CITY OF KEY COLONY BEACH - BUDGET SUMMARY BY FUNDS
FY 2026-2027 - Adopted 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	Judical 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	FISCAL YEAR 2026			BUDGET
		FY 2024-2025	Budget	YTD Actual	12 Mo Est	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 sour	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	FISCAL YEAR 2026			BUDGET
		FY 2024-2025	Budget	YTD Actual	12 Mo Est	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
Current Year Proposed Rate as a			over rollback Rate
% Change of Roll Back Rate	**4.33%**		

DR 420 Adjusted Taxable Value	1,348,260,091
Millage Rate	2.8340
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 Fu 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		110,500
	TOTAL LEGISLATIVE BUDGET	$	218,048

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 & 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				1,000
	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**			
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	5,000		
	Total Personnel Costs		$ 571,003	
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	24,000		
	Total Materials, Supplies, Services		217,275	
	Total Budget		$ 788,278	$ 788,278 $ -

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		30,000
	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		
513-140	Accounting Administration		
	Bishop, Rosasco Contract	40,000.00	
	Julio Buzzi, CPA - Annual Audit (40% of $30,000 pd by UB)	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		$ 788,278

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

GL #	**Description**		
514-010	Legal Fees	$220,000	
514-020	Legal Advertising	9,000	
	Total Legal Budget		$229,000

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	-	
			$ 7,500

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

GL #	**Description**		
516-010	Ordinance Codification	$ 2,500	
	Total Judicial Expenses		$ 2,700

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	120,000
	Total City Hall Budget	$ 191,688

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 Exterimation			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			191,688

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	
			366,264
	Total Materials, Supplies, Services		
	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 Superviser	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			2,967.12	
						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	Statuatory Insurance Coverage For Police		1,000
521-070	Gas & Repairs		40,000
521-075	Computer Equipment, Repair & Warranty This covers the computers and printers, and associated supplies, in the office and in the patrol cars.		9,000
521-080	Miscellaneous/Homeland Security Includes ammunition, security improvements, radar updates, weapon updates, one new vehicle, and other required expenses.		165,000
521-085	Dues and Subscriptions, software, etc		11,000
521-095	Conference Expenses Training not offered in Monroe County and the Annual Police Chief Training Conference.		4,000
521-120	Telephone Office phone and Chief's cell		7,000
521-140	Patrol Boat Boat expenses including everything from life jackets to maintenance, not including fuel.		6,200
521-160	Uniform Replacement Replacement costs of issued equipment like duty belts, holsters, jackets, etc.		4,000
521-170	Contract Police Services Boat patrol, MCSO coverage		80,000
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		$ 143,357

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				$ 75,920.75

* 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 employe	18,403.45
Life/AD&D/Disability Premium	$ 7.56	/month*0.85 employee	71.40
			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	85,000
	Total Public Works Budget	**$ 940,103**

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	700
	Total City Parks Budget	**$ 509,570**

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		-
	Total Beautification Budget	**$**	**22,500**

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	**$**	**50,000**

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 FY 2024-2025	FISCAL YEAR 2025 - 2026 Budget	YTD Actual	12 Mo Est	BUDGET 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	187.42		
							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 Certification tests and expenses including new Fire Safety Certification and membership fees for Building Offical Associations			5,000
524-065	Telephone Includes Office Telephone and Cell Phone Charges for the Bldg. Off. & the Asst.			3,500
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 FY 2024-2025	FISCAL YEAR 2025 - 2026 Budget	YTD Actual	12 Mo Est	BUDGET 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 Collected and distributed by the State of Florida		20,000
337-401	Gas Tax Share - Monroe County Collected and distributed by Monroe County		26,000
335-122	Revenue Sharing - 8th Cent Collected and distributed by State of Florida		8,000
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 FY 2024 - 2025	FISCAL YEAR 2025 - 2026 Budget	YTD Actual	12 Mo Est	BUDGET 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	-	2,483,130	450,395	2,282,859	1,500,000	
	Harden EOC/Police New City Hall, use of Debt from First Horizon Loan June 2026						
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	Infrastructure funds and General funds to be used
	Total Infrastructure Revenues	511,396	2,981,675	745,637	3,949,621	4,635,817	
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 FY 2024-2025	FISCAL YEAR 2025 - 2026 Budget	YTD Actual	12 Mo Est	BUDGET 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	$ 5,000

EXPENSES

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

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	$ 6,245.75	$ 5.25	$ 6,251

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