VILLAGE OF KEY BISCAYNE

Village Council
Joe I. Rasco, Mayor
Oscar Sardinas, Vice Mayor
Michael F. Bracken
Franklin H. Caplan
Edward London
Nancy Stoner
Fernando A. Vazquez

BUDGET HEARING

TUESDAY, SEPTEMBER 08, 2026
6:30 PM

1. **CALL TO ORDER/ROLL CALL OF MEMBERS**

2. **PLEDGE OF ALLEGIANCE**

3. **BRIEF COMMENTS BY COUNCIL**

4. **PUBLIC COMMENTS:**
If you would like to speak during public comments, please fill out a blue request form available at the Council Chamber entrance and submit it to the Village Clerk prior to the start of the meeting. When your name is called, please come forward to the podium and state your name and address. (If applicable, please state if you are a hired consultant or Village employee and/or engaged in lobbying activities and/or representing an organization.) Unless otherwise provided by Council, members of the public will have three (3) minutes to speak.

5. **MILLAGE RESOLUTION:**

5.A.

A RESOLUTION OF THE VILLAGE OF KEY BISCAYNE, FLORIDA, **ADOPTING THE PROPOSED MILLAGE RATE OF THE VILLAGE OF KEY BISCAYNE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027, PURSUANT TO FLORIDA STATUTE 200.065 (TRIM BILL); SETTING A DATE FOR A FINAL PUBLIC HEARING TO ADOPT THE MILLAGE RATE;** PROVIDING FOR AN EFFECTIVE DATE. (VILLAGE MANAGER)

RECOMMENDATION: APPROVAL

TAB 1

6. ORDINANCE:

6.A.

AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE, FLORIDA **ADOPTING THE BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027 PURSUANT TO SECTION 200.065, FLORIDA STATUTES (TRIM BILL);** AND PROVIDING FOR AN EFFECTIVE DATE. (VILLAGE MANAGER)

FIRST READING

RECOMMENDATION: APPROVAL

TAB 2

7. SCHEDULE OF FUTURE MEETINGS/EVENTS:

LOCAL PLANNING AGENCY MEETING
THURSDAY, SEPTEMBER 10, 2026, 6:00 P.M., COUNCIL CHAMBER

SPECIAL COUNCIL MEETING
THURSDAY, SEPTEMBER 10, 2026, 6:15 P.M., COUNCIL CHAMBER

2ND BUDGET HEARING
TUESDAY, SEPTEMBER 22, 2026, 6:30 P.M., COUNCIL CHAMBER

COUNCIL WORKSHOP-RIAP UPDATE & ZORC RECOMMENDATIONS
TUESDAY, SEPTEMBER 29, 2026, 6:00 P.M., COUNCIL CHAMBER

8. ADJOURNMENT

I. ANY PERSON WISHING TO ADDRESS THE VILLAGE COUNCIL ON AN ITEM ON THIS AGENDA IS ASKED TO REGISTER WITH THE VILLAGE CLERK PRIOR TO THAT ITEM BEING HEARD. PRIOR TO MAKING A STATEMENT, PLEASE STATE YOUR NAME AND ADDRESS FOR THE RECORD.

II. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, ALL PERSONS WHO ARE DISABLED AND WHO NEED SPECIAL ACCOMMODATIONS TO PARTICIPATE IN THIS PROCEEDING BECAUSE OF THAT DISABILITY SHOULD CONTACT THE OFFICE OF THE VILLAGE CLERK, 88 WEST MCINTYRE STREET, KEY BISCAYNE, FLORIDA 33149, TELEPHONE NUMBER (305) 365-5506, NOT LATER THAN TWO BUSINESS DAYS PRIOR TO SUCH PROCEEDINGS.

III. IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE VILLAGE COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT A MEETING OR HEARING, 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 (F.S.286.0105).

IV. IN ACCORDANCE WITH VILLAGE CODE SECTION 2-161, ADOPTING SECTION 2-11.1(s) OF THE MIAMI-DADE COUNTY CODE, ANY PERSON ENGAGING IN LOBBYING ACTIVITIES, AS DEFINED THEREIN, MUST REGISTER AT THE VILLAGE CLERK'S OFFICE BEFORE ADDRESSING THE COUNCIL ON THE ABOVE MATTERS OR ENGAGING IN LOBBYING ACTIVITIES.

THE ABOVE MEETINGS ARE HELD IN THE COUNCIL CHAMBER, 560 CRANDON BOULEVARD AND ARE SUBJECT TO CHANGE. ZONING MEETINGS AND SPECIAL COUNCIL MEETINGS WILL BE SCHEDULED ON AN AS NEEDED BASIS. PLEASE VISIT www.keybiscayne.fl.gov TO VIEW THE MEETING SCHEDULE.

RESOLUTION NO. 2026-__

A RESOLUTION OF THE VILLAGE OF KEY BISCAYNE, FLORIDA, ADOPTING THE PROPOSED MILLAGE RATE OF THE VILLAGE OF KEY BISCAYNE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027, PURSUANT TO FLORIDA STATUTE 200.065 (TRIM BILL); SETTING A DATE FOR A FINAL PUBLIC HEARING TO ADOPT THE MILLAGE RATE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 24, 2026, the Village of Key Biscayne (the "Village") transmitted the Certificate of Taxable Value to the Property Appraiser determining the "Proposed Millage Rate" for the fiscal year commencing October 1, 2026, and further scheduled the public hearing required by Section 200.065 of the Florida Statutes to be held on September 8, 2026, at 6:30 p.m.; and

WHEREAS, the Property Appraiser has properly noticed the public hearing scheduled for September 8, 2026, at 6:30 p.m., as required by Chapter 200 of the Florida Statutes; and

WHEREAS, said public hearing, as required by Section 200.065(2)(c), was held by the Village Council on September 8, 2026, commencing at 6:30 p.m., as previously noticed and the public and all interested parties having had the opportunity to address their comments to the Village Council and the Village Council having considered the comments of the public regarding the proposed millage rate and having complied with the "TRIM" requirements of the Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF KEY BISCAYNE, FLORIDA AS FOLLOWS:

Section 1. **Recitals.** That each of the above-stated recitals are hereby adopted, confirmed, and incorporated herein.

Section 2. **Adoption of Proposed Millage.** That the proposed millage rate for the Village of Key Biscayne for the fiscal year commencing October 1, 2026, through September 30, 2027, be and is hereby fixed at the rate of 2.8708 mills, which is $2.87 dollars per $1,000.00 of assessed property value within the Village of Key Biscayne.

Section 3. **Rolled-Back Rate.** That the roll-back rate is 2.7420 mills and the proposed millage rate is 2.8708 mills which is 0.1288, or 4.70% over the rolled-back rate.

Section 4. **Schedule of Budget Hearing.** That a final public hearing to adopt a millage rate and budget for the fiscal year commencing October 1, 2026, through September 30, 2027, be and is hereby set as a Council Meeting, on Tuesday, September 22, 2026, at 6:30 p.m.

Section 5. **Notice.** That the Village Clerk be and is hereby directed to advertise said public hearing as required by law.

Section 6. **Effective Date.** That this resolution shall be effective immediately upon adoption.

PASSED and ADOPTED this ________day of September, 2026.

JOE I. RASCO
MAYOR

ATTEST:

JOCELYN B. KOCH
VILLAGE CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.
VILLAGE ATTORNEY

ORDINANCE NO. 2026-__

AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE, FLORIDA ADOPTING THE BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027 PURSUANT TO SECTION 200.065, FLORIDA STATUTES (TRIM BILL); AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village Manager presented to the Village Council a "Tentative General Fund Operating Budget" for the fiscal year commencing October 1, 2026 and the Village Council scheduled the public hearing required by Section 200.065(2)(c), Florida Statutes to be held on September 8, 2026 at 6:30 p.m.; and

WHEREAS, the Property Appraiser has properly noticed the public hearing scheduled for September 8, 2026, at 6:30 p.m., as required by Chapter 200 of the Florida Statutes; and

WHEREAS, said public hearing, as required by Section 200.065(2)(c), Florida Statutes, was held by the Village Council on September 8, 2026, commencing at 6:30 p.m. as previously noticed and the public and all interested parties having had an opportunity to address their comments to the Village Council, and the Village Council having had an opportunity to amend the tentative budget as it deemed appropriate and having considered the comments of the public regarding the tentative budget and having complied with the "TRIM" requirements of Florida Statutes; and

WHEREAS, pursuant to Section 200.065(2)(d), Florida Statutes, a final public hearing to adopt the budgets for the fiscal year commencing on October 1, 2026, through September 30, 2027, was held, as advertised, on Tuesday, September 22, 2026, at 6:30 p.m. and the Council considered comments from the public.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF KEY BISCAYNE, FLORIDA, AS FOLLOWS:

Section 1. **Recitals.** That the above-stated recitals are true and correct and are incorporated herein by this reference.

Section 2. **Adopting Budgets.** That upon prior adoption of the Village's final millage rate, which is hereby ratified, the Village of Key Biscayne budgets for the fiscal year commencing October 1, 2026 attached hereto as Exhibit "A" and "B" are approved and adopted.

Section 3. **Effective Date.** That this Ordinance shall become effective immediately upon final adoption on second reading and shall be applicable from and after October 1, 2026.

PASSED on first reading on the _______ day of ____________, 2026.

PASSED AND ADOPTED on second reading on the _______ day of ___________, 2026.

____

JOE I. RASCO
MAYOR

ATTEST:

____

JOCELYN B. KOCH
VILLAGE CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____

WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.
VILLAGE ATTORNEY

FY27 Budget Proposal
First Hearing

FY27 Budget Proposal

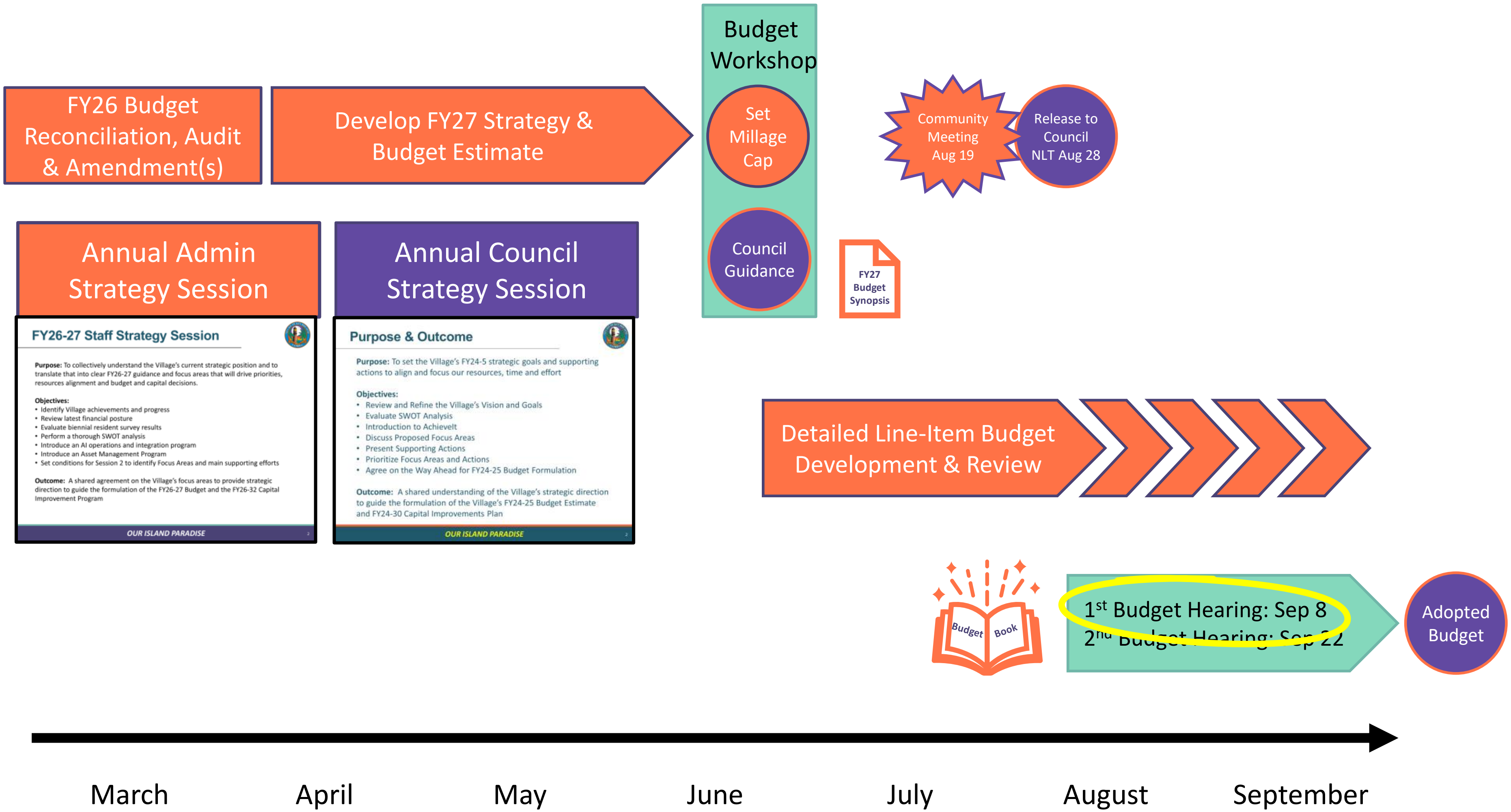
Purpose: To propose a ***FY27 Budget*** that ***aligns valued resources to achieve our strategic goals*** for the public safety, services, programs and infrastructure our residents expect

Principles:

- Aligns resources to strategic priorities
- Uses taxpayer dollars with integrity and purpose
- Reflects the current economic and social environment
- Balances near-term results with a long-term vision
- Improves customer service and responsiveness
- Engages the community and our partners
- Builds employee buy-in and empowerment
- Provides transparency, accountability and→ stewardship of public resources

Outcome: An ***approved FY27 Budget and Capital Improvements Plan*** that delivers the Village's strategic goals

Developing FY27 Strategy & Budget



FY27 Proposed Budget Agenda

- Strategic Overview - Manager
- Financial Posture – CFO
- Budget Pressures – Manager & CFO
- Operating Budget Cost Drivers – CFO & Directors
- Debt Status – CFO
- Expenditures - CFO
- Revenue Projections - CFO
- Special Revenue & Enterprise Funds – CFO
- Capital Improvements Program – CIP&GM
- Proposed Budget - CFO
- Proposed Millage – Manager

Vision

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

Mission and Values

Mission

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

VISION MISSION VALUES

Values

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

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

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

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

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

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

STEARright 5 + 2 Goals

Delivering Services, Projects & Programs

- A **S**afe & Secure Village
- A **T**hriving & Vibrant Community & Local Marketplace
- **E**ngaging & Active Public Spaces & Programs
- An **A**ccessible, Mobile and Connected Transportation Network
- A **R**esilient & Sustainable Environment and Infrastructure

STEARright 5 + 2 Goals

Supporting our Delivery

- **E**ffective & Efficient Government Services
- **C**ommunity Communications & Partner Collaboration

Village of Key Biscayne
Functional Organization Chart

VILLAGE RESIDENTS

VILLAGE COUNCIL
MAYOR
Hon. Joe Rasco
VICE MAYOR
Hon. Oscar Sardinas

Hon. Frank Caplan
Hon. Ed London
Hon. Fernando Vazquez
Hon. Michael Bracken
Hon. Nancy Stoner

VILLAGE CLERK
Jocelyn Koch

VILLAGE ATTORNEY
Chad Friedman

VILLAGE MANAGER
Steven C. Williamson

- Leadership and Strategic Vision
- Align Resources with Strategy and Priorities
- Engage and Coordinate with Council
- Carry out Council Directives
- Resident Service and Responsiveness
- Deliver Public Services, Projects and Programs
- Communicate and Engage with Community
- Develop and Manage Partnerships
- Integrate Information Systems, Technology and Innovation

POLICE DEPARTMENT
Chief Frank Sousa

- Public Order & Safety
- Traffic Safety
- Law Enforcement
- Crime Prevention
- Investigations
- Community Programs & Partnerships

FIRE DEPARTMENT
Chief Joe Fernandez

- Fire Prevention
- Fire Response
- Emergency Medical Services
- Emergency Management
- Community Programs & Partnerships

BUILDING, ZONING & PLANNING
Jeremy Calleros-Gauger

- Community Development
- Building, Planning & Zoning
- Geographic Info System
- Flood Plain Management
- Code Compliance
- Real Property

PARKS, RECREATION & OPEN-SPACES
Todd Hofferberth

- Parks & Recreation
- Public Spaces
- Community Center
- Community Programs & Events
- Athletics Programs

PUBLIC WORKS
Chris Miranda

- Capital Improvements
- Stormwater Utilities
- Rights-of-Way
- Transportation & Transit
- Shoreline Management
- Solid Waste
- Facility Maintenance

FINANCE & PROCUREMENT
Benjamin Nussbaum

- Planning & Programming
- Budgeting
- Finance & Accounting
- Investments & Debt
- Grants
- Procurement
- Pension Oversight

HUMAN RESOURCES
Juan Gutierrez

- Recruitment
- Performance Measuring
- Health & Safety
- Training & Development
- Incentives & Recognition
- Risk Management
- Compensation & Benefits

Proposed Focus Areas

Ensure Community Safety

- Police Presence & Engagement
- Traffic Safety & Enforcement
- 6 Police Vehicles
- Hurricane Prep & Response
- Fire Rescue Automatic Aid Agreement
- 2 Rescue Trucks & 1 Fire Engine
- Fire Prevention for Residences And Commercial

Preserve & Shape Village Character

- Flood Mitigation & Resilience Regulations
- Monaco Fountain Plaza & Civic Center Enhancements
- Swale & Sightline Compliance
- Building Permitting & Plans Review Processing
- Building Certification & Safety Compliance
- Active Development Oversight

Enhance Public Spaces

- Community Center Assessment & Rehab
- Recreation Facilities: MAST & Village Green Athletics Fields; Calusa Park Lights; Beach Park
- Parks, Fields & Beach Maintenance, Safety & Programming
- Library Construction & Joint Programming
- Athletics & Community Programs

Alleviate Traffic

- Rickenbacker Causeway & Bear Cut Bridge
- The Shoreline Concept
- Harbor Drive Improvements
- Streetlight Coverage & Maintenance
- Village Roadways & Traffic Calming Devices
- Beach Access Pathways
- Freebee Ride Program

Proposed Focus Areas

Reduce Flooding

- Zone 1 (KBK8 Community School) Stormwater Planning & Design
- Garden District Drainage Improvements
- Stormwater System Maintenance & Repair
- Holiday Colony Flood Reduction & Roadway Improvements

Improve Power Reliability

- Zone 8 (Garden District) Power & Telecom Undergrounding
- Village-wide Power & Telecom Undergrounding Program
- Vegetation Trimming Along Power Lines
- Reinforcing Legislation, Regulations & Policies

Protect Shorelines

- Offshore Barrier Reef Feasibility Study
- Beach & Dunes Renourishment
- Seawall Guidelines

Proposed Priority Actions

Effective & Efficient

- Resident Service & Experience: Reception Areas, VKB 311, Handbook, Phones
- AI Opportunities & Integration
- Asset Management Program
- Capital Improvements Program & Grant Management
- Council Chamber Improvements

Comms & Collaborate

- Align Communications With Strategic Goals & Partnerships
- Brand Definition & Alignment
- Information Management & Reporting
- Regional Partner Collaboration
- State & Federal Legislative Agendas

Village Financial Posture

Strength ● Protection ● Potential

Fiscal Responsibility & Stability:
- Six consecutive years of lowering millage rate
- Lowest combined tax rate in Miami-Dade County
- Growing reserves to support public safety, community protection and strategic investment
- Strong credit ratings and clean audits reflect sound financial management

Operational Excellence:
- Improved service delivery across all departments
- Targeted and strengthened staffing levels
- Strategy-centric budgeting aligned with resident needs and expectations

Capital Investment & Infrastructure
- Strategic capital planning:
  - Infrastructure upgrades
  - Equipment modernization
  - Facility improvements
  - Park enhancements
- A formalized MR4-focused asset-Based Capital Improvement Plan

Financial Innovation & Growth
- Diversifying revenues through a user-benefit/user-pay model for non-essential services
- Expanded debt capacity to responsibly invest in major infrastructure initiatives. Highest S&P credit rating.
- Successful grant acquisition to support infrastructure, public safety and vital operations

Budget Access & Transparency:
https://cleargov.com/florida/miami_dade/village/key-biscayne

Healthy Reserves
~57.6% of Budget
$27.1M

Low Debt to Revenue Ratio
2.2%

Available Debt Capacity
$118M

Grants Under Management
$21.5M

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

Pension Coverage
97.6%

Growing MR4 Backlog
$17.5M
MR4 – Maintenance, Repair, Rehab, Renovation & Replacement of Existing Assets

Reliance on Ad Valorem
71%

Lowest Overlapping Millage in M-DC
15.4970

Potential Budget Impacts

Understanding Florida Amendment 3: Property Tax Reform

A proposed property tax change will appear on the November 2026 General Election ballot. If at least 60% of voters approve it, the measure would increase the homestead exemption for primary residences and change assessment limits for certain non-homesteaded properties beginning in 2027.

Homesteaded Properties

Today:
$50,000 exemption

2027 Proposed:
$150,000 exemption

2028 Proposed:
$250,000 exemption annually

Non-Homesteaded Properties

Today:
10% annual assessment cap

2027 Proposed:
5% annual assessment cap

2028 Proposed:
5% annual assessment cap

Potential Budget Impacts

The State of Florida's Office of Economic and Demographic Research estimates the impact on the Village budget will be:

$1,051,068 in 2027-2028	$2,039,220 in 2028-2029	$2,245,804 in 2029-2030

On average, this represents a reduction in the Village's portion of property taxes*:

$142.11 per property in 2027-2028	$275.70 per property in 2028-2029	$303.65 per property in 2029-2030

**Average amount per taxpayer; actual impact varies by property, homestead status and length of ownership.*

Based on the Village's proposed millage rate, the estimated annual reduction on a homesteaded property would be approximately $287 in FY 2027 and $574 in FY 2028.

Potential Budget Impacts

Mitigating Budget Pressures

FY27 – Setting the Conditions:

- Cost controls:
  - Moderate overtime, benefits and compensation
  - Review and optimize contracts and vendors
- Revenue diversification:
  - Pursue non-ad valorem revenue sources – franchise fees, beach restoration fund, local business taxes
  - Implement/raise user fees – Community Center, training and permits, field usage
  - Aggressively pursue grants and appropriations
- Build reserves strategically – to support future critical capital projects
- Invest in smart technology – develop AI policy and implementation plan

FY28 – Addressing Initial Revenue Reductions:

- Reduce targeted expenditures – hard decisions on less essential services, programs and events
- Defer capital projects – implement a prioritized asset management system
- Leverage enterprise funds – roadway and stormwater construction, park acquisition, and recycling services

FY29 – Addressing Additional Revenue Reductions:

- Reprioritize programs and reset service levels – for less essential services, programs and events
- Use reserves strategically – only on financially value-added capital projects
- Analyze public-private partnerships – Community Center, parks, athletics, programs and events

Total Operating Budget – Cost Drivers

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel	$25,334,053	$27,068,272	$1,734,219	+6.8%	57.3%
Professional/Contractual Services	$6,922,725	$6,695,318	($227,407)	-3.3%	14.2%
Operations, Maintenance & Repair	$9,128,946	$9,300,577	$171,631	1.9%	19.7%
Total Operations	$41,385,724	$43,064,167	$1,678,443	+4.1%	
Debt Service	$1,066,883	$1,059,062	($7,821)	-0.7%	2.2%
Transfers Out	$2,975,483	$3,093,487	$118,004	+4.0%	6.6%
Grand Total	$45,428,090	$47,216,716	$1,788,626	+3.9%	

Police Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (40 Off | 10 Civ)	$9,327,559	$10,237,980	$910,421	+9.8%	84.1%
Professional/Contractual Services	$578,321	$590,615	$12,294	+2.1%	4.9%
Operations, Maintenance & Repair	$1,329,109	$1,339,228	$10,119	+0.8%	11.0%
Total Operations	$11,234,989	$12,167,823	$932,834	+8.3%	

Focus Area Actions	
Police Presence & Engagement	CAD/RMS Data-Driven Operations
Traffic Safety & Enforcement	Police Maritime Patrol Vessel
Community Outreach & Education	Coordinate & Communicate During Traffic Events
6 Police Vehicle Replacements	
Multi-Modal Traffic Safety Laws	
Village Wide Security Camera Network	

Fire Rescue Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (41 FF | 2 Civ)	$8,846,353	$9,356,097	$509,744	+5.8%	82.1%
Professional/Contractual Services	$1,038,132	$1,068,887	$30,755	+3.0%	9.4%
Operations, Maintenance & Repair	$799,174	$967,291	$168,117	+21.0%	8.5%
Total Operations	$10,683,659	$11,392,275	$708,616	+6.6%	

Focus Area Actions	
Automatic Aid Agreement with the City of Miami	Community Outreach & Education
Hurricane Preparedness & Response	Staff, Train & Equip in Alignment with NFPA Standards
2 Rescue Truck Replacement	
1 New Firefighter	
Fire Prevention: Residences, Commercial & Sprinklers	
Fire Station Facilities	

Zoning & Planning Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (4)	$453,230	$489,463	$36,233	+8.0%	76.1%
Professional/Contractual Services	$81,940	$92,316	$10,376	+12.7%	14.4%
Operations, Maintenance & Repair	$58,845	$61,218	$2,373	+4.0%	9.5%
Total Operations	$594,015	$642,997	$48,982	+8.2%	

Focus Area Actions	
Flood Mitigation and Resilience Regulations & Code	Swale and Sightline Compliance & Enforcement
Building Certification & Safety Compliance	
Rickenbacker Causeway & Bear Cut Bridge Coordination	
Monaco Fountain Plaza & Civic Center Improvements	
New Developments Facilitation	
Building Permitting & Plans Review Improvements	

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

PROS Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (14 FT | 55 PT)	$2,720,646	$2,800,753	$80,107	+2.9%	37.1%
Professional/Contractual Services	$1,011,731	$986,614	($25,117)	-2.5%	13.1%
Operations, Maintenance & Repair	$3,802,044	$3,759,256	($42,788)	-1.1%	49.8%
Total Operations	$7,534,421	$7,546,623	$12,202	+0.2%	

Focus Area Actions	
Library Construction & Joint Programming	Beach Park Rehabilitation
Sports Programs	Dog Park Refurbishment
Lights & Pickleball @ Calusa Park Multi-Purpose Courts	Overhaul Parks & Recreation Bus
Community Center Facility & Programming Assessment	Parks, Fields & Beach Maintenance, Safety and Programming
MAST Academy & Virginia Key Athletic Fields	New Village Green Fitness Equipment
Disability & Special Needs Programming	

Public Works Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (10)	$1,271,000	$1,317,613	$46,613	+3.7%	22.7%
Professional/Contractual Services	$2,777,556	$2,497,896	($279,660)	-10.1%	43.0%
Operations, Maintenance & Repair	$2,072,675	$1,998,583	($74,092)	-3.6%	34.4%
Total Operations	$6,121,231	$5,814,092	($307,139)	-5.0%	

Focus Area Actions	
Harbor Drive & Village-Wide Streets	Asset Management Based Operations, Maintenance & Repair
Garden District Drainage Improvement	Beach Renourishment
Zone 8 Power & Telecom Undergrounding	Village-Wide Power & Telecom Undergrounding
Zone 1 Stormwater Procurement, Design & Pre-Construction	Harbor Drive & Village-Wide Streetlights
Stormwater System Maintenance & Repair	
Offshore Barrier Reef Feasibility Study	

Finance & Admin Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (13)	$2,391,797	$2,583,063	$191,266	+8.0%	62.9%
Professional/Contractual Services	$712,607	$735,502	$22,895	+3.2%	17.9%
Operations, Maintenance & Repair	$736,178	$787,695	$51,517	+7.0%	19.2%
Total Operations	$3,840,582	$4,106,260	$265,678	+6.9%	

Focus Area Actions	
Diversify Revenue Sources	CIP & Grants Management
10-Year Financial Wellness Assessment	Information Management & Reporting
AI Opportunities & Integration	Brand Definition & Alignment
Newcomers Onboarding	Public Records Process
Strategic Communications Action Plan	Resident Service & Experience Program
Regional Partner Collaboration	State & Federal Legislative Agendas

Current General Fund Debt Status

Debt Capacity	$123M Capacity (1% of $12.3B Taxable Value)		
Outstanding Debt FY 25	**Amount**	**Interest Rate**	**Maturity**
School Improvement 2014	$1.36M	1.23%	FY30
Sewer Improvement 2016	$1.22M	1.23%	FY31
School Improvement 2017	$2.22M	1.23%	FY33
Fire Engine 2021	$0.38M	1.76%	FY31
Total	**$5.18M**	**1.27%** weighted average	
Funds Available Under Debt Cap	**$117.82M**		

Expenditure Roll Up

Department	2024 Actuals	2025 Actuals	2026 Budget	2026 Actuals (July YTD)	2027 Proposed	Difference	Diff %
Council	52,441	69,603	88,000	25,543	110,000	22,000	25.0%
Clerk	466,498	539,519	588,827	392,164	584,097	(4,730)	-0.8%
Administration	2,829,686	3,125,892	3,840,582	2,783,651	4,106,260	265,678	6.9%
Attorney	563,221	608,688	700,000	366,476	700,000	-	0.0%
Planning & Zoning	497,299	541,508	594,015	428,313	642,997	48,982	8.2%
Police	9,333,470	10,519,008	11,234,989	8,434,698	12,167,823	932,834	8.3%
Fire Rescue	9,826,202	10,067,087	10,683,659	7,447,383	11,392,275	708,616	6.6%
Public Works	5,243,449	5,340,955	6,121,231	3,769,924	5,814,092	(307,139)	-5.0%
Parks & Recreation	2,078,362	2,123,700	2,561,369	1,776,283	2,577,259	15,890	0.6%
Community Center	3,198,126	3,580,366	3,787,327	3,237,847	3,822,421	35,094	0.9%
Athletics	1,090,805	793,541	1,185,725	900,326	1,146,943	(38,782)	-3.3%
Total Operating Expenses	**35,179,559**	**37,309,867**	**41,385,724**	**29,562,607**	**43,064,167**	**1,678,443**	**4.1%**
Debt Service	1,426,366	1,185,156	1,066,883	1,033,941	1,059,062	(7,821)	-0.7%
Transfers Out	5,843,341	4,543,500	2,975,483	2,282,902	3,093,487	118,004	4.0%
Total Non Operating Expense	**7,269,707**	**5,728,656**	**4,042,366**	**3,316,843**	**4,152,549**	**110,183**	**2.7%**
Grand Total	**42,449,266**	**43,038,523**	**45,428,090**	**32,879,450**	**47,216,716**	**1,788,626**	**3.9%**

Revenue Projection

Ad-Valorem Taxes:
5.1% Increase in taxable value from prior year

Tax Roll Year	Budget Year	Preliminary Taxable Value	Change from Prior Year	% Change
2019	2020	$8,310,656,693	($221,969.007)	-2.6%
2020	2021	$8,202.651,483	($108,005,210)	-1.3%
2021	2022	$8,269,112,147	$66,460,664	0.8%
2022	2023	$9,096,495,184	$827,383,037	10.0%
2023	2024	$9,978,517,232	$882,022,048	9.7%
2024	2025	$10,989,883,172	$1,011,365,940	10.1%
2025	2026	11,708,685,999	718,802,827	6.5%
2026	2027	$12,301,245,894	$592,559,895	5.1%

Intergovernmental: Based on sales and use tax. Distribution measured by population and sales tax collections. Declining trend in FY26 into FY 27

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

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

Revenue Projections Details

Operating Revenues	2024 Actuals	2025 Actuals	2026 Budgeted	2026 Actuals (July)	2027 Proposed	Diff %
Ad Valorem Taxes	29,790,149	31,042,282	32,086,132	32,032,081	33,548,696	4.6%
Utility Services Tax	2,745,059	2,849,775	2,807,000	2,113,055	2,916,339	3.9%
Communications Services Tax	745,421	779,678	770,000	512,294	768,441	-0.2%
Franchise Fees	1,489,255	1,497,300	1,496,000	1,090,198	1,552,994	3.8%
Charges for Services	2,936,285	3,113,316	3,200,500	3,139,333	3,446,000	7.7%
Licenses & Permits	276,538	370,296	311,000	281,018	423,000	36.0%
Intergovernmental	3,060,814	3,079,739	3,105,858	1,570,001	2,953,719	-4.9%
Interest Income	2,317,783	2,121,306	1,496,600	2,148,337	1,507,527	0.7%
Miscellaneous Revenue	63,185	184,935	110,000	58,802	100,000	-9.1%
Total Operating Revenues	**43,424,489**	**45,038,627**	**45,383,090**	**42,945,119**	**47,216,716**	**4.0%**
Federal Grants	49,708	53,683	-	160,539	-	
State Grants	551,224	174,383	45,000	57,198	-	
Local Grants	74,191	101,673	-	41,910	-	
Total Other Revenues	**675,124**	**329,739**	**45,000**	**259,647**	**-**	
Grand Total Revenues	**44,099,613**	**45,368,366**	**45,428,090**	**43,204,766**	**47,216,716**	**3.9%**

Reserves Projection & Goals

Reserve Funds	EOY FY 25 Balance	EOY FY 26 Est. Projection	% of Operating Budget	EOY FY 26 Goal
General Reserve	$26.8M	$22.4M	47.5%	$18.8M
Emergency Reserve	$4.3M	$4.7M	10.0%	$4.7M

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

Justification:

- Hedge against risks associated with being a barrier island with one access road
- Support post-storm service delivery while avoiding severe strain on Village finances
- Liquidity for economic downturns, emergencies, unexpected expenses or revenue loss
- Maintain strong credit rating and favorable borrowing terms
- Earn competitive returns on reserves, reducing the net cost of Village operations
- Serve as advanced funding source for critical capital *infrastructure* projects
- Provide matching funds for time-sensitive grants and other external funding

Grants & Reimbursements

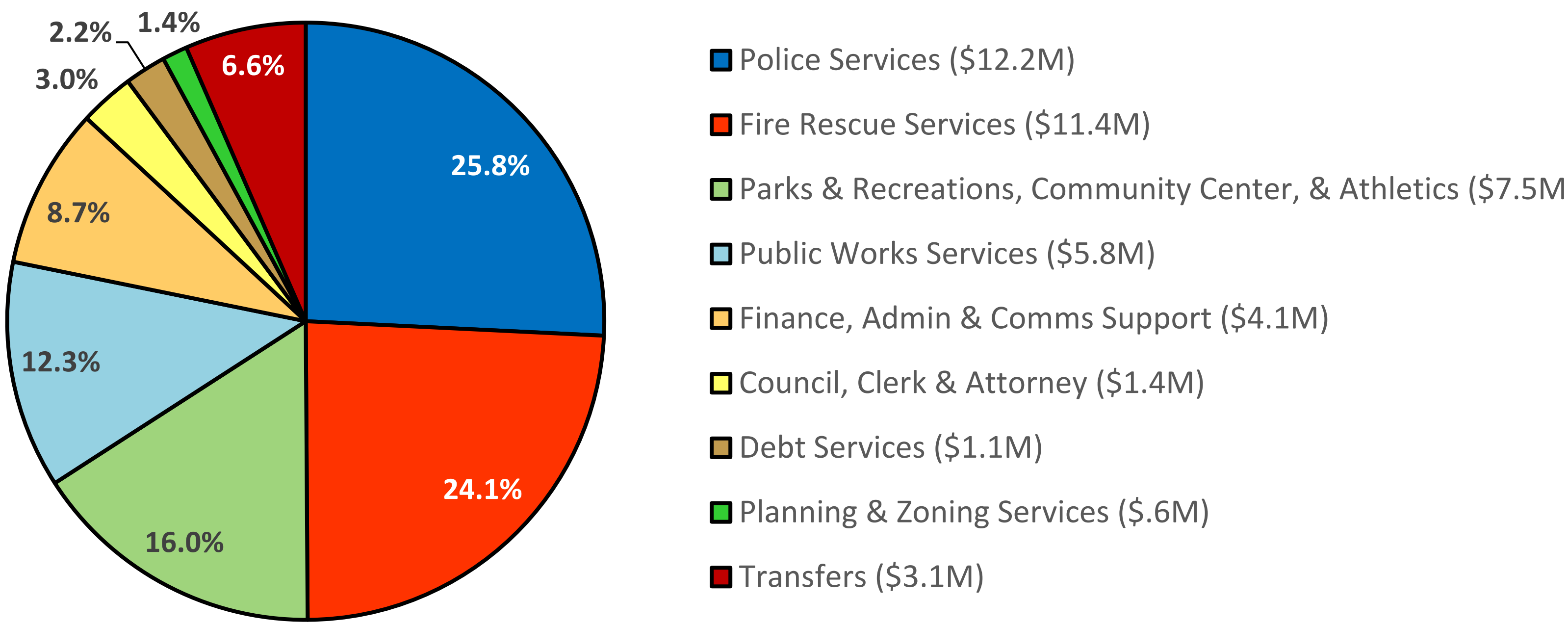
Status	Amount	Received	Outstanding
Newly Awarded	$12,241,067		$12,241,067
Currently Active	$7,673,248	$333,313	$6,993,525
Working Close Out	$1,634,913		$1,330,913
Closed	$17,412,897	$17,412,897	$0
Total	**$38,962,125**	**$17,412,897**	**$20,565,505**

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

Special Revenue & Enterprise Funds

Fund Type	Description	EOY FY25 Actual Balance	FY26 Revenue Sources & Intended Use	EOY FY26 Projected Balance
Special Revenue	**Transportation**	$2,337,232	**Revenue Sources:** Local Option Gas Tax (LOGT); Transportation Surtax (CITT); FDOT Public Transit Service Development Grants **Budget Estimate**: $1,313,869 **Expense Items:** 9 Freebees; Harbor Drive improvements; roadway and traffic calming improvements	$2,325,076
Special Revenue	**Parks, Recreation & Open Space Land Trust**	$5,691,401	**Revenue Sources:** 1% Ad-Valorem Transfer and Interest Income **Budget Estimate:** $0 **Expenses:** Strategic plan supported park land acquisition and eligible associated costs ** Parks Concurrency Fee of $6,366,577 from 301 Ocean Drive in October 2029	$6,227,745
Special Revenue	**Building**	$2,127,747	**Revenue Sources:** Building Permits; Certificate of Occupancy; Lien Search Fees; Building Code Violations **HB 803 **Budget Estimate:** $2,400,000 **Expenses:** Department personnel, facilities, equipment and operations	$1,734,573
Enterprise	**Stormwater**	$5,217,882	**Revenue Sources:** Stormwater Utility Fees **Budget Estimate:** $2,574,696 **Expenses:** Operations and maintenance of existing system; Garden District Stormwater project; existing and new debt service	$5,394,000
Enterprise	**Solid Waste**	$1,089,224	**Revenue Sources:** Fee on single family and duplex properties for solid waste and recycling services **Budget Estimate:** $1,250,000 **Expenses:** Contracted service for solid waste and recycling	$1,089,224

FY27 Proposed Budget



To Achieve Expected Level of Service, Funding Supports:

- Personnel costs to deliver services
- Operations, programs, events and services
- Routine maintenance and repair
- Transfer to Capital Improvements Plan and PROS Land Trust Fund
- Debt service

Total Budget: $47.2M

FY27 New Capital Improvements Projects

General Fund:

- Renourish Beach and Dunes: $1,275,000
- Upgrade Council Chambers Audio-Visual Systems: $275,000
- Replace Village Green Turf (Design): $100,480
- Improve Customer Service Reception Areas: $75,000
- Rehab Community Center Elevators: $350,000
- Replace Police Boat: $204,000
- Replace Village Police Vehicles: $350,000
- Replace Fire Engine [Reserves]: $2,200,000

Stormwater Fund:

- Construct Zone 1 - K8 School Central Stormwater Basin: $500,000

Transportation Fund:

- Repave Roadways Village Wide: $500,000
- Improve Fernwood Drive (Planning & Concept): $110,000

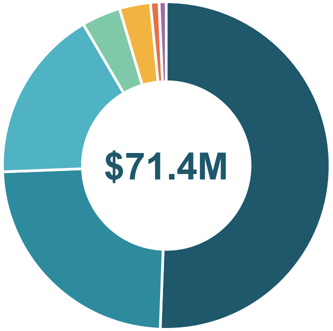
FY27 Capital Improvement Program Summary

34 Projects 11 New | 23 Continuing **$71.8 Million**

SPENDING BY PURPOSE

Community Safety (6)	**$4.28M**
Public Spaces (9)	**$7.40M**
Alleviate Traffic (3)	**$4.23M**
Safe Streets (1)	**$0.60M**
Reduce Flooding (7)	**$24.90M**
Power Reliability (3)	**$28.88M**
Maintenance & Repair (5)	**$1.14M**

FUNDING SOURCES



General Obligation Bond	**$36.35M**
Grants / Other Funding	**$17.10M**
FY26 Rollover	**$11.92M**
General Fund	**$2.76M**
Reserves	**$2.20M**
Transportation Fund	**$0.61M**
Stormwater Fund	**$0.50M**

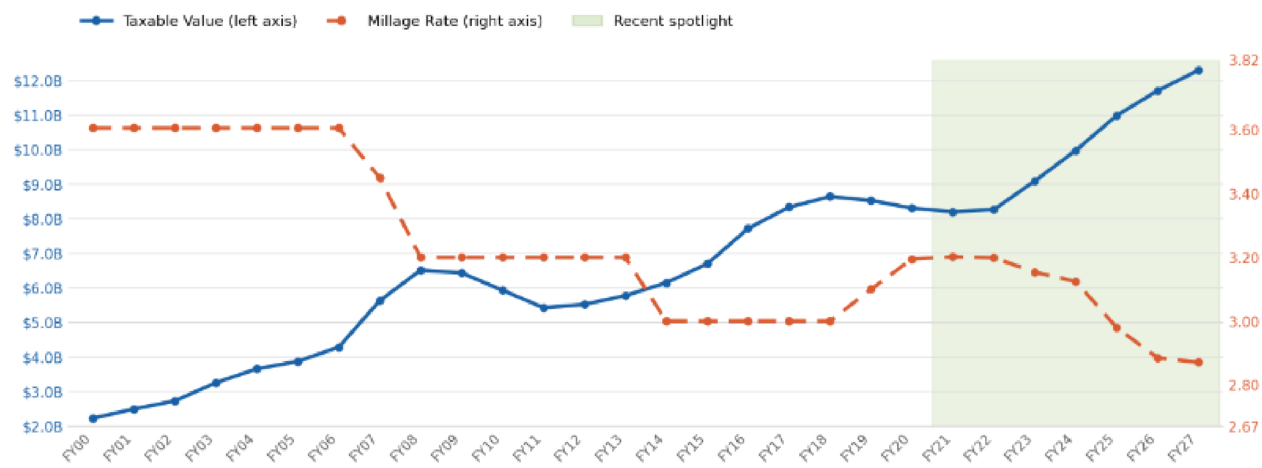
FY27 Proposed Capital Improvement Program

Project Name	General Fund	Reserves	Rollover FY26	Stormwater Fund	Transportation Fund	General Obligation Bond	External Funding	TOTAL FUNDING
Community Enhancement Projects	**$1,854,000**	**$0**	**$9,908,495**	**$500,000**	**$110,000**	**$36,347,848**	**$16,978,241**	**$65,698,584**
Improve Garden District Drainage			$439,576			$6,570,588	$8,130,682	$15,140,846
Design Zone 1 - K8 School Central Stormwater Basin			$2,650,000			$1,500,000		$4,150,000
Construct Zone 1 - K8 School Central Stormwater Basin				$500,000			$2,000,000	$2,500,000
Underground Utilities Zone 8			$150,000			$5,073,899		$5,223,899
Contribute to Shoreline Feasibility Assessment & Concept			$739,959					$739,959
Underground Utilities Zone 1			$200,000					$200,000
Install Rubber Safety Surfacing on Village Green			$90,000					$90,000
Renourish Beach and Dunes	$1,275,000						$1,120,000	$2,395,000
Improve Streetlight Coverage			$600,000					$600,000
Underground Utilities Village Wide			$250,000			$23,203,361		$23,453,361
Replace MAST Athletic Field Turf			$1,250,000				$1,250,000	$2,500,000
Repave Harbor Drive			$922,941				$1,915,059	$2,838,000
Assess Community Center Facility and Programming			$183,830					$183,830
Upgrade Council Chambers Audio-Visual Systems	$275,000							$275,000
Design and Construct Offshore Barrier Reef			$412,500				$662,500	$1,075,000
Install Calusa Park Court Lights	$128,520		$196,480					$325,000
Replace Village Green Turf	$100,480							$100,480
Improve Beach Access Paths			$100,000					$100,000
Renovate Beach Park			$900,000					$900,000
Rehab Civic Center/Monaco Fountain Plaza			$350,000					$350,000
Install Civic Center Fiber Network			$43,210					$43,210
Improve Customer Service Reception Areas	$75,000							$75,000
Implement Holiday Colony Flood Reduction and Roadway Improvements			$180,000				$1,860,000	$2,040,000
Contribute to Virginia Key Athletic Fields Design			$250,000					$250,000
Improve Fernwood Drive (Planning & Concept Phase)					$110,000		$40,000	$150,000
Asset Management Projects	**$904,000**	**$2,200,000**	**$2,007,694**	**$0**	**$500,000**	**$0**	**$125,000**	**$5,736,694**
Replace Fire Rescue Trucks			$1,194,009					$1,194,009
Replace Airpacks (22)			$207,685					$207,685
Rehab Community Center Elevators	$350,000							$350,000
Replace Community Center HVACs			$180,000					$180,000
Replace Police Boat	$204,000						$125,000	$329,000
Replace Village Police Vehicles	$350,000							$350,000
Replace Fire Engine		$2,200,000						$2,200,000
Replace Community Center Generator			$426,000					$426,000
Repave Roadways Village Wide					$500,000			$500,000
	$2,758,000	**$2,200,000**	**$11,916,189**	**$500,000**	**$610,000**	**$36,347,848**	**$17,103,241**	**$71,435,278**

FY27 Proposed Millage

FY27 Proposed Millage	
FY26 Actual	2.8846
FY27 Proposed Millage	2.8708
Difference	0.0138
% Difference	-0.48%

Village’s Millage in Perspective



FY27 PROPOSED

2.8708
Millage rate

$287
Per $100K

$4,536
Per parcel

$2,290
Per capita

Selected Municipal Total Millage Rates	
Key Biscayne	15.4970
Aventura	16.7488
Bal Harbour	16.8854
Unincorporated	16.9317
Palmetto Bay	17.3245
Pinecrest	17.5257
Coral Gables	18.1852
Surfside	18.6245
Miami Beach	18.7601
South Miami	18.9727
Miami	19.9878
Biscayne Park	24.3227

Taxing Authority	Millage	Assessed	Exemption	Taxable	Tax	%
Miami-Dade School Board						
School Board Operating	6.4990	873,134	(25,000)	848,134	5,512.02	43.6%
School Board Debt Service	0.1340	873,134	(25,000)	848,134	113.65	
State and Other						
Florida Inland Navigation Dist	0.0270	873,134	(51,411)	821,723	22.19	
South Florida Water Mgmt Dist	0.0948	873,134	(51,411)	821,723	77.90	4.6%
Okeechobee Basin	0.1026	873,134	(51,411)	821,723	84.31	
Everglades Construction Proj	0.0327	873,134	(51,411)	821,723	26.87	
Childrens Trust Authority	0.4638	873,134	(51,411)	821,723	381.12	
Miami-Dade County						
County Wide Operating	4.5740	873,134	(51,411)	821,723	3,758.56	33.6%
County Wide Debt Service	0.4171	873,134	(51,411)	821,723	342.74	
Library District	0.2812	873,134	(51,411)	821,723	231.07	
Municipal Governing Board						18.3%
*Key Biscayne Operating	2.8708	873,134	(51,411)	821,723	2,359.00	
GRAND TOTAL	**15.4970**				**$ 12,909.43**	

* Proposed FY 27 Millage Rate
The first $25,000 of the homestead exemption applies to all taxing authorities
The second $26,411 excludes School Board taxes and applies to properties with assessed values greater than $50,000

FY27-32
Capital Improvements Program

Capital Program FY27-32

Infrastructure and Resilience								
Stormwater	Funding	2027	2028	2029	2030	2031	2032
Design Zone 1 - K8 School Central Stormwater Basin	CIP	$4,150,000	-	-	-	-	-
Construct Zone 1 - K8 School Central Stormwater Basin	Grant, SW Fund	$2,500,000	TBD	TBD	TBD	TBD	TBD
Improve Garden District Drainage	CIP, HMGP	$15,140,846	-	-	-	-	-
Holiday Colony Flood Reduction & Roadway Improvements	Grant	$2,040,000	-	$10,000,000	-	-	-
Construct Village Wide Stormwater Improvements	SRF, GOB, Grant	-	TBD	TBD	TBD	TBD	TBD
Electrical and Telecom Utilities							
Underground Utilities Zones 1	GOB	$200,000	-	$13,000,000	-	-	-
Underground Utilities Zones 8	GOB	$5,223,899	-	-	-	-	-
Underground Village Wide Utilities	GOB	$23,453,361	-	-	$15,000,000	-	-
Design and Construct Offshore Barrier Reef	CIP, Grant	$1,075,000	-	TBD	TBD	TBD	TBD
Conduct USACE CSRM Back Bay & Beach Feasibility Study	CIP, USACE, MDC	-	TBD	TBD	TBD	TBD	TBD
Renourish Beach and Dunes	CIP, BMFAP	$2,395,000	-	-	$2,600,000	-	-
Category Total		$56,178,106	TBD	$23,000,000	$17,600,000	TBD	TBD

Funding Acronym Glossary:
RIF = Road Impact Fee
GOB = General Obligation Bond
CIP = Capital Improvement Program - General Fund
TF = Transportation Fund
BF = Building Fund

SF = Stormwater Fund
HMGP = Hazard Mitigation Grant Program
BMFAP = Beach Management Funding Assistance Program
RIF = Road Impact Fee
USACE = United States Army Corps of Engineers
MDC = Miami-Dade County

Capital Program FY27-32

Facilities							
Village Hall	**Funding**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**
Replace Village Hall HVACs	CIP	-	$80,000	$200,000	-	-	-
Replace Village Hall Roof	CIP	-	-	-	$500,000	-	-
Paint Village Hall Exterior	CIP	-	$500,000	-	-		-
Rehab Village Hall	CIP		$280,000	$113,500	-		-
Build Council Offices	CIP	-	$250,000	-	-	-	-
Replace Village Hall Generator	CIP	-	-	-	-	$600,000	-
Rehab Village Hall Elevators	CIP	-	-	$350,000	-	-	-
Community Center							
Replace Community Center HVACs	CIP	$180,000	$180,000	$180,000	-	-	-
Replace Community Center Roof	CIP	-	-	-	-	$300,000	$3,000,000
Paint Community Center Garage, Exterior, Reseal Windows & Doors	CIP	-	$500,000	-	-	-	-
Paint Community Center Interior	CIP	-	$300,000				
Rehab Community Center	CIP	-	$379,000	$480,000	$250,000	$0	
Replace Community Center Generator	CIP	$426,000		-	-	-	-
Rehab Community Center Elevators	CIP	$350,000		-	-	-	-
Replace Community Center Pool Deck Lift	CIP	-	-	$450,000	-	-	-
Replace Strength Equipment in Community Center	CIP	-	-	-	-	$200,000	-
Replace Community Center Indoor Playground	CIP	-	-	$200,000	$1,000,000	-	-
Improve Customer Service Reception Area	CIP	$75,000	-	-	-	-	-
Connect Community Center to Sewer System	CIP	-	$400,000	-	-	-	-
Assess Community Center Programming	CIP	$183,830	-	-	-	-	-
Replace Community Center Gym Floors	CIP		$100,000	-	-	-	-
Renovate / Expand Community Center	CIP / Bond	-	-	$1,000,000	-	-	$20,000,000
Fire Station							
Replace Fire Station HVAC	CIP	-	$80,000	-	$200,000	-	-
Replace Fire Station Roof	CIP	-	-	-	-	-	$1,000,000
Paint Fire Station Exterior	CIP	-	-	-	$500,000	-	
Rehab Fire Station	CIP	-	$230,000	$85,000	-	-	-
Replace Fire Station Generator	CIP	-	-		-	$500,000	-
Rehab Fire Station Elevators	CIP	-	$500,000	-	-	-	-
Replace Fire Station Apparatus Room Doors	CIP	-	$600,000	-	-	-	-
Rehab Fire Station Bunk House Rooms	CIP	-	-	$300,000	-	-	-
Rehab Fire Station Watch Area Bathroom	CIP	-	-	-	-	$250,000	-
Improve Fire Rescue Training Tower	CIP	-	-	-	-	$350,000	-
Village-Wide							
Renovate Village Green Bathroom	CIP, Grant	-	-	$450,000	-	-	-
Improve Village Way Finding	CIP, Grant	-	-	-	-	$300,000	-
Increase Civic Center Parking	CIP	-	-	$250,000	-	-	-
Renovate Calusa Park Bathrooms and Facilities	CIP	-	-	-	-	-	$500,000
Category Total		$1,214,830	$4,379,000	$4,058,500	$2,450,000	$2,500,000	$24,500,

Capital Program FY27-32

Transportation and Right-of-Way								
Roads	Funding	2027	2028	2029	2030	2031	2032	Future Projects
Contribute to "Shoreline" Design	CIP	$739,959	-	-	-	-	-	-
Improve Harbor Drive	CIP, RIF	$2,838,000	-	-	-	-	-	-
Improve Fernwood Drive	TF, CIP	$150,000	$500,000	-	$3,800,000	-	-	-
Repave Roadways Village Wide	TF	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	-
Improve Crandon Blvd	CIP	-	-	$1,000,000	-	$7,000,000	$4,000,000	-
Intersections, Safety, and Traffic Calming								
Improve Streetlight Coverage	CIP	$600,000	$750,000	$750,000	$750,000	$750,000	$750,000	$3,750,000
Install Car Chargers in Village Parking Lots	CIP	-	-	-	$150,000	-	-	-
Install Electrical Outlets Along Crandon Blvd South of McIntyre	CIP	-	-	$300,000	-	-	-	-
Category Total		$4,827,959	$1,750,000	$2,550,000	$5,200,000	$8,250,000	$5,250,000	$3,750,000
Vehicles and Equipment								
Replace Fire Rescue Trucks 1 & 2	CIP	$1,194,009	-	-	-	-	-	$2,000,000
Replace Car 40 - Chevy Silverado	CIP	-	-	-	-	-	$80,000	-
Replace Car 20 - Chevy Colorado	CIP	-	-	$70,000	-	-	-	-
Replace Fire Ladder Truck	CIP	-	-	-	$2,500,000	-	-	-
Replace Fire Ladder/Quint	Reserves	$2,200,000	-	-	-	-	-	-
Replace Fire Chief Vehicle	CIP	-	-	-	-	$75,000	-	-
Replace Fire Deputy Chief Vehicles	CIP	-	-	-	-	$150,000	-	-
Replace Fire Inspector Vehicle	CIP	-	-	-	$65,000	-	-	-
Replace Fire Polaris	CIP	-	-	-	-	$100,000	-	-
Replace Village Police Vehicles	CIP	$350,000	$364,000	$380,000	$390,000	$405,000	$420,000	-
Replace Police Gator	CIP					$50,000	-	-
Replace Fire Department Airpacks	CIP	$207,685	-	-	-	-	-	-
Replace Fire Rescue Radios	CIP	-	$350,000	-	-	-	-	-
Procure New Police Boat	CIP	$329,000	-	-	-	-	-	-
Village Operations								
Replace Public Works Vehicle	CIP	-	$60,000	-	-	-	-	-
Replace Public Works Gators (2)	CIP	-	$50,000	-	-	-	-	-
Replace Parks Vehicle	CIP	-	-	$55,000	-	-	-	-
Replace Parks and Recreation Bus	CIP	-	-	$250,000	-	-	-	-
Replace Code Compliance Vehicles	CIP	-	$55,000	-	-	$60,000	-	
Vehicles & Equipment Total		$4,280,694	$879,000	$755,000	$2,955,000	$840,000	$500,000	$2,000,000

Capital Program FY27-32

Parks, Recreation, and Open Spaces								
Parks	Funding Source	2027	2028	2029	2030	2031	2032	Future Projects
Renovate Beach Park Pavilion and Boardwalk	CIP	$900,000	-	-	-	-	-	-
Resurface Calusa Park Courts & Increase Pickleball Courts	CIP	-	$225,000	-	-	-	-	-
Install Calusa Park Court Lights	CIP	$325,000	-	-	-	-	-	-
Replace Over 5 Playground	CIP, Grant	-	-	$400,000	-	-	-	-
Improve Village Green Park Amenities	CIP	-	$250,000	-	-	-	-	-
Improve Beach Access Paths	CIP, Grant	$100,000	-	-	-	-	-	-
Replace Village Green Recreation Equipment	CIP, Grant	-	$150,000	-	-	-	-	-
Upgrade Irrigation Systems Village Wide	CIP	-	-	$350,000	-	-	-	-
Renovate Harbor Park	CIP, Grant	-	-	$200,000	-	$1,000,000	-	-
Renovate Domino Plaza & Linear Park	CIP, Grant	-	-	-	$200,000	$1,000,000	-	-
Acquire and Develop Park Space	Land Trust	-	-	-	-	-	-	TBD
Dredge Lake Park	CIP	-	-	-	$1,500,000	-		-
Cultural Facilities								
Rehab Civic Center/Monaco Fountain Plaza	CIP, Grant	$350,000	-	-	-	-	-	-
Renovate Calusa Park Playhouse	CIP, Grant	-	-	-	-	-	-	TBD
Athletic Fields and Courts								
Replace Village Green Turf Fields	CIP, Grant	$100,480	$2,800,000	-	-	-	-	-
Install Rubber Safety Surfacing on Village Green	CIP	$90,000	-	-	-	-	-	-
Contribute to Virginia Key Athletic Fields Design	CIP	$250,000	-	-	-	-	-	-
Replace MAST Athletic Field Turf	CIP, Grant	$2,500,000	-	-	-	-	-	-
Develop Other Athletic Field Options	CIP	-	-	-	-	-	-	TBD
PROS Total		$4,615,480	$3,425,000	$950,000	$1,700,000	$2,000,000	$0	$0
Information Systems and Security								
Install Civic Center Fiber Network	CIP	$43,210	-	-	-	-	-	-
Upgrade Council Chambers Audio-Visual Systems	CIP	$275,000	-	-	-	-	-	-
Upgrade Fire CCTV and Station Facility Access System	CIP	-	-	$150,000	-	-	-	-
Replace Servers Village Wide	CIP	-	-	-	$200,000	$200,000	-	-
IT & Security Total		**$318,210**	**$0**	**$150,000**	**$200,000**	**$200,000**	**$0**	**$0**

Capital Program FY27-32

Category	2027	2028	2029	2030	2031	2032	Future Projects
Infrastructure & Resilience	$56,178,106	$0	$23,000,000	$17,600,000	$0	$0	$0
Facilities	$1,214,830	$4,379,000	$4,058,500	$2,450,000	$2,500,000	$24,500,000	$0
Transportation & Right-of-Way	$4,827,959	$1,750,000	$2,550,000	$5,200,000	$8,250,000	$5,250,000	$3,750,000
Vehicles & Equipment	$4,280,694	$879,000	$755,000	$2,955,000	$840,000	$500,000	$2,000,000
Parks, Recreation & Open Spaces	$4,615,480	$3,425,000	$950,000	$1,700,000	$2,000,000	$0	$0
Information Technology & Security	$318,210	$0	$150,000	$200,000	$200,000	$0	$0
TOTAL	$71,435,278	$10,433,000	$31,463,500	$30,105,000	$13,790,000	$30,250,000	$5,750,000

Back-up Slides

Vehicle Inventory & Replacement Policy

Type	Years	Mileage
Cars	7	100,000
Police / Fire Cars	7	100,000
Pick-ups / Vans / SUVs	10	100,000
Trucks	10	100,000
Buses	12	125,000
ATVs / Golf Carts	5	NA
Patrol Boat	10-15	NA
Rescue Trucks (Chassis)	7	150,000
Rescue Trucks (Module)	12-15	
Fire Apparatus (Pumpers)	10	NA
Fire Apparatus (Ladders)	12	NA

Authorized Vehicles by Department

Police: 49
Fire: 13
Parks & Recreation: 6
Public Works: 7
Building, Zoning & Planning: 2

Total: 77

Vehicle Lifecycle Status

of 77 vehicles, 17 are overdue (22%)

Department	Total Authorized Vehicles	# Overdue	Percent of Total
Police	49	11	22%
Fire	13	4	30%
Parks & Recreation	6	0	0%
Public Works	7	2	28%
BZP	2	0	0%

Vehicle Replacement Plan

Fiscal Year	Fire Vehicles	Apparatus Trucks	Fire Rescues	Police SUV/ Pickups	Police ATV	Police Boat	PROS Vehicles	PROS Bus	BZP Vehicles	PW Vehicles
2022				4					1	1
2023				5						1
2024	2		2	4						
2025	2			5						
2026	1			6						
2027		1	2	6		1				
2028				5					1	3
2029	1			5			1	1		
2030	1	1		5						
2031	4			5	1				1	
2032	1			5						

Capital Asset Replacement Policy

ELECTRICAL SYSTEMS	Panels • switchgear • breakers • surge protection
DIGITAL & BROADCAST	Servers • network/storage • Council Chamber AV
RECREATION & SITE	Water features • fitness equipment • irrigation
ROADS & PUBLIC REALM	Asphalt • sidewalks • streetlight poles
STORMWATER INFRASTRUCTURE	Pumps • controls • generators • structures • pipes • filters

Component Care Extends Asset Life

ROUTINE CARE

Prevent deterioration

Inspect • rinse • clean • lubricate • exercise • test • monitor

CONDITION-BASED REPAIR

Correct isolated issues

Recoat • reseal • retorque • rebuild • patch • replace small parts

PLANNED RENEWAL

Replace sub-parts

Batteries • seals • bearings • controls • drives • electronics • motors

EXAMPLES OF WHAT THIS COULD LOOK LIKE…		TYPICAL CYCLES
GENERATOR	Annual load test → replace batteries → replace controls / ATS	annual | 2–3 yr | 8–12 yr
ROOF	Annual survey & clear drains → apply sealants / flashings → replace membrane	annual | 5–8 yr | ~17 yr
IT HARDWARE	Continuous backups & patching → replace drives / fans → hardware refresh	ongoing | 3–5 yr | ~5 yr
STORMWATER	Routine service → apply seals / impellers → replace controls / sensors	routine | 3–5 yr | 5–8 yr

How an Asset Moves to Replacement

The Principle: *Deploy the least extensive intervention that keeps the asset safe, reliable and economical.*

	INTERVENTION	SPECIFICS	DECISION TEST
1	MAINTAIN	Manufacturer PM + coastal salt mitigation	Advance when maintenance no longer restores safe, reliable service.
2	REPAIR	Restore an isolated, low-cost, nonrecurring failure	Advance when failures recur or repair is no longer economical.
3	REPLACE COMPONENT	Renew a compressor, controller, motor, coil or other sub-part	Advance when the parent asset is no longer sound or major failures compound.
4	REPLACE ASSET	Program full replacement in the CIP	Trigger: Condition is fair or poor (1 or 2 score). Multiple major failures. Parts unsupported by manufacturer.

REPLACEMENT RULE **Replace rather than repair when annual repairs exceed 25–30% of replacement cost for two years—or one repair exceeds 50%.**

Unfunded Requirements List

A prioritized, validated list of ready-to execute needs that currently lack funding

RUNNING THROUGHOUT THE FISCAL YEAR AND UPDATED QUARTERLY

1 CAPTURE
Departments submit needs as they arise.

2 SCREEN
Confirm the item meets at least one UFR criterion.

3 REGISTER
Document request in the standard six-field format.

4 CONSIDER
Review at mid-year or in the year-end spend plan.

Moves onto the list when it…

- **01 Aligns with strategic goals & Focus 10**
- **02 Addresses a project shortfall**
- **03 Responds to emerging, impactful needs**

Every UFR requires:

- **01 Project description**
- **02 Priority & justification**
- **03 Cost**
- **04 When needed**
- **05 Impact if not funded**
- **06 Department**

GUARDRAIL Complements -- not replaces -- the CIP and other formal budget processes.

FY 27 Revenues

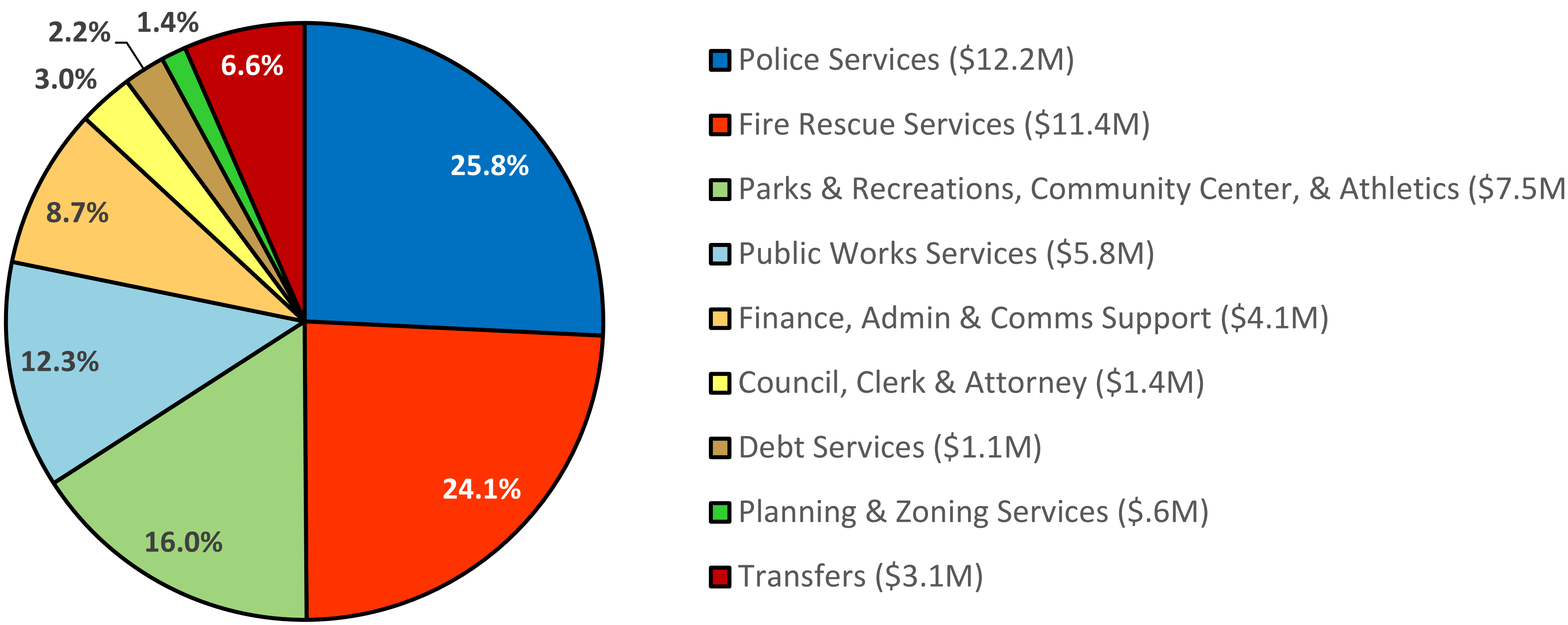
Exhibit B

Operating Revenues	2024 Actuals	2025 Actuals	2026 Budgeted	2026 Actuals (July)	2027 Proposed	Diff %
Ad Valorem Taxes	29,790,149	31,042,282	32,086,132	32,032,081	33,548,696	4.6%
Utility Services Tax	2,745,059	2,849,775	2,807,000	2,113,055	2,916,339	3.9%
Communications Services Tax	745,421	779,678	770,000	512,294	768,441	-0.2%
Franchise Fees	1,489,255	1,497,300	1,496,000	1,090,198	1,552,994	3.8%
Charges for Services	2,936,285	3,113,316	3,200,500	3,139,333	3,446,000	7.7%
Licenses & Permits	276,538	370,296	311,000	281,018	423,000	36.0%
Intergovernmental	3,060,814	3,079,739	3,105,858	1,570,001	2,953,719	-4.9%
Interest Income	2,317,783	2,121,306	1,496,600	2,148,337	1,507,527	0.7%
Miscellaneous Revenue	63,185	184,935	110,000	58,802	100,000	-9.1%
Total Operating Revenues	**43,424,489**	**45,038,627**	**45,383,090**	**42,945,119**	**47,216,716**	**4.0%**
Federal Grants	49,708	53,683	-	160,539	-	
State Grants	551,224	174,383	45,000	57,198	-	
Local Grants	74,191	101,673	-	41,910	-	
Total Other Revenues	**675,124**	**329,739**	**45,000**	**259,647**	**-**	
Grand Total Revenues	**44,099,613**	**45,368,366**	**45,428,090**	**43,204,766**	**47,216,716**	**3.9%**

FY 27 Expenditures

Department	2024 Actuals	2025 Actuals	2026 Budget	2026 Actuals (July YTD)	2027 Proposed	Difference	Diff %
Council	52,441	69,603	88,000	25,543	110,000	22,000	25.0%
Clerk	466,498	539,519	588,827	392,164	584,097	(4,730)	-0.8%
Administration	2,829,686	3,125,892	3,840,582	2,783,651	4,106,260	265,678	6.9%
Attorney	563,221	608,688	700,000	366,476	700,000	-	0.0%
Planning & Zoning	497,299	541,508	594,015	428,313	642,997	48,982	8.2%
Police	9,333,470	10,519,008	11,234,989	8,434,698	12,167,823	932,834	8.3%
Fire Rescue	9,826,202	10,067,087	10,683,659	7,447,383	11,392,275	708,616	6.6%
Public Works	5,243,449	5,340,955	6,121,231	3,769,924	5,814,092	(307,139)	-5.0%
Parks & Recreation	2,078,362	2,123,700	2,561,369	1,776,283	2,577,259	15,890	0.6%
Community Center	3,198,126	3,580,366	3,787,327	3,237,847	3,822,421	35,094	0.9%
Athletics	1,090,805	793,541	1,185,725	900,326	1,146,943	(38,782)	-3.3%
Total Operating Expenses	35,179,559	37,309,867	41,385,724	29,562,607	43,064,167	1,678,443	4.1%
Debt Service	1,426,366	1,185,156	1,066,883	1,033,941	1,059,062	(7,821)	-0.7%
Transfers Out	5,843,341	4,543,500	2,975,483	2,282,902	3,093,487	118,004	4.0%
Total Non Operating Expense	7,269,707	5,728,656	4,042,366	3,316,843	4,152,549	110,183	2.7%
Grand Total	42,449,266	43,038,523	45,428,090	32,879,450	47,216,716	1,788,626	3.9%

FY27 Proposed Budget



To Achieve Expected Level of Service, Funding Supports:

- Personnel costs to deliver services
- Operations, programs, events and services
- Routine maintenance and repair
- Transfer to Capital Improvements Plan and PROS Land Trust Fund
- Debt service

Total Budget: $47.2M

FY27 Proposed Millage

FY27 Proposed Millage	
FY26 Actual	2.8846
FY27 Proposed Millage	2.8708
Difference	0.0138
% Difference	-0.48%

Revenue			FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposd Budget
Taxes							
	Ad Valorem Taxes						
		AD VALOREM TAX	$ 30,091,060	$ 31,355,838	$ 32,086,132	$ 32,032,081	$ 33,548,696
	Total Ad Valorem Taxes		**$ 30,091,060**	**$ 31,355,838**	**$ 32,086,132**	**$ 32,032,081**	**$ 33,548,696**
	Local Options, Use and Fuel Taxes						
		CAPTER 175 - FF RETIREMENT TRUST FUND	$ 625,406	$ 654,534	$ 626,013	$ -	$ 527,119
		CHAPTER 185 - POLICE RETIREMENT TRUST FUND	$ 247,641	$ 267,345	$ 267,345	$ -	$ 273,100
	Total Local Options, Use and Fuel Taxes		**$ 873,047**	**$ 921,879**	**$ 893,358**	**$ -**	**$ 800,219**
	Utility Services Tax						
		UTILITY TAXES - ELECTRIC	$ 2,058,086	$ 2,105,773	$ 2,062,000	$ 1,559,692	$ 2,142,492
		UTILITY TAXES - WATER	$ 596,006	$ 645,450	$ 650,000	$ 472,425	$ 679,847
		UTILITY TAXES - GAS	$ 90,967	$ 98,552	$ 95,000	$ 80,938	$ 94,000
	Total Utility Services Tax		**$ 2,745,059**	**$ 2,849,775**	**$ 2,807,000**	**$ 2,113,055**	**$ 2,916,339**
	Other General Taxes						
		COMMUNICATION SERVICE TAX	$ 745,421	$ 779,678	$ 770,000	$ 512,294	$ 768,441
		LOCAL BUSINESS TAX RECEIPTS	$ 103,196	$ 175,501	$ 140,000	$ 132,761	$ 135,000
	Total Other General Taxes		**$ 848,617**	**$ 955,179**	**$ 910,000**	**$ 645,055**	**$ 903,441**
Total Taxes			**$ 34,557,784**	**$ 36,082,670**	**$ 36,696,490**	**$ 34,790,191**	**$ 38,168,695**
Permits, Fees, and Special Assessments							
	Permits						
		FIRE INSPECTION FEES	$ 162,619	$ 186,724	$ 160,000	$ 120,040	$ 160,000
		PUBLIC WORKS PERMITS	$ 10,723	$ 8,071	$ 11,000	$ 4,122	$ 11,000
	Total Permits		**$ 173,342**	**$ 194,795**	**$ 171,000**	**$ 124,162**	**$ 171,000**
	Franchise Fees						
		FRANCHISE FEES - ELECTRIC	$ 1,489,255	$ 1,497,300	$ 1,496,000	$ 1,090,198	$ 1,552,994
	Total Franchise Fees		**$ 1,489,255**	**$ 1,497,300**	**$ 1,496,000**	**$ 1,090,198**	**$ 1,552,994**
	Other Permits and Special Assessments						
		PUBLIC RECORDS REQUEST	$ 2,864	$ 2,017	$ 2,000	$ 2,620	$ 2,000
		OTHER FEES - ZONING/SITE PLAN REVIEW	$ 24,022	$ 55,374	$ 35,000	$ 17,655	$ 30,000
	Total Other Permits and Special Assessments		**$ 26,886**	**$ 57,391**	**$ 37,000**	**$ 20,275**	**$ 32,000**
	Fines						
		FINES - FORFEITURES	$ 1,300	$ 684	$ 2,000	$ 770	$ 2,000
		FINES - PROPERTY MAINTENANCE VIOLATIONS	$ 7,400	$ 12,200	$ -	$ 3,050	$ -
		PARKING FINES/ MIAMI DADE CLERK	$ 7,650	$ 13,160	$ 8,000	$ 13,958	$ 11,000
		TRAFFIC FINES /MIAMI DADE CLERK	$ 9,217	$ 12,866	$ 10,000	$ 9,675	$ 12,000
	Total Fines		**$ 25,567**	**$ 38,910**	**$ 20,000**	**$ 27,453**	**$ 25,000**
Total Permits, Fees, and Special Assessments			**$ 1,715,050**	**$ 1,788,396**	**$ 1,724,000**	**$ 1,262,088**	**$ 1,780,994**
Intergovernmental Revenue							
	State Revenue Sharing						
		STATE REVENUE SHARING - MUNICIPAL	$ 558,882	$ 563,565	$ 550,000	$ 375,141	$ 540,000
		STATE REVENUE SHARING - HALF CENT SALES TAX	$ 1,517,572	$ 1,490,030	$ 1,547,000	$ 967,503	$ 1,450,000
		STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE	$ 12,671	$ 12,056	$ 14,000	$ 15,719	$ 14,000
		STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENT	$ 24,010	$ 29,246	$ 24,000	$ 5,790	$ 24,000
	Total State Revenue Sharing		**$ 2,113,135**	**$ 2,094,898**	**$ 2,135,000**	**$ 1,364,154**	**$ 2,028,000**
	Shared Revenue from Other Local Units						
		LOCAL REVENUE SHARING - SCHOOL CROSSING GUARDS	$ 72,902	$ 86,062	$ 75,500	$ 65,610	$ 78,000
		LOCAL REVENUE SHARING- LETTF	$ 1,730	$ 2,247	$ 2,000	$ 2,185	$ 2,500
		LOCAL REVENUE SHARING - SPEEDING SCHOOL ZONE	$ -	$ 69	$ -	$ 8,036	$ 60,000
		LOCAL REVENUE SHARING - SCHOOL ZONE FINES				$ 64,637	
	Total Shared Revenue from Other Local Units		**$ 74,632**	**$ 88,378**	**$ 77,500**	**$ 140,468**	**$ 140,500**
Total Intergovernmental Revenue			**$ 2,187,767**	**$ 2,183,276**	**$ 2,212,500**	**$ 1,504,622**	**$ 2,168,500**
Charges for Services							
	General Government						
		LOBBYST REGISTRATION	$ 4,400	$ 16,009	$ 4,000	$ 800	$ 2,500
		QUALIFYING ELECTION FEES	$ 800	$ -	$ -	$ 100	$ -
	Total General Government		**$ 5,200**	**$ 16,009**	**$ 4,000**	**$ 900**	**$ 2,500**
	Public Safety						
		RESCUE TRANSPORT FEES	$ 71,203	$ 108,301	$ 110,000	$ 163,998	$ 150,000
	Total Public Safety		**$ 71,203**	**$ 108,301**	**$ 110,000**	**$ 163,998**	**$ 150,000**
	Culture and Recreation						
		COMM CTR SERV CHRG - POINT OF SALE	$ 122,047	$ 115,575	$ 125,000	$ 131,076	$ 150,000
		COMM CTR SERV CHRG - COURSE REVENUE	$ 1,454,250	$ 1,508,511	$ 1,550,000	$ 1,343,060	$ 1,650,000
		COMM CTR SERV CHRG - FACILITY RENTALS	$ 24,306	$ 32,530	$ 30,000	$ 26,190	$ 30,000
		COMM CTR SERV CHRG - MEMBERSHIPS	$ 772,854	$ 844,856	$ 835,000	$ 1,099,585	$ 885,000
		COMM CTR SERV CHRG - SPORTS PROGRAMS	$ 439,172	$ 407,242	$ 498,000	$ -	$ -
		ATHLETICS - YOUTH SOCCER	$ -	$ 220,480	$ -	$ 131,320	$ 150,000
		ATHLETICS - VOLLEYBALL				$ 63,185	$ 65,000
		ATHLETICS - RUGBY				$ 58,720	$ 65,000
		ATHLETICS - BASKETBALL				$ 41,100	$ 45,000
		ATHLETICS - BASEBALL/SOFTBALL				$ 30,589	$ 35,000
		ATHLETICS - FIELD HOCKEY				$ 7,732	$ 140,000
		ATHLETICS - LACROSSE				$ 280	$ 15,000
		ATHLETICS - FLAG FOOTBALL				$ 1,300	$ 15,000
		ATHLETICS - ADULT ATHLETICS				$ 19,575	$ 25,000
		ATHLETICS - TRACK & FIELD				$ 11,545	$ 12,000
	Total Culture and Recreation		**$ 2,812,630**	**$ 3,129,194**	**$ 3,038,000**	**$ 2,965,257**	**$ 3,282,000**
	Other Charges for Services						

Revenue		FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposd Budget
	GOLF CART REGISTRATION	$ 11,250	$ 10,880	$ 11,000	$ 8,978	$ 11,000
	FINGERPRINTS	$ 725	$ 550	$ 500	$ 300	$ 500
Total Other Charges for Services		**$ 11,975**	**$ 11,430**	**$ 11,500**	**$ 9,278**	**$ 11,500**
Total Charges for Services		**$ 2,901,008**	**$ 3,264,934**	**$ 3,163,500**	**$ 3,139,433**	**$ 3,446,000**
Miscellaneous Revenue						
Miscellaneous Revenue						
	MISCELLANEOUS REVENUE	$ 15,544	$ 52,771	$ 50,000	$ 38,892	$ 50,000
Total Miscellaneous Revenue		**$ 15,544**	**$ 52,771**	**$ 50,000**	**$ 38,892**	**$ 50,000**
Interest and Other Earnings						
	INTEREST INCOME	$ 2,317,783	$ 2,121,306	$ 1,496,600	$ 2,148,337	$ 1,507,527
Total Interest and Other Earnings		**$ 2,317,783**	**$ 2,121,306**	**$ 1,496,600**	**$ 2,148,337**	**$ 1,507,527**
Contributions: Private Sources and Donations						
	DONATIONS & CONTRIBUTIONS	$ 250	$ (250)	$ -	$ 1,000	$ -
Total Contributions: Private Sources and Donations		**$ 250**	**$ (250)**	**$ -**	**$ 1,000**	**$ -**
Other Misc Revenues						
	SALES/DISPOSITION OF FIXED ASSETS	$ -	$ 52,961	$ -	$ 9,485	$ -
	INSURANCE CLAIMS	$ 30,468	$ 79,203	$ 40,000	$ 9,326	$ 50,000
Total Other Misc Revenues		**$ 30,468**	**$ 132,164**	**$ 40,000**	**$ 18,811**	**$ 50,000**
Total Miscellaneous Revenue		**$ 2,364,044**	**$ 2,305,991**	**$ 1,586,600**	**$ 2,207,039**	**$ 1,607,527**
Federal Grants						
Federal Grants						
	HURRICANE IRMA	$ 40,836	$ 41,607	$ -	$ 160,539	$ -
	HURRICANE IAN 9.23.2022	$ 8,871	$ -	$ -	$ -	$ -
Total Federal Grants		**$ 49,708**	**$ 41,607**	**$ -**	**$ 160,539**	**$ -**
Total Federal Grants		**$ 49,708**	**$ 41,607**	**$ -**	**$ 160,539**	**$ -**
State Grants						
State Grants						
	STATE SARGASSUM GRANT	$ 219,300	$ -	$ -	$ -	$ -
	STATE GRANT JAGC	$ 2,282	$ -	$ -	$ 12,358	$ -
	STATE GRANT- UASI TERRORISM SECURITY	$ 51,062	$ -	$ -	$ 44,840	$ -
	STATE GRANT FDEP- HAMPTON PARK A2035	$ 50,000	$ -	$ -	$ -	$ -
	STATE GRANT PERSONS WITH DISABILITIES ACZ32	$ -	$ -	$ -	$ -	$ -
	STATE - BILL BAGGS STATE PARK POLICE REIMBURSEMENT	$ -	$ 53,250	$ 45,000	$ 41,746	$ 45,000
Total State Grants		**$ 322,644**	**$ 53,250**	**$ 45,000**	**$ 98,944**	**$ 45,000**
Total State Grants		**$ 322,644**	**$ 53,250**	**$ 45,000**	**$ 98,944**	**$ 45,000**
Grants from Other Local Units						
Grants from Other Local Units						
	CITY OF MIAMI HURRICANE DELTA 10.07.2020	$ -	$ -	$ -	$ -	$ -
	CITY OF MIAMI HURRICANE IDALIA 8.28.2023	$ -	$ -	$ -	$ -	$ -
	PUERTO RICO EARTHQUAKE YEAR 2020	$ -	$ -	$ -	$ -	$ -
	GREEN MIAMI DADE COUNTY MATCHING	$ -	$ -	$ -	$ -	$ -
	CITY OF MIAMI GRANT URBAN AREA SECURITY INITIATIVE	$ -	$ -	$ -	$ -	$ -
	HURRICANE HELENE	$ -	$ 18,410	$ -	$ 41,910	$ -
	GRANT COVID	$ 154,723	$ -	$ -	$ -	$ -
Total Grants from Other Local Units		**$ 154,723**	**$ 18,410**	**$ -**	**$ 41,910**	**$ -**
Total Grants from Other Local Units		**$ 154,723**	**$ 18,410**	**$ -**	**$ 41,910**	**$ -**
Total Revenue Source		**$ 44,252,728**	**$ 45,738,534**	**$ 45,428,090**	**$ 43,204,766**	**$ 47,216,716**

Department			FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposed Budget
Transfers							
	Operating Expenses						
		LAND ACQUISITION RESERVE (1% AD VALOREM)	$ 300,911	$ 313,556	$ 320,861	$ 320,402	$ 335,487
		TRANSFER TO CIP	$ 5,843,341	$ 4,543,500	$ 2,654,622	$ 1,962,500	$ 2,758,000
	Total Operating Expenses		$ 6,144,252	$ 4,857,056	$ 2,975,483	$ 2,282,902	$ 3,093,487
Total Transfers			**$ 6,144,252**	**$ 4,857,056**	**$ 2,975,483**	**$ 2,282,902**	**$ 3,093,487**
Village Council							
	Operating Expenses						
		TRAVEL & PER DIEM	$ 12,663	$ 13,085	$ 15,000	$ 6,372	$ 15,000
		PRINTING & BINDING	$ 811	$ 295	$ 1,000	$ 435	$ 1,000
		EDUCATION ADVISORY BOARD	$ 19,740	$ 10,224	$ 50,000	$ -	$ 50,000
		SUSTAINABILITY ADVISORY BOARD					$ 8,000
		DISABILITY ADVISORY BOARD					$ 8,000
		OPERATING SUPPLIES	$ 19,227	$ 38,590	$ 15,000	$ 12,205	$ 20,000
		SUBSCRIPTIONS & MEMBERSHIP DUES	$ -	$ 7,409	$ 7,000	$ 6,531	$ 8,000
	Total Operating Expenses		$ 52,440	$ 69,603	$ 88,000	$ 25,543	$ 110,000
Total Village Council			**$ 52,440**	**$ 69,603**	**$ 88,000**	**$ 25,543**	**$ 110,000**
Clerk							
	Personnel Services						
		REGULAR SALARIES	$ 173,640	$ 220,480	$ 230,000	$ 172,139	$ 204,000
		SALARIES-OVERTIME	$ -	$ 18	$ 1,000	$ 412	$ 1,000
		OTHER PAY- LONGEVITY BONUSES	$ 966	$ 2,668	$ 4,000	$ 2,761	$ -
		CELL PHONE/ CAR ALLOWANCE	$ 6,023	$ 6,030	$ 7,200	$ 4,908	$ 7,200
		VACATION EXCESS	$ 9,427	$ -	$ -	$ 3,951	$ -
		SICK PAID	$ 5,731	$ -	$ -	$ -	$ -
		PAYROLL TAXES	$ 14,641	$ 16,772	$ 19,000	$ 13,632	$ 17,000
		RETIREMENT CONTRIBUTIONS	$ 20,089	$ 25,073	$ 28,000	$ 18,326	$ 25,000
		LIFE, HEALTH, DISABILITY INSURANCE	$ 32,062	$ 23,967	$ 33,968	$ 20,172	$ 28,803
		WORKERS COMPENSATION	$ 178	$ 276	$ 300	$ 246	$ 300
	Total Personnel Services		$ 262,756	$ 295,285	$ 323,468	$ 236,548	$ 283,303
	Operating Expenses						
		CONTRACT SERVICES - CUSTODIAL SERVICES	$ 5,293	$ 4,959	$ 6,014	$ 4,738	$ 6,243
		TRAVEL & PER DIEM	$ 7,968	$ 1,476	$ 9,000	$ 3,664	$ 9,000
		SUNPASS	$ 48	$ 48	$ 120	$ 143	$ 240
		COMMUNICATIONS	$ 6,918	$ 7,768	$ 11,940	$ 5,250	$ 6,490
		POSTAGE & FREIGHT	$ 4,673	$ 555	$ 500	$ 10,727	$ 6,000
		UTILITIES	$ 9,161	$ 9,950	$ 10,430	$ 5,531	$ 9,258
		RENTALS & LEASES	$ 4,562	$ 6,300	$ 3,448	$ 6,022	$ 3,448
		PROPERTY & LIABILITY INSURANCE	$ 14,217	$ 14,571	$ 16,424	$ 14,886	$ 17,245
		REPAIRS & MAINTENANCE VILLAGE HALL	$ 3,596	$ -	$ -	$ -	$ -
		PRINTING & BINDING	$ 3,121	$ 200	$ 2,500	$ 2,878	$ 7,000
		OTHER CURRENT CHARGES	$ 11,081	$ -	$ 10,000	$ -	$ -
		CURRENT CHARGES - ORDINANCE CODIFICATION	$ 567	$ -	$ -	$ -	$ -
		ELECTION EXPENSE	$ -	$ 2,105	$ 25,000	$ -	$ 25,000
		CURRENT CHARGES - LEGAL ADVERTISING	$ 68,685	$ 71,030	$ 40,000	$ 15,989	$ 25,000
		OFFICE SUPPLIES	$ 3,865	$ 6,244	$ 5,000	$ 2,206	$ 5,000
		IT EQUIPMENT <5000 AND SOFTWARE	$ 27,666	$ 73,698	$ 68,013	$ 66,737	$ 75,750
		IT EQUIPM <5000 - VIDEO STREAMING	$ 22,610	$ 2,011	$ 12,400	$ -	$ 10,450
		MEALS AND EVENTS	$ -	$ 57,469	$ 35,000	$ 14,512	$ 60,000
		SUBSCRIPTIONS & MEMBERSHIP DUES	$ 7,424	$ 300	$ 4,570	$ 1,185	$ 17,670
		TRAINING	$ 2,286	$ 1,560	$ 5,000	$ 1,150	$ 5,000
		TUITION REIMBURSEMENT					$ 12,000
	Total Operating Expenses		$ 203,743	$ 260,245	$ 265,359	$ 155,616	$ 300,794
Total Clerk			**$ 466,499**	**$ 555,529**	**$ 588,827**	**$ 392,164**	**$ 584,097**
Administration							
	Personnel Services						
		SALARY ALLOCATION	$ (107,387)	$ (88,678)	$ (129,000)	$ (78,997)	$ (138,000)
		5% TRANSPORTATION ALLOCATION	$ (36,970)	$ (39,110)	$ (38,000)	$ (15,479)	$ (38,000)
		5% TRANSIT ALLOCATION	$ (9,242)	$ (9,778)	$ (9,500)	$ (3,870)	$ (9,500)
		REGULAR SALARIES	$ 1,564,940	$ 1,772,691	$ 1,931,000	$ 1,483,111	$ 2,061,000
		OVERTIME	$ 73	$ 303	$ 21,000	$ 193	$ 20,000
		OTHER PAY- LONGEVITY BONUSES	$ 704	$ 7,002	$ 8,925	$ 1,604	$ 3,774
		CELL PHONE/ CAR ALLOWANCE	$ 28,689	$ 31,943	$ 33,000	$ 26,182	$ 33,000
		VACATION EXCESS	$ 66,678	$ 49,173	$ 43,000	$ 57,988	$ 75,000
		SICK PAID	$ 3,222	$ 490	$ -	$ 12,471	$ -
		PAYROLL TAXES	$ 117,755	$ 127,449	$ 144,000	$ 109,736	$ 154,000
		RETIREMENT CONTRIBUTIONS	$ 163,761	$ 198,035	$ 231,000	$ 171,891	$ 247,000
		LIFE, HEALTH, DISABILITY INSURANCE	$ 120,240	$ 117,048	$ 153,372	$ 116,509	$ 171,789
		HEALTH INSURANCE EX EE	$ -	$ 16,513	$ -	$ 30,229	$ -
		WORKERS COMPENSATION	$ 1,776	$ 1,844	$ 3,000	$ 1,585	$ 3,000
	Total Personnel Services		$ 1,914,238	$ 2,184,924	$ 2,391,797	$ 1,913,156	$ 2,583,063
	Operating Expenses						
		PROFESSIONAL SERVICES - HR	$ 16,137	$ 7,877	$ 20,000	$ 15,503	$ 20,000
		STRATEGIC PLANNING WORKSHOP	$ 262	$ 6,841	$ 10,000	$ 1,021	$ 10,000
		GRANT CONSULTANT	$ 2,721	$ 6,279	$ 75,000	$ 14,137	$ 50,000
		PROFESSIONAL SERVICES- STRATEGIC COMMUNICATIONS	$ 104,592	$ 106,702	$ 215,000	$ 67,771	$ 235,000
		PROFESSIONAL SERVICES - CITIZENS SATISFACTION SURVEY	$ 21,371	$ -	$ 25,000	$ 21,012	$ -

Department			FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposed Budget
		BEST PRACTICE- WORKFLOW ANALYSIS	$ -	$ -	$ 75,000	$ 18,750	$ 200,000
		REGIONAL LOBBYING SUPPORT	$ 18,000	$ 18,000	$ 18,000	$ 13,500	$ 24,000
		STATE LOBBYING SUPPORT	$ 44,212	$ 50,000	$ 60,000	$ 41,667	$ 75,000
		GOVERNMENT AFFAIRS PRIORITIES	$ 18,040	$ 40,000	$ 36,000	$ 32,000	$ 48,000
		FEDERAL LOBBYING SUPPORT	$ 72,000	$ 72,000	$ 78,000	$ 65,000	$ 78,000
		AUDITING	$ 65,500	$ 71,624	$ 79,000	$ 82,000	$ 79,000
		ADP FEES	$ 35,450	$ 31,957	$ 46,000	$ 28,686	$ 46,000
		ACTUARIAL	$ 3,314	$ 12,274	$ 7,500	$ -	$ 7,500
		FINANCIAL ADVISOR	$ 6,000	$ 8,500	$ 9,000	$ 9,000	$ 12,000
		CONTRACT SERVICES - CUSTODIAL SERVICES	$ 14,538	$ 13,621	$ 16,520	$ 13,013	$ 17,148
		RESIDENT EXPERIENCE AND TRAINING	$ -	$ -	$ -	$ -	$ -
		TRAVEL & PER DIEM	$ 20,061	$ 14,355	$ 18,000	$ 18,813	$ 18,000
		SUNPASS	$ 624	$ 744	$ 780	$ 120	$ 1,680
		COMMUNICATIONS	$ 18,756	$ 17,603	$ 32,010	$ 35,937	$ 18,744
		POSTAGE & FREIGHT	$ 464	$ 1,074	$ 2,000	$ 434	$ 2,000
		COMMUNITY SPONSORSHIP	$ -	$ -	$ -	$ -	$ -
		UTILITIES	$ 25,214	$ 27,423	$ 28,612	$ 16,797	$ 24,622
		RENTALS & LEASES	$ 11,088	$ 13,803	$ 11,404	$ 12,968	$ 11,404
		PROPERTY & LIABILITY INSURANCE	$ 41,877	$ 42,679	$ 48,209	$ 43,630	$ 50,619
		PRINTING & BINDING	$ 10,805	$ 1,271	$ 3,000	$ -	$ 3,000
		HISTORICAL SOCIETY	$ 2,124	$ 13,108	$ 16,500	$ 5,463	$ 16,500
		EMPLOYEE ENGAGEMENT AND WELLNESS	$ 40,790	$ 42,034	$ 40,600	$ 28,203	$ 40,600
		PROFESSIONAL SERVICES - CHAMBER OF COMMERCE	$ 89,235	$ 89,235	$ 100,378	$ 66,926	$ 89,235
		BANK CHARGES	$ 2,928	$ 935	$ 10,000	$ 992	$ 5,343
		OFFICE SUPPLIES	$ 18,590	$ 19,565	$ 19,213	$ 17,356	$ 19,213
		IT EQUIPMENT <5000 AND SOFTWARE	$ 143,487	$ 151,579	$ 220,964	$ 157,088	$ 207,662
		MEALS & EVENTS	$ 10,816	$ 14,482	$ 10,000	$ 6,373	$ 10,000
		SUBSCRIPTIONS & MEMBERSHIP DUES	$ 14,634	$ 15,882	$ 14,195	$ 10,772	$ 17,277
		TRAINING	$ 7,046	$ 8,823	$ 15,900	$ 7,768	$ 9,650
		TUITION REIMBURSEMENT	$ 6,160	$ 7,115	$ 12,000	$ 8,402	$ 6,000
	Total Operating Expenses		$ 886,838	$ 927,385	$ 1,373,785	$ 861,103	$ 1,453,197
	Grants and Aids						
		GRANTS-EDUCATIONAL INITIATIVES	$ 1,033	$ 13,583	$ 25,000	$ 9,392	$ 20,000
	Total Grants and Aids		$ 1,033	$ 13,583	$ 25,000	$ 9,392	$ 20,000
	Other Uses						
		CONTINGENCY	$ 14,500	$ -	$ 50,000	$ -	$ 50,000
	Total Other Uses		$ 14,500	$ -	$ 50,000	$ -	$ 50,000
Total Administration			**$ 2,816,609**	**$ 3,125,892**	**$ 3,840,582**	**$ 2,783,651**	**$ 4,106,260**
Attorney							
	Operating Expenses						
		PROFESSIONAL SERVICES	$ 411,675	$ 463,733	$ 334,000	$ 303,365	$ 334,000
		LEGAL COUNSEL - LAWSUITS	$ 53,655	$ 57,161	$ 100,000	$ 1,252	$ 100,000
		LEGAL COUNSEL - LABOR RELATIONS	$ 62,199	$ 17,452	$ 60,000	$ 47,330	$ 60,000
		LEGAL COUNSEL-UNDERGROUND UTILITIES	$ -	$ -	$ 50,000	$ -	$ 50,000
		LEGAL COUNSEL - BOND COUNSEL	$ 1,375	$ 1,458	$ 15,000	$ 2,640	$ 15,000
		SPECIAL PROJECTS	$ 16,879	$ 42,908	$ 90,000	$ 10,000	$ 90,000
		LEGAL COUNSEL - LITIGATION	$ 17,438	$ 25,976	$ 51,000	$ 1,890	$ 51,000
	Total Operating Expenses		$ 563,220	$ 608,689	$ 700,000	$ 366,476	$ 700,000
Total Attorney			**$ 563,220**	**$ 608,689**	**$ 700,000**	**$ 366,476**	**$ 700,000**
Planning and Zoning							
	Personnel Services						
		SALARY ALLOCATION	$ (23,285)	$ (18,510)	$ (9,000)	$ (19,953)	$ (18,000)
		REGULAR SALARIES	$ 316,574	$ 328,315	$ 339,000	$ 277,336	$ 363,000
		OVERTIME	$ 795	$ 826	$ 3,000	$ 2,518	$ 3,000
		CELL PHONE/ CAR ALLOWANCE	$ 6,023	$ 6,030	$ 6,000	$ 4,816	$ 6,000
		VACATION EXCESS	$ -	$ 4,962	$ -	$ 3,053	$ 5,000
		SICK PAID	$ -	$ 4,843	$ -	$ -	$ -
		PAYROLL TAXES	$ 24,394	$ 25,250	$ 27,000	$ 21,170	$ 29,000
		RETIREMENT CONTRIBUTIONS	$ 35,679	$ 38,132	$ 41,000	$ 32,922	$ 44,000
		LIFE, HEALTH, DISABILITY INSURANCE	$ 42,454	$ 36,647	$ 43,230	$ 42,100	$ 52,463
		WORKERS COMPENSATION	$ 2,662	$ 2,767	$ 3,000	$ 2,378	$ 5,000
	Total Personnel Services		$ 405,297	$ 429,261	$ 453,230	$ 366,340	$ 489,463
	Operating Expenses						
		PROFESSIONAL SERVICES	$ 65,741	$ 53,005	$ 70,000	$ 30,900	$ 80,000
		COURT REPORTING - SPECIAL MAGISTRATES	$ 1,498	$ 1,798	$ 4,000	$ 1,290	$ 4,000
		CONTRACT SERVICES - CUSTODIAL SERVICES	$ 1,487	$ 1,393	$ 1,690	$ 1,331	$ 1,754
		TRAVEL & PER DIEM	$ 2,811	$ 7,582	$ 11,000	$ 4,238	$ 10,000
		SUNPASS	$ 240	$ 240	$ 240	$ -	$ 480
		COMMUNICATIONS	$ 3,477	$ 3,811	$ 7,332	$ 3,654	$ 5,166
		POSTAGE & FREIGHT	$ 556	$ 617	$ 1,100	$ 500	$ 1,100
		UTILITIES	$ 2,600	$ 2,896	$ 2,960	$ 1,740	$ 2,627
		RENTALS & LEASES	$ 872	$ 937	$ -	$ 170	$ -
		PROPERTY & LIABILITY INSURANCE	$ 5,488	$ 5,583	$ 6,250	$ 5,643	$ 6,562
		REPAIRS & MAINTENANCE - VEHICLES	$ 1,204	$ 2,961	$ 3,500	$ 409	$ 2,000
		PRINTING & BINDING	$ -	$ 2,990	$ 500	$ 421	$ 1,000
		OFFICE SUPPLIES	$ 297	$ 2,213	$ 4,500	$ 250	$ 2,500

Department			FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposed Budget
		OPERATING SUPPLIES	$ 1,556	$ 792	$ 3,000	$ 750	$ 1,450
		IT EQUIPMENT <5000 AND SOFTWARE	$ 1,103	$ 19,476	$ 15,903	$ 6,616	$ 26,185
		MEALS AND EVENTS	$ 373	$ 758	$ 500	$ 816	$ 1,000
		MEMBERSHIP & DUES	$ 216	$ 2,299	$ 3,010	$ 1,205	$ 3,010
		TRAINING	$ 2,484	$ 2,895	$ 5,300	$ 2,040	$ 4,700
	Total Operating Expenses		$ 92,005	$ 112,248	$ 140,785	$ 61,974	$ 153,534
Total Planning and Zoning			**$ 497,301**	**$ 541,509**	**$ 594,015**	**$ 428,313**	**$ 642,997**
Debt Service							
	Debt Service						
		PRINCIPAL-KEY GOVERNMENT LTD GEN OBLIG	$ 1,145,000	$ 918,000	$ 926,000	$ 926,000	$ 931,000
		PRINCIPAL - KEY GOVERNMENT FIRE ENGINE 2021	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
		INTEREST-KEY GOVERNMENT FINANCE S2021	$ 82,041	$ 70,704	$ 59,268	$ 29,634	$ 47,770
		INTEREST - KEY GOVERNMENT FIRE ENGINE 2021	$ 9,261	$ 7,938	$ 6,615	$ 3,308	$ 5,292
	Total Debt Service		$ 1,311,302	$ 1,071,642	$ 1,066,883	$ 1,033,941	$ 1,059,062
Total Debt Service			**$ 1,311,302**	**$ 1,071,642**	**$ 1,066,883**	**$ 1,033,941**	**$ 1,059,062**
Police							
	Personnel Services						
		REGULAR SALARIES	$ 5,021,899	$ 5,393,220	$ 5,766,000	$ 4,601,495	$ 6,214,000
		OVERTIME	$ 372,412	$ 462,186	$ 504,000	$ 281,530	$ 522,000
		POLICE OT IN LIEU OF KELLY (ADP 16)	$ 46,930	$ 45,836	$ 56,000	$ 41,247	$ 41,918
		OTHER PAY- LONGEVITY BONUSES	$ 13,567	$ 11,590	$ 17,000	$ 3,025	$ 3,000
		UNIFORMS ALLOWANCE	$ 29,260	$ 29,260	$ 28,000	$ 28,490	$ 30,500
		OTHER PAY - VACATION EXCESS	$ 217,562	$ 341,440	$ 238,000	$ 244,964	$ 301,000
		OTHER PAY - HOLIDAY PAY	$ 120,621	$ 117,677	$ 280,000	$ 220,801	$ 271,000
		OTHER PAY - OFF DUTY	$ 33,274	$ (5,478)	$ 10,000	$ 40,516	$ 10,000
		OTHER PAY - INCENTIVE PAY	$ 26,820	$ 25,050	$ 26,000	$ 20,020	$ 30,000
		OTHER PAY - ACTING PAY	$ 1,711	$ 8,649	$ 12,000	$ 17,868	$ 18,000
		SICK PAID	$ -	$ 49,653	$ -	$ -	$ -
		OTHER PAY - CON'T EDU STIP (T)	$ 3,600	$ 7,600	$ -	$ -	$ -
		VILLAGE EDUCATION INCENTIVE (ADP EDU)	$ -	$ -	$ 10,000	$ 7,200	$ 10,000
		COMPENSATED ABSENCES	$ 4,441	$ 1,695	$ 64,000	$ 10,578	$ 92,000
		PAYROLL TAXES	$ 453,004	$ 494,376	$ 481,000	$ 417,523	$ 512,000
		RETIREMENT CONTRIBUTIONS	$ 107,383	$ 112,953	$ 120,000	$ 96,771	$ 127,000
		RETIREMENT CONTRIBUTION CHPT 175/185	$ 567,178	$ 267,345	$ 267,345	$ -	$ 267,345
		RETIREMENT CONTRIBUTION- PENSION	$ -	$ 492,679	$ 629,000	$ 557,374	$ 866,000
		LIFE, HEALTH, DISABILITY INSURANCE	$ 531,815	$ 588,955	$ 695,214	$ 505,218	$ 725,217
		HEALTH INSURANCE EX EE	$ -	$ (4,658)	$ -	$ 2,649	$ -
		WORKERS COMPENSATION	$ 82,800	$ 98,682	$ 124,000	$ 85,872	$ 197,000
	Total Personnel Services		$ 7,634,277	$ 8,538,710	$ 9,327,559	$ 7,183,142	$ 10,237,980
	Operating Expenses						
		PROFESSIONAL SERVICES - RECRUITING & HIRING	$ 7,161	$ 17,935	$ 17,700	$ 8,250	$ 18,450
		TECHNICAL SERVICES	$ -	$ -	$ 5,000	$ -	$ 3,000
		CONTRACT SERVICES - CUSTODIAL SERVICES	$ 35,776	$ 33,519	$ 40,652	$ 32,024	$ 42,198
		CROSSING GUARD PROGRAM	$ 297,707	$ 312,165	$ 320,000	$ 258,615	$ 320,000
		INVESTIGATION EXPENSE	$ 1,399	$ 193	$ 2,000		$ 2,000
		TRAVEL & PER DIEM	$ 41,088	$ 29,809	$ 48,500	$ 18,645	$ 51,500
		SUNPASS	$ 600	$ 2,520	$ 10,000	$ 7,225	$ 10,400
		COMMUNICATIONS	$ 64,761	$ 60,831	$ 99,514	$ 50,218	$ 79,550
		POSTAGE & FREIGHT	$ 3,477	$ 1,486	$ 2,800	$ 3,946	$ 3,400
		UTILITIES	$ 61,897	$ 67,424	$ 70,471	$ 40,212	$ 62,550
		RENTALS & LEASES	$ 20,972	$ 25,832	$ 26,450	$ 26,330	$ 28,150
		PROPERTY & LIABILITY INSURANCE	$ 184,081	$ 178,110	$ 199,969	$ 179,964	$ 209,967
		REPAIRS & MAINTENANCE - VEHICLES	$ 163,626	$ 122,354	$ 116,000	$ 124,620	$ 129,000
		REPAIRS & MAINTENANCE - EQUIPMENT	$ 4,486	$ 3,755	$ 11,350	$ 3,634	$ 8,850
		REPAIRS & MAINTENANCE - BOAT	$ 27,980	$ 16,315	$ 28,000	$ 28,476	$ 33,000
		PRINTING & BINDING	$ 6,020	$ 7,273	$ 16,900	$ 4,467	$ 17,500
		PROMO ACTIVITES - D.A.R.E. PROGRAM	$ 37,622	$ 37,591	$ 35,355	$ 35,130	$ 42,150
		QUARTERLY BOATING SAFETY LECTURES	$ -	$ 4,000	$ 4,000	$ 1,219	$ 4,000
		OFFICE SUPPLIES	$ 20,668	$ 27,126	$ 27,500	$ 8,651	$ 27,500
		OPERATING SUPPLIES	$ 19,808	$ 48,173	$ 34,100	$ 24,695	$ 35,100
		IT EQUIPMENT <5000 AND SOFTWARE	$ 334,509	$ 511,253	$ 454,354	$ 197,129	$ 487,458
		OPERATING SUPPLIES - UNIFORMS	$ 59,113	$ 41,127	$ 70,500	$ 68,693	$ 70,500
		OPERATING SUPPLIES - VEHICLE FUEL	$ 112,947	$ 62,618	$ 124,330	$ 61,615	$ 99,300
		OPERATING SUPPLIES - EQUIPMENT	$ 1,821	$ 648	$ 4,900	$ (1,591)	$ 5,400
		OPERATING SUPPLIES - BOAT FUEL	$ 25,520	$ 15,751	$ 20,000	$ 14,157	$ 20,000
		OPERATING SUPPLIES - RANGE EXPENSES	$ 22,669	$ 21,409	$ 22,500	$ 26,083	$ 24,000
		MEALS AND EVENTS	$ 6,203	$ 4,446	$ 8,000	$ 708	$ 7,000
		SUBSCRIPTIONS & MEMBERSHIP DUES	$ 9,474	$ 5,375	$ 10,740	$ 3,909	$ 10,920
		TRAINING	$ 40,111	$ 39,730	$ 43,845	$ 14,762	$ 42,500
		TUITION REIMBURSEMENT	$ -	$ 4,921	$ 12,000	$ 9,746	$ 12,000
	Total Operating Expenses		$ 1,611,497	$ 1,703,690	$ 1,887,430	$ 1,251,530	$ 1,907,343
	Capital Outlay						
		POLICE EQUIPMENT	$ -	$ 278,026	$ -	$ 26	$ -
		FEDERAL EXPENDITURES	$ 66,928	$ -	$ -	$ -	$ -
		IT EQUIPMENT >5000	$ 25,772	$ 6,183	$ 20,000	$ -	$ 22,500
	Total Capital Outlay		$ 92,700	$ 284,208	$ 20,000	$ 26	$ 22,500
Total Police			**$ 9,338,473**	**$ 10,526,608**	**$ 11,234,989**	**$ 8,434,698**	**$ 12,167,823**

Department			FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposed Budget
Fire and Rescue							
	Personnel Services						
		REGULAR SALARIES	$ 4,758,922	$ 4,896,975	$ 5,177,000	$ 4,042,979	$ 5,684,000
		OVERTIME	$ 603,875	$ 674,342	$ 575,000	$ 301,702	$ 575,000
		OTHER PAY- LONGEVITY BONUSES	$ 9,119	$ -	$ -		$ 7,738
		CELL PHONE/ CAR ALLOWANCE	$ 2,086	$ 3,406	$ 1,200	$ 4,984	$ 3,600
		UNIFORMS ALLOWANCE	$ 30,730	$ 30,663	$ 31,000	$ 29,260	$ 32,000
		OTHER PAY - VACATION EXCESS	$ 337,754	$ 308,543	$ 172,000	$ 74,808	$ 171,000
		OTHER PAY - HOLIDAY PAY	$ 64,534	$ 69,570	$ 380,000	$ 226,235	$ 290,000
		OTHER PAY - INCENTIVE PAY	$ 22,568	$ 20,442	$ 26,000	$ 22,190	$ 27,000
		OTHER PAY - ACTING PAY	$ 67,177	$ 84,838	$ 94,000	$ 49,889	$ 94,000
		SICK PAID	$ 94,795	$ 89,113	$ -	$ 15,973	$ -
		OTHER PAY - CON'T EDU STIP	$ 42,162	$ 39,565	$ 42,000	$ 43,185	$ 43,000
		VILLAGE EDUCATION INCENTIVE	$ 12,400	$ 9,600	$ 12,000	$ 14,800	$ 13,000
		OTHER PAY - VACATION SELL BACK (UNDER 480 HRS)	$ -	$ 79,614	$ 110,000		$ 120,000
		COMPENSATED ABSENCES	$ 13,148	$ 14,626	$ 65,000		$ 65,000
		PAYROLL TAXES	$ 433,466	$ 467,326	$ 440,000	$ 357,302	$ 467,000
		RETIREMENT CONTRIBUTIONS	$ 10,404	$ 29,479	$ 21,000	$ 40,016	$ 51,000
		RETIREMENT CONTRIBUTION CHPT 175/185	$ 1,115,301	$ 654,534	$ 625,406		$ 625,406
		RETIREMENT CONTRIBUTIONS-PENSION	$ -	$ 267,818	$ 286,000	$ 225,559	$ 124,000
		LIFE, HEALTH, DISABILITY INSURANCE	$ 560,400	$ 571,221	$ 581,747	$ 440,040	$ 658,353
		HEALTH INSURANCE EX EE	$ -	$ (734)	$ -	$ (10,323)	$ -
		WORKERS COMPENSATION	$ 156,106	$ 166,928	$ 207,000	$ 144,141	$ 305,000
	Total Personnel Services		$ 8,334,949	$ 8,477,869	$ 8,846,353	$ 6,022,738	$ 9,356,097
	Operating Expenses						
		PROFESSIONAL SERVICES - RECRUITING & HIRING	$ 28,826	$ 11,638	$ 15,000	$ 8,026	$ 15,000
		PROFESSIONAL SERVICES – ACCREDITATION	$ 3,608	$ 1,540	$ 1,550	$ -	$ 2,000
		PROFESSIONAL SERVICES – TESTING FEES	$ 26,000	$ 9,000	$ 25,000	$ 885	$ 20,000
		PROFESSIONAL SERVICES- PLAN REVIEW	$ -	$ 2,175	$ 30,000	$ 11,506	$ 30,000
		CONTRACT SERVICES - CUSTODIAL SERVICES	$ 35,776	$ 33,519	$ 40,265	$ 32,024	$ 42,198
		CONTRACT SERVICES - AUTO AID AGREEMENT	$ 625,243	$ 608,049	$ 647,149	$ 534,956	$ 666,563
		TRAVEL & PER DIEM	$ 40,783	$ 45,334	$ 49,500	$ 29,917	$ 53,460
		SUNPASS	$ 2,040	$ 2,160	$ 2,280	$ -	$ 4,680
		COMMUNICATIONS	$ 36,712	$ 41,762	$ 46,139	$ 36,311	$ 28,157
		POSTAGE & FREIGHT	$ 308	$ 372	$ 500	$ 273	$ 500
		UTILITIES	$ 60,692	$ 59,914	$ 62,387	$ 57,211	$ 69,189
		RENTALS & LEASES	$ 17,118	$ 47,875	$ 36,136	$ 20,490	$ 18,187
		PROPERTY & LIABILITY INSURANCE	$ 241,672	$ 247,638	$ 279,168	$ 252,836	$ 293,126
		REPAIRS & MAINTENANCE - VEHICLES	$ 28,961	$ 32,979	$ 20,000	$ 44,129	$ 30,000
		PRINTING & BINDING	$ 463	$ 574	$ 2,640	$ 2,290	$ 2,640
		PROMO ACTIVITES - FIRE PREVENTION	$ 6,273	$ 12,313	$ 29,020	$ 13,379	$ 42,020
		OTHER CURRENT CHARGES	$ 75,000	$ -	$ -	$ -	$ -
		SERVICE CHARGE RESCUE TRANSPORATION FEE	$ 2,713	$ 9,774	$ 14,000	$ 8,648	$ 14,000
		OFFICE SUPPLIES	$ 7,983	$ 36,564	$ 12,000	$ 3,216	$ 13,500
		OPERATING SUPPLIES	$ 65,418	$ 134,365	$ 144,000	$ 137,642	$ 278,000
		IT EQUIPMENT <5000 AND SOFTWARE	$ 50,359	$ 73,089	$ 140,431	$ 80,827	$ 201,846
		OPERATING SUPPLIES - UNIFORMS	$ 29,592	$ 46,460	$ 35,000	$ 52,494	$ 20,000
		OPERATING SUPPLIES - VEHICLE FUEL	$ 14,818	$ 13,726	$ 20,000	$ 11,795	$ 20,000
		MEALS & EVENTS	$ 6,425	$ 7,096	$ 8,544	$ 7,047	$ 10,000
		SUBSCRIPTIONS & MEMBERSHIP DUES	$ 26,064	$ 29,026	$ 26,597	$ 3,884	$ 13,997
		TRAINING	$ 58,408	$ 40,043	$ 55,000	$ 42,131	$ 60,000
		TUITION REIMBURSEMENTS	$ -	$ 6,934	$ 20,000	$ 12,360	$ 47,115
		EMERGENCY MANAGEMENT TRANING/ CERT	$ -	$ 3,000	$ 75,000	$ 17,111	$ 40,000
	Total Operating Expenses		$ 1,491,252	$ 1,556,918	$ 1,837,306	$ 1,421,389	$ 2,036,178
	Captial Outlay						
		FIRE VEHICLES	$ -	$ 61,544	$ -	$ 3,256	$ -
	Total Capital Outlay		$ -	$ 61,544	$ -	$ 3,256	$ -
Total Fire and Rescue			**$ 9,826,201**	**$ 10,096,330**	**$ 10,683,659**	**$ 7,447,383**	**$ 11,392,275**
Public Works							
	Personnel Services						
		SALARY ALLOCATION	$ (294,508)	$ (257,962)	$ (333,000)	$ (177,524)	$ (408,000)
		REGULAR SALARIES	$ 971,598	$ 1,030,174	$ 1,169,000	$ 938,381	$ 1,281,000
		OVERTIME	$ 876	$ 3,732	$ 7,000	$ 9,821	$ 7,000
		LONGEVITY BONUS	$ 3,060	$ -	$ 4,000	$ -	$ -
		CELL PHONE/ CAR ALLOWANCE	$ 13,952	$ 14,511	$ 15,000	$ 13,282	$ 15,000
		VACATION EXCESS	$ 29,434	$ 13,174	$ 12,000	$ 11,808	$ 13,000
		SICK PAID	$ 6,385	$ 390	$ -	—	$ -
		PAYROLL TAXES	$ 76,771	$ 77,795	$ 90,000	$ 71,600	$ 97,000
		RETIREMENT CONTRIBUTIONS	$ 97,537	$ 97,046	$ 143,000	$ 101,316	$ 154,000
		LIFE, HEALTH, DISABILITY INSURANCE	$ 109,141	$ 111,498	$ 143,000	$ 91,347	$ 129,613
		HEALTH INSURANCE EX EE				$ (4,514)	
		WORKERS COMPENSATION	$ 13,973	$ 17,522	$ 21,000	$ 15,001	$ 29,000
	Total Personnel Services		$ 1,028,219	$ 1,107,880	$ 1,271,000	$ 1,070,518	$ 1,317,613
	Operating Expenses						
		PROFESSIONAL SERVICES	$ 201,855	$ 391,041	$ 556,000	$ 136,555	$ 339,500
		CONTRACT SERVICES - CUSTODIAL SERVICES	$ 32,028	$ 32,084	$ 33,962	$ 26,754	$ 35,255

Department		FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposed Budget
	CONTRACT SERVICES - TREE TRIMMING	$ 190,207	$ 393,402	$ 354,400	$ 171,355	$ 367,920
	CONTRACT SERVICES - BEACH MAINTENANCE	$ 780,500	$ 796,020	$ 805,000	$ 657,000	$ 835,000
	CONTRACT SERVICES - LANDSCAPING SERVICE	$ 801,716	$ 761,953	$ 822,408	$ 584,087	$ 743,908
	CONTRACT SERV LANDSCAPE PROJ & STORM PREP	$ -			$ -	
	CONTRACT SERVICES - RIGHT OF WAY	$ 159,783	$ 42,868	$ 195,250	$ 120,499	$ 165,250
	TRAVEL & PER DIEM	$ 1,617	$ 2,044	$ 8,400	$ 3,042	$ 5,700
	SUNPASS	$ 444	$ 685	$ 600	$ -	$ 1,200
	COMMUNICATIONS	$ 7,050	$ 6,698	$ 14,624	$ 10,781	$ 7,945
	POSTAGE & FREIGHT	$ 1,215	$ 506	$ 1,000	$ 234	$ 1,000
	UTILITIES	$ 277,367	$ 328,355	$ 451,345	$ 264,191	$ 283,462
	RENTALS & LEASES	$ 5,893	$ 6,073	$ 4,194	$ 5,293	$ 5,194
	PROPERTY & LIABILITY INSURANCE	$ 9,302	$ 9,356	$ 10,536	$ 9,477	$ 11,063
	REPAIRS & MAINTENANCE – VEHICLES	$ 17,182	$ 25,832	$ 15,000	$ 9,132	$ 15,000
	FACILITY REPAIRS - PLUMBING - VILLAGE HALL				$ 5,539	$ 5,000
	FACILITY REPAIRS - PLUMBING - FIRE STATION				$ 8,436	$ 20,000
	FACILITY REPAIRS - PLUMBING - COMMUNITY CENTER				$ 12,647	$ 35,000
	REPAIRS & MAINTENANCE - GENERAL	$ 65,455	$ 28,891	$ 61,100	$ 46,592	$ 66,600
	REPAIRS FACILITY VILLAGE HALL	$ 362,764	$ 327,225	$ 405,000	$ -	$ -
	REPAIRS FACILITY FIRE STATION	$ 364,618	$ 282,622	$ 340,000	$ -	$ -
	REPAIRS FACILITY COMMUNITY CENTER	$ 482,668	$ 339,003	$ 270,000	$ -	$ -
	REPAIRS & MAINTENANCE – ELECTRICIAN SERVICES	$ 82,271	$ 59,068	$ 85,000	$ 25,017	$ 75,000
	PLUMBING & BACKFLOW RECERT	$ 26,553	$ 9,485	$ 10,000	$ 19,879	$ 20,000
	FACILITY REPAIRS - MECHANICAL - VILLAGE HALL				$ 71,427	$ 149,250
	FACILITY REPAIRS - MECHANICAL - FIRE STATION				$ 66,711	$ 68,500
	FACILITY REPAIRS - MECHANICAL - COMMUNITY CENTER				$ 71,468	$ 92,750
	FACILITY REPAIRS - OPERATIONS - VILLAGE HALL				$ 38,907	$ 40,000
	FACILITY REPAIRS - OPERATIONS - FIRE STATION				$ 7,182	$ 25,000
	FACILITY REPAIRS - OPERATIONS - COMMUNITY CENTER				$ 32,841	$ 40,000
	FACILITY REPAIRS - ELECTRICAL - VILLAGE HALL				$ 5,282	$ 10,000
	FACILITY REPAIRS - ELECTRICAL - FIRE STATION				$ 5,127	$ 95,000
	FACILITY REPAIRS - ELECTRICAL - COMMUNITY CENTER				$ (84,272)	$ 40,000
	FACILITY REPAIRS - SECURITY/FIRE - VILLAGE HALL				$ 8,597	$ 80,000
	FACILITY REPAIRS - SECURITY/FIRE - FIRE STATION				$ -	$ 5,000
	FACILITY REPAIRS - SECURITY/FIRE - COMMUNITY CENTER				$ 506	$ 5,000
	FACILITY REPAIRS - STRUCTURAL/AESTHETICS - VILLAGE HALL				$ 17,018	$ 190,000
	FACILITY REPAIRS - STRUCTURAL/AESTHETICS - FIRE STATION				$ 40,848	$ 20,000
	FACILITY REPAIRS - STRUCTURAL/AESTHETICS - COMMUNITY CENTER				$ 26,936	$ 180,000
	REPAIRS FACILITY- PARKS	$ 158,522	$ 164,757	$ 165,000	$ 140,930	$ 165,000
	COMPOSTING PROGRAM	$ 15,000	$ -	$ -	$ -	$ -
	COMMUNITY RECYCLING PROG ZERO WASTE CULTURE	$ -	$ 34,491	$ 35,000	$ 22,423	$ 35,000
	COMMUNITY RECYCLING PROG M&A BATTERIES RECYCLING	$ -	$ 4,873	$ 1,200	$ -	$ 1,000
	COMMUNITY RECYCLING PROG KBCF PLASTIC FREE KB	$ -	$ 8,000	$ 4,000	$ 813	$ -
	COMMUNITY RECYCLING PROG KB CAT TNR	$ 16,543	$ 17,940	$ 11,000	$ 7,797	$ 10,000
	OFFICE SUPPLIES	$ 5,304	$ 1,911	$ 4,500	$ 2,560	$ 4,500
	OPERATING SUPPLIES	$ 99,494	$ 108,027	$ 123,200	$ 64,797	$ 118,200
	IT EQUIPMENT <5000 AND SOFTWARE	$ 33,438	$ 39,953	$ 51,512	$ 28,252	$ 71,282
	MEALS & EVENTS	$ 1,003	$ 1,012	$ 1,000	$ 2,411	$ 3,000
	PERMITS	$ 190	—	$ -	$ -	$ -
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 519	$ 875	$ 2,500	$ 708	$ 1,500
	TRAINING	$ 2,464	$ 8,025	$ 7,500	$ 3,626	$ 7,500
Total Operating Expenses		$ 4,202,966	$ 4,233,073	$ 4,850,231	$ 2,699,406	$ 4,496,479
Captial Outlay						
	CAPITAL OUTLET- EQUIPMENT	$ 12,960	$ -	$ -	$ -	$ -
Total Capital Outlay		$ 12,960	$ -	$ -	$ -	$ -
Total Public Works		**$ 5,244,145**	**$ 5,340,953**	**$ 6,121,231**	**$ 3,769,924**	**$ 5,814,092**
Parks and Recreation						
Personnel Services						
	SALARY ALLOCATION	$ (75,895)	$ (68,270)	$ (79,000)	$ (79,092)	$ (81,000)
	REGULAR SALARIES	$ 545,203	$ 570,722	$ 739,000	$ 503,624	$ 796,000
	OVERTIME	$ 3,463	$ 21,637	$ 4,000	$ 6,549	$ 4,000
	OTHER PAY- LONGEVITY BONUSES	$ 14,825	$ 10,137	$ 20,000	$ 5,887	$ -
	CELL PHONE/ CAR ALLOWANCE	$ 7,228	$ 7,282	$ 7,200	$ 5,890	$ 7,200
	VACATION EXCESS	$ 29,832	$ 34,057	$ 45,000	$ 24,407	$ 48,000
	SICK PAID	$ -	$ -	$ -	$ 6,187	$ -
	COMPENSATED ABSENCES	$ 7,256	$ (7,197)	$ -	$ -	$ -
	PAYROLL TAXES	$ 42,689	$ 47,190	$ 58,000	$ 39,080	$ 61,000
	RETIREMENT CONTRIBUTIONS	$ 63,856	$ 65,384	$ 89,000	$ 59,687	$ 96,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 41,359	$ 44,257	$ 60,749	$ 28,299	$ 58,635
	WORKERS COMPENSATION	$ 888	$ 552	$ 1,000	$ 793	$ 2,000
Total Personnel Services		$ 680,703	$ 725,751	$ 944,949	$ 601,310	$ 991,835
Operating Expenses						
	PROFESSIONAL SERVICES-CONSULTANT	$ 14,342	$ 3,561	$ 30,000	$ 30,448	$ 30,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 21,909	$ 21,908	$ 23,003	$ 18,121	$ 23,878
	VETTING BACKGROUND CHECKS & TRAINING	$ -	$ 9,537	$ 12,000	$ 6,174	$ 12,000
	TRAVEL & PER DIEM	$ 1,608	$ 1,445	$ 5,000	$ 880	$ 4,000
	SUNPASS	$ 240	$ 324	$ 300		$ 720
	COMMUNICATIONS	$ 12,739	$ 13,210	$ 12,683	$ 10,978	$ 6,633
	UTILITIES - FIELD LIGHTS/DOG PARK	$ 136,545	$ 140,779	$ 79,909	$ 52,333	$ 92,531

Department		FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposed Budget
	PROPERTY & LIABILTY INSURANCE	$ 95,182	$ 96,588	$ 110,194	$ 98,325	$ 115,704
	REPAIRS & MAINTENANCE - VEHICLE	$ 6,447	$ 4,136	$ 47,000	$ 3,766	$ 17,000
	REPAIRS & MAINTENANCE - DOG PARK	$ 34,412	$ 35,883	$ 54,200	$ 33,890	$ 54,168
	REPAIRS & MAINTENANCE - PARKS/PLAYGROUNDS	$ 89,647	$ 155,320	$ 150,000	$ 32,204	$ 100,000
	CONTRACT SERVICES - IGUANA PROGRAM	$ 15,820	$ 18,185	$ 65,000	$ 27,700	$ 65,000
	COMMUNITY & CULTURAL EVENTS	$ 18,133	$ 16,868	$ 35,000	$ 31,296	$ 35,000
	PROMO EVENTS - WINTERFEST	$ 58,548	$ 70,417	$ 76,800	$ 87,754	$ 86,800
	PROMO EVENTS - ADVERTISING	$ 4,933	$ 9,137	$ 30,000	$ 13,035	$ 15,000
	PROMO EVENTS - NEW PROGRAMMING	$ -	$ -	$ 32,130	$ 29,725	$ 44,500
	PROMO EVENT- CONCERT SERIES	$ 43,086	$ 58,291	$ 55,000	$ 45,262	$ 55,000
	PROMO EVENTS - JULY 4TH	$ 249,811	$ 268,606	$ 279,900	$ 222,480	$ 284,000
	PROMO EVENTS- VETERAN'S & MEMORIAL DAY	$ 5,145	$ 5,195	$ 7,000	$ 5,095	$ 7,000
	PROMO EVENTS- SEASONAL HOLIDAY DECORATION	$ 121,416	$ 108,225	$ 132,725	$ 132,725	$ 132,725
	PROMO EVENTS- MOVIES ON THE GREEN	$ 5,370	$ 5,480	$ 8,000	$ 3,395	$ 8,400
	PROMO EVENTS- LIGHTHOUSE RUN	$ 19,702	$ 23,003	$ 18,000	$ 20,542	$ 18,000
	PROMO EVENTS- FALL FESTIVAL	$ 20,665	$ 17,900	$ 18,000	$ 24,726	$ 24,850
	PROMO EVENTS- EGG HUNT	$ 2,084	$ 3,237	$ 5,000	$ 7,265	$ 7,000
	PROMO EVENTS- BOAT PARADE	$ 1,575	$ 840	$ -		$ 2,000
	PROMO EVENTS- SPECIAL NEEDS PROGRAMING	$ 93,682	$ 127,540	$ 150,000	$ 102,828	$ 150,000
	PROMO EVENTS- AMERICA250 INITIATIVE				$ 5,005	
	KEY BISCAYNE YOUTH COUNCIL & TEEN PROGRAMING	$ 6,567	$ 10,113	$ 15,000	$ 1,375	$ 10,000
	SPECIAL EVENTS- CONCOURS D'ELEGANCE	$ 26,400	$ -	$ -		$ -
	SPECIAL EVENTS- PIANO FESTIVAL	$ 37,351	$ 40,845	$ 40,845	$ 37,330	$ 40,845
	SPECIAL EVENTS- CITY THEATER	$ 20,000	$ 20,000	$ 10,000	$ 10,300	$ 8,000
	SPECIAL EVENTS- CHILDREN"S BUSINESS FAIR	$ 6,500	$ 6,825	$ 6,825	$ 6,825	$ 7,000
	SPECIAL EVENTS- KB SCOUTING	$ 3,953	$ 1,919	$ 3,000	$ 683	$ 4,000
	SPECIAL EVENTS- IT TAKES A VILLAGE	$ -	$ 23,116	$ 25,000		$ 25,000
	SPECIAL EVENTS- COMMUNITY HOLIDAY CELEBRATION	$ 5,136	$ 5,033	$ 5,000		$ 5,000
	SPECIAL EVENTS- GIRL SCOUTS TROOP 2312 KB	$ 4,894	$ 3,501	$ 3,000	$ 2,534	$ 4,000
	SPECIAL EVENTS- KEY BISCAYNE FILM FESTIVAL	$ 20,000	$ 21,000	$ 25,000	$ 26,620	$ 26,000
	SPECIAL EVENTS - KEY BISCAYNE CLEANUP	$ 5,000	$ 3,892	$ 5,000	$ 2,050	$ 5,000
	SPECIAL EVENTS - KEY BISCAYNE CHALLENGE	$ 5,000	$ 5,000	$ -		$ 5,000
	SPECIAL EVENTS-KEY BISCAYNE POETRY SHARE	$ -	$ 5,000	$ 5,000	$ 290	$ 5,000
	SPECIAL EVENTS-SENIOR ACTIVITIES	$ 155,902	$ -	$ -		$ -
	KEY BISCAYNE COMMUNITY GARDEN	$ -	$ 11,184	$ 9,000	$ 165	$ 5,000
	OFFICE SUPPLIES	$ 50	$ -	$ 1,000	$ 115	$ -
	OPERATING SUPPLIES	$ 11,335	$ 10,059	$ 10,000	$ 22,470	$ 15,000
	IT EQUIPMENT <5000 AND SOFTWARE	$ 3,614	$ 5,079	$ 5,406	$ 7,981	$ 18,170
	OPERATING SUPPLIES - UNIFORMS	$ 2,254	$ 1,440	$ 3,000		$ 3,000
	OPERATING SUPPLIES - VEHICLE FUEL	$ 4,853	$ 1,445	$ 2,000	$ 1,262	$ 2,000
	MEALS AND EVENTS	$ 2,700	$ 1,270	$ 1,500	$ 2,249	$ 1,500
	MEMBERSHIP & DUES	$ 1,436	$ 2,150	$ 1,000	$ 2,459	$ 1,000
	TRAINING	$ 1,672	$ 3,463	$ 3,000	$ 2,781	$ 3,000
	TUITION REIMBURSEMENTS				$ 1,532	
Total Operating Expenses		$ 1,397,659	$ 1,397,947	$ 1,616,420	$ 1,174,973	$ 1,585,424
Total Parks and Recreation		**$ 2,078,361**	**$ 2,123,698**	**$ 2,561,369**	**$ 1,776,283**	**$ 2,577,259**
Community Center						
Personnel Services						
	REGULAR SALARIES	$ 1,115,917	$ 1,216,397	$ 1,200,711	$ 1,105,636	$ 1,249,383
	OVERTIME	$ 1,518	$ 2,449	$ 12,000	$ 4,543	$ 12,000
	OTHER PAY-LONGEVITY BONUSES	$ 4,764	$ 3,372	$ 9,000	$ 8,628	$ -
	CELL PHONE & CAR ALLOWANCE	$ 1,205	$ 1,160	$ -	$ 1,582	$ -
	VACATION EXCESS	$ 26,199	$ 21,524	$ 30,000	$ 15,853	$ 22,000
	COMPENSATED ABSENCES	$ 2,313	$ 185	$ -	$ -	$ -
	PAYROLL TAXES	$ 89,022	$ 93,206	$ 94,000	$ 85,726	$ 71,000
	RETIREMENT CONTRIBUTIONS	$ 55,125	$ 70,301	$ 70,000	$ 66,327	$ 74,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 64,231	$ 67,129	$ 86,461	$ 79,831	$ 90,524
	WORKERS COMPENSATION	$ 16,255	$ 18,448	$ 23,000	$ 15,794	$ 32,000
Total Personnel Services		$ 1,376,549	$ 1,494,172	$ 1,525,172	$ 1,383,918	$ 1,550,907
Operating Expenses						
	PROGRAM REVENUE SHARES	$ 1,015,002	$ 1,013,086	$ 1,067,500	$ 948,204	$ 1,155,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 284,155	$ 292,004	$ 321,054	$ 252,915	$ 333,257
	TRAVEL & PER DIEM	$ 121	$ 338	$ -	$ -	$ -
	SUNPASS	$ 1,737	$ 1,920	$ 1,380	$ 318	$ 2,760
	COMMUNICATIONS	$ 23,772	$ 21,734	$ 18,930	$ 21,085	$ 9,555
	POSTAGE & FREIGHT	$ 2,955	$ 3,451	$ 2,400	$ 2,152	$ 2,400
	UTILITIES	$ 153,167	$ 145,149	$ 200,977	$ 100,278	$ 149,332
	RENTAL & LEASES	$ 10,470	$ 12,056	$ 16,972	$ 13,413	$ 16,972
	PROPERTY & LIABILITY INSURANCE	$ 116,277	$ 119,556	$ 133,123	$ 121,854	$ 139,779
	REPAIRS & MAINTENANCE - COMM CENTER	$ 25,312	$ 92,914	$ 138,100	$ 69,947	$ 71,800
	CREDIT CARD FEES	$ 65,057	$ 82,662	$ 67,000	$ 59,801	$ 67,000
	SENIOR ACTIVITIES	$ -	$ 184,240	$ 139,805	$ 155,225	$ 138,050
	OFFICE SUPPLIES	$ 4,045	$ 4,099	$ 6,000	$ 4,132	$ 6,000
	OPERATING SUPPLIES	$ 86,236	$ 76,853	$ 94,000	$ 72,533	$ 94,000
	IT EQUIPMENT <5000 AND SOFTWARE	$ 31,093	$ 33,803	$ 54,914	$ 31,027	$ 85,609
	MEALS AND EVENTS	$ 1,069	$ 1,639	$ -	$ 456	$ -
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 1,109	$ 690	$ -	$ 587	$ -
Total Operating Expenses		$ 1,821,577	$ 2,086,194	$ 2,262,155	$ 1,853,928	$ 2,271,514
Total Community Center		**$ 3,198,126**	**$ 3,580,366**	**$ 3,787,327**	**$ 3,237,847**	**$ 3,822,421**

Department			FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD July)	FY27 Proposed Budget
Athletics							
	Personnel Services						
		SALARY ALLOCATION	$ 75,895	$ 68,270	$ 79,000	$ 79,092	$ 81,000
		REGULAR SALARIES	$ 102,509	$ 105,453	$ 138,285	$ 64,347	$ 141,782
		SALARIES-OVERTIME	$ 253	$ 894	$ 2,000	$ 182	$ 2,000
		VACATION PAID	$ -	$ -	$ -	$ 210	$ -
		COMPENSATED ABSENCES	$ 323	$ 431	$ -	$ -	$ -
		PAYROLL TAXES	$ 7,978	$ 6,135	$ 11,000	$ 4,921	$ 12,000
		RETIREMENT CONTRIBUTIONS	$ 6,158	$ 6,728	$ 8,000	$ 6,026	$ 8,000
		LIFE, HEALTH, DISABILITY INSURANCE	$ 16,668	$ 13,198	$ 8,240	$ 13,259	$ 8,229
		WORKERS COMPENSATION	$ 2,662	$ 2,767	$ 4,000	$ 2,378	$ 5,000
	Total Personnel Services		$ 212,445	$ 203,877	$ 250,525	$ 170,415	$ 258,011
	Operating Expenses						
		CONTRACT SERVICES - BACKGROUND CHECKS	$ 29,182	$ -	$ -	$ -	$ -
		CONTRACT SERVICES- FIELD MAINTENANCE	$ 317,740	$ 331,363	$ 326,979	$ 233,698	$ 276,500
		TRAVEL & PER DIEM	$ 24	$ -	$ -	$ -	$ -
		SUNPASS	$ 160	$ 84	$ 960	$ -	$ 1,920
		COMMUNICATIONS	$ 589	$ 621	$ 1,872	$ 591	$ 954
		RENTALS & LEASES	$ 87,264	$ 73,002	$ 83,000	$ 72,940	$ 85,190
		PROPERTY & LIABILITY INSURANCE	$ 2,171	$ 2,171	$ 2,378	$ 2,122	$ 2,496
		REPAIRS AND MAINTENANCE	$ 108,941	$ 63,724	$ 100,000	$ 43,064	$ 100,000
		PROMO ACTIVITIES - RUGBY	$ -	$ 40,689	$ 40,000	$ 62,564	$ 65,000
		PROMO ACTIVITIES - BASKETBALL	$ 41,558	$ 33,979	$ 45,000	$ 39,520	$ 45,000
		PROMO ACTIVITIES - BASEBALL	$ 32,846	$ 36,217	$ 35,000	$ 37,169	$ 35,000
		PROMO ACTIVITIES - VOLLEYBALL	$ 40,684	$ 53,040	$ 42,000	$ 48,564	$ 65,000
		PROMO ACTIVITIES- ADULT ATHLETICS	$ 39,046	$ 27,945	$ 55,000	$ 31,845	$ 25,000
		PROMO ACTIVITIES - FIELD HOCKEY	$ 149,071	$ 106,488	$ 140,000	$ 131,979	$ 140,000
		PROMO ACTIVITIES - LACROSSE	$ -	$ 2,138	$ 20,000	$ 1,008	$ 15,000
		PROMO ACTIVITIES - FLAG FOOTBALL	$ 19,451	$ 21,837	$ 26,000	$ 12,432	$ 15,000
		PROMO ACTIVITIES-TRACK & FIELD	$ 7,727	$ 15,389	$ 15,000	$ 10,529	$ 12,000
		IT EQUIPMENT <5000 AND SOFTWARE	$ 469	$ 1,461	$ 2,011	$ 720	$ 4,872
		SUBSCRIPTIONS & MEMBERSHIPS	$ 1,433	$ -	$ -	$ 1,165	$ -
	Total Operating Expenses		$ 878,356	$ 810,147	$ 935,200	$ 729,910	$ 888,932
Total Athletics			**$ 1,090,801**	**$ 1,014,024**	**$ 1,185,725**	**$ 900,326**	**$ 1,146,943**
Total Expenditures			**$ 42,627,732**	**$ 43,511,899**	**$ 45,428,090**	**$ 32,879,450**	**$ 47,216,716**