



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

THURSDAY, SEPTEMBER 11, 2025
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. SPECIAL PRESENTATIONS:

5.A. 2025 SESSION UPDATE / 2026 SESSION FOCUS TO THE VILLAGE BY STATE SENATOR ALEXIS CALATAYUD

5.B. 2025 SESSION UPDATE / 2026 SESSION FOCUS TO THE VILLAGE BY STATE REPRESENTATIVE VICKI LOPEZ

5.C. FPL UPDATE BY EXTERNAL AFFAIRS AREA MANAGER CHRIS FERRIERA

6. MILLAGE RESOLUTION:

6.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, 2025, THROUGH SEPTEMBER 30, 2026, 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

7. ORDINANCE:

7.A.

AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE, FLORIDA ADOPTING THE BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026 PURSUANT TO SECTION 200.065, FLORIDA STATUTES (TRIM BILL); AND PROVIDING FOR AN EFFECTIVE DATE. (VILLAGE MANAGER)

FIRST READING

RECOMMENDATION: APPROVAL

TAB 2

8. SCHEDULE OF FUTURE MEETINGS/EVENTS:

SECOND BUDGET HEARING

MONDAY, SEPTEMBER 29, 2025, 6:30 P.M., COUNCIL CHAMBER

REGULAR COUNCIL MEETING

TUESDAY, OCTOBER 14, 2025, 6:30 P.M., COUNCIL CHAMBER

REGULAR COUNCIL MEETING

TUESDAY, NOVEMBER 18, 2025, 6:30 P.M., COUNCIL CHAMBER

9. 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. 2025-__

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, 2025, THROUGH SEPTEMBER 30, 2026, 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 29, 2025, 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, 2025, and further scheduled the public hearing required by Section 200.065 of the Florida Statutes to be held on September 11, 2025, at 6:30 p.m.; and

WHEREAS, the Property Appraiser has properly noticed the public hearing scheduled for September 11, 2025, 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 11, 2025, 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, 2025, through September 30,

2026, be and is hereby fixed at the rate of 2.9019 mills, which is \$2.90 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 2.7742 mills and the proposed millage rate is 2.9019 mills which is 0.1277, or 4.60% 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, 2025, through September 30, 2026, be and is hereby set as a Council Meeting, on Monday, September 29, 2025, 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, 2025.

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. 2025-__

**AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE,
FLORIDA ADOPTING THE BUDGETS FOR THE FISCAL
YEAR COMMENCING OCTOBER 1, 2025 THROUGH
SEPTEMBER 30, 2026 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, 2025 and the Village Council scheduled the public hearing required by Section 200.065(2)(c), Florida Statutes to be held on September 11, 2025 at 6:30 p.m.; and

WHEREAS, the Property Appraiser has properly noticed the public hearing scheduled for September 11, 2025, 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 11, 2025, 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, 2025, through September 30, 2026, was held, as advertised, on Monday, September 29, 2025, 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, 2025 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, 2025.

PASSED on first reading on the _____ day of September, 2025.

PASSED AND ADOPTED on second reading on the _____ day of September, 2025.

ATTEST:

JOE I. RASCO
MAYOR

JOCELYN B. KOCH
VILLAGE CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

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



FY26 Budget Proposal First Hearing



FY26 Budget Estimate



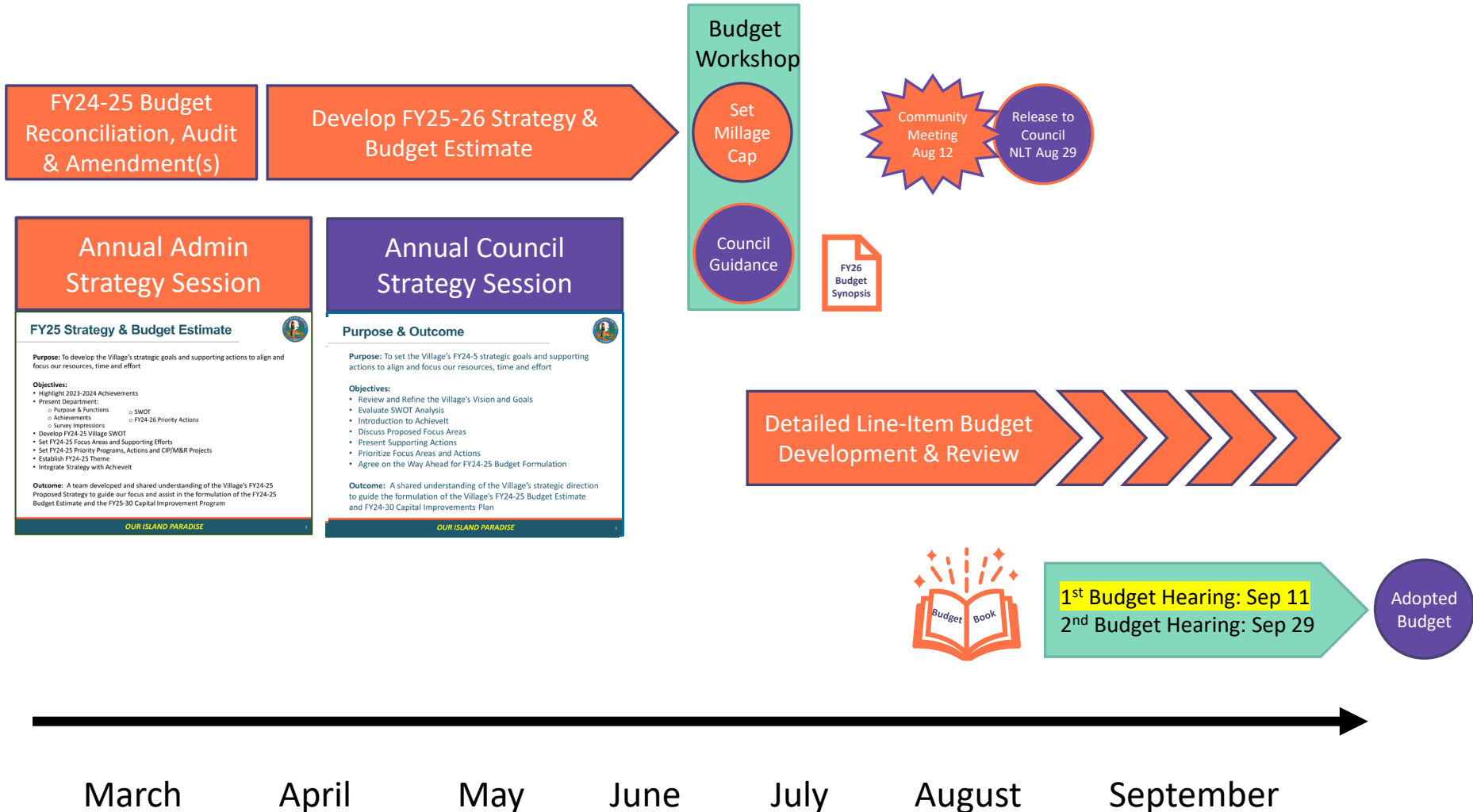
Purpose: To propose a ***FY26 Budget*** that ***aligns valued resources to achieve our strategic goals*** of providing the public safety, services, programs and infrastructure our residents need and expect

Principals:

- Aligns resources to strategic priorities
- Offers best-value solutions
- Considers current economic, social and political environment
- Focuses on near-term results and outcomes
- Incorporates a long-term vision
- Improves customer service and responsiveness
- Involves engagement with community and partners
- Creates employee buy-in and empowerment
- Provides transparency, accountability and controls → stewardship of public resources

Outcome: An ***approved FY26 Budget and Capital Improvements Plan*** to implement the Village's strategic goals

Developing FY26 Strategy & Budget



FY26 Budget Proposal Agenda



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

Vision



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



OUR ISLAND PARADISE

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STEARright 5 + 2 Goals



Delivering Services, Projects & Programs



OUR ISLAND PARADISE

8

Mission and Values



Mission

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



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

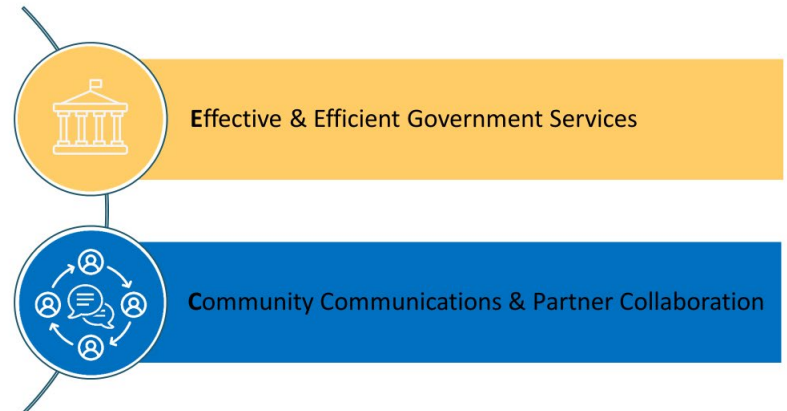
OUR ISLAND PARADISE

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STEARright 5 + 2 Goals



Supporting our Delivery



OUR ISLAND PARADISE

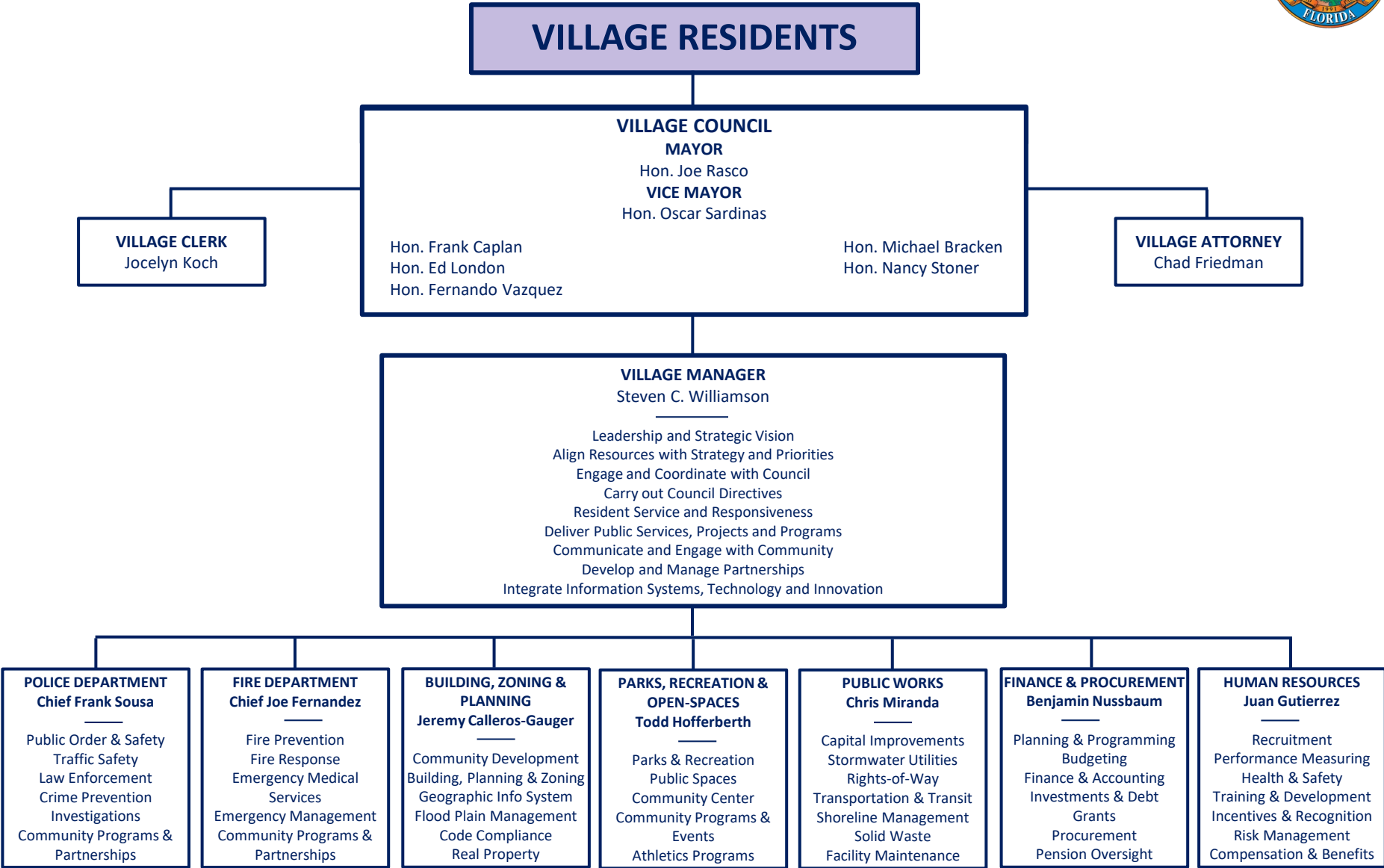
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Village of Key Biscayne

Functional Organization Chart



Proposed FY26 Focus Areas



Ensure Community Safety



Maintain Safe Streets



Preserve & Shape Village Character



Partner with Local Public Schools



Deliver Community Programs & Events



Enhance Public Spaces



Alleviate Traffic



Reduce Flooding



Improve Power Reliability



Protect Shorelines



Village Financial Posture



Strength • Protection • Potential

Fiscal Responsibility & Stability:

- Five consecutive years of lowering millage rate
- Lowest combined tax rate in Miami-Dade County
- Growing reserves to support public safety/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
- 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% of Budget
\$26M

Low Debt to
Revenue Ratio
2.5%

Available Debt
Capacity
\$111M

Grants Under
Management
\$12.5M

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

Pension Coverage
95.1%

Growing MR4
Backlog
\$21.2M

MR4 – Maintenance, Repair, Rehab,
Renovation & Replacement of Existing Assets

Undiversified
Revenue Sources
Ad Valorem 71%

Lowest Overlapping
Millage in M-DC
15.5451

Strategy-Centric Budgeting Framework



- ❖ **Department-Level Needs Assessment:** After holding strategy sessions with the entire staff and the Council, departments initiate the budgeting cycle by assessing service demands, program performance, and community feedback. This ensures proposals reflect current operational realities and align with long-term strategic priorities.
- ❖ **Collaborative Budget Development:** Departments work across functions to align budget proposals with village-wide priorities, accounting for interdependencies and optimizing shared resources.
- ❖ **Resident-Centric Planning:** Community input from surveys, town halls, and advisory boards informs budgeting, ensuring services and projects reflect resident values and evolving needs.
- ❖ **Performance-Based Justification:** Budget requests are supported by metrics, benchmarks, and projected outcomes, promoting accountability and strategic, results-oriented funding.
- ❖ **Iterative Review and Refinement:** Budgets undergo multiple internal reviews to ensure alignment with fiscal constraints, strategic direction, and policy guidance before final proposal.



Police Cost Drivers & Focus Areas



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (40 Off 10 Civ)	\$8,747,376	\$9,327,559	\$580,183	+6.6%	83.0%
Professional/Contractual Services	\$547,671	\$577,934	\$30,263	+5.5%	5.1%
Operations, Maintenance & Repair	\$1,499,216	\$1,329,109	(\$170,107)	-11.3%	11.8%
Total Operations	\$10,794,263	\$11,234,602	\$440,339	+4.1%	

Focus Area Actions	
Crandon Blvd Streetlight, Intersection & Crosswalk Safety	Community Engagement & Public Education
CAD/RMS Software Implementation	Enforce Traffic Laws
Police Radios	Six New Police Vehicles
Incident Management	
Police Presence, Engagement & Enforcement	
Village Wide Security Camera Network	
Coordinate & Communicate During Traffic Events	



Fire Rescue Cost Drivers & Focus Areas



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (40 FF 2 Civ)	\$8,515,465	\$8,846,353	\$330,888	+3.9%	82.8%
Professional/Contractual Services	\$1,039,663	\$1,038,132	(\$1,531)	-0.1%	9.7%
Operations, Maintenance & Repair	\$751,780	\$799,174	\$47,394	+6.3%	7.5%
Total Operations	\$10,306,908	\$10,683,659	\$376,751	+3.7%	

Focus Areas	ECD	Notes
Hurricane & Incident Response		Community Engagement & Public Education
Three New Rescue Trucks		Fire Station Rescue & Response Upgrade
Residential & Commercial Occupancies Fire Prevention		
Automatic Aid Agreement with City of Miami		



BZP & Code* Cost Drivers & Focus Areas



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (4)	\$434,366	\$453,230	\$18,864	+4.3%	76.3%
Professional/Contractual Services	\$81,291	\$81,924	\$633	+0.8%	13.7%
Operations, Maintenance & Repair	\$52,284	\$58,845	\$6,561	+12.5%	9.9%
Total Operations	\$567,941	\$593,999	\$26,058	+4.6%	

Focus Areas	ECD	Notes
Resilience & Sustainability Regulations		Maintain & Repair Art in Public Places
Building Certification & Safety Compliance		Facilitate New Developments
Code Violation Enforcement & Collections		Enforce Short-Term Rental Rules & Standards
Rickenbacker Causeway & Bear Cut Bridge		Complete Community Theater
NFIP CRS Management		
Civic Center Plaza Reimagination		

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



PROS Cost Drivers & Focus Areas



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (14 FT 55 PT)	\$2,467,487	\$2,614,069	\$146,582	+5.9%	35.2%
Professional/Contractual Services	\$959,168	\$1,020,455	\$61,287	+6.4%	13.7%
Operations, Maintenance & Repair	\$3,683,531	\$3,790,044	\$106,513	+2.9%	51.0%
Total Operations	\$7,110,186	\$7,424,568	\$314,382	+4.4%	

Focus Areas	Cost	Notes
Library Construction & Programming	Comprehensive Vetting	
Sports Programs	Community Programs & Events	
Parks & Recreation Facility Usage & Programming Guide	Overhaul Parks & Recreation Bus	
Community Center Facility & Programming Assessment	Rehab Dog Park	
MAST Academy & Virginia Key Athletic Fields	Parks & Beach Maintenance, Ops & Security	
Disability & Special Needs Programming		
Pickleball Courts at Calusa park		
Beach Park Pavilion		



Public Works Cost Drivers & Focus Areas

General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (10)	\$1,302,976	\$1,271,000	(\$31,976)	-2.5%	20.8%
Professional/Contractual Services	\$2,899,851	\$2,777,233	(\$122,618)	-4.2%	45.4%
Operations, Maintenance & Repair	\$2,013,754	\$2,072,675	\$58,921	+2.9%	33.9%
Total Operations	\$6,216,581	\$6,120,908	(\$95,673)	-1.5%	

Focus Areas	ECD	Notes
Asset Management Based Operations, Maintenance & Repair		Village-Wide Streetlights
Rickenbacker-Crandon Corridor Traffic Data Analysis		Prep for 2027 Beach Renourishment
Harbor Drive, Residential Roadways & Traffic Calming Devices		Utility Undergrounding: Zones 1, 2, 4, 6 & 8
Stormwater System Maintenance & Repair		Improve Power Reliability of Existing Lines
Resilient Infrastructure Planning, Design & Construction		Offshore Barrier Reef
USACE CSRM Beach & Back-Bay Feasibility Study		Garden District Flood Reduction



Finance & Admin Cost Drivers & Focus Areas



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel (12)	\$2,189,260	\$2,270,920	\$81,660	+3.7%	63.1%
Professional/Contractual Services	\$728,067	\$559,949	(\$168,118)	-23.1%	15.6%
Operations, Maintenance & Repair	\$582,228	\$767,209	\$184,981	+31.8%	21.3%
Total Operations	\$3,499,555	\$3,598,078	\$98,523	+2.8%	

Focus Areas	ECD	Notes
Diversify Revenue Sources		10-year Financial Wellness Assessment
Scrutinize Contracts, Agreements & Software Licenses		Information Management & Reporting
Integrate AI into Village Operations		Partner with Local Public Schools
Cybersecurity Policy & Incident Response Plan		Public Records Process
Strategic Communications Action Plan & Village Brand		Customer Service Program
Regional Partner Coordination & Relationships		State & Federal Legislative Agendas

Total Operating Budget – Cost Drivers



General Fund Category	FY25 Budget	FY26 Budget	Difference	% Diff	% of Total
Personnel	\$23,955,113	\$25,094,246	\$1,139,133	+4.8%	55.0%
Professional/Contractual Services	\$6,940,866	\$6,778,008	(\$162,858)	-2.3%	14.9%
Operations, Maintenance & Repair	\$8,893,392	\$9,147,977	\$254,585	+2.9%	20.1%
Total Operations	\$39,789,371	\$41,020,231	\$1,230,860	+3.1%	
Debt Service	\$1,071,642	\$1,066,883	(\$4,759)	-0.4%	2.3%
Transfers Out	\$2,539,061	\$3,533,408	\$994,347	+39.2%	7.7%
Grand Total	\$43,400,074	\$45,620,522	\$2,220,448	+5.1%	



Current General Fund Debt Status



Debt Capacity	\$117M Capacity (1% of \$11.7B Taxable Value)		
Outstanding Debt FY 25	Amount	Interest Rate	Maturity
School Improvement 2014	\$1.69M	1.23%	FY30
Sewer Improvement 2016	\$1.48M	1.23%	FY31
School Improvement 2017	\$2.55M	1.23%	FY33
Fire Engine 2021	\$0.45M	1.76%	FY31
Total	\$6.17M	1.27% weighted average	
Funds Available Under Debt Cap	\$110.83M		



FY26 Expenditure Roll Up

Department	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual (YTD August)	2026 Proposed	Difference	Diff %
Council	161,042	38,584	52,440	63,500	35,062	88,000	24,500	38.6%
Clerk	341,148	447,870	466,499	582,438	456,292	576,417	(6,021)	-1.0%
Administration	2,290,797	2,934,456	2,908,517	3,499,555	2,543,409	3,598,078	98,523	2.8%
Attorney	365,413	388,980	563,220	648,000	480,859	700,000	52,000	8.0%
Planning & Zoning	572,681	513,826	497,301	567,941	437,076	593,999	26,058	4.6%
Police	8,307,459	8,772,519	9,356,704	10,794,263	7,887,431	11,234,602	440,339	4.1%
Fire Rescue	8,568,032	8,849,152	9,826,201	10,306,908	7,595,387	10,683,659	376,751	3.7%
Public Works	3,461,873	4,486,304	5,256,451	6,216,581	4,120,942	6,120,908	(95,673)	-1.5%
Parks & Recreation	1,865,494	1,955,376	2,078,362	2,272,505	1,863,131	2,454,573	182,068	8.0%
Community Center	2,776,086	2,744,425	3,198,126	3,660,304	2,861,124	3,784,270	123,966	3.4%
Athletics	559,675	799,620	1,090,801	1,177,377	745,743	1,185,725	8,348	0.7%
Total Operating Expenses	29,269,699	31,931,113	35,294,623	39,789,372	29,026,456	41,020,231	1,230,859	3.1%
Debt Service	1,864,688	2,129,899	1,311,302	1,071,642	1,032,321	1,066,883	(4,759)	-0.4%
Transfers Out	10,480,064	1,056,924	6,144,252	2,539,061	4,853,414	3,533,408	994,347	39.2%
Total Non Operating Exp.	12,344,751	3,186,823	7,455,554	3,610,703	5,885,735	4,600,291	989,588	27.4%
Grand Total	41,614,451	35,117,937	42,750,177	43,400,075	34,912,191	45,620,522	2,220,447	5.1%



Revenue Projection



Ad-Valorem Taxes:

6.5% Increase in taxable value from prior year

Tax Roll Year	Budget Year	Preliminary Taxable Value	Change from Prior Year	% Change
2018	2019	\$8,532,625,700	(\$114,144,184)	-1.3%
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%

State Revenue Share: Based on sales and use tax. Distribution measured by population and sales tax collections. Tracking softening economic activity for 2025-2026

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 increased interest rates and strong reserves



Revenue Projections Details

Operating Revenues	2023 Actual	2024 Actual	2025 Budgeted	2025 Actual (YTD August)	2026 Proposed	Diff %
Ad Valorem Taxes	27,732,422	30,091,060	31,106,095	30,991,425	32,278,564	3.8%
Utility Services Tax	2,725,068	2,745,059	2,609,684	1,696,467	2,807,000	7.6%
Communications Services Tax	717,314	745,421	740,000	519,117	770,000	4.1%
Franchise Fees	1,558,676	1,489,255	1,525,000	783,933	1,496,000	-1.9%
Charges for Services	2,559,255	2,936,285	2,802,500	2,261,207	3,163,500	12.9%
Licenses & Permits	261,787	276,538	310,000	351,713	348,000	12.3%
Intergovernmental	3,015,388	3,060,814	2,958,409	1,306,618	3,150,858	6.5%
Interest Income	2,026,255	2,317,783	1,292,938	2,156,869	1,496,600	15.8%
Miscellaneous Revenue	326,848	63,185	55,449	157,232	110,000	98.4%
Total Operating Revenues	40,923,013	43,725,400	43,400,075	40,224,581	45,620,522	5.1%
Federal Grants	240,975	49,708	-	53,683	-	
State Grants	86,688	551,224	-	129,382	-	
Local Grants	-	74,191	-	38,947	-	
Total Other Revenues	327,663	675,124	-	222,012	-	
Grand Total Revenues	41,250,676	44,400,524	43,400,075	40,446,593	45,620,522	5.1%



Grants & Reimbursements



Status	Amount	Received	Outstanding
Newly Awarded	\$3,203,277		\$3,203,277
Currently Active	\$9,779,269	\$3,742,653	\$6,036,616
Working Close Out	\$789,000		\$789,000
Closed	\$3,444,941	\$3,444,941	\$0
Total	\$17,216,487	\$7,187,594	\$10,028,893

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



Special Revenue & Enterprise Funds



Fund Type	Description	EOY FY24 Actual Balance	FY26 Revenue Sources & Intended Use	EOY FY25 Projected Balance
Special Revenue	Transportation	\$2,318,844	Revenue Sources: Local Option Gas Tax (LOGT); Transportation Surtax (CITT); FDOT Public Transit Service Development Grants Budget Estimate: \$1,559,020 Expense Items: 9 Freebees; Harbor Drive improvements; roadway and traffic calming improvements	\$2,246,710
Special Revenue	Parks, Recreation & Open Space Land Trust	\$5,109,773	Revenue Sources: 1% Ad-Valorem Transfer and Interest Income Budget Estimate: \$0 Expenses: Strategic plan supported park land acquisition and eligible associated costs	\$5,588,145
Special Revenue	Building	\$1,769,471	Revenue Sources: Building Permits; Certificate of Occupancy; Lien Search Fees; Building Code Violations Budget Estimate: \$2,610,110 Expenses: Department personnel, facilities, equipment and operations	\$1,869,510
Enterprise	Stormwater	\$3,059,335	Revenue Sources: Stormwater Utility Fees Budget Estimate: \$2,415,815 Expenses: Operations and maintenance of existing system; Garden District Stormwater project; existing and new debt service	\$3,059,335 *
Enterprise	Solid Waste	\$860,714	Revenue Sources: Fee on single family and duplex properties for solid waste and recycling services Budget Estimate: \$1,044,000 Expenses: Contracted service for solid waste and recycling	\$860,714



FY26 Proposed New Initiatives

Pri	FY26 Proposed New Initiatives	Focus Area	Estimated Cost	Millage Impact	Cumulative	Diff
				Baseline Millage:	2.6133	
Infrastructure Maintenance, Repair, Rehab & Renovation (MR4) Funded by Reserve						
1	Improve Village-Wide Streetlights	Safe Streets	\$571,345			
5	Connect Community Center to Sewer System	Public Spaces	\$285,000			
5	Replace Community Center Generator	Power Reliability	\$302,000			
Total:			\$1,158,345			
Funded by Millage						
1	Replace Cardiac Monitors (2)	Community Safety	\$102,691	0.0092	2.6225	-12.0%
1	Replace Firefighter Airpacks (22)	Community Safety	\$221,456	0.0199	2.6424	-11.3%
3	Replace Police Radios	Community Safety	\$278,000	0.0250	2.6674	-10.5%
3	Program & Project Management	Flooding & Power	\$850,000	0.0764	2.7439	-7.9%
3	Replace Police Vehicles (6)	Community Safety	\$351,250	0.0316	2.7754	-6.8%
3	Improve Crandon Blvd Crosswalk Safety	Safe Streets	\$120,000	0.0108	2.7862	-6.5%
3	Install Village Fiber Security Networks & Cameras	Community Safety	\$160,000	0.0144	2.8006	-6.0%
3	Upgrade Community Center CCTV System	Community Safety	\$70,000	0.0063	2.8069	-5.8%
4	Purchase Deputy Fire Chief's Vehicle	Community Safety	\$75,000	0.0067	2.8136	-5.6%
4	Add Parks Supervisor (PROS)	Public Spaces	\$110,000	0.0099	2.8235	-5.2%
4	Resurface Calusa Parks Courts & Increase Pickleball Courts	Public Spaces	\$225,000	0.0202	2.8438	-4.6%
4	Renovate Building Department Customer Service Area	Public Spaces	\$56,225	0.0051	2.8488	-4.4%
4	Assess Community Center Facility & Programming	Public Spaces	\$165,000	0.0148	2.8636	-3.9%
5	Add Agenda Coordinator/Records Manager (Clerk)	Effective & Efficient	\$126,000	0.0113	2.8750	-3.5%
5	Contribute to Virginia Key Athletic Fields Planning & Design	Public Spaces	\$250,000	0.0225	2.8974	-2.8%
5	Replace Fitness Equipment in Community Center Gym	Public Spaces	\$50,000	0.0045	2.9019	-2.6%
Total:			\$3,210,622			
			\$4,368,967	0.2886	2.9019	-2.6%



Justification: Parks Supervisor



Budget Request	Parks Supervisor
Description	Supervises parks and beach maintenance, operations and safety. Oversees maintenance and repairs of parks facilities and grounds. Upkeeps athletic fields/courts, landscaping and irrigation systems. Coordinates park activities and usage to ensure compliance with rules and regulations. Engages with public to address inquiries and concerns while facilitating a welcoming, safe and enjoyable environment for all parks visitors.
Direct Budget Request	\$110,000
Indirect Budget Request	\$20,000 for supporting equipment
Justification	<ul style="list-style-type: none">• Village is experiencing an increased use of our parks• Increase in use has led to safety and misuse concerns: Monitors, corrects and/or reports unsafe acts or misuse of facilities• Increase in use has led to deteriorating conditions: Provides on-site regular inspection, cleaning and maintenance• Increase in use has led to new and competing demands: Deconflicts activities and ensures compatible and proper use• Provides late afternoon, evening, weekend and holiday park supervision
Metrics	<ul style="list-style-type: none">• Improved parks usage and safety compliance• Improved parks maintenance and quicker repair turn-around time• Increased facility rental and trainer registration and compliance



Justification: Agenda Coordinator



Budget Request	Agenda Coordinator/Records Management
Description	Coordinates agenda preparation and records management for Village meetings. Ensures timely publication, legal compliance, and secure retention of official documents. Supports transparency, interdepartmental collaboration, and public access to records through organized workflows, digital systems, and adherence to statutory requirements.
Direct Budget Request	\$126,000
Justification	<ul style="list-style-type: none">• Improves Agenda Accuracy and Timeliness: Ensures consistent, error-free preparation and publication of Council and committee agendas.• Strengthens Public Records Compliance: Manages retention schedules and legal requirements, reducing risk and improving audit readiness.• Enhances Transparency and Access: Facilitates prompt responses to public records requests, supporting open government initiatives.• Supports Interdepartmental Coordination: Streamlines agenda item workflows across departments, improving efficiency and collaboration.• Modernizes Records Management Systems: Leads digitization and organization of records for better retrieval, security, and long-term preservation
Metrics	<ul style="list-style-type: none">• Agenda Publication Accuracy and Timeliness• Public Records Request Fulfillment Rate• Records Accuracy and Completeness• Digital Records Conversion Progress• Process Improvement Implementation Rate

FY26 Capital Improvement Program Summary



Safe
Streets
(5)



Maintenance
& Repair
(6)



Community
Safety
(9)



Alleviate
Traffic
(1)



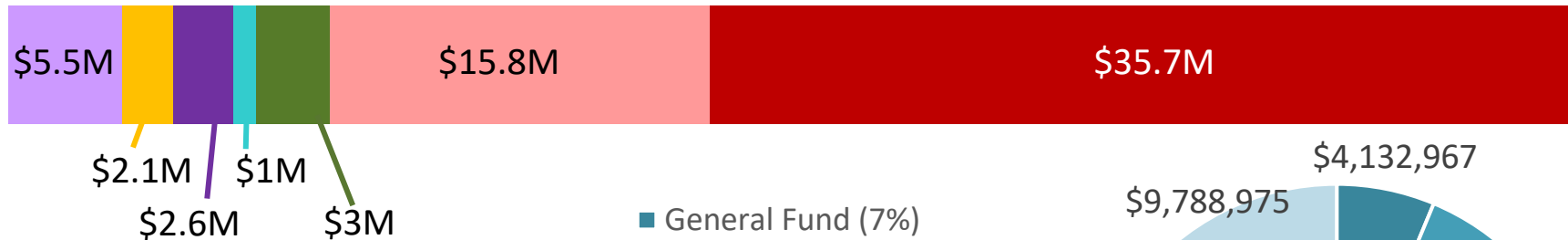
Public Spaces
(9)



Power
Reliability
(2)



Reduce
Flooding
(9)

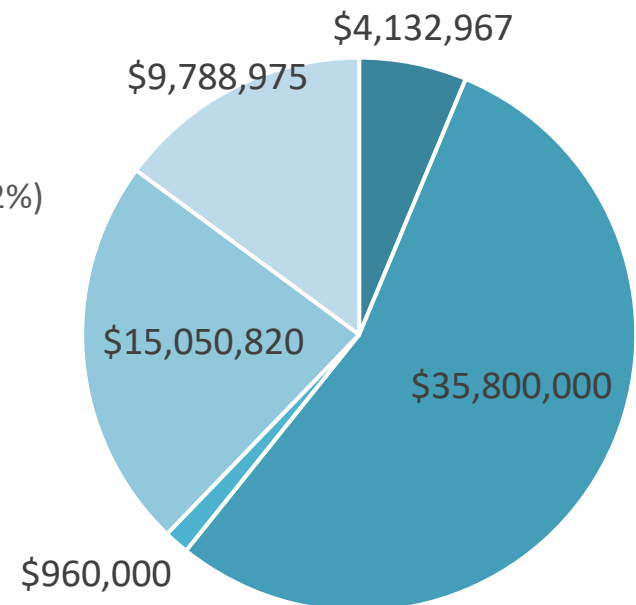


42 Projects

15 New | 27 Continuing

\$65.7 Million

- General Fund (7%)
- Loans/Bonds (54%)
- Special Revenue Funds (2%)
- External Funds (26%)
- FY25 Rollforward (11%)

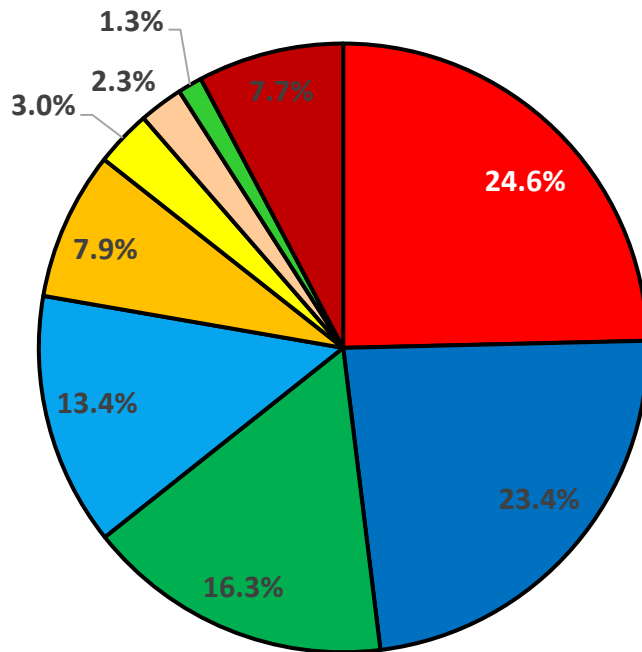




FY26 Proposed Capital Improvement Program

PRI	Project	Rollforward	General Fund	Stormwater Fund	Transportation Fund	General Obligation Bond	CWSRF Construction	Grants & Appropriations	Grand Total
1	Improve Streetlight Coverage	\$ 250,000	\$ 571,345						\$ 821,345
1	Replace Cardiac Monitors (2)	\$ 17,309	\$ 102,691						\$ 120,000
1	Replace Airpicks (22 units)		\$ 221,456						\$ 221,456
1	Perform Stormwater Baseline Modeling	\$ 39,000							\$ 39,000
1	Develop Zone 1 Alternative Analysis and Plan	\$ 211,000							\$ 211,000
1	Conduct USACE CSRM Back Bay and Beach Feasibility Study	\$ 237,500							\$ 237,500
1	Construct Zone 1 - K8 School Central Stormwater Basin						\$ 20,000,000	\$ 2,990,820	\$ 22,990,820
2	Replace Police Radios		\$ 278,000						\$ 278,000
2	Underground Utilities Phase 1 Zone 1					\$ 12,800,000			\$ 12,800,000
2	Underground Utilities Zones 2, 4, 6, 8					\$ 3,000,000			\$ 3,000,000
2	Improve Garden District Drainage	\$ 500,000		\$ 410,000				\$ 8,000,000	\$ 8,910,000
2	Install Turf at St. Agnes Field	\$ 500,000							\$ 500,000
2	Design Zone 1 - K8 School Central Stormwater Basin	\$ 420,000							\$ 420,000
2	Install Pump Station Back Up Generators	\$ 380,552							\$ 380,552
2	Replace Fire Rescue Trucks 1 & 2	\$ 1,200,000							\$ 1,200,000
3	Connect Community Center to Sewer System		\$ 285,000						\$ 285,000
3	Replace Village Police Vehicles (6)		\$ 351,250						\$ 351,250
3	Program Management & Village Construction Management Program	\$ 170,000	\$ 850,000						\$ 1,020,000
3	Improve Harbor Drive	\$ 1,000,000						\$ 1,920,000	\$ 2,920,000
3	Install Village Fiber Security Network and Cameras		\$ 160,000						\$ 160,000
3	Repave Village Roadways	\$ 60,000			\$ 400,000				\$ 460,000
3	Upgrade Community Center CCTV System		\$ 70,000						\$ 70,000
3	Improve Crandon Blvd Crosswalk Safety		\$ 120,000						\$ 120,000
4	Repair Community Center Roof and Structural Elements	\$ 645,000							\$ 645,000
4	Procure Fire Chief and Deputy Chief Vehicles (2)	\$ 150,000							\$ 150,000
4	Renovate Building Department Customer Service Areas	\$ 444,718	\$ 56,225						\$ 500,943
4	Resurface Calusa Park Courts and Increase Pickleball Courts		\$ 225,000						\$ 225,000
4	Renovate Council Chambers as Community Theater	\$ 236,400							\$ 236,400
4	Contribute to "Shoreline" Design	\$ 950,000							\$ 950,000
5	Replace Fire Fleet Vehicle for Deputy Chief Admin		\$ 75,000						\$ 75,000
5	Replace Fitness Equipment in Community Center Gym	\$ 150,000	\$ 50,000						\$ 200,000
5	Assess Community Center Facility and Programming		\$ 165,000						\$ 165,000
5	Contribute to Virginia Key Athletic Fields Design		\$ 250,000						\$ 250,000
5	Improve Neighborhood Traffic Calming Devices and Golf Cart Cut Through	\$ 550,000			\$ 150,000				\$ 700,000
5	Repair and Replace HVACs	\$ 250,000							\$ 250,000
5	Study and Design Offshore Hybrid Reef	\$ 350,000						\$ 1,100,000	\$ 1,450,000
5	Rehab Public Art - Bedia Plazas / Pleated Genome	\$ 77,496							\$ 77,496
5	Renovate Beach Park Pavilion and Boardwalk	\$ 1,000,000							\$ 1,000,000
5	Rehab Civic Center/Monaco Fountain Plaza							\$ 400,000	\$ 400,000
6	Replace Community Center Generator		\$ 302,000						\$ 302,000
6	Improve Intersection at Sonesta Drive and Crandon Blvd							\$ 540,000	\$ 540,000
6	Renovate Dog Park							\$ 100,000	\$ 100,000
	Grand Total	\$ 9,788,975	\$ 4,132,967	\$ 410,000	\$ 550,000	\$ 15,800,000	\$ 20,000,000	\$ 15,050,820	\$ 65,732,762

FY26 Budget Proposal



- Police Services (\$11.2M)
- Fire Rescue Services (\$10.7M)
- Parks & Recreations, Community Center, & Athletics (\$7.4M)
- Public Works Services (\$6.1M)
- Finance, Admin & Comms Support (\$3.6M)
- Council, Clerk & Attorney (\$1.4M)
- Debt Services (\$1.1M)
- Planning & Zoning Services (\$.6M)
- Transfers (\$3.5M)

To Achieve Expected Level of Service Includes:

- Personnel costs
- Current operations, programs, events and services
- Routine maintenance and repair
- Transfer to PROS Land Trust Fund
- Transfer to Capital Improvements Plan

Total Budget:
\$45.6M

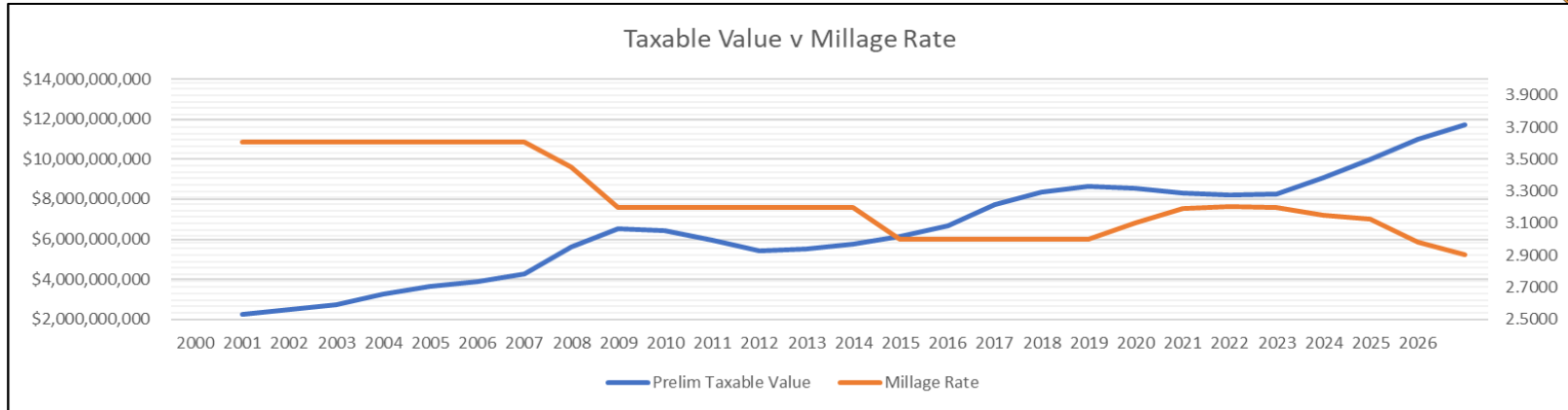


FY26 Proposed Millage Cap



FY26 Proposed Millage Cap	
FY25 Actual	2.9794
FY26 Proposed Millage Cap	2.9019
Difference (FY25-FY26)	-0.0775
% Difference	-2.6%

Our Millage in Perspective



FY26 Proposed Millage Rate 2.9019

Per Capita \$2,179

Per Household \$4,365

Per \$100K Property Value \$290

Taxing Authority	Millage	Assessed	Exemption	Taxable	Tax	%
Miami-Dade School Board						
School Board Operating	6.4680	832,149	(25,000)	807,149	5,220.64	41.6%
School Board Debt Service	0.1340	832,149	(25,000)	807,149	108.16	
State and Other						
Florida Inland Navigation Dist	0.0288	884,847	(50,000)	834,847	24.04	5.0%
South Florida Water Mgmt Dist	0.0948	884,847	(50,000)	834,847	79.14	
Okeechobee Basin	0.1026	884,847	(50,000)	834,847	85.66	
Everglades Construction Proj	0.0327	884,847	(50,000)	834,847	27.30	
Childrens Trust Authority	0.5000	884,847	(50,000)	834,847	417.42	
Miami-Dade County						
County Wide Operating	4.5740	884,847	(50,000)	834,847	3,818.59	34.5%
County Wide Debt Service	0.4271	884,847	(50,000)	834,847	356.56	
Library District	0.2812	884,847	(50,000)	834,847	234.76	
Municipal Governing Board						
*Key Biscayne Operating	2.9019	884,847	(50,000)	834,847	2,422.64	18.9%
GRAND TOTAL	15.5451				\$12,794.92	
* Proposed FY 25 Millage Rate						
The first \$25,000 of the homestead exemption applies to all taxing authorities						
The second \$25,000 excludes School Board taxes and applies to properties with assessed values greater than \$50,000						
Shows at 2025 Median Homestead Taxable Value of \$884,847						

Municipality	Mill Rate	Municipality	Mill Rate	Municipality	Mill Rate	Municipality	Mill Rate
Key Biscayne	15.5451	Unincorporated	16.9487	Coral Gables	18.2022	South Miami	18.9897
Aventura	16.7658	Pinecrest	17.3897	Miami Beach	18.7913	Miami	20.0332
Bal Harbour	16.9024	Palmetto Bay	17.3897	Surfside	18.8585	Biscayne Park	24.7397

Financial Wellness & Efficiencies



Municipality	Taxable Property Value			Millage Rates			Property Value Difference Rate	South Florida CPI-U (October)		
	2019	2024	Difference	2019	2024	Difference		2019	2024	Difference
Key Biscayne	8,310,656,693	10,989,883,172	32.2%	3.1950	2.9794	-6.7%	25.5%	271.381	350.300	29.1%
Aventura	10,740,186,632	13,549,224,714	26.2%	1.7261	1.7261	0.0%	26.2%	271.381	350.300	29.1%
Miami Springs	1,256,462,625	1,746,158,731	39.0%	7.3300	6.8600	-6.4%	32.6%	271.381	350.300	29.1%
Miami (DDA)	21,100,968,140	30,067,524,064	41.9%	8.4581	7.8212	-7.5%	34.4%	271.381	350.300	29.1%
Bai Harbour	5,500,117,826	6,806,439,648	23.4%	1.9654	2.1439	9.1%	34.5%	271.381	350.300	29.1%
South Miami	1,967,072,238	2,840,371,000	42.9%	4.3000	3.9500	-8.1%	34.8%	271.381	350.300	29.1%
Miami Lakes	3,365,592,016	4,891,931,106	45.4%	2.9127	2.0732	-10.4%	35.0%	271.381	350.300	29.1%
Sunny Isles	11,568,495,663	17,832,017,201	54.1%	2.2000	1.8000	-18.2%	36.0%	271.381	350.300	29.1%
Miami Beach	40,098,892,459	56,396,947,099	40.6%	6.0221	6.1481	2.1%	42.7%	271.381	350.300	29.1%
Surfside	3,116,633,395	4,751,579,117	52.5%	4.4000	4.0000	-9.1%	43.4%	271.381	350.300	29.1%
Bay Harbor Islands	1,333,376,091	2,096,671,178	57.2%	3.4245	3.1728	-7.3%	44.7%	271.381	350.300	29.1%
Coral Gables	16,930,396,618	24,572,859,559	45.1%	5.5590	5.5590	0.0%	45.1%	271.381	350.300	29.1%
Indian Creek	653,264,284	1,004,399,227	53.8%	6.3000	5.9000	-6.3%	47.4%	271.381	350.300	29.1%
Virginia Gardens	266,608,319	407,136,571	52.7%	5.1000	4.8500	-4.9%	47.8%	271.381	350.300	29.1%
Pinecrest	5,025,067,161	7,605,723,259	51.4%	2.3990	2.3500	-2.0%	49.3%	271.381	350.300	29.1%
North Miami Beach	3,399,037,695	5,337,390,057	57.0%	6.8194	6.3232	-7.3%	49.8%	271.381	350.300	29.1%
UNSA	82,301,962,711	124,593,169,769	51.3%	1.9283	1.9090	-1.0%	50.3%	271.381	350.300	29.1%
Miami	58,961,599,417	94,135,310,116	59.7%	7.9600	7.3900	-7.5%	52.1%	271.381	350.300	29.1%
Doral	13,715,630,586	20,200,787,371	47.3%	2.0872	2.1976	5.3%	52.6%	271.381	350.300	29.1%
West Miami	569,634,358	968,639,969	70.0%	6.8858	5.9200	-14.0%	56.0%	271.381	350.300	29.1%
Palmetto Bay	3,053,651,042	4,568,869,782	49.6%	2.2000	2.3500	6.8%	56.4%	271.381	350.300	29.1%
Opal-Loch	1,154,438,679	1,881,270,610	63.0%	9.8000	9.1630	-6.5%	56.5%	271.381	350.300	29.1%
Hialeah Gardens	1,382,828,298	2,306,977,258	66.8%	5.1513	4.6782	-9.4%	57.5%	271.381	350.300	29.1%
Golden Beach	1,190,543,438	1,857,390,824	55.0%	8.4000	8.4000	0.0%	60.0%	271.381	350.300	29.1%
North Bay Village	1,091,206,298	1,621,816,994	48.6%	6.1179	6.9728	12.3%	61.9%	271.381	350.300	29.1%
Miami Shores	1,196,387,229	1,978,981,893	65.4%	8.2000	7.9459	-3.3%	61.1%	271.381	350.300	29.1%
Cutler Bay	2,656,512,622	4,030,385,853	52.1%	2.4323	2.8332	16.5%	66.5%	271.381	350.300	29.1%
North Miami	3,386,305,971	5,838,979,945	72.4%	7.5000	7.4000	-1.3%	71.1%	271.381	350.300	29.1%
Miami Gardens	4,955,640,419	8,753,114,373	76.6%	7.8325	7.4125	-5.4%	71.3%	271.381	350.300	29.1%
Biscayne Park	231,201,560	413,440,290	78.8%	8.7000	9.4000	8.1%	75.7%	271.381	350.300	29.1%
Hialeah	11,306,060,963	19,972,587,788	76.7%	6.3018	6.3018	0.0%	76.7%	271.381	350.300	29.1%
El Portal	167,848,153	308,737,677	83.9%	8.3000	8.3000	0.0%	83.9%	271.381	350.300	29.1%
Homestead	3,143,709,627	6,061,450,321	92.6%	6.4015	6.2376	-2.6%	90.3%	271.381	350.300	29.1%
MB Normandy Shores	223,704,445	448,663,162	100.6%	6.8382	6.9270	1.3%	101.9%	271.381	350.300	29.1%
Medley	2,419,004,278	5,795,357,513	139.6%	5.0500	3.2000	-36.6%	102.9%	271.381	350.300	29.1%
Sweetwater	1,853,737,333	4,147,472,010	123.7%	3.9948	3.5634	-10.8%	112.9%	271.381	350.300	29.1%
Florida City	959,584,262	1,313,844,872	134.8%	7.1858	6.3080	-12.2%	122.0%	271.381	350.300	29.1%
County Wide	930,294,689,445	602,183,625,569	52.0%	5.4627	5.1991	-4.8%	47.2%	271.381	350.300	29.1%

3rd Lowest Increase in Property Values in the County

Millage Rate Decreased despite lower valuation increases and cost pressures

Lowest Net Tax Impact when combining Property Value Growth and Millage Change

Result: VKB leads in fiscal responsibility → limiting tax burden on residents, managing inflation-driven costs, while budgeting towards requirements

** Does not include FY26 Proposed 2.5% Reduction **

VKB	Taxable Property Value	+32.2%	Millage Rate	-6.7%	Effective Tax Rate Growth	+25.5%	Change in South Florida CPI-U	+29.1%
County Wide	Taxable Property Value	+52%	Millage Rate	-4.8%	Effective Tax Rate Growth	+47.2%	Change in South Florida CPI-U	29.1%



Back-up Slides



Reserves Projection & Goals

Reserve Funds	EOY FY24 Balance	EOY FY25 Est. Projection	% of Operating Budget	EOY FY25 Goal
General Reserve	\$25.3M	\$22.0M	48.2%	\$18.2M
Emergency Reserve	\$4.0M	\$4.0M	8.8%	\$4.6M

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

Justification:

- Liquidity for economic downturns, emergencies, unexpected expenses
- Hedge against risks associated with being a barrier island with one road in and one road out
- Maintain strong credit rating
- Take advantage of higher than usual interest rates
- Serve as advanced investment for critical capital *infrastructure* projects
- Provide matching funds for time-sensitive grants



FY27-31

Capital Improvements Program



Capital Program FY27-31



Infrastructure and Resilience							
Stormwater	Funding Source	2027	2028	2029	2030	2031	Long Term Projects
Construct Zone 1 - K8 School Central Stormwater Basin	SRF, GOB, Grant	\$32,000,000	\$20,000,000	-	-	-	-
Program Management & Village Construction Management	CIP, Grant	\$1,100,000	\$1,100,000	-	-	-	-
Design Zone 1 - K8 School Central Stormwater Basin	CIP	-	-	-	-	-	-
Improve Garden District Drainage	CIP, HMGP	-	-	-	-	-	-
Perform Stormwater Baseline Modeling	CIP	-	-	-	-	-	-
Develop Zone 1 Alternative Analysis and Plan	CIP	-	-	-	-	-	-
Install Pump Station Back Up Generators	CIP, HMGP	-	-	-	-	-	-
Improve Holiday Colony Drainage	Grant	\$1,500,000	-	-	-	-	-
Electrical and Telecom Utilities							
Underground Utilities Phase 1 Zone 1	GOB	-	-	-	-	-	-
Underground Utilities Zones 2, 4, 6, 8	GOB	-	-	-	-	-	-
Underground Utilities Phase 2	GOB	-	\$20,000,000	-	-	-	-
Underground Utilities Phase 1 Zone 2	GOB	\$10,000,000	-	-	-	-	-
Shoreline							
Design and Construct Offshore Hybrid Reef	CIP, Grant	-	\$15,000,000	-	-	-	-
Conduct USACE CSRM Back Bay and Beach Feasibility Study	CIP, USACE, MDC	\$262,500	-	-	-	-	-
Renourish Beach and Dunes	CIP, BMFAP	\$3,317,000	-	-	\$4,200,000	-	-
Dredge Hacienda Canal	CIP, USACE, MDC	-	-	-	-	-	*
Category Total		\$48,179,500	\$56,100,000	\$0	\$4,200,000	\$0	\$0

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 FY27-31



Facilities		2027	2028	2029	2030	2031	
Village Hall							
Renovate Building Department Customer Service Areas	BF, CIP	-	-	-	-	-	-
Replace Village Hall Elevator	CIP	-	\$400,000	-	-	-	-
Increase Civic Center Parking	CIP	\$250,000	-	-	-	-	-
Construct Village Hall Parking Garage	CIP	-	-	-	-	-	*
Community Center	Funding Source	2027	2028	2029	2030	2031	Long Term Projects
Repair Community Center Roof and Structural Elements	CIP	-	-	-	-	-	-
Connect Community Center to Sewer System	CIP	-	-	-	-	-	-
Assess Community Center Programming	CIP	-	-	-	-	-	-
Repair and Replace HVACs	CIP	\$250,000	-	-	-	-	-
Replace Community Center Generator	CIP	-	-	-	-	-	-
Rehab or Replace Community Center Elevator	CIP	-	\$300,000	-	-	-	-
Replace Community Center Fitness Equipment	CIP	-	-	-	-	-	-
Replace Community Center Roof	CIP	-	-	-	-	-	*
Replace Community Center Cardio Equipment	CIP	-	-	-	\$250,000	-	-
Replace Community Center Strength Equipment	CIP	-	-	-	-	\$350,000	-
Paint Community Center Garage and Exterior	CIP	\$200,000	-	-	-	-	-
Renovate / Expand Community Center	CIP	\$500,000	\$500,000	-	-	-	*
Replace Community Center Indoor Playground	CIP	-	\$150,000	\$1,000,000	-	-	-
Fire Station							
Replace Apparatus Room Doors	CIP	\$600,000	-	-	-	-	-
Replace Fire Station Generator	CIP	-	\$600,000	-	-	-	-
Rehab Watch Area Bathroom	CIP	-	-	-	\$250,000	-	-
Improve Fire Rescue Training Tower	CIP	-	-	-	-	\$350,000	-
Village-Wide							
Improve Customer Service Reception Areas	CIP	\$100,000	-	-	-	-	-
Perform Recertification Facility Repairs	CIP, BF	\$500,000	\$500,000	-	-	-	-
Category Total		\$2,402,027	\$2,452,028	\$1,002,029	\$502,030	\$702,031	\$0



Capital Program FY27-31



Transportation and Right-of-Way

Roads	Funding Source	2027	2028	2029	2030	2031	Long Term Projects
Repave Harbor Drive South of W Mashta	TF	-	-	-	-	-	-
Improve Harbor Drive	CIP, RIF	-	-	-	-	-	-
Repave Knollwood Drive	TF	-	-	-	-	-	-
Repave Mashta Island Roadways			-				-
Improve Fernwood Drive (Design - Construction)	TF, CIP	\$300,000	-	\$3,000,000	-	-	-
Repave Harbor Court	TF	\$100,000	-	-	-	-	-
Repave Cranwood Drive	TF	\$75,000	-	-	-	-	-
Repave Cypress Drive	TF	\$75,000	-	-	-	-	-
Repave Buttonwood Drive	TF	-	\$200,000	-	-	-	-
Repave Woodcrest Road	TF	-	\$300,000	-	-	-	-
Repave Holiday Colony	TF	-	-	\$400,000	-	-	-
Repave Grape Tree Drive	TF	-	-	\$100,000	-	-	-
Repave Glendale Road	TF	-	-	-	\$250,000	-	-
Improve Crandon Blvd (Design - Construction)	CIP	\$500,000	-	-	-	\$9,000,000	-
Repave Hampton Lane	TF	-	-	-	\$250,000	-	-
Repave W Heather Drive	TF	-	-	-	-	\$600,000	-
Intersections, Safety, and Traffic Calming							
Improve Crandon Blvd Crosswalk Safety	CIP	\$50,000	-	-	-	-	-
Improve Streetlight Coverage	CIP	\$500,000	\$500,000	\$500,000	-	-	-
Improve Traffic Calming Devices / Golf Cart Cut Throughs	TF, CIP	\$500,000	-	-	-	-	-
Install Freebee Electrical Chargers	CIP	-	-	-	\$200,000	-	-
Improve Intersection at Sonesta Drive and Crandon Blvd	Grant	-	-	-	-	-	-
Install Chargers in Village Parking Lots	CIP	-	\$75,000	-	-	-	-
Install Electrical Outlets Along Crandon Blvd South	CIP	\$300,000	-	-	-	-	-
Category Total		\$2,400,000	\$1,075,000	\$4,000,000	\$700,000	\$9,600,000	\$0



Capital Program FY27-31



Vehicles and Equipment							
Public Safety	Funding Source	2027	2028	2029	2030	2031	Long Term Projects
Replace Cardiac Monitors (2)	CIP	-	-	-	-	-	-
Replace Airpacks (22)	CIP	-	-	-	-	-	-
Replace Fire Rescue Trucks 1 & 2	CIP	-	-	-	-	-	-
Replace Village Police Vehicles	CIP	\$400,000	\$400,000	\$450,000	\$450,000	\$450,000	-
Procure Fire Chief and Deputy Chief Vehicles (2)	CIP	-	-	-	-	-	-
Replace Police Radios	CIP						
Replace Fire Fleet Vehicle Deputy Chief Admin	CIP	-	-	-	-	-	-
Replace Fire Rescue Radios	CIP	\$350,000	-	-	-	-	-
Procure New Police Boat	CIP	-	-	\$200,000	-	-	-
Improve Police Boat Parking Area and Boat Launch	CIP, Grant	-	-	\$350,000	-	-	-
Replace Fire Engine Quint	CIP	-	\$2,000,000	-	-	-	-
Village Operations							
Replace Parks Department Vehicle	CIP	-	\$62,000	-	-	-	-
Replace Public Works Department Vehicle	CIP	\$50,000	-	-	-	-	-
Replace Parks and Recreation Bus	CIP	\$250,000	-	-	-	-	-
Replace Building Department Vehicle	CIP	-	-	\$65,000	-	-	-
Replace Fire Inspector Vehicle	CIP	\$50,000	-	-	-	-	-
Vehicles & Equipment Total		\$1,100,000	\$2,462,000	\$1,065,000	\$450,000	\$450,000	\$0



Capital Program FY27-31



Parks, Recreation, and Open Spaces

Parks	Funding Source	2027	2028	2029	2030	2031	Long Term Projects
Contribute to "Shoreline" Design	CIP	-	-	-	-	-	-
Renovate Beach Park Pavilion and Boardwalk	CIP	-	-	-	-	-	-
Resurface Calusa Park Courts and Increase Pickleball Courts	CIP	-	-	-	-	-	-
Renovate Dog Park	Grant	-	-	-	-	-	-
Install Calusa Park Court Lights	CIP	\$150,000	-	-	-	-	-
Replace Over 5 Playground	CIP, Grant	\$400,000	-	-	-	-	-
Improve Village Green Park Amenities	CIP, Grant	-	-	-	\$1,000,000	-	-
Improve North Public Beach Access Path	CIP	\$150,000	-	-	-	-	-
Replace Village Green Recreation Equipment	CIP, Grant	\$200,000	-	-	-	-	-
Improve Southern Beach Access Path	CIP	-	-	\$100,000	-	-	-
Renovate Harbor Park	CIP, Grant	\$800,000	-	-	-	-	-
Upgrade Irrigation Systems in Parks and Right-of-Way	CIP	-	-	-	\$350,000	-	-
Renovate Village Green Bathroom	CIP, Grant	-	\$450,000	-	-	-	-
Renovate Domino Plaza & Lake Park Linear Park	CIP, Grant	-	-	\$500,000	-	\$4,000,000	-
Replace Beach Park Splash Pad and Add Playground	CIP	-	-	-	\$3,500,000	-	-
Design and Construct Cape Florida Linear Park	GF	-	-	-	-	-	*
Construct Towers Triangle Park	CIP, Grant	-	-	-	-	\$1,500,000	-
Design and Construct Skate Park	CIP, Grant	-	-	-	-	-	*
Cultural Facilities							
Renovate Council Chambers as Community Theater	CIP	-	-	-	-	-	-
Rehab Public Art - Bedia Plazas / Pleated Genome	CIP	-	-	-	-	-	-
Rehab Civic Center/Monaco Fountain Plaza	Grant	-	-	-	-	-	-
Renew Key Biscayne Heritage Trail	CIP, Grant	-	-	-	\$300,000	-	-
Renovate Calusa Park Playhouse	CIP, Grant	-	-	-	-	-	*
Athletic Fields and Courts							
Install Turf at St. Agnes Field	CIP	-	-	-	-	-	-
Replace Village Green Turf Fields	CIP	-	\$2,500,000	-	-	-	-
Contribute to Virginia Key Athletic Fields Design	CIP	-	-	-	-	-	-
Replace MAST Athletic Field Turf	CIP, Grant	\$2,126,683	-	-	-	-	-
Develop Other Athletic Field Options				\$3,467,159			
Parks, Recreation & Open Spaces Total		\$3,826,683	\$2,950,000	\$4,067,159	\$5,150,000	\$5,500,000	\$0



Capital Program FY27-31



Information Systems and Security							
Project	Funding Source	2027	2028	2029	2030	2031	Long Term Projects
Install Village Fiber Security Network to Connect Cameras, Facilities and LPRs	CIP	-	-	-	-	-	-
Upgrade Community Center CCTV System	CIP	-	-	-	-	-	-
Upgrade Fire Station Facility Access System	CIP	\$75,000	-	-	-	-	-
Upgrade Council Chambers Studio Multi-media	CIP	\$153,300	-	-	-	-	-
Upgrade Fire CCTV System	CIP	\$75,000	-	-	-	-	-
Upgrade Village Marquis Sign Pole	CIP	-	-	\$20,000	-	-	-
Information Technology & Security Total		\$303,300	\$0	\$20,000	\$0	\$0	\$0
GRAND TOTAL BY YEAR							
Category		2027	2028	2029	2030	2031	
Infrastructure & Resilience		\$48,179,500	\$56,100,000	\$0	\$4,200,000	\$0	
Facilities		\$2,402,027	\$2,452,028	\$1,002,029	\$502,030	\$702,031	
Transportation & Right-of-Way		\$2,400,000	\$1,075,000	\$4,000,000	\$700,000	\$9,600,000	
Vehicles & Equipment		\$1,100,000	\$2,462,000	\$1,065,000	\$450,000	\$450,000	
Parks, Recreation & Open Spaces		\$3,826,683	\$2,950,000	\$4,067,159	\$5,150,000	\$5,500,000	
Information Technology & Security		\$303,300	\$0	\$20,000	\$0	\$0	
TOTAL ALL PROJECTS		\$58,211,510	\$65,039,028	\$10,154,188	\$11,002,030	\$16,252,031	



Resource Efficiency Initiatives



- Financial Wellness & Efficiencies
- Diversify Revenue Sources
- Pursue Other People's Money Plan
- Reduce Expenditures & Enact Controls

Diversify Revenue Sources



A strategic imperative...

Examine how to shift over reliance on ad valorem property taxes to user fees by exploring alternative and more balanced revenue streams to fund service delivery

Creating a more varied revenue portfolio can yield these advantages:

- Limits overreliance on real estate market
- Greater resilience to economic, social and political changes
- Reduces pressure on property taxpayers
- Creates a more equitable distribution of the costs for municipal services
- Enhances capacity to fund targeted services
- Better aligns public costs with those who benefit from specific services
- Builds a more robust, fair and sustainable financial foundation

Achieves greater fiscal stability, equity, and efficiency in the long run



Diversify Revenue Sources (Working)



Revenue Sources	Strategy	Implementation Period	Expected Revenues
Stormwater Fees	Increase rates proportionally to cover stormwater system operations, maintenance and capital costs	Max rate to be set by Council Resolution allowing glidepath to fund sustainment and investment costs over next 10 years	Current: \$2.2M/year FY26: \$2.4M/year Long-Term: \$7.06M/year
Local Business Tax Rate	Increase by 5% biennially as allowed by state law to cover business compliance	Every even year, starting in 2026	\$1,450,478 over 10 years; \$200,478 increase
Local Business Tax Quantity	Capture all businesses operating in Village by searching multiple databases to expand business compliance	Determining feasibility and accuracy of database information	Current: ~600 businesses Expected: ~ 1,000 - 6,000 businesses
Community Center Membership Fees	Increase rates with CPI to maintain target of 70% operationally funded by user fees	Every 3 years as needed based on costs to run Community Center	Current: \$775,000/year Expected: \$852,500/year
Training & Permit Fees	Charge outside trainers 10% of gross revenues (90/10 split) to account for field usage and wear & tear	Implement in FY 26	\$20,000 - \$40,000/year
Field Usage Fee	Assess a \$50/hr. fee for physical ed and recess usage of Village Green to account for field usage and wear & tear	Implement in FY 26	\$10,000 - \$30,000/year
Resort Fee	Voluntary \$3-\$5 fee per night to be allocated specifically to Beach Maintenance & Renourishment	Implement in FY 26	\$250,000 - \$500,000/year



Pursue Other People's Money Plan



- ❖ Grant Requests⁽¹⁾: \$11,050,000
 - Beach Management & Funding Assistance Program (\$600K)
 - Resilient Florida Implementation Grant (\$10M)
 - FDOT Transit Development Program (\$450K)
- ❖ Clean Water State Revolving Fund⁽²⁾: ~\$60,000,000
 - FY26/27(~\$60M) Construction Loan
- ❖ Reimbursements⁽³⁾: \$1,980,000
- ❖ Partnerships and Pilots:
 - Offshore Barrier Reef Feasibility Study⁽⁴⁾ (\$750K+)
 - Freebees⁽⁵⁾ in partnership with FDOT
- ❖ Direct Appropriations:
 - County:
 - CITT⁽⁶⁾: ~\$950,000
 - RIF/MMF: \$1,900,000 (Harbor Drive)
 - State⁽⁷⁾: Resilience, Emergency Management, Seniors
 - Federal⁽⁸⁾: Flooding & Storms

Notes:

- (1) Strategically pursue funding from LWCF, FCT, SAFER, TA, RTP, FIND, NCRF, Resilient Florida, Beach Assistance Program, Biscayne Bay Grant, FRDAP, CPI, HMGP, TPO Planning Grant
- (2) Provides low-interest loans for stormwater systems.
- (3) Resilient Florida Funding for Zone 1 Design, Vulnerability Assessment, State and Federal Appropriations for Zone 1 Design
- (4) Multiple sources to include federal appropriations, FDEP Beach Management Funding Assistance Program, and FDEM programs
- (5) Transit Development Program Grant from FDOT
- (6) Estimate based on County half cent sales tax with per capita allocation
- (7) Will develop state legislative agenda in August for FY26-27
- (8) Will develop federal legislative agenda in August for FY27



Reduce Expenditures & Enact Controls



Completed

- ✓ Renegotiated health insurance broker fee/health insurance rates
- ✓ Mitigated property and liability insurance rates
- ✓ Implemented administrative debt policy
- ✓ Reduced overtime with better duty assignments
- ✓ Evaluated/renegotiated professional and contractual services agreements
- ✓ Established compensation time controls
- ✓ Reduced merchant processing fee expenses
- ✓ Implemented P-Card Program
- ✓ Switched to FPL *Solar Together*
- ✓ Right-sized subscriptions and memberships
- ✓ Consolidated repair and maintenance program in Public Works

Work in Progress

- ❖ Managing Community Center and Athletics Program as 70% revenue-covered business centers
- ❖ Scrutinizing all contractual service contracts to find overages
- ❖ Reevaluating facilities, trades, vehicle maintenance contracts
- ❖ Enforcing budget controls, mid-year budget review, and year end spend plan
- ❖ Analyzing telecommunications and utility overage accounts
- ❖ Closely reviewing non-mission essential IT system purchases and contracts

FY 26 Revenues

EXHIBIT B



Operating Revenues	2023 Actual	2024 Actuals	2025 Budgeted	2025 Actuals (YTD August)	2026 Proposed	Diff %
Ad Valorem Taxes	27,732,422	30,091,060	31,106,095	30,991,425	32,278,564	3.8%
Utility Services Tax	2,725,068	2,745,059	2,609,684	1,696,467	2,807,000	7.6%
Communications Services Tax	717,314	745,421	740,000	519,117	770,000	4.1%
Franchise Fees	1,558,676	1,489,255	1,525,000	783,933	1,496,000	-1.9%
Charges for Services	2,559,255	2,936,285	2,802,500	2,261,207	3,163,500	12.9%
Licenses & Permits	261,787	276,538	310,000	351,713	348,000	12.3%
Intergovernmental	3,015,388	3,060,814	2,958,409	1,306,618	3,150,858	6.5%
Interest Income	2,026,255	2,317,783	1,292,938	2,156,869	1,496,600	15.8%
Miscellaneous Revenue	326,848	63,185	55,449	157,232	110,000	98.4%
Total Operating Revenues	40,923,013	43,725,400	43,400,075	40,224,581	45,620,522	5.1%
Federal Grants	240,975	49,708	-	53,683	-	
State Grants	86,688	551,224	-	129,382	-	
Local Grants	-	74,191	-	38,947	-	
Total Other Revenues	327,663	675,124	-	222,012	-	
Grand Total Revenues	41,250,676	44,400,524	43,400,075	40,446,593	45,620,522	5.1%

FY 26 Expenditures



Department	2022 Actual	2023 Actuals	2024 Actual	2025 Budget	2026 Proposed	Difference	Diff %
Council	161,042	38,584	52,440	63,500	88,000	24,500	38.6%
Clerk	341,148	447,870	466,499	582,438	576,417	(6,021)	-1.0%
Administration	2,290,797	2,934,456	2,908,517	3,499,555	3,598,078	98,523	2.8%
Attorney	365,413	388,980	563,220	648,000	700,000	52,000	8.0%
Planning & Zoning	572,681	513,826	497,301	567,941	593,999	26,058	4.6%
Police	8,307,459	8,772,519	9,356,704	10,794,263	11,234,602	440,339	4.1%
Fire Rescue	8,568,032	8,849,152	9,826,201	10,306,908	10,683,659	376,751	3.7%
Public Works	3,461,873	4,486,304	5,256,451	6,216,581	6,120,908	(95,673)	-1.5%
Parks & Recreation	1,865,494	1,955,376	2,078,362	2,272,505	2,454,573	182,068	8.0%
Community Center	2,776,086	2,744,425	3,198,126	3,660,304	3,784,270	123,966	3.4%
Athletics	559,675	799,620	1,090,801	1,177,377	1,185,725	8,348	0.7%
Total Operating Expenses	29,269,699	31,931,113	35,294,623	39,789,372	41,020,231	1,230,859	3.1%
Debt Service	1,864,688	2,129,899	1,311,302	1,071,642	1,066,883	(4,759)	-0.4%
Transfers Out	10,480,064	1,056,924	6,144,252	2,539,061	3,533,408	994,347	39.2%
Total Non-Operating Expenses	12,344,751	3,186,823	7,455,554	3,610,703	4,600,291	989,588	27.4%
Grand Total	41,614,451	35,117,937	42,750,177	43,400,075	45,620,522	2,220,447	5.1%

FY26 Proposed New Initiatives



Pri	FY26 Proposed New Initiatives	Focus Area	Estimated Cost	Millage Impact	Cumulative	Diff
				Baseline Millage:	2.6133	
Infrastructure Maintenance, Repair, Rehab & Renovation (MR4) Funded by Reserve						
1	Improve Village-Wide Streetlights	Safe Streets	\$571,345			
5	Connect Community Center to Sewer System	Public Spaces	\$285,000			
5	Replace Community Center Generator	Power Reliability	\$302,000			
Total:			\$1,158,345			
Funded by Millage						
1	Replace Cardiac Monitors (2)	Community Safety	\$102,691	0.0092	2.6225	-12.0%
1	Replace Firefighter Airpacks (22)	Community Safety	\$221,456	0.0199	2.6424	-11.3%
3	Replace Police Radios	Community Safety	\$278,000	0.0250	2.6674	-10.5%
3	Program & Project Management	Flooding & Power	\$850,000	0.0764	2.7439	-7.9%
3	Replace Police Vehicles (6)	Community Safety	\$351,250	0.0316	2.7754	-6.8%
3	Improve Crandon Blvd Crosswalk Safety	Safe Streets	\$120,000	0.0108	2.7862	-6.5%
3	Install Village Fiber Security Networks & Cameras	Community Safety	\$160,000	0.0144	2.8006	-6.0%
3	Upgrade Community Center CCTV System	Community Safety	\$70,000	0.0063	2.8069	-5.8%
4	Purchase Deputy Fire Chief's Vehicle	Community Safety	\$75,000	0.0067	2.8136	-5.6%
4	Add Parks Supervisor (PROS)	Public Spaces	\$110,000	0.0099	2.8235	-5.2%
4	Resurface Calusa Parks Courts & Increase Pickleball Courts	Public Spaces	\$225,000	0.0202	2.8438	-4.6%
4	Renovate Building Department Customer Service Area	Public Spaces	\$56,225	0.0051	2.8488	-4.4%
4	Assess Community Center Facility & Programming	Public Spaces	\$165,000	0.0148	2.8636	-3.9%
5	Add Agenda Coordinator/Records Manager (Clerk)	Effective & Efficient	\$126,000	0.0113	2.8750	-3.5%
5	Contribute to Virginia Key Athletic Fields Planning & Design	Public Spaces	\$250,000	0.0225	2.8974	-2.8%
5	Replace Fitness Equipment in Community Center Gym	Public Spaces	\$50,000	0.0045	2.9019	-2.6%
Total:			\$3,210,622			
			\$4,368,967	0.2886	2.9019	-2.6%

FY26 Proposed Millage



FY26 Proposed Millage	
FY25 Actual	2.9794
FY26 Proposed	2.9019
Difference (FY25-FY26)	0.0775
% Difference	-2.6%

Revenue Source		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
Taxes						
	Ad Valorem Taxes					
	AD VALOREM TAX	27,732,421	30,091,060	31,106,095	30,991,425	32,278,564
	Total Ad Valorem Taxes	27,732,421	30,091,060	31,106,095	30,991,425	32,278,564
	Local Options, Use and Fuel Taxes					
	CAPTER 175 - FF RETIREMENT TRUST FUND	550,203	625,406	486,768	-	626,013
	CHAPTER 185 - POLICE RETIREMENT TRUST FUND	208,425	247,641	247,641	-	267,345
	Total Local Options, Use and Fuel Taxes	758,628	873,047	734,409	-	893,358
	Utility Services Tax					
	UTILITY TAXES - ELECTRIC	2,008,216	2,058,086	1,933,840	1,292,446	2,062,000
	UTILITY TAXES - WATER	616,351	596,006	585,000	322,255	650,000
	UTILITY TAXES - GAS	100,501	90,967	90,844	81,766	95,000
	Total Utility Services Tax	2,725,067	2,745,059	2,609,684	1,696,467	2,807,000
	Other General Taxes					
	COMMUNICATION SERVICE TAX	717,314	745,421	740,000	519,117	770,000
	LOCAL BUSINESS TAX RECEIPTS	107,125	103,196	113,000	179,695	140,000
	Total Other General Taxes	824,439	848,617	853,000	698,812	910,000
Total Taxes		32,040,555	34,557,784	35,303,188	33,386,704	36,888,922
Permits, Fees, and Special Assessments						
	Permits					
	FIRE INSPECTION FEES	151,429	162,619	156,000	113,417	160,000
	PUBLIC WORKS PERMITS	3,233	10,723	7,000	7,050	11,000
	Total Permits	154,661	173,342	163,000	120,466	171,000
	Franchise Fees					
	FRANCHISE FEES - ELECTRIC	1,558,676	1,489,255	1,525,000	783,933	1,496,000
	Total Franchise Fees	1,558,676	1,489,255	1,525,000	783,933	1,496,000
	Other Permits and Special Assessments					
	PUBLIC RECORDS REQUEST	314	2,864	2,000	1,959	2,000
	OTHER FEES - ZONING/SITE PLAN REVIEW	33,539	24,022	32,000	28,835	35,000
	Total Other Permits and Special Assessments	33,853	26,886	34,000	30,794	37,000
	Fines					
	FINES - FORFEITURES	9,528	1,300	1,700	684	2,000
	FINES - PROPERTY MAINTENANCE VIOLATIONS	2,750	7,400	-	3,450	-
	PARKING FINES/ MIAMI DADE CLERK	10,510	7,650	6,000	9,004	8,000
	TRAFFIC FINES /MIAMI DADE CLERK	12,268	9,217	7,800	7,620	10,000
	Total Fines	35,056	25,567	15,500	20,758	20,000
Total Permits, Fees, and Special Assessments		1,782,246	1,715,050	1,737,500	955,951	1,724,000
Intergovernmental Revenue						
	State Revenue Sharing					
	STATE REVENUE SHARING - MUNICIPAL	560,151	558,882	550,000	319,565	550,000
	STATE REVENUE SHARING - HALF CENT SALES TAX	1,580,882	1,517,572	1,515,000	906,430	1,547,000
	STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE	12,503	12,671	14,000	10,091	14,000
	STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENT	19,350	24,010	24,000	11,489	24,000
	Total State Revenue Sharing	2,172,887	2,113,135	2,103,000	1,247,574	2,135,000
	Shared Revenue from Other Local Units					
	LOCAL REVENUE SHARING - SCHOOL CROSSING GUARDS	82,109	72,902	74,300	57,649	75,500
	LOCAL REVENUE SHARING- LETTF	1,764	1,730	1,700	1,394	2,000
	Total Shared Revenue from Other Local Units	83,873	74,632	76,000	59,043	77,500
Total Intergovernmental Revenue		2,256,760	2,187,767	2,179,000	1,306,618	2,212,500
Charges for Services						
	General Government					
	LOBBYST REGISTRATION	1,700	4,400	2,000	9,950	4,000
	QUALIFYING ELECTION FEES	-	800	-	-	-
	Total General Government	1,700	5,200	2,000	9,950	4,000
	Public Safety					
	RESCUE TRANSPORT FEES	91,193	71,203	75,000	100,619	110,000
	Total Public Safety	91,193	71,203	75,000	100,619	110,000
	Culture and Recreation					
	COMM CTR SERV CHRG - POINT OF SALE	134,712	122,047	126,000	74,711	125,000
	COMM CTR SERV CHRG - COURSE REVENUE	1,240,368	1,454,250	1,420,000	935,748	1,550,000
	COMM CTR SERV CHRG - FACILITY RENTALS	18,150	24,306	21,000	22,630	30,000
	COMM CTR SERV CHRG - MEMBERSHIPS	653,324	772,854	785,000	825,028	835,000
	COMM CTR SERV CHRG - SPORTS PROGRAMS	352,599	439,172	365,000	285,140	498,000
	Total Culture and Recreation	2,399,153	2,812,630	2,717,000	2,143,258	3,038,000
	Other Charges for Services					
	GOLF CART REGISTRATION	7,290	11,250	8,000	-	-
	FINGERPRINTS	825	725	500	450	500
	Golf Cart Registration	-	-	-	6,930	11,000
	Total Other Charges for Services	8,115	11,975	8,500	7,380	11,500
Total Charges for Services		2,500,161	2,901,008	2,802,500	2,261,207	3,163,500

Revenue Source		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
Miscellaneous Revenue						
	Miscellaneous Revenue					
	MISCELLANEOUS REVENUE	196,412	15,541	19,949	31,899	50,000
	Total Miscellaneous Revenue	196,412	15,541	19,949	31,899	50,000
	Interest and Other Earnings					
	INTEREST INCOME	2,026,255	2,317,783	1,292,938	2,156,869	1,496,600
	Total Interest and Other Earnings	2,026,255	2,317,783	1,292,938	2,156,869	1,496,600
	Contributions: Private Sources and Donations					
	DONATIONS & CONTRIBUTIONS	-	250	-	4,825	-
	Total Contributions: Private Sources and Donations	-	250	-	4,825	-
	Other Misc Revenues					
	SALES/DISPOSITION OF FIXED ASSETS	104,800	-	-	52,961	-
	INSURANCE CLAIMS	15,824	30,468	20,000	67,548	40,000
	Total Other Misc Revenues	120,624	30,468	20,000	120,509	40,000
	Total Miscellaneous Revenue	2,343,291	2,364,042	1,332,887	2,314,101	1,586,600
Federal Grants						
	Federal Grants					
	HURRICANE IRMA	176,866	40,836	-	41,607	-
	HURRICANE IAN 9.23.2022	54,562	8,871	-	-	-
	HURRICANE MILTON 10.09.2024	-	-	-	12,076	-
	Total Federal Grants	231,428	49,708	-	53,683	-
Total Federal Grants		231,428	49,708	-	53,683	-
State Grants						
	State Grants					
	STATE GRANT CONTRACT D1703 HURRICANE DERBY	-	-	-	12,833	-
	STATE SARGASSUM GRANT	-	219,300	-	-	-
	STATE GRANT JAGC	1,875	2,282	-	-	-
	STATE GRANT- UASI TERRORISM SECURITY	-	51,062	-	-	-
	STATE GRANT FDEP- HAMPTON PARK A2035	-	50,000	-	-	-
	STATE GRANT PERSONS WITH DISABILITIES ACZ32	-	46,213	-	98,750	-
	STATE - BILL BAGGS STATE PARK POLICE REIMBURSEMENT	-	-	45,000	8,250	45,000
	FDOT GRANT DISTRACTED DRIVING ENFORCEMENT	-	-	-	9,550	-
	Total State Grants	1,875	368,857	45,000	129,382	45,000
Total State Grants		1,875	368,857	45,000	129,382	45,000
Grants from Other Local Units						
	Grants from Other Local Units					
	SURFSIDE BUILDING INCIDENT	84,813	-	-	-	-
	CITY OF MIAMI HURRICANE DELTA 10.07.2020	-	46,182	-	-	-
	CITY OF MIAMI HURRICANE IDALIA 8.28.2023	-	28,010	-	-	-
	PUERTO RICO EARTHQUAKE YEAR 2020	-	27,395	-	-	-
	GREEN MIAMI DADE COUNTY MATCHING	-	-	-	21,969	-
	CITY OF MIAMI GRANT URBAN AREA SECURITY INITIATIVE	-	-	-	16,978	-
	GRANT COVID	9,546	154,723	-	-	-
	Total Grants from Other Local Units	94,360	256,309	-	38,947	-
Total Grants from Other Local Units		94,360	256,309	-	38,947	-
Total Revenue Source		41,250,676	44,400,524	43,400,075	40,446,593	45,620,522

Expenditures		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
Transfers						
	Operating Expenses					
	LAND ACQUISITION RESERVE (1% AD VALOREM)	277,324	300,911	311,061	309,914	322,786
	TRANSFER TO CIP	779,600	5,843,341	2,228,000	4,543,500	3,210,622
	Total Operating Expenses	1,056,924	6,144,252	2,539,061	4,853,414	3,533,408
Total Transfers		1,056,924	6,144,252	2,539,061	4,853,414	3,533,408
Council						
	Operating Expenses					
	TRAVEL & PER DIEM	10,375	12,663	15,000	9,154	15,000
	PRINTING & BINDING	431	811	1,000	295	1,000
	EDUCATION ADVISORY BOARD	-	19,740	36,500	-	50,000
	OPERATING SUPPLIES	23,712	19,227	10,000	18,449	15,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	4,066	-	1,000	7,164	7,000
	Total Operating Expenses	38,584	52,440	63,500	35,062	88,000
Total Council		38,584	52,440	63,500	35,062	88,000
Clerk						
	Personnel Services					
	REGULAR SALARIES	160,180	173,640	219,000	173,149	230,000
	SALARIES-OVERTIME	146	-	1,000	18	1,000
	OTHER PAY- LONGEVITY BONUSES	-	966	4,000	-	4,000
	CELL PHONE/ CAR ALLOWANCE	6,000	6,023	7,200	4,708	7,200
	VACATION PAID	3,030	9,427	-	-	-
	SICK PAID	-	5,731	-	-	-
	PAYROLL TAXES	12,763	14,641	18,000	12,964	19,000
	RETIREMENT CONTRIBUTIONS	18,161	20,089	27,000	18,322	28,000
	LIFE, HEALTH, DISABILITY INSURANCE	21,194	32,062	21,683	22,353	21,615
	WORKERS COMPENSATION	199	178	300	240	300
	Total Personnel Services	221,673	262,756	298,183	231,754	311,115
	Operating Expenses					
	PROFESSIONAL SERVICES	-	-	16,500	-	-
	CONTRACT SERVICES - CUSTODIAL SERVICES	4,569	5,293	5,550	4,146	5,957
	TRAVEL & PER DIEM	3,339	7,968	8,500	1,386	9,000
	SUNPASS	-	48	120	-	120
	COMMUNICATIONS	7,478	6,918	14,196	6,540	11,940
	SOCIAL MEDIA	9,500	-	-	-	-
	POSTAGE & FREIGHT	744	4,673	500	334	500
	UTILITIES	5,852	9,161	9,324	8,092	10,430
	RENTALS & LEASES	5,972	4,562	2,327	4,767	3,448
	PROPERTY & LIABILITY INSURANCE	8,403	14,217	15,105	14,571	16,424
	REPAIRS & MAINTENANCE VILLAGE HALL	2,300	3,596	-	-	-
	PRINTING & BINDING	195	3,121	2,500	200	2,500
	OTHER CURRENT CHARGES	28,108	11,081	-	4,741	10,000
	CURRENT CHARGES - ORDINANCE CODIFICATION	-	567	11,000	-	-
	ELECTION EXPENSE	24,102	-	9,750	2,105	25,000
	CURRENT CHARGES - LEGAL ADVERTISING	35,918	68,685	75,000	45,662	40,000
	OFFICE SUPPLIES	8,965	3,865	6,000	5,028	5,000
	IT EQUIPMENT <5000 AND SOFTWARE	50,557	27,666	61,263	71,514	68,013
	IT EQUIPM <5000 - VIDEO STREAMING	28,714	22,610	11,050	-	12,400
	MEALS AND EVENTS	-	-	26,000	54,044	35,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	1,408	7,424	4,570	248	4,570
	TRAINING	75	2,286	5,000	1,160	5,000
	Total Operating Expenses	226,198	203,743	284,255	224,538	265,302
Total Clerk		447,870	466,499	582,438	456,292	576,417
Administration						
	Personnel Services					
	SALARY ALLOCATION	-	(107,387)	(118,000)	(44,339)	(123,000)
	5% TRANSPORTATION ALLOCATION	(36,322)	(36,970)	(38,000)	(20,686)	(38,000)
	5% TRANSIT ALLOCATION	(9,081)	(9,242)	(9,500)	(5,171)	(9,500)
	REGULAR SALARIES	1,416,979	1,564,940	1,765,000	1,372,898	1,837,000
	OVERTIME	856	73	20,000	96	20,000
	OTHER PAY- LONGEVITY BONUSES	-	704	5,175	3,881	5,289
	CELL PHONE/ CAR ALLOWANCE	26,492	28,689	33,000	24,803	33,000
	VACATION EXCESS	19,668	66,678	42,000	35,673	43,000
	SICK PAID	-	3,222	-	490	-
	PAYROLL TAXES	104,607	117,755	131,000	98,952	136,000
	RETIREMENT CONTRIBUTIONS	145,018	163,761	211,000	143,700	220,000
	LIFE, HEALTH, DISABILITY INSURANCE	115,803	120,240	145,585	104,756	145,131
	HEALTH INSURANCE EX EE	-	-	-	20,114	-
	WORKERS COMPENSATION	1,977	1,776	2,000	(11,201)	2,000
	UNEMPLOYMENT COMPENSATION	568	-	-	-	-
	Total Personnel Services	1,786,565	1,914,238	2,189,260	1,723,966	2,270,920
	Operating Expenses					
	PROFESSIONAL SERVICES - HR	29,419	16,137	40,000	7,797	20,000
	PROFESSIONAL SERVICES - BEACH FUNDING CONSULTANTS	80,906	-	-	-	-
	STRATEGIC PLANNING WORKSHOP	1,256	262	10,000	7,254	10,000
	GRANT CONSULTANT	18,740	2,721	50,000	6,279	75,000
	PROFESSIONAL SERVICES- STRATEGIC COMMUNICATIONS	15,000	122,941	200,000	104,991	95,000
	PROF SERV- CITIZENS SATISFACTION SURVEY	-	21,371	-	-	25,000
	BEST PRACTICE- WORKFLOW ANALYSIS	47,425	-	25,000	-	75,000
	STRATEGIC GOVERNMENT POLICY SUPPORT	30,425	-	-	-	-
	REGIONAL LOBBYING SUPPORT	-	18,000	18,000	16,500	18,000

Expenditures		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
	STATE LOBBYING SUPPORT	-	44,212	60,000	45,833	60,000
	GOVERNMENT AFFAIRS PRIORITIES	45,103	18,040	41,500	32,000	36,000
	FEDERAL LOBBYING SUPPORT	72,000	72,000	72,000	66,000	78,000
	AUDITING	70,900	65,500	74,000	69,488	79,000
	ADP FEES	29,183	35,450	40,000	21,385	46,000
	ACTUARIAL	3,235	3,314	7,500	-	7,500
	FINANCIAL ADVISOR	6,000	6,000	9,000	8,500	9,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	12,564	14,538	15,245	11,389	16,362
	RESIDENT EXPERIENCE AND TRAINING	11,284	17,981	-	123	-
	TRAVEL & PER DIEM	10,305	20,061	15,000	10,869	18,000
	SUNPASS	-	624	720	-	780
	COMMUNICATIONS	21,346	18,756	33,374	14,336	32,010
	POSTAGE & FREIGHT	2,681	464	2,500	687	2,000
	UTILITIES	16,515	25,214	25,578	22,319	28,612
	RENTALS & LEASES	10,936	11,088	13,306	11,456	11,404
	PROPERTY & LIABILITY INSURANCE	25,436	41,877	44,305	42,679	48,209
	PRINTING & BINDING	3,382	10,805	3,000	1,271	3,000
	COMMUNITY SPONSORSHIP	1,500	8,000	-	-	-
	HISTORICAL SOCIETY	15,902	2,124	16,500	10,376	16,500
	EMPLOYEE ENGAGEMENT AND WELLNESS	37,628	40,790	39,100	36,969	40,600
	PROFESSIONAL SERVICES - CHAMBER OF COMMERCE	89,235	89,235	96,517	66,926	100,378
	BANK CHARGES	17,007	2,928	16,000	914	10,000
	OFFICE SUPPLIES	44,684	18,590	19,549	13,074	17,744
	IT EQUIPMENT <5000 AND SOFTWARE	64,271	191,066	190,770	133,191	220,964
	MEALS & EVENTS	6,953	10,816	10,000	10,815	10,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	7,461	14,634	13,430	12,644	14,195
	TRAINING	5,363	7,046	11,401	7,784	15,900
	TUITION REIMBURSEMENT	-	6,160	12,000	2,991	12,000
	Total Operating Expenses	854,046	978,746	1,225,295	796,841	1,252,158
	Capital Outlay					
	Intangibles - SBITA TYLER	142,203	-	-	-	-
	Intangibles - SBITA ACHIEVE IT	59,856	-	-	-	-
	Intangibles - SBITA CLEAR GOV	74,633	-	-	-	-
	Total Capital Outlay	276,692	-	-	-	-
	Grants and Aids					
	GRANTS-EDUCATIONAL INITIATIVES	2,577	1,033	35,000	13,583	25,000
	Total Grants and Aids	2,577	1,033	35,000	13,583	25,000
	Other Uses					
	CONTINGENCY	14,575	14,500	50,000	9,020	50,000
	Total Other Uses	14,575	14,500	50,000	9,020	50,000
Total Administration		2,934,456	2,908,517	3,499,555	2,543,409	3,598,078
Attorney						
	Operating Expenses					
	PROFESSIONAL SERVICES	287,391	411,675	308,000	407,413	334,000
	LEGAL COUNSEL - LAWSUITS	27,855	53,655	100,000	12,935	100,000
	LEGAL COUNSEL - LABOR RELATIONS	58,354	62,199	60,000	17,442	60,000
	LEGAL COUNSEL-UNDERGROUND UTILITIES	-	-	50,000	-	50,000
	LEGAL COUNSEL-SPECIAL COUNSEL	-	-	-	-	-
	LEGAL COUNSEL - BOND COUNSEL	-	1,375	15,000	648	15,000
	SPECIAL PROJECTS	8,562	16,879	90,000	20,279	90,000
	LEGAL COUNSEL - CHARTER REVIEW COMMISSION	-	-	-	-	-
	LEGAL COUNSEL - LITIGATION	6,819	17,438	25,000	22,142	51,000
	Total Operating Expenses	388,980	563,220	648,000	480,859	700,000
Total Attorney		388,980	563,220	648,000	480,859	700,000
Planning and Zoning						
	Personnel Services					
	SALARY ALLOCATION	42,688	(23,285)	(9,000)	(9,255)	(9,000)
	REGULAR SALARIES	309,854	316,574	323,000	256,223	339,000
	OVERTIME	2,469	795	3,000	662	3,000
	CELL PHONE/ CAR ALLOWANCE	7,725	6,023	6,000	4,708	6,000
	VACATION EXCESS	1,563	-	-	4,843	-
	SICK PAID	-	-	-	4,843	-
	PAYROLL TAXES	23,931	24,394	26,000	19,789	27,000
	RETIREMENT CONTRIBUTIONS	33,004	35,679	39,000	27,865	41,000
	LIFE, HEALTH, DISABILITY INSURANCE	34,385	42,454	43,366	34,078	43,230
	WORKERS COMPENSATION	2,965	2,662	3,000	2,399	3,000
	Total Personnel Services	458,583	405,297	434,366	346,155	453,230
	Operating Expenses					
	PROFESSIONAL SERVICES	8,715	65,741	70,000	41,958	70,000
	COURT REPORTING - SPECIAL MAGISTRATES	2,677	1,498	4,000	1,488	4,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	1,269	1,487	1,560	1,165	1,674
	TRAVEL & PER DIEM	1,983	2,811	7,600	4,184	11,000
	SUNPASS	-	240	240	-	240
	COMMUNICATIONS	3,587	3,477	8,224	3,085	7,332
	POSTAGE & FREIGHT	153	556	1,100	479	1,100
	UTILITIES	1,775	2,600	2,646	2,369	2,960
	RENTALS & LEASES	693	872	870	821	-
	PROPERTY & LIABILITY INSURANCE	3,240	5,488	5,731	5,583	6,250
	REPAIRS & MAINTENANCE - VEHICLES	419	1,204	1,600	2,930	3,500
	PRINTING & BINDING	1,811	-	3,000	2,664	500

Expenditures		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
	OFFICE SUPPLIES	2,114	297	5,000	1,273	4,500
	OPERATING SUPPLIES	-	1,556	3,000	792	3,000
	IT EQUIPMENT <5000 AND SOFTWARE	20,175	1,103	12,259	17,048	15,903
	OPERATING SUPPLIES - UNIFORMS	834	-	-	-	-
	OPERATING SUPPLIES- VEHICLE FUEL	508	-	-	-	-
	MEALS AND EVENTS	900	373	500	513	500
	MEMBERSHIP & DUES	1,833	216	345	1,674	3,010
	TRAINING	2,556	2,484	5,900	2,895	5,300
	Total Operating Expenses	55,243	92,005	133,575	90,921	140,769
Total Planning and Zoning		513,826	497,301	567,941	437,076	593,999
Debt Service						
	Debt Service					
	PRINCIPAL - SEWER LOAN #1	13,889	-	-	-	-
	PRINCIPAL-KEY GOVERNMENT LTD GEN OBLIG	1,819,000	1,145,000	918,000	918,000	926,000
	PRINCIPAL - KEY GOVERNMENT FIRE ENGINE 2021	75,000	75,000	75,000	75,000	75,000
	PRINCIPAL TYLER	30,833	-	-	-	-
	PRINCIPAL ACHIEVE IT	21,600	-	-	-	-
	PRINCIPAL CLEAR GOV	26,400	-	-	-	-
	PRINCIPAL AXON	23,233	-	-	-	-
	PRINCIPAL CIVIC PLUS	13,000	-	-	-	-
	INTEREST - SEWER LOAN #1	178	-	-	-	-
	INTEREST-KEY GOVERNMENT FINANCE S2021	96,182	82,041	70,704	35,352	59,268
	INTEREST - KEY GOVERNMENT FIRE ENGINE 2021	10,584	9,261	7,938	3,969	6,615
	Total Debt Service	2,129,899	1,311,302	1,071,642	1,032,321	1,066,883
Total Debt Service		2,129,899	1,311,302	1,071,642	1,032,321	1,066,883
Police						
	Personnel Services					
	REGULAR SALARIES	4,527,302	5,021,899	5,628,000	4,207,163	5,766,000
	OVERTIME	344,529	372,412	399,000	271,890	504,000
	POLICE OT IN LIEU OF KELLY (ADP 16)	45,260	46,930	60,000	37,249	56,000
	OTHER PAY- LONGEVITY BONUSES	10,820	13,567	10,000	3,541	17,000
	UNIFORMS ALLOWANCE	12,600	29,260	30,000	29,260	28,000
	OTHER PAY - VACATION EXCESS	241,956	217,562	250,000	281,694	238,000
	OTHER PAY - HOLIDAY PAY	86,149	120,621	108,000	107,602	280,000
	OTHER PAY - OFF DUTY	16,576	33,274	10,000	(6,460)	10,000
	OTHER PAY - INCENTIVE PAY	14,890	26,820	29,000	21,150	26,000
	OTHER PAY - ACTING PAY	7,997	1,711	12,000	4,955	12,000
	SICK PAID	10,833	-	-	49,653	-
	OTHER PAY - CON'T EDU STIP (T)	-	3,600	10,000	7,600	-
	VILLAGE EDUCATION INCENTIVE (ADP EDU)	-	-	-	-	10,000
	COMPENSATED ABSENCES	15,832	4,441	59,000	1,695	64,000
	PAYROLL TAXES	407,490	453,004	466,000	366,325	481,000
	RETIREMENT CONTRIBUTIONS	556,880	107,383	122,429	84,245	120,000
	RETIREMENT CONTRIBUTION CHPT 175/185	208,425	567,178	247,641	-	267,345
	RETIREMENT CONTRIBUTION- PENSION	-	-	591,571	492,679	629,000
	LIFE, HEALTH, DISABILITY INSURANCE	530,434	531,815	607,735	541,534	695,214
	WORKERS COMPENSATION	82,004	82,800	107,000	85,539	124,000
	Total Personnel Services	7,119,978	7,634,277	8,747,376	6,587,315	9,327,559
	Operating Expenses					
	PROFESSIONAL SERVICES - RECRUITING & HIRING	12,509	7,161	27,150	12,147	17,700
	TECHNICAL SERVICES	-	-	7,500	-	5,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	30,924	35,776	38,716	28,026	40,265
	CROSSING GUARD PROGRAM	249,861	297,707	291,336	253,827	320,000
	INVESTIGATION EXPENSE	130	1,399	2,000	193	2,000
	TRAVEL & PER DIEM	35,257	41,088	79,950	15,108	48,500
	SUNPASS	-	600	2,000	-	10,000
	COMMUNICATIONS	57,857	64,761	114,484	46,830	99,514
	POSTAGE & FREIGHT	1,566	3,477	2,850	929	2,800
	UTILITIES	39,844	61,897	63,000	54,872	70,471
	RENTALS & LEASES	28,940	20,972	27,904	22,639	26,450
	PROPERTY & LIABILITY INSURANCE	124,702	184,081	182,969	178,110	199,969
	REPAIRS & MAINTENANCE - VEHICLES	94,603	163,626	112,000	99,023	116,000
	REPAIRS & MAINTENANCE - EQUIPMENT	11,175	4,486	16,150	2,974	11,350
	REPAIRS & MAINTENANCE - BOAT	16,936	27,980	27,020	14,675	28,000
	PAINTING OF POLICE DEPARTMENT	24,000	-	-	-	-
	PRINTING & BINDING	10,568	6,020	18,550	6,121	16,900
	PROMO ACTIVITES - D.A.R.E. PROGRAM	33,475	37,622	47,205	32,521	35,355
	QUARTERLY BOATING SAFETY LECTURES	-	-	4,000	4,000	4,000
	OFFICE SUPPLIES	20,111	20,668	26,500	14,198	27,500
	OPERATING SUPPLIES	33,838	19,808	33,400	27,536	34,100
	IT EQUIPMENT <5000 AND SOFTWARE	404,575	352,739	557,474	355,324	454,354
	OPERATING SUPPLIES - UNIFORMS	44,553	59,113	73,584	21,150	70,500
	OPERATING SUPPLIES - VEHICLE FUEL	105,221	112,947	124,330	46,668	124,330
	OPERATING SUPPLIES - EQUIPMENT	2,166	1,821	5,050	-	4,900
	OPERATING SUPPLIES - BOAT FUEL	20,493	25,520	23,000	11,251	20,000
	OPERATING SUPPLIES - RANGE EXPENSES	20,894	22,669	29,600	18,536	22,500
	MEALS AND EVENTS	1,588	6,203	2,000	936	8,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	6,833	9,474	13,270	5,375	10,740
	TRAINING	31,728	40,111	51,895	17,897	43,845
	TUITION REIMBURSEMENT	-	-	12,000	3,067	12,000
	Total Operating Expenses	1,464,347	1,629,727	2,016,887	1,293,933	1,887,043
Capital Outlay						

Expenditures		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
	CAPITAL OUTLAY FIREARMS	36,349	-	-	-	-
	FEDERAL EXPENDITURES	-	66,928	-	-	-
	POLICE-SERVER & FIREWALL	15,363	-	-	-	-
	IT EQUIPMENT >5000	-	25,772	30,000	6,183	20,000
	BALLISTIC SHIELDS AND HELMETS	33,205	-	-	-	-
	Intangibles - SBITA AXON	103,279	-	-	-	-
	Total Capital Outlay	188,195	92,700	30,000	6,183	20,000
Total Police		8,772,519	9,356,704	10,794,263	7,887,431	11,234,602
Fire and Rescue						
	Personnel Services					
	REGULAR SALARIES	4,696,831	4,758,922	5,148,456	3,817,891	5,177,000
	OVERTIME	451,822	603,875	563,960	461,866	575,000
	OTHER PAY- LONGEVITY BONUSES	-	9,119	-	-	-
	CELL PHONE/ CAR ALLOWANCE	-	2,086	1,200	2,114	1,200
	UNIFORMS ALLOWANCE	26,600	30,730	31,000	28,490	31,000
	OTHER PAY - VACATION EXCESS	243,013	337,754	205,000	294,370	172,000
	OTHER PAY - HOLIDAY PAY	55,168	64,534	124,000	69,570	380,000
	OTHER PAY - INCENTIVE PAY	22,715	22,568	26,000	17,122	26,000
	OTHER PAY - ACTING PAY	39,781	67,177	94,000	66,138	94,000
	SICK PAID	48,950	94,795	-	89,113	-
	OTHER PAY - CON'T EDU STIP	30,988	42,162	42,000	49,165	42,000
	VILLAGE EDUCATION INCENTIVE	-	12,400	12,000	-	12,000
	OTHER PAY - VACATION SELL BACK (UNDER 480 HRS)	-	-	110,000	-	110,000
	COMPENSATED ABSENCES	10,425	13,148	65,000	14,626	65,000
	PAYROLL TAXES	403,624	433,466	436,000	330,710	440,000
	RETIREMENT CONTRIBUTIONS	353,443	10,404	34,000	17,048	21,000
	RETIREMENT CONTRIBUTION CHPT 175/185	436,756	1,115,301	486,768	-	625,406
	RETIREMENT CONTRIBUTIONS-PENSION	-	-	395,000	267,818	286,000
	LIFE, HEALTH, DISABILITY INSURANCE	539,210	560,400	560,081	529,172	581,747
	WORKERS COMPENSATION	156,481	156,106	181,000	144,696	207,000
	Total Personnel Services	7,515,806	8,334,949	8,515,465	6,199,908	8,846,353
	Operating Expenses					
	PROFESSIONAL SERVICES - RECRUITING & HIRING	37,390	28,826	40,000	33,329	15,000
	PROFESSIONAL SERVICES - ACCREDITATION	1,370	3,608	1,500	-	1,550
	PROFESSIONAL SERVICES - TESTING FEES	18,000	26,000	25,000	4,500	25,000
	PROFESSIONAL SERVICES- PLAN REVIEW	-	-	50,000	2,175	30,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	30,924	35,776	38,716	28,026	40,265
	CONTRACT SERVICES - AUTO AID AGREEMENT	573,144	625,243	628,300	557,378	647,149
	TRAVEL & PER DIEM	27,579	40,783	49,500	25,988	49,500
	SUNPASS	-	2,040	2,280	-	2,280
	COMMUNICATIONS	41,346	36,712	45,003	33,505	46,139
	POSTAGE & FREIGHT	499	308	500	260	500
	UTILITIES	61,929	60,692	57,702	45,436	62,387
	RENTALS & LEASES	7,444	17,118	32,930	35,559	36,136
	PROPERTY & LIABILITY INSURANCE	150,899	241,672	256,147	247,638	279,168
	REPAIRS & MAINTENANCE - VEHICLES	29,609	28,961	5,898	18,318	20,000
	REPAIRS & MAINTENANCE - FIRE BUILDING	12,364	-	-	-	-
	PRINTING & BINDING	418	463	2,640	447	2,640
	PROMO ACTIVITES - FIRE PREVENTION	16,605	6,273	22,760	8,554	29,020
	OTHER CURRENT CHARGES	-	75,000	-	-	-
	SERVICE CHARGE RESCUE TRANSPORATION FEE	10,689	2,713	14,000	8,774	14,000
	OFFICE SUPPLIES	6,680	7,983	6,300	11,167	12,000
	OPERATING SUPPLIES	64,234	65,418	87,904	93,688	144,000
	IT EQUIPMENT <5000 AND SOFTWARE	59,386	50,359	124,694	58,863	140,431
	OPERATING SUPPLIES - UNIFORMS	54,368	29,592	30,000	42,592	35,000
	OPERATING SUPPLIES - VEHICLE FUEL	15,711	14,818	19,760	10,082	20,000
	MEALS & EVENTS	5,080	6,425	8,000	5,115	8,544
	SUBSCRIPTIONS & MEMBERSHIP DUES	63,400	26,064	33,365	28,521	26,597
	TRAINING	29,035	58,408	52,000	30,248	55,000
	TUITION REIMBURSEMENTS	15,245	-	20,000	3,774	20,000
	EMERGENCY MANAGEMENT TRAINING/ CERT	-	-	75,000	-	75,000
	Total Operating Expenses	1,333,346	1,491,252	1,729,899	1,333,935	1,837,306
	Capital Outlay					
	FIRE VEHICLES	-	-	61,544	61,544	-
	Total Capital Outlay	-	-	61,544	61,544	-
Total Fire and Rescue		8,849,152	9,826,201	10,306,908	7,595,387	10,683,659
Public Works						
	Personnel Services					
	SALARY ALLOCATION	(289,662)	(294,508)	(340,000)	(128,981)	(333,000)
	REGULAR SALARIES	931,596	971,598	1,195,000	776,551	1,169,000
	OVERTIME	3,603	876	7,000	2,644	7,000
	LONGEVITY BONUS	-	3,060	4,000	-	4,000
	CELL PHONE/ CAR ALLOWANCE	12,254	13,952	14,000	11,455	15,000
	VACATION EXCESS	40,730	29,434	12,000	11,251	12,000
	OTHER PAY - ACTING PAY	3,588	-	-	-	-
	SICK PAID	19,393	6,385	-	390	-
	COMPENSATED ABSENCES	4,704	-	-	-	-
	PAYROLL TAXES	73,454	76,771	90,000	57,858	90,000
	RETIREMENT CONTRIBUTIONS	91,166	97,537	144,000	66,661	143,000
	LIFE, HEALTH, DISABILITY INSURANCE	103,100	109,141	157,976	100,976	143,000
	WORKERS COMPENSATION	11,854	13,973	19,000	15,189	21,000
	Total Personnel Services	1,005,779	1,028,219	1,302,976	913,994	1,271,000

Expenditures		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
	Operating Expenses					
	PROFESSIONAL SERVICES	128,732	201,855	482,500	179,179	556,000
	SEAWALL DESIGN & WATER QUALITY	42,977	-	-	-	-
	CONTRACT SERVICES - CUSTODIAL SERVICES	26,144	32,028	32,345	26,826	33,639
	CONTRACT SERVICES - TREE TRIMMING	351,260	190,207	407,290	339,072	354,400
	CONTRACT SERVICES - BEACH MAINTENANCE	791,345	780,500	805,000	657,000	805,000
	CONTRACTUAL SERVICES- SPECIAL EVENTS	16,314	-	-	-	-
	CONTRACT SERVICES - LANDSCAPING SERVICE	572,074	801,716	852,408	619,946	822,408
	CONTRACT SERV LANDSCAPE PROJ & STORM PREP	-	790	-	-	-
	CONTRACT SERVICES - RIGHT OF WAY	224,053	159,783	310,671	34,017	195,250
	TRAVEL & PER DIEM	5,645	1,617	8,400	2,032	8,400
	SUNPASS	-	444	600	121	600
	COMMUNICATIONS	8,561	7,050	14,730	5,460	14,624
	POSTAGE & FREIGHT	737	1,215	1,600	342	1,000
	UTILITIES	329,963	277,367	415,643	236,492	451,345
	RENTALS & LEASES	1,123	5,893	5,166	5,045	4,194
	PROPERTY & LIABILITY INSURANCE	6,864	9,302	9,637	9,356	10,536
	REPAIRS & MAINTENANCE æ" VEHICLES	5,367	17,182	15,000	14,673	15,000
	REPAIRS & MAINTENANCE - GENERAL	103,020	65,455	53,600	25,431	61,100
	REPAIRS FACILITY VILLAGE HALL	195,147	362,764	283,254	264,095	405,000
	REPAIRS FACILITY FIRE STATION	151,071	364,618	304,731	230,009	340,000
	REPAIRS FACILITY COMMUNITY CENTER	169,876	482,668	394,831	197,513	270,000
	REPAIRS & MAINTENANCE æ" ELECTRICIAN SERVICES	116,502	82,271	105,000	39,147	85,000
	PLUMBING & BACKFLOW RECERT	30,339	26,553	29,000	7,137	10,000
	STREET SIGNS	5,562	-	-	-	-
	REPAIRS FACILITY- PARKS	-	158,522	110,000	143,514	165,000
	COMPOSTING PROGRAM	9,000	15,000	-	-	-
	TNR PROGRAM	17,974	16,543	-	-	-
	COMMUNITY RECYCLING PROG ZERO WASTE CULTURE	-	-	35,000	34,390	35,000
	COMMUNITY RECYCLING PROG M&A BATTERIES RECYCLING	-	-	4,500	4,364	1,200
	COMMUNITY RECYCLING PROG KBCF PLASTIC FREE KB	-	-	8,000	4,417	4,000
	COMMUNITY RECYCLING PROG KB CAT TNR	-	-	18,000	7,786	11,000
	OFFICE SUPPLIES	7,647	5,304	4,500	1,692	4,500
	OPERATING SUPPLIES	55,536	99,494	131,700	83,357	123,200
	IT EQUIPMENT <5000 AND SOFTWARE	49,055	44,953	59,499	30,969	51,512
	OPERATING SUPPLIES - UNIFORMS	821	-	-	-	-
	OPERATING SUPPLIES - VEHICLE FUEL	11,004	-	-	-	-
	MEALS & EVENTS	1,003	1,003	1,000	1,012	1,000
	PERMITS	-	190	-	-	-
	SUBSCRIPTIONS & MEMBERSHIP DUES	3,346	519	2,500	875	2,500
	TRAINING	5,714	2,464	7,500	1,681	7,500
	Total Operating Expenses	3,443,774	4,215,272	4,913,605	3,206,948	4,849,908
	Capital Outlay					
	CAPITAL OUTLET- EQUIPMENT	-	12,960	-	-	-
	Intangibles - SBITA CIVIC PLUS	36,751	-	-	-	-
	Total Capital Outlay	36,751	12,960	-	-	-
Total Public Works		4,486,304	5,256,451	6,216,581	4,120,942	6,120,908
Parks and Recreation						
	Personnel Services					
	SALARY ALLOCATION	29,703	(75,895)	(77,000)	14,577	(79,000)
	REGULAR SALARIES	454,522	545,203	622,000	439,892	667,000
	OVERTIME	865	3,463	4,000	2,406	4,000
	OTHER PAY- LONGEVITY BONUSES	5,250	14,825	11,000	10,137	20,000
	CELL PHONE/ CAR ALLOWANCE	6,023	7,228	7,200	5,649	7,200
	VACATION EXCESS	23,402	29,832	44,000	22,774	45,000
	SICK PAID	1,569	-	-	-	-
	COMPENSATED ABSENCES	1,352	7,256	-	4,661	-
	PAYROLL TAXES	36,912	42,689	49,000	35,545	52,000
	RETIREMENT CONTRIBUTIONS	50,242	63,856	75,000	47,037	80,000
	LIFE, HEALTH, DISABILITY INSURANCE	35,650	41,359	52,659	40,303	41,172
	WORKERS COMPENSATION	988	888	1,000	799	1,000
	Total Personnel Services	646,478	680,703	788,859	623,780	838,372
	Operating Expenses					
	PROFESSIONAL SERVICES-CONSULTANT	1,500	14,342	42,000	1,521	30,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	19,967	21,909	21,908	18,318	22,784
	VETTING BACKGROUND CHECKS & TRAINING	-	-	20,000	8,175	12,000
	TRAVEL & PER DIEM	816	1,608	5,000	298	5,000
	SUNPASS	-	240	300	-	300
	COMMUNICATIONS	11,877	12,739	17,532	9,225	12,683
	UTILITIES - FIELD LIGHTS/DOG PARK	157,770	136,545	72,328	92,266	79,909
	RENTALS & LEASES	337	-	1,608	-	-
	PROPERTY & LIABILITY INSURANCE	56,336	95,182	101,356	96,588	110,194
	REPAIRS & MAINTENANCE - VEHICLE	2,323	6,447	4,000	1,112	47,000
	REPAIRS & MAINTENANCE - FIELDS	100,104	-	-	-	-
	REPAIRS & MAINTENANCE - DOG PARK	34,670	34,412	49,200	28,558	54,200
	REPAIRS & MAINTENANCE - PARKS/PLAYGROUNDS	100,921	89,647	110,000	120,462	150,000
	CONTRACT SERVICES - IGUANA PROGRAM	19,000	15,820	22,800	15,785	65,000
	COMMUNITY & CULTURAL EVENTS	1,385	18,133	35,000	11,797	35,000
	PROMO EVENTS - WINTERFEST	62,705	58,548	76,800	70,417	76,800
	PROMO EVENTS - ADVERTISING	15,044	4,933	30,000	6,216	30,000
	PROMO EVENTS - NEW PROGRAMMING	4,911	-	-	-	32,130
	PROMO EVENT- CONCERT SERIES	38,383	43,086	45,000	56,309	55,000

Expenditures		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
	PROMO EVENTS - JULY 4TH	193,873	249,811	275,900	263,399	279,900
	PROMO EVENTS- VETERAN'S & MEMORIAL DAY	4,300	5,145	7,000	5,195	7,000
	PROMO EVENTS- SEASONAL HOLIDAY DECORATION	106,344	121,416	116,147	108,225	132,725
	PROMO EVENTS- MOVIES ON THE GREEN	4,235	5,370	10,000	4,380	8,000
	PROMO EVENTS- LIGHTHOUSE RUN	16,050	19,702	18,000	23,003	18,000
	PROMO EVENTS- FALL FESTIVAL	7,808	20,665	18,000	16,674	18,000
	PROMO EVENTS- EGG HUNT	3,305	2,084	3,000	3,237	5,000
	PROMO EVENTS- DOG PARK EVENT	-	-	2,500	-	-
	PROMO EVENTS- BOAT PARADE	2,187	1,575	-	840	-
	PROMO EVENTS- ARTS CULTURAL AND EDUCATIONAL EVENTS	9,228	-	-	-	-
	PROMO EVENTS- SPECIAL NEEDS PROGRAMING	20,458	93,682	150,000	115,523	150,000
	SPECIAL EVENTS- SENIOR TRANSPORTATION	7,786	-	-	-	-
	KEY BISCAYNE YOUTH COUNCIL & TEEN PROGRAMING	-	6,567	20,000	9,783	15,000
	SPECIAL EVENTS- CONCOURS D'ELEGANCE	(580)	26,400	27,300	-	-
	SPECIAL EVENTS- YOUTH LEADERSHIP	21,264	-	-	-	-
	SPECIAL EVENTS- PIANO FESTIVAL	35,912	37,351	40,845	40,845	40,845
	SPECIAL EVENTS- CITY THEATER	16,500	20,000	20,000	20,000	10,000
	SPECIAL EVENTS- CHILDREN'S BUSINESS FAIR	6,771	6,500	6,825	6,756	6,825
	SPECIAL EVENTS- KB SCOUTING	8,399	3,953	3,500	493	3,000
	SPECIAL EVENTS- IT TAKES A VILLAGE	9,220	-	25,000	15,351	25,000
	SPECIAL EVENTS- COMMUNITY HOLIDAY CELEBRATION	5,000	5,136	5,000	5,033	5,000
	SPECIAL EVENTS- GIRL SCOUTS TROOP 2312 KB	-	4,894	3,500	1,940	3,000
	SPECIAL EVENTS- KEY BISCAYNE FILM FESTIVAL	-	20,000	21,000	21,000	25,000
	SPECIAL EVENTS - KEY BISCAYNE CLEANUP	-	5,000	5,000	3,818	5,000
	SPECIAL EVENTS - KEY BISCAYNE CHALLENGE	-	5,000	5,000	5,000	-
	SPECIAL EVENTS-KEY BISCAYNE POETRY SHARE	-	-	5,000	5,000	5,000
	KEY BISCAYNE COMMUNITY GARDEN	-	-	12,000	10,384	9,000
	OFFICE SUPPLIES	5,110	50	1,000	-	1,000
	OPERATING SUPPLIES	124	11,335	7,500	6,534	10,000
	IT EQUIPMENT <5000 AND SOFTWARE	10,298	3,614	9,797	3,246	5,406
	OPERATING SUPPLIES - UNIFORMS	744	2,254	2,000	1,440	3,000
	OPERATING SUPPLIES - VEHICLE FUEL	6,753	4,853	2,000	1,147	2,000
	OPERATING SUPPLIES - PROGRAMS	54	-	-	-	-
	MEALS AND EVENTS	1,435	2,700	-	1,270	1,500
	MEMBERSHIP & DUES	258	1,436	3,000	970	1,000
	TRAINING	1,963	1,672	3,000	1,823	3,000
	Total Operating Expenses	1,132,847	1,241,757	1,483,646	1,239,351	1,616,201
Total Parks and Recreation		1,779,325	1,922,459	2,272,505	1,863,131	2,454,573
Community Center						
	Personnel Services					
	REGULAR SALARIES	956,465	1,115,917	1,145,167	938,556	1,200,711
	OVERTIME	1,335	1,518	12,000	1,474	12,000
	OTHER PAY-LONGEVITY BONUSES	-	4,764	8,000	3,372	9,000
	CELL PHONE & CAR ALLOWANCE	1,200	1,205	-	941	-
	VACATION EXCESS	14,981	26,199	28,000	18,254	30,000
	COMPENSATED ABSENCES	3,339	2,313	-	185	-
	PAYROLL TAXES	75,689	89,022	92,000	71,663	94,000
	RETIREMENT CONTRIBUTIONS	43,204	55,125	67,000	50,035	70,000
	LIFE, HEALTH, DISABILITY INSURANCE	68,697	64,231	86,732	60,473	86,461
	WORKERS COMPENSATION	22,725	16,255	20,000	15,988	23,000
	UNEMPLOYMENT COMPENSATION	806	-	-	-	-
	Total Personnel Services	1,188,441	1,376,549	1,458,899	1,160,942	1,525,172
	Operating Expenses					
	PROFESSIONAL SERVICES- RECRUITING/HIRING	-	-	20,000	-	-
	PROGRAM REVENUE SHARES	788,511	1,015,002	1,032,750	813,024	1,067,500
	CONTRACT SERVICES - CUSTODIAL SERVICES	285,719	284,155	305,766	243,118	317,997
	TRAVEL & PER DIEM	2,046	121	-	338	-
	SUNPASS	-	1,737	1,380	-	1,380
	COMMUNICATIONS	21,674	23,772	18,904	17,903	18,930
	POSTAGE & FREIGHT	3,521	2,955	2,400	2,370	2,400
	UTILITIES	145,268	153,167	154,524	118,348	200,977
	RENTAL & LEASES	16,605	10,470	17,513	9,828	16,972
	PROPERTY & LIABILITY INSURANCE	71,870	116,277	122,200	119,556	133,123
	REPAIRS & MAINTENANCE - COMM CENTER	28,560	25,312	138,100	85,779	138,100
	CREDIT CARD FEES	62,244	65,057	67,000	43,205	67,000
	SENIOR ACTIVITIES	176,051	155,902	139,805	151,772	139,805
	OFFICE SUPPLIES	8,137	4,045	6,000	3,943	6,000
	OPERATING SUPPLIES	82,801	86,236	91,000	57,519	94,000
	IT EQUIPMENT <5000 AND SOFTWARE	38,338	31,093	84,063	31,666	54,914
	MEALS AND EVENTS	197	1,069	-	1,434	-
	SUBSCRIPTIONS & MEMBERSHIP DUES	492	1,109	-	378	-
	Total Operating Expenses	1,732,035	1,977,479	2,201,405	1,700,182	2,259,098
Total Community Center		2,920,476	3,354,028	3,660,304	2,861,124	3,784,270
Athletics						
	Personnel Services					
	SALARY ALLOCATION	(29,703)	75,895	78,000	(14,577)	79,000
	REGULAR SALARIES	183,982	102,509	112,469	89,338	138,285
	SALARIES-OVERTIME	2,642	253	2,000	843	2,000
	VACATION PAID	3,633	-	-	-	-
	COMPENSATED ABSENCES	1,390	323	-	431	-
	PAYROLL TAXES	15,021	7,978	9,000	4,922	11,000
	RETIREMENT CONTRIBUTIONS	13,879	6,158	7,000	4,917	8,000
	LIFE, HEALTH, DISABILITY INSURANCE	15,427	16,668	8,260	11,919	8,240

Expenditures		FY23 Actual	FY24 Actual	FY25 Amended	FY25 Actual (YTD August)	FY26 Proposed Budget
	WORKERS COMPENSATION	2,965	2,662	3,000	2,399	4,000
	Total Personnel Services	209,236	212,445	219,729	100,192	250,525
	Operating Expenses					
	PROFESSIONAL SERVICES- RECRUITING/HIRING	28	-	-	-	-
	CONTRACT SERVICES - BACKGROUND CHECKS	-	29,182	-	-	-
	CONTRACT SERVICES- FIELD MAINTENANCE	-	317,740	320,977	232,292	326,979
	TRAVEL & PER DIEM	180	24	-	-	-
	SUNPASS	-	160	960	-	960
	COMMUNICATIONS	635	589	1,443	514	1,872
	UTILITIES	117	-	10,000	-	-
	RENTALS & LEASES	97,167	87,264	80,937	70,646	83,000
	PROPERTY & LIABILITY INSURANCE	1,628	2,171	2,161	2,171	2,378
	REPAIRS AND MAINTENANCE	142,332	108,941	120,000	44,568	100,000
	PROMO ACTIVITIES - RUGBY	-	-	-	39,663	40,000
	PROMO ACTIVITIES - BASKETBALL	68,006	41,558	70,000	33,979	45,000
	PROMO ACTIVITIES - BASEBALL	38,400	32,846	40,000	36,217	35,000
	PROMO ACTIVITIES - VOLLEYBALL	29,435	40,684	42,000	25,477	42,000
	PROMO ACTIVITIES- ADULT ATHLETICS	37,087	39,046	60,000	27,945	55,000
	PROMO ACTIVITIES - FIELD HOCKEY	124,493	149,071	140,000	106,488	140,000
	PROMO ACTIVITIES - RUGBY	150	-	-	-	-
	PROMO ACTIVITIES - LACROSSE	-	-	20,000	2,138	20,000
	PROMO ACTIVITIES - FLAG FOOTBALL	41,427	19,451	26,000	9,795	26,000
	PROMO ACTIVITIES-TRACK & FIELD	8,458	7,727	20,000	12,464	15,000
	IT EQUIPMENT <5000 AND SOFTWARE	841	469	3,170	1,196	2,011
	SUBSCRIPTIONS & MEMBERSHIPS	-	1,433	-	-	-
	Total Operating Expenses	590,384	878,356	957,648	645,550	935,200
Total Athletics		799,620	1,090,801	1,177,377	745,743	1,185,725
Total Expenditures		35,117,937	42,750,176	43,400,075	34,912,192	45,620,522