,492,269	-2.1%
Charges for Services	2,559,255	2,936,285	2,802,500	2,075,642	3,123,500	11.5%
Licenses & Permits	261,787	276,538	310,000	299,257	358,000	15.5%
Intergovernmental	3,015,388	3,060,814	2,958,409	920,901	2,986,234	0.9%
Interest Income	2,026,255	2,317,783	1,292,938	1,616,878	1,500,000	16.0%
Miscellaneous Revenue	326,848	63,185	55,449	152,464	110,210	98.8%
Total Operating Revenues	40,923,013	43,725,400	43,400,075	36,509,111	45,923,090	5.8%
Federal Grants	240,975	49,708	-	41,607	-	
State Grants	86,688	551,224	-	59,883	-	
Local Grants	-	74,191	-	21,969	-	
Total Other Revenues	327,663	675,124	-	123,459	-	
Grand Total Revenues	41,250,676	44,400,524	43,400,075	36,632,570	45,923,090	5.8%

Note: Proposed Ad-Valorem Taxes shown using prior year millage rate

Grants & Reimbursements



Status	Amount	Received	Outstanding
Newly Awarded	\$3,203,277		\$3,203,277
Currently Active	\$9,779,269	\$3,742,653	\$6,036,616
Working Close Out	\$789,000		\$789,000
Closed	\$3,444,941	\$3,444,941	\$0
Total	\$17,216,487	\$7,187,594	\$10,028,893

Note: Includes federal, state & local grants; appropriations and reimbursements

Current General Fund Debt Status



Debt Capacity	\$116M Capacity (1% of \$11.60B Taxable Value)		
Outstanding Debt FY 25	Amount	Interest Rate	Maturity
School Improvement 2014	\$1.69M	1.23%	FY30
Sewer Improvement 2016	\$1.48M	1.23%	FY31
School Improvement 2017	\$2.55M	1.23%	FY33
Fire Engine 2021	\$0.45M	1.76%	FY31
Total	\$6.17M		
Funds Available Under Debt Cap	\$109.83M		

Special Revenue & Enterprise Funds



Fund Type	Description	EOY FY24 Actual Balance	FY26 Revenue Sources & Intended Use	EOY FY25 Projected Balance
Special Revenue	Transportation	\$2,318,844	<p>Revenue Sources: Local Option Gas Tax (LOGT); Transportation Surtax (CITT); FDOT Public Transit Service Development Grants</p> <p>Budget Estimate: \$1,609,020</p> <p>Expense Items: 9 Freebees; Harbor Drive improvements; roadway and traffic calming improvements</p>	\$2,246,710
Special Revenue	Parks, Recreation & Open Space Land Trust	\$5,109,773	<p>Revenue Sources: 1% Ad-Valorem Transfer and Interest Income</p> <p>Budget Estimate: \$0</p> <p>Expenses: Strategic plan supported park land acquisition and eligible associated costs</p>	\$5,588,145
Special Revenue	Building	\$1,769,471	<p>Revenue Sources: Building Permits; Certificate of Occupancy; Lien Search Fees; Building Code Violations</p> <p>Budget Estimate: \$2,610,110</p> <p>Expenses: Department personnel, facilities, equipment and operations</p>	\$1,869,510
Enterprise	Stormwater	\$3,059,335	<p>Revenue Sources: Stormwater Utility Fees</p> <p>Budget Estimate: \$2,415,815</p> <p>Expenses: Operations and maintenance of existing system; Garden District Stormwater project; existing and new debt service</p>	\$3,059,335 *
Enterprise	Solid Waste	\$860,714	<p>Revenue Sources: Fee on single family and duplex properties for solid waste and recycling services</p> <p>Budget Estimate: \$1,044,000</p> <p>Expenses: Contracted service for solid waste and recycling</p>	\$860,714

Reserves Projection & Goals



Reserve Funds	EOY FY24 Balance	EOY FY25 Est. Projection	% of Operating Budget	EOY FY25 Goal*
General Reserve	\$25.3M	\$23.0M	53.0%	\$17.4M
Emergency Reserve	\$4.0M	\$4.0M	9.2%	\$4.3M

Policy: Strive to maintain a General Reserve Fund at 40% of Operating Budget and an Emergency Fund at 10% of Operating Budget.

Justification:

- Liquidity for economic downturns, emergencies, unexpected expenses
- Hedge against risks associated with being a barrier island with one road in and one road out
- Maintain strong credit rating
- Take advantage of higher than usual interest rates
- Serve as advanced investment for critical capital projects
- Provide matching funds for time-sensitive grants

* Based FY 25 General Fund Budget \$43.4M

Operating Budget – Cost Drivers



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel	\$23,955,113	\$25,557,365	\$1,602,252	+6.7%	59.8%
Professional/Contractual Services	\$6,940,866	\$6,776,508	(\$164,358)	-2.4%	15.9%
Operations, Maintenance & Repair	\$8,893,392	\$8,979,833	\$86,441	+1.0%	21.0%
Total Operations	\$39,789,371	\$41,313,706	\$1,524,335	+3.8%	
Debt Service	\$1,071,642	\$1,066,883	(\$4,759)	-0.4%	2.5%
Transfers Out *	\$2,539,061	\$328,330	(\$2,210,731)	-87.1%	0.8%
Grand Total	\$43,400,074	\$42,708,919	(\$691,155)	-1.6%	

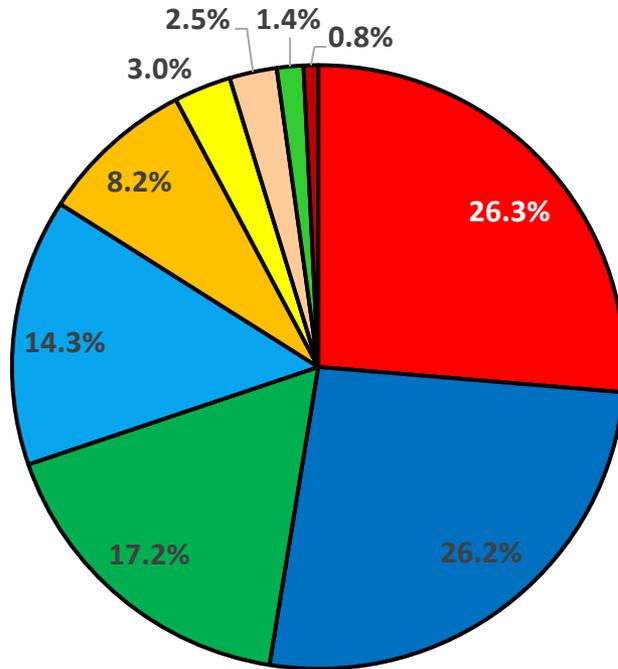
* FY 26 Budget does not include transfers out to CIP until approved by Council

FY26 Expenditure Roll Up



Department	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals (April YTD)	2026 Requested	Difference	Diff %
Council	38,584	52,440	63,500	20,730	74,500	11,000	17.3%
Clerk	447,870	466,499	582,438	353,342	568,442	(13,996)	-2.4%
Administration	2,934,456	2,908,517	3,499,555	1,855,203	3,517,512	17,957	0.5%
Attorney	388,980	563,220	648,000	245,413	648,000	-	0.0%
Planning & Zoning	513,826	497,301	567,941	306,467	598,030	30,089	5.3%
Police	8,772,519	9,356,704	10,794,263	5,611,960	11,196,063	401,800	3.7%
Fire Rescue	8,849,152	9,826,201	10,306,908	5,430,296	11,247,776	940,868	9.1%
Public Works	4,486,304	5,256,451	6,216,581	2,789,821	6,110,111	(106,470)	-1.7%
Parks & Recreation	1,955,376	2,078,362	2,272,505	1,276,822	2,428,632	156,127	6.9%
Community Center	2,744,425	3,198,126	3,660,304	1,965,108	3,762,387	102,083	2.8%
Athletics	799,620	1,090,801	1,177,377	679,272	1,162,253	(15,124)	-1.3%
Total Operating Expenses	31,931,113	35,294,623	39,789,372	20,534,435	41,313,706	1,524,334	3.8%
Debt Service	2,129,899	1,311,302	1,071,642	1,032,321	1,066,883	(4,759)	-0.4%
Transfers Out	1,056,924	6,144,252	2,539,061	2,520,388	328,330	(2,210,731)	-87.1%
Total Non Operating Expense	3,186,823	7,455,554	3,610,703	3,552,709	1,395,213	(2,215,490)	-61.4%
Grand Total	35,117,937	42,750,177	43,400,075	24,087,144	42,708,919	(691,156)	-1.6%

FY26 Baseline Budget Estimate



- Fire Rescue Services (\$11.2M)
- Police Services (\$11.2M)
- Parks & Recreations, Community Center, & Athletics (\$7.4M)
- Public Works Services (\$6.1M)
- Finance, Admin & Comms Support (\$3.5M)
- Council, Clerk & Attorney (\$1.3M)
- Debt Services (\$1.1M)
- Planning & Zoning Services (\$.6M)
- Transfers (\$.3M)

To Maintain Same Level of Service Includes:

- Personnel costs
- Current operations, programs, events and services
- Routine maintenance and repair
- Transfer to PROS Land Trust Fund
- No transfer to Capital Improvement Program

Baseline Budget: \$42.71M
Baseline Millage: 2.6877



Police Cost Drivers & Highlights



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (40 Off 10 Civ)	\$8,747,376	\$9,355,020	\$607,644	+6.9%	83.6%
Professional/Contractual Services	\$547,671	\$562,934	\$15,263	+2.8%	5.0%
Operations, Maintenance & Repair	\$1,499,216	\$1,278,109	(\$221,107)	-14.7%	11.4%
Total Operations	\$10,794,263	\$11,196,063	\$401,800	+3.7%	

Budget Highlights	Focus 10	Cost	Notes
Crossing Guard Program	Safe Streets	\$300,000	Assessing Coverage
CAD/RMS Software	Community Safety	\$73,000	
DARE Program	Community Safety	\$35,355	
Training	Community Safety	\$31,845	



Fire Rescue Cost Drivers & Highlights



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (40 FF 2 Civ)	\$8,515,465	\$9,285,870	\$770,405	+9.0%	82.6%
Professional/Contractual Services	\$1,039,663	\$1,073,132	\$33,469	+3.2%	9.5%
Operations, Maintenance & Repair	\$751,780	\$888,774	\$136,994	+18.2%	7.9%
Total Operations	\$10,306,908	\$11,247,776	\$940,868	+9.1%	

Budget Highlights	Focus 10	Cost	Notes
Automatic Aid Agreement	Community Safety	\$628,300	Automatic Aid Agreement with City of Miami
Fire & Rescue Operating Supplies	Community Safety	\$164,000	
Fire Prevention	Community Safety	\$29,020	



Zoning, Planning & Code* Cost Drivers & Highlights



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (4)	\$434,366	\$457,261	\$22,895	+5.3%	76.5%
Professional/Contractual Services	\$81,291	\$81,924	\$633	+0.8%	13.7%
Operations, Maintenance & Repair	\$52,284	\$58,845	\$6,561	+12.5%	9.8%
Total Operations	\$567,941	\$598,030	\$30,089	+5.3%	

Budget Highlights	Focus 10	Cost	Notes
Professional Services – Planning & Zoning Study	Village Character	\$70,000	

* Building Division operational budget accounted for separately through Building Special Revenue Fund



PROS Cost Drivers & Highlights



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (14 FT 55 PT)	\$2,467,487	\$2,572,773	\$105,286	+4.3%	35.0%
Professional/Contractual Services	\$959,168	\$978,455	\$19,287	-2.0%	13.3%
Operations, Maintenance & Repair	\$3,683,531	\$3,802,044	\$118,513	+3.2%	51.7%
Total Operations	\$7,110,186	\$7,353,272	\$243,086	+3.4%	

Budget Highlights	Focus 10	Cost	Notes
Programs & Special Event	Programs & Events	\$1,576,780	
Sports Programs	Programs & Events	\$460,000	
Athletic Field Maintenance	Public Spaces	\$326,979	
Community Center Maintenance & Repair	Public Spaces	\$138,000	Minor facility, equipment and fixture repairs



Public Works Cost Drivers & Highlights

General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (10)	\$1,302,976	\$1,289,203	(\$13,773)	-1.1%	21.1%
Professional/Contractual Services	\$2,899,851	\$2,773,233	(\$126,618)	-4.4%	45.4%
Operations, Maintenance & Repair	\$2,013,754	\$2,047,675	\$33,921	+1.7%	33.5%
Total Operations	\$6,216,581	\$6,110,111	(\$106,470)	-1.7%	

Budget Highlights	Focus 10	Cost	Notes
Facilities Maintenance & Electrical	Public Spaces	\$1,090,000	Consolidated budget for all facilities and electrical maintenance and repair
Landscaping & Grounds Maintenance	Public Spaces	\$812,000	Regular maintenance, minor and major improvements
Beach Maintenance	Shoreline	\$805,000	Sargassum/seaweed removal
Professional Services	Various	\$562,000	Beach monitoring; water quality; traffic data analysis; facilities recertification
Tree Trimming	Public Spaces	\$354,000	Routine and power line interference
Right of Way Maintenance	Traffic	\$195,000	Roads, sidewalks and traffic calming
Park Maintenance	Public Spaces	\$165,000	Other than landscaping and grounds



Finance & Administration Drivers & Highlights



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (12)	\$2,189,260	\$2,284,098	\$94,838	+4.3%	64.9%
Professional/Contractual Services	\$728,067	\$636,449	(\$91,618)	-12.6%	18.1%
Operations, Maintenance & Repair	\$582,228	\$596,965	\$14,737	+2.5%	17.0%
Total Operations	\$3,499,555	\$3,517,512	\$17,957	+0.5%	

Budget Highlights	Focus 10	Cost	Notes
IT Equipment & Systems	Support	\$220,964	Servers, computers and software
Government Affairs	Comms & Collaboration	\$186,000	Federal, state and regional support
Strategic Communications	Comms & Collaboration	\$95,000	
HR & Employee Wellness	Support	\$60,000	

FY26 Capital Improvement Program



Safe Streets
(4)

Maintenance & Repair
(7)

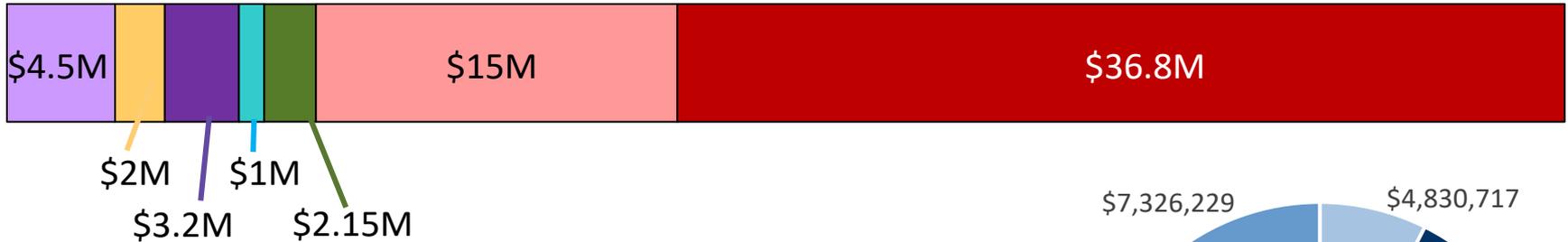
Community Safety
(11)

Alleviate Traffic
(1)

Public Spaces
(6)

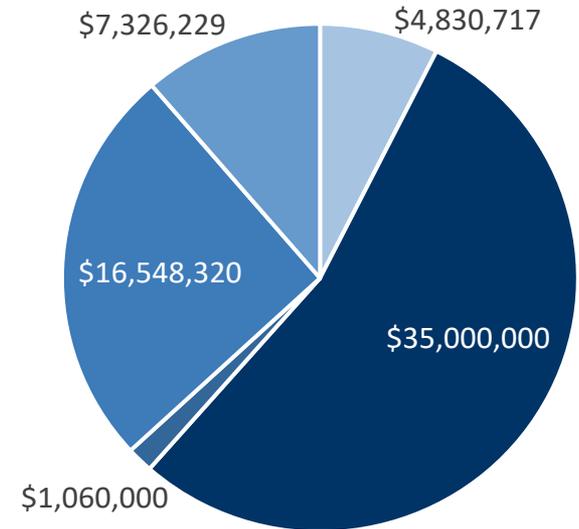
Power Reliability
(1)

Reduce Flooding
(7)



37 Projects
21 New | 16 Continuing
\$64.8 Million

- General Fund (7%)
- Loans/Bonds (54%)
- Special Revenue (2%)
- External (26%)
- FY25 Rollforward (11%)



FY26 Proposed Capital Improvement Program



PRI	Project	Rollforward	Stormwater Fund	General Fund	General Obligation Bond	Grants & Appropriations	Transportation Fund	CWSRF Construction	Miami-Dade Water & Sewer	Grand Total
1	Conduct USACE Back Bay and Beach Feasibility Study	\$ 237,500								\$ 237,500
1	Design Zone 1 (YR 1 Construction Oversight + Design 1&2 Harbor Point)	\$ 424,695								\$ 424,695
1	Construct Zone 1 - K8 School Central Stormwater Basin					\$ 2,990,820		\$ 20,000,000	\$ 2,000,000	\$ 24,990,820
1	Improve Streetlight Coverage	\$ 250,000		\$ 571,345						\$ 821,345
1	Replace Cardiac Monitors (2)	\$ 17,309		\$ 102,691						\$ 120,000
1	Replace Airpacks (22 units)			\$ 221,456						\$ 221,456
2	Improve Garden District Drainage	\$ 500,000	\$ 410,000			\$ 8,000,000				\$ 8,910,000
2	Underground Utilities				\$ 15,000,000					\$ 15,000,000
2	Replace Fire Rescue Trucks 1 & 2	\$ 1,200,000								\$ 1,200,000
2	Install Pump Station Back Up Generators	\$ 200,000								\$ 200,000
2	Install Information Systems Multi-factor Authentication			\$ 20,000						\$ 20,000
3	Program Management for RIAP & Construction Program	\$ 150,000		\$ 850,000						\$ 1,000,000
3	Repave Roadways Village Wide	\$ 550,000					\$ 500,000			\$ 1,050,000
3	Improve Harbor Drive	\$ 905,000				\$ 1,920,000				\$ 2,825,000
3	Replace Police Radios			\$ 312,500		\$ 312,500				\$ 625,000
3	Replace Village Police Vehicles (6)			\$ 359,000						\$ 359,000
3	Install Beach Access Cameras (2)			\$ 60,000						\$ 60,000
3	Improve Crandon Blvd Crosswalk Safety			\$ 150,000						\$ 150,000
3	Upgrade Community Center CCTV System			\$ 100,000						\$ 100,000
4	Upgrade Dispatch and Village Hall Phone System			\$ 42,500						\$ 42,500
4	Repair Community Center Roof and Structural Elements	\$ 645,000								\$ 645,000
4	Assess Community Center Facility and Programming			\$ 160,000						\$ 160,000
4	Replace Fire Fleet Vehicle Deputy Chief Admin (2018 Tahoe)			\$ 75,000						\$ 75,000
4	Resurface Calusa Park Courts and Increase Pickleball Courts			\$ 225,000						\$ 225,000
4	Renovate Building Department Customer Service Areas	\$ 275,725		\$ 56,225						\$ 331,950
5	Connect Community Center to Sewer System			\$ 250,000						\$ 250,000
5	Replace Community Center Generator			\$ 300,000						\$ 300,000
5	Study and Design Offshore Hybrid Reef	\$ 250,000				\$ 825,000				\$ 1,075,000
5	Renovate Beach Park Pavilion and Boardwalk	\$ 1,021,000								\$ 1,021,000
5	Contribute to Virginia Key Athletic Fields Design			\$ 250,000						\$ 250,000
6	Rehab or Replace Community Center Elevator			\$ 300,000						\$ 300,000
6	Upgrade Fire Station Facility Access System			\$ 75,000						\$ 75,000
6	Improve Neighborhood Traffic Calming Devices and Golf Cart Cut Throughs	\$ 550,000					\$ 150,000			\$ 700,000
6	Rehab Civic Center/Monaco Fountain Plaza					\$ 400,000				\$ 400,000
6	Renovate Dog Park					\$ 100,000				\$ 100,000
7	Replace Fire Rescue Radios			\$ 350,000						\$ 350,000
8	Improve North Public Beach Access Path	\$ 150,000								\$ 150,000
	Grand Total	\$ 7,326,229	\$ 410,000	\$ 4,830,717	\$ 15,000,000	\$ 14,548,320	\$ 650,000	\$ 20,000,000	\$ 2,000,000	\$ 64,765,266

FY26 Proposed New Initiatives



Pri	FY26 Proposed New Initiatives	Focus Area	Estimated Cost	Millage Impact	Cumulative	Diff
				Baseline Millage	2.6877	
1	Improve Village-wide Streetlights	Safe Streets	\$571,345	0.0518	2.7395	-8.1%
1	Replace Cardiac Monitors (2)	Community Safety	\$102,691	0.0093	2.7489	-7.7%
1	Replace Firefighter Airpacks (22)	Community Safety	\$221,456	0.0201	2.7690	-7.1%
2	Replace Police Radios	Community Safety	\$312,500	0.0284	2.7973	-6.1%
2	Install Information Systems Network Multi-Factor Authentication	Support	\$20,000	0.0018	2.7991	-6.1%
3	Program Management for RIAP & Construction Program	Flooding & Power	\$850,000	0.0771	2.8763	-3.5%
3	Replace Police Vehicles (6)	Community Safety	\$359,000	0.0326	2.9088	-2.4%
3	Improve Crandon Blvd Crosswalk Safety	Safe Streets	\$150,000	0.0136	2.9225	-1.9%
3	Install Beach Access Cameras	Community Safety	\$60,000	0.0054	2.9279	-1.7%
3	Upgrade Community Center CCTV System	Community Safety	\$100,000	0.0091	2.9370	-1.4%
4	Purchase Deputy Fire Chief's Vehicle	Community Safety	\$75,000	0.0068	2.9438	-1.2%
4	Add Parks Supervisor	Public Spaces	\$106,536	0.0097	2.9534	-0.9%
4	Upgrade Dispatch and Village Hall Phone System	Community Safety	\$42,500	0.0039	2.9573	-0.7%
4	Contribute to Virginia Key Athletic Fields Design	Public Spaces	\$250,000	0.0227	2.9800	0.0%
4	Resurface Calusa Parks Courts & Increase Pickleball Courts	Public Spaces	\$225,000	0.0204	3.0004	0.7%
4	Renovate Building Department Customer Service Area	Public Spaces	\$56,225	0.0051	3.0055	0.9%
5	Connect Community Center to Sewer System	Public Spaces	\$250,000	0.0227	3.0282	1.6%
4	Assess Community Center Facility & Programming	Public Spaces	\$160,000	0.0145	3.0427	2.1%
5	Add Communications & Customer Service Specialist	Village Character	\$85,731	0.0078	3.0505	2.4%
5	Replace Community Center Generator	Power Reliability	\$300,000	0.0272	3.0777	3.3%
6	Rehab or Replace Community Center Elevator	Public Spaces	\$300,000	0.0272	3.1117	4.4%
6	Upgrade Fire Station Facility Access System	Community Safety	\$75,000	0.0068	3.0845	3.5%
7	Replace Fire Rescue Radios	Community Safety	\$350,000	0.0318	3.1435	5.5%
			\$5,022,984	0.4040	3.1435	5.5%

- Maintain same millage rate as FY25
 - Initial FY26 recommendation



Justification: Parks Supervisor



Budget Request	Parks Supervisor
Description	Supervises parks and beach maintenance, operations and safety. Oversees maintenance and repairs of parks facilities and grounds. Upkeeps athletic fields/courts, landscaping and irrigation systems. Coordinates park activities and usage to ensure compliance with rules and regulations. Engages with public to address inquires and concerns while facilitating a welcoming, safe and enjoyable environment for all parks visitors.
Direct Budget Request	\$106,536
Indirect Budget Request	\$20,000 for supporting equipment
Justification	<ul style="list-style-type: none"> • Village is experiencing an increased use of our parks • Increase in use has led to safety and misuse concerns: Monitors, corrects and/or reports unsafe acts or misuse of facilities • Increase in use has led to deteriorating conditions: Provides on-site regular inspection, cleaning and maintenance • Increase in use has led to new and competing demands: Deconflicts activities and ensures compatible and proper use • Provides late afternoon, evening, weekend and holiday park supervision
Metrics	<ul style="list-style-type: none"> • Improved parks usage and safety compliance • Improved parks maintenance and quicker repair turn-around time • Increased facility rental and trainer registration and compliance



Justification: Customer Service Specialist



Budget Request	Customer Service & Communications Support Specialist
Description	Strengthens connection between Village and its residents by delivering responsive customer service and effective communications. Supports timely, accurate, and engaging messaging; responds to resident inquiries; processes service requests; and provides Village Hall front-desk support. As liaison between departments and public, ensures consistent service delivery enhancing overall resident experience.
Direct Budget Request	\$85,731
Indirect Budget Request	\$5,000 for supporting equipment
Justification	<ul style="list-style-type: none"> • Serves as front desk representative at Village Hall, offering Village-wide customer service and support. • Receives, tracks and manages service requests through the Village’s customer relationship management system, ensuring timely execution and resolution. • Supports Communications Manager to create, release, monitor and measure accurate, timely and relevant information through all communications channels. • Augments incident management communications efforts. • Assists with media relations and community engagement.
Metrics	<ul style="list-style-type: none"> • Customer Service Volume and Response Time • First Contact and Overall Resolution Rate • Next Issue Avoidance • Communications Resident Reach

FY26 Proposed Millage Cap

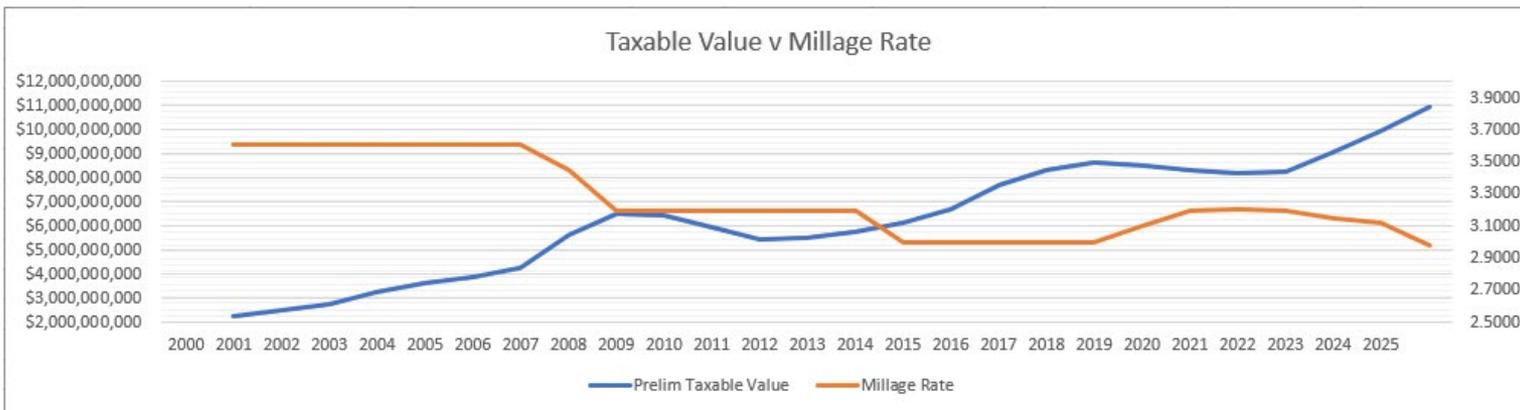


FY26 Proposed Millage Cap	
FY25 Actual	2.9794
FY26 Proposed Millage Cap	3.0777
Difference (FY25-FY26)	0.0983
% Difference	3.3%



Back-up Slides

Our Millage in Perspective



FY25 Millage Rate 2.9794

Per Capita \$2,130
 Per Household \$4,411
 Per \$100K Property Value \$298

Taxing Authority	Millage	Assessed	Exemption	Taxable	Tax	%
Miami-Dade School Board						
School Board Operating	6.4680	785,706	(25,000)	760,706	4,920.25	43%
School Board Debt Service	0.1340	785,706	(25,000)	760,706	101.93	
State and Other						
Florida Inland Navigation Dist	0.0288	785,706	(50,000)	735,706	21.19	5%
South Florida Water Mgmt Dist	0.0948	785,706	(50,000)	735,706	69.74	
Okeechobee Basin	0.1026	785,706	(50,000)	735,706	75.48	
Everglades Construction Proj	0.0327	785,706	(50,000)	735,706	24.06	
Childrens Trust Authority	0.5000	785,706	(50,000)	735,706	367.85	
Miami-Dade County						
County Wide Operating	4.5740	785,706	(50,000)	735,706	3,365.12	33%
County Wide Debt Service	0.4271	785,706	(50,000)	735,706	314.22	
Library District	0.2812	785,706	(50,000)	735,706	206.88	
Municipal Governing Board						
Key Biscayne Operating	2.9794	785,706	(50,000)	735,706	2,191.96	19%
GRAND TOTAL	15.6226				\$11,658.69	

The first \$25,000 of the homestead exemption applies to all taxing authorities
 The second \$25,000 excludes School Board taxes and applies to properties with assessed values greater than \$50,000
 Shows at 2024 Median Homestead Taxable Value of \$785,706

Municipality	Mill Rate	Municipality	Mill Rate	Municipality	Mill Rate	Municipality	Mill Rate
Key Biscayne	15.6226	Unincorporated	16.9487	Coral Gables	18.2022	South Miami	18.9897
Aventura	16.7658	Pinecrest	17.3897	Miami Beach	18.7913	Miami	20.0332
Bal Harbour	16.9024	Palmetto Bay	17.3897	Surfside	18.8585	Biscayne Park	24.7397

Resource Efficiency Initiatives



- Financial Wellness & Efficiencies
- Diversify Revenue Sources
- Pursue Other People's Money Plan
- Reduce Expenditures & Enact Controls



Financial Wellness & Efficiencies

Municipality	Taxable Property Value			Millage Rates			Property Value + Millage Rate	South Florida CPI-U (October)		
	2019	2024	Difference	2019	2024	Difference		2019-2024 Diff	2019	2024
Key Biscayne	8,310,656,690	10,989,883,172	32.2%	3.1950	2.9794	-6.7%	25.5%	271.381	350.300	+29.1%
Aventura	10,740,186,632	13,540,224,714	26.2%	1.7261	1.7261	0.0%	26.2%	271.381	350.300	+29.1%
Miami Springs	1,256,462,625	1,746,158,731	39.0%	7.3300	6.8600	-6.4%	32.6%	271.381	350.300	+29.1%
Miami (DDA)	21,190,968,140	30,067,524,964	41.9%	8.4581	7.8212	-7.5%	34.4%	271.381	350.300	+29.1%
Bal Harbour	5,500,117,826	6,896,439,848	25.4%	1.9654	2.1439	9.1%	34.5%	271.381	350.300	+29.1%
South Miami	1,987,072,238	2,840,371,000	42.9%	4.3000	3.9500	-8.1%	34.8%	271.381	350.300	+29.1%
Miami Lakes	3,365,992,016	4,891,931,106	45.4%	2.3127	2.0732	-10.4%	35.0%	271.381	350.300	+29.1%
Sunny Isles	11,568,495,963	17,832,017,201	54.1%	2.2000	1.8000	-18.2%	35.0%	271.381	350.300	+29.1%
Miami Beach	40,098,892,459	56,396,947,099	40.6%	6.0221	6.1481	2.1%	42.7%	271.381	350.300	+29.1%
Surfside	3,116,633,395	4,751,578,117	52.5%	4.4000	4.0000	-9.1%	43.4%	271.381	350.300	+29.1%
Bay Harbor Islands	1,333,876,001	2,096,671,178	57.2%	3.6245	3.1728	-12.5%	44.7%	271.381	350.300	+29.1%
Coral Gables	16,936,366,618	24,572,659,959	45.1%	5.5590	5.5900	0.6%	45.1%	271.381	350.300	+29.1%
Indian Creek	653,284,284	1,004,396,227	53.9%	6.3000	5.9000	-6.3%	47.4%	271.381	350.300	+29.1%
Virginia Gardens	266,608,319	407,136,571	52.7%	5.1000	4.3500	-4.9%	47.8%	271.381	350.300	+29.1%
Pincrest	3,325,067,161	7,605,723,059	51.4%	2.3990	2.3500	-2.0%	49.3%	271.381	350.300	+29.1%
North Miami Beach	3,399,037,695	7,605,723,059	57.0%	6.8194	6.3332	-7.3%	49.8%	271.381	350.300	+29.1%
UMSA	82,361,962,711	124,589,169,769	51.5%	1.9263	1.9090	-1.0%	50.3%	271.381	350.300	+29.1%
Miami	58,961,599,417	94,135,310,116	59.7%	7.9660	7.3900	-7.5%	52.1%	271.381	350.300	+29.1%
Doral	13,715,630,596	20,200,797,371	47.3%	2.0872	2.1976	5.3%	52.6%	271.381	350.300	+29.1%
West Miami	589,834,359	969,638,869	70.0%	6.8856	5.9200	-14.0%	56.0%	271.381	350.300	+29.1%
Palmetto Bay	3,053,851,042	4,559,668,762	49.6%	2.2000	2.3500	6.8%	56.4%	271.381	350.300	+29.1%
Opa-Locka	1,154,438,679	1,881,270,610	63.0%	9.8000	9.1630	-6.5%	55.5%	271.381	350.300	+29.1%
Hialeah Gardens	1,382,828,298	2,306,977,258	66.8%	5.1813	4.6782	-9.4%	57.5%	271.381	350.300	+29.1%
Golden Beach	1,160,543,436	1,857,390,624	60.9%	8.4000	8.2000	0.0%	60.0%	271.381	350.300	+29.1%
North Bay Village	1,091,208,289	1,621,818,894	48.6%	6.1179	6.8738	12.3%	61.0%	271.381	350.300	+29.1%
Miami Shores	1,196,387,229	1,978,981,983	65.4%	8.3099	7.9459	-4.3%	61.1%	271.381	350.300	+29.1%
Cutler Bay	2,650,512,622	4,038,385,853	52.1%	2.4223	2.8332	16.5%	68.5%	271.381	350.300	+29.1%
North Miami	3,386,385,971	5,838,979,945	72.4%	7.5090	7.4000	-1.3%	71.1%	271.381	350.300	+29.1%
Miami Gardens	4,855,640,419	8,753,114,373	76.6%	7.8325	7.4125	-5.4%	71.3%	271.381	350.300	+29.1%
Biscayne Park	231,201,580	413,440,290	78.8%	9.7000	9.4000	-3.1%	75.7%	271.381	350.300	+29.1%
Hialeah	11,306,060,963	19,972,597,788	76.7%	6.3018	6.3018	0.0%	76.7%	271.381	350.300	+29.1%
El Portal	167,848,153	308,737,677	83.9%	8.3000	8.3000	0.0%	83.9%	271.381	350.300	+29.1%
Homestead	3,143,709,627	6,061,450,321	92.8%	6.4015	6.3376	-2.6%	90.3%	271.381	350.300	+29.1%
MB Normandy Shores	233,704,445	448,663,162	100.6%	6.8382	6.9270	1.3%	101.9%	271.381	350.300	+29.1%
Modley	2,419,004,278	5,796,357,513	139.6%	5.0500	3.2000	-36.6%	103.9%	271.381	350.300	+29.1%
Sweetwater	1,653,737,333	4,147,472,010	123.7%	3.9848	3.5684	-10.8%	112.9%	271.381	350.300	+29.1%
Florida City	559,584,262	1,313,944,972	134.8%	7.1856	6.9080	-12.2%	122.6%	271.381	350.300	+29.1%
County Wide	330,294,689,445	502,183,629,593	52.0%	5.4627	5.1991	-4.8%	47.2%	271.381	350.300	+29.1%

3rd Lowest Increase in Property Values in the County

Millage Rate Decreased despite lower valuation increases and cost pressures

Lowest Net Tax Impact when combining Property Value Growth and Millage Change

Result: VKB leads in fiscal responsibility → limiting tax burden on residents, managing inflation-driven costs, while budgeting towards requirements

VKB	Taxable Property Value	+32.2%	Millage Rate	-6.7%	Effective Tax Rate Growth	+25.5%	Change in South Florida CPI-U	+29.1%
County Wide	Taxable Property Value	+52%	Millage Rate	-4.8%	Effective Tax Rate Growth	+47.2%	Change in South Florida CPI-U	29.1%

Diversify Revenue Sources



A strategic imperative...

Examine how to shift over reliance on ad valorem property taxes to user fees by exploring alternative and more balanced revenue streams to fund service delivery

Creating a more varied revenue portfolio can yield these advantages:

- Limits overreliance on real estate market
- Greater resilience to economic, social and political changes
- Reduces pressure on property taxpayers
- Creates a more equitable distribution of the costs for municipal services
- Enhances capacity to fund targeted services
- Better aligns public costs with those who benefit from specific services
- Builds a more robust, fair and sustainable financial foundation

Achieves greater fiscal stability, equity, and efficiency in the long run

Diversify Revenue Sources (Working)



Revenue Sources	Strategy	Implementation Period	Expected Revenues
Stormwater Fees	Increase rates proportionally to cover stormwater system operations, maintenance and capital costs	Max rate to be set by Council Resolution allowing glidepath to fund sustainment and investment costs over next 10 years	Current: \$2.2M/year FY26: \$2.4M/year Long-Term: \$7.06M/year
Local Business Tax Rate	Increase by 5% biennially as allowed by state law to cover business compliance	Every even year, starting in 2026	\$1,450,478 over 10 years; \$200,478 increase
Local Business Tax Quantity	Capture all businesses operating in Village by searching multiple databases to expand business compliance	Determining feasibility and accuracy of database information	Current: ~600 businesses Expected: ~ 1,000 - 6,000 businesses
Community Center Membership Fees	Increase rates with CPI to maintain target of 70% operationally funded by user fees	Every 3 years as needed based on costs to run Community Center	Current: \$775,000/year Expected: \$852,500/year
Training & Permit Fees	Charge outside trainers 10% of gross revenues (90/10 split) to account for field usage and wear & tear	Implement in FY 26	\$20,000 - \$40,000/year
Field Usage Fee	Assess a \$50/hr. fee for phys ed and recess usage of Village Green to account for field usage and wear & tear	Implement in FY 26	\$10,000 - \$30,000/year
Resort Fee	Voluntary \$3-\$5 fee per night to be allocated specifically to Beach Maintenance & Renourishment	Implement in FY 26	\$250,000 - \$500,000/year

Diversify Revenue Sources (Research)



Revenue Sources	Strategy
Certificate for Use Fees	Annual inspections to confirm businesses are operating legally, safely, and in accordance with local regulations to maintain the village's character and quality of life.
Fire Prevention Inspection Fees	Annual inspection of businesses and multi-family residences to ensure occupancies meets fire safety standards and codes, aiming to prevent fires and protect lives and property.
Transport Fee Collections	Examine how to maximize rescue transport fees to the highest rates allowed by Medicare. Consider more across the board and persistent billing practices.
Code Violation Fines	To more comprehensively set, follow and enforce clear, fair and equitable rules to ensure compliance with local regulations and standards that protect public health, safety, and the overall quality of life. The potential for fines can act as a deterrent, preventing violations and promoting a culture of compliance.
Grant Reimbursements	Implement a more proactive, effective and cost-efficient approach to administering grant reimbursements
Impact Fees: Mobility, Parks & Recreation, Fire Rescue and Police	Research best methods to implement impact fees to help shift the cost burden from existing residents and taxpayers to the new development itself. Imposes one-time charges on new development to fund public services and infrastructure improvements necessitated by the development.
Zoning Fees	Better align zoning fees with building fee rates to fully capture costs for zoning permits, site plan reviews, variances, rezoning, and other related land-use services.
Parking Fees	Explore paid parking options and pricing strategies to optimize parking space utilization, increase parking availability, improve traffic flow, and encourage alternative transportation methods. Revenues can be reinvested in parking improvements and alternative transportation options.
Maintenance, Repair, Rehab, Renovation and Replacement Fund (MR4) Fund	Create a dedicated account and regularly allocate funding for the maintenance, repair, rehab, renovation and replacement of existing capital assets. Implement a comprehensive asset management program that accounts for life-cycle requirements through a sustainable financial plan.

Pursue Other People's Money Plan



- ❖ Grant Requests⁽¹⁾: \$11,050,000
 - Beach Management & Funding Assistance Program (\$600K)
 - Resilient Florida Implementation Grant (\$10M)
 - FDOT Transit Development Program (\$450K)
- ❖ Clean Water State Revolving Fund⁽²⁾: ~\$60,000,000
 - FY26/27(~\$60M) Construction Loan
- ❖ Reimbursements⁽³⁾: \$1,980,000
- ❖ Partnerships and Pilots:
 - Offshore Barrier Reef Feasibility Study⁽⁴⁾ (\$750K+)
 - Freebees⁽⁵⁾ in partnership with FDOT
- ❖ Direct Appropriations:
 - County:
 - CITT⁽⁶⁾: ~\$950,000
 - RIF/MMF: \$1,900,000 (Harbor Drive)
 - State⁽⁷⁾: Resilience, Emergency Management, Seniors
 - Federal⁽⁸⁾: Flooding & Storms

Notes:

- (1) Strategically pursue funding from LWCF, FCT, SAFER, TA, RTP, FIND, NCRF, Resilient Florida, Beach Assistance Program, Biscayne Bay Grant, FRDAP, CPI, HMGP, TPO Planning Grant
- (2) Provides low-interest loans for stormwater systems.
- (3) Resilient Florida Funding for Zone 1 Design, Vulnerability Assessment, State and Federal Appropriations for Zone 1 Design
- (4) Multiple sources to include federal appropriations, FDEP Beach Management Funding Assistance Program, and FDEM programs
- (5) Transit Development Program Grant from FDOT
- (6) Estimate based on County half cent sales tax with per capita allocation
- (7) Will develop state legislative agenda in August for FY26-27
- (8) Will develop federal legislative agenda in August for FY27

Reduce Expenditures & Enact Controls



Completed

- ✓ Renegotiated health insurance broker fee/health insurance rates
- ✓ Mitigated property and liability insurance rates
- ✓ Implemented administrative debt policy
- ✓ Reduced overtime with better duty assignments
- ✓ Evaluated/renegotiated professional and contractual services agreements
- ✓ Established compensation time controls
- ✓ Reduced merchant processing fee expenses
- ✓ Implemented P-Card Program
- ✓ Switched to FPL *Solar Together*
- ✓ Right-sized subscriptions and memberships
- ✓ Consolidated repair and maintenance program in Public Works

Work in Progress

- ❖ Managing Community Center and Athletics Program as 70% revenue-covered business centers
- ❖ Scrutinizing all contractual service contracts to find overages
- ❖ Reevaluating facilities, trades, vehicle maintenance contracts
- ❖ Enforcing budget controls, mid-year budget review, and year end spend plan
- ❖ Analyzing telecommunications and utility overage accounts
- ❖ Closely reviewing non-mission essential IT system purchases and contracts



FY27-31

Capital Improvements Program

FY27 Proposed Capital Improvement Program



PRI	Projects	General Fund	GOB	Grants	Transportation Fund	CWSRF Construction	Grand Total
1	Construct Zone 1 - K8 School Central Stormwater Basin		\$ 10,000,000	\$ 12,500,000		\$ 20,000,000	\$ 42,500,000
1	Renourish Beach and Dunes 2027	\$ 1,837,000		\$ 1,480,000			\$ 3,317,000
1	Program Management for RI&AP	\$ 1,100,000					\$ 1,100,000
2	Conduct USACE Back Bay and Beach Feasibility Study	\$ 287,500					\$ 287,500
2	Major Facilities Repairs for Recertification	\$ 1,000,000					\$ 1,000,000
2	Improve Crandon Blvd (Design and Planning)	\$ 500,000					\$ 500,000
3	Renovate Harbor Park	\$ 400,000		\$ 400,000			\$ 800,000
3	Replace Village Police Vehicles	\$ 400,000					\$ 400,000
3	Replace Apparatus Room Doors and Refinish Floor	\$ 600,000					\$ 600,000
3	Fire CCTV System upgrade to Avigilon	\$ 75,000					\$ 75,000
3	Replace Fire Dept Radios (32)	\$ 350,000					\$ 350,000
4	Replace Public Works Department Vehicle	\$ 70,000					\$ 70,000
4	Replace Fire Inspector Vehicle	\$ 50,000					\$ 50,000
4	Replace Parks and Recreation Bus	\$ 250,000					\$ 250,000
4	Paint Community Center Garage and Exterior	\$ 200,000					\$ 200,000
4	Replace Over 5 Playground	\$ 200,000		\$ 200,000			\$ 400,000
4	Repave Roadways Village-Wide				\$ 500,000		\$ 500,000
4	Renovate Community Center Phase 2	\$ 500,000					\$ 500,000
4	Replace MAST Athletic Field Turf and Upgrade Lighting	\$ 1,300,000		\$ 1,300,000			\$ 2,600,000
4	Replace HVACs (2)	\$ 250,000					\$ 250,000
5	Contribute to Design of Rickenbacker Causeway (Shoreline)			\$ 400,000			\$ 400,000
5	Upgrade Village Marquis sign Pole with Point-Point Antenna	\$ 20,000					\$ 20,000
5	Council Chambers Studio Upgrade with BIS Digital	\$ 153,300					\$ 153,300
6	Improve Neighborhood Traffic Calming Devices and Golf Cart Cut Thru	\$ 500,000					\$ 500,000
6	Improve Holiday Colony Stormwater System			\$ 1,500,000			\$ 1,500,000
7	Upgrade Irrigation Systems in Parks and ROW	\$ 350,000					\$ 350,000
7	Improve Southern Beach Access Path	\$ 100,000					\$ 100,000
7	Replace Village Green Recreation Equipment	\$ 87,500		\$ 112,500			\$ 200,000
8	Improve Fernwood Drive (Phase 1 - Design)	\$ 250,000					\$ 250,000
8	Install Electrical Outlets Along Crandon Blvd South	\$ 300,000					\$ 300,000
8	Increase Civic Center Parking (Freebee and Village Vehicles)	\$ 250,000					\$ 250,000
8	Improve Customer Service Reception Areas (Village Wide)	\$ 100,000					\$ 100,000
	TOTALS	\$ 11,480,300	\$ 10,000,000	\$ 17,892,500	\$ 500,000	\$ 20,000,000	\$ 59,872,800

FY28 Proposed Capital Improvement Program



PRI	Projects	General Fund	GOB	Grants	Transportation Fund	CWSRF Construction	Grand Total
1	Program Management for RI&AP	\$ 1,100,000					\$ 1,100,000
1	Construct Zone 1 - K8 School Central Stormwater Basin					\$ 20,000,000	\$ 20,000,000
1	Replace Fire Engine Quint	\$ 2,000,000					\$ 2,000,000
2	Construct Off-shore Submerged Barrier / Hybrid Reef		\$ 10,000,000	\$ 5,000,000			\$ 15,000,000
3	Replace Village Hall Elevator	\$ 400,000					\$ 400,000
3	Replace Fire Station Generator	\$ 300,000				\$ 300,000	\$ 600,000
3	Replace Community Center Elevator	\$ 400,000				\$ 400,000	\$ 800,000
3	Replace Village Police Vehicles	\$ 400,000					\$ 400,000
4	Renovate Community Center Phase 3	\$ 500,000					\$ 500,000
4	Repave Roadways Village-Wide				\$ 500,000		\$ 500,000
4	Replace Village Green Turf Fields	\$ 2,500,000					\$ 2,500,000
4	Renovate Domino Plaza & Lake Park Linear Park (Phase 1 Design)	\$ 250,000				\$ 250,000	\$ 500,000
5	Replace Parks Department Vehicle	\$ 62,000					\$ 62,000
5	Replace Community Center Cardio Equipment	\$ 255,256					\$ 255,256
5	Improve Fernwood Drive (Phase 2 - Construction)	\$ 1,500,000				\$ 1,500,000	\$ 3,000,000
5	Replace Community Center Strength Equipment	\$ 350,000					\$ 350,000
6	Install Chargers in Village Parking Lots	\$ 75,000					\$ 75,000
6	Replace Community Center Indoor Playground (Design)	\$ 150,000					\$ 150,000
7	Renovate Village Green Bathroom	\$ 200,000		\$ 200,000			\$ 400,000
	TOTALS	\$ 10,442,256	\$ 10,000,000	\$ 5,200,000	\$ 500,000	\$ 22,450,000	\$ 48,592,256

FY29 Proposed Capital Improvement Program



PRI	Projects	General Fund	Grants & Appropriations	Transportation Fund	Grand Total
1	Replace Village Police Vehicles	\$ 450,000			\$ 450,000
2	Upgrade Streetlights Village Wide	\$ 3,000,000			\$ 3,000,000
2	Procure New Police Boat	\$ 100,000	\$ 100,000		\$ 200,000
3	Repave Roadways Village-Wide			\$ 500,000	\$ 500,000
4	Renovate Linear Park/Beach Park (Construction)	\$ 3,000,000			\$ 3,000,000
4	Improve Police Boat Parking Area and Boat Launch	\$ 350,000			\$ 350,000
5	Replace Building Department Vehicle	\$ 65,000			\$ 65,000
5	Replace Community Center Indoor Playground (Construction)	\$ 1,000,000			\$ 1,000,000
7	Replace Beach Park Splash Pad and Add Playground	\$ 3,500,000			\$ 3,500,000
	TOTALS	\$ 11,465,000	\$ 100,000	\$ 500,000	\$ 12,065,000

FY30 & 31 Proposed Capital Program



FY2030

PRI	Projects	General Fund	Grants & Appropriations	Transportation Fund	Grand Total
1	Renourish Beach and Dunes 2030	\$ 2,200,000	\$ 2,000,000		\$ 4,200,000
3	Replace Village Police Vehicles	\$ 450,000			\$ 450,000
3	Repave Roadways Village-Wide			\$ 500,000	\$ 500,000
4	Install Freebee Electrical Chargers	\$ 200,000			\$ 200,000
6	Renew Key Biscayne Heritage Trail	\$ 500,000	\$ 500,000		\$ 1,000,000
6	Improve Village Green Park Amenities	\$ 500,000	\$ 500,000		\$ 1,000,000
	TOTALS	\$ 3,850,000	\$ 3,000,000	\$ 500,000	\$ 7,350,000

FY2031

PRI	Projects	General Fund	Grants & Appropriations	Transportation Fund	Grand Total
2	Repave Roadways Village Wide			\$ 600,000	\$ 600,000
2	Improve Crandon Blvd (Construction)	\$ 1,000,000	\$ 8,000,000		\$ 9,000,000
3	Replace Police Fleet Vehicles	\$ 450,000			\$ 450,000
4	Replace Fire Dedicated Response Vehicle	\$ 100,000			\$ 100,000
5	Convert Village Facilities to Solar	\$ 2,500,000			\$ 2,500,000
6	Rehabilitate Watch Area Bathroom	\$ 200,000			\$ 200,000
7	Improve Fire Rescue Training Tower	\$ 350,000			\$ 350,000
7	Construct Towers Triangle Park	\$ 1,500,000			\$ 1,500,000
	TOTALS	\$ 6,100,000	\$ 8,000,000	\$ 600,000	\$ 14,700,000

Future Years Project List



- Dredge Hacienda Canal
- Replace Community Center Roof
- Construct Cape Florida Linear Park
- Construct Skate Park
- Construct Village Hall Parking Garage
- Renovate Calusa Park Playhouse
- Develop Police Boat Parking and Launch
- Expand Community Center
- Convert Fire Station to Solar
- Develop Bayfront Park
- Construct Bayside Storm Surge System
- Construct Reinforced Dune System with Tie-Back Walls
- Construct Northwest Boundary Berm Trail
- Convert Community Center to Solar

Vehicle Inventory & Replacement Policy



Type	Years		Mileage
Cars	7	or	100,000
Police / Fire Cars	7	or	100,000
Pick-ups / Vans / SUVs	10	or	100,000
Trucks / Buses	10	or	125,000
ATVs / Golf Carts	5	or	NA
Equipment/Trailers/Boats	10	or	NA
Rescue Trucks	7	or	150,000
Fire Apparatus (Pumpers)	10	or	NA
Fire Apparatus (Ladders)	12	or	NA

Vehicles by Department*

Police: 45

Fire: 12

Parks & Recreation: 2

Public Works: 3

Building, Zoning & Planning: 2

Total: 64

*Excludes golf carts

Apply additional decision criteria:

- Mission criticality/suitability
- Safety acceptability
- Reliability requirements

Vehicle Lifecycle Status



of 64 vehicles, 12 are overdue (19%)
(are close to or already exceeding lifetime AND milage replacement policy)

Department	Total Vehicles	# Overdue	Percent of Total
Police	45	10*	22%
Fire	12	1*	8%
Parks & Recreation	2	1	50%
Public Works	5	0	0%
BZP	2	0	0%

*6 Police & 1 Fire Vehicle included in FY 26 CIP (8% will remain overdue)

Vehicle Replacement Plan



Fiscal Year	Fire Vehicles	Apparatus Trucks	Fire Rescues	Police Vehicles	PROS Vehicles	PROS Bus	BZP Vehicles	PW Vehicles
2020		1		0				
2021	1			7				
2022				4			1	1
2023				5				1
2024	2		2	4				
2025	2			5				
2026	1			6				
2027	1			5				1
2028		1		5	1	1		
2029				5			1	
2030				5				
2031	1			5				

Expenditures	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual (YTD April)	FY26 Proposed Budget
Transfers					
Operating Expenses					
LAND ACQUISITION RESERVE (1% AD VALOREM)	\$ 277,324	\$ 300,911	\$ 311,061	\$ 292,388	\$ 328,330
TRANSFER TO CIP	\$ 779,600	\$ 5,843,341	\$ 2,228,000	\$ 2,228,000	\$ -
Total Transfers	\$ 1,056,924	\$ 6,144,252	\$ 2,539,061	\$ 2,520,388	\$ 328,330
Council					
Operating Expenses					
TRAVEL & PER DIEM	\$ 10,375	\$ 12,663	\$ 15,000	\$ 4,359	\$ 15,000
PRINTING & BINDING	\$ 431	\$ 811	\$ 1,000	\$ 295	\$ 1,000
EDUCATION ADVISORY BOARD	\$ -	\$ 19,740	\$ 36,500	\$ -	\$ 36,500
OPERATING SUPPLIES	\$ 23,712	\$ 19,227	\$ 10,000	\$ 9,495	\$ 15,000
SUBSCRIPTIONS & MEMBERSHIPS	\$ 4,066	\$ -	\$ 1,000	\$ 6,580	\$ 7,000
Total Council	\$ 38,584	\$ 52,440	\$ 63,500	\$ 20,730	\$ 74,500
Clerk					
Personnel Services					
SALARIES AND WAGES	\$ 160,180	\$ 173,640	\$ 219,000	\$ 121,244	\$ 230,000
OVERTIME	\$ 146	\$ -	\$ 1,000	\$ 18	\$ 1,000
OTHER PAY- LONGEVITY BONUSES	\$ -	\$ 966	\$ 4,000	\$ -	\$ 4,000
CELL PHONE/ CAR ALLOWANCE	\$ 6,000	\$ 6,023	\$ 7,200	\$ 3,323	\$ 7,200
VACATION PAID	\$ 3,030	\$ 9,427	\$ -	\$ -	\$ -
SICK PAID	\$ -	\$ 5,731	\$ -	\$ -	\$ -
PAYROLL TAXES	\$ 12,763	\$ 14,641	\$ 18,000	\$ 9,010	\$ 19,000
RETIREMENT CONTRIBUTIONS 401	\$ 18,161	\$ 20,089	\$ 27,000	\$ 14,465	\$ 28,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 21,194	\$ 32,062	\$ 21,683	\$ 16,896	\$ 23,640
WORKERS COMPENSATION	\$ 199	\$ 178	\$ 300	\$ 192	\$ 300
Total Personnel Services	\$ 221,673	\$ 262,756	\$ 298,183	\$ 165,149	\$ 313,140
Operating Expenses					
PROFESSIONAL SERVICES	\$ -	\$ -	\$ 16,500	\$ -	\$ -
CONTRACT CUSTODIAL SERVICES	\$ 4,569	\$ 5,293	\$ 5,550	\$ 2,893	\$ 5,957
TRAVEL & PER DIEM	\$ 3,339	\$ 7,968	\$ 8,500	\$ -	\$ 9,000
SUNPASS	\$ -	\$ 48	\$ 120	\$ -	\$ 120
COMMUNICATIONS	\$ 7,478	\$ 6,918	\$ 14,196	\$ 4,548	\$ 11,940
SOCIAL MEDIA	\$ 9,500	\$ -	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 744	\$ 4,673	\$ 500	\$ 236	\$ 500
UTILITIES	\$ 5,852	\$ 9,161	\$ 9,324	\$ 4,958	\$ 10,430
RENTALS & LEASES	\$ 5,972	\$ 4,562	\$ 2,327	\$ 2,670	\$ 3,448
PROPERTY & LIABILITY INSURANCE	\$ 8,403	\$ 14,217	\$ 15,105	\$ 14,571	\$ 16,424
REPAIRS & MAINTENANCE VILLAGE HALL	\$ 2,300	\$ 3,596	\$ -	\$ -	\$ -
PRINTING & BINDING	\$ 195	\$ 3,121	\$ 2,500	\$ 200	\$ 2,500
OTHER CURRENT CHARGES	\$ 28,108	\$ 11,081	\$ -	\$ 3,425	\$ -
CURRENT CHARGES - ORDINANCE CODIFICATION	\$ -	\$ 567	\$ 11,000	\$ -	\$ -
ELECTION EXPENSE	\$ 24,102	\$ -	\$ 9,750	\$ 2,105	\$ 25,000
CURRENT CHARGES - LEGAL ADVERTISING	\$ 35,918	\$ 68,685	\$ 75,000	\$ 35,587	\$ 40,000
OFFICE SUPPLIES	\$ 8,965	\$ 3,865	\$ 6,000	\$ 1,337	\$ 5,000
IT EQUIPMENT <5000 AND SOFTWARE	\$ 50,557	\$ 27,666	\$ 61,263	\$ 67,880	\$ 68,013
IT EQUIPM <5000 - VIDEO STREAMING	\$ 28,714	\$ 22,610	\$ 11,050	\$ -	\$ 12,400
MEALS AND EVENTS	\$ -	\$ -	\$ 26,000	\$ 47,087	\$ 35,000
SUBSCRIPTIONS & MEMBERSHIPS	\$ 1,408	\$ 7,424	\$ 4,570	\$ (3)	\$ 4,570
TRAINING	\$ 75	\$ 2,286	\$ 5,000	\$ 700	\$ 5,000
Total Operating Expenses	\$ 226,198	\$ 203,743	\$ 284,255	\$ 188,193	\$ 255,302
Total Clerk	\$ 447,870	\$ 466,499	\$ 582,438	\$ 353,342	\$ 568,442
Administration					
Personnel Services					
SALARY ALLOCATION	\$ -	\$ (107,387)	\$ (118,000)	\$ -	\$ (123,000)
5% TRANSPORTATION ALLOCATION	\$ (36,322)	\$ (36,970)	\$ (38,000)	\$ (13,368)	\$ (38,000)
5% TRANSIT ALLOCATION	\$ (9,081)	\$ (9,242)	\$ (9,500)	\$ (3,342)	\$ (9,500)
SALARIES AND WAGES	\$ 1,416,979	\$ 1,564,940	\$ 1,765,000	\$ 959,489	\$ 1,837,000
OVERTIME	\$ 856	\$ 73	\$ 20,000	\$ 96	\$ 20,000
OTHER PAY- LONGEVITY BONUSES	\$ -	\$ 704	\$ 5,175	\$ 3,881	\$ 5,289
CELL PHONE/ CAR ALLOWANCE	\$ 26,492	\$ 28,689	\$ 33,000	\$ 17,326	\$ 33,000
VACATION PAID	\$ 19,668	\$ 66,678	\$ 42,000	\$ 25,182	\$ 43,000
SICK PAID	\$ -	\$ 3,222	\$ -	\$ 490	\$ -
PAYROLL TAXES	\$ 104,607	\$ 117,755	\$ 131,000	\$ 66,236	\$ 136,000
RETIREMENT CONTRIBUTIONS 401	\$ 145,018	\$ 163,761	\$ 211,000	\$ 112,744	\$ 220,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 115,803	\$ 120,240	\$ 145,585	\$ 69,352	\$ 158,309
HEALTH INSURANCE EX EE	\$ -	\$ -	\$ -	\$ 13,566	\$ -
WORKERS COMPENSATION	\$ 1,977	\$ 1,776	\$ 2,000	\$ (11,521)	\$ 2,000
UNEMPLOYMENT COMPENSATION	\$ 568	\$ -	\$ -	\$ -	\$ -
Total Personnel Services	\$ 1,786,565	\$ 1,914,238	\$ 2,189,260	\$ 1,240,130	\$ 2,284,098

Operating Expenses										
PROFESSIONAL SERVICES- RECRUITING/HIRING	\$	29,419	\$	16,137	\$	40,000	\$	4,111	\$	20,000
PROFESSIONAL SERVICES - BEACH FUNDING CONSULTANTS	\$	80,906	\$	-	\$	-	\$	-	\$	-
STRATEGIC PLANNING WORKSHOP	\$	1,256	\$	262	\$	10,000	\$	398	\$	10,000
PROFESSIONAL SERVICES GRANT CONSULTANT	\$	18,740	\$	2,721	\$	50,000	\$	4,154	\$	50,000
PROFESSIONAL SERVICES: STRATEGIC COMMUNICATIONS	\$	15,000	\$	122,941	\$	200,000	\$	86,691	\$	95,000
PROF SERV- CITIZENS SATISFACTION SURVEY	\$	-	\$	21,371	\$	-	\$	-	\$	25,000
BEST PRACTICE- WORKFLOW ANALYSIS	\$	47,425	\$	-	\$	25,000	\$	-	\$	-
STRATEGIC GOVERNMENT POLICY SUPPORT	\$	30,425	\$	-	\$	-	\$	-	\$	-
REGIONAL LOBBYING SUPPORT	\$	-	\$	18,000	\$	18,000	\$	12,000	\$	18,000
STATE LOBBYING SUPPORT	\$	-	\$	44,212	\$	60,000	\$	29,167	\$	60,000
GOVERNMENT AFFAIRS PRIORITIES	\$	45,103	\$	18,040	\$	41,500	\$	16,000	\$	36,000
FEDERAL LOBBYING SUPPORT	\$	72,000	\$	72,000	\$	72,000	\$	42,000	\$	72,000
AUDITING & ACTUARIAL	\$	70,900	\$	65,500	\$	74,000	\$	58,864	\$	79,000
ADP FEES	\$	29,183	\$	35,450	\$	40,000	\$	19,035	\$	46,000
ACTUARIAL	\$	3,235	\$	3,314	\$	7,500	\$	-	\$	7,500
FINANCIAL ADVISOR	\$	6,000	\$	6,000	\$	9,000	\$	6,000	\$	9,000
CONTRACT CUSTODIAL SERVICES	\$	12,564	\$	14,538	\$	15,245	\$	7,945	\$	16,362
RESIDENT EXPERIENCE AND TRAINING	\$	11,284	\$	17,981	\$	-	\$	123	\$	-
TRAVEL & PER DIEM	\$	10,305	\$	20,061	\$	15,000	\$	8,590	\$	18,000
SUNPASS	\$	-	\$	624	\$	720	\$	-	\$	780
COMMUNICATIONS	\$	21,346	\$	18,756	\$	33,374	\$	8,878	\$	32,010
POSTAGE & FREIGHT	\$	2,681	\$	464	\$	2,500	\$	495	\$	2,000
UTILITIES	\$	16,515	\$	25,214	\$	25,578	\$	13,700	\$	28,612
RENTALS & LEASES	\$	10,936	\$	11,088	\$	13,306	\$	6,688	\$	11,404
PROPERTY & LIABILITY INSURANCE	\$	25,436	\$	41,877	\$	44,305	\$	42,679	\$	48,209
PRINTING & BINDING	\$	3,382	\$	10,805	\$	3,000	\$	655	\$	3,000
COMMUNITY SPONSORSHIP	\$	1,500	\$	8,000	\$	-	\$	-	\$	-
HISTORICAL SOCIETY	\$	15,902	\$	2,124	\$	16,500	\$	7,547	\$	16,500
OTHER CURRENT CHARGES	\$	37,628	\$	40,790	\$	39,100	\$	27,450	\$	40,600
OTHER CURRENT CHARGES CHAMBER OF COMMERCE	\$	89,235	\$	89,235	\$	96,517	\$	44,618	\$	100,378
BANK CHARGES	\$	17,007	\$	2,928	\$	16,000	\$	732	\$	10,000
OFFICE SUPPLIES	\$	44,684	\$	18,590	\$	19,549	\$	6,587	\$	20,000
IT EQUIPMENT <5000 AND SOFTWARE	\$	64,271	\$	191,066	\$	190,770	\$	110,541	\$	220,964
MEALS AND EVENTS	\$	6,953	\$	10,816	\$	10,000	\$	8,879	\$	10,000
SUBSCRIPTIONS & MEMBERSHIPS	\$	7,461	\$	14,634	\$	13,430	\$	10,255	\$	14,195
TRAINING	\$	5,363	\$	7,046	\$	11,401	\$	6,760	\$	15,900
TUITION REIMBURSEMENT	\$	-	\$	6,160	\$	12,000	\$	931	\$	12,000
Total Operating Expenses	\$	854,046	\$	978,746	\$	1,225,295	\$	592,471	\$	1,148,414
Capital Outlay										
Intangibles - SBITA TYLER	\$	142,203	\$	-	\$	-	\$	-	\$	-
Intangibles - SBITA ACHIEVE IT	\$	59,856	\$	-	\$	-	\$	-	\$	-
Intangibles - SBITA CLEAR GOV	\$	74,633	\$	-	\$	-	\$	-	\$	-
Total Capital Outlay	\$	276,692	\$	-	\$	-	\$	-	\$	-
Grants and Aids										
GRANTS-EDUCATIONAL INITIATIVES	\$	2,577	\$	1,033	\$	35,000	\$	13,583	\$	35,000
Total Grants and Aids	\$	2,577	\$	1,033	\$	35,000	\$	13,583	\$	35,000
Other Uses										
Contingency	\$	14,575	\$	14,500	\$	50,000	\$	9,020	\$	50,000
Total Other Uses	\$	14,575	\$	14,500	\$	50,000	\$	9,020	\$	50,000
Total Administration	\$	2,934,456	\$	2,908,517	\$	3,499,555	\$	1,855,203	\$	3,517,512
Attorney										
Operating Expenses										
LEGAL COUNSEL - GENERAL	\$	287,391	\$	411,675	\$	308,000	\$	221,194	\$	308,000
LEGAL COUNSEL - LAWSUITS	\$	27,855	\$	53,655	\$	100,000	\$	-	\$	100,000
LEGAL COUNSEL - LABOR RELATIONS	\$	58,354	\$	62,199	\$	60,000	\$	11,772	\$	60,000
LEGAL COUNSEL-UNDERGROUND UTILITIES	\$	-	\$	-	\$	50,000	\$	-	\$	50,000
LEGAL COUNSEL - BOND COUNSEL	\$	-	\$	1,375	\$	15,000	\$	648	\$	15,000
PROFESSIONAL SERVICES SPECIAL PROJECTS	\$	8,562	\$	16,879	\$	90,000	\$	11,394	\$	90,000
LEGAL COUNSEL - LITIGATION	\$	6,819	\$	17,438	\$	25,000	\$	405	\$	25,000
Total Operating Expenses	\$	388,980	\$	563,220	\$	648,000	\$	245,413	\$	648,000
Total Attorney	\$	388,980	\$	563,220	\$	648,000	\$	245,413	\$	648,000
Planning and Zoning										
Personnel Services										
SALARY ALLOCATION	\$	42,688	\$	(23,285)	\$	(9,000)	\$	-	\$	(9,000)
SALARIES AND WAGES	\$	309,854	\$	316,574	\$	323,000	\$	179,919	\$	339,000
OVERTIME	\$	2,469	\$	795	\$	3,000	\$	354	\$	3,000
CELL PHONE/ CAR ALLOWANCE	\$	7,725	\$	6,023	\$	6,000	\$	3,323	\$	6,000

VACATION PAID	\$ 1,563	\$ -	\$ -	\$ 4,843	\$ -
SICK PAID	\$ -	\$ -	\$ -	\$ 4,843	\$ -
PAYROLL TAXES	\$ 23,931	\$ 24,394	\$ 26,000	\$ 14,000	\$ 27,000
RETIREMENT CONTRIBUTIONS 401	\$ 33,004	\$ 35,679	\$ 39,000	\$ 21,999	\$ 41,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 34,385	\$ 42,454	\$ 43,366	\$ 25,008	\$ 47,261
WORKERS COMPENSATION	\$ 2,965	\$ 2,662	\$ 3,000	\$ 1,919	\$ 3,000
Total Personnel Services	\$ 458,583	\$ 405,297	\$ 434,366	\$ 256,208	\$ 457,261
Operating Expenses					
PROF SERVICES-STRATEGIC PLANNING	\$ 8,715	\$ 65,741	\$ 70,000	\$ 19,908	\$ 70,000
COURT REPORTING - SPCL MAGISTRATES	\$ 2,677	\$ 1,498	\$ 4,000	\$ 880	\$ 4,000
CONTRACT CUSTODIAL SERVICES	\$ 1,269	\$ 1,487	\$ 1,560	\$ 813	\$ 1,674
TRAVEL & PER DIEM	\$ 1,983	\$ 2,811	\$ 7,600	\$ 180	\$ 11,000
SUNPASS	\$ -	\$ 240	\$ 240	\$ -	\$ 240
COMMUNICATIONS	\$ 3,587	\$ 3,477	\$ 8,224	\$ 2,023	\$ 7,332
POSTAGE & FREIGHT	\$ 153	\$ 556	\$ 1,100	\$ 403	\$ 1,100
UTILITIES	\$ 1,775	\$ 2,600	\$ 2,646	\$ 1,480	\$ 2,960
RENTALS & LEASES	\$ 693	\$ 872	\$ 870	\$ 527	\$ -
PROPERTY & LIABILITY INSURANCE	\$ 3,240	\$ 5,488	\$ 5,731	\$ 5,583	\$ 6,250
REPAIRS & MAINTENANCE - VEHICLES	\$ 419	\$ 1,204	\$ 1,600	\$ 280	\$ 3,500
PRINTING & BINDING	\$ 1,811	\$ -	\$ 3,000	\$ 84	\$ 500
OFFICE SUPPLIES	\$ 2,114	\$ 297	\$ 5,000	\$ 565	\$ 4,500
OPERATING SUPPLIES	\$ -	\$ 1,556	\$ 3,000	\$ 439	\$ 3,000
IT EQUIPMENT <5000 AND SOFTWARE	\$ 20,175	\$ 1,103	\$ 12,259	\$ 15,135	\$ 15,903
OPERATING SUPPLIES - UNIFORMS	\$ 834	\$ -	\$ -	\$ -	\$ -
OPERATING SUPPLIES- VEHICLE FUEL	\$ 508	\$ -	\$ -	\$ -	\$ -
MEALS AND EVENTS	\$ 900	\$ 373	\$ 500	\$ 249	\$ 500
SUBSCRIPTIONS & MEMBERSHIPS	\$ 1,833	\$ 216	\$ 345	\$ 977	\$ 3,010
TRAINING	\$ 2,556	\$ 2,484	\$ 5,900	\$ 733	\$ 5,300
Total Operating Expenses	\$ 55,243	\$ 92,005	\$ 133,575	\$ 50,258	\$ 140,769
Total Planning and Zoning	\$ 513,826	\$ 497,301	\$ 567,941	\$ 306,467	\$ 598,030
Debt Service					
Debt Service					
PRINCIPAL - SEWER LOAN #1	\$ 13,889	\$ -	\$ -	\$ -	\$ -
PRINCIPAL-KEY GOVERNMENT LTD GEN OBLIG	\$ 1,819,000	\$ 1,145,000	\$ 918,000	\$ 918,000	\$ 926,000
PRINCIPAL - KEY GOVERNMENT FIRE ENGINE 2021	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
PRINCIPAL TYLER	\$ 30,833	\$ -	\$ -	\$ -	\$ -
PRINCIPAL ACHIEVE IT	\$ 21,600	\$ -	\$ -	\$ -	\$ -
PRINCIPAL CLEAR GOV	\$ 26,400	\$ -	\$ -	\$ -	\$ -
PRINCIPAL AXON	\$ 23,233	\$ -	\$ -	\$ -	\$ -
PRINCIPAL CIVIC PLUS	\$ 13,000	\$ -	\$ -	\$ -	\$ -
INTEREST - SEWER LOAN #1	\$ 178	\$ -	\$ -	\$ -	\$ -
INTEREST-KEY GOVERNMENT FINANCE S2021	\$ 96,182	\$ 82,041	\$ 70,704	\$ 35,352	\$ 59,268
INTEREST - KEY GOVERNMENT FIRE ENGINE 2021	\$ 10,584	\$ 9,261	\$ 7,938	\$ 3,969	\$ 6,615
Total Debt Service	\$ 2,129,899	\$ 1,311,302	\$ 1,071,642	\$ 1,032,321	\$ 1,066,883
Total Debt Service	\$ 2,129,899	\$ 1,311,302	\$ 1,071,642	\$ 1,032,321	\$ 1,066,883
Police					
Personnel Services					
SALARIES AND WAGES	\$ 4,527,302	\$ 5,021,899	\$ 5,628,000	\$ 2,988,540	\$ 5,751,000
OVERTIME	\$ 344,529	\$ 372,412	\$ 399,000	\$ 184,427	\$ 448,000
POLICE OT IN LIEU OF KELLY (ADP 16)	\$ 45,260	\$ 46,930	\$ 60,000	\$ 28,176	\$ 56,000
OTHER PAY- LONGEVITY BONUSES	\$ 10,820	\$ 13,567	\$ 10,000	\$ 3,541	\$ 17,000
UNIFORMS ALLOWANCE	\$ 12,600	\$ 29,260	\$ 30,000	\$ 29,260	\$ 39,000
VACATION PAID	\$ 241,956	\$ 217,562	\$ 250,000	\$ 160,675	\$ 255,000
OTHER PAY - HOLIDAY PAY	\$ 86,149	\$ 120,621	\$ 108,000	\$ 68,422	\$ 282,000
OTHER PAY - OFF DUTY	\$ 16,576	\$ 33,274	\$ 10,000	\$ (16,410)	\$ 10,000
INCENTIVE PAY EDUCATION (ADP I& T)	\$ 14,890	\$ 26,820	\$ 29,000	\$ 15,100	\$ 29,000
OTHER PAY - ACTING PAY	\$ 7,997	\$ 1,711	\$ 12,000	\$ 3,726	\$ 12,000
SICK PAID	\$ 10,833	\$ -	\$ -	\$ 22,675	\$ -
OTHER PAY - CON'T EDU STIP (T)	\$ -	\$ 3,600	\$ 10,000	\$ 7,600	\$ -
VILLAGE EDUCATION INCENTIVE (ADP EDU)	\$ -	\$ -	\$ -	\$ -	\$ 10,000
COMPENSATED ABSENCES	\$ 15,832	\$ 4,441	\$ 59,000	\$ 1,221	\$ 64,000
PAYROLL TAXES	\$ 407,490	\$ 453,004	\$ 466,000	\$ 249,644	\$ 482,000
RETIREMENT CONTRIBUTIONS 401	\$ 556,880	\$ 107,383	\$ 122,429	\$ 67,255	\$ 120,000
EMPLOYER AND STATE RETIRM 175-185	\$ 208,425	\$ 567,178	\$ 247,641	\$ -	\$ 247,641
RETIREMENT CONTRIBUTION- PENSION	\$ -	\$ -	\$ 591,571	\$ 492,679	\$ 628,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 530,434	\$ 531,815	\$ 607,735	\$ 385,170	\$ 779,379
WORKERS COMPENSATION	\$ 82,004	\$ 82,800	\$ 107,000	\$ 68,441	\$ 125,000
Total Personnel Services	\$ 7,119,978	\$ 7,634,277	\$ 8,747,376	\$ 4,760,141	\$ 9,355,020
Operating Expenses					
PROFESSIONAL SERVICES- RECRUITING/HIRING	\$ 12,509	\$ 7,161	\$ 27,150	\$ 1,130	\$ 17,700

PROFESSIONAL SERVICES TECHNICAL SERVICES	\$ -	\$ -	\$ 7,500	\$ -	\$ 5,000
CONTRACT CUSTODIAL SERVICES	\$ 30,924	\$ 35,776	\$ 38,716	\$ 19,552	\$ 40,265
CROSSING GUARD OUTSOURCE PROGRAM	\$ 249,861	\$ 297,707	\$ 291,336	\$ 177,408	\$ 300,000
INVESTIGATION EXPENSE	\$ 130	\$ 1,399	\$ 2,000	\$ 193	\$ 2,000
TRAVEL & PER DIEM	\$ 35,257	\$ 41,088	\$ 79,950	\$ 9,620	\$ 44,500
SUNPASS	\$ -	\$ 600	\$ 2,000	\$ -	\$ 10,000
COMMUNICATIONS	\$ 57,857	\$ 64,761	\$ 114,484	\$ 24,070	\$ 94,514
POSTAGE & FREIGHT	\$ 1,566	\$ 3,477	\$ 2,850	\$ 670	\$ 2,800
UTILITIES	\$ 39,844	\$ 61,897	\$ 63,000	\$ 33,693	\$ 70,471
RENTALS & LEASES	\$ 28,940	\$ 20,972	\$ 27,904	\$ 13,721	\$ 26,450
PROPERTY & LIABILITY INSURANCE	\$ 124,702	\$ 184,081	\$ 182,969	\$ 178,110	\$ 199,969
REPAIRS & MAINTENANCE - VEHICLES	\$ 94,603	\$ 163,626	\$ 112,000	\$ 60,655	\$ 116,000
REPAIRS & MAINTENANCE - EQUIPMENT	\$ 11,175	\$ 4,486	\$ 16,150	\$ 1,880	\$ 11,350
REPAIRS & MAINTENANCE - BOAT	\$ 16,936	\$ 27,980	\$ 27,020	\$ 6,398	\$ 28,000
PAINTING OF POLICE DEPARTMENT	\$ 24,000	\$ -	\$ -	\$ -	\$ -
PRINTING & BINDING	\$ 10,568	\$ 6,020	\$ 18,550	\$ 3,320	\$ 16,900
PROMOTIONAL ACTIVITES - D.A.R.E. PROGRAM	\$ 33,475	\$ 37,622	\$ 47,205	\$ 23,393	\$ 35,355
QUARTERLY BOATING SAFETY LECTURES	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
OFFICE SUPPLIES	\$ 20,111	\$ 20,668	\$ 26,500	\$ 7,263	\$ 27,500
OPERATING SUPPLIES	\$ 33,838	\$ 19,808	\$ 33,400	\$ 18,646	\$ 34,100
IT EQUIPMENT <5000 AND SOFTWARE	\$ 404,575	\$ 352,739	\$ 557,474	\$ 202,324	\$ 429,354
OPERATING SUPPLIES - UNIFORMS	\$ 44,553	\$ 59,113	\$ 73,584	\$ 11,041	\$ 70,500
OPERATING SUPPLIES - VEHICLE FUEL	\$ 105,221	\$ 112,947	\$ 124,330	\$ 30,644	\$ 124,330
OPERATING SUPPLIES - EQUIPMENT	\$ 2,166	\$ 1,821	\$ 5,050	\$ -	\$ 4,900
OPERATING SUPPLIES - BOAT FUEL	\$ 20,493	\$ 25,520	\$ 23,000	\$ 6,771	\$ 20,000
OPERATING SUPPLIES- RANGE EXPENSES	\$ 20,894	\$ 22,669	\$ 29,600	\$ 2,470	\$ 22,500
MEALS AND EVENTS	\$ 1,588	\$ 6,203	\$ 2,000	\$ (4,000)	\$ 8,000
SUBSCRIPTIONS & MEMBERSHIPS	\$ 6,833	\$ 9,474	\$ 13,270	\$ 16,535	\$ 10,740
TRAINING	\$ 31,728	\$ 40,111	\$ 51,895	\$ 6,312	\$ 31,845
TUITION REIMBURSEMENT (ADP TR)	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
Total Operating Expenses	\$ 1,464,347	\$ 1,629,727	\$ 2,016,887	\$ 851,819	\$ 1,821,043
Capital Outlay					
CAPITAL OUTLAY FIREARMS	\$ 36,349	\$ -	\$ -	\$ -	\$ -
FEDERAL EXPENDITURES	\$ -	\$ 66,928	\$ -	\$ -	\$ -
POLICE-SERVER & FIREWALL	\$ 15,363	\$ -	\$ -	\$ -	\$ -
IT EQUIPMENT >5000	\$ -	\$ 25,772	\$ 30,000	\$ -	\$ 20,000
BALLISTIC SHIELDS AND HELMETS	\$ 33,205	\$ -	\$ -	\$ -	\$ -
Intangibles - SBITA AXON	\$ 103,279	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 188,195	\$ 92,700	\$ 30,000	\$ -	\$ 20,000
Total Police	\$ 8,772,519	\$ 9,356,704	\$ 10,794,263	\$ 5,611,960	\$ 11,196,063
Fire and Rescue					
Personnel Services					
SALARIES AND WAGES	\$ 4,696,831	\$ 4,758,922	\$ 5,148,456	\$ 2,701,142	\$ 5,450,000
OVERTIME	\$ 451,822	\$ 603,875	\$ 563,960	\$ 351,824	\$ 575,000
OTHER PAY- LONGEVITY BONUSES	\$ -	\$ 9,119	\$ -	\$ -	\$ -
CELL PHONE/ CAR ALLOWANCE	\$ -	\$ 2,086	\$ 1,200	\$ 1,329	\$ 1,200
UNIFORMS ALLOWANCE	\$ 26,600	\$ 30,730	\$ 31,000	\$ 28,490	\$ 31,000
VACATION PAID	\$ 243,013	\$ 337,754	\$ 205,000	\$ 166,150	\$ 208,000
OTHER PAY - HOLIDAY PAY	\$ 55,168	\$ 64,534	\$ 124,000	\$ 46,252	\$ 380,000
INCENTIVE PAY EDUCATION (ADP I & T)	\$ 22,715	\$ 22,568	\$ 26,000	\$ 11,812	\$ 26,000
OTHER PAY - ACTING PAY	\$ 39,781	\$ 67,177	\$ 94,000	\$ 37,461	\$ 94,000
SICK PAID	\$ 48,950	\$ 94,795	\$ -	\$ -	\$ -
OTHER PAY - CON'T EDU STIP (T)	\$ 30,988	\$ 42,162	\$ 42,000	\$ 49,165	\$ 42,000
VILLAGE EDUCATION INCENTIVE	\$ -	\$ 12,400	\$ 12,000	\$ -	\$ 12,000
VACATION SELL BACK (UNDER 480 HRS)	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000
COMPENSATED ABSENCES	\$ 10,425	\$ 13,148	\$ 65,000	\$ 8,786	\$ 65,000
PAYROLL TAXES	\$ 403,624	\$ 433,466	\$ 436,000	\$ 223,963	\$ 462,000
RETIREMENT CONTRIBUTIONS 401	\$ 353,443	\$ 10,404	\$ 34,000	\$ 11,006	\$ 21,000
EMPLOYER AND STATE RETIRM 175-185	\$ 436,756	\$ 1,115,301	\$ 486,768	\$ -	\$ 625,406
RETIREMENT CONTRIBUTIONS-PENSION	\$ -	\$ -	\$ 395,000	\$ 267,818	\$ 307,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 539,210	\$ 560,400	\$ 560,081	\$ 394,481	\$ 660,264
WORKERS COMPENSATION	\$ 156,481	\$ 156,106	\$ 181,000	\$ 115,774	\$ 216,000
Total Personnel Services	\$ 7,515,806	\$ 8,334,949	\$ 8,515,465	\$ 4,415,453	\$ 9,285,870
Operating Expenses					
PROFESSIONAL SERVICES- RECRUITING/HIRING	\$ 37,390	\$ 28,826	\$ 40,000	\$ 32,339	\$ 15,000
PROFESSIONAL SERVICES - ACCREDITATION	\$ 1,370	\$ 3,608	\$ 1,500	\$ -	\$ 1,550
PROFESSIONAL SERVICES - TESTING FEES	\$ 18,000	\$ 26,000	\$ 25,000	\$ -	\$ 40,000
PROFESSIONAL SERVICES- PLAN REVIEW	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
CONTRACT CUSTODIAL SERVICES	\$ 30,924	\$ 35,776	\$ 38,716	\$ 19,552	\$ 40,265
CONTRACT SERVICES - AUTO AID AGREEMENT	\$ 573,144	\$ 625,243	\$ 628,300	\$ 354,695	\$ 647,149
TRAVEL & PER DIEM	\$ 27,579	\$ 40,783	\$ 49,500	\$ 17,141	\$ 49,500

SUNPASS	\$ -	\$ 2,040	\$ 2,280	\$ -	\$ 2,280
COMMUNICATIONS	\$ 41,346	\$ 36,712	\$ 45,003	\$ 23,059	\$ 46,139
POSTAGE & FREIGHT	\$ 499	\$ 308	\$ 500	\$ 202	\$ 500
UTILITIES	\$ 61,929	\$ 60,692	\$ 57,702	\$ 29,620	\$ 62,387
RENTALS & LEASES	\$ 7,444	\$ 17,118	\$ 32,930	\$ 18,593	\$ 19,736
PROPERTY & LIABILITY INSURANCE	\$ 150,899	\$ 241,672	\$ 256,147	\$ 247,638	\$ 279,168
REPAIRS & MAINTENANCE - VEHICLES	\$ 29,609	\$ 28,961	\$ 5,898	\$ 5,582	\$ 30,000
REPAIRS & MAINTENANCE - FIRE BUILDING	\$ 12,364	\$ -	\$ -	\$ -	\$ -
PRINTING & BINDING	\$ 418	\$ 463	\$ 2,640	\$ -	\$ 2,640
PROMOTIONAL ACT - FIRE PREVENTION	\$ 16,605	\$ 6,273	\$ 22,760	\$ 7,852	\$ 29,020
OTHER CURRENT CHARGES	\$ -	\$ 75,000	\$ -	\$ -	\$ -
SVC CHARGE RESCUE TRANSP FEE	\$ 10,689	\$ 2,713	\$ 14,000	\$ 8,774	\$ 14,000
OFFICE SUPPLIES	\$ 6,680	\$ 7,983	\$ 6,300	\$ 7,083	\$ 50,000
OPERATING SUPPLIES	\$ 64,234	\$ 65,418	\$ 87,904	\$ 58,156	\$ 164,000
IT EQUIPMENT <5000 AND SOFTWARE	\$ 59,386	\$ 50,359	\$ 124,694	\$ 40,711	\$ 140,431
OPERATING SUPPLIES - UNIFORMS	\$ 54,368	\$ 29,592	\$ 30,000	\$ 25,537	\$ 45,000
OPERATING SUPPLIES - VEHICLE FUEL	\$ 15,711	\$ 14,818	\$ 19,760	\$ 6,414	\$ 20,000
MEALS AND EVENTS	\$ 5,080	\$ 6,425	\$ 8,000	\$ 1,698	\$ 8,544
SUBSCRIPTIONS & MEMBERSHIPS	\$ 63,400	\$ 26,064	\$ 33,365	\$ 27,239	\$ 26,597
TRAINING	\$ 29,035	\$ 58,408	\$ 52,000	\$ 18,654	\$ 55,000
TUITION REIMBURSEMENT	\$ 15,245	\$ -	\$ 20,000	\$ -	\$ 48,000
EMERGENCY MANAGEMENT TRAINING/ CERT	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
Total Operating Expenses	\$ 1,333,346	\$ 1,491,252	\$ 1,729,899	\$ 950,538	\$ 1,961,906
Capital Outlay					
FIRE VEHICLES	\$ -	\$ -	\$ 61,544	\$ 61,544	\$ -
Total Capital Outlay	\$ -	\$ -	\$ 61,544	\$ 61,544	\$ -
Total Fire and Rescue	\$ 8,849,152	\$ 9,826,201	\$ 10,306,908	\$ 5,427,535	\$ 11,247,776
Public Works					
Personnel Services					
SALARY ALLOCATION	\$ (289,662)	\$ (294,508)	\$ (340,000)	\$ -	\$ (333,000)
SALARIES AND WAGES	\$ 931,596	\$ 971,598	\$ 1,195,000	\$ 522,510	\$ 1,178,000
OVERTIME	\$ 3,603	\$ 876	\$ 7,000	\$ 1,037	\$ 7,000
OTHER PAY- LONGEVITY BONUSES	\$ -	\$ 3,060	\$ 4,000	\$ -	\$ 4,000
CELL PHONE/ CAR ALLOWANCE	\$ 12,254	\$ 13,952	\$ 14,000	\$ 7,671	\$ 14,000
VACATION PAID	\$ 40,730	\$ 29,434	\$ 12,000	\$ 8,366	\$ 12,000
OTHER PAY - ACTING PAY	\$ 3,588	\$ -	\$ -	\$ -	\$ -
SICK PAID	\$ 19,393	\$ 6,385	\$ -	\$ 390	\$ -
COMPENSATED ABSENCES	\$ 4,704	\$ -	\$ -	\$ -	\$ -
PAYROLL TAXES	\$ 73,454	\$ 76,771	\$ 90,000	\$ 37,942	\$ 90,000
RETIREMENT CONTRIBUTIONS 401	\$ 91,166	\$ 97,537	\$ 144,000	\$ 51,037	\$ 142,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 103,100	\$ 109,141	\$ 157,976	\$ 68,173	\$ 154,203
WORKERS COMPENSATION	\$ 11,854	\$ 13,973	\$ 19,000	\$ 12,153	\$ 21,000
Total Personnel Services	\$ 1,005,779	\$ 1,028,219	\$ 1,302,976	\$ 709,278	\$ 1,289,203
Operating Expenses					
PROF SERVICES-STRATEGIC PLANNING	\$ 128,732	\$ 201,855	\$ 482,500	\$ 99,360	\$ 562,000
SEAWALL DESIGN & WATER QUALITY	\$ 42,977	\$ -	\$ -	\$ -	\$ -
CONTRACT CUSTODIAL SERVICES	\$ 26,144	\$ 32,028	\$ 32,345	\$ 18,715	\$ 33,639
CONTRACT - TREE TRIMMING & REPLACEMENT	\$ 351,260	\$ 190,207	\$ 407,290	\$ 265,913	\$ 354,400
CONTRACT - BEACH MAINTENANCE	\$ 791,345	\$ 780,500	\$ 805,000	\$ 462,000	\$ 805,000
CONTRACTUAL SERVICES- SPECIAL EVENTS	\$ 16,314	\$ -	\$ -	\$ -	\$ -
CONTRACT LANDSCAPING	\$ 572,074	\$ 801,716	\$ 852,408	\$ 316,538	\$ 812,408
CONTRACT SERV LANDSCAPE PROJ & STORM PREP	\$ -	\$ 790	\$ -	\$ -	\$ -
CONTRACT SERVICE RIGHT OF WAY	\$ 224,053	\$ 159,783	\$ 310,671	\$ 16,707	\$ 195,250
TRAVEL & PER DIEM	\$ 5,645	\$ 1,617	\$ 8,400	\$ 1,862	\$ 8,400
SUNPASS	\$ -	\$ 444	\$ 600	\$ -	\$ 600
COMMUNICATIONS	\$ 8,561	\$ 7,050	\$ 14,730	\$ 3,736	\$ 14,624
POSTAGE & FREIGHT	\$ 737	\$ 1,215	\$ 1,600	\$ 296	\$ 1,000
UTILITIES	\$ 329,963	\$ 277,367	\$ 415,643	\$ 162,163	\$ 451,345
RENTALS & LEASES	\$ 1,123	\$ 5,893	\$ 5,166	\$ 3,470	\$ 4,194
PROPERTY & LIABILITY INSURANCE	\$ 6,864	\$ 9,302	\$ 9,637	\$ 9,356	\$ 10,536
REPAIRS & MAINTENANCE - VEHICLES	\$ 5,367	\$ 17,182	\$ 15,000	\$ 4,457	\$ 15,000
REPAIRS & MAINTENANCE GENERAL	\$ 103,020	\$ 65,455	\$ 53,600	\$ 20,916	\$ 46,100
REPAIRS FACILITY VILLAGE HALL	\$ 195,147	\$ 362,764	\$ 283,254	\$ 224,018	\$ 405,000
REPAIRS FACILITY FIRE STATION	\$ 151,071	\$ 364,618	\$ 304,731	\$ 148,035	\$ 330,000
REPAIRS FACILITY COMMUNITY CENTER	\$ 169,876	\$ 482,668	\$ 394,831	\$ 139,076	\$ 270,000
REPAIRS & MAINTENANCE - ELECTRICIAN SERVICE	\$ 116,502	\$ 82,271	\$ 105,000	\$ 26,045	\$ 85,000
PLUMBING & BACKFLOW RECERT	\$ 30,339	\$ 26,553	\$ 29,000	\$ 6,125	\$ 10,000
STREET SIGNS	\$ 5,562	\$ -	\$ -	\$ -	\$ -
REPAIRS FACILITY- PARKS	\$ -	\$ 158,522	\$ 110,000	\$ 70,259	\$ 165,000
COMPOSTING PROGRAM	\$ 9,000	\$ 15,000	\$ -	\$ -	\$ -
TNR PROGRAM	\$ 17,974	\$ 16,543	\$ -	\$ -	\$ -

COMMUNITY RECYCLING PROG ZERO WASTE CULTURE	\$ -	\$ -	\$ 35,000	\$ 7,965	\$ 35,000
COMMUNITY RECYCLING PROG M&A BATTERIES RECYCLING	\$ -	\$ -	\$ 4,500	\$ 2,818	\$ 1,200
COMMUNITY RECYCLING PROG KBCF PLASTIC FREE KB	\$ -	\$ -	\$ 8,000	\$ 1,550	\$ 4,000
COMMUNITY RECYCLING PROG KB CAT TNR	\$ -	\$ -	\$ 18,000	\$ 4,407	\$ 11,000
OFFICE SUPPLIES	\$ 7,647	\$ 5,304	\$ 4,500	\$ 1,170	\$ 4,500
OPERATING SUPPLIES	\$ 55,536	\$ 99,494	\$ 131,700	\$ 55,343	\$ 123,200
IT EQUIPMENT <5000 AND SOFTWARE	\$ 49,055	\$ 44,953	\$ 59,499	\$ 6,561	\$ 51,512
OPERATING SUPPLIES - UNIFORMS	\$ 821	\$ -	\$ -	\$ -	\$ -
OPERATING SUPPLIES - VEHICLE FUEL	\$ 11,004	\$ -	\$ -	\$ -	\$ -
MEALS AND EVENTS	\$ 1,003	\$ 1,003	\$ 1,000	\$ 213	\$ 1,000
PERMITS	\$ -	\$ 190	\$ -	\$ -	\$ -
SUBSCRIPTIONS & MEMBERSHIPS	\$ 3,346	\$ 519	\$ 2,500	\$ 40	\$ 2,500
TRAINING	\$ 5,714	\$ 2,464	\$ 7,500	\$ 1,431	\$ 7,500
Total Operating Expense	\$ 3,443,774	\$ 4,215,272	\$ 4,913,605	\$ 2,080,544	\$ 4,820,908
Capitol Outlay					
CAPITAL OUTLET- EQUIPMENT	\$ -	\$ 12,960	\$ -	\$ -	\$ -
Intangibles - SBITA CIVIC PLUS	\$ 36,751	\$ -	\$ -	\$ -	\$ -
Total Capitol Outlay	\$ 36,751	\$ 12,960	\$ -	\$ -	\$ -
Total Public Works	\$ 4,486,304	\$ 5,256,451	\$ 6,216,581	\$ 2,789,821	\$ 6,110,111
Parks and Recreation					
Personnel Services					
SALARY ALLOCATION	\$ 29,703	\$ (75,895)	\$ (77,000)	\$ -	\$ (79,000)
SALARIES AND WAGES	\$ 454,522	\$ 545,203	\$ 622,000	\$ 303,831	\$ 667,000
OVERTIME	\$ 865	\$ 3,463	\$ 4,000	\$ 2,406	\$ 4,000
OTHER PAY- LONGEVITY BONUSES	\$ 5,250	\$ 14,825	\$ 11,000	\$ -	\$ 20,000
CELL PHONE/ CAR ALLOWANCE	\$ 6,023	\$ 7,228	\$ 7,200	\$ 3,988	\$ 7,200
VACATION PAID	\$ 23,402	\$ 29,832	\$ 44,000	\$ 13,840	\$ 45,000
SICK PAID	\$ 1,569	\$ -	\$ -	\$ -	\$ -
COMPENSATED ABSENCES	\$ 1,352	\$ 7,256	\$ -	\$ 3,778	\$ -
PAYROLL TAXES	\$ 36,912	\$ 42,689	\$ 49,000	\$ 23,476	\$ 52,000
RETIREMENT CONTRIBUTIONS 401	\$ 50,242	\$ 63,856	\$ 75,000	\$ 36,582	\$ 80,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 35,650	\$ 41,359	\$ 52,659	\$ 33,682	\$ 45,231
WORKERS COMPENSATION	\$ 988	\$ 888	\$ 1,000	\$ 640	\$ 1,000
Total Personnel Services	\$ 646,478	\$ 680,703	\$ 788,859	\$ 422,222	\$ 842,431
Operating Expenses					
PROF SERVICES-STRATEGIC PLANNING	\$ 1,500	\$ 14,342	\$ 42,000	\$ 1,521	\$ 30,000
CONTRACT CUSTODIAL SERVICES	\$ 19,967	\$ 21,909	\$ 21,908	\$ 12,779	\$ 22,784
VETTING BACKGROUND CHECKS & TRAINING	\$ -	\$ -	\$ 20,000	\$ 5,925	\$ 12,000
TRAVEL & PER DIEM	\$ 816	\$ 1,608	\$ 5,000	\$ 121	\$ 5,000
SUNPASS	\$ -	\$ 240	\$ 300	\$ -	\$ 300
COMMUNICATIONS	\$ 11,877	\$ 12,739	\$ 17,532	\$ 5,914	\$ 12,683
UTILITIES - FIELD LIGHTS/DOG PARK	\$ 157,770	\$ 136,545	\$ 72,328	\$ 56,594	\$ 79,909
RENTALS & LEASES	\$ 337	\$ -	\$ 1,608	\$ -	\$ -
PROPERTY & LIABILITY INSURANCE	\$ 56,336	\$ 95,182	\$ 101,356	\$ 96,588	\$ 110,194
REPAIRS & MAINTENANCE - VEHICLES	\$ 2,323	\$ 6,447	\$ 4,000	\$ 608	\$ 47,000
REPAIRS & MAINTENANCE - FIELDS	\$ 100,104	\$ -	\$ -	\$ -	\$ -
REPAIRS & MAINTENANCE - DOG PARK	\$ 34,670	\$ 34,412	\$ 49,200	\$ 18,661	\$ 54,200
REPAIRS & MAINTENANCE - PARKS/PLAYGROUND	\$ 100,921	\$ 89,647	\$ 110,000	\$ 52,153	\$ 150,000
IGUANA PROGRAM	\$ 19,000	\$ 15,820	\$ 22,800	\$ 7,200	\$ 35,000
PROMO EVENTS- COMMUNITY AND CULTURAL EVENTS	\$ 1,385	\$ 18,133	\$ 35,000	\$ 6,845	\$ 35,000
PROMO EVENTS - WINTERFEST	\$ 62,705	\$ 58,548	\$ 76,800	\$ 70,417	\$ 76,800
PROMO EVENTS - ADVERTISING	\$ 15,044	\$ 4,933	\$ 30,000	\$ 4,778	\$ 30,000
PROMO EVENTS - NEW PROGRAMMING	\$ 4,911	\$ -	\$ -	\$ -	\$ 32,130
PROMO EVENTS- CONCERT SERIES	\$ 38,383	\$ 43,086	\$ 45,000	\$ 51,773	\$ 55,000
PROMO EVENTS - JULY 4TH FIREWORKS	\$ 193,873	\$ 249,811	\$ 275,900	\$ 96,950	\$ 279,900
PROMO EVENTS- VETERAN'S & MEMORIAL DAY	\$ 4,300	\$ 5,145	\$ 7,000	\$ 2,545	\$ 7,000
PROMO EVENTS- SEASONAL HOLIDAY DECORATION	\$ 106,344	\$ 121,416	\$ 116,147	\$ 108,225	\$ 132,725
PROMO EVENTS- MOVIES ON THE GREEN	\$ 4,235	\$ 5,370	\$ 10,000	\$ 4,380	\$ 8,000
PROMO EVENTS- LIGHTHOUSE RUN	\$ 16,050	\$ 19,702	\$ 18,000	\$ 23,003	\$ 18,000
PROMO EVENTS- FALL FESTIVAL	\$ 7,808	\$ 20,665	\$ 18,000	\$ 16,674	\$ 18,000
PROMO EVENTS- EGG HUNT	\$ 3,305	\$ 2,084	\$ 3,000	\$ 311	\$ 5,000
PROMO EVENTS- DOG PARK EVENT	\$ -	\$ -	\$ 2,500	\$ -	\$ -
PROMO EVENTS- BOAT PARADE	\$ 2,187	\$ 1,575	\$ -	\$ 840	\$ -
PROMO EVENTS- ARTS CULTURAL AND EDUCATIONAL EVENTS	\$ 9,228	\$ -	\$ -	\$ -	\$ -
PROMO EVENTS- SPECIAL NEEDS PROGRAMING	\$ 20,458	\$ 93,682	\$ 150,000	\$ 84,146	\$ 150,000
SPECIAL EVENTS- SENIOR TRANSPORTATION	\$ 7,786	\$ -	\$ -	\$ -	\$ -
KEY BISCAYNE YOUTH COUNCIL & TEEN PROGRAMING	\$ -	\$ 6,567	\$ 20,000	\$ 8,721	\$ 15,000
SPECIAL EVENTS- CONCOURS D'ELEGANCE	\$ (580)	\$ 26,400	\$ 27,300	\$ -	\$ -
SPECIAL EVENTS- YOUTH LEADERSHIP	\$ 21,264	\$ -	\$ -	\$ -	\$ -
SPECIAL EVENTS- PIANO FESTIVAL	\$ 35,912	\$ 37,351	\$ 40,845	\$ 40,845	\$ 40,845
SPECIAL EVENTS- CITY THEATER	\$ 16,500	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000

SPECIAL EVENTS- CHILDREN'S BUSINESS FAIR	\$ 6,771	\$ 6,500	\$ 6,825	\$ -	\$ 6,825
SPECIAL EVENTS- KB SCOUTING	\$ 8,399	\$ 3,953	\$ 3,500	\$ 199	\$ 3,000
SPECIAL EVENTS- IT TAKES A VILLAGE	\$ 9,220	\$ -	\$ 25,000	\$ -	\$ 25,000
SPECIAL EVENTS- COMMUNITY HOLIDAY CELEBRATION	\$ 5,000	\$ 5,136	\$ 5,000	\$ 5,033	\$ 5,000
SPECIAL EVENTS- GIRL SCOUTS TROOP 2312 KB	\$ -	\$ 4,894	\$ 3,500	\$ 1,940	\$ 3,000
SPECIAL EVENTS- KEY BISCAYNE FILM FESTIVAL	\$ -	\$ 20,000	\$ 21,000	\$ 21,000	\$ 25,000
SPECIAL EVENTS - KEY BISCAYNE CLEANUP	\$ -	\$ 5,000	\$ 5,000	\$ 2,950	\$ 5,000
SPECIAL EVENTS - KEY BISCAYNE CHALLENGE	\$ -	\$ 5,000	\$ 5,000	\$ 2,680	\$ -
SPECIAL EVENTS-KEY BISCAYNE POETRY SHARE	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
SPECIAL EVENTS-SENIOR ACTIVITIES	\$ 176,051	\$ 155,902	\$ -	\$ 5,489	\$ -
KEY BISCAYNE COMMUNITY GARDEN	\$ -	\$ -	\$ 12,000	\$ 10,384	\$ 9,000
OFFICE SUPPLIES	\$ 5,110	\$ 50	\$ 1,000	\$ -	\$ 1,000
OPERATING SUPPLIES	\$ 124	\$ 11,335	\$ 7,500	\$ 5,746	\$ 10,000
IT EQUIPMENT <5000 AND SOFTWARE	\$ 10,298	\$ 3,614	\$ 9,797	\$ 2,531	\$ 5,406
OPERATING SUPPLIES - UNIFORMS	\$ 744	\$ 2,254	\$ 2,000	\$ -	\$ 3,000
OPERATING SUPPLIES - VEHICLE FUEL	\$ 6,753	\$ 4,853	\$ 2,000	\$ 772	\$ 2,000
OPERATING SUPPLIES - PROGRAMS	\$ 54	\$ -	\$ -	\$ -	\$ -
MEALS AND EVENTS	\$ 1,435	\$ 2,700	\$ -	\$ 947	\$ 1,500
SUBSCRIPTIONS & MEMBERSHIPS	\$ 258	\$ 1,436	\$ 3,000	\$ 520	\$ 1,000
TRAINING	\$ 1,963	\$ 1,672	\$ 3,000	\$ 895	\$ 3,000
Total Operating Expenses	\$ 1,308,898	\$ 1,397,659	\$ 1,483,646	\$ 854,600	\$ 1,586,201
Total Parks and Recreation	\$ 1,955,376	\$ 2,078,362	\$ 2,272,505	\$ 1,276,822	\$ 2,428,632

Community Center

Personnel Services					
SALARIES AND WAGES	\$ 956,465	\$ 1,115,917	\$ 1,145,167	\$ 648,556	\$ 1,171,711
OVERTIME	\$ 1,335	\$ 1,518	\$ 12,000	\$ 1,359	\$ 12,000
OTHER PAY-LONGEVITY BONUSES	\$ -	\$ 4,764	\$ 8,000	\$ 3,372	\$ 9,000
CELL PHONE & CAR ALLOWANCE	\$ 1,200	\$ 1,205	\$ -	\$ 665	\$ -
VACATION PAID	\$ 14,981	\$ 26,199	\$ 28,000	\$ 9,062	\$ 30,000
COMPENSATED ABSENCES	\$ 3,339	\$ 2,313	\$ -	\$ 185	\$ -
PAYROLL TAXES	\$ 75,689	\$ 89,022	\$ 92,000	\$ 48,944	\$ 94,000
RETIREMENT CONTRIBUTIONS 401	\$ 43,204	\$ 55,125	\$ 67,000	\$ 38,492	\$ 70,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 68,697	\$ 64,231	\$ 86,732	\$ 35,842	\$ 94,578
WORKERS COMPENSATION	\$ 22,725	\$ 16,255	\$ 20,000	\$ 12,792	\$ 22,000
UNEMPLOYMENT COMPENSATION	\$ 806	\$ -	\$ -	\$ -	\$ -
Total Personnel Services	\$ 1,188,441	\$ 1,376,549	\$ 1,458,899	\$ 799,269	\$ 1,503,289

Operating Expenses

PROFESSIONAL SERVICES- RECRUITING/HIRING	\$ -	\$ -	\$ 20,000	\$ -	\$ -
PROGRAM REVENUE SHARES	\$ 788,511	\$ 1,015,002	\$ 1,032,750	\$ 494,625	\$ 1,067,500
CONTRACT CUSTODIAL SERVICES	\$ 285,719	\$ 284,155	\$ 305,766	\$ 169,611	\$ 317,997
TRAVEL & PER DIEM	\$ 2,046	\$ 121	\$ -	\$ 338	\$ -
SUNPASS	\$ -	\$ 1,737	\$ 1,380	\$ -	\$ 1,380
COMMUNICATIONS	\$ 21,674	\$ 23,772	\$ 18,904	\$ 12,647	\$ 18,930
POSTAGE & FREIGHT	\$ 3,521	\$ 2,955	\$ 2,400	\$ 1,235	\$ 2,400
UTILITIES	\$ 145,268	\$ 153,167	\$ 154,524	\$ 82,190	\$ 200,977
RENTALS & LEASES	\$ 16,605	\$ 10,470	\$ 17,513	\$ 6,035	\$ 16,972
PROPERTY & LIABILITY INSURANCE	\$ 71,870	\$ 116,277	\$ 122,200	\$ 119,556	\$ 133,123
REPAIRS & MAINTENANCE - COMM CENTER	\$ 28,560	\$ 25,312	\$ 138,100	\$ 73,374	\$ 138,100
CREDIT CARD FEES	\$ 62,244	\$ 65,057	\$ 67,000	\$ 38,035	\$ 67,000
SENIOR ACTIVITIES	\$ -	\$ -	\$ 139,805	\$ 96,981	\$ 139,805
OFFICE SUPPLIES	\$ 8,137	\$ 4,045	\$ 6,000	\$ 3,581	\$ 6,000
OPERATING SUPPLIES	\$ 82,801	\$ 86,236	\$ 91,000	\$ 39,442	\$ 94,000
IT EQUIPMENT <5000 AND SOFTWARE	\$ 38,338	\$ 31,093	\$ 84,063	\$ 26,589	\$ 54,914
MEALS AND EVENTS	\$ 197	\$ 1,069	\$ -	\$ 1,434	\$ -
SUBSCRIPTIONS & MEMBERSHIPS	\$ 492	\$ 1,109	\$ -	\$ 167	\$ -
Total Operating Expenses	\$ 1,555,984	\$ 1,821,577	\$ 2,201,405	\$ 1,165,839	\$ 2,259,098
Total Community Center	\$ 2,744,425	\$ 3,198,126	\$ 3,660,304	\$ 1,965,108	\$ 3,762,387

Athletics

Personnel Services					
SALARY ALLOCATION	\$ (29,703)	\$ 75,895	\$ 78,000	\$ -	\$ 79,000
SALARIES AND WAGES	\$ 183,982	\$ 102,509	\$ 112,469	\$ 73,988	\$ 115,801
OVERTIME	\$ 2,642	\$ 253	\$ 2,000	\$ 843	\$ 2,000
VACATION PAID	\$ 3,633	\$ -	\$ -	\$ -	\$ -
COMPENSATED ABSENCES	\$ 1,390	\$ 323	\$ -	\$ 262	\$ -
PAYROLL TAXES	\$ 15,021	\$ 7,978	\$ 9,000	\$ 3,763	\$ 10,000
RETIREMENT CONTRIBUTIONS 401	\$ 13,879	\$ 6,158	\$ 7,000	\$ 3,882	\$ 8,000
LIFE, HEALTH, DISABILITY INSURANCE	\$ 15,427	\$ 16,668	\$ 8,260	\$ 9,233	\$ 9,252
WORKERS COMPENSATION	\$ 2,965	\$ 2,662	\$ 3,000	\$ 1,919	\$ 3,000
Total Personnel Services	\$ 209,236	\$ 212,445	\$ 219,729	\$ 93,889	\$ 227,053
Operating Expenses					

PROFESSIONAL SERVICES- RECRUITING/HIRING	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACT SERVICES - BACKGROUND CHECKS	\$ -	\$ 29,182	\$ -	\$ -	\$ -	\$ -
CONTRACT SERVICES- FIELD MAINTENANCE	\$ -	\$ 317,740	\$ 320,977	\$ 213,985	\$ 326,979	\$ -
TRAVEL & PER DIEM	\$ 180	\$ 24	\$ -	\$ -	\$ -	\$ -
SUNPASS	\$ -	\$ 160	\$ 960	\$ -	\$ 960	\$ -
COMMUNICATIONS	\$ 635	\$ 589	\$ 1,443	\$ 354	\$ 1,872	\$ -
UTILITIES	\$ 117	\$ -	\$ 10,000	\$ -	\$ -	\$ -
RENTALS & LEASES	\$ 97,167	\$ 87,264	\$ 80,937	\$ 70,646	\$ 83,000	\$ -
PROPERTY & LIABILITY INSURANCE	\$ 1,628	\$ 2,171	\$ 2,161	\$ 2,171	\$ 2,378	\$ -
REPAIRS AND MAINTENANCE	\$ 142,332	\$ 108,941	\$ 120,000	\$ 30,625	\$ 100,000	\$ -
PROMO ACTIVITIES - RUGBY	\$ -	\$ -	\$ -	\$ 39,663	\$ 40,000	\$ -
PROMO ACTIVITIES - BASKETBALL	\$ 68,006	\$ 41,558	\$ 70,000	\$ 18,881	\$ 45,000	\$ -
PROMO ACTIVITIES - BASEBALL	\$ 38,400	\$ 32,846	\$ 40,000	\$ 31,623	\$ 35,000	\$ -
PROMO ACTIVITIES - VOLLEYBALL	\$ 29,435	\$ 40,684	\$ 42,000	\$ 25,477	\$ 42,000	\$ -
PROMO ACTIVITIES - ADULT ATHLETICS	\$ 37,087	\$ 39,046	\$ 60,000	\$ 26,865	\$ 55,000	\$ -
PROMO ACTIVITIES - FIELD HOCKEY	\$ 124,493	\$ 149,071	\$ 140,000	\$ 106,488	\$ 140,000	\$ -
PROMO ACTIVITIES - RUGBY	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
PROMO ACTIVITIES - LACROSSE	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
PROMO ACTIVITIES - FLAG FOOTBALL	\$ 41,427	\$ 19,451	\$ 26,000	\$ 9,795	\$ 26,000	\$ -
PROMO ACTIVITIES- TRACK & FIELD	\$ 8,458	\$ 7,727	\$ 20,000	\$ 7,831	\$ 15,000	\$ -
IT EQUIPMENT <5000 AND SOFTWARE	\$ 841	\$ 469	\$ 3,170	\$ 980	\$ 2,011	\$ -
SUBSCRIPTIONS & MEMBERSHIPS	\$ -	\$ 1,433	\$ -	\$ -	\$ -	\$ -
CAT B- EMERGENCY PROTECTIVE MEASURES	\$ -	\$ -	\$ -	\$ 1,161	\$ -	\$ -
CAT B- EMERGENCY PROTECTIVE MEASURES	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ -
Total Operating Expenses	\$ 590,384	\$ 878,356	\$ 957,648	\$ 588,145	\$ 935,200	\$ -
Total Athletics	\$ 799,620	\$ 1,090,801	\$ 1,177,377	\$ 682,034	\$ 1,162,253	\$ -
Total Expenditures	\$ 35,117,937	\$ 42,750,177	\$ 43,400,075	\$ 24,087,144	\$ 42,708,919	\$ -

Revenue Source	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual (YTD April)	FY26 Proposed Budget
Taxes					
Ad Valorem Taxes					
AD VALOREM TAX	\$ 27,732,421	\$ 30,091,060	\$ 31,106,095	\$ 29,238,823	\$ 32,832,988
Total Ad Valorem Taxes	\$ 27,732,421	\$ 30,091,060	\$ 31,106,095	\$ 29,238,823	\$ 32,832,988
Local Options, Use and Fuel Taxes					
CAPTER 175 - FF RETIREMENT TRUST FUND	\$ 550,203	\$ 625,406	\$ 486,768	\$ -	\$ 625,406
CHAPTER 185 - POLICE RETIREMENT TRUST FUND	\$ 208,425	\$ 247,641	\$ 247,641	\$ -	\$ 247,641
Total Local Options, Use and Fuel Taxes	\$ 758,628	\$ 873,047	\$ 734,409	\$ -	\$ 873,047
Utility Services Tax					
UTILITY TAXES - ELECTRIC	\$ 2,008,216	\$ 2,058,086	\$ 1,933,840	\$ 958,926	\$ 2,023,899
UTILITY TAXES - WATER	\$ 616,351	\$ 596,006	\$ 585,000	\$ 292,608	\$ 635,000
UTILITY TAXES - GAS	\$ 100,501	\$ 90,967	\$ 90,844	\$ 60,478	\$ 95,000
Total Utility Services Tax	\$ 2,725,067	\$ 2,745,059	\$ 2,609,684	\$ 1,312,012	\$ 2,753,899
Other General Taxes					
COMMUNICATION SERVICE TAX	\$ 717,314	\$ 745,421	\$ 740,000	\$ 320,749	\$ 766,000
LOCAL BUSINESS TAX RECEIPTS	\$ 107,125	\$ 103,196	\$ 113,000	\$ 168,717	\$ 150,000
Total Other General Taxes	\$ 824,439	\$ 848,617	\$ 853,000	\$ 489,467	\$ 916,000
Total Taxes	\$ 32,040,555	\$ 34,557,784	\$ 35,303,188	\$ 31,040,301	\$ 37,375,934
Permits, Fees, and Special Assessments					
Permits					
FIRE INSPECTIONS FEE	\$ 151,429	\$ 162,619	\$ 156,000	\$ 97,243	\$ 160,000
BUILDING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS PERMIT	\$ 3,233	\$ 10,723	\$ 7,000	\$ 6,324	\$ 11,000
Total Permits	\$ 154,661	\$ 173,342	\$ 163,000	\$ 103,567	\$ 171,000
Franchise Fees					
FRANCHISE FEES - ELECTRIC	\$ 1,558,676	\$ 1,489,255	\$ 1,525,000	\$ 572,385	\$ 1,492,269
Total Franchise Fees	\$ 1,558,676	\$ 1,489,255	\$ 1,525,000	\$ 572,385	\$ 1,492,269
Other Permits and Special Assessments					
PUBLIC RECORDS REQUEST	\$ 314	\$ 2,864	\$ 2,000	\$ 1,699	\$ 2,000
OTHER FEES/ ZONING-SITE PLAN REVIEW	\$ 33,539	\$ 24,022	\$ 32,000	\$ 25,274	\$ 35,000
Total Other Permits and Special Assessments	\$ 33,853	\$ 26,886	\$ 34,000	\$ 26,973	\$ 37,000
Fines					
FINES - FORFEITURES	\$ 9,528	\$ 1,300	\$ 1,700	\$ 684	\$ 1,700
FINES- PROPERTY MAINTENANCE VIOLATIONS	\$ 2,750	\$ 7,400	\$ -	\$ 3,450	\$ -
MDC PARKING FINES	\$ 10,510	\$ 7,650	\$ 6,000	\$ 4,134	\$ 8,500
MDC TRAFFIC FINES	\$ 12,268	\$ 9,217	\$ 7,800	\$ 4,719	\$ 10,000
Total Fines	\$ 35,056	\$ 25,567	\$ 15,500	\$ 12,987	\$ 20,200
Total Permits, Fees, and Special Assessments	\$ 1,782,246	\$ 1,715,050	\$ 1,737,500	\$ 715,912	\$ 1,720,469
Intergovernmental Revenue					
State Revenue Sharing					
STATE REVENUE SHARING - MUNICIPAL	\$ 560,151	\$ 558,882	\$ 550,000	\$ 240,719	\$ 554,347
STATE REVENUE SHARING - HALF CENT SALES TAX	\$ 1,580,882	\$ 1,517,572	\$ 1,515,000	\$ 638,641	\$ 1,443,840
STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE	\$ 12,503	\$ 12,671	\$ 14,000	\$ -	\$ 14,000
STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENT	\$ 19,350	\$ 24,010	\$ 24,000	\$ -	\$ 24,000
Firefighter Supplemental	\$ -	\$ -	\$ -	\$ 5,519	\$ -
Total State Revenue Sharing	\$ 2,172,887	\$ 2,113,135	\$ 2,103,000	\$ 884,879	\$ 2,036,187
Shared Revenue from Other Local Units					
LOCAL REV SHARING- SCHOOL CROSSING GUARDS	\$ 82,109	\$ 72,902	\$ 74,300	\$ 35,214	\$ 75,000
LOCAL REVENUE SHARING- LETTF	\$ 1,764	\$ 1,730	\$ 1,700	\$ 809	\$ 2,000
Total Shared Revenue from Other Local Units	\$ 83,873	\$ 74,632	\$ 76,000	\$ 36,023	\$ 77,000
Total Intergovernmental Revenue	\$ 2,256,760	\$ 2,187,767	\$ 2,179,000	\$ 920,901	\$ 2,113,187
Charges for Services					
General Government					
LOBBYST REGISTRATION	\$ 1,700	\$ 4,400	\$ 2,000	\$ -	\$ 4,000
QUALIFYING ELECTION FEES	\$ -	\$ 800	\$ -	\$ -	\$ -
Lobbyist Registration	\$ -	\$ -	\$ -	\$ 2,715	\$ -
Total General Government	\$ 1,700	\$ 5,200	\$ 2,000	\$ 2,715	\$ 4,000
Public Safety					
RESCUE TRANSPORT FEES	\$ 91,193	\$ 71,203	\$ 75,000	\$ 100,368	\$ 150,000
Total Public Safety	\$ 91,193	\$ 71,203	\$ 75,000	\$ 100,368	\$ 150,000
Culture and Recreation					
COMM CENTER-POINT OF SALE	\$ 134,712	\$ 122,047	\$ 126,000	\$ 64,820	\$ 115,000

COMM CENTER- COURSE REVENUE	\$ 1,240,368	\$ 1,454,250	\$ 1,420,000	\$ 817,297	\$ 1,525,000
COMM CENTER-FACILITY RENTALS	\$ 18,150	\$ 24,306	\$ 21,000	\$ 19,590	\$ 33,000
COMM CENTER-MEMBERSHIPS	\$ 653,324	\$ 772,854	\$ 785,000	\$ 781,308	\$ 825,000
ATHLETICS - SPORT PROGRAMS	\$ 352,599	\$ 439,172	\$ 365,000	\$ 284,144	\$ 460,000
Total Culture and Recreation	\$ 2,399,153	\$ 2,812,630	\$ 2,717,000	\$ 1,967,159	\$ 2,958,000
Other Charges for Services					
GOLF CART REGISTRATION	\$ 7,290	\$ 11,250	\$ 8,000	\$ -	\$ 11,000
FINGERPRINTS	\$ 825	\$ 725	\$ 500	\$ 300	\$ 500
Golf Cart Registration	\$ -	\$ -	\$ -	\$ 5,100	\$ -
Total Other Charges for Services	\$ 8,115	\$ 11,975	\$ 8,500	\$ 5,400	\$ 11,500
Total Charges for Services	\$ 2,500,161	\$ 2,901,008	\$ 2,802,500	\$ 2,075,642	\$ 3,123,500
Miscellaneous Revenue					
Miscellaneous Revenue					
MISCELLANEOUS REVENUE	\$ 196,412	\$ 15,541	\$ 19,949	\$ 59,045	\$ 50,000
Total Miscellaneous Revenue	\$ 196,412	\$ 15,541	\$ 19,949	\$ 59,045	\$ 50,000
Interest and Other Earnings					
INTEREST INCOME	\$ 2,026,255	\$ 2,317,783	\$ 1,292,938	\$ 1,616,878	\$ 1,500,000
Total Interest and Other Earnings	\$ 2,026,255	\$ 2,317,783	\$ 1,292,938	\$ 1,616,878	\$ 1,500,000
Contributions: Private Sources and Donations					
DONATIONS & CONTRIBUTIONS	\$ -	\$ 250	\$ -	\$ 1,250	\$ -
Total Contributions: Private Sources and Donations	\$ -	\$ 250	\$ -	\$ 1,250	\$ -
Other Misc Revenues					
SALES/DISPOSITION OF FIXED ASSETS	\$ 104,800	\$ -	\$ -	\$ 52,961	\$ -
INSURANCE CLAIMS	\$ 15,824	\$ 30,468	\$ 20,000	\$ 26,221	\$ 40,000
Total Other Misc Revenues	\$ 120,624	\$ 30,468	\$ 20,000	\$ 79,182	\$ 40,000
Total Miscellaneous Revenue	\$ 2,343,291	\$ 2,364,041	\$ 1,332,887	\$ 1,756,355	\$ 1,590,000
Federal Grants					
Federal Grants					
HURRICANE IRMA	\$ 176,866	\$ 40,836	\$ -	\$ 41,607	\$ -
HURRICANE IAN 9.23.2022	\$ 54,562	\$ 8,871	\$ -	\$ -	\$ -
Total Federal Grants	\$ 231,428	\$ 49,708	\$ -	\$ 41,607	\$ -
Total Federal Grants	\$ 231,428	\$ 49,708	\$ -	\$ 41,607	\$ -
State Grants					
State Grants					
STATE SARGASSUM GRANT	\$ -	\$ 219,300	\$ -	\$ -	\$ -
STATE GRANT JAGC	\$ 1,875	\$ 2,282	\$ -	\$ -	\$ -
STATE GRANT- UASI TERRORISM SECURITY	\$ -	\$ 51,062	\$ -	\$ -	\$ -
STATE GRANT FDEP- HAMPTON PARK A2035	\$ -	\$ 50,000	\$ -	\$ -	\$ -
STATE GRANT PERSONS WITH DISABILITIES ACZ32, ACZ54	\$ -	\$ 46,213	\$ -	\$ 42,083	\$ -
STATE - BILL BAGGS STATE PARK POLICE REIMBURSEMENT	\$ -	\$ -	\$ 45,000	\$ 8,250	\$ -
FDOT GRANT DISTRACTED DRIVING ENFORCEMENT	\$ -	\$ -	\$ -	\$ 9,550	\$ -
Total State Grants	\$ 1,875	\$ 368,857	\$ 45,000	\$ 59,883	\$ -
Total State Grants	\$ 1,875	\$ 368,857	\$ 45,000	\$ 59,883	\$ -
Grants from Other Local Units					
Grants from Other Local Units					
SURFSIDE BUILDING INCIDENT	\$ 84,813	\$ -	\$ -	\$ -	\$ -
CITY OF MIAMI HURRICANE DELTA 10.07.2020	\$ -	\$ 46,182	\$ -	\$ -	\$ -
CITY OF MIAMI HURRICANE IDALIA 8.28.2023	\$ -	\$ 28,010	\$ -	\$ -	\$ -
PUERTO RICO EARTHQUAKE YEAR 2020	\$ -	\$ 27,395	\$ -	\$ -	\$ -
GREEN MIAMI DADE COUNTY MATCHING	\$ -	\$ -	\$ -	\$ 21,969	\$ -
GRANT COVID	\$ 9,546	\$ 154,723	\$ -	\$ -	\$ -
Total Grants from Other Local Units	\$ 94,360	\$ 256,309	\$ -	\$ 21,969	\$ -
Total Grants from Other Local Units	\$ 94,360	\$ 256,309	\$ -	\$ 21,969	\$ -
Total Revenue Source	\$ 41,250,676	\$ 44,400,524	\$ 43,400,075	\$ 36,632,570	\$ 45,923,090