

**AGENDA**  
**CITY OF KEY COLONY BEACH**  
**FY2025-2026 FIRST BUDGET PUBLIC HEARING**  
**BUDGET FOR OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

Thursday, September 11<sup>th</sup>, 2025, 5:05 p.m.

Located at the City Hall Auditorium, Marble Hall, 600 W. Ocean Drive, Key Colony Beach,  
& via Zoom Conferencing

[Zoom Login Information at the end of this Agenda](#)

- 1. Call to Order, Pledge of Allegiance, Prayer, Roll Call**
- 2. Approval of Agenda** (*Additions, changes, and deletions can be made via one motion and a second to approve by majority vote*)
- 3. Citizen Comments & Correspondence**
- 4. Review of Proposed Budgets for October 1<sup>st</sup>, 2025 - September 30<sup>th</sup>, 2026**
  - a. FY2025-2026 Budget Proposal – **Pg. 1**
  - b. General Budget – **Pgs. 2-46**
  - c. Utility Board Budget – **Pgs. 47-54**
- 5. Budget Changes, if any**
- 6. Public Comments, Commission Response**
- 7. Resolution 2025-08 to Adopt a Tentative Millage Rate for Fiscal Year 2025-2026:** A Resolution of the City Commission of the City of Key Colony Beach of Monroe County, Florida, Adopting the Tentative Levying of Ad Valorem Taxes for Fiscal Year 2025-2026; And Providing for an Effective Date. – **Pg. 55**
- 8. Resolution 2025-09 to Adopt a Tentative Budget for Fiscal Year 2025-2026:** A Resolution of the City Commission of The City of Key Colony Beach of Monroe County, Florida, Adopting the Tentative Budget for Fiscal Year 2025-2026; And Providing for an Effective Date. – **Pgs. 56-57**
- 9. Second/Final Budget Public Hearing:** Thursday, September 18<sup>th</sup>, 2025, 5:05 PM – Marble Hall
- 10. Adjournment**

“Members of the public may speak for three minutes and may only speak once...unless waived by a majority vote of the commission.” Persons who need accommodations in order to attend or participate in this meeting should contact the City Clerk at 305-289-1212 at least 48 hours prior to this meeting in order to request such assistance. If a person decides to appeal any decision made with respect to any matter considered at any meeting, that person will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

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**This meeting will be held at the City Hall Auditorium ‘Marble Hall, 600 W. Ocean Drive, Key Colony Beach  
& via Zoom Conferencing.**

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/85943659340?pwd=bZDhIV8ZAC304hmjqsaywna3i8mM3r.1>

Passcode:675435

Phone one-tap:

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+1 386 347 5053 US

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**City of Key Colony Beach Treasurer's Report –September 11, 2025,**

**2026 Fiscal Year Budget Proposal**

**Stormwater:**

- No changes from the last City Commission Meeting on August 21, 2025. No changes to fees from last year.

**Wastewater:**

- Changes to wastewater billing per the last City Commission Meeting on August 21, 2025, for elimination of condominium billing of extra washing machines/recreational facilities
  - Recommendation to retain the original ordinance suggested fee of \$74.00 based on budget needs after review, 4.2% revenue increase. (Current fee of \$71.00 for 2025FY).
- Updated budget estimates for 2026FY expenses based on latest 2025FY 10-month actual data.

**General Budget:**

- Millage rate of 2.82 proposed for 2026FY, 2.17% increase (current Millage rate is 2.76 for 2025FY). Same value proposed throughout the budget development cycle.
- Changes from the last City Commission Meeting on August 21, 2025
  - City Hall costs estimate reduced to \$4.5M
  - Maintenance Building Dry Flood Proofing engineering costs reduced to the estimate provided in the last City Commission Meeting

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

	<b>GENERAL</b>	<b>BUILDING</b>	<b>ROAD</b>	<b>INFRASTRUCTURE</b>	<b>IMPACT</b>	<b>TOTAL</b>
<b>REVENUE SUMMARY</b>						
	<b>Millage 2.82</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		562,880				562,880
331 Federal Grants	-			-		-
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	80,000					80,000
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	63,255					63,255
381 Internal Transfers	125,000					125,000
Use of Fund Reserves	-	-	11,500	2,201,060	208,800	2,421,360
<b>TOTAL REVENUE</b>	\$ 5,065,673	\$ 562,880	\$ 101,000	\$ 5,128,879	\$ 215,600	\$ 11,074,032
<b>EXPENSE / DISBURSEMENT / TRANSFER SUMMARY</b>						
511 Legislative/Commission Expenses	162,346					162,346
513 Financial & Administration	678,671					678,671
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	1,409,158					1,409,158
524 Protective Services	178,122	562,880				741,002
526 Fire/EMS	1,157,153					1,157,153
539 Public Works	909,969					909,969
541 Roads & Street Facilities			101,000			101,000
572 Parks & Recreation	488,658				215,600	704,258
575 Beautification	40,000					40,000
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	-			4,967,524		4,967,524
Additions to Fund Reserves	(499,018)	-	-	-	-	(499,018)
<b>TOTAL EXPENSE/DIST/TRANSFER</b>	\$ 5,065,673	\$ 562,880	\$ 101,000	\$ 5,128,879	\$ 215,600	\$ 11,074,032

**GENERAL FUND - REVENUE / EXPENSES RECAP**

		ACTUAL	FISCAL YEAR 2025			BUDGET
		FY 2023-2024	Budget	YTD Actual	12 Mo Est	FY 2025-2026
<b>REVENUES</b>						
<b>Millage 2.82</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	-
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	80,000
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	63,255
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>5,065,673</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>5,065,673</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	421,196
	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>678,671</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**

	ACTUAL	FISCAL YEAR 2025			BUDGET
	FY 2023-2024	Budget	YTD Actual	12 Mo Est	FY 2025-2026
521-000 Law Enforcement					
Personnel Costs	833,233	1,173,147	637,107	955,661	1,106,694
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>1,409,158</b>
524-000 Code Department					
Personnel Costs	126,747	224,456	72,483	81,543	149,422
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>178,122</b>
526-000 Fire/EMS	700,000	937,434	702,750	937,434	1,157,153
539-000 Public Works					
Personnel Costs	406,709	518,728	319,951	479,927	652,671
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>909,969</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	40,000
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>5,564,690</b>
Addition to Reserves	378,830	118,753	489,323	60,977	(499,018)
<b>Total</b>	<b>4,205,334</b>	<b>4,087,993</b>	<b>3,731,292</b>	<b>4,866,128</b>	<b>5,065,673</b>

Key Colony Beach  
 Millage Rate Analysis

	<b>2.8200</b>	Proposed Millage Rate
	2.5890	Roll Back Rate
Current Year Proposed Rate as a % Change of Roll Back Rate	<b>8.92%</b>	

DR 420 Gross Value	1,294,980,149	\$600,000	Home in the Key Colony Beach
Millage Rate	<u>2.8200</u>	<u>2.8200</u>	Proposed Millage Rate
Ad Valorem Taxes	\$3,651,844	\$1,692.00	Key Colony Beach Portion of Property Taxes
		<u>\$600,000</u>	Home in the Key Colony Beach
		<u>2.5890</u>	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
321-000	Occupational Licenses Fees collected for Vacation Rentals, Long Term Rentals, and Commercial Businesses		571,242
331-500	Federal Grants		-
335-000	State Shared Revenues		
335-120	Municipal Revenue Sharing - Average \$2,556. per month	44,495.00	
335-150	Alcohol Beverage Tax	1,384.00	
335-180	Half Cent Sales Tax - Average \$14,128. per month	<u>188,685.00</u>	
			234,564
334-500	State Grants	150,000	
337-000	Local Grants	<u>50,000</u>	
			200,000
347-000	Parks & Recreation		
347-230	Golf Course Lease	37,622	
347-520	Auditorium/Park Rentals	<u>3,000</u>	
			40,622
349-000	Boat Trailer Parking Long term and temporary parking fees.		80,000
351-000	Court Cases		
351-100	County Court Fines	300	
351-200	Code Violations	1,125	
351-300	Code Board Fines	<u>-</u>	
			1,425
361-000	Interest Earnings		138,000
369-000	Miscellaneous Revenue/Fund raising/Contributions		63,255

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	-	
		<hr/>	125,000
	<b>Total Budgeted Revenues - General Fund</b>	<b>\$</b>	<b><u>5,065,673</u></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>

<b>GL #</b>	<b>Discription</b>	
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 & Subscribtions				
	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
	<b>Total Legislative Expenses</b>				<b>\$ 162,346</b>

**Fund:** General Fund  
**Division:** Commission  
**Department:** Financial & Administration  
**Account Code:** 513

GL #	Description			
513-010	Salaries	\$	301,205	
513-011	Overtime		3,000	
513-020	Payroll Taxes		23,272	
513-030	Retirement Benefits		29,461	
513-022	457(b) City Contribution for Employees		3,375	
513-039	Medical Deductible		3,375	
513-040	Group Health/Life Insurance & ADD		42,565	
513-040	Dental & ST Disability		943	
513-041	Workers Compensation		<u>14,000</u>	
	<b>Total Personnel Costs</b>			\$ 421,196
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		<u>38,000</u>	
	<b>Total Materials, Supplies, Services</b>			<u>257,475</u>
	<b>Total Budget</b>			<u>\$ 678,671</u> \$ 678,671 \$ -

**Department Description**

**Fund:** General Fund  
**Division:** Commission  
**Department:** Financial & Administration  
**Expense Account Code:** 513

**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	\$ 56,250.00
	Administrative Assistant (75% code, 25% Utility)	0			
	Administrative Assistant (50% Adm, 25% Code,	0.5	Hrly Rate	33.65	\$ 35,000.00
		2.25			
					\$ 196,250.00
	* 7% COLA				\$ 13,737.50
	Salaries - Sub-total				\$ 209,988
	City Administrator		Hrly Rate (25 hrs per week)	61.71	\$ 85,250.00
	* 7% COLA				\$ 5,967.50
	City Administrator Salary				\$ 91,218
513-011	Overtime				3,000
513-020	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)				23,272
513-030	Retirement Benefits - City Contribution				
	14.03% for Regular Class Employees				29,461
	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	1,568.92	/ each moi		42,361
	Life/AD&D Disability Premium - Adm. Staff	7.56	/ each moi		204
					42,565
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>\$ 678,671</u>

**Fund:** General Fund  
**Division:** Commission  
**Department:** Legal Counsel  
**Account Code:** 514

<b>GL #</b>	<b>Description</b>	
514-010	Legal Fees	\$180,000
514-020	Legal Advertising	<u>6,000</u>
	Total Legal Budget	<u><u>\$186,000</u></u>

**Fund:** General Fund  
**Division:** Commission  
**Department:** Comprehensive Planning  
**Account Code:** 515

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

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

<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	
			<u>          </u>	17,188
519-XXX	Insurance			
519-120	Fire Insurance & Extended Coverage		79,000	
519-140	Flood Insurance		17,000	
			<u>          </u>	96,000
	Total City Hall Expense			<u><u>189,388</u></u>

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

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	87,594	
	Dental & ST Disability	2,725	
	Statutory Insurance Coverage for Police	300	
521-065	Workers Compensation	14,000	
		<hr/>	
	<b>Total Personnel Costs</b>		1,106,694
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	
		<hr/>	
	<b>Total Materials, Supplies, Services</b>		302,464
			<hr/>
	<b>Total Law Enforcement Budget</b>		<u><u>1,409,158</u></u>

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)				-
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	4.50 employees	\$ 1,568.92	Per Month	84,721.68
	Life/AD&D/Disability Premium	36.82/month	6.5 employees		<u>2,871.96</u>
					87,594
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)		<u>20,000</u>
<b>Total Law Enforcement Budget</b>		<u><u>\$ 1,409,158</u></u>

<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	23,639	
524-050	Dental& ST Disability	524	
524-022	457 (b)City Contrib	1,875	
524-039	Medical Deductible	1,875	
524-052	Workers Compensation	<u>0</u>	
	<b>Total Personnel Costs</b>		<b>149,422</b>
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>		<b><u>28,700</u></b>
	<b>Total Protective Services Budget</b>		<b><u>\$ 178,122</u></b>

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

524-042 Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare) 7,156

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% 13,264

524-052 Medical Insurance  
 Health Insurance Premium \$ 1,568.92 /month\* 1.25 employee 23,533.80  
 Life/AD&D/Disability Premium \$ 7.56 /month\*1.25 employee 105.00  
 23,639

524-052 Dental Insurance 419.28/year 1.25 Employees 524

524-052 Short Term Disability -

524-052 Workers Compensation -

524-022 457(b) City Contribution for Employees (\$1,500 Max per Employee) 1,875

524-039 Medical Deductible 1,875

524-060 Dues & Subscriptions 3,500

524-020 Advertising 500

524-200 Insurance Lib. 1,800

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><u>\$ 178,122</u></b>

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

GL #	Description	
526-010	Fire Services/EMS Ambulance Expense	\$ 1,157,153 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	436,721	
539-011	Overtime	5,000	
539-020	Payroll Taxes	33,792	
539-022	457(b) City Contribution for Employees	6,000	
539-030	Retirement Benefits	61,973	
539-039	Medical Deductible	5,000	
539-040	Medical Coverage	94,589	
539-040	Short Term Disability	-	
539-040	Dental Insurance	2,096	
539-101	Workers Compensation	7,500	
	<b>Total Personnel Costs</b>		652,671
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>		909,969

**Fund:** General Fund  
**Division:** Commission  
**Department:** Public Works  
**Account Code:**

539

**Computation/Explanation**

539-010	Salaries					
	Public work Dept Head		Hrly Rate	\$ 110,000.00		
	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		
				<u>62,650.00</u>	\$	408,150
	* 7% % Cost of Living Adjustment					28,571
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)					33,792
539-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)					6,000
539-030	Retirement Benefits - City Contribution					
	14.03%					61,973
539-039	Medical Deductible					5,000
539-040	Medical Insurance					
	Health Insurance Premium	\$	1,568.92 /month* 5 emp	94,135.20		
	Life/AD&D/Disability Premium	\$	7.56 /month* 5 emp	453.60		
						94,589
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><u>\$ 909,969</u></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	<u>600</u>
	<b>Total City Parks Budget</b>	<b><u>\$ 488,658</u></b>

<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>

<b>GL #</b>	<b>Description</b>	
575-030	Maintenance	\$ 7,500
575-040	Plantings	25,000
575-050	Holiday Supplies	7,500
575-052	Holiday Special Event Insurance	<u>-</u>
	<b>Total Beautification Budget</b>	<b><u>\$ 40,000</u></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><u>\$ 97,725</u></b>

**Fund:** General Fund  
**Division:** Commission  
**Department:** Contingency  
**Account Code:** 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	531,380
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>\$ 562,880</b>
	<b>Use of Fund Reserves</b>	-	-	-	-	-
	<b>Total building Fund Revenues</b>	<b>\$ 739,844</b>	<b>\$ 638,645</b>	<b>\$ 346,385</b>	<b>\$ 519,578</b>	<b>\$ 562,880</b>
Acct. No.	EXPENSES					
514-010	Legal Fees	30,666	45,000	468	702	4,000
524-040	Salaries	303,047	272,850	174,732	262,098	281,015
524-042	Payroll Taxes	24,531	20,873	10,776	16,164	21,574
524-043	Overtime	1,224	1,000	-	-	1,000
524-045	Retirement Benefits	28,466	39,522	20,761	31,142	39,426
524-050	Medical Coverage & Benefits	48,918	69,391	49,914	74,871	69,391
	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	-	-	-	-	5,000
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					10,000
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	-	-	-	-
	Transfer to Capital Fund					250,000
	<b>TOTAL</b>	<b>526,330</b>	<b>686,885</b>	<b>309,395</b>	<b>479,312</b>	<b>812,880</b>
	<b>Addition to Fund Reserves</b>	<b>213,514</b>	<b>(48,240)</b>	<b>36,990</b>	<b>40,266</b>	
	<b>Total Building Fund</b>	<b>739,844</b>	<b>638,645</b>	<b>346,385</b>	<b>519,578</b>	<b>\$ 812,880</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	\$	281,015
524-042	Payroll Taxes		21,574
524-043	Overtime		1,000
524-045	Retirement Benefits		39,426
524-022	457 b Contribution		4,500
524-039	Medical Deductible		4,500
524-050	Medical Coverage		69,391
524-052	Workers Compensation/ st/d		<u>8,314</u>
	<b>Total Personnel Costs</b>	<b>\$</b>	<b>429,720</b>
514-010	Legal Fees		4,000
524-055	Contingency		2,000
524-010	Inspection Fees - Other		5,000
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		10,000
524-090	Vehicle Insurance		2,800
524-311	Professional Services		4,000
524-600	Capital Outlay - Vehicles		<u>50,000</u>
	<b>Total Materials, Supplies, Services</b>		<u>133,160</u>
	<b>Total Protective Services Budget</b>	<b>\$</b>	<b>562,880</b>

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

		Computation/Explanation		
514-010	Legal Fees			4,000
524-040	Salaries			
	Building Official	Hrly Rate	\$ 51.45 \$ 107,007.00	
	Building Asst./Administration (100%)	Hrly Rate	40.87 \$ 85,000.00	
	Building Inspector support (75%)	Hrly Rate	45.67 \$ 70,623.75	
				262,631
	* 7% COLA			18,384
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)			21,574
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			-
524-050	Medical Insurance			39,426
	Health Insurance Premium	\$ 1,568.92 /month* 3 employees	56,481.12	
	Life/AD&D/Disability Premium	\$ 7.56 /month* 3 employees	<u>252.00</u>	
				56,733
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		5,000
524-020	Advertising		1,000
524-???	Office- water/electric/updates		10,000
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		25,000
	Includes camera cards, ink cartridges, inspection forms and other expenses that do not fit into other categories. Document Storage/Scanning		
524-075	Citizenserve Software Program		13,000
	Web-based program for Code Enforcement, Building Permits and Inspections		
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>\$ 562,880</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		-	-	-	-
	<b>TOTAL</b>	<b>86,438</b>	<b>89,812</b>	<b>58,487</b>	<b>87,731</b>	<b>89,500</b>
	<b>Use of Fund Reserves</b>					<b>11,500</b>
	<b>Total Road Fund Revenues</b>	<b>\$ 86,438</b>	<b>\$ 126,500</b>	<b>\$ 58,487</b>	<b>\$ 87,731</b>	<b>\$ 101,000</b>
Acct. No.	EXPENSES					
541-000	Road & Street Facilities	36,638	101,000	53,928	80,892	101,000
587-000	Reserves	-	-	-	-	-
	<b>TOTAL</b>	<b>36,638</b>	<b>\$ 126,500</b>	<b>\$53,928</b>	<b>\$80,892</b>	<b>\$ 101,000</b>
	<b>Addition to Fund Reserves</b>	<b>49,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Road Fund</b>	<b>\$ 86,438</b>	<b>\$ 126,500</b>	<b>53,928</b>	<b>80,892</b>	<b>\$ 101,000</b>

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 Collected and distributed by the State of Florida	21,000
337-401	Gas Tax Share - Monroe County Collected and distributed by Monroe County	25,000
335-122	Revenue Sharing - 8th Cent Collected and distributed by State of Florida	8,500
361-130	Interest Income	19,200
	<b>Total Road Reserve Fund Revenue</b>	<u><u>\$ 88,700</u></u>

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		-
<b>541-000 Road &amp; Street Facilities</b>		<b>101,000</b>
<b>Total Road Fund Expenses</b>		<b>\$ 101,000</b>

**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	-	-	-	-	2,201,060
	Total Infrastructure Revenues	454,278	1,620,922	307,471	667,906	5,128,879
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	4,967,524
	Total	355,667	2,710,414	202,661	306,446	5,128,879
	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	-

Fund: Infrastructure Tax  
 Division: Commission

**REVENUES**

GL #	Description		
312-600	Infrastructure Tax		
	Collected and distributed by the State of Florida	\$	378,627
334-XXX			-
361-120	Interest Income		66,062
<b>Total Infrastructure Fund Revenue</b>			<u><u>\$ 444,689</u></u>

**EXPENSES**

**Computation/Explanation**

581-000	Long Term Dept Payment	13,446	161,355
	City Hall Hardening (renovation and new portion)		4,500,000
	Phase II floodproofing Public Works Building (Total costs, FEMA funding \$209,220. Local funding		211,324
	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	<u>25,000</u>	26,200
<b>Total Infrastructure Fund Expenses</b>			<u><u>\$ 5,128,879</u></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
	<b>TOTAL</b>	<b>20,942</b>	<b>9,915</b>	<b>1,241</b>	<b>8,501</b>	<b>215,600</b>
Acct. No.	EXPENSES					
589-051	Impact Fees - Total	15,600	16,000	-	25,000	215,600
	Impact Fund Reserve	-		-	-	-
	<b>TOTAL</b>	<b>5,342</b>	<b>(6,085)</b>	<b>-</b>	<b>(16,500)</b>	<b>-</b>

Fund: Impact Fees  
 Division: Commission

**REVENUES**

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

**EXPENSES**

	Computation/Explanation	
	Park Improvements (2 bathrooms/1 walkway)	200,000
	Iguana Control	15,600
<b>Total Impact Fund Expenses</b>		<u>\$ 215,600</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>\$ 6,245.75</u>	<u>\$ 5.25</u>	<u>\$ 6,251</u>

## UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET

### SUMMARY

Acc't No.	REVENUES	FISCAL YEAR 2024-2025				FY 2025-2026
		FY 2023-2024	Budget	8 Mo. Actual	12 Mo. Estimated	
	<b>OPERATIONS</b>					
	SERVICE FEES	\$ 1,291,280	\$ 1,318,024	\$ 1,014,678	\$ 1,354,998	\$ 1,435,011
	OTHER	\$ 33,740	\$ 18,100	\$ 83,061	\$ 124,429	\$ 116,400
	<b>TOTAL OPERATIONS</b>	\$ 1,325,020	\$ 1,336,124	\$ 1,097,739	\$ 1,479,427	\$ 1,551,411
	<b>TOTAL REUSE</b>	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
	<b>TOTAL CAPITAL</b>	\$ 50,825	\$ 110,600	\$ (11,250)	\$ 500,000	\$ 646,200
	<b>TOTAL STORM WATER</b>	\$ 1,025,578	\$ 2,186,566	\$ 832,064	\$ 840,137	\$ 1,053,080
	<b>TOTAL ALL REVENUES</b>	\$ 2,461,223	\$ 3,693,290	\$ 1,918,553	\$ 2,879,564	\$ 3,310,691

Acc't No.	EXPENSES	FISCAL YEAR 2024-2025				FY 2025-2026
		FY 2023-2024	Budget	8 Mo. Actual	12 Mo. Estimated	
	<b>OPERATING EXPENSES</b>	\$ 728,361	\$ 868,755	\$ 699,833	\$ 1,025,357	\$ 1,085,087
	GENERAL & ADMINISTRATIVE	\$ 65,946	\$ 152,376	\$ 39,443	\$ 66,665	\$ 148,830
	DEBT RETIREMENT	\$ 245,680	\$ 272,753	\$ 123,494	\$ 272,000	\$ 272,000
	RESERVES	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 40,000
	<b>TOTAL OPERATING</b>	\$ 1,039,987	\$ 1,504,884	\$ 1,223,570	\$ 1,372,022	\$ 1,545,917
	<b>TOTAL REUSE</b>	\$ 27,037	\$ 60,000	\$ 22,443	\$ 48,314	\$ 59,693
	<b>TOTAL CAPITAL</b>	\$ 8,911	\$ 837,481	\$ 338,357	\$ -	\$ 652,000
	<b>TOTAL STORM WATER</b>	\$ 1,985,218	\$ 1,131,620	\$ 64,315	\$ 163,220	\$ 644,506
	<b>TOTAL ALL EXPENSES</b>	\$ 3,061,154	\$ 3,533,985	\$ 1,648,684	\$ 1,583,555	\$ 2,902,116

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

**SUMMARY OF FY25-26 - OPERATIONS, CAPITAL AND REUSE WATER**

	REVENUE SUMMARY	OPERATIONS	CAPITAL	REUSE WTR	TOTAL	STORMWTR	TOTAL ALL
	<b>SEWER UTILITY REVENUES</b>		Restricted	Restricted			UTILITIES
311	SEWER SERVICE- RESIDENTIAL	\$ 1,300,357			\$ 1,300,357	\$ 118,930	\$ 1,419,287
311	SEWER SERVICE - COMMERCIAL	\$ 120,004			\$ 120,004		\$ 120,004
312	CHANGE OF RECORD FEES	\$ 14,000			\$ 14,000		\$ 14,000
363	REUSE WATER REIMBURSEMENT			\$ 60,000	\$ 60,000		\$ 60,000
343	PROPERTY INQUIRY FEES	\$ 400			\$ 400		\$ 400
321	DELINQUENT CHARGES	\$ 250			\$ 250	\$ 50	\$ 300
322	<b>TOTAL</b>	<b>\$ 1,435,011</b>		<b>\$ 60,000</b>	<b>\$ 1,495,011</b>	<b>\$ 118,980</b>	<b>\$ 1,613,991</b>
	<b>OTHER INCOME</b>						
334	CONNECTION FEE CONTRIBUTION		\$ 5,200		\$ 5,200		\$ 5,200
347	FKEC CAPITAL CREDIT	\$ -			\$ -		\$ -
349	MISCELLANEOUS INCOME	\$ 400			\$ 400	\$ 100	\$ 500
535	MISCELLANEOUS GRANT		\$ 250,000		\$ 250,000		\$ 250,000
535	Use of Reserves for funding Capital Work and system maintenance		\$ 391,000		\$ 391,000		\$ 391,000
351	INTEREST INCOME	\$ 116,000			\$ 116,000	\$ 9,000	\$ 125,000
535	Grant for Stormwater					\$ 925,000	\$ 925,000
	<b>TOTAL</b>	<b>\$ 116,400</b>	<b>\$ 646,200</b>		<b>\$ 762,600</b>	<b>\$ 934,100</b>	<b>\$ 1,696,700</b>
381	<b>TOTAL ALL REVENUES</b>	<b>\$ 1,551,411</b>	<b>\$ 646,200</b>	<b>\$ 60,000</b>	<b>\$ 2,257,611</b>	<b>\$ 1,053,080</b>	<b>\$ 3,310,691</b>

	EXPENSE SUMMARY	OPERATIONS	CAPITAL	REUSE WTR	TOTAL	STORMWTR	TOTAL ALL
511	OPERATING EXPENSES-SEWER TREATMENT	\$ 1,085,087			\$ 1,085,087		\$ 1,085,087
513	REUSE WATER			\$ 51,693	\$ 51,693		\$ 51,693
514	GENERAL & ADMINISTRATIVE	\$ 148,830			\$ 148,830	\$ 146,750	\$ 295,580
515	DEBT RETIREMENT				\$ -		\$ -
516	CAPITAL EXPENSES AND RESERVES					\$ 15,000	\$ 15,000
519	CAPITAL PLANT		\$ 540,000		\$ 540,000		\$ 540,000
535	AWT MASTER PLAN				\$ -		\$ -
521	CAPITAL SYSTEM		\$ 112,000		\$ 112,000		\$ 112,000
522	MEMBRANE RESERVE	\$ 40,000			\$ 40,000		\$ 40,000
524	MEMBRANE RESERVE - REUSE			\$ 8,000	\$ 8,000	\$ -	\$ 8,000
800	STORMWATER PROJECTS				\$ -	\$ 482,756	\$ 482,756

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

XXX	PAYMENT TO STATE LOAN	\$ 272,000			\$ 272,000		\$ 272,000
	<b>TOTAL ALL EXPENSES</b>	<b>\$ 1,545,917</b>	<b>\$ 652,000</b>	<b>\$ 59,693</b>	<b>\$ 2,257,610</b>	<b>\$ 644,506</b>	<b>\$ 2,902,116</b>
	<b>REVENUES MINUS EXPENSES</b>	<b>\$ 5,493</b>	<b>\$ (5,800)</b>	<b>\$ 307</b>	<b>\$ 0</b>	<b>\$ 408,574</b>	<b>\$ 408,574</b>

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

**WASTE WATER OPERATIONS ONLY**

(EXCLUDES CAPITAL PROJECTS AND REUSE WATER)

Acc't No.	REVENUES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	8 mo. Actual	12 Mo. Estimated	
<b>343-000</b>	<b>SEWER UTILITY REVENUES</b>					
343-500	SEWER SERVICE - RESIDENTIAL	\$ 1,181,271	\$ 1,265,220	\$ 948,409	\$ 1,255,500	\$ 1,300,357
343-501	SEWER SERVICE - COMMERCIAL	\$ 96,338	\$ 103,305	\$ 57,899	\$ 86,848	\$ 120,004
343-535	CHANGE OF RECORD FEES	\$ 11,460	\$ 13,000	\$ 8,100	\$ 12,000	\$ 14,000
343-536	PROPERTY INQUIRY FEES	\$ 951	\$ 1,500	\$ 300	\$ 450	\$ 400
343-560	DELINQUENT CHARGES	\$ 1,260	\$ 500	\$ (30)	\$ 200	\$ 250
536-690	REIMB LEGAL FEES & MISC REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 1,291,280</b>	<b>\$ 1,383,525</b>	<b>\$ 1,014,678</b>	<b>\$ 1,354,998</b>	<b>\$ 1,435,011</b>
<b>536-000</b>	<b>OTHER INCOME</b>					
536-930	FKEC CAPITAL CREDIT	\$ -	\$ 1,500	\$ -	\$ -	\$ -
536-349	MISCELLANEOUS INCOME	\$ 100	\$ 39,000	\$ 325	\$ 325	\$ 400
536-920	INTEREST INCOME	\$ 33,640	\$ 120,600	\$ 82,736	\$ 124,104	\$ 116,000
	<b>TOTAL</b>	<b>\$ 33,740</b>	<b>\$ 161,100</b>	<b>\$ 83,061</b>	<b>\$ 124,429</b>	<b>\$ 116,400</b>
	<b>TOTAL ALL REVENUES</b>	<b>\$ 1,325,020</b>	<b>\$ 1,544,625</b>	<b>\$ 1,097,739</b>	<b>\$ 1,479,427</b>	<b>\$ 1,551,411</b>

Acc't No.	EXPENSES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	8 mo. Actual	12 Mo. Estimated	
<b>535-000</b>	<b>OPERATING EXPENSES-SEWER</b>					
535-030	ELECTRICITY	\$ 108,456	\$ 112,000	\$ 83,026	\$ 124,539	\$ 134,000
535-035	INSURANCE	\$ 5,449	\$ 44,280	\$ 9,047	\$ 40,000	\$ 46,000
535-040	TELEPHONE	\$ 5,509	\$ 4,200	\$ 3,868	\$ 5,802	\$ 6,110
535-050	WATER	\$ 503	\$ 566	\$ 237	\$ 355	\$ 400
535-060	SYSTEMS OPERATOR	\$ 207,311	\$ 255,303	\$ 181,112	\$ 277,112	\$ 310,000
		\$ -	\$ -	\$ -	\$ -	\$ -
535-280	SUPPLIES & CHEMICALS	\$ 104,086	\$ 105,331	\$ 72,387	\$ 108,580	\$ 111,000
535-440	MAINT/REPAIR - PLANT	\$ 84,721	\$ 95,000	\$ 71,844	\$ 107,766	\$ 122,777
535-460	MAINT/REPAIR - SYSTEM	\$ 48,138	\$ 67,500	\$ 157,510	\$ 180,000	\$ 150,000
535-510	SLUDGE HAULING	\$ 160,034	\$ 174,300	\$ 117,952	\$ 176,928	\$ 200,000
535-080	INTERNET	\$ 2,234	\$ 2,045	\$ 1,730	\$ 2,595	\$ 2,800
535-070	COMPUTER - EQUIPMENT/MAINTENANCE	\$ 1,920	\$ 1,900	\$ 1,120	\$ 1,680	\$ 2,000
	<b>TOTAL</b>	<b>\$ 728,361</b>	<b>\$ 862,425</b>	<b>\$ 699,833</b>	<b>\$ 1,025,357</b>	<b>\$ 1,085,087</b>

Assumed 1485 residential unit, Revenue from Rate increase, Grants, Use of Reserves

Assumed rate increase of 4.2 %, from \$71 monthly to \$74 monthly

along with Commercial rate minimum charge to be \$74, no water usage rate increase per recommendation from the Utility Board, dropped misc charges for condo Miami Dade CPI data, April 2.5% prediction for increase to 4%, 1.2% of current CPI is 3 %, Water and Sewage May 2025 CPI is 4.8%

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

Acc't No.	EXPENSES	FISCAL YEAR 2024-2025				FY 2025-2026
		FY 2023-2024 (A)	Budget	8 mo. Actual	12 Mo. Estimated	
535-000	<b>GENERAL &amp; ADMINISTRATIVE</b>					
535-610	SALARIES - adm support	\$ 15,000	\$ 53,040	\$ 7,500	\$ 11,250	\$ 55,750
535-615	PAYROLL TAXES	\$ 1,148	\$ 4,058	\$ 574	\$ 861	\$ 4,265
535-616	RETIREMENT BENEFITS	\$ 158	\$ 7,782	\$ -	\$ -	\$ 7,822
535-617	MEDICAL COVERAGE	\$ -	\$ 16,000	\$ -	\$ -	\$ 15,250
535-620	ACCOUNTING	\$ 12,600	\$ 13,482	\$ 9,400	\$ 14,100	\$ 14,100
535-630	PRINTING, POSTAGE, OFFICE SPACE	\$ 4,026	\$ 3,000	\$ 1,817	\$ 2,726	\$ 2,700
535-645	CONTINGENCY EXPENSE (Hurricane/Storm repairs)	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
535-650	CONSULTING	\$ 18,837	\$ 12,000	\$ -	\$ 4,500	\$ 12,000
535-660	MISCELLANEOUS OFFICE	\$ -	\$ 500	\$ -	\$ -	\$ 500
535-670	SERVICE CONTRACT	\$ 10,394	\$ 20,181	\$ 20,152	\$ 30,228	\$ 20,344
535-675	STRUCTURE & GROUNDS MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 6,000
535-680	LEGAL FEES	\$ 770	\$ 3,000	\$ -	\$ -	\$ 1,000
535-690	LEGAL ADVERTISING	\$ 600	\$ 750	\$ -	\$ -	\$ 600
535-696	MAINTENANCE BY CITY EMPLOYEES	\$ 2,413	\$ 3,500	\$ -	\$ 3,000	\$ 3,500
	<b>TOTAL</b>	<b>\$ 65,946</b>	<b>\$ 142,293</b>	<b>\$ 39,443</b>	<b>\$ 66,665</b>	<b>\$ 148,830</b>
535-800	<b>DEBT SERVICE AND RESERVES</b>					
535-700	DEBT SERVICE - SRF LOAN	\$ 245,680	\$ 272,000	\$ 123,494	\$ 272,000	\$ 272,000
535-848	MEMBRANE REPLACEMENT - EVERY 8 YEARS	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 40,000
	<b>TOTAL</b>	<b>\$ 245,680</b>	<b>\$ 280,000</b>	<b>\$ 123,494</b>	<b>\$ 280,000</b>	<b>\$ 312,000</b>
	<b>TOTAL ALL REVENUES</b>	<b>\$ 1,097,739</b>	<b>\$ 1,479,427</b>	<b>\$ 1,551,411</b>	<b>\$ 1,479,427</b>	<b>\$ 1,551,411</b>
	<b>TOTAL ALL EXPENSE</b>	<b>\$ 1,039,987</b>	<b>\$ 976,410</b>	<b>\$ 1,223,570</b>	<b>\$ 1,372,022</b>	<b>\$ 1,545,917</b>
	<b>OPERATING REVENUE MINUS EXPENSE</b>	<b>\$ (165,466)</b>	<b>\$ 233,240</b>	<b>\$ (21,766)</b>	<b>\$ (217,595)</b>	<b>\$ 5,493</b>

**Note:**

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

**CAPITAL FOR PLANT AND SYSTEM ONLY**

(EXCLUDES REUSE WATER)

Acc't No.	REVENUES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	6 mo. Actual	12 Mo. Estimated	
536-910	CONNECTION FEE CONTRIBUTION	\$ 50,625	\$ 10,500	\$ (11,250)	\$ -	\$ 5,200
535-870	Grant opportunity from DEP	\$ -	\$ 1,000,000	\$ -	\$ 500,000	\$ 250,000
	Use of Reserves for funding Capital Work and system maintenance					\$ 391,000
	<b>TOTAL ALL CAPITAL REVENUES</b>	<b>\$ 50,625</b>	<b>\$ 1,010,500</b>	<b>\$ (11,250)</b>	<b>\$ 500,000</b>	<b>\$ 646,200</b>

Acc't No.	EXPENSES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	6 mo. Actual	12 Mo. Estimated	
535-844	CAPITAL PLANT	\$ 264,932	\$ 837,481	\$ 289,647	\$ 750,000	\$ 540,000
535-846	CAPITAL SYSTEM	\$ 8,911	\$ -	\$ 48,710	\$ 75,000	\$ 112,000
	<b>TOTAL ALL CAPITAL EXPENSE</b>	<b>\$ 273,843</b>	<b>\$ 837,481</b>	<b>\$ 338,357</b>	<b>\$ 825,000</b>	<b>\$ 652,000</b>
	<b>CAPITAL REVENUES MINUS CAPITAL EXPENSES</b>	<b>\$ (223,218)</b>	<b>\$ 173,019</b>	<b>\$ (349,607)</b>	<b>\$ (325,000)</b>	<b>\$ (5,800)</b>

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

**REUSE WATER ONLY**

Acc't No.	REVENUES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	8 mo. Actual	12 Mo. Estimated	
343-550	R/O MAINT/REPAIR REIMBURSEMENT	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000

Acc't No.	EXPENSES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	8 mo. Actual	12 Mo. Estimated	
	<b>REUSE WATER</b>					
535-450	MAINT/REPAIR - RO SYSTEM (including Harn yearly)	\$ 771	\$ 11,800	\$ 9,091	\$ 16,500	\$ 17,500
535-451	ELECTRIC - RO SYSTEM	\$ -	\$ 7,185	\$ 5,068	\$ 7,603	\$ 8,743
535-452	CHEMICALS - RO SYSTEM	\$ 13,810	\$ 15,000	\$ 1,672	\$ 5,000	\$ 6,000
535-453	TESTING - RO SYSTEM	\$ 2,011	\$ 11,000	\$ 2,011	\$ 3,711	\$ 4,000
			\$ -	\$ -	\$ -	\$ -
535-455	CONSULTING - RO SYSTEM	\$ 2,445	\$ 5,300	\$ 4,600	\$ 7,500	\$ 13,750
535-456	INSURANCE - RO SYSTEM/BUILDING	\$ -	\$ 1,700	\$ -	\$ -	\$ 1,700
	<b>TOTAL</b>	<b>\$ 19,037</b>	<b>\$ 51,985</b>	<b>\$ 22,443</b>	<b>\$ 40,314</b>	<b>\$ 51,693</b>
	<b>CAPITAL EXPENSES AND RESERVES</b>					
535-849	MEMBRANE REPLACEMENT IN 5 YEAR INTERVAL	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
	<b>TOTAL</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
	<b>TOTAL ALL REUSE EXPENSES</b>	<b>\$ 27,037</b>	<b>\$ 59,985</b>	<b>\$ 22,443</b>	<b>\$ 48,314</b>	<b>\$ 59,693</b>
	<b>REUSE REVENUES MINUS EXPENSES</b>	<b>\$ 32,963</b>	<b>\$ 15</b>	<b>\$ (22,443)</b>	<b>\$ 11,686</b>	<b>\$ 307</b>

**NOTE:**

The Utility Board receives \$60,000.00 in funding for R/O Repairs and Maintenance from the General fund for irrigation Membrane replacement cost of \$25,000, \$8,000 per year for reserves

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

**STORMWATER ONLY**

Acc't No.	REVENUES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	9 mo. Actual	12 Mo. Estimated	
363-100	STORMWATER FEES (Residential and Commercial)	\$ 98,955	\$ 120,240	\$ 110,927	\$ 114,000	\$ 118,930
361-100	INTEREST	\$ 619	\$ 600	\$ 5,917	\$ 10,917	\$ 9,000
363-105	DELINQUENT FEES	\$ -	\$ 40	\$ -	\$ -	\$ 50
536-915	MISCELLANEOUS INCOME/ ADMIN COSTS/SWALE CLOSURE	\$ 64,576	\$ 100	\$ (2,550)	\$ (2,550)	\$ 100
535-871	State of Florida Grant	\$ 861,428	\$ 1,011,905	\$ 717,770	\$ 717,770	\$925,000.00
	<b>TOTAL</b>	<b>\$ 1,025,578</b>	<b>\$ 1,132,885</b>	<b>\$ 832,064</b>	<b>\$ 840,137</b>	<b>\$ 1,053,080</b>

Acc't No.	EXPENSES	FY 2023-2024 (A)	FISCAL YEAR 2024-2025			FY 2025-2026
			Budget	9 mo. Actual	12 Mo. Estimated	
	<b>GENERAL &amp; ADMINISTRATIVE EXPENSES</b>					
513-031	LEGAL & PROFESSIONAL FEES	\$ 350	\$ 1,000	\$ 300	\$ 700	\$ 1,000
513-032	ACCOUNTING & AUDITING FEES	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000
513-041	POSTAGE FEES	\$ -	\$ 250	\$ -	\$ 100	\$ 250
535-610	SALARIES, PAYROLL TAXES, FRS & MEDICAL	\$ -	\$ 1,000	\$ -	\$ 750	\$ 4,000
535-040	TELEPHONE	\$ -	\$ 120	\$ -	\$ -	\$ -
538-046	MAINTENANCE/REPAIRS	\$ 29,128	\$ 40,000	\$ 300	\$ 40,000	\$ 40,000
513-033	CONSULTING	\$ 5,119	\$ 73,000	\$ 17,670	\$ 60,000	\$ 100,000
535-660	MISCELLANEOUS OFFICE	\$ 1	\$ 250	\$ 225	\$ 350	\$ 500
	<b>CAPITAL EXPENSES AND RESERVES</b>					
535-800	STORMWATER PROJECTS	\$ 1,950,620	\$ 1,000,000	\$ 45,820	\$ 45,820	\$482,756.00
587-100	STORMWATER RESERVES	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
	<b>TOTAL STORMWATER EXPENSES AND RESERVES</b>	<b>\$ 1,985,218</b>	<b>\$ 1,131,620</b>	<b>\$ 64,315</b>	<b>\$ 163,220</b>	<b>\$ 644,506</b>
	<b>STORMWATER REVENUES MINUS EXPENSES</b>	<b>\$ (959,640)</b>	<b>\$ 1,265</b>	<b>\$ 767,749</b>	<b>\$ 676,917</b>	<b>\$ 408,574</b>

Note

Reminder to update as progress occurs on Florida Keys Stewardship Grant funding

Assumed 7th street stormwater improvements - Phase 1, wet retention pond improvements for 2026 payment. No details of Phase 2 included at this time

Assumed able to use remaining open grant funding for above

Assumed will be completing engineering proposal for 11th street and apply for grant funding for 11th and 12th street projects

No service change increase for 2026

2026 FY Budgeted fees include Commercial updates from 2025

**UTILITY BOARD - FISCAL YEAR 2024-2025 BUDGET**

**Summary of potential projects for FY2026**

**Wastewater**

Item	Description	Cost	Comments
1	Purchase and install 4 cassettes membranes (veolia)	\$250,000.00	Last replaced in May 2017, additional replacement needed for 2027, Maintenance
2	Pipe stand trellis for MBR processing piping, replace rusting steel stand	\$75,000.00	Maintenance
3	Lift station control boxes being raised	\$42,000.00	Flood Mitigation
4	Yearly repair or if needed replacement of pumps and motors	\$75,000.00	Maintenance
5	Sewer system return system- leak corrections	\$70,000.00	Maintenance
6	Sewage pumping system update (grinder pump and control panel)	\$40,000.00	Maintenance
7	Painting Buildings and Equipment - Phase 1	\$75,000.00	Maintenance
8	ISAM Tank Baffle replace	\$25,000.00	Maintenance
	Total	\$652,000.00	(Plant \$540,000, System \$112,000)

**Stormwater**

Item	Description	Cost	Comments
1	Stormwater improvements wet retention pond - Phase I work, quote and approve Phase II work, evaluate timing and grant funding	\$482,756.00	Grant funding remaining
	Total	\$482,756.00	

**RESOLUTION NO. 2025-08**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF KEY COLONY BEACH OF MONROE COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Key Colony Beach, of Monroe County, Florida, on July 17<sup>th</sup>, 2025, adopted Fiscal Year 2025-2026 Tentative Millage Rate following a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the City Commission of the City of Key Colony Beach, of Monroe County, Florida, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Monroe County has been certified by the County Property Appraiser to the City of Key Colony Beach as \$1,294,980,149.

**NOW THEREFORE, BE IT RESOLVED** by the City of Key Colony Beach, of Monroe County, Florida, that:

The Fiscal Year 2025-2026 operating millage rate for the City of Key Colony Beach is 2.82 mills, which is \$2.82 for each thousand dollars of taxable assessed property value; and is greater than the rolled-back rate of 2.5890 mills by 8.92%.

**This resolution shall take effect immediately upon its adoption.**

**DULY ADOPTED** at a public hearing on the 11th day of September 2025.

Time Adopted: \_\_\_\_\_ PM

Mayor Foster	NO _____	YES _____
Vice-Mayor Colonell	NO _____	YES _____
Commissioner Harding	NO _____	YES _____
Commissioner DiFrancisco	NO _____	YES _____
Commissioner Diehl	NO _____	YES _____

**CITY OF KEY COLONY BEACH**

\_\_\_\_\_  
Freddie Foster, Mayor

**ATTEST:**

\_\_\_\_\_  
Silvia Roussin, City Clerk

**Approved as to form and legal sufficiency:**

\_\_\_\_\_  
Dirk Smits, City Attorney

**RESOLUTION NO. 2025-09**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF KEY COLONY BEACH OF MONROE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026 PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Key Colony Beach, of Monroe County, Florida, on July 17, 2025, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the City Commission of the City of Key Colony Beach, of Monroe County, Florida, set forth the appropriations and revenue estimates for the Budget for Fiscal Year 2025-2026 in the amount of \$21,655,240.

**NOW THEREFORE, BE IT RESOLVED** by the City of Key Colony Beach, of Monroe County, Florida, that:

The Fiscal Year 2025-2026 Tentative Budget be adopted.

This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing on the 11<sup>th</sup> day of September 2025.

Time Adopted: \_\_\_\_\_ PM

Mayor Foster	NO _____	YES _____
Vice-Mayor Colonell	NO _____	YES _____
Commissioner Harding	NO _____	YES _____
Commissioner DiFrancisco	NO _____	YES _____
Commissioner Diehl	NO _____	YES _____

CITY OF KEY COLONY BEACH

\_\_\_\_\_  
Freddie Foster, Mayor

ATTEST:

\_\_\_\_\_  
Silvia Roussin, City Clerk

**Approved as to form and legal sufficiency:**

\_\_\_\_\_  
Dirk Smits, City Attorney

**BUDGET SUMMARY**

City of Key Colony Beach - Fiscal Year 2025-2026

	General Fund	Road Fund	Infrastructure Fund	Impact Fund	Building Fund	Enterprise Funds Sewer and Stormwater	Total Budget
Cash Balance Brought Forward	\$2,437,286	\$496,896	\$2,664,323	\$188,684	\$443,885	\$3,851,803	\$10,082,877
<b>ESTIMATED REVENUES:</b>							
Taxes: Millage Per \$1,000 = 2.82							
Ad Valorem Taxes (97% Collection)	3,542,289						3,542,289
Sales & Use, Gas Tax	69,276	36,000	378,627				414,627
Communications Service Tax	571,242			6,800	562,880		69,276
Licenses & Permits	200,000		2,483,130			1,175,000	1,140,922
Grants	234,564	33,500					3,858,130
Intergovernmental Revenue	40,622						268,064
Parks & Recreation	80,000						40,622
Charges for Services	1,425					1,619,691	1,699,691
Fines & Forfeitures	326,255	20,000	66,062				1,425
Interest Earned/Other	\$5,065,673	\$89,500	\$2,927,819	\$6,800	\$562,880	125,000	537,317
<b>Total Revenue &amp; Financing Sources</b>	<b>\$7,502,959</b>	<b>\$586,396</b>	<b>\$5,592,142</b>	<b>\$195,484</b>	<b>\$1,006,765</b>	<b>\$6,771,494</b>	<b>\$21,655,240</b>
<b>Total Revenues &amp; Balances</b>							
<b>EXPENSE SUMMARY</b>							
Legislative/Judicial	162,346						162,346
General Government Services	1,981,528						1,981,528
Public Safety	2,744,433				562,880		3,307,313
Physical Environment						1,938,116	1,938,116
Parks & Recreation	528,658			215,600			744,258
Transportation		101,000					101,000
Contingencies	50,000						50,000
Debt Service			161,355			272,000	433,355
Other Non-Operating			4,967,524			652,000	5,619,524
Designated Future Purchases	97,725					40,000	137,725
<b>Total Expenditures</b>	<b>\$5,564,690</b>	<b>\$101,000</b>	<b>\$5,128,879</b>	<b>\$215,600</b>	<b>\$562,880</b>	<b>\$2,902,116</b>	<b>\$14,475,165</b>
Reserves	1,938,269	485,396	463,263	-20,116	443,885	3,869,378	7,180,075
<b>Total Expenditures &amp; Reserves</b>	<b>\$7,502,959</b>	<b>\$586,396</b>	<b>\$5,592,142</b>	<b>\$195,484</b>	<b>\$1,006,765</b>	<b>\$6,771,494</b>	<b>\$21,655,240</b>

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned tax authority as a public record.