

CITY OF KEY COLONY BEACH - BUDGET SUMMARY BY FUNDS
FY 2026-2027 - Proposed Budget

	GENERAL	BUILDING	ROAD	INFRASTRUCTURE	IMPACT	TOTAL
REVENUE SUMMARY						
	Millage 2.8340					
311 Ad Valorem Taxes (97% collections)	3,706,340					3,706,340
312 Sales & User Taxes			33,000	375,000		408,000
315 Communication Service Tax	63,500					63,500
321 Occupational Licenses	610,000					610,000
322 Building Permits		518,000				518,000
331	-			-		-
334 State & Local Grants/Debt usage	-		-	1,711,324		1,711,324
335 State Shared Revenues	228,500		8,000			236,500
337 Local Grants & County Gas Tax Share	477,300		26,000			503,300
347 Parks & Recreation	42,750					42,750
349 Boat Trailer Parking	85,000					85,000
351 Court and Code Violation Fines	1,800					1,800
361 Interest Earnings/Misc Income	105,000		16,000	21,000		142,000
363 Impact Fees					5,000	5,000
369 Miscellaneous Revenue	20,000					20,000
381 Internal Transfers	125,000					125,000
Use of Fund Reserves	-	200,000	-	2,528,493	-	2,728,493
TOTAL REVENUE	\$ 5,465,190	\$ 718,000	\$ 83,000	\$ 4,635,817	\$ 5,000	\$ 10,907,007
EXPENSE / DISBURSEMENT / TRANSFER SUMMARY						
511 Legislative/Commission Expenses	218,048					218,048
513 Financial & Administration	788,278					788,278
514 Legal Counsel	229,000					229,000
515 Comprehensive Planning	7,500					7,500
516 Judicial Codification	2,700					2,700
519 City Hall	191,688					191,688
521 Law Enforcement	1,562,444					1,562,444
524 Protective Services	143,357	505,488				648,845
526 Fire/EMS	1,157,153					1,157,153
539 Public Works	940,103					940,103
541 Roads & Street Facilities			98,000			98,000
572 Parks & Recreation	509,570				-	509,570
575 Beautification	22,500					22,500
582 Long Term Debt				447,579		447,579
587 Additions to Equipment Reserves	103,000					103,000
588 Contingencies	50,000					50,000
589 Roads, Parks, Police, Infrastructure	-			4,188,238		4,188,238
Additions to Fund Reserves	(460,152)	-	-	-	-	(460,152)
TOTAL EXPENSE/DIST/TRANSFER	\$ 5,465,190	\$ 505,488	\$ 98,000	\$ 4,635,817	\$ -	\$ 10,704,495

GENERAL FUND - REVENUE / EXPENSES RECAP

		ACTUAL FY 2024-2025	FISCAL YEAR 2026 Budget YTD Actual 12 Mo Est			BUDGET FY 2026-2027
REVENUES						
	Millage 2.8340					
311-100	Ad Valorem Tax	3,239,029	3,542,289	3,472,713	3,542,289	3,706,340
			-			
315-100	Communication Service Tax	58,592	69,276	42,330	63,495	63,500
321-000	Occupational License Fees	609,454	571,242	70,309	580,000	610,000
331-500	First Horizon note usage	-	-	-	1,500,000	-
334-500	Disaster Relief	68,512	-	-	-	-
335-000	Revenue Sharing Proceeds	231,052	234,564	148,980	223,470	228,500
337-000	State and Local Grants	102,993	150,000	51,479	150,000	477,300
347-000	Parks & Recreation	36,144	40,622	28,164	42,246	42,750
349-000	Boat Trailer Parking	75,975	80,000	32,033	80,000	85,000
351-000	County & City Fines	4,581	1,425	1,750	1,750	1,800
360-000	Insurance Settlements	-	-	-	-	-
361-000	Interest Income	124,897	138,000	64,250	96,375	105,000
369-000	Miscellaneous Income/Private source	228,657	63,255	5,419	8,129	20,000
381-041	Transfer 10% Infrastructure	-	-	-	-	-
381-060	Transfer from Utility Fund	-	65,000	-	60,000	60,000
	Transfer from Building Fund	65,000	65,000	-	65,000	65,000
	Total General Fund Revenues	4,844,886	5,020,673	3,917,427	6,412,754	5,465,190
	Use of Reserves	-	-	-	-	-
	Total General Fund Revenues	4,844,886	5,020,673	3,917,427	6,412,754	5,465,190
EXPENSES						
511-000	Legislative					
	Commissioner Compensation	77,274	85,196	55,741	83,612	88,198
	Election Expenses	-	500	-	-	-
	Lobbyist Expenses	54,090	56,500	61,000	91,500	110,500
	Other Commission Expenses	19,900	20,350	18,953	28,430	19,350
	Total	151,264	161,762	135,694	203,541	218,048
513-000	Finance & Administration					
	Personnel Costs	414,406	421,196	421,196	501,196	571,003
	Materials, Supplies, Services	249,188	257,475	101,031	151,547	217,275
	Total	663,594	678,671	522,227	652,743	788,278
514-000	Legal Counsel	182,267	186,000	135,578	203,367	229,000
515-000	Comprehensive Planning	10,000	15,000	-	-	7,500
516-000	Judicial	7,734	2,500	1,777	2,666	2,700
519-000	City Hall					
	Rental Expense	53,229	45,000	25,824	38,736	17,500
	Maintenance/Supplies/Repair	60,680	30,000	12,488	18,732	25,000
	Furniture & Equipment	5,099	-	1,708	2,562	-
	Cleaning & Extermination/Misc	221	1,200	-	-	-
	Utilities	14,045	17,188	10,450	15,675	29,188
	Insurance	95,740	96,000	82,230	82,230	120,000
	Total	229,014	189,388	165,933	157,935	191,688

GENERAL FUND - REVENUE / EXPENSES RECAP

		ACTUAL FY 2024-2025	FISCAL YEAR 2026 Budget YTD Actual 12 Mo Est			BUDGET FY 2026-2027
521-000	Law Enforcement					
	Personnel Costs	1,033,525	1,106,694	724,967	1,087,451	1,196,180
	Materials, Supplies, Services	313,622	302,464	302,992	559,488	366,264
	Total	1,347,147	1,409,158	1,027,959	1,646,939	1,562,444
524-000	Code Department					
	Personnel Costs	87,101	149,922	40,217	45,244	117,907
	Materials, Supplies, Services	8,775	28,200	1,384	2,076	25,450
	Total	95,876	178,122	41,601	47,320	143,357
526-000	Fire/EMS	937,000	1,157,153	578,577	1,157,153	1,157,153
539-000	Public Works					
	Personnel Costs	552,895	596,891	446,400	669,600	721,693
	Materials, Supplies, Services	86,636	313,078	105,003	157,505	218,410
	Total	639,531	909,969	551,403	827,105	940,103
572-000	Parks & Recreation	526,795	488,658	231,153	346,730	509,570
575-000	Beautification	16,682	40,000	7,714	13,150	22,500
587-000	Reserves					
	Police Vehicles	-	10,000	-	10,000	10,000
	Golf Course Equipment	-	10,000	-	10,000	10,000
	Police Boat	-	7,000	-	7,000	4,000
	Boat Engine	-	-	-	2,000	3,000
	Office Equipment computer,etc.	-	21,725	-	21,725	10,000
	Street Broom & Hopper	-	14,000	-	14,000	2,000
	Pick Up Trucks PW	-	-	-	2,000	-
	Tractor Series 855	-	-	-	1,500	3,000
	Mower Trimmer	-	-	-	3,000	3,000
	Zero Turn Mower	-	-	-	2,000	3,000
	Generator	-	-	-	1,000	2,500
	Admin / Code Vehicles	-	-	-	3,000	-
	Tractor Attachments	-	-	-	1,000	2,500
	Roads Maint	1,576	2,000	-	2,000	50,000
	Court Resurfacing	-	-	-	-	-
	Total	1,576	59,225	-	80,225	103,000
588-000	Contingency Fund	241,646	50,000	24,440	50,000	50,000
	Total General Fund Expenses	5,050,126	3,969,240	3,424,056	5,338,872	5,925,342
	Addition to Reserves	(205,240)	118,753	493,371	1,073,882	(460,152)
	Total	4,844,886	4,087,993	3,917,427	6,412,754	5,465,190

Key Colony Beach
Millage Rate Analysis

	2.8340	Proposed Millage Rate	2025 Millage was 2.82
	2.7164	Roll Back Rate	2026 Millage is 0.496% increase over 2025
			2026 Millage is 4.329 % increase
			over rollback Rate
Current Year Proposed Rate as a % Change of Roll Back Rate	4.33%		
DR 420 Adjusted Taxable Value	1,348,260,091		
Millage Rate	<u>2.8340</u>	<u></u>	
Ad Valorem Taxes	\$3,820,969		

Fund: General Fund
Division: Commission

Revenues

GL #	Description		
311-000	Ad Valorem Taxes		
	0 2.8340 @ 97% Collection Rate		
		\$	3,706,340
315-000	Communication Service Tax		
	Collected and distributed by the State of Florida based on cell, land, internet and cable taxes.		
			63,500
321-000	Occupational Licenses		610,000
	Fees collected for Vacation Rentals, Long Term Rentals, and Commercial Businesses		
			-
333-000	Federal Law Enforcement		60,000
335-000	State Shared Revenues		
335-120	Municipal Revenue Sharing - Average \$2,556. per month	42,000.00	
335-150	Alcohol Beverage Tax	1,500.00	
335-180	Half Cent Sales Tax - Average \$14,128. per month	185,000.00	
			228,500
334-500	State Grants - see Grant worksheet	-	
337-000	Local Grants - See Grant Worksheet	477,300	
			477,300
347-000	Parks & Recreation		
347-230	Golf Course Lease	37,750	
347-520	Auditorium/Park Rentals	5,000	
			42,750
349-000	Boat Trailer Parking		85,000
	Long term and temporary parking fees.		
351-000	Court Cases		
351-100	County Court Fines	300	
351-200	Code Violations	1,500	
351-300	Code Board Fines	-	
			1,800
361-000	Interest Earnings		105,000
369-000	Miscellaneous Revenue/Fund raising/Contributions		20,000

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
Total Budgeted Revenues - General Fund		\$	5,525,190

Fund:	General Fund
Division:	Commission
Department	Legislative
Account Code	511

GL #	Discription	
511-100	Commissioner Stipend	\$ 88,198
511-110	Total Election Expenses	\$ -
511-145	Telephone	600
511-120	Travel, Meetings, Conferences	13,300
511-130	Dues & Subscriptions	4,450
511-140	Miscellaneous	1,000
511-150	Lobbyist	<u>110,500</u>
TOTAL LEGISLATIVE BUDGET		<u><u>\$ 218,048</u></u>

Department Legislative

Department # 511

Computation/Explanation

511-100	Stipend				
	Mayor-	per month	1,760.32	\$ 21,123.84	
		Commissioner x4 - per month	1,318.25	63,276.00	
		Merit funding allocation	4.56%	3,797.99	\$ 88,198
511-110	Election Expenses			10,000.00	10,000
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				1,000
	This items covers items such as business cards, commissioner ID's,				
511-150	Lobbyist				
	Retain 2 lobbyist's			108,000	
	Travel & Incidental Expenses			2,500	
					110,500
	Total Legislative Expenses				\$ 228,048

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

GL #	Description
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513-010	Salaries	\$ 366,102
513-011	Overtime	3,000
513-020	Payroll Taxes	28,236
513-030	Retirement Benefits	68,007
513-022	457(b) City Contribution for Employees	6,000
513-039	Medical Deductible	6,000
513-040	Group Health/Life Insurance & ADD	86,981
513-040	Dental & ST Disability	1,677
513-041	Workers Compensation	<u>5,000</u>

Total Personnel Costs	\$ 571,003
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513-045	Consultant Agreements	3,000
513-047	Temp Help	-
513-050	Telephone	5,000
513-060	Office Supplies/Operating Supplies	8,000
513-065	Computer Equipment & Repair	36,275
513-070	Postage & Freight	4,000
513-080	Dues & Subscriptions	28,000
513-090	Travel	9,300
513-100	Administrator Misc Expense	1,000
513-110	Copy Machine Rent/Supplies	3,700
513-130	Miscellaneous Expenses	30,000
513-140	Accounting Administration	58,000
513-150	Vehicle Maint /Fuel	1,000
513-160	Education Reimbursement	2,000
513-170	Disaster Preparation Expenses	4,000
513-200	Liability Insurance	<u>24,000</u>

Total Materials, Supplies, Services	<u>217,275</u>
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Total Budget	<u>\$ 788,278</u>	\$ 788,278	\$ -
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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	\$ 54.01	\$	112,349.00			
	Deputy Clerk (75% Adm. 25% Utility)	0.75	Hrly Rate	35.00	\$	54,594.00			
	Administrative Assistant (75% code, 25% Utility)	0.75	Hrly Rate	37.50	\$	58,503.75			
	Administrative Assistant (50% Adm, 25% Code,	0.5	Hrly Rate	33.65	\$	37,445.50			
		3							
					\$	262,892.25			
*	4.56% Merit funding allocation				\$	11,987.89			
								\$	274,880
	Salaries - Sub-total								
	City Administrator		Hrly Rate	43.86	\$	91,222.00			
*	0% COLA				\$	-			
	City Administrator Salary							\$	91,222
513-011	Overtime								3,000
513-020	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)								28,236
513-030	Retirement Benefits - City Contribution								
	13.59% for Regular Class Employees								37,356
	32.60% for Senior Management (Not applicable for City Adm.)								30,651
513-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)								
	\$ 1,500.00								6,000
513-039	Medical Deductible (Admin)								6,000
513-040	Medical Insurance								
	Health Insurance Premium - Administrative Staff	1,804.29	/ each mo			86,606			
	Life/AD&D Disability Premium - Adm. Staff	7.8090	/ each mo			375			
									86,981
513-040	Dental Insurance		419.28	Per Year Per Employee					1,677

513-041	Workers Compensation		5,000
513-040	Short Term Disability		-
513-045	Consultant services		3,000
513-047	Temp Help		-
513-050	Telephone		5,000
513-060	Office Supplies/Operating Supplies		8,000
513-065	Computer Equipment & Repair		
	New Hardware	6,000.00	
	KCS Maintenance Contract	12,000.00	
	Webmaster Services	8,400.00	
	Annual Internet Renewals	1,375.00	
	QuickBooks	3,500.00	
		-	
	Equipment - Misc.	5,000.00	
			36,275
513-070	Postage & Freight		4,000
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)	1,000.00	1,000
513-110	Copy Machine Rent/Supplies \$200. per month x 12 months		3,700
513-130	Miscellaneous Expense Includes , new employee drug screens, KCB 70th City Birthday Celebration labels for boat trailers, employee ID's, & other tributes and such expenses that do not fit in to other categories. Staff Shirts, Donations, meals		30,000
513-140	Accounting Administration Bishop, Rosasco Contract Julio Buzzi, CPA - Annual Audit (40% of \$30,000 pd by UB)	40,000.00 18,000.00	58,000
513-150	Admin maint /fuel		1,000
513-160	Training / Education		2,000
513-170	Disaster Preparation Expenses		4,000
513-200	Liability Insurance FMIT		24,000
Total Financial & Administrative Expense			<u>\$ 788,278</u>

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

GL #	Description	
514-010	Legal Fees	\$220,000
514-020	Legal Advertising	<u>9,000</u>
	Total Legal Budget	<u><u>\$229,000</u></u>

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

GL #	Description		
515-020	Planning Consultant	\$ 7,500	
515-030	Cost of Variance/Amendment	-	
515-040	Comp. Land Use Plan	-	
			<u><u>\$ 7,500</u></u>

Fund:	General Fund
Division:	Commission
Department	Judicial
Account Code	516

GL #	Description	
516-010	Ordinance Codification	<u>\$ 2,500</u>
	Total Judicial Expenses	<u><u>\$ 2,700</u></u>

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

GL #	Description	
519	Temporary City Hall Facilities	\$ 17,500
519	Building Maintenance & Supplies	25,000
519	Utilities	29,188
519	Insurance	<u>120,000</u>
Total City Hall Budget		<u><u>\$ 191,688</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 (partial year)	\$ 17,500	17,500
519-020	Building Maintenance		15,000
519-021	City Hall Repairs - see Infrastructure Section		-
519-040	Cleaning and Extermination		10,000
		-	
519-XXX	Utilities		
519-080	Electricity	22,000	
519-090	Water - City Hall & City Park	4,500	
519-110	Storm Water - 20 lots @ \$84. each	1,680	
519-100	Sewer	1,008	
			29,188
519-XXX	Insurance		
519-120	Fire Insurance & Extended Coverage	100,000	
519-140	Flood Insurance	20,000	
			120,000
	Total City Hall Expense		<u>191,688</u>

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

GL #	Description		
521-010	Salaries	637,071	
521-020	Overtime	50,000	
521-22	457(b) City Contribution for Employees (\$1,500 Max per Employee)	9,000	
521-025	Incentive Pay	5,500	
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	52,772	
521-039	Medical Deductible (police)	4,000	
521-040	Retirement Benefits	276,397	
521-050	Medical Coverage	145,215	
	Dental & ST Disability	2,725	
	Statutory Insurance Coverage for Police	1,000	
521-065	Workers Compensation	10,000	
	Total Personnel Costs		1,196,180
521-070	Gas and Repairs	40,000	
521-075	Computer Equipment, Repair & Warranty	9,000	
521-080	Miscellaneous	165,000	
521-090	Dues and Subscriptions	11,000	
521-095	Conference Expenses	4,000	
521-120	Telephone	7,000	
521-140	Patrol Boat	6,200	
521-170	Contract Services	80,000	
521-160	Uniform Replacement	4,000	
521-190	Office Trailer Rent	8,500	
521-200	Ins. Lib,Auto, Auto damage	8,564	
521-220	Legal Fees	8,000	
521-550	New Hire Expenses	15,000	
	Total Materials, Supplies, Services		366,264
	Total Law Enforcement Budget		1,562,444

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

Computation/Explanation

521-010 Salaries	2184 hours					
	Police Chief	Hrly Rate	55.30	\$	115,033.00	
	Police Supervisor	Hrly Rate	46.96		97,669.00	
	Patrol Officer	Hrly Rate	46.96		97,675.00	
	Patrol Officer	Hrly Rate	42.55		88,500.00	
	Patrol Officer	Hrly Rate	36.76		76,461.84	
	Patrol Officer	Hrly Rate	38.08		79,206.00	
	Patrol Officer (50% of the fiscal year)	Hrly Rate	37.50		39,000.00	
						\$ 593,545
	* 8.00% Union representative member increases					38,281
	4.56% Merit funding allocation - salary employees					5,246
521-020	Overtime					50,000
	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)					9,000
521-025	Incentive Pay					5,500
	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)					52,772
513-030	Retirement Benefits - City Contribution					
	37.74% for Special Risk Employees					276,397
513-039	Medical Deductible (police)					4,000
521-050	Medical Insurance					
	Healthy Insurance Premium	6.5 employees	\$ 1,804.26	Per Month	142,247.86	
	Life/AD&D/Disability Premium	38.04/month 6.5 employees			<u>2,967.12</u>	
						145,215
521-050	Dental Insurance	419.28		6.5 employees		2,725

521-050 Short Term Disability		-
521-065 Workers Compensation	3.5	10,000
521-060 Statutory Insurance Coverage For Police		1,000
521-070 Gas & Repairs		40,000
521-075 Computer Equipment, Repair & Warranty		9,000
This covers the computers and printers, and associated supplies, in the office and in the patrol cars.		
521-080 Miscellaneous/Homeland Security		165,000
Includes ammunition, security improvements, radar updates, weapon updates, one new vehicle, and other required expenses.		
521-085 Dues and Subscriptions, software, etc		11,000
521-095 Conference Expenses		4,000
Training not offered in Monroe County and the Annual Police Chief Training Conference.		
521-120 Telephone		7,000
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		4,000
Replacement costs of issued equipment like duty belts, holsters, jackets, etc.		
521-170 Contract Police Services		80,000
Boat patrol, MCSO coverage		
521-190 Office trailer(partial year) , water,electric,		8,500
521-200 Insurance Lib,Auto,Auto Damage		8,564
521-220 Legal Fees (updated contract 2026)		8,000
521-550 Training (current and new hires)		15,000
Total Law Enforcement Budget		\$ 1,562,444

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

GL #	Description		
254-040	Salaries	79,383	
524-042	Payroll Taxes	5,808	
524-043	Overtime	500	
524-045	Retirement Benefits	10,386	
524-050	Medical Coverage	18,475	
524-050	Dental& ST Disability	356	
524-022	457 (b)City Contrib	1,500	
524-039	Medical Deductible	1,500	
524-052	Workers Compensation	0	
	Total Personnel Costs		117,907
524-010	Temp Help Vacation Inspections	0	
524-020	Advertising	250	
524-060	Dues & sub.	3,500	
524-065	Telephone	1,200	
524-070	Miscellaneous	8,000	
524-075	Citizen Serve/ rental Software	8,000	
524-200	Insurance	1,800	
524-080	Vehicle Maint/Fuel	2,000	
524-090	Vehicle Insurance	700	
	Total Materials, Supplies, Services		25,450
	Total Protective Services Budget		<u><u>\$ 143,357</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	0.5	Hrly Rate \$ 37.50	\$ 39,000.00	\$ 39,000.00
	Administrative Assistant	0.25	Hrly Rate \$ 35.00	\$ 72,792.00	\$ 18,198.00
	Administrative Assistant	0.25	Hrly Rate \$ 36.01	\$ 74,891.00	\$ 18,722.75
	Total Headcount allocated	1			<u>\$ 75,920.75</u>
	* 4.56% Merit funding allocation				3,462
524-042	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)				5,808
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				500
524-045	Retirement Benefits - City Contribution 13.59%				10,386
524-052	Medical Insurance				
	Health Insurance Premium	\$ 1,804.26 /month* 0.85 employee		18,403.45	
	Life/AD&D/Disability Premium	\$ 7.56 /month*0.85 employee		<u>71.40</u>	
					18,475
524-052	Dental Insurance	419.28	0.85 Employees		356
524-052	Short Term Disability				-
524-052	Workers Compensation				-
524-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)				1,500
524-039	Medical Deductible				1,500
524-060	Dues & Subscriptions				3,500
524-020	Advertising				250
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.	8,000
524-075	Citizenserve Software/ Rentalscape Program Web-based program for Code Enforcement, Building Permits and Inspections	8,000
524-080	Vehicle Insurance	700
524-090	Vehicle Maint /Fuel	2,000
Total Protective Services Budget		\$ 143,357

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

GL #	Description		
539-010	Salaries	465,356	
539-011	Overtime	4,000	
539-020	Payroll Taxes	35,906	
539-022	457(b) City Contribution for Employees	7,500	
539-030	Retirement Benefits	61,611	
539-039	Medical Deductible	7,500	
539-040	Medical Coverage	108,724	
539-040	Short Term Disability	-	
539-040	Dental Insurance	2,096	
539-101	Workers Compensation	29,000	
	Total Personnel Costs		721,693
539-045	Vehicle Insurance	5,000	
539-050	Equipment Repairs	20,000	
539-065	Telephone	700	
539-070	Vehicle Fuel	8,000	
539-080	Maintenance Supplies	20,000	
539-085	Tool Purchases	4,500	
539-200	Dumpster Service	19,000	
539-510	Service Bldg. - Maintenance	25,000	
539-520	Service Bldg. - Electricity	1,600	
539-530	Service Bldg. - Water	1,500	
539-540	Service Bldg. - Sewer	1,000	
539-550	Service Bldg. - Fire Insurance	6,000	
539-555	Lib Insurance	5,360	
539-560	Service Bldg. - Flood Insurance	15,750	
539-630	Capital Outlay - Equipment/Building	85,000	
	Total Materials, Supplies, Services		218,410
	Total Public Works Budget		940,103

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

GL #	Description	
526-010	Fire Services/EMS Ambulance Expense	\$ 1,157,153

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
Account Code:

539

Computation/Explanation

539-010	Salaries							
	Public work Dept Head			Hrly Rate		\$	117,690.00	
	Public Works Foreman			Hrly Rate		\$	89,336.00	
	Public Works Ass't - 40 hrs wk (Hrly)	Level 1		Hrly Rate			87,733.00	
	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			65,000.00	
	Public Works Ass't - Part Time seasonal help						16,000.00	
								\$ 445,759
	* 4.56% Merit funding allocation							19,597
539-010	Overtime							4,000
	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)							35,906
539-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)							7,500
539-030	Retirement Benefits - City Contribution							
	13.59%							61,611
539-039	Medical Deductible							7,500
539-040	Medical Insurance							
	Health Insurance Premium	\$	1,804.26	/month* 5 emp			108,255.60	
	Life/AD&D/Disability Premium	\$	7.8090	/month* 5 emp			468.54	
								108,724
539-040	Dental Insurance	419.28		x 5 Employees				2,096
539-040	Short Term Disability							-
539-101	Workers Compensation	9.57						29,000
539-045	Vehicle Insurance							5,000
539-050	Equipment Repairs							20,000
539-065	Telephone							700
539-070	Vehicle Fuel							8,000

539-080	Maintenance Supplies	20,000
539-085	Tool Purchases	4,500
539-200	Dumpster Services Golf Course, City property, Maintenance Bldg., Parks, City Hall Property garbage & yard waste.	19,000
539-510	Service Bldg. - Maintenance	25,000
539-520	Service Bldg. - Electricity	1,600
539-030	Service Bldg. - Water	1,500
539-540	Service Bldg. - Sewer	1,000
539-550	Service Bldg. - Fire Insurance	6,000
539-555	Lib.Ins	5,360
539-560	Service Bldg. - Flood Insurance	15,750
539-630	Capital Outlay - Equipment/Building	<u>85,000</u>
Total Public Works Budget		<u><u>\$ 940,103</u></u>

Fund:	General Fund
Division	Commission
Department	Parks & Recreation
Account Code	572

GL #	Description		
	City Parks - ReUse Water	\$ 60,000	
	City Parks - Water & Sewer	26,350	
	City Parks - Electricity	8,220	
	City Parks - Utilities		\$ 94,570
572-018	Buoys		9,000
572-021	City Parks Improvements		127,500
575-020	City Parks Maintenance	45,000	
572-022	City Parks Miscellaneous	45,000	
575-080	City Parks - Contract Maintenance	75,000	
572-040	City Parks - Tennis/Pickle Ball Maintenance	5,000	
			170,000
572-050	Golf Course Improvements/Maintenance		100,000
	City Parks Insurance		4,500
	City Parks RE Taxes		4,000
	Total City Parks Budget	\$	509,570

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	1,800
572-012	7th Street Playground - Electric	700
572-018	Buoys	9,000
572-020	City Parks Maintenance	45,000
575-080	City Parks - Contract Maintenance	75,000
572-021	City Parks - Improvements	127,500
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.	45,000
572-023	City Parks Reuse Water	60,000
572-040	Tennis/ Pickle Ball Court Maintenance	5,000
572-041	Tennis Courts/Pickleball - Electricity	2,000
572-050	Golf Course Improvements/Mainenance	100,000
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	1,150
572-061	City Hall Park - Electricity	400
572-070	Gazebo Park - Water	400
572-071	Gazebo Park - Electric	720

572-072	East Side Park - Water	9,000
572-073	East Side Park - Electric	700
572-074	Sunset Park - Water and Sewer	9,000
572-075	Sunset Park - Electricity	3,000
572-076	Waterfront Park - Electricity	<u>700</u>
Total City Parks Budget		<u>\$ 509,570</u>

Fund:	General Fund
Division:	Commission
Department:	Beautification
Account Code	575

GL #	Description	
575-030	Maintenance	\$ 7,500
575-040	Plantings	7,500
575-050	Holiday Supplies	7,500
575-052	Holiday Special Event Insurance	<u>-</u>
Total Beautification Budget		<u><u>\$ 22,500</u></u>

Fund:	General Fund
Division:	Commission
Department:	Reserves
Code:	587

GL #	Description	
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	10,000
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	-
587-125	Roads Maint.	50,000
	Total Reserve Funding	\$ 103,000

Fund: General Fund
Division: Commission
Department: Contingency
Account Code: 588

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

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 2025 - 2026			BUDGET
		FY 2024-2025	Budget	YTD Actual	12 Mo Est	FY 2026-2027
322-010	Building Permits	488,699	531,380	263,919	395,879	500,000
322-031	Building Permit Training Fees	5,172	8,500	-	-	4,000
366-140	Interest Income	18,156	18,000	8,967	13,451	9,000
369-100	Miscellaneous Income	5,029	5,000	5,727	8,591	5,000
	TOTAL	\$ 517,056	\$ 562,880	\$ 278,613	\$ 417,920	\$ 518,000
	Use of Fund Reserves	-	-	-	-	200,000
	Total building Fund Revenues	\$ 517,056	\$ 562,880	\$ 278,613	\$ 417,920	\$ 718,000
Acct. No.	EXPENSES					
514-010	Legal Fees	468	4,000	-	-	2,000
524-040	Salaries	258,881	281,015	132,081	198,122	218,165
524-042	Payroll Taxes	16,658	21,574	10,256	15,384	16,766
524-043	Overtime	815	1,000	98	147	1,000
524-045	Retirement Benefits	32,254	39,426	20,245	30,368	29,649
524-050	Medical Coverage & Benefits	66,687	69,391	30,323	45,485	44,747
	Medical Deductible	2,375	4,500	234	351	3,000
	457(b) City Contributions	5,255	4,500	3,000	3,000	3,000
524-055	Contingency	-	2,000	-	-	2,000
524-052	Workers Compensation	5,436	8,314	10,871	10,871	11,000
524-010	Inspection Fees - Other	-	5,000	8,100	12,150	12,000
524-020	Advertising	1,000	1,000	-	-	1,000
524-060	Conference Expenses	2,664	5,000	-	-	5,000
524-047	Liability Insurance	-	5,360	-	-	5,360
524-050	Office water,electric		10,000			10,000
524-065	Telephone	2,778	3,500	2,278	3,417	3,500
524-070	Miscellaneous	2,412	25,000	289	434	35,000
524-075	Citizen Serve Software	(6,893)	13,000	6,300	13,000	13,000
524-080	Vehicle Maint/fuel	1,324	2,500	1,193	1,790	2,500
524-090	Vehicle Insurance	652	2,800	-	2,800	2,800
524-311	Professional Services	12,998	4,000	-	-	4,000
524-602	Capital Outlay - vehicle	36,852	50,000	-	50,000	80,000
	Transfer to General Fund	65,000	-	-	65,000	65,000
	Transfer to Capital Fund					-
	TOTAL	507,616	562,880	225,268	452,317	570,488
	Addition to Fund Reserves	9,440	-	53,345	(34,397)	(52,488)
	Total Building Fund	517,056	562,880	278,613	417,920	\$ 518,000

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

GL #	Description		
254-040	Salaries	\$	218,165
524-042	Payroll Taxes		16,766
524-043	Overtime		1,000
524-045	Retirement Benefits		29,649
524-022	457 b Contribution		3,000
524-039	Medical Deductible		3,000
524-050	Medical Coverage		44,747
524-052	Workers Compensation/ st/d		11,000
	Total Personnel Costs	\$	327,328
514-010	Legal Fees		2,000
524-055	Contingency		2,000
524-010	Inspection Fees - Other		12,000
524-020	Advertising		1,000
524-047	Insurance		5,360
524-060	Conference Expenses		5,000
524-065	Telephone		3,500
524-070	Miscellaneous		35,000
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 - Vehicle		80,000
	Total Materials, Supplies, Services		178,160
	Total Protective Services Budget	\$	505,488

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

		Computation/Explanation				
514-010	Legal Fees					2,000
524-040	Salaries					
	Building Official	Hrly Rate	\$ 56.58	\$	117,690.00	
	Building Asst./Administration (100%)	Hrly Rate	43.73	\$	90,961.00	
						208,651
	* 4.56% Merit funding allocation					9,514
524-022	457(b) City Contribution for Employees (\$1,500 Max per Employee)					3,000
524-039	Medical Deductible					3,000
524-042	Payroll Taxes 7.65% (6.20% FICA, 1.45% Medicare)					16,766
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					
	13.59% Updated 2026 estimate 8 % over 2025					-
						29,649
524-050	Medical Insurance					
	Health Insurance Premium	\$ 1,804.26 /month* 2 employees			43,302.24	
	Life/AD&D/Disability Premium	\$ 7.8090 /month*2 employees			<u>187.42</u>	
						43,490
524-052	Dental Insurance	419.28	2 Employees			1,258

524-052	Short Term Disability		-
524-052	Workers Compensation	2.55	11,000
524-047	Insurance		5,360
524-005	Reserve		-
524-010	Inspection Fees/Contract services		12,000
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		
	Includes camera cards, ink cartridges, inspection forms and other expenses that do not not fit into other categories. Document Storage/Scanning. CRS contract services (\$10,000)		35,000
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 - Vehicle		80,000
	Total Protective Services Budget		\$ 505,488

ROAD RESERVE FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2025 - 2026				BUDGET
		FY 2024-2025	Budget	YTD	Actual	12 Mo Est	FY 2026-2027
312-410	Local Option Gas Tax	\$14,934	\$ 15,000		\$8,006	\$12,009	\$ 13,000
312-420	New Local Option Gas Tax	26,125	21,000		12,767	19,151	20,000
337-401	Gas Tax Share - Monroe County	22,312	25,000		16,734	25,101	26,000
335-122	Revenue Sharing - 8th Cent Tax	9,597	8,500		5,034	7,551	8,000
361-000	Interest Income	18,366	20,000		10,867	\$16,301	16,000
361-125	Grant To Cover Road Data Gathering		-		-	-	-
	TOTAL	91,334	89,812		53,408	80,112	83,000
	Use of Fund Reserves						
	Total Road Fund Revenues	\$ 91,334	\$ 89,812	\$ 53,408	\$ 80,112	\$ 83,000	
Acct. No.	EXPENSES						
541-000	Road & Street Facilities	77,703	101,000		42,826	64,239	98,000
587-000	Reserves	-	-		-	-	-
	TOTAL	77,703	101,000		\$42,826	\$64,239	\$ 98,000
	Addition to Fund Reserves	13,631	(11,188)		10,582	15,873	(15,000)
	Total Road Fund	\$ 91,334	\$ 126,500		53,408	80,112	\$ 83,000

Fund: ROAD RESERVE FUND
Division: Commission

REVENUES

GL # Description

312-410 Local Option Gas Tax
Collected and distributed by the State of Florida \$ 13,000

312-420 New Local Option Gas Tax 20,000
Collected and distributed by the State of Florida

337-401 Gas Tax Share - Monroe County 26,000
Collected and distributed by Monroe County

335-122 Revenue Sharing - 8th Cent 8,000
Collected and distributed by State of Florida

361-130 Interest Income 16,000

Total Road Reserve Fund Revenue

\$ 83,000

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

Computation/Explanation		
Road & Street Facilities	541	
541-010 Street Lighting	41,000	
541-020 Street/ Waterway Signs	9,000	
541-030 Street Maintenance	40,000	
541-035 Street height data/condition	8,000	
541-000 Road & Street Facilities		98,000
Total Road Fund Expenses		\$ 98,000

INFRASTRUCTURE FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2025 - 2026			BUDGET
		FY 2024 - 2025	Budget	YTD Actual	12 Mo Est	FY 2026-2027
312-600	Infrastructure Tax	382,503	378,627	251,586	377,379	375,000
334-000	Grants (Federal Grants - Dry Floodproofing 2026/2027)	47,750	53,856	-	53,856	211,324
334-xxx	Rebuild Florida Mitigation General infrastructure Program Harden EOC/Police New City Hall, use of Debt from First Horizon Loan June 2026	-	2,483,130	450,395	2,282,859	1,500,000
361-120	Interest Income	81,143	66,062	43,656	65,484	21,000
	Total Revenues	511,396	2,981,675	745,637	2,779,578	2,107,324
	Planned Use of Reserves	-	-	-	1,170,043	2,528,493
	Total Infrastructure Revenues	511,396	2,981,675	745,637	3,949,621	4,635,817
Infrastructure funds and General funds to be used						
Acct. No.	EXPENSES					
582-000	Long Term Debt Payments	161,355	161,355	107,570	161,355	447,579
587-000	Infrastructure Projects	591,257	4,967,524	1,071,680	3,788,266	4,188,238
	Total	752,612	2,710,414	1,179,250	3,949,621	4,635,817
	Addition to/(Use of) Unrestricted Reserves	(241,216)	137,497	(433,613)	-	-
	Net Infrastructure Income	(241,216)	2,847,911	745,637	3,949,621	-

Fund: Infrastructure Tax
Division: Commission

REVENUES

GL #	Description		
312-600	Infrastructure Tax		
	Collected and distributed by the State of Florida	\$	375,000
334-XXX	Grant funding		
	Federal Grant - Flood Proofing - Maintenance Building		196,950
361-120	Interest Income		21,000
XXX-XXX	Proceeds from debt loan - First Horizon June 2026		1,500,000
Total Infrastructure Fund Revenue			\$ 2,096,577

EXPENSES

		Computation/Explanation	
581-000	Long Term Dept Payment - Sunset Park/Sadowski lighting	13,446	161,355
	Long Term Dept Payment - City Hall Improvements	23,852	286,224
	City Hall Hardening (renovation and new portion)		3,239,204
	Phase II floodproofing Public Works Building (Total costs, FEMA funding \$209,220. Local funding \$23,247)		218,834
	Basketball court	-	60,000
	Boat Ramp improvements for access - removed		-
	Grant summary for total amounts - Grant worksheet	-	624,000
	Sadowski Bridge Maint		20,000
589-000	Fire Safety		
589-003	Fire Hydrant Inspections	1,200	
589-017	Fire/EMS Capital Infrastructure Fund	25,000	
			26,200
Total Infrastructure Fund Expenses			\$ 4,635,817

IMPACT FEES FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2025 - 2026			BUDGET
		FY 2024-2025	Budget	YTD Actual	12 Mo Est	FY 2025-2026
361-110	Interest	7,861	6,800	3,848	5,772	5,000
363-000	Impact Fees	(1,076)	-	-	-	-
	Planned Use of Reserves	-	-	-	-	-
	TOTAL	6,785	6,800	3,848	5,772	5,000
Acct. No.	EXPENSES					
589-051	Impact Fees - Total	75,155	215,600	3,050	3,050	-
	Impact Fund Reserve	-		-	-	-
	TOTAL	5,342	(6,085)	3,050	2,722	5,000

Fund: Impact Fees
 Division: Commission

REVENUES

GL #	Description	
361-110	Impact Fund Interest	\$ 5,000
Total Impact Fund Revenue		<u><u>\$ 5,000</u></u>

EXPENSES

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

2027 General Budget Grant Summary - Updated 13Au26

Item	Description	Source	Total Amount	Local Share	Net Revenue
1	Sunset Park Gazebo	TDC	\$ 60,000.00	\$ -	\$ 60,000.00
2	Pickleball Restroom	TDC	\$ 115,000.00	\$ 34,500.00	\$ 80,500.00
3	Fitness Trail	TDC	\$ 149,000.00	\$ 44,700.00	\$ 104,300.00
4	City Hall Sign	TDC	\$ 75,000.00	\$ -	\$ 75,000.00
5	Basketball Court	TDC	\$ 110,000.00	\$ 33,000.00	\$ 77,000.00
6	7th Street Bathroom	TDC	\$ 115,000.00	\$ 34,500.00	\$ 80,500.00
	Totals		\$ 624,000.00	\$ 146,700.00	\$ 477,300.00

\$ 477,300.00 TDC portion