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 WORKSHOP

TUESDAY, JUNE 30, 2026
6:30 PM

1. CALL TO ORDER/ROLL CALL OF MEMBERS

2. 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.

3. BUDGET PRESENTATIONS:

3.a. BUDGET ESTIMATE PRESENTATION (VILLAGE MANAGER)

TAB 1

4. SCHEDULE OF FUTURE MEETINGS/EVENTS:
QUALIFYING PERIOD FOR THE OFFICE OF VILLAGE COUNCIL
FROM 12:00 P.M. NOON ON MONDAY, AUGUST 10, 2026 AND NO LATER THAN 12:00 P.M. NOON ON THURSDAY, AUGUST 20, 2026, OFFICE OF THE VILLAGE CLERK

PRIMARY ELECTION
TUESDAY, AUGUST 18, 2026, 7:00 A.M. TO 7:00 P.M., KEY BISCAYNE COMMUNITY CENTER

REGULAR COUNCIL MEETING

TUESDAY, AUGUST 25, 2026, 6:30 P.M., COUNCIL CHAMBER

5. 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.





FY27 Budget Estimate
June 30, 2026




FY27 Budget Estimate

Purpose: To present a ***FY27 Budget Estimate*** that ***aligns resources to achieve the 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 budget pressures, and current economic, social, 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 FY27 Budget Estimate and supporting millage max*** to provide ***strategic guidance*** to the Administration as it refines the Village's FY27 Budget and FY27-32 Capital Improvements Plan for the September Budget Hearings

Developing FY27 Strategy & Budget

FY26 Budget Reconciliation, Audit & Amendment(s)

Develop FY27 Strategy & Budget Estimate

Budget Workshop

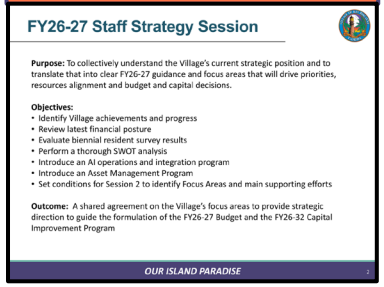
- Set Millage Cap
- Council Guidance

FY27 Budget Synopsis

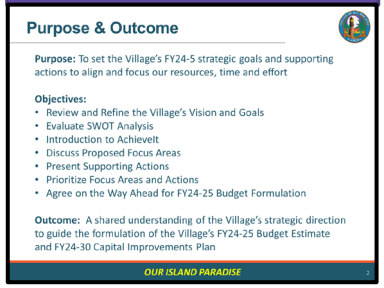
Community Meeting Aug 12

Release to Council NLT Aug 28

Annual Admin Strategy Session



Annual Council Strategy Session



Detailed Line-Item Budget Development & Review

Budget Book

1st Budget Hearing: Sep 8
2nd Budget Hearing: Sep 22

Adopted Budget

March | April | May | June | July | August | September

FY27 Budget Estimate Agenda

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

Vision




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





Mission and Values

Mission

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

Values

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

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

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

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

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

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

STEARright 5 + 2 Goals

Delivering Services, Projects & Programs

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

STEARright 5 + 2 Goals

Supporting our Delivery

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

Village of Key Biscayne
Functional Organization Chart

VILLAGE RESIDENTS

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

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

VILLAGE CLERK
Jocelyn Koch

VILLAGE ATTORNEY
Chad Friedman

VILLAGE MANAGER
Steven C. Williamson

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

POLICE DEPARTMENT
Chief Frank Sousa
Public Order & Safety
Traffic Safety
Law Enforcement
Crime Prevention
Investigations
Community Programs & Partnerships

FIRE DEPARTMENT
Chief Joe Fernandez
Fire Prevention
Fire Response
Emergency Medical Services
Emergency Management
Community Programs & Partnerships

BUILDING, ZONING & PLANNING
Jeremy Calleros-Gauger
Community Development
Building, Planning & Zoning
Geographic Info System
Flood Plain Management
Code Compliance
Real Property

PARKS, RECREATION & OPEN-SPACES
Todd Hofferberth
Parks & Recreation
Public Spaces
Community Center
Community Programs & Events
Athletics Programs

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

FINANCE & PROCUREMENT
Benjamin Nussbaum
Planning & Programming
Budgeting
Finance & Accounting
Investments & Debt
Grants
Procurement
Pension Oversight

HUMAN RESOURCES
Juan Gutierrez
Recruitment
Performance Measuring
Health & Safety
Training & Development
Incentives & Recognition
Risk Management
Compensation & Benefits

Proposed Focus Areas

- Ensure Community Safety
- 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





Proposed Supporting Efforts

- Provide Impeccable Customer Service
- Transform Operational Systems
- Sustain Financial Wellbeing
- Manage Village Assets
- Attract, Develop, Recognize and Retain Great People
- Advance Communications & Community Engagement
- Collaborate with Partners

Proposed Priority Actions

Safe & Secure

- Police presence and engagement
- Traffic safety and enforcement
- Village-wide security camera network
- Coordinate and communicate during events
- 6 police vehicles
- Hurricane prep and response
- Fire rescue automatic aid agreement
- 2 rescue trucks | 1 quint
- Fire prevention: residences and commercial

Thriving & Vibrant

- Flood mitigation and resilience regulations
- Monaco Fountain Plaza and Civic Center
- Developments: Entry block, 301 Ocean Drive, library and Grand Bay Club
- Swale and sightline compliance
- Building permitting and plans review
- Building certification and safety compliance

Engaging & Active

- Community Center assessment and rehab
- Recreation facilities: MAST & Virginia Key athletics fields; Dog Park; Calusa Park lights; Beach Park; Village Green fitness equipment
- Parks, fields and beach maintenance, safety and programming
- Library construction and joint programming
- Athletics programs

Connected & Mobile

- Rickenbacker Causeway and Bear Cut Bridge
- Harbor Drive rehab
- Village roadways and traffic calming devices
- Streetlight coverage and management
- North beach access pathway
- Asset management: stormwater systems, facilities, parks, fields and beach, grounds and landscaping, rights-of-way

Resilient & Sustainable

- Zone 8 power and telecom undergrounding
- Village-wide power and telecom undergrounding program
- Zone 1 stormwater procurement, design and pre-construction
- Garden District drainage improvements
- Offshore barrier reef feasibility study and preliminary design
- Beach renourishment

Proposed Priority Actions

Effective & Efficient

- Resident service and experience: reception areas, VKB 311, handbook, phones
- Property tax reform mitigation
- Diversify revenue sources
- 10-year financial wellness strategy
- AI opportunities and integration
- Newcomers onboarding process
- Capital Improvements Program management
- Grant pursuit and administration

Comms & Collaborate

- Align communications with strategic goals and partnerships
- Brand definition and alignment
- Community engagement
- Information management and reporting
- Regional partner collaboration
- State and federal legislative agendas

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, community protection and strategic investment
- Strong credit ratings and clean audits reflect sound financial management

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

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

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

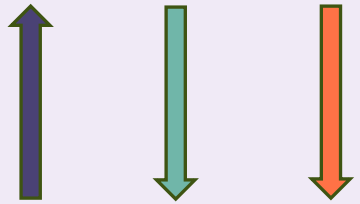
Budget Access & Transparency:
https://cleargov.com/florida/miami_dade/village/key-biscayne

Healthy Reserves ~57.6% of Budget ***$27.1M***	Low Debt to Revenue Ratio ***2.2%***	Available Debt Capacity ***$117M***
Grants Under Management ***$21.5M***	Credit Rating High Grade Low Risk ***Moody's Aa1 S&P AA***	Pension Coverage ***97.6%***
Growing MR4 Backlog ***~$17.5M*** MR4 – Maintenance, Repair, Rehab, Renovation & Replacement of Existing Assets	Undiversified Revenue Sources ***Ad Valorem 70.9%***	Lowest Overlapping Millage in M-DC ***15.5108***

Projected Budget Pressures

Revenues

Potential Tax Reform



FY27 Property Values 4.2%

FY28 Tax Reform $800K

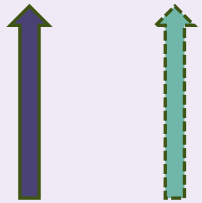
FY29 Tax Reform $1.6M

Florida Property Tax Reform (2026 Referendum):

- Raises homestead exemption to $150K in 2027 and $250K in 2028
- Reduces assessment growth cap on non-homestead property from 10% to 5%
- Lowers local government revenues, impacting services and long-term fiscal capacity

Debt

New Infrastructure Debt



FY27+ CWSRF Loan $510K

FY28+ GOB $TBD

**** HB 803 Revenue Impacts:**

- Caps fees at actual cost
- Reduces fees when private providers are used
- Exempts certain projects entirely

Operating & Capital Expenditures

Anticipated Cost Obligations



FY27 3.8% CPI ~ $2M

FY27 CIP $3.9M

FY27+ CBAs $TBD

FY27+ Fire Fighter $144K

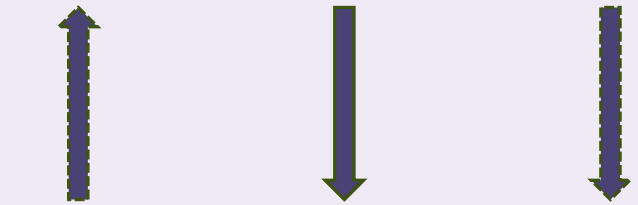
FY28+ Fire AAA $TBD

FY28 Fire Truck $2.3M

FY28 CIP $TBD

Propriety Funds

Anticipated Adjustments



FY27+ Solid Waste $TBD

FY27+ FreeBee FDOT Grant ~$200K

FY27+ HB 803 Bldg Fund ** $TBD

Mitigating Budget Pressure Strategies

		FY27	FY28	FY29	Consider
Reduce Expenses	Control Overtime, Benefits and Compensation	√	√	√	
	Review and Optimize Contracts and Vendors	√	√	√	
	Reduce Targeted Expenditures		√	√	
	Defer Capital Projects and Lifecycle Management		√	√	
	Reprioritize Programs and Reset Service Levels			√	
Diversify Revenues	Diversify Non-Ad Valorem Revenue Sources	√	√	√	
	Implement/Raise User Fees	√	√	√	
	Leverage Enterprise Funds		√	√	
	Implement Special Assessments				√
	Adjust Millage Appropriately				√
	Monetize Assets				√
	Allow Naming Rights				√
Financial Management	Pursue Grants and Appropriations	√	√	√	
	Use Reserves Strategically			√	
	Assess Strategic Debt Usage				√
Organizational Change	Invest in Smart Technology	√	√	√	
	Analyze Public-Private Partnerships			√	
	Freeze or Eliminate Positions				√

Mitigating Budget Pressures

FY27 - Setting the Conditions:

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

FY28 - Addressing Initial Revenue Reductions:

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

FY29 - Addressing Additional Revenue Reductions:

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

Total Operating Budget – Cost Drivers

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel	$25,334,053	$27,196,772	$1,862,719	+7.4%	61.2%
Professional/Contractual Services	$6,922,725	$6,707,718	($215,007)	-3.1%	15.1%
Operations, Maintenance & Repair	$9,116,946	$9,152,019	$35,073	0.4%	20.6%
Total Operations	$41,373,724	$43,056,510	$1,682,786	+4.1%	
Debt Service	$1,066,883	$1,059,062	($7,821)	-0.7%	2.4%
Transfers Out	$2,975,483	$334,325	($2,641,158)	-88.8%	0.8%
Grand Total	$45,416,090	$44,449,897	($966,193)	-2.1%	

Police Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (40 Off | 10 Civ)	$9,327,559	$10,301,804	$974,245	+10.4%	84.1%
Professional/Contractual Services	$578,321	$590,615	$12,294	+2.1%	4.8%
Operations, Maintenance & Repair	$1,329,109	$1,356,295	$27,186	+2.0%	11.1%
Total Operations	$11,234,989	$12,248,714	$1,013,725	+9.0%	

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

Fire Rescue Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (39 FF | 2 Civ)	$8,846,353	$9,343,778	$497,425	+5.6%	81.7%
Professional/Contractual Services	$1,038,132	$1,068,887	$30,755	+3.0%	9.3%
Operations, Maintenance & Repair	$799,174	$1,026,404	$227,230	+28.4%	9.0%
Total Operations	$10,683,659	$11,439,069	$755,410	+7.1%	

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

Zoning & Planning Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (4)	$453,230	$494,477	$41,247	+9.1%	75.3%
Professional/Contractual Services	$81,940	$101,716	$19,776	+24.1%	15.5%
Operations, Maintenance & Repair	$58,845	$60,592	$1,747	+3.0%	9.2%
Total Operations	$594,015	$656,785	$62,770	+10.6%	

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

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

PROS Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (15 FT | 55 PT)	$2,720,646	$2,846,825	$126,179	+4.6%	37.4%
Professional/Contractual Services	$1,011,731	$986,614	($25,117)	-2.5%	13.0%
Operations, Maintenance & Repair	$3,802,044	$3,779,578	($22,466)	-0.6%	49.6%
Total Operations	$7,534,421	$7,613,017	$78,596	+1.0%	

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

Public Works Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (10)	$1,271,000	$1,352,623	$81,623	+6.4%	24.0%
Professional/Contractual Services	$2,777,556	$2,517,896	($259,660)	-9.3%	44.6%
Operations, Maintenance & Repair	$2,072,675	$1,769,978	($302,697)	-14.6%	31.4%
Total Operations	$6,121,231	$5,640,497	($480,734)	-7.9%	

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

Finance & Admin Cost Drivers & Focus Areas

General Fund Category	FY26 Budget	FY27 Budget	Difference	% Diff	% of Total
Personnel (13)	$2,391,797	$2,571,929	$180,132	+7.5%	62.9%
Professional/Contractual Services	$712,607	$718,502	$5,895	+0.8%	17.6%
Operations, Maintenance & Repair	$736,178	$797,383	$61,205	+8.3%	19.5%
Total Operations	$3,840,582	$4,087,814	$247,232	+6.4%	

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

Current General Fund Debt Status

Debt Capacity	$122M Capacity (1% of $12.2B Taxable Value)		
Outstanding Debt FY 25	**Amount**	**Interest Rate**	**Maturity**
School Improvement 2014	$1.36M	1.23%	FY30
Sewer Improvement 2016	$1.22M	1.23%	FY31
School Improvement 2017	$2.22M	1.23%	FY33
Fire Engine 2021	$0.38M	1.76%	FY31
Total	**$5.18M**	**1.27%** weighted average	
Funds Available Under Debt Cap	**$116.82M**		

Expenditure Roll Up

Department	2024 Actuals	2025 Actuals	2026 Budget	2026 Actuals (April YTD)	2027 Estimate	Difference	Diff %
Council	52,440	57,998	81,000	17,769	104,000	23,000	28.4%
Clerk	466,499	532,767	583,827	311,796	566,613	(17,214)	-2.9%
Administration	2,908,517	3,067,211	3,840,582	2,113,734	4,087,814	247,232	6.4%
Attorney	563,220	538,106	700,000	276,003	700,000	-	0.0%
Planning & Zoning	497,301	524,987	594,015	323,956	656,785	62,770	10.6%
Police	9,356,704	9,440,371	11,234,989	6,619,283	12,248,714	1,013,725	9.0%
Fire Rescue	9,826,201	8,936,707	10,683,659	5,733,089	11,439,069	755,410	7.1%
Public Works	5,256,451	5,068,950	6,121,231	3,029,190	5,640,497	(480,734)	-7.9%
Parks & Recreation	2,078,362	2,119,541	2,561,369	1,481,392	2,612,209	50,840	2.0%
Community Center	3,198,126	3,354,249	3,787,327	2,493,095	3,842,074	54,747	1.4%
Athletics	1,090,801	901,996	1,185,725	721,376	1,158,734	(26,991)	-2.3%
Total Operating Expenses	**35,294,623**	**34,542,882**	**41,373,724**	**23,120,682**	**43,056,510**	**1,682,786**	**4.1%**
Debt Service	1,311,302	1,032,321	1,066,883	1,033,941	1,059,062	(7,821)	-0.7%
Transfers Out	6,144,252	4,853,414	2,975,483	303,531	334,325	(2,641,158)	-88.8%
Total Non Operating Expense	**7,455,554**	**5,885,735**	**4,042,366**	**1,337,472**	**1,393,387**	**(2,648,979)**	**-65.5%**
Grand Total	**42,750,177**	**40,428,617**	**45,416,090**	**24,458,155**	**44,449,897**	**(966,193)**	**-2.1%**

Revenue Projection

Ad-Valorem Taxes:
4.2% Increase in taxable value from prior year

Tax Roll Year	Budget Year	Preliminary Taxable Value	Change from Prior Year	% Change
2019	2020	$8,310,656,693	($221,969.007)	-2.6%
2020	2021	$8,202.651,483	($108,005,210)	-1.3%
2021	2022	$8,269,112,147	$66,460,664	0.8%
2022	2023	$9,096,495,184	$827,383,037	10.0%
2023	2024	$9,978,517,232	$882,022,048	9.7%
2024	2025	$10,989,883,172	$1,011,365,940	10.1%
2025	2026	11,708,685,999	718,802,827	6.5%
2026	2027	$12,200,000,000	$491,314,001	4.2%

State Revenue Share: Based on sales and use tax. Distribution measured by population and sales tax collections.

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

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

Revenue Projections Details

Operating Revenues	2024 Actuals	2025 Actuals	2026 Budgeted	2026 Actuals (April)	2027 Proposed	Diff %
Ad Valorem Taxes	30,091,060	31,355,838	32,086,132	31,006,121	33,432,514	4.2%
Utility Services Tax	2,745,059	2,849,775	2,807,000	1,582,856	2,908,052	3.6%
Communications Services Tax	745,421	779,678	770,000	392,540	780,000	1.3%
Franchise Fees	1,489,255	1,497,300	1,496,000	812,062	1,549,856	3.6%
Charges for Services	2,936,285	3,322,325	3,200,500	2,354,338	3,246,000	1.4%
Licenses & Permits	276,538	370,296	311,000	206,718	348,000	11.9%
Intergovernmental	3,060,814	3,105,156	3,105,858	1,039,102	3,259,379	4.9%
Interest Income	2,317,783	2,121,306	1,496,600	1,455,365	1,500,000	0.2%
Miscellaneous Revenue	63,185	197,569	110,000	50,803	110,000	0.0%
Total Operating Revenues	**43,725,400**	**45,599,242**	**45,383,090**	**38,899,905**	**47,133,801**	**3.9%**
Federal Grants	49,708	60,017	-	111,844	-	
State Grants	551,224	53,250	45,000	3,240	-	
Local Grants	74,191	26,026	-	16,049	-	
Total Other Revenues	**675,124**	**139,293**	**45,000**	**131,133**	**-**	
Grand Total Revenues	**44,400,524**	**45,738,534**	**45,428,090**	**39,031,038**	**47,133,801**	**3.8%**

Reserves Projection & Goals

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

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

Justification:

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

Grants & Reimbursements

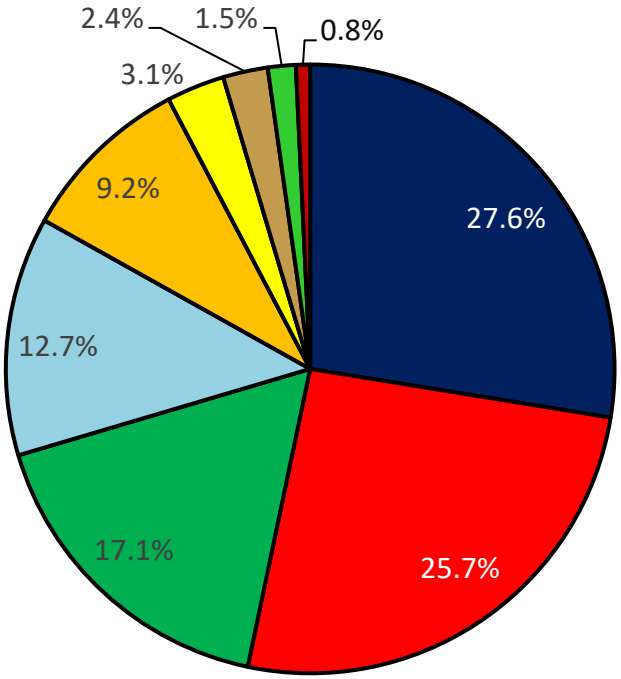
Status	Amount Awarded	Received Reimbursements	Outstanding Reimbursements
Newly Awarded	$12,241,067		$12,241,067
Currently Active	$7,673,248	$333,313	$6,993,525
Working Close Out	$1,634,913		$1,330,913
Closed	$17,412,897	$17,412,897	$0
Total	**$38,962,125**	**$17,412,897**	**$20,565,505**

Note: Includes federal, state & local grants; appropriations and reimbursements over the last 5 years

Special Revenue & Enterprise Funds

Fund Type	Description	EOY FY25 Actual Balance	FY26 Revenue Sources & Intended Use	EOY FY26 Projected Balance
Special Revenue	**Transportation**	$2,337,232	**Revenue Sources:** Local Option Gas Tax (LOGT); Transportation Surtax (CITT); FDOT Public Transit Service Development Grants **Budget Estimate**: $1,313,869 **Expense Items:** 9 Freebees; Harbor Drive improvements; roadway and traffic calming improvements	$2,325,076
Special Revenue	**Parks, Recreation & Open Space Land Trust**	$5,691,401	**Revenue Sources:** 1% Ad-Valorem Transfer and Interest Income **Budget Estimate:** $0 **Expenses:** Strategic plan supported park land acquisitions and eligible associated costs ** Parks Concurrency Fee of $6,366,577 from 301 Ocean Drive in October 2029	$6,227,745
Special Revenue	**Building**	$2,127,747	**Revenue Sources:** Building Permits; Certificate of Occupancy; Lien Search Fees; Building Code Violations (assessing HB 803 impact) **Budget Estimate:** $2,400,000 **Expenses:** Department personnel, facilities, equipment and operations	$1,734,573
Enterprise	**Stormwater**	$5,217,882	**Revenue Sources:** Stormwater Utility Fees **Budget Estimate:** $2,574,696 **Expenses:** Operations and maintenance of existing system; Garden District Stormwater project; existing and new CWSRF debt service	$5,394,00
Enterprise	**Solid Waste**	$1,089,224	**Revenue Sources:** Fee on single family and duplex properties for solid waste and recycling services **Budget Estimate:** $1,250,000 **Expenses:** Contracted service for solid waste and recycling	$1,089,224

FY27 Budget Estimate



- Police Services ($12.2M)
- Fire Rescue Services ($11.4M)
- Parks & Recreations, Community Center, & Athletics ($7.6M)
- Public Works Services ($5.6M)
- Finance, Admin & Comms Support ($4.1M)
- Council, Clerk & Attorney ($1.4M)
- Debt Services ($1.1M)
- Planning & Zoning Services ($.7M)
- Transfers ($.3M)

To Achieve Expected Level of Service, Funding Supports:

- Personnel costs to deliver services
- Operations, programs, events and services
- Routine maintenance and repair
- Transfer to PROS Land Trust Fund
- Debt service
- No transfer to Capital Improvements Plan

Total Baseline Budget: $44.4M

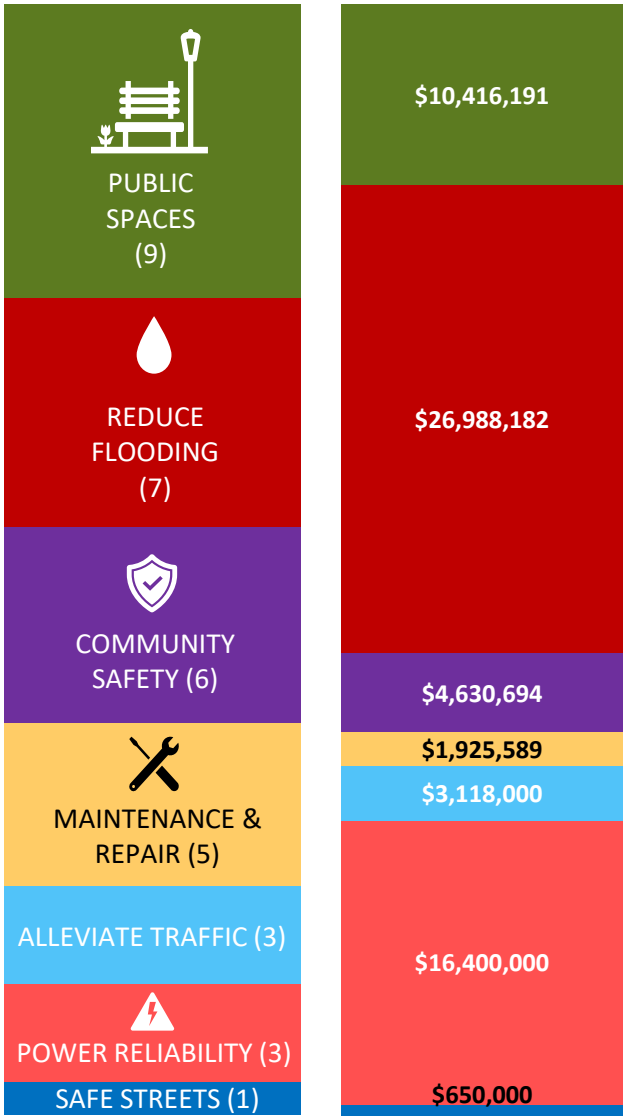
FY27 Proposed New Initiatives

Pri	FY27 Proposed New Initiatives	Focus Area	Required Funding	Millage Impact	Cumulative	Diff
				Baseline Millage:	2.6530	
2	Renourish Beach and Dunes **	Protect Shoreline	$1,300,000	0.1122	2.7652	-4.1%
3	Rehab Village Facility Elevators	Enhance Public Spaces	$500,000	0.0431	2.9162	1.1%
3	Replace MAST Athletic Field Turf **	Enhance Public Spaces	$1,250,000	0.1079	2.8730	-0.4%
3	Firefighter	Ensure Community Safety	$144,000	0.0124	2.9286	1.5%
4	Upgrade Community Center Sewer System to Gravity Flow	Enhance Public Spaces	$100,000	0.0086	2.9548	2.4%
4	Replace Police Boat **	Ensure Community Safety	$204,000	0.0176	2.9462	2.1%
4	Upgrade Council Chambers Studio Multi-media	Enhance Public Spaces	$250,000	0.0216	2.9764	3.2%
5	Replace Village Police Vehicles	Ensure Community Safety	$350,000	0.0302	3.0066	4.2%
5	Install Calusa Park Court Lights	Enhance Public Spaces	$150,000	0.0129	3.0195	4.7%
5	Replace Fire Engine	Ensure Community Safety	$2,300,000	0.1984	3.2180	11.6%
6	Replace Community Center Generator	Enhance Public Spaces	$150,000	0.0129	3.2309	12.0%
8	Resurface Calusa Park Courts and Increase Pickleball Courts	Enhance Public Spaces	$225,000	0.0194	3.2503	12.7%
8	Improve Customer Service Reception Areas	Enhance Public Spaces	$100,000	0.0086	3.2590	13.0%
		Total:	$7,023,000	0.6060	3.2590	13.0%

$4.098M

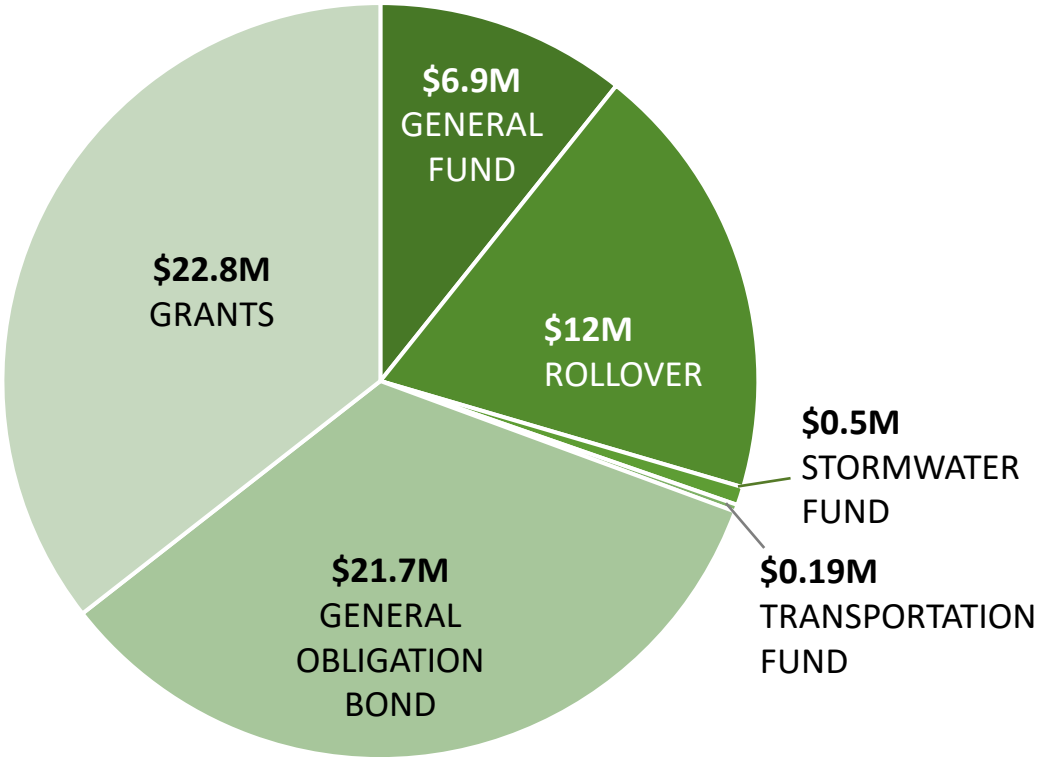
Yellow indicates operational budget (non-CIP)

FY27 Capital Improvement Program Summary



34 Projects 14 New | 20 Continuing

$64.1 Million



FY27 Proposed Capital Improvement Program

PRI	Project Name	General Fund	Rollover from FY26	Stormwater Fund	Transportation Fund	General Obligation Bond	Grant / Other People's Money	TOTAL FUNDING
1	Replace Fire Rescue Trucks		$1,194,009					$1,194,009
1	Improve Garden District Drainage		$910,000			$5,900,000	$8,130,682	$14,940,682
1	Design Zone 1 - K8 School Central Stormwater Basin		$2,845,000					$2,845,000
1	Underground Utilities Zones 8		$150,000			$3,000,000		$3,150,000
2	Replace Airpacks (22)		$207,685					$207,685
2	Contribute to Shoreline		$950,000					$950,000
2	Renourish Beach and Dunes	$1,300,000					$1,100,000	$2,400,000
2	Improve Zone 1 Drainage			$500,000			$2,000,000	$2,500,000
2	Underground Utilities Zones 1		$250,000			$12,800,000		$13,050,000
3	Rehab Village Facility Elevators	$500,000						$500,000
3	Replace MAST Athletic Field Turf	$1,250,000					$1,250,000	$2,500,000
3	Repave Harbor Drive		$922,941				$1,915,059	$2,838,000
3	Improve Streetlight Coverage		$650,000					$650,000
3	Underground Utilities Village Wide		$200,000					$200,000
4	Rehab Community Center		$458,729					$458,729
4	Upgrade Community Center Sewer System to Gravity Flow	$100,000	$240,860					$340,860
4	Replace Police Boat	$204,000					$125,000	$329,000
4	Upgrade Council Chambers Studio Multi-media	$250,000						$250,000
4	Design and Construct Offshore Hybrid Reef		$412,500				$900,000	$1,312,500
5	Assess Community Center Facility and Programming		$200,000					$200,000
5	Install Calusa Park Court Lights	$150,000	$225,000					$375,000
5	Replace Village Police Vehicles	$350,000						$350,000
5	Replace Fire Engine	$2,300,000						$2,300,000
6	Replace Community Center Generator	$150,000	$276,000					$426,000
6	Contribute to Virginia Key Athletic Fields Design		$250,000				$5,000,000	$5,250,000
6	Improve Beach Access Paths		$100,000				$175,000	$275,000
6	Repave Roadways Village Wide		$50,000		$150,000			$200,000
7	Renovate Beach Park		$1,000,000					$1,000,000
7	Rehab Civic Center/Monaco Fountain Plaza		$347,981				$300,000	$647,981
7	Connect Community Center Lighthouse Room to Fiber		$43,210					$43,210
8	Resurface Calusa Park Courts and Increase Pickleball Courts	$225,000						$225,000
8	Improve Customer Service Reception Areas	$100,000						$100,000
8	Holiday Colony Flood Reduction and Roadway Improvements		$180,000				$1,860,000	$2,040,000
8	Improve Fernwood Drive (Planning & Concept Phase)				$40,000		$40,000	$80,000
		$6,879,000	**$12,063,915**	**$500,000**	**$190,000**	**$21,700,000**	**$22,795,741**	**$64,128,656**

Justification: Firefighter

Budget Request	Fire Fighter / Paramedic
Description	Provides essential life safety services including fire suppression, advanced life support emergency medical care, technical rescue, hazardous materials response, and disaster operations. Operates fire/rescue apparatus, conducts fire prevention inspections and pre-incident planning, and maintains operational readiness through continuous training. Requires Florida Firefighter and Paramedic certifications.
Direct Budget Request	$119,000
Indirect Budget Request	$25,000 for supporting equipment

Justification	• Current imbalance across shifts (12 / 12 / 11) requires consistent overtime to maintain minimum staffing levels on short shift
	• Short shift generates ~ 970 overtime hours annually (~$72,000)
	• Ongoing reliance on overtime:
	  ○ Limits availability for training and officer development
	  ○ Increases forced holdovers and call-backs
	  ○ Elevates fatigue, safety risk, and operational stress
	• Adding position provides balanced staffing and stabilizes daily operations

Metrics	• Reduction of approximately 970 annual overtime hours • Avoid $70K–$74K in overtime costs • Decrease forced overtime and fatigue • Achieve full training and certification compliance • Improve staffing reliability and emergency response readiness

FY27 Proposed Millage Max

FY27 Proposed Millage Max	
FY26 Actual	2.8846
FY27 Proposed Millage Max	3.0066
Difference	0.1220
% Difference	4.2%

FY27-32
Capital Improvements Program

Capital Program FY27-32

Infrastructure and Resilience								
Stormwater	Funding Source	2027	2028	2029	2030	2031	2032	Future Projects
Construct Zone 1 - K8 School Central Stormwater Basin	SRF, GOB, Grant		TBD	TBD	TBD	TBD	TBD	TBD
Design Zone 1 - K8 School Central Stormwater Basin	CIP	$2,650,000	-	-	-	-	-	-
Improve Garden District Drainage	CIP, HMGP	$14,940,682	-	-	-	-	-	-
Construct Village Wide Stormwater Improvements	SRF, GOB, Grant		TBD	TBD	TBD	TBD	TBD	TBD
Electrical and Telecom Utilities								
Underground Utilities Zones 1	GOB	$13,050,000	-	-	-	-	-	-
Underground Utilities Zones 8	GOB	$3,150,000	-	-	-	-	-	-
Underground Utilities Village Wide	GOB	$200,000	-	$15,000,000	$15,000,000	-	-	-
Shoreline								
Design and Construct Offshore Hybrid Reef	CIP, Grant	$1,312,500	-	$15,000,000	-	-	-	-
Conduct USACE CSRM Back Bay & Beach Feasibility Study	CIP, USACE, MDC	-	TBD	TBD	TBD	TBD	TBD	TBD
Renourish Beach and Dunes	CIP, BMFAP	$2,400,000	-	-	$2,600,000	-	-	3000000
Dredge Hacienda Canal	CIP, USACE, MDC	-	TBD	TBD	TBD	TBD	TBD	TBD
Category Total		**$37,703,182**	**$0**	**$30,000,000**	**$17,600,000**	**$0**	**$0**	**$3,000,000**

Funding Acronym Glossary:
RIF = Road Impact Fee
GOB = General Obligation Bond
CIP = Capital Improvement Program - General Fund
TF = Transportation Fund
BF = Building Fund
SF = Stormwater Fund
HMGP = Hazard Mitigation Grant Program
BMFAP = Beach Management Funding Assistance Program
RIF = Road Impact Fee
USACE = United States Army Corps of Engineers
MDC = Miami-Dade County

Capital Program FY27-32

Facilities								
Village Hall	Funding Source	2027	2028	2029	2030	2031	2032	Future Projects
Increase Civic Center Parking	CIP	-	-	$250,000	-	-	-	-
Replace Elevators in Village Facilities	CIP	-	$250,000	-	$250,000	-	-	-
Construct Village Hall Parking Garage	CIP	-	-	-	-	-	-	$10,000,000
Community Center	Funding							
Rehab Village Facility Elevators	CIP	$500,000		-	-	-	-	-
Rehab Community Center	CIP	$468,000	-	-	-	-	-	-
Improve Customer Service Reception Areas	CIP	$100,000	-	-	-	-	-	-
Connect Community Center to Sewer System	CIP	$340,860	-	-	-	-	-	-
Assess Community Center Programming	CIP	$215,100	-	-	-	-	-	-
Replace Community Center Generator	CIP	$426,000	-	-	-	-	-	-
Replace Strength Euipment in Community Center	CIP	-	-	-	-	$200,000	-	
Replace Community Center Pool Deck Lift	CIP	-	-	$450,000	-	-	-	-
Replace Community Center Roof	CIP	-	-	-	-	$300,000	$3,000,000	-
Paint Community Center Garage and Exterior	CIP	-	$500,000	-	-	-	-	-
Renovate / Expand Community Center	CIP	-	-	-	-	$500,000	$500,000	$15,000,000
Replace Community Center Indoor Playground	CIP	-	$200,000	$1,000,000	-	-	-	-
Fire Station	Funding							
Replace Apparatus Room Doors	CIP	-	$600,000	-	-	-	-	-
Replace Elevators	CIP	-	$450,000	$450,000	-	-	-	-
Replace Fire Station Generator	CIP	-	-	$600,000	-	-	-	-
Rehab Watch Area Bathroom	CIP	-	-	-	$250,000	-	-	-
Improve Fire Rescue Training Tower	CIP	-	-	-	-	-	$350,000	-
Village-Wide	Funding							
Repair and Replace HVACs	CIP	$250,000	$250,000	$250,000	-	-	-	-
Perform Recertification Facility Major Repairs	CIP		TBD	TBD	TBD	TBD	TBD	TBD
Category Total		**$2,299,960**	**$2,250,000**	**$3,000,000**	**$500,000**	**$1,000,000**	**$3,850,000**	**$25,000,000**

Capital Program FY27-32

Transportation and Right-of-Way								
Roads	Funding Source	2027	2028	2029	2030	2031	2032	Future Projects
Improve Harbor Drive	CIP, RIF	$2,920,000	-	-	-	-	-	-
Improve Fernwood Drive	TF, CIP	$80,000	$500,000	-	$5,000,000	-	-	-
Repave Roadways Village Wide	TF	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	-
Improve Crandon Blvd	CIP	-	-	$500,000	-	-	$10,000,000	-
Intersections, Safety, and Traffic Calming								
Improve Streetlight Coverage	CIP	$650,000	$500,000	$500,000	-	-	-	-
Improve Traffic Calming Devices	TF, CIP	-	-	-	-	-	-	-
Holiday Colony Flood Reduction & Roadway Improvements	Grant	$2,040,000	-	-	-	-	-	-
Install Car Chargers in Village Parking Lots	CIP	-	-	-	-	$75,000	-	-
Install Electrical Outlets Along Crandon Blvd	CIP	-	-	$300,000	-	-	-	-
Category Total		**$6,190,000**	**$1,500,000**	**$1,800,000**	**$5,500,000**	**$575,000**	**$10,500,000**	**$0**

Capital Program FY27-32

Vehicles and Equipment								
Public Safety	Funding Source	2027	2028	2029	2030	2031	2032	Future Projects
Replace Airpacks (22)	CIP	$221,456	-	-	-	-	-	-
Replace Fire Rescue Trucks 1 & 2	CIP	$1,200,000	-	-	-	-	-	$2,000,000
Replace Fire Chief Vehicles	CIP		-	-	-	-	$200,000	-
Replace Village Police Vehicles	CIP	$350,000	$364,000	$380,000	$390,000	$405,000	$420,000	-
Replace Fire Rescue Radios	CIP	-	$350,000	-	-	-	-	-
Procure New Police Boat	CIP	$325,000	-	-	-	-	-	-
Improve Police Boat Parking Area / Boat Launch	CIP, Grant	-	-	-	$500,000	-	-	-
Replace Fire Engine	CIP	$2,600,000		-	-	-	-	-
Village Operations								
Replace Public Works Department Vehicle (2 gators and 1 pickup truck)	CIP	$100,000	$100,000	-	-	-	-	-
Replace Parks and Recreation Bus	CIP	-	$250,000	-	-	-	-	-
Replace Building Department Chief Vehicle	CIP	-	-	-	$65,000	-	-	-
Replace Fire Inspector Vehicle	CIP	-	$65,000	-	-	-	-	-
Vehicles & Equipment Total		**$4,796,456**	**$1,129,000**	**$380,000**	**$955,000**	**$405,000**	**$620,000**	**$2,000,000**

Capital Program FY27-32

Parks, Recreation, and Open Spaces								
Parks	Funding Source	2027	2028	2029	2030	2031	2032	Future Projects
Contribute to "Shoreline" Design	CIP	$950,000	–	–	–	–	–	–
Renovate Beach Park Pavilion and Boardwalk	CIP	$1,000,000	–	–	–	–	–	–
Resurface Calusa Park Courts and Increase Pickleball Courts	CIP	$225,000	–	–	–	–	–	–
Install Calusa Park Court Lights	CIP	$375,000	–	–	–	–	–	–
Replace Over 5 Playground	CIP, Grant	–	$400,000	–	–	–	–	–
Improve Village Green Park Amenities	CIP, Grant	–	$250,000	–	$750,000	–	–	–
Improve North Beach Access Paths	CIP, Grant	$275,000	–	–	–	–	–	–
Replace Village Green Recreation Equipment	CIP, Grant	–	$150,000	–	–	–	–	–
Upgrade Irrigation Systems Village Wide	CIP	–	–	–	$350,000	–	–	–
Renovate Village Green Bathroom	CIP, Grant	–	–	$450,000	–	–	–	–
Renovate Harbor Park	CIP, Grant	–	–	–	–	$1,000,000	–	–
Renovate Domino Plaza & Linear Park	CIP, Grant	–	–	–	–	–	$1,000,000	–
Build Beach Park Splashpad and Playground	CIP	–	–	–	–	–	–	$3,000,000
Design and Construct Cape Florida Linear Park	GF	–	–	–	–	–	–	TBD
Dredge Lake Park	CIP	–	–	–	$1,500,000	–		–
Construct Towers Triangle Park	CIP, Grant	–	–	–	–	–	–	TBD
Design and Construct Skate Park	CIP, Grant	–	–	–	–	–	–	TBD
Cultural Facilities								
Rehab Civic Center/Monaco Fountain Plaza	CIP, Grant	$400,000	$250,000	–	–	–	–	–
Renew Key Biscayne Heritage Trail	CIP, Grant	–	–	–	–	$300,000	–	–
Renovate Calusa Park Playhouse	CIP, Grant	–	–	–	–	–	–	TBD
Athletic Fields and Courts								
Replace Village Green Turf Fields	CIP, Grant	–	$100,000	$2,800,000	–	–	–	–
Contribute to Virginia Key Athletic Fields Design	CIP	$250,000	–	–	–	–	–	–
Replace MAST Athletic Field Turf	CIP, Grant	$2,500,000	–	–	–	–	–	–
Develop Other Athleic Field Options	CIP	–	–	–	$3,467,159	–	–	–
PROS Total		**$5,975,000**	**$1,150,000**	**$3,250,000**	**$6,067,159**	**$1,300,000**	**$1,000,000**	**$3,000,000**

Capital Program FY27-32

Information Systems and Security								
Project	Funding Source	2027	2028	2029	2030	2031	2032	Future Projects
Connect Community Center Lighthouse Room to Fiber	CIP	$92,891	-	-	-	-	-	-
Upgrade Council Chambers Studio Multi-media	CIP	$250,000	-	-	-	-	-	-
Upgrade Fire CCTV and Station Facility Access System		-	$150,000					
Upgrade Village Marquis Sign Pole	CIP	-	-	$20,000	-	-	-	-
Replace Servers Village Wide	CIP	-	-	-	-	-	$600,000	-
IT & Security Total		**$342,891**	**$150,000**	**$20,000**	**$0**	**$0**	**$600,000**	**$0**

Vehicle Inventory & Replacement Policy

Type	Years		Mileage
Cars	7	or	100,000
Police / Fire Cars	7	or	100,000
Pick-ups / Vans / SUVs	10	or	100,000
Trucks / Buses	10	or	125,000
ATVs / Golf Carts	5	or	NA
Equipment/Trailers/Boats	10	or	NA
Rescue Trucks	7	or	150,000
Fire Apparatus (Pumpers)	10	or	NA
Fire Apparatus (Ladders)	12	or	NA

Vehicles by Department

Police: 45
Fire: 12
Parks & Recreation: 4
Public Works: 6
Building, Zoning & Planning: 2

Total: 69

Apply additional decision criteria:

- Mission criticality/suitability
- Safety acceptability
- Reliability requirements

Vehicle Lifecycle Status

of 69 vehicles, 15 are overdue (22%)

(exceeding lifetime AND milage replacement policy)

Department	Total Vehicles	# Overdue	Percent of Total
Police	45	10	22%
Fire	12	1	8%
Parks & Recreation	4	1	50%
Public Works	6	3	60%
BZP	2	0	0%

Vehicle Replacement Plan

Fiscal Year	Fire Vehicles	Apparatus Trucks	Fire Rescues	Police Vehicles	PROS Vehicles	PROS Bus	BZP Vehicles	PW Vehicles
2020		1		0				
2021	1			7				
2022				4			1	1
2023				5				1
2024	2		2	4				
2025	2			5				
2026	1			6				
2027		1		5				1
2028	1			5	1	1		
2029				5			1	
2030				5				
2031	1			5				

Revenue		FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD April)	FY27 Proposd Budget
Taxes						
Ad Valorem Taxes						
	AD VALOREM TAX	$ 30,091,060	$ 31,355,838	$ 32,086,132	$ 31,006,121	$ 33,432,514
Total Ad Valorem Taxes		**$ 30,091,060**	**$ 31,355,838**	**$ 32,086,132**	**$ 31,006,121**	**$ 33,432,514**
Local Options, Use and Fuel Taxes						
	CAPTER 175 - FF RETIREMENT TRUST FUND	$ 625,406	$ 654,534	$ 626,013	$ -	$ 654,534
	CHAPTER 185 - POLICE RETIREMENT TRUST FUND	$ 247,641	$ 267,345	$ 267,345	$ -	$ 267,345
Total Local Options, Use and Fuel Taxes		**$ 873,047**	**$ 921,879**	**$ 893,358**	**$ -**	**$ 921,879**
Utility Services Tax						
	UTILITY TAXES - ELECTRIC	$ 2,058,086	$ 2,105,773	$ 2,062,000	$ 1,179,959	$ 2,095,684
	UTILITY TAXES - WATER	$ 596,006	$ 645,450	$ 650,000	$ 344,563	$ 683,684
	UTILITY TAXES - GAS	$ 90,967	$ 98,552	$ 95,000	$ 58,334	$ 128,684
Total Utility Services Tax		**$ 2,745,059**	**$ 2,849,775**	**$ 2,807,000**	**$ 1,582,856**	**$ 2,908,052**
Other General Taxes						
	COMMUNICATION SERVICE TAX	$ 745,421	$ 779,678	$ 770,000	$ 392,540	$ 780,000
	LOCAL BUSINESS TAX RECEIPTS	$ 103,196	$ 175,501	$ 140,000	$ 115,249	$ 140,000
Total Other General Taxes		**$ 848,617**	**$ 955,179**	**$ 910,000**	**$ 507,789**	**$ 920,000**
Total Taxes		**$ 34,557,784**	**$ 36,082,670**	**$ 36,696,490**	**$ 33,096,765**	**$ 38,182,445**
Permits, Fees, and Special Assessments						
Permits						
	FIRE INSPECTION FEES	$ 162,619	$ 186,724	$ 160,000	$ 87,655	$ 160,000
	PUBLIC WORKS PERMITS	$ 10,723	$ 8,071	$ 11,000	$ 3,814	$ 11,000
Total Permits		**$ 173,342**	**$ 194,795**	**$ 171,000**	**$ 91,469**	**$ 171,000**
Franchise Fees						
	FRANCHISE FEES - ELECTRIC	$ 1,489,255	$ 1,497,300	$ 1,496,000	$ 812,062	$ 1,549,856
Total Franchise Fees		**$ 1,489,255**	**$ 1,497,300**	**$ 1,496,000**	**$ 812,062**	**$ 1,549,856**
Other Permits and Special Assessments						
	PUBLIC RECORDS REQUEST	$ 2,864	$ 2,017	$ 2,000	$ 2,337	$ 2,000
	OTHER FEES - ZONING/SITE PLAN REVIEW	$ 24,022	$ 55,374	$ 35,000	$ 12,364	$ 35,000
Total Other Permits and Special Assessments		**$ 26,886**	**$ 57,391**	**$ 37,000**	**$ 14,701**	**$ 37,000**
Fines						
	FINES - FORFEITURES	$ 1,300	$ 684	$ 2,000	$ 770	$ 2,000
	FINES - PROPERTY MAINTENANCE VIOLATIONS	$ 7,400	$ 12,200	$ -	$ 3,050	$ -
	PARKING FINES/ MIAMI DADE CLERK	$ 7,650	$ 13,160	$ 8,000	$ 8,394	$ 11,000
	TRAFFIC FINES /MIAMI DADE CLERK	$ 9,217	$ 12,866	$ 10,000	$ 7,656	$ 12,000
Total Fines		**$ 25,567**	**$ 38,910**	**$ 20,000**	**$ 19,869**	**$ 25,000**
Total Permits, Fees, and Special Assessments		**$ 1,715,050**	**$ 1,788,396**	**$ 1,724,000**	**$ 938,102**	**$ 1,782,856**
Intergovernmental Revenue						
State Revenue Sharing						
	STATE REVENUE SHARING - MUNICIPAL	$ 558,882	$ 563,565	$ 550,000	$ 252,314	$ 575,000
	STATE REVENUE SHARING - HALF CENT SALES TAX	$ 1,517,572	$ 1,490,030	$ 1,547,000	$ 732,678	$ 1,600,000
	STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE	$ 12,671	$ 12,056	$ 14,000	$ 4,824	$ 12,000
	STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENT	$ 24,010	$ 29,246	$ 24,000	$ -	$ 24,000
Total State Revenue Sharing		**$ 2,113,135**	**$ 2,094,898**	**$ 2,135,000**	**$ 989,815**	**$ 2,211,000**
Shared Revenue from Other Local Units						
	LOCAL REVENUE SHARING - SCHOOL CROSSING GUARDS	$ 72,902	$ 86,062	$ 75,500	$ 42,217	$ 80,500
	LOCAL REVENUE SHARING- LETTF	$ 1,730	$ 2,247	$ 2,000	$ 1,701	$ 2,000
	LOCAL REVENUE SHARING - SPEEDING SCHOOL ZONE	$ -	$ 69	$ -	$ 5,369	$ -
Total Shared Revenue from Other Local Units		**$ 74,632**	**$ 88,378**	**$ 77,500**	**$ 49,287**	**$ 82,500**
Total Intergovernmental Revenue		**$ 2,187,767**	**$ 2,183,276**	**$ 2,212,500**	**$ 1,039,102**	**$ 2,293,500**
Charges for Services						
General Government						
	LOBBYST REGISTRATION	$ 4,400	$ 16,009	$ 4,000	$ 41,520	$ 4,000
	QUALIFYING ELECTION FEES	$ 800	$ -	$ -	$ -	$ -
Total General Government		**$ 5,200**	**$ 16,009**	**$ 4,000**	**$ 41,520**	**$ 4,000**
Public Safety						
	RESCUE TRANSPORT FEES	$ 71,203	$ 108,301	$ 110,000	$ 56,844	$ 90,000
Total Public Safety		**$ 71,203**	**$ 108,301**	**$ 110,000**	**$ 56,844**	**$ 90,000**
Culture and Recreation						
	COMM CTR SERV CHRG - POINT OF SALE	$ 122,047	$ 115,575	$ 125,000	$ 92,930	$ 150,000
	COMM CTR SERV CHRG - COURSE REVENUE	$ 1,454,250	$ 1,508,511	$ 1,550,000	$ 934,536	$ 1,600,000
	COMM CTR SERV CHRG - FACILITY RENTALS	$ 24,306	$ 32,530	$ 30,000	$ 18,940	$ 30,000
	COMM CTR SERV CHRG - MEMBERSHIPS	$ 772,854	$ 844,856	$ 835,000	$ 888,148	$ 835,000
	COMM CTR SERV CHRG - SPORTS PROGRAMS	$ 439,172	$ 407,242	$ 498,000	$ 168,125	$ 400,000
	ATHLETICS - SOCCER PROGRAM	$ -	$ 220,480	$ -	$ 131,320	$ 135,000
Total Culture and Recreation		**$ 2,812,630**	**$ 3,129,194**	**$ 3,038,000**	**$ 2,233,999**	**$ 3,150,000**
Other Charges for Services						
	GOLF CART REGISTRATION	$ 11,250	$ 10,880	$ 11,000	$ 7,073	$ 11,000
	FINGERPRINTS	$ 725	$ 550	$ 500	$ 200	$ 500
Total Other Charges for Services		**$ 11,975**	**$ 11,430**	**$ 11,500**	**$ 7,273**	**$ 11,500**
Total Charges for Services		**$ 2,901,008**	**$ 3,264,934**	**$ 3,163,500**	**$ 2,339,637**	**$ 3,255,500**
Miscellaneous Revenue						
Miscellaneous Revenue						
	MISCELLANEOUS REVENUE	$ 15,541	$ 52,771	$ 50,000	$ 34,157	$ 34,500

Total Miscellaneous Revenue	**$ 15,541**	**$ 52,771**	**$ 50,000**	**$ 34,157**	**$ 34,500**
Interest and Other Earnings					
INTEREST INCOME	$ 2,317,783	$ 2,121,306	$ 1,496,600	$ 1,455,365	$ 1,500,000
Total Interest and Other Earnings	**$ 2,317,783**	**$ 2,121,306**	**$ 1,496,600**	**$ 1,455,365**	**$ 1,500,000**
Contributions: Private Sources and Donations					
DONATIONS & CONTRIBUTIONS	$ 250	$ (250)	$ -	$ 1,000	$ -
Total Contributions: Private Sources and Donatio	**$ 250**	**$ (250)**	**$ -**	**$ 1,000**	**$ -**
Other Misc Revenues					
SALES/DISPOSITION OF FIXED ASSETS	$ -	$ 52,961	$ -	$ -	$ -
INSURANCE CLAIMS	$ 30,468	$ 79,203	$ 40,000	$ 11,826	$ 40,000
Total Other Misc Revenues	**$ 30,468**	**$ 132,164**	**$ 40,000**	**$ 11,826**	**$ 40,000**
Total Miscellaneous Revenue	**$ 2,364,042**	**$ 2,305,991**	**$ 1,586,600**	**$ 1,502,347**	**$ 1,574,500**
Federal Grants					
Federal Grants					
HURRICANE IRMA	$ 40,836	$ 41,607	$ -	$ 57,576	$ -
HURRICANE IAN 9.23.2022	$ 8,871	$ -	$ -	$ -	$ -
Total Federal Grants	**$ 49,708**	**$ 41,607**	**$ -**	**$ 57,576**	**$ -**
Total Federal Grants	**$ 49,708**	**$ 41,607**	**$ -**	**$ 57,576**	**$ -**
State Grants					
State Grants					
STATE SARGASSUM GRANT	$ 219,300	$ -	$ -	$ -	$ -
STATE GRANT JAGC	$ 2,282	$ -	$ -	$ 12,358	$ -
STATE GRANT- UASI TERRORISM SECURITY	$ 51,062	$ -	$ -	$ -	$ -
STATE GRANT FDEP- HAMPTON PARK A2035	$ 50,000	$ -	$ -	$ -	$ -
STATE GRANT PERSONS WITH DISABILITIES ACZ32	$ 46,213	$ -	$ -	$ -	$ -
STATE - BILL BAGGS STATE PARK POLICE REIMBURSEMENT	$ -	$ 53,250	$ 45,000	$ 3,240	$ 45,000
Total State Grants	**$ 368,857**	**$ 53,250**	**$ 45,000**	**$ 15,598**	**$ 45,000**
Total State Grants	**$ 368,857**	**$ 53,250**	**$ 45,000**	**$ 15,598**	**$ 45,000**
Grants from Other Local Units					
Grants from Other Local Units					
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	$ -	$ -	$ -	$ -	$ -
CITY OF MIAMI GRANT URBAN AREA SECURITY INITIATIVE	$ -	$ -	$ -	$ -	$ -
HURRICANE HELENE	$ -	$ 18,410	$ -	$ 41,910	$ -
GRANT COVID	$ 154,723	$ -	$ -	$ -	$ -
Total Grants from Other Local Units	**$ 256,309**	**$ 18,410**	**$ -**	**$ 41,910**	**$ -**
Total Grants from Other Local Units	**$ 256,309**	**$ 18,410**	**$ -**	**$ 41,910**	**$ -**
Total Revenue Source	**$ 44,400,524**	**$ 45,738,534**	**$ 45,428,090**	**$ 39,031,038**	**$ 47,133,801**

Department		FY24 Actual	FY25 Actual	FY26 Budgeted	FY26 Actual (YTD April)	FY27 Proposed Budget
Transfers						
Operating Expenses						
	LAND ACQUISITION RESERVE (1% AD VALOREM)	$ 300,911	$ 309,914	$ 320,861	$ 303,531	$ 334,325
	TRANSFER TO CIP	$ 5,843,341	$ 4,543,500	$ 2,654,622	$ -	$ 2,683,904
Total Operating Expenses		$ 6,144,252	$ 4,853,414	$ 2,975,483	$ 303,531	$ 3,018,229
Total Transfers		**$ 6,144,252**	**$ 4,853,414**	**$ 2,975,483**	**$ 303,531**	**$ 3,018,229**
Village Council						
Operating Expenses						
	TRAVEL & PER DIEM	$ 12,663	$ 10,931	$ 15,000	$ 5,986	$ 15,000
	PRINTING & BINDING	$ 811	$ 295	$ 1,000	$ 435	$ 1,000
	EDUCATION ADVISORY BOARD	$ 19,740	$ 10,224	$ 50,000	$ -	$ 50,000
	OPERATING SUPPLIES	$ 19,227	$ 29,285	$ 15,000	$ 8,797	$ 30,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ -	$ 7,263	$ -	$ 2,552	$ 8,000
Total Operating Expenses		$ 52,440	$ 57,998	$ 81,000	$ 17,769	$ 104,000
Total Village Council		**$ 52,440**	**$ 57,998**	**$ 81,000**	**$ 17,769**	**$ 104,000**
Clerk						
Personnel Services						
	REGULAR SALARIES	$ 173,640	$ 214,468	$ 230,000	$ 136,465	$ 204,000
	SALARIES-OVERTIME	$ -	$ 18	$ 1,000	$ 412	$ 1,000
	OTHER PAY- LONGEVITY BONUSES	$ 966	$ 2,668	$ 4,000	$ 2,761	$ -
	CELL PHONE/ CAR ALLOWANCE	$ 6,023	$ 5,862	$ 7,200	$ 3,755	$ 7,200
	VACATION EXCESS	$ 9,427	$ -	$ -	$ 2,379	$ -
	SICK PAID	$ 5,731	$ -	$ -	$ -	$ -
	PAYROLL TAXES	$ 14,641	$ 16,314	$ 19,000	$ 10,812	$ 17,000
	RETIREMENT CONTRIBUTIONS	$ 20,089	$ 18,322	$ 28,000	$ 14,510	$ 25,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 32,062	$ 23,935	$ 33,968	$ 13,931	$ 30,836
	WORKERS COMPENSATION	$ 178	$ 288	$ 300	$ 199	$ 300
Total Personnel Services		$ 262,756	$ 281,875	$ 323,468	$ 185,223	$ 285,336
Operating Expenses						
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 5,293	$ 4,959	$ 6,014	$ 3,755	$ 6,243
	TRAVEL & PER DIEM	$ 7,968	$ 1,386	$ 9,000	$ 2,053	$ 9,000
	SUNPASS	$ 48	$ 48	$ 120	$ 143	$ 240
	COMMUNICATIONS	$ 6,918	$ 7,353	$ 11,940	$ 3,960	$ 6,490
	POSTAGE & FREIGHT	$ 4,673	$ 555	$ 500	$ 5,426	$ 6,000
	UTILITIES	$ 9,161	$ 9,391	$ 10,430	$ 4,274	$ 10,303
	RENTALS & LEASES	$ 4,562	$ 5,882	$ 3,448	$ 4,683	$ 3,448
	PROPERTY & LIABILITY INSURANCE	$ 14,217	$ 14,571	$ 16,424	$ 14,886	$ 17,245
	REPAIRS & MAINTENANCE VILLAGE HALL	$ 3,596	$ -	$ -	$ -	$ -
	PRINTING & BINDING	$ 3,121	$ 200	$ 2,500	$ 2,878	$ 7,000
	OTHER CURRENT CHARGES	$ 11,081	$ 4,741	$ 10,000	$ 450	$ 5,000
	CURRENT CHARGES - ORDINANCE CODIFICATION	$ 567	$ -	$ -	$ -	$ -
	ELECTION EXPENSE	$ -	$ 2,105	$ 25,000	$ -	$ 25,000
	CURRENT CHARGES - LEGAL ADVERTISING	$ 68,685	$ 66,553	$ 40,000	$ 9,934	$ 25,000
	OFFICE SUPPLIES	$ 3,865	$ 5,130	$ 5,000	$ 1,650	$ 5,000
	IT EQUIPMENT <5000 AND SOFTWARE	$ 27,666	$ 72,514	$ 68,013	$ 56,599	$ 75,288
	IT EQUIPM <5000 - VIDEO STREAMING	$ 22,610	$ -	$ 12,400	$ -	$ 10,450
	MEALS AND EVENTS	$ -	$ 54,044	$ 35,000	$ 14,062	$ 60,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 7,424	$ 300	$ 4,570	$ 1,070	$ 4,570
	TRAINING	$ 2,286	$ 1,160	$ -	$ 750	$ 5,000
Total Operating Expenses		$ 203,743	$ 250,892	$ 260,359	$ 126,572	$ 281,277
Total Clerk		**$ 466,499**	**$ 532,767**	**$ 583,827**	**$ 311,796**	**$ 566,613**
Administration						
Personnel Services						
	SALARY ALLOCATION	$ (107,387)	$ (44,339)	$ (129,000)	$ (59,902)	$ (139,000)
	5% TRANSPORTATION ALLOCATION	$ (36,970)	$ (20,686)	$ (38,000)	$ (11,332)	$ (38,000)
	5% TRANSIT ALLOCATION	$ (9,242)	$ (5,171)	$ (9,500)	$ (2,833)	$ (9,500)
	REGULAR SALARIES	$ 1,564,940	$ 1,720,644	$ 1,931,000	$ 1,119,616	$ 2,053,000
	OVERTIME	$ 73	$ 253	$ 21,000	$ 193	$ 20,000
	OTHER PAY- LONGEVITY BONUSES	$ 704	$ 3,881	$ 8,925	$ 1,604	$ 3,774
	CELL PHONE/ CAR ALLOWANCE	$ 28,689	$ 31,033	$ 33,000	$ 20,182	$ 33,000
	VACATION EXCESS	$ 66,678	$ 49,173	$ 43,000	$ 50,767	$ 75,000
	SICK PAID	$ 3,222	$ 490	$ -	$ 12,471	$ -
	PAYROLL TAXES	$ 117,755	$ 124,253	$ 144,000	$ 81,069	$ 153,000
	RETIREMENT CONTRIBUTIONS	$ 163,761	$ 143,700	$ 231,000	$ 124,996	$ 246,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 120,240	$ 116,294	$ 153,372	$ 86,276	$ 171,655
	HEALTH INSURANCE EX EE	$ -	$ 11,121	$ -	$ 27,914	$ -
	WORKERS COMPENSATION	$ 1,776	$ (10,882)	$ 3,000	$ 1,280	$ 3,000
Total Personnel Services		$ 1,914,238	$ 2,119,764	$ 2,391,797	$ 1,452,302	$ 2,571,929
Operating Expenses						
	PROFESSIONAL SERVICES - HR	$ 16,137	$ 7,877	$ 20,000	$ 10,349	$ 20,000
	STRATEGIC PLANNING WORKSHOP	$ 262	$ 6,841	$ 10,000	$ -	$ 10,000

	GRANT CONSULTANT	$ 2,721	$ 6,279	$ 75,000	$ 14,137	$ 50,000
	PROFESSIONAL SERVICES- STRATEGIC COMMUNICATIONS	$ 122,941	$ 148,006	$ 215,000	$ 51,842	$ 235,000
	PROFESSIONAL SERVICES - CITIZENS SATISFACTION SURVEY	$ 21,371	$ -	$ 25,000	$ 21,012	$ -
	BEST PRACTICE- WORKFLOW ANALYSIS	$ -	$ -	$ 75,000	$ 18,750	$ 200,000
	REGIONAL LOBBYING SUPPORT	$ 18,000	$ 18,000	$ 18,000	$ 10,500	$ 18,000
	STATE LOBBYING SUPPORT	$ 44,212	$ 50,000	$ 60,000	$ 33,333	$ 75,000
	GOVERNMENT AFFAIRS PRIORITIES	$ 18,040	$ 36,000	$ 36,000	$ 26,000	$ 40,000
	FEDERAL LOBBYING SUPPORT	$ 72,000	$ 72,000	$ 78,000	$ 52,000	$ 78,000
	AUDITING	$ 65,500	$ 69,488	$ 79,000	$ 20,000	$ 79,000
	ADP FEES	$ 35,450	$ 21,385	$ 46,000	$ 20,204	$ 46,000
	ACTUARIAL	$ 3,314	$ -	$ 7,500	$ -	$ 7,500
	FINANCIAL ADVISOR	$ 6,000	$ 8,500	$ 9,000	$ 4,500	$ 9,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 14,538	$ 13,621	$ 16,520	$ 10,313	$ 17,148
	RESIDENT EXPERIENCE AND TRAINING	$ 17,981	$ 123	$ -	$ -	$ -
	TRAVEL & PER DIEM	$ 20,061	$ 10,869	$ 18,000	$ 15,227	$ 18,000
	SUNPASS	$ 624	$ 744	$ 780	$ 120	$ 1,680
	COMMUNICATIONS	$ 18,756	$ 16,843	$ 32,010	$ 32,222	$ 18,744
	POSTAGE & FREIGHT	$ 464	$ 1,074	$ 2,000	$ 329	$ 2,000
	COMMUNITY SPONSORSHIP	$ 8,000	$ -	$ -	$ -	$ -
	UTILITIES	$ 25,214	$ 25,890	$ 28,612	$ 13,344	$ 28,341
	RENTALS & LEASES	$ 11,088	$ 13,364	$ 11,404	$ 10,155	$ 11,404
	PROPERTY & LIABILITY INSURANCE	$ 41,877	$ 42,679	$ 48,209	$ 43,630	$ 50,619
	PRINTING & BINDING	$ 10,805	$ 1,271	$ 3,000	$ -	$ 3,000
	HISTORICAL SOCIETY	$ 2,124	$ 13,108	$ 16,500	$ 7,703	$ 16,500
	EMPLOYEE ENGAGEMENT AND WELLNESS	$ 40,790	$ 39,168	$ 40,600	$ 24,567	$ 40,600
	PROFESSIONAL SERVICES - CHAMBER OF COMMERCE	$ 89,235	$ 81,799	$ 100,378	$ 52,054	$ 89,235
	BANK CHARGES	$ 2,928	$ 914	$ 10,000	$ 583	$ 10,000
	OFFICE SUPPLIES	$ 18,590	$ 18,965	$ 19,213	$ 9,324	$ 19,213
	IT EQUIPMENT <5000 AND SOFTWARE	$ 191,066	$ 166,769	$ 220,964	$ 126,975	$ 205,124
	MEALS & EVENTS	$ 10,816	$ 11,938	$ 10,000	$ 3,519	$ 10,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 14,634	$ 14,411	$ 14,195	$ 7,717	$ 15,677
	TRAINING	$ 7,046	$ 8,823	$ 15,900	$ 5,318	$ 9,100
	TUITION REIMBURSEMENT	$ 6,160	$ 7,115	$ 12,000	$ 6,312	$ 12,000
Total Operating Expenses		$ 978,746	$ 933,864	$ 1,373,785	$ 652,040	$ 1,445,885
Grants and Aids						
	GRANTS-EDUCATIONAL INITIATIVES	$ 1,033	$ 13,583	$ 25,000	$ 9,392	$ 20,000
Total Grants and Aids		$ 1,033	$ 13,583	$ 25,000	$ 9,392	$ 20,000
Other Uses						
	CONTINGENCY	$ 14,500	$ -	$ 50,000	$ -	$ 50,000
Total Other Uses		$ 14,500	$ -	$ 50,000	$ -	$ 50,000
Total Administration		**$ 2,908,517**	**$ 3,067,211**	**$ 3,840,582**	**$ 2,113,734**	**$ 4,087,814**
Attorney						
Operating Expenses						
	PROFESSIONAL SERVICES	$ 411,675	$ 457,744	$ 334,000	$ 235,473	$ 334,000
	LEGAL COUNSEL - LAWSUITS	$ 53,655	$ 17,957	$ 100,000	$ -	$ 100,000
	LEGAL COUNSEL - LABOR RELATIONS	$ 62,199	$ 17,442	$ 60,000	$ 28,910	$ 60,000
	LEGAL COUNSEL-UNDERGROUND UTILITIES	$ -	$ -	$ 50,000	$ -	$ 50,000
	LEGAL COUNSEL - BOND COUNSEL	$ 1,375	$ 918	$ 15,000	$ 600	$ 15,000
	SPECIAL PROJECTS	$ 16,879	$ 21,902	$ 90,000	$ 10,000	$ 90,000
	LEGAL COUNSEL - LITIGATION	$ 17,438	$ 22,142	$ 51,000	$ 1,020	$ 51,000
Total Operating Expenses		$ 563,220	$ 538,106	$ 700,000	$ 276,003	$ 700,000
Total Attorney		**$ 563,220**	**$ 538,106**	**$ 700,000**	**$ 276,003**	**$ 700,000**
Planning and Zoning						
Personnel Services						
	SALARY ALLOCATION	$ (23,285)	$ (9,255)	$ (9,000)	$ (14,656)	$ (20,000)
	REGULAR SALARIES	$ 316,574	$ 318,984	$ 339,000	$ 211,784	$ 367,000
	OVERTIME	$ 795	$ 826	$ 3,000	$ 1,007	$ 3,000
	CELL PHONE/ CAR ALLOWANCE	$ 6,023	$ 5,861	$ 6,000	$ 3,662	$ 6,000
	VACATION EXCESS	$ -	$ 4,962	$ -	$ 2,309	$ 5,000
	SICK PAID	$ -	$ 4,843	$ -	$ -	$ -
	PAYROLL TAXES	$ 24,394	$ 24,551	$ 27,000	$ 16,116	$ 30,000
	RETIREMENT CONTRIBUTIONS	$ 35,679	$ 27,865	$ 41,000	$ 23,928	$ 44,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 42,454	$ 36,622	$ 43,230	$ 34,054	$ 54,477
	WORKERS COMPENSATION	$ 2,662	$ 2,878	$ 3,000	$ 1,920	$ 5,000
Total Personnel Services		$ 405,297	$ 418,139	$ 453,230	$ 280,123	$ 494,477
Operating Expenses						
	PROFESSIONAL SERVICES	$ 65,741	$ 50,530	$ 70,000	$ 20,975	$ 89,400
	COURT REPORTING - SPECIAL MAGISTRATES	$ 1,498	$ 1,798	$ 4,000	$ 870	$ 4,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 1,487	$ 1,393	$ 1,690	$ 1,055	$ 1,754
	TRAVEL & PER DIEM	$ 2,811	$ 6,142	$ 11,000	$ -	$ 10,000
	SUNPASS	$ 240	$ 240	$ 240	$ -	$ 480

	COMMUNICATIONS	$ 3,477	$ 3,665	$ 7,332	$ 2,981	$ 5,166
	POSTAGE & FREIGHT	$ 556	$ 617	$ 1,100	$ 379	$ 1,100
	UTILITIES	$ 2,600	$ 2,738	$ 2,960	$ 1,384	$ 2,924
	RENTALS & LEASES	$ 872	$ 891	$ -	$ 70	$ -
	PROPERTY & LIABILITY INSURANCE	$ 5,488	$ 5,583	$ 6,250	$ 5,643	$ 6,562
	REPAIRS & MAINTENANCE - VEHICLES	$ 1,204	$ 2,930	$ 3,500	$ 122	$ 2,000
	PRINTING & BINDING	$ -	$ 2,990	$ 500	$ 421	$ 1,000
	OFFICE SUPPLIES	$ 297	$ 2,213	$ 4,500	$ 250	$ 2,500
	OPERATING SUPPLIES	$ 1,556	$ 792	$ 3,000	$ 750	$ 1,450
	IT EQUIPMENT <5000 AND SOFTWARE	$ 1,103	$ 19,121	$ 15,903	$ 5,038	$ 25,262
	MEALS AND EVENTS	$ 373	$ 635	$ 500	$ 816	$ 1,000
	MEMBERSHIP & DUES	$ 216	$ 1,674	$ 3,010	$ 1,039	$ 3,010
	TRAINING	$ 2,484	$ 2,895	$ 5,300	$ 2,040	$ 4,700
Total Operating Expenses		$ 92,005	$ 106,848	$ 140,785	$ 43,833	$ 162,308
Total Planning and Zoning		**$ 497,301**	**$ 524,987**	**$ 594,015**	**$ 323,956**	**$ 656,785**
Debt Service						
Debt Service						
	PRINCIPAL-KEY GOVERNMENT LTD GEN OBLIG	$ 1,145,000	$ 918,000	$ 926,000	$ 926,000	$ 931,000
	PRINCIPAL - KEY GOVERNMENT FIRE ENGINE 2021	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
	INTEREST-KEY GOVERNMENT FINANCE S2021	$ 82,041	$ 35,352	$ 59,268	$ 29,634	$ 47,770
	INTEREST - KEY GOVERNMENT FIRE ENGINE 2021	$ 9,261	$ 3,969	$ 6,615	$ 3,308	$ 5,292
Total Debt Service		$ 1,311,302	$ 1,032,321	$ 1,066,883	$ 1,033,941	$ 1,059,062
Total Debt Service		**$ 1,311,302**	**$ 1,032,321**	**$ 1,066,883**	**$ 1,033,941**	**$ 1,059,062**
Police						
Personnel Services						
	REGULAR SALARIES	$ 5,021,899	$ 5,238,248	$ 5,766,000	$ 3,506,916	$ 6,219,000
	OVERTIME	$ 372,412	$ 356,344	$ 504,000	$ 217,586	$ 560,000
	POLICE OT IN LIEU OF KELLY (ADP 16)	$ 46,930	$ 44,602	$ 56,000	$ 31,313	$ 56,000
	OTHER PAY- LONGEVITY BONUSES	$ 13,567	$ 8,411	$ 17,000	$ 3,025	$ 3,000
	UNIFORMS ALLOWANCE	$ 29,260	$ 29,260	$ 28,000	$ 28,490	$ 31,000
	OTHER PAY - VACATION EXCESS	$ 217,562	$ 335,582	$ 238,000	$ 214,715	$ 297,000
	OTHER PAY - HOLIDAY PAY	$ 120,621	$ 117,677	$ 280,000	$ 146,137	$ 271,000
	OTHER PAY - OFF DUTY	$ 33,274	$ 4,318	$ 10,000	$ 1,898	$ 10,000
	OTHER PAY - INCENTIVE PAY	$ 26,820	$ 25,050	$ 26,000	$ 16,160	$ 31,000
	OTHER PAY - ACTING PAY	$ 1,711	$ 6,624	$ 12,000	$ 16,216	$ 18,000
	SICK PAID	$ -	$ 49,653	$ -	$ 8,281	$ -
	OTHER PAY - CON'T EDU STIP (T)	$ 3,600	$ 7,600	$ -	$ -	$ -
	VILLAGE EDUCATION INCENTIVE (ADP EDU)	$ -	$ -	$ 10,000	$ 7,200	$ 10,000
	COMPENSATED ABSENCES	$ 4,441	$ 1,695	$ 64,000	$ 2,297	$ 92,000
	PAYROLL TAXES	$ 453,004	$ 459,086	$ 481,000	$ 317,388	$ 506,000
	RETIREMENT CONTRIBUTIONS	$ 107,383	$ 84,245	$ 120,000	$ 69,364	$ 127,000
	RETIREMENT CONTRIBUTION CHPT 175/185	$ 567,178	$ -	$ 267,345	$ -	$ 267,345
	RETIREMENT CONTRIBUTION- PENSION	$ -	$ 492,679	$ 629,000	$ 557,374	$ 853,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 531,815	$ 587,817	$ 695,214	$ 392,225	$ 754,459
	HEALTH INSURANCE EX EE	$ -	$ -	$ -	$ (1,965)	$ -
	WORKERS COMPENSATION	$ 82,800	$ 102,637	$ 124,000	$ 68,889	$ 196,000
Total Personnel Services		$ 7,634,277	$ 7,951,529	$ 9,327,559	$ 5,603,508	$ 10,301,804
Operating Expenses						
	PROFESSIONAL SERVICES - RECRUITING & HIRING	$ 7,161	$ 13,587	$ 17,700	$ 3,755	$ 18,450
	TECHNICAL SERVICES	$ -	$ -	$ 5,000	$ -	$ 5,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 35,776	$ 33,519	$ 40,652	$ 25,379	$ 42,198
	CROSSING GUARD PROGRAM	$ 297,707	$ 277,641	$ 320,000	$ 214,956	$ 320,000
	INVESTIGATION EXPENSE	$ 1,399	$ 193	$ 2,000	$ -	$ 2,000
	TRAVEL & PER DIEM	$ 41,088	$ 22,833	$ 48,500	$ 16,147	$ 55,500
	SUNPASS	$ 600	$ 540	$ 10,000	$ 5,212	$ 10,400
	COMMUNICATIONS	$ 64,761	$ 52,586	$ 99,514	$ 35,630	$ 86,550
	POSTAGE & FREIGHT	$ 3,477	$ 1,465	$ 2,800	$ 3,763	$ 3,400
	UTILITIES	$ 61,897	$ 63,649	$ 70,471	$ 31,724	$ 69,617
	RENTALS & LEASES	$ 20,972	$ 25,499	$ 26,450	$ 19,654	$ 28,150
	PROPERTY & LIABILITY INSURANCE	$ 184,081	$ 178,110	$ 199,969	$ 179,964	$ 209,967
	REPAIRS & MAINTENANCE - VEHICLES	$ 163,626	$ 109,937	$ 116,000	$ 89,768	$ 130,000
	REPAIRS & MAINTENANCE - EQUIPMENT	$ 4,486	$ 3,189	$ 11,350	$ 3,424	$ 9,350
	REPAIRS & MAINTENANCE - BOAT	$ 27,980	$ 16,315	$ 28,000	$ 18,550	$ 35,000
	PRINTING & BINDING	$ 6,020	$ 7,159	$ 16,900	$ 3,876	$ 18,000
	PROMO ACTIVITES - D.A.R.E. PROGRAM	$ 37,622	$ 33,091	$ 35,355	$ 26,617	$ 42,150
	QUARTERLY BOATING SAFETY LECTURES	$ -	$ 4,000	$ 4,000	$ 1,219	$ 4,000
	OFFICE SUPPLIES	$ 20,668	$ 16,592	$ 27,500	$ 6,787	$ 27,500
	OPERATING SUPPLIES	$ 19,808	$ 37,122	$ 34,100	$ 17,484	$ 35,100
	IT EQUIPMENT <5000 AND SOFTWARE	$ 352,739	$ 413,281	$ 454,354	$ 172,305	$ 471,308
	OPERATING SUPPLIES - UNIFORMS	$ 59,113	$ 34,230	$ 70,500	$ 57,479	$ 70,500
	OPERATING SUPPLIES - VEHICLE FUEL	$ 112,947	$ 55,397	$ 124,330	$ 27,527	$ 107,300
	OPERATING SUPPLIES - EQUIPMENT	$ 1,821	$ -	$ 4,900	$ (1,558)	$ 5,400
	OPERATING SUPPLIES - BOAT FUEL	$ 25,520	$ 13,434	$ 20,000	$ 11,962	$ 20,000

	OPERATING SUPPLIES - RANGE EXPENSES	$ 22,669	$ 21,409	$ 22,500	$ 20,003	$ 24,000
	MEALS AND EVENTS	$ 6,203	$ 3,998	$ 8,000	$ 1,621	$ 7,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 9,474	$ 5,375	$ 10,740	$ 3,835	$ 10,920
	TRAINING	$ 40,111	$ 33,586	$ 43,845	$ 13,718	$ 43,650
	TUITION REIMBURSEMENT	$ -	$ 4,921	$ 12,000	$ 4,947	$ 12,000
Total Operating Expenses		$ 1,629,727	$ 1,482,659	$ 1,887,430	$ 1,015,749	$ 1,924,410
Capital Outlay						
	POLICE EQUIPMENT	$ -	$ -	$ -	$ 26	$ -
	FEDERAL EXPENDITURES	$ 66,928	$ -	$ -	$ -	$ -
	IT EQUIPMENT >5000	$ 25,772	$ 6,183	$ 20,000	$ -	$ 22,500
Total Capital Outlay		$ 92,700	$ 6,183	$ 20,000	$ 26	$ 22,500
Total Police		**$ 9,356,704**	**$ 9,440,371**	**$ 11,234,989**	**$ 6,619,283**	**$ 12,248,714**
Fire and Rescue						
Personnel Services						
	REGULAR SALARIES	$ 4,758,922	$ 4,759,399	$ 5,177,000	$ 3,082,885	$ 5,683,000
	OVERTIME	$ 603,875	$ 537,201	$ 575,000	$ 188,173	$ 575,000
	OTHER PAY- LONGEVITY BONUSES	$ 9,119	$ -	$ -	$ -	$ 7,738
	CELL PHONE/ CAR ALLOWANCE	$ 2,086	$ 3,406	$ 1,200	$ 3,830	$ 3,600
	UNIFORMS ALLOWANCE	$ 30,730	$ 30,663	$ 31,000	$ 29,260	$ 31,000
	OTHER PAY - VACATION EXCESS	$ 337,754	$ 307,999	$ 172,000	$ 58,047	$ 168,000
	OTHER PAY - HOLIDAY PAY	$ 64,534	$ 69,570	$ 380,000	$ 160,881	$ 290,000
	OTHER PAY - INCENTIVE PAY	$ 22,568	$ 20,442	$ 26,000	$ 18,330	$ 26,000
	OTHER PAY - ACTING PAY	$ 67,177	$ 82,928	$ 94,000	$ 34,800	$ 94,000
	SICK PAID	$ 94,795	$ 89,113	$ -	$ 5,222	$ -
	OTHER PAY - CON'T EDU STIP	$ 42,162	$ 49,165	$ 42,000	$ 43,185	$ 42,000
	VILLAGE EDUCATION INCENTIVE	$ 12,400	$ -	$ 12,000	$ 14,800	$ 12,000
	OTHER PAY - VACATION SELL BACK (UNDER 480 HRS)	$ -	$ -	$ 110,000	$ -	$ 119,000
	COMPENSATED ABSENCES	$ 13,148	$ 14,626	$ 65,000	$ -	$ 65,000
	PAYROLL TAXES	$ 433,466	$ 409,874	$ 440,000	$ 267,580	$ 461,000
	RETIREMENT CONTRIBUTIONS	$ 10,404	$ 17,048	$ 21,000	$ 29,051	$ 51,000
	RETIREMENT CONTRIBUTION CHPT 175/185	$ 1,115,301	$ -	$ 625,406	$ -	$ 625,406
	RETIREMENT CONTRIBUTIONS-PENSION	$ -	$ 267,818	$ 286,000	$ 225,559	$ 124,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 560,400	$ 569,496	$ 581,747	$ 330,827	$ 665,034
	HEALTH INSURANCE EX EE	$ -	$ -	$ -	$ (7,237)	$ -
	WORKERS COMPENSATION	$ 156,106	$ 173,619	$ 207,000	$ 116,037	$ 301,000
Total Personnel Services		$ 8,334,949	$ 7,402,366	$ 8,846,353	$ 4,601,231	$ 9,343,778
Operating Expenses						
	PROFESSIONAL SERVICES - RECRUITING & HIRING	$ 28,826	$ 34,100	$ 15,000	$ 5,898	$ 15,000
	PROFESSIONAL SERVICES – ACCREDITATION	$ 3,608	$ 1,540	$ 1,550	$ -	$ 2,000
	PROFESSIONAL SERVICES – TESTING FEES	$ 26,000	$ 9,000	$ 25,000	$ -	$ 20,000
	PROFESSIONAL SERVICES- PLAN REVIEW	$ -	$ 2,175	$ 30,000	$ 7,194	$ 30,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 35,776	$ 33,519	$ 40,265	$ 25,379	$ 42,198
	CONTRACT SERVICES - AUTO AID AGREEMENT	$ 625,243	$ 608,049	$ 647,149	$ 427,965	$ 666,563
	TRAVEL & PER DIEM	$ 40,783	$ 28,371	$ 49,500	$ 19,606	$ 53,460
	SUNPASS	$ 2,040	$ 2,160	$ 2,280	$ -	$ 4,680
	COMMUNICATIONS	$ 36,712	$ 39,712	$ 46,139	$ 28,311	$ 28,157
	POSTAGE & FREIGHT	$ 308	$ 372	$ 500	$ 187	$ 500
	UTILITIES	$ 60,692	$ 54,928	$ 62,387	$ 38,045	$ 59,802
	RENTALS & LEASES	$ 17,118	$ 43,891	$ 36,136	$ 19,361	$ 18,187
	PROPERTY & LIABILITY INSURANCE	$ 241,672	$ 247,638	$ 279,168	$ 252,836	$ 293,126
	REPAIRS & MAINTENANCE - VEHICLES	$ 28,961	$ 27,615	$ 20,000	$ 15,153	$ 30,000
	PRINTING & BINDING	$ 463	$ 574	$ 2,640	$ 1,090	$ 2,640
	PROMO ACTIVITES - FIRE PREVENTION	$ 6,273	$ 9,128	$ 29,020	$ 12,536	$ 42,020
	OTHER CURRENT CHARGES	$ 75,000	$ -	$ -	$ -	$ -
	SERVICE CHARGE RESCUE TRANSPORATION FEE	$ 2,713	$ 9,774	$ 14,000	$ 1,786	$ 14,000
	OFFICE SUPPLIES	$ 7,983	$ 12,052	$ 12,000	$ 2,222	$ 13,500
	OPERATING SUPPLIES	$ 65,418	$ 104,344	$ 144,000	$ 88,636	$ 263,000
	IT EQUIPMENT <5000 AND SOFTWARE	$ 50,359	$ 69,458	$ 140,431	$ 54,392	$ 197,461
	OPERATING SUPPLIES - UNIFORMS	$ 29,592	$ 43,397	$ 35,000	$ 11,832	$ 60,000
	OPERATING SUPPLIES - VEHICLE FUEL	$ 14,818	$ 12,537	$ 20,000	$ 2,912	$ 20,000
	MEALS & EVENTS	$ 6,425	$ 6,244	$ 8,544	$ 6,220	$ 10,000
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 26,064	$ 28,876	$ 26,597	$ 3,884	$ 13,997
	TRAINING	$ 58,408	$ 33,410	$ 55,000	$ 24,497	$ 60,000
	TUITION REIMBURSEMENTS	$ -	$ 6,934	$ 20,000	$ 9,360	$ 60,000
	EMERGENCY MANAGEMENT TRANING/ CERT	$ -	$ 3,000	$ 75,000	$ 69,302	$ 75,000
Total Operating Expenses		$ 1,491,252	$ 1,472,797	$ 1,837,306	$ 1,128,603	$ 2,095,291
Captial Outlay						
	FIRE VEHICLES	$ -	$ 61,544	$ -	$ 3,256	$ -
Total Capital Outlay		$ -	$ 61,544	$ -	$ 3,256	$ -
Total Fire and Rescue		**$ 9,826,201**	**$ 8,936,707**	**$ 10,683,659**	**$ 5,733,089**	**$ 11,439,069**
Public Works						

Personnel Services						
	SALARY ALLOCATION	$ (294,508)	$ (128,981)	$ (333,000)	$ (136,612)	$ (353,000)
	REGULAR SALARIES	$ 971,598	$ 997,588	$ 1,169,000	$ 722,203	$ 1,257,000
	OVERTIME	$ 876	$ 3,340	$ 7,000	$ 7,397	$ 7,000
	LONGEVITY BONUS	$ 3,060	$ -	$ 4,000	$ -	$ 4,000
	CELL PHONE/ CAR ALLOWANCE	$ 13,952	$ 14,040	$ 15,000	$ 10,236	$ 15,000
	VACATION EXCESS	$ 29,434	$ 13,174	$ 12,000	$ 9,843	$ 13,000
	SICK PAID	$ 6,385	$ 390	$ -	—	$ -
	PAYROLL TAXES	$ 76,771	$ 75,221	$ 90,000	$ 54,624	$ 96,000
	RETIREMENT CONTRIBUTIONS	$ 97,537	$ 66,661	$ 143,000	$ 73,785	$ 151,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 109,141	$ 110,657	$ 143,000	$ 70,159	$ 133,623
	WORKERS COMPENSATION	$ 13,973	$ 18,225	$ 21,000	$ 12,113	$ 29,000
Total Personnel Services		$ 1,028,219	$ 1,170,314	$ 1,271,000	$ 823,748	$ 1,352,623
Operating Expenses						
	PROFESSIONAL SERVICES	$ 201,855	$ 233,426	$ 556,000	$ 127,596	$ 314,500
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 32,028	$ 32,084	$ 33,962	$ 21,203	$ 35,255
	CONTRACT SERVICES - TREE TRIMMING	$ 190,207	$ 382,387	$ 354,400	$ 129,330	$ 367,920
	CONTRACT SERVICES - BEACH MAINTENANCE	$ 780,500	$ 796,020	$ 805,000	$ 527,000	$ 835,000
	CONTRACT SERVICES - LANDSCAPING SERVICE	$ 801,716	$ 709,263	$ 822,408	$ 494,630	$ 788,908
	CONTRACT SERV LANDSCAPE PROJ & STORM PREP	$ 790				
	CONTRACT SERVICES - RIGHT OF WAY	$ 159,783	$ 41,718	$ 195,250	$ 47,089	$ 165,250
	TRAVEL & PER DIEM	$ 1,617	$ 2,032	$ 8,400	$ 1,283	$ 5,700
	SUNPASS	$ 444	$ 685	$ 600	$ -	$ 1,200
	COMMUNICATIONS	$ 7,050	$ 6,500	$ 14,624	$ 8,597	$ 7,945
	POSTAGE & FREIGHT	$ 1,215	$ 506	$ 1,000	$ 190	$ 1,000
	UTILITIES	$ 277,367	$ 318,525	$ 451,345	$ 236,612	$ 343,078
	RENTALS & LEASES	$ 5,893	$ 5,877	$ 4,194	$ 4,107	$ 5,194
	PROPERTY & LIABILITY INSURANCE	$ 9,302	$ 9,356	$ 10,536	$ 9,477	$ 11,063
	REPAIRS & MAINTENANCE – VEHICLES	$ 17,182	$ 24,553	$ 15,000	$ 7,658	$ 15,000
	REPAIRS & MAINTENANCE - GENERAL	$ 65,455	$ 27,751	$ 61,100	$ 36,675	$ 81,600
	REPAIRS FACILITY VILLAGE HALL	$ 362,764	$ 303,119	$ 405,000	$ 123,679	$ 224,250
	REPAIRS FACILITY FIRE STATION	$ 364,618	$ 259,008	$ 340,000	$ 119,157	$ 303,500
	REPAIRS FACILITY COMMUNITY CENTER	$ 482,668	$ 295,793	$ 270,000	$ 126,270	$ 272,750
	REPAIRS & MAINTENANCE – ELECTRICIAN SERVICES	$ 82,271	$ 57,502	$ 85,000	$ 22,388	$ 75,000
	PLUMBING & BACKFLOW RECERT	$ 26,553	$ 9,485	$ 10,000	$ 15,042	$ 20,000
	REPAIRS FACILITY- PARKS	$ 158,522	$ 153,610	$ 165,000	$ 41,070	$ 165,000
	COMPOSTING PROGRAM	$ 15,000	$ -	$ -	$ -	$ -
	COMMUNITY RECYCLING PROG ZERO WASTE CULTURE	$ -	$ 35,000	$ 35,000	$ 22,423	$ 35,000
	COMMUNITY RECYCLING PROG M&A BATTERIES RECYCLING	$ -	$ 4,364	$ 1,200	$ -	$ 1,000
	COMMUNITY RECYCLING PROG KBCF PLASTIC FREE KB	$ -	$ 8,000	$ 4,000	$ 813	$ -
	COMMUNITY RECYCLING PROG KB CAT TNR	$ 16,543	$ 17,792	$ 11,000	$ 7,817	$ 10,000
	OFFICE SUPPLIES	$ 5,304	$ 1,911	$ 4,500	$ 2,560	$ 4,500
	OPERATING SUPPLIES	$ 99,494	$ 102,136	$ 123,200	$ 40,297	$ 118,200
	IT EQUIPMENT <5000 AND SOFTWARE	$ 44,953	$ 51,466	$ 51,512	$ 26,113	$ 68,061
	MEALS & EVENTS	$ 1,003	$ 1,012	$ 1,000	$ 2,411	$ 3,000
	PERMITS	$ 190	—	$ -	$ -	$ -
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 519	$ 875	$ 2,500	$ 708	$ 1,500
	TRAINING	$ 2,464	$ 6,881	$ 7,500	$ 3,248	$ 7,500
Total Operating Expenses		$ 4,215,272	$ 3,898,636	$ 4,850,231	$ 2,205,442	$ 4,287,874
Captial Outlay						
	CAPITAL OUTLET- EQUIPMENT	$ 12,960	$ -	$ -	$ -	$ -
Total Capital Outlay		$ 12,960	$ -	$ -	$ -	$ -
Total Public Works		**$ 5,256,451**	**$ 5,068,950**	**$ 6,121,231**	**$ 3,029,190**	**$ 5,640,497**
Parks and Recreation						
Personnel Services						
	SALARY ALLOCATION	$ (75,895)	$ 14,577	$ (79,000)	$ (64,577)	$ (81,000)
	REGULAR SALARIES	$ 545,203	$ 554,042	$ 739,000	$ 383,879	$ 804,000
	OVERTIME	$ 3,463	$ 2,582	$ 4,000	$ 5,061	$ 4,000
	OTHER PAY- LONGEVITY BONUSES	$ 14,825	$ 10,137	$ 20,000	$ -	$ 20,000
	CELL PHONE/ CAR ALLOWANCE	$ 7,228	$ 7,080	$ 7,200	$ 4,505	$ 7,200
	VACATION EXCESS	$ 29,832	$ 34,057	$ 45,000	$ 19,837	$ 48,000
	SICK PAID	$ -	$ -	$ -	$ 6,187	$ -
	COMPENSATED ABSENCES	$ 7,256	$ 4,661	$ -	$ -	$ -
	PAYROLL TAXES	$ 42,689	$ 44,680	$ 58,000	$ 28,945	$ 62,000
	RETIREMENT CONTRIBUTIONS	$ 63,856	$ 47,037	$ 89,000	$ 43,306	$ 97,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 41,359	$ 43,818	$ 60,749	$ 21,160	$ 60,645
	WORKERS COMPENSATION	$ 888	$ 959	$ 1,000	$ 640	$ 2,000
Total Personnel Services		$ 680,703	$ 763,629	$ 944,949	$ 448,944	$ 1,023,845
Operating Expenses						
	PROFESSIONAL SERVICES-CONSULTANT	$ 14,342	$ 1,521	$ 30,000	$ 3,500	$ 30,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 21,909	$ 21,908	$ 23,003	$ 14,361	$ 23,878
	VETTING BACKGROUND CHECKS & TRAINING	$ -	$ 8,937	$ 12,000	$ 4,962	$ 12,000

	TRAVEL & PER DIEM	$ 1,608	$ 1,445	$ 5,000	$ 687	$ 4,000
	SUNPASS	$ 240	$ 324	$ 300	$ -	$ 720
	COMMUNICATIONS	$ 12,739	$ 10,743	$ 12,683	$ 8,991	$ 6,633
	UTILITIES - FIELD LIGHTS/DOG PARK	$ 136,545	$ 139,573	$ 79,909	$ 40,602	$ 96,164
	PROPERTY & LIABILTY INSURANCE	$ 95,182	$ 96,588	$ 110,194	$ 98,325	$ 115,704
	REPAIRS & MAINTENANCE - VEHICLE	$ 6,447	$ 1,406	$ 47,000	$ 3,642	$ 17,000
	REPAIRS & MAINTENANCE - DOG PARK	$ 34,412	$ 33,233	$ 54,200	$ 27,103	$ 54,168
	REPAIRS & MAINTENANCE - PARKS/PLAYGROUNDS	$ 89,647	$ 145,547	$ 150,000	$ 80,034	$ 100,000
	CONTRACT SERVICES - IGUANA PROGRAM	$ 15,820	$ 16,985	$ 65,000	$ 22,400	$ 65,000
	COMMUNITY & CULTURAL EVENTS	$ 18,133	$ 16,797	$ 35,000	$ 16,952	$ 35,000
	PROMO EVENTS - WINTERFEST	$ 58,548	$ 70,417	$ 76,800	$ 87,754	$ 86,800
	PROMO EVENTS - ADVERTISING	$ 4,933	$ 7,286	$ 30,000	$ 9,324	$ 15,000
	PROMO EVENTS - NEW PROGRAMMING	$ -	$ -	$ 32,130	$ 12,325	$ 44,500
	PROMO EVENT- CONCERT SERIES	$ 43,086	$ 58,156	$ 55,000	$ 42,922	$ 55,000
	PROMO EVENTS - JULY 4TH	$ 249,811	$ 263,399	$ 279,900	$ 153,917	$ 284,000
	PROMO EVENTS- VETERAN'S & MEMORIAL DAY	$ 5,145	$ 5,195	$ 7,000	$ 5,095	$ 7,000
	PROMO EVENTS- SEASONAL HOLIDAY DECORATION	$ 121,416	$ 108,225	$ 132,725	$ 132,725	$ 132,725
	PROMO EVENTS- MOVIES ON THE GREEN	$ 5,370	$ 4,380	$ 8,000	$ 3,395	$ 8,400
	PROMO EVENTS- LIGHTHOUSE RUN	$ 19,702	$ 23,003	$ 18,000	$ 18,302	$ 18,000
	PROMO EVENTS- FALL FESTIVAL	$ 20,665	$ 16,674	$ 18,000	$ 24,726	$ 24,850
	PROMO EVENTS- EGG HUNT	$ 2,084	$ 3,237	$ 5,000	$ 7,265	$ 7,000
	PROMO EVENTS- BOAT PARADE	$ 1,575	$ 840	$ -	$ -	$ 2,000
	PROMO EVENTS- SPECIAL NEEDS PROGRAMING	$ 93,682	$ 125,740	$ 150,000	$ 86,639	$ 150,000
	KEY BISCAYNE YOUTH COUNCIL & TEEN PROGRAMING	$ 6,567	$ 9,783	$ 15,000	$ 1,375	$ 10,000
	SPECIAL EVENTS- CONCOURS D'ELEGANCE	$ 26,400	$ -	$ -	$ -	$ -
	SPECIAL EVENTS- PIANO FESTIVAL	$ 37,351	$ 40,845	$ 40,845	$ 37,330	$ 40,845
	SPECIAL EVENTS- CITY THEATER	$ 20,000	$ 20,000	$ 10,000	$ 10,300	$ 8,000
	SPECIAL EVENTS- CHILDREN"S BUSINESS FAIR	$ 6,500	$ 6,825	$ 6,825	$ 8,825	$ 7,000
	SPECIAL EVENTS- KB SCOUTING	$ 3,953	$ 1,172	$ 3,000	$ 329	$ 4,000
	SPECIAL EVENTS- IT TAKES A VILLAGE	$ -	$ 21,540	$ 25,000	$ 9,423	$ 25,000
	SPECIAL EVENTS- COMMUNITY HOLIDAY CELEBRATION	$ 5,136	$ 5,033	$ 5,000	$ -	$ 5,000
	SPECIAL EVENTS- GIRL SCOUTS TROOP 2312 KB	$ 4,894	$ 3,501	$ 3,000	$ 2,011	$ 4,000
	SPECIAL EVENTS- KEY BISCAYNE FILM FESTIVAL	$ 20,000	$ 21,000	$ 25,000	$ 26,620	$ 26,000
	SPECIAL EVENTS - KEY BISCAYNE CLEANUP	$ 5,000	$ 3,892	$ 5,000	$ 2,050	$ 5,000
	SPECIAL EVENTS - KEY BISCAYNE CHALLENGE	$ 5,000	$ 5,000	$ -	$ -	$ 5,000
	SPECIAL EVENTS-KEY BISCAYNE POETRY SHARE	$ -	$ 5,000	$ 5,000	$ 290	$ 5,000
	SPECIAL EVENTS-SENIOR ACTIVITIES	$ 155,902	$ -	$ -	$ -	$ -
	KEY BISCAYNE COMMUNITY GARDEN	$ -	$ 10,384	$ 9,000	$ 165	$ 5,000
	OFFICE SUPPLIES	$ 50	$ -	$ 1,000	$ 115	$ -
	OPERATING SUPPLIES	$ 11,335	$ 10,009	$ 10,000	$ 16,697	$ 15,000
	IT EQUIPMENT <5000 AND SOFTWARE	$ 3,614	$ 3,493	$ 5,406	$ 5,761	$ 17,477
	OPERATING SUPPLIES - UNIFORMS	$ 2,254	$ 1,440	$ 3,000	$ -	$ 3,000
	OPERATING SUPPLIES - VEHICLE FUEL	$ 4,853	$ 1,376	$ 2,000	$ 6	$ 2,000
	MEALS AND EVENTS	$ 2,700	$ 1,270	$ 1,500	$ 2,023	$ 1,500
	MEMBERSHIP & DUES	$ 1,436	$ 970	$ 1,000	$ 400	$ 1,000
	TRAINING	$ 1,672	$ 1,823	$ 3,000	$ 2,781	$ 3,000
Total Operating Expenses		$ 1,397,659	$ 1,355,912	$ 1,616,420	$ 1,032,448	$ 1,588,364
Total Parks and Recreation		**$ 2,078,362**	**$ 2,119,541**	**$ 2,561,369**	**$ 1,481,392**	**$ 2,612,209**
Community Center						
Personnel Services						
	REGULAR SALARIES	$ 1,115,917	$ 1,182,085	$ 1,200,711	$ 807,463	$ 1,249,383
	OVERTIME	$ 1,518	$ 1,484	$ 12,000	$ 2,477	$ 12,000
	OTHER PAY-LONGEVITY BONUSES	$ 4,764	$ 3,372	$ 9,000	$ 8,128	$ 9,000
	CELL PHONE & CAR ALLOWANCE	$ 1,205	$ 1,126	$ -	$ 1,120	$ -
	VACATION EXCESS	$ 26,199	$ 21,524	$ 30,000	$ 12,350	$ 22,000
	COMPENSATED ABSENCES	$ 2,313	$ 185	$ -	$ -	$ -
	PAYROLL TAXES	$ 89,022	$ 90,396	$ 94,000	$ 62,798	$ 71,000
	RETIREMENT CONTRIBUTIONS	$ 55,125	$ 50,035	$ 70,000	$ 48,145	$ 74,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 64,231	$ 67,069	$ 86,461	$ 61,444	$ 94,564
	WORKERS COMPENSATION	$ 16,255	$ 19,184	$ 23,000	$ 12,753	$ 32,000
Total Personnel Services		$ 1,376,549	$ 1,436,460	$ 1,525,172	$ 1,016,676	$ 1,563,947
Operating Expenses						
	PROGRAM REVENUE SHARES	$ 1,015,002	$ 907,906	$ 1,067,500	$ 735,435	$ 1,120,000
	CONTRACT SERVICES - CUSTODIAL SERVICES	$ 284,155	$ 292,004	$ 321,054	$ 200,436	$ 333,257
	TRAVEL & PER DIEM	$ 121	$ 338	$ -	$ -	$ -
	SUNPASS	$ 1,737	$ 1,920	$ 1,380	$ 166	$ 2,760
	COMMUNICATIONS	$ 23,772	$ 21,453	$ 18,930	$ 16,762	$ 9,555
	POSTAGE & FREIGHT	$ 2,955	$ 2,801	$ 2,400	$ 2,565	$ 2,400
	UTILITIES	$ 153,167	$ 135,523	$ 200,977	$ 90,393	$ 192,792
	RENTAL & LEASES	$ 10,470	$ 11,841	$ 16,972	$ 10,502	$ 16,972
	PROPERTY & LIABILITY INSURANCE	$ 116,277	$ 119,556	$ 133,123	$ 121,854	$ 139,779
	REPAIRS & MAINTENANCE - COMM CENTER	$ 25,312	$ 91,789	$ 138,100	$ 41,102	$ 71,800
	CREDIT CARD FEES	$ 65,057	$ 43,205	$ 67,000	$ 45,748	$ 67,000
	SENIOR ACTIVITIES	$ -	$ 175,212	$ 139,805	$ 128,815	$ 138,050

	OFFICE SUPPLIES	$ 4,045	$ 4,099	$ 6,000	$ 3,689	$ 6,000
	OPERATING SUPPLIES	$ 86,236	$ 75,994	$ 94,000	$ 50,024	$ 94,000
	IT EQUIPMENT <5000 AND SOFTWARE	$ 31,093	$ 32,158	$ 54,914	$ 28,211	$ 83,762
	MEALS AND EVENTS	$ 1,069	$ 1,525	$ -	$ 253	$ -
	SUBSCRIPTIONS & MEMBERSHIP DUES	$ 1,109	$ 466	$ -	$ 464	$ -
Total Operating Expenses		$ 1,821,577	$ 1,917,789	$ 2,262,155	$ 1,476,418	$ 2,278,127
Total Community Center		**$ 3,198,126**	**$ 3,354,249**	**$ 3,787,327**	**$ 2,493,095**	**$ 3,842,074**
Athletics						
Personnel Services						
	SALARY ALLOCATION	$ 75,895	$ (14,577)	$ 79,000	$ 64,577	$ 81,000
	REGULAR SALARIES	$ 102,509	$ 103,126	$ 138,285	$ 50,728	$ 141,782
	SALARIES-OVERTIME	$ 253	$ 843	$ 2,000	$ 19	$ 2,000
	VACATION PAID	$ -	$ -	$ -	$ 210	$ -
	COMPENSATED ABSENCES	$ 323	$ 431	$ -	$ -	$ -
	PAYROLL TAXES	$ 7,978	$ 5,954	$ 11,000	$ 3,880	$ 12,000
	RETIREMENT CONTRIBUTIONS	$ 6,158	$ 4,917	$ 8,000	$ 4,376	$ 8,000
	LIFE, HEALTH, DISABILITY INSURANCE	$ 16,668	$ 13,102	$ 8,240	$ 9,486	$ 9,251
	WORKERS COMPENSATION	$ 2,662	$ 2,878	$ 4,000	$ 1,920	$ 5,000
Total Personnel Services		$ 212,445	$ 116,673	$ 250,525	$ 135,195	$ 259,033
Operating Expenses						
	CONTRACT SERVICES - BACKGROUND CHECKS	$ 29,182	$ -	$ -	$ -	$ -
	CONTRACT SERVICES- FIELD MAINTENANCE	$ 317,740	$ 331,363	$ 326,979	$ 139,310	$ 276,500
	TRAVEL & PER DIEM	$ 24	$ -	$ -	$ -	$ -
	SUNPASS	$ 160	$ 84	$ 960	$ -	$ 1,920
	COMMUNICATIONS	$ 589	$ 621	$ 1,872	$ 470	$ 954
	RENTALS & LEASES	$ 87,264	$ 71,802	$ 83,000	$ 72,940	$ 85,190
	PROPERTY & LIABILITY INSURANCE	$ 2,171	$ 2,171	$ 2,378	$ 2,122	$ 2,496
	REPAIRS AND MAINTENANCE	$ 108,941	$ 53,383	$ 100,000	$ 29,500	$ 100,000
	PROMO ACTIVITIES - RUGBY	$ -	$ 40,689	$ 40,000	$ 62,564	$ 65,000
	PROMO ACTIVITIES - BASKETBALL	$ 41,558	$ 33,979	$ 45,000	$ 34,925	$ 45,000
	PROMO ACTIVITIES - BASEBALL	$ 32,846	$ 36,217	$ 35,000	$ 34,899	$ 35,000
	PROMO ACTIVITIES - VOLLEYBALL	$ 40,684	$ 42,000	$ 42,000	$ 22,334	$ 42,000
	PROMO ACTIVITIES- ADULT ATHLETICS	$ 39,046	$ 27,945	$ 55,000	$ 31,845	$ 40,000
	PROMO ACTIVITIES - FIELD HOCKEY	$ 149,071	$ 106,488	$ 140,000	$ 131,979	$ 140,000
	PROMO ACTIVITIES - LACROSSE	$ -	$ 2,138	$ 20,000	$ 1,008	$ 20,000
	PROMO ACTIVITIES - FLAG FOOTBALL	$ 19,451	$ 21,837	$ 26,000	$ 12,432	$ 26,000
	PROMO ACTIVITIES-TRACK & FIELD	$ 7,727	$ 13,362	$ 15,000	$ 9,298	$ 15,000
	IT EQUIPMENT <5000 AND SOFTWARE	$ 469	$ 1,245	$ 2,011	$ 554	$ 4,641
	SUBSCRIPTIONS & MEMBERSHIPS	$ 1,433	$ -	$ -	$ -	$ -
Total Operating Expenses		$ 878,356	$ 785,322	$ 935,200	$ 586,181	$ 899,701
Total Athletics		**$ 1,090,801**	**$ 901,996**	**$ 1,185,725**	**$ 721,376**	**$ 1,158,734**
Total Expenditures		**$ 42,750,177**	**$ 40,428,617**	**$ 45,416,090**	**$ 24,458,155**	**$ 47,133,801**