

**CITY OF KEY COLONY BEACH - BUDGET SUMMARY BY FUNDS**  
**FY 2024-2025 - Proposed Budget**

	GENERAL	BUILDING	ROAD	INFRASTRUCTURE	IMPACT	TOTAL
<b>REVENUE SUMMARY</b>						
	<b>Millage 2.76</b>					
311 Ad Valorem Taxes (97% collections)	3,542,289					3,542,289
312 Sales & User Taxes			36,000	378,627		414,627
315 Communication Service Tax	69,276					69,276
321 Occupational Licenses	571,242					571,242
322 Building Permits		553,500				553,500
331 Federal Grants	2,197,427			-		2,197,427
334 State & Local Grants	-		-	2,483,130		2,483,130
335 State Shared Revenues	234,564		8,500			243,064
337 Local Grants & County Gas Tax Share	200,000		25,000			225,000
347 Parks & Recreation	40,622					40,622
349 Boat Trailer Parking	75,000					75,000
351 Court and Code Violation Fines	1,425					1,425
361 Interest Earnings/Misc Income	138,000		20,000	66,062		224,062
363 Impact Fees					6,800	6,800
369 Miscellaneous Revenue	13,255					13,255
381 Internal Transfers	125,000					125,000
Use of Fund Reserves	-	32,215	11,500	2,722,203	208,800	2,974,718
<b>TOTAL REVENUE</b>	<b>\$ 7,208,099</b>	<b>\$ 585,715</b>	<b>\$ 101,000</b>	<b>\$ 5,650,022</b>	<b>\$ 215,600</b>	<b>\$ 13,760,437</b>
<b>EXPENSE / DISBURSEMENT / TRANSFER SUMMARY</b>						
511 Legislative/Commission Expenses	162,346					162,346
513 Financial & Administration	681,155					681,155
514 Legal Counsel	186,000					186,000
515 Comprehensive Planning	15,000					15,000
516 Judicial Codification	2,500					2,500
519 City Hall	189,388					189,388
521 Law Enforcement	1,456,603					1,456,603
524 Protective Services	180,005	585,715				765,720
526 Fire/EMS	1,174,868					1,174,868
539 Public Works	913,602					913,602
541 Roads & Street Facilities			101,000			101,000
572 Parks & Recreation	488,658				215,600	704,258
575 Beautification	20,000					20,000
582 Long Term Debt				161,355		161,355
587 Additions to Equipment Reserves	97,725					97,725
588 Contingencies	50,000					50,000
589 Roads, Parks, Police, Infrastructure	-			5,488,667		5,488,667
Additions to Fund Reserves	1,590,250	-	-	-	-	1,590,250
<b>TOTAL EXPENSE/DIST/TRANSFER</b>	<b>\$ 7,208,099</b>	<b>\$ 585,715</b>	<b>\$ 101,000</b>	<b>\$ 5,650,022</b>	<b>\$ 215,600</b>	<b>\$ 13,760,437</b>

**GENERAL FUND - REVENUE / EXPENSES RECAP**

		<b>ACTUAL</b>	<b>FISCAL YEAR 2025</b>			<b>BUDGET</b>
		<b>FY 2023-2024</b>	<b>Budget</b>	<b>YTD Actual</b>	<b>12 Mo Est</b>	<b>FY 2025-2026</b>
<b>REVENUES</b>						
	<b>Millage 2.76</b>					
311-100	Ad Valorem Tax	3,005,651	3,246,270	3,173,611	3,251,270	3,542,289
315-100	Communication Service Tax	66,132	72,000	42,919	64,379	69,276
321-000	Occupational License Fees	583,377	490,000	66,073	541,242	571,242
331-500	Federal Grant/Disaster Relief	-	-	68,512	243,461	2,197,427
334-500	State Disaster Relief	-	-	-	-	-
335-000	Revenue Sharing Proceeds	236,766	245,506	148,164	222,246	234,564
337-000	State and Local Grants	3,248	157,000	52,993	150,000	200,000
347-000	Parks & Recreation	41,148	37,000	22,968	34,452	40,622
349-000	Boat Trailer Parking	81,226	74,000	50,980	76,470	75,000
351-000	County & City Fines	65,033	40,500	952	1,428	1,425
360-000	Insurance Settlements	-	-	-	-	-
361-000	Interest Income	32,889	225,000	91,578	137,367	138,000
369-000	Miscellaneous Income/Private source	41,648	7,000	12,542	18,813	13,255
381-041	Transfer 10% Infrastructure	-	-	-	-	-
381-060	Transfer from Utility Fund	3,048	65,000	-	60,000	60,000
	Transfer from Building Fund	45,168	65,000	-	65,000	65,000
	<b>Total General Fund Revenues</b>	<b>4,205,334</b>	<b>4,087,993</b>	<b>3,731,292</b>	<b>4,866,128</b>	<b>7,208,099</b>
	<b>Use of Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total General Fund Revenues</b>	<b>4,205,334</b>	<b>4,087,993</b>	<b>3,731,292</b>	<b>4,866,128</b>	<b>7,208,099</b>
<b>EXPENSES</b>						
511-000	Legislative					
	Commissioner Compensation	69,275	79,622	52,214	78,321	85,196
	Election Expenses	20	500	-	-	500
	Lobbyist Expenses	31,045	57,600	36,090	54,135	56,500
	Other Commission Expenses	15,245	24,040	13,640	20,460	20,150
	<b>Total</b>	<b>115,585</b>	<b>161,762</b>	<b>101,944</b>	<b>152,916</b>	<b>162,346</b>
513-000	Finance & Administration					
	Personnel Costs	312,664	381,895	250,840	376,260	423,680
	Materials, Supplies, Services	244,073	265,605	182,652	273,978	257,475
	<b>Total</b>	<b>556,737</b>	<b>647,500</b>	<b>433,492</b>	<b>650,238</b>	<b>681,155</b>
514-000	Legal Counsel	153,994	182,000	91,818	173,886	186,000
515-000	Comprehensive Planning	14,750	38,000	9,800	35,000	15,000
516-000	Judicial	3,581	5,000	1,361	2,042	2,500
519-000	City Hall					
	Rental Expense	67,609	15,750	32,312	48,468	45,000
	Maintenance/Supplies/Repair	83,383	83,000	60,549	90,824	31,200
	Furniture & Equipment	2,040	-	109	164	-
	Cleaning & Extermination/Misc	925	1,500	200	300	-
	Utilities	22,906	19,858	9,240	13,860	17,188
	Insurance	75,894	84,000	71,805	88,805	96,000
	<b>Total</b>	<b>252,757</b>	<b>204,108</b>	<b>174,215</b>	<b>242,420</b>	<b>189,388</b>

**GENERAL FUND - REVENUE / EXPENSES RECAP**

		<b>ACTUAL</b>	<b>FISCAL YEAR 2025</b>			<b>BUDGET</b>
		<b>FY 2023-2024</b>	<b>Budget</b>	<b>YTD Actual</b>	<b>12 Mo Est</b>	<b>FY 2025-2026</b>
521-000	Law Enforcement					
	Personnel Costs	833,233	1,173,147	637,107	955,661	1,154,139
	Materials, Supplies, Services	224,588	328,519	204,058	411,087	302,464
	<b>Total</b>	<b>1,057,821</b>	<b>1,501,666</b>	<b>841,165</b>	<b>1,366,748</b>	<b>1,456,603</b>
524-000	Code Department					
	Personnel Costs	126,747	224,456	72,483	81,543	151,305
	Materials, Supplies, Services	27,969	34,150	5,182	7,773	28,700
	<b>Total</b>	<b>154,716</b>	<b>258,606</b>	<b>77,665</b>	<b>89,316</b>	<b>180,005</b>
526-000	Fire/EMS	700,000	937,434	702,750	937,434	1,174,868
539-000	Public Works					
	Personnel Costs	406,709	518,728	319,951	479,927	656,304
	Materials, Supplies, Services	97,283	134,212	66,885	100,328	257,298
	<b>Total</b>	<b>503,992</b>	<b>652,940</b>	<b>386,836</b>	<b>580,254</b>	<b>913,602</b>
572-000	Parks & Recreation	236,012	382,430	358,348	537,522	488,658
575-000	Beautification	10,000	13,000	13,150	13,150	20,000
587-000	Reserves					
	Police Vehicles	5,000	5,000	5,000	5,000	10,000
	Golf Course Equipment	2,000	2,000	2,000	2,000	10,000
	Police Boat	400	3,000	3,000	3,000	4,000
	Boat Engine	1,500	2,000	2,000	2,000	3,000
	Office Equipment computer,etc.	21,725	21,725	21,725	21,725	21,725
	Street Broom & Hopper	3,000	3,000	3,000	3,000	2,000
	Pick Up Trucks PW	2,000	2,000	2,000	2,000	-
	Tractor Series 855	3,000	1,500	1,500	1,500	3,000
	Mower Trimmer	3,000	3,000	3,000	3,000	3,000
	Zero Turn Mower	600	2,000	2,000	2,000	3,000
	Generator	2,000	1,000	1,000	1,000	2,500
	Admin / Code Vehicles	3,000	3,000	3,000	3,000	-
	Tractor Attachments	1,500	1,000	1,000	1,000	2,500
	Roads Maint	6,500	5,000	5,000	5,000	25,000
	Court Resurfacing	4,000	4,000	4,000	4,000	8,000
	<b>Total</b>	<b>59,225</b>	<b>59,225</b>	<b>59,225</b>	<b>59,225</b>	<b>97,725</b>
588-000	Contingency Fund	-	50,000	-	-	50,000
	<b>Total General Fund Expenses</b>	<b>3,826,504</b>	<b>3,969,240</b>	<b>3,241,969</b>	<b>4,805,150</b>	<b>5,617,849</b>
	Addition to Reserves	378,830	118,753	489,323	60,977	1,590,250
	<b>Total</b>	<b>4,205,334</b>	<b>4,087,993</b>	<b>3,731,292</b>	<b>4,866,128</b>	<b>7,208,099</b>

Key Colony Beach

Millage Rate Analysis

	2.8200	Proposed Millage Rate
	2.5890	Roll Back Rate
Current Year Proposed Rate as a % Change of Roll Back Rate	8.92%	

DR 420 Gross Value	1,294,980,149	\$600,000	Home in the Key Colony Beach
Millage Rate	2.8200	2.8200	Proposed Millage Rate
		\$1,692.00	Key Colony Beach Portion of Property Taxes
Ad Valorem Taxes	\$3,651,844		
		\$600,000	Home in the Key Colony Beach
		2.5890	Roll Back Millage Rate
		\$1,553.40	Key Colony Beach Portion of Property Taxes
		\$138.60	Increase/Decrease in Tax Bill

Fund:	General Fund			
Division:	Commission			
Revenues				
GL #	Description			
311-000	Ad Valorem Taxes			
	Millage = 2      2.82 @ 97% Collection Rate			
			\$	3,542,289
315-000	Communication Service Tax			
	Collected and distributed by the State of Florida			
	based on cell, land, internet and cable taxes.			
			69,276	Average of last 3 years actual
321-000	Occupational Licenses		571,242	Average of last 3 years actual
	Fees collected for Vacation Rentals, Long Term Rentals,			
	and Commercial Businesses			
331-500	Federal Grants		2,197,427	City Hall Hardening, Dry Flood Proofing
335-000	State Shared Revenues			
335-120	Municipal Revenue Sharing - Average \$2,556. per month	44,495.00		Avg of last 3 years actual
335-150	Alcohol Beverage Tax	1,384.00		
335-180	Half Cent Sales Tax - Average \$14,128. per month	188,685.00		Avg. of last 3 years actual
			234,564	
334-500	State Grants	150,000		1st street,7th street, Sunset Park
337-000	Local Grants	50,000		TDC
			200,000	
347-000	Parks & Recreation			
347-230	Golf Course Lease	37,622		
347-520	Auditorium/Park Rentals	3,000		
			40,622	
349-000	Boat Trailer Parking		75,000	
	Long term and temporary parking fees.			
351-000	Court Cases			
351-100	County Court Fines	300		
351-200	Code Violations	1,125		
351-300	Code Board Fines	-		
			1,425	
361-000	Interest Earnings		138,000	

369-000	Miscellaneous Revenue		13,255	Abg. Of last 4 years actual
	P & Z Variance requests, garage sale fees, gas tax refund, and other small deposit amounts			
381-000	Internal Transfers			
381-041	Transfer 10% from Infrastructure	-		
	Transfer from Building Fund	65,000		
381-060	** Transfer from Utility Fund	60,000		
381-060	** Transfer from Utility Fund - Public Works	-		
			125,000	
	<b>Total Budgeted Revenues - General Fund</b>		<b>\$ 7,208,099</b>	

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department</b>	<b>Legislative</b>
<b>Account Code</b>	<b>511</b>

GL #	Discription	
511-100	Commissioner Stipend	\$ 85,196
511-110	Total Election Expenses	500
511-145	Telephone	600
511-120	Travel, Meetings, Conferences	13,300
511-130	Dues & Subscriptions	4,450
511-140	Miscellaneous	1,800
511-150	Lobbyist	<u>56,500</u>
<b>TOTAL LEGISLATIVE BUDGET</b>		<u><u>\$ 162,346</u></u>

**Department Legislative****Department # 511****Computation/Explanation**

511-100	Stipend				
	Mayor-	per month	1,660.68	\$ 19,928.16	
		Commissioner x4	1,243.63	59,694.24	
		COLA	7.00%	5,573.57	\$ 85,196
511-110	Election Expenses			500.00	500
511-145	Telephone (Mayor's cell phone)				600
511-120	Travel Conferences & Meetings				
	League of Cities Annual Meeting				
	Lodging			1,500.00	
	Meals			1,000.00	
	Registration			500.00	
	Mileage @ IRS Rate			650.00	
	Florida Keys Days - Tallahassee, FL				
	Lodging			1,800.00	
	Meals			1,500.00	
	Travel			1,800.00	
	Tallahassee Travel - Cabinette and State Officials Meeting				
	Airfare			1,800.00	
	Lodging			1,500.00	
	Rental Cars			500.00	
	Meals			750.00	
					13,300
511-130	Dues & Subscriptions				
	Marathon Chamber of Commerce			450.00	
	Microsoft Office (Commission)			1,000.00	
	Florida Keys Day Sponsorship			1,000.00	
	Florida League of Cities			1,000.00	
	Florida League of Mayors			1,000.00	
					4,450
511-140	Miscellaneous				1,800
	This items covers items such as business cards, commissioner ID's,				
511-150	Lobbyist				
	Monthly Retainer - \$4500 x 12 Months			54,000	
	Travel & Incidental Expenses			2,500	
					56,500
	Total Legislative Expenses				\$ 162,346



<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department</b>	<b>Financial &amp; Administration</b>
<b>Account Code</b>	<b>513</b>

GL #	Description
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513-010	Salaries	\$ 299,841
513-011	Overtime	3,000
513-020	Payroll Taxes	23,167
513-030	Retirement Benefits	30,024
513-022	457(b) City Contribution for Employees	3,375
513-039	Medical Deductible	3,375
513-040	Group Health/Life Insurance & ADD	45,954
513-040	Dental & ST Disability	943
513-041	Workers Compensation	14,000

<b>Total Personnel Costs</b>	\$ 423,680
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513-045	Consultant Agreements	5,000
513-047	Temp Help	1,000
513-050	Telephone	7,800
513-060	Office Supplies/Operating Supplies	9,000
513-065	Computer Equipment & Repair	37,275
513-070	Postage & Freight	1,500
513-080	Dues & Subscriptions	28,000
513-090	Travel	9,300
513-100	Administrator Misc Expense	2,000
513-110	Copy Machine Rent/Supplies	2,600
513-130	Miscellaneous Expenses	13,500
513-140	Accounting Administration	94,000
513-150	Vehicle Maint /Fuel	2,500
513-160	Education Reimbursement	2,000
513-170	Disaster Preparation Expenses	4,000
513-200	Liability Insurance	38,000

<b>Total Materials, Supplies, Services</b>	<u>257,475</u>
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<b>Total Budget</b>	<u>\$ 681,155</u>	\$ 681,155	\$ -
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**Department Description**

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department</b>	<b>Financial &amp; Administration</b>
<b>Expense Account Code</b>	<b>513</b>

		Computation/Explanation				
513-010	Salaries	Headcount				
	City Clerk	1	Hrly Rate	\$ 50.48	\$ 105,000.00	
	Deputy Clerk (75% Adm. 25% Utility)	0.75	Hrly Rate	38.46	\$ 60,000.00	
	Administrative Assistant (75% code, 25% Utility)	0				
	Administrative Assistant (50% Adm, 25% Code,	0.5	Hrly Rate	33.65	\$ 35,000.00	
		2.25				
					\$ 200,000.00	
	* 7% COLA				\$ 14,000.00	
						\$ 214,000
	Salaries - Sub-total					
	City Administrator		Hrly Rate (25 hrs per week)	61.71	\$ 80,225.00	
	* 7% COLA				\$ 5,615.75	
	City Administrator Salary					\$ 85,841
513-011	Overtime					3,000
513-020	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)					23,167
513-030	Retirement Benefits - City Contribution					
	14.03% for Regular Class Employees					30,024
	33.24% for Senior Management (Not applicable for City Adm.)					-
513-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)					
	\$ 1,500.00					3,375
513-039	Medical Deductible (Admin)					3,375
513-040	Medical Insurance					
	Health Insurance Premium - Administrative Staff	1,694.44	/ each mo		45,750	
	Life/AD&D Disability Premium - Adm. Staff	7.56	/ each mo		204	
						45,954
513-040	Dental Insurance		419.28 Per Year Per Employee			943

513-041	Workers Compensation		14,000
513-040	Short Term Disability		-
513-045	Consultant services		5,000
513-047	Temp Help		1,000
513-050	Telephone		7,800
513-060	Office Supplies/Operating Supplies		9,000
513-065	Computer Equipment & Repair		
	New Hardware	2,700.00	
	KCS Maintenance Contract	12,000.00	
	Webmaster Services	8,400.00	
	Annual Internet Renewals	1,375.00	
	QuickBooks	3,500.00	
		-	
	Equipment (Server, TV for M.H., battery backups, switches, firewall, etc)	9,300.00	
			37,275
513-070	Postage & Freight		1,500
513-080	Dues & Subscriptions		
	ADP	4,900.00	
	Florida Association of City Clerks	300.00	
	International Association of City Clerks	350.00	
	Monroe County Clerks Association	200.00	
	ICMA	2,000.00	
	Social media backup	5,000.00	
	Iberia Bank Visa Annual Fee	100.00	
	Amazon Prime	150.00	
	Miscellaneous	15,000.00	
			28,000
513-090	Travel		
	Annual Clerks Conference/Florida League of Cities/Florida Keys Days/ICMA		
	Transportation	1,200.00	
	Lodging	1,500.00	
	Meals	1,000.00	
	Registration	1,200.00	
	Mileage (IRS Rate)	900.00	
	Tallahassee Travel - State Meetings Admin		
	Airfare	1,000.00	
	Lodging	2,000.00	
	Per Diem	500.00	
			9,300

513-100	Misc. Administrator Expense (rep city at events)	2,000.00	2,000
513-110	Copy Machine Rent/Supplies \$200. per month x 12 months		2,600
513-130	Miscellaneous Expense Includes , new employee drug screens, labels for boat trailers, employee ID's, & other tributes and such expenses that do not fit in to other categories. Staff Shirts 24 total		13,500
513-140	Accounting Administration Bishop, Rosasco Contract - (\$200 per month paid by UB) Julio Buzzi, CPA - Annual Audit (40% of \$30,000 pd by UB)	76,000.00 18,000.00	94,000
513-150	Admin maint /fuel		2,500
513-160	Training / Education		2,000
513-170	Disaster Preparation Expenses		4,000
513-200	Liability Insurance FMIT		38,000
Total Financial & Administrative Expense			<u>\$ 681,155</u>

**Fund:**

**Division:**

**Department**

**Account Code**

**General Fund**

**Commission**

**Legal Counsel**

**514**

**GL #      Description**

514-010      Legal Fees      \$180,000

514-020      Legal Advertising      6,000

Total Legal Budget      \$186,000

**Fund:**  
**Division:**  
**Department**  
**Account Code**

**General Fund**  
**Commission**  
**Comprehensive Planning**  
**515**

GL #	Description		
515-020	Planning Consultant	\$ 15,000	
515-030	Cost of Variance/Amendment	-	
515-040	Comp. Land Use Plan	-	
		<hr/>	
			<u><u>\$ 15,000</u></u>

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department</b>	<b>Judicial</b>
<b>Account Code</b>	<b>516</b>

<b>GL #</b>	<b>Description</b>	
516-010	Ordinance Codification	<u>\$ 2,500</u>
	Total Judicial Expenses	<u><u>\$ 2,500</u></u>

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department</b>	<b>City Hall</b>
<b>Account Code</b>	<b>519</b>

<b>GL #</b>	<b>Description</b>	
519	Temporary City Hall Facilities	\$ 45,000
519	Building Maintenance & Supplies	31,200
519	Utilities	17,188
519	Insurance	<u>96,000</u>
	<b>Total City Hall Budget</b>	<u><u>\$ 189,388</u></u>



Fund:	General Fund
Division:	Commission
Department	City Hall
Expense Account Code	519

### Computation/Explanation

519-000	Temporary City Hall Facilities		
	Monthly Rental - Police Department	see police section	
	Monthly Rental - City Hall	\$ 45,000	45,000
519-020	Building Maintenance		30,000
519-021	City Hall Repairs - see Infrastructure Section		-
519-040	Cleaning and Extermination		1,200
		-	
519-XXX	Utilities		
519-080	Electricity	11,000	
519-090	Water - City Hall & City Park	3,700	
519-110	Storm Water - 20 lots @ \$80. each	1,600	
519-100	Sewer	888	
			17,188
519-XXX	Insurance		
519-120	Fire Insurance & Extended Coverage	79,000	
519-140	Flood Insurance	17,000	
			96,000
	Total City Hall Expense		<u>189,388</u>

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department</b>	<b>Law Enforcement</b>
<b>Account Code</b>	<b>521</b>

GL #	Description		
521-010	Salaries	631,900	
521-020	Overtime	40,000	
521-22	457(b) City Contribution for Employees (\$1,500 Max per Employee)	9,500	
521-025	Incentive Pay	5,000	
521-026	Wellness Award (5 eligible)	2,500	
521-010	Payout of unused vacation pay (500 hour cap, per eligible employee)	-	
521-030	Payroll Taxes	51,974	
521-039	Medical Deductible (police)	6,000	
521-040	Retirement Benefits	255,201	
521-050	Medical Coverage	135,038	
	Dental & ST Disability	2,725	
	Statutory Insurance Coverage for Police	300	
521-065	Workers Compensation	14,000	
	<b>Total Personnel Costs</b>		1,154,139
521-070	Gas and Repairs	30,000	
521-075	Computer Equipment, Repair & Warranty	2,000	
521-080	Miscellaneous	140,000	
521-090	Dues and Subscriptions	18,000	
521-095	Conference Expenses	4,000	
521-120	Telephone	6,700	
521-140	Patrol Boat	6,200	
521-170	Contract Services	43,000	
521-160	Uniform Replacement	3,000	
521-190	Office Trailer Rent	16,000	
521-200	Ins. Lib,Auto, Auto damage	8,564	
521-220	Legal Fees	5,000	
521-550	New Hire Expenses	20,000	
	<b>Total Materials, Supplies, Services</b>		302,464
	<b>Total Law Enforcement Budget</b>		1,456,603

**Fund:** General Fund  
**Division:** Commission  
**Department:** Law Enforcement  
**Expense Account Code:** 521

**Computation/Explanation**

521-010	Salaries	2184 hours					
	Police Chief		Hrly Rate	65.08	\$	135,360.99	
	Police Supervisor		Hrly Rate	42.41		92,623.44	
	Patrol Officer		Hrly Rate	41.41		90,439.44	
	Patrol Officer		Hrly Rate	34.04		81,941.93	
	Patrol Officer		Hrly Rate	35.26		76,461.84	
	Patrol Officer		Hrly Rate	33.58		73,338.72	
	Patrol Officer (50% of the fiscal year)		Hrly Rate	33.58		34,926.32	
							\$ 585,093
	*	8% % Cost of Living Adjustment					46,807
521-020	Overtime						40,000
	Overtime is mandatory at certain times of the year. Key Colony Beach Day, Christmas Boat Parade, Additional Boat Patrols the 3rd & 4th weeks of July (Mini-season) and New Years Eve. Hurricane coverage, if necessary. This also covers officers working holidays.						
521-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)						9,500
521-025	Incentive Pay						5,000
	Paid to each officer, based on additional law enforcement courses, mandated by FL Statue 943.22						
521-026	Wellness Award (5 eligible)						2,500
521-010	Payout of unused vacation pay (500 hour cap, per eligible employee)		REMOVE???				-
521-030	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)						51,974
513-030	Retirement Benefits - City Contribution						
	35.19% for Special Risk Employees						255,201
513-039	Medical Deductible (police)						6,000
521-050	Medical Insurance						
	Healthy Insurance Premium	6.50 employees	\$ 1,694.44	Per Month		132,166.32	
	Life/AD&D/Disability Premium	36.82/month 6.5 employees				2,871.96	
							135,038
521-050	Dental Insurance	419.28/year		6.5 employees			2,725

521-050 Short Term Disability		-
521-065 Workers Compensation	3.5	14,000
521-060 Statutory Insurance Coverage For Police		300
521-070 Gas & Repairs		30,000
Gas averages about \$600. per month for the Police Department (\$600 x 12 = \$7,200) with the remaining balance in this line item designated for vehicle maintenance and repairs.		
521-075 Computer Equipment, Repair & Warranty		2,000
This covers the computers and printers, and associated supplies, in the office and in the patrol cars.		
521-080 Miscellaneous		140,000
Includes ammunition, security improvements, radar updates, weapon updates, one new vehicle, and other required expenses.		
521-085 Dues and Subscriptions, software, etc		18,000
521-095 Conference Expenses		4,000
Training not offered in Monroe County and the Annual Police Chief Training Conference.		
521-120 Telephone		6,700
Office phone and Chief's cell		
521-140 Patrol Boat		6,200
Boat expenses including everything from life jackets to maintenance, not including fuel.		
521-160 Uniform Replacement		3,000
Replacement costs of issued equipment like duty belts, holsters, jackets, etc.		
521-170 Contract Police Services		43,000
Boat patrol, MCSO coverage		
521-190 Office trailer , water,electric,		16,000
521-200 Insurance Lib,Auto,Auto Damage		8,564
521-220 Legal Fees (updated contract 2026)		5,000
521-550 Training (current and new hires)		20,000
<b>Total Law Enforcement Budget</b>		<b>\$ 1,456,603</b>

	<b>Fund:</b>	<b>General Fund</b>
	<b>Division:</b>	<b>Commission</b>
	<b>Department</b>	<b>Protective Services (Code Department)</b>
	<b>Account Code</b>	<b>524</b>
<b>GL #</b>	<b>Description</b>	
254-040	Salaries	100,089
524-042	Payroll Taxes	7,156
524-043	Overtime	1,000
524-045	Retirement Benefits	13,264
524-050	Medical Coverage	25,522
524-050	Dental& ST Disability	524
524-022	457 (b)City Contrib	1,875
524-039	Medical Deductible	1,875
524-052	Workers Compensation	0
	<b>Total Personnel Costs</b>	151,305
524-010	Temp Help Vacation Inspections	0
524-020	Advertising	500
524-060	Dues & sub.	3,500
524-065	Telephone	1,200
524-070	Miscellaneous	2,000
524-075	Citizen Serve/ rental Software	17,000
524-200	Insurance	1,800
524-080	Vehicle Maint/Fuel	2,000
524-090	Vehicle Insurance	700
	<b>Total Materials, Supplies, Services</b>	28,700
	<b>Total Protective Services Budget</b>	<u><u>\$ 180,005</u></u>

Fund:	General Fund
Division:	Commission
Department	Protective Services (Code Department)
Expense Account Code	524

### Computation/Explanation

524-040 Salaries

	% of yearly time				Yearly Salary	Budget \$
Code Officer	0.25	Hrly Rate	\$ 45.27	\$	94,165.00	\$ 23,541.25
Administrative Assistant	0.75	Hrly Rate	\$ 33.65	\$	70,000.00	\$ 52,500.00
Administrative Assistant	0.25	Hrly Rate	\$ 33.65	\$	70,000.00	\$ 17,500.00
Total Headcount allocated	1.25					<u>\$ 93,541</u>

*	7% COLA					6,548
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524-042	Payroll Taxes	7.65% (6.20% FICA, 1.45% Medicare)				7,156
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524-043	Overtime					1,000
	Overtime is utilized during extreme weather events and at other times when the required functions cannot be completed during the normal work week					

524-045	Retirement Benefits - City Contribution					13,264
	14.03%					

524-052	Medical Insurance					25,522
	Health Insurance Premium	\$ 1,694.44 /month*	1.25 employee		25,416.60	
	Life/AD&D/Disability Premium	\$ 7.56 /month*	1.25 employee		<u>105.00</u>	

524-052	Dental Insurance	419.28/year	1.25 Employees			524
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524-052	Short Term Disability					-
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524-052	Workers Compensation					-
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524-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)					1,875
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524-039	Medical Deductible					1,875
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524-060	Dues & Subscriptions					3,500
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524-020	Advertising					500
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524-200	Insurance Lib.					1,800
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524-010	Temp help Inspectors, etc. Vacation rental inspections	-
524-065	Telephone Cell, office telephone, Ipad	1,200
524-070	Miscellaneous Expenses Includes camera cards, ink cartridges, inspection forms and other expenses that do not not fit into other categories.	2,000
524-075	Citizenserve Software/ Rentalscape Program Web-based program for Code Enforcement, Building Permits and Inspections	17,000
524-080	Vehicle Insurance	700
524-090	Vehicle Maint /Fuel	2,000
<b>Total Protective Services Budget</b>		<b>\$ 180,005</b>

Fund:	General Fund
Division:	Commission
Department	Fire Services/EMS
Account Code	526

GL #	Description	
526-010	Fire Services/EMS Ambulance Expense	\$ 1,174,868 Update once value provided in writing

Fire Protection along with Emergency and Ambulance Services  
are provided under contract with the City of Marathon.



Fund:	General Fund
Division:	Commission
Department	Public Works
Expense Account Code	539

GL #	Description		
539-010	Salaries	433,517	
539-011	Overtime	5,000	
539-020	Payroll Taxes	33,547	
539-022	457(b) City Contribution for Employees	6,000	
539-030	Retirement Benefits	61,524	
539-039	Medical Deductible	5,000	
539-040	Medical Coverage	102,120	
539-040	Short Term Disability	-	
539-040	Dental Insurance	2,096	
539-101	Workers Compensation	7,500	
	<b>Total Personnel Costs</b>		656,304
539-045	Vehicle Insurance	4,000	
539-050	Equipment Repairs	20,000	
539-065	Telephone	700	
539-070	Vehicle Fuel	6,000	
539-080	Maintenance Supplies	20,000	
539-085	Tool Purchases	3,500	
539-200	Dumpster Service	14,000	
539-510	Service Bldg. - Maintenance	8,000	
539-520	Service Bldg. - Electricity	1,200	
539-530	Service Bldg. - Water	3,500	
539-540	Service Bldg. - Sewer	888	
539-550	Service Bldg. - Fire Insurance	6,000	
539-555	Lib Insurance	5,360	
539-560	Service Bldg. - Flood Insurance	14,150	
539-630	Capital Outlay - Equipment/Building	150,000	
	<b>Total Materials, Supplies, Services</b>		257,298
	<b>Total Public Works Budget</b>		913,602

<b>Fund:</b>	<b>General Fund</b>
<b>Division</b>	<b>Commission</b>
<b>Department</b>	<b>Public Works</b>
<b>Account Code</b>	<b>539</b>

Computation/Explanation				
539-010	Salaries			
	Public work Dept Head	Hrly Rate	\$ 107,006.00	
	Public Works Foreman	Hrly Rate	\$ 83,500.00	
	Public Works Ass't - 40 hrs wk (Hrly)	Level 1	Hrly Rate	82,000.00
	Public Works Ass't - 40 hrs wk (Hrly)	Level 2	Hrly Rate	70,000.00
	Public Works Ass't - 40 hrs wk (Hrly)	Level 3	Hrly Rate	62,650.00
				\$ 405,156
	* 7% % Cost of Living Adjustment			28,361
539-010	Overtime			5,000
	Overtime is utilized during extreme weather events and at other times when the required functions cannot be completed during the normal work week			
539-020	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)			33,547
539-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)			6,000
539-030	Retirement Benefits - City Contribution			
	14.03%			61,524
539-039	Medical Deductible			5,000
539-040	Medical Insurance			
	Health Insurance Premium	\$ 1,694.44 /month* 5 emp	101,666.40	
	Life/AD&D/Disability Premium	\$ 7.56 /month* 5 emp	453.60	
				102,120
539-040	Dental Insurance	419.28/year	x 5 Employees	2,096
539-040	Short Term Disability			-
539-101	Workers Compensation	9.57		7,500
539-045	Vehicle Insurance			4,000
539-050	Equipment Repairs			20,000
539-065	Telephone			700
539-070	Vehicle Fuel			6,000

539-080	Maintenance Supplies	20,000
539-085	Tool Purchases	3,500
539-200	Dumpster Services Golf Course, City property, Maintenance Bldg., Parks, City Hall Property garbage & yard waste.	14,000
539-510	Service Bldg. - Maintenance	8,000
539-520	Service Bldg. - Electricity	1,200
539-030	Service Bldg. - Water	3,500
539-540	Service Bldg. - Sewer	888
539-550	Service Bldg. - Fire Insurance	6,000
539-555	Lib.Ins	5,360
539-560	Service Bldg. - Flood Insurance	14,150
539-630	Capital Outlay - Equipment/Building	<u>150,000</u>
<b>Total Public Works Budget</b>		<b><u>\$ 913,602</u></b>

<b>Fund:</b>	<b>General Fund</b>
<b>Division</b>	<b>Commission</b>
<b>Department</b>	<b>Parks &amp; Recreation</b>
<b>Account Code</b>	<b>572</b>

<b>GL #</b>	<b>Description</b>		
	City Parks - ReUse Water	\$ 60,000	
	City Parks - Water & Sewer	17,238	
	City Parks - Electricity	5,120	
	City Parks - Utilities		\$ 82,358
572-018	Buoys		7,800
572-021	City Parks Improvements		100,000
575-020	City Parks Maintenance	40,000	
572-022	City Parks Miscellaneous	15,000	
575-080	City Parks - Contract Maintenance	70,000	
572-040	City Parks - Tennis/Pickle Ball Maintenance	5,000	
			130,000
572-050	Golf Course Improvements/Maintenance		160,000
	City Parks Insurance		4,500
	City Parks RE Taxes		4,000
	<b>Total City Parks Budget</b>	<b>\$</b>	<b>488,658</b>

**Fund:** General Fund  
**Division** Commission  
**Department** Parks & Recreation  
**Account Code**

572

**Computation/Explanation**

572-009	City Entrance Parks - Water	5,000
572-011	7th Street Playground - Water & Sewer	1,700
572-012	7th Street Playground - Electric	600
572-018	Buoys	7,800
572-020	City Parks Maintenance	40,000
575-080	City Parks - Contract Maintenance	70,000
572-021	City Parks - Improvements	100,000
572-022	City Parks Miscellaneous Asphalt repairs, treatments for waterfall, white fly treatment, brick paver repairs and expenses that do not fit into other categories.	15,000
572-023	City Parks Reuse Water	60,000
572-040	Tennis/ Pickle Ball Court Maintenance	5,000
572-041	Tennis Courts - Electricity	1,400
572-050	Golf Course Improvements/Mainenance	160,000
572-052	Golf Course RE Taxes	4,000
572-053	Golf Course Pro Shop Insurance/Park Lib. (Flood and Fire)	4,500
572-054	Golf Course Sewer	888
572-061	City Hall Park - Electricity	600
572-070	Gazebo Park - Water	650
572-071	Gazebo Park - Electric	720

572-072	East Side Park - Water	6,000
572-073	East Side Park - Electric	600
572-074	Sunset Park - Water and Sewer	3,000
572-075	Sunset Park - Electricity	600
572-076	Waterfront Park - Electricity	600
<b>Total City Parks Budget</b>		<u><u>\$ 488,658</u></u>

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department:</b>	<b>Beautification</b>
<b>Account Code</b>	<b>575</b>

GL #	Description	
575-030	Maintenance	\$ 5,000
575-040	Plantings	10,000
575-050	Holiday Supplies	5,000
575-052	Holiday Special Event Insurance	-
<b>Total Beautification Budget</b>		<b>\$ 20,000</b>

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department:</b>	<b>Reserves</b>
<b>Code:</b>	<b>587</b>

<b>GL #</b>	<b>Description</b>	
587-020	Police Vehicles	\$ 10,000
587-050	Golf Course Equipment	10,000
587-100	Police Boat	4,000
587-100	Boat Engines	3,000
587-110	Office Equipment - phones,Computers,printer	21,725
587-110	Admin / Code Vehicles	-
587-120	Street Broom Hopper	2,000
587-030	Pick Up Trucks PW	-
587-030	Tractor Series 855	3,000
587-030	Mower Trimmer	3,000
587-030	Zero Turn Mower	3,000
587-030	Generator	2,500
587-030	Tractor Attachments	2,500
587-124	Recreation - Resurface Courts	8,000
587-125	Roads Maint.	25,000
	<b>Total Reserve Funding</b>	<b>\$ 97,725</b>



<b>Fund:</b>	General Fund
<b>Division:</b>	Commission
<b>Department:</b>	Contingency
<b>Account Code:</b>	588

GL #	Description	
588-010	Contingency	\$ 25,000
588-000	Hurricane Expenses	25,000
<b>Total Contingency Budget</b>		<b><u>\$ 50,000</u></b>

#### Description

Contingency typically addresses items not anticipated in other budget line items. Examples can include the cost to maintain private property neglected or ignored by the owners

Hurricane - Small -- Funds clean-up after storm events not reimbursed by FEMA.

**BUILDING DEPARTMENT FUND**

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2024 - 2025			BUDGET
		FY 2023-2024	Budget	YTD Actual	12 Mo Est	FY 2025-2026
322-010	Building Permits	719,455	568,000	325,095	487,643	522,000
322-031	Building Permit Training Fees	12,690	-	5,172	7,758	8,500
366-140	Interest Income	3,960	70,645	12,374	18,561	18,000
369-100	Miscellaneous Income	3,739	-	3,744	5,616	5,000
	<b>TOTAL</b>	<b>\$ 739,844</b>	<b>\$ 638,645</b>	<b>\$ 346,385</b>	<b>\$ 519,578</b>	<b>\$ 553,500</b>
	<b>Use of Fund Reserves</b>	-	-	-	-	32,215
	<b>Total building Fund Revenues</b>	<b>\$ 739,844</b>	<b>\$ 638,645</b>	<b>\$ 346,385</b>	<b>\$ 519,578</b>	<b>\$ 585,715</b>
Acct. No.	EXPENSES					
514-010	Legal Fees	30,666	45,000	468	702	7,000
524-040	Salaries	303,047	272,850	174,732	262,098	287,028
524-042	Payroll Taxes	24,531	20,873	10,776	16,164	22,034
524-043	Overtime	1,224	1,000	-	-	1,000
524-045	Retirement Benefits	28,466	39,522	20,761	31,142	40,270
524-050	Medical Coverage & Benefits	48,918	69,391	49,914	74,871	73,910
	Medical Deductible	2,342	4,500	2,375	3,563	4,500
	457(b) City Contributions	2,840	4,500	4,855	7,283	4,500
524-055	Contingency	-	2,000	-	-	2,000
524-052	Workers Compensation	7,128	7,649	-	-	8,314
524-010	Inspection Fees - Other	-	-	-	-	8,000
524-020	Advertising	-	1,000	-	-	1,000
524-060	Conference Expenses	2,463	14,000	80	5,000	5,000
524-047	Liability Insurance	-	53,600	-	-	5,360
524-050	Office water,electric					15,000
524-065	Telephone	3,175	4,000	2,075	3,113	3,500
524-070	Miscellaneous	12,370	75,000	496	744	25,000
524-075	Citizen Serve Software	10,230	15,000	(6,893)	-	13,000
524-080	Vehicle Maint/fuel	3,762	2,000	952	1,428	2,500
524-090	Vehicle Insurance	-	12,000	652	978	2,800
524-311	Professional Services	-	5,000	11,300	16,950	4,000
524-602	Capital Outlay - vehicle	-	38,000	36,852	55,278	50,000
	Transfer to General Fund	45,168	-	-	-	-
	<b>TOTAL</b>	<b>526,330</b>	<b>686,885</b>	<b>309,395</b>	<b>479,312</b>	<b>585,715</b>
	<b>Addition to Fund Reserves</b>	<b>213,514</b>	<b>(48,240)</b>	<b>36,990</b>	<b>40,266</b>	<b>(250,000)</b>
	<b>Total Building Fund</b>	<b>739,844</b>	<b>638,645</b>	<b>346,385</b>	<b>519,578</b>	<b>\$ 335,715</b>

<b>Fund:</b>	<b>General Fund</b>
<b>Division:</b>	<b>Commission</b>
<b>Department</b>	<b>Protective Services (Building Department)</b>
<b>Account Code</b>	<b>524</b>

<b>GL #</b>	<b>Description</b>		
254-040	Salaries	\$	287,028
524-042	Payroll Taxes		22,034
524-043	Overtime		1,000
524-045	Retirement Benefits		40,270
524-022	457 b Contribution		4,500
524-039	Medical Deductible		4,500
524-050	Medical Coverage		73,910
524-052	Workers Compensation/ st/d		8,314
	<b>Total Personnel Costs</b>	<b>\$</b>	<b>441,555</b>
514-010	Legal Fees		7,000
524-055	Contingency		2,000
524-010	Inspection Fees - Other		8,000
524-020	Advertising		1,000
524-047	Insurance		5,360
524-060	Conference Expenses		5,000
524-065	Telephone		3,500
524-070	Miscellaneous		25,000
524-075	Citizen Serve Software		13,000
524-080	Vehicle Maint/Fuel		2,500
524-050	Office water,electric		15,000
524-090	Vehicle Insurance		2,800
524-311	Professional Services		4,000
524-600	Capital Outlay - Vehicles		50,000
	<b>Total Materials, Supplies, Services</b>		<b>144,160</b>
	<b>Total Protective Services Budget</b>	<b>\$</b>	<b>585,715</b>

**Fund:** General Fund  
**Division:** Commission  
**Department** Protective Services (Building Department)  
**Expense Account Code** 524

		Computation/Explanation				
514-010	Legal Fees					7,000
524-040	Salaries					
	Building Official	Hrly Rate	\$ 53.85	\$	112,000.00	
	Building Asst./Administration (100%)	Hrly Rate	40.87	\$	85,000.00	
	Building Inspector support (75%)	Hrly Rate	45.67	\$	71,250.00	
						268,250
	* 7% COLA					18,778
524-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)					4,500
524-039	Medical Deductible					4,500
524-042	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)					22,034
524-043	Overtime					
	Overtime is utilized during extreme weather events and at other times when the required functions cannot be completed during the normal work week					1,000
524-045	Retirement Benefits - City Contribution					
	14.03% Updated 2025 values					-
						40,270
524-050	Medical Insurance					
	Health Insurance Premium	\$ 1,694.44 /month* 3 employees			60,999.84	
	Life/AD&D/Disability Premium	\$ 7.56 /month* 3 employees			252.00	
						61,252
524-052	Dental Insurance	419.28/year	3 Employees			1,258
524-052	Short Term Disability					11,400
524-052	Workers Compensation	2.55				8,314
524-047	Insurance					5,360
524-005	Reserve					-
524-010	Inspection Fees/Contract services					8,000

524-020	Advertising	1,000
524-???	Office- water/electric/updates	15,000
524-055	Contingency	2,000
524-060	Conference Expenses, Dues & Subscriptions	5,000
	Certification tests and expenses including new Fire Safety Certification and membership fees for Building Official Associations	
524-065	Telephone	3,500
	Includes Office Telephone and Cell Phone Charges for the Bldg. Off. & the Asst.	
524-070	Miscellaneous Expenses	
	Includes camera cards, ink cartridges, inspection forms and other expenses that do not fit into other categories. Document Storage/Scanning	25,000
524-075	Citizenserve Software Program	
	Web-based program for Code Enforcement, Building Permits and Inspections	13,000
524-080	Vehicle Insurance	2,800
524-090	Vehicle Maint /Fuel	2,500
524-311	Professional Services	4,000
524-600	Capital Outlay - Vehicles	50,000
	<b>Total Protective Services Budget</b>	<b>\$ 585,715</b>

# ROAD RESERVE FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2024 - 2025				BUDGET
		FY 2023-2024	Budget	YTD	Actual	12 Mo Est	FY 2025-2026
312-410	Local Option Gas Tax	\$14,791	\$ 20,000		\$9,635	\$14,453	\$ 15,000
312-420	New Local Option Gas Tax	22,141	19,500		13,645	20,468	21,000
337-401	Gas Tax Share - Monroe County	22,312	22,312		16,734	25,101	25,000
335-122	Revenue Sharing - 8th Cent Tax	9,921	9,500		5,626	8,439	8,500
361-000	Interest Income	17,273	18,500		12,847	\$19,271	20,000
361-125	Grant To Cover Road Data Gathering		-		-	-	-
	TOTAL	86,438	89,812		58,487	87,731	89,500
	Use of Fund Reserves						11,500
	Total Road Fund Revenues	\$ 86,438	\$ 126,500	\$ 58,487	\$ 87,731	\$ 101,000	
Acct. No.	EXPENSES						
541-000	Road & Street Facilities	36,638	101,000		53,928	80,892	101,000
587-000	Reserves	-	-		-	-	-
	TOTAL	36,638	\$ 126,500	\$53,928	\$80,892	\$ 101,000	
	Addition to Fund Reserves	49,800	-	-	-	-	-
	Total Road Fund	\$ 86,438	\$ 126,500	53,928	80,892	\$ 101,000	

**Fund:** ROAD RESERVE FUND  
**Division:** Commission

REVENUES

GL #      Description

312-410 Local Option Gas Tax  
Collected and distributed by the State of Florida      \$      15,000

312-420 New Local Option Gas Tax      21,000  
Collected and distributed by the State of Florida

337-401 Gas Tax Share - Monroe County      25,000  
Collected and distributed by Monroe County

335-122 Revenue Sharing - 8th Cent      8,500  
Collected and distributed by State of Florida

361-130 Interest Income      19,200

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**Total Road Reserve Fund Revenue      \$      88,700**

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Fund:	Road Fund
Division:	Commission
Department	Road Reserve Funds
Expense Account Code	Numerous

Computation/Explanation		
<b>Road &amp; Street Facilities</b>	<b>541</b>	
541-010 Street Lighting		39,000
541-020 Street/ Waterway Signs		12,000
541-030 Street Maintenance		50,000
541-035 Street height data/condition		-
		<hr/>
<b>541-000 Road &amp; Street Facilities</b>		<hr/> <b>101,000</b>
<b>Total Road Fund Expenses</b>		<hr/> <b>\$ 101,000</b> <hr/>



## INFRASTRUCTURE FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2024 - 2025			BUDGET
		FY 2023 - 2024	Budget	YTD Actual	12 Mo Est	FY 2025-2026
312-600	Infrastructure Tax	379,552	396,172	252,418	378,627	378,627
334-000	State Grants (parks/Federal Grants - Dry Floodproofing)	-	47,750	-	47,750	359,220
334-xxx	Rebuild Florida Mitigation General infrastructure Program Harden EOC/Police New City Hall	-	1,100,000	-	158,949	2,123,910
361-120	Interest Income	74,726	77,000	55,053	82,580	66,062
	Total Revenues	454,278	1,620,922	307,471	667,906	2,927,819
	Planned Use of Reserves	-	-	-	-	2,722,203
	Total Infrastructure Revenues	454,278	1,620,922	307,471	667,906	5,650,022
Acct. No.	EXPENSES					
582-000	Long Term Debt Payments	161,355	161,355	107,570	161,355	161,355
587-000	Infrastructure Projects	194,312	2,549,059	95,091	145,091	5,488,667
	Total	355,667	2,710,414	202,661	306,446	5,650,022
	Addition to/(Use of) Unrestricted Reserves	98,611	137,497	104,810	361,460	-
	Net Infrastructure Income	98,611	2,847,911	307,471	667,906	5,650,022

**Fund:** Infrastructure Tax  
**Division:** Commission

## REVENUES

GL #	Description		
312-600	Infrastructure Tax		
	Collected and distributed by the State of Florida	\$	378,627
334-XXX	State Grant		
	FRDAP Grant Appl. Playground equipment 8th & 1st		-
361-120	Interest Income		66,062
<b>Total Infrastructure Fund Revenue</b>			<u>\$ 444,689</u>

## EXPENSES

	Computation/Explanation		
581-000	Long Term Dept Payment	13,446	161,355
	City Hall Hardening (renovation and new portion)		5,000,000
	Phase II floodproofing Public Works Building (Total costs, FEMA funding \$209,220. Local funding		232,467
	Basketball court	-	60,000
	1st street park improvements		50,000
	7th/8th Street Park Improvements	-	50,000
	Sadowski Bridge Maint		20,000
	Sunset Park		50,000
589-000	Fire Stafety		
589-003	Fire Hydrant Inspections	1,200	
589-017	Fire/EMS Capital Infrastructure Fund	25,000	
			26,200
<b>Total Infrastructure Fund Expenses</b>			<u>\$ 5,650,022</u>

# IMPACT FEES FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2024 - 2025			BUDGET
		FY 2023-2024	Budget	YTD Actual	12 Mo Est	FY 2025-2026
361-110	Interest	10,025	9,915	5,667	8,501	6,800
363-000	Impact Fees	10,917		(4,426)		
	Planned Use of Reserves	-	-	-	-	208,800
	TOTAL	20,942	9,915	1,241	8,501	215,600
Acct. No.	EXPENSES					
589-051	Impact Fees - Total	15,600	16,000	-	25,000	215,600
	Impact Fund Reserve	-		-	-	-
	TOTAL	5,342	(6,085)	-	(16,500)	-

**Fund:** Impact Fees  
**Division:** Commission

**REVENUES**

GL #	Description	
361-110	Impact Fund Interest	\$ 6,800
<b>Total Impact Fund Revenue</b>		<u><u>\$ 6,800</u></u>

**EXPENSES**

	Computation/Explanation	
Park Improvements (2 bathrooms/1 walkway)		200,000
Iguana Control		15,600
<b>Total Impact Fund Expenses</b>		<u><u>\$ 215,600</u></u>

The City of Key Colony Beach collects \$3,207.75. for each new home constructed on the island. This fee is intended to help cover the impact of new residences and is shared with Monroe County

The fees is distributed as follows:

	KCB	Monroe Cty	Total
Development Fund	\$ 4,000.00		4,000
Transportation Fund	\$ 1,266.00		\$ 1,266.00
Parks Fund	\$ 680.00		\$ 680.00
EMS Fund	\$ 99.75	\$ 5.25	\$ 105.00
Police Fund	\$ 200.00		\$ 200.00
<b>Total Collected</b>	<u><u>\$ 6,245.75</u></u>	<u><u>\$ 5.25</u></u>	<u><u>\$ 6,251</u></u>