VILLAGE OF KEY BISCAYNE

Village Council
Joe I. Rasco, Mayor
Allison McCormick, Vice Mayor
Franklin H. Caplan
Edward London
Brett G. Moss
Oscar Sardinas
Fernando A. Vazquez

BUDGET HEARING
REGULAR COUNCIL MEETING
TUESDAY, SEPTEMBER 24, 2024
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 PRESENTATION:

5.A. ACHIEVEIT STRATEGY SYSTEM PRESENTATION (VILLAGE MANAGER)

6. MILLAGE RESOLUTION:

6.A.
A RESOLUTION OF THE VILLAGE OF KEY BISCAYNE, FLORIDA, **ADOPTING THE FINAL MILLAGE RATE OF THE VILLAGE OF KEY BISCAYNE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, PURSUANT TO FLORIDA STATUTE 200.065 (TRIM**

BILL); AND PROVIDING FOR AN EFFECTIVE DATE. (VILLAGE MANAGER)

PUBLIC HEARING REQUIRED

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, 2024 THROUGH SEPTEMBER 30, 2025 PURSUANT TO SECTION 200.065, FLORIDA STATUTES (TRIM BILL);** AND PROVIDING FOR AN EFFECTIVE DATE. (VILLAGE MANAGER)

SECOND READING
PUBLIC HEARING REQUIRED

RECOMMENDATION: APPROVAL

TAB 2

8. SCHEDULE OF FUTURE MEETINGS/EVENTS:

REGULAR COUNCIL MEETING
TUESDAY, OCTOBER 15, 2024, 6:30 P.M., COUNCIL CHAMBER

SPECIAL COUNCIL MEETING
WEDNESDAY, OCTOBER 23, 2024, 6:00 P.M., COUNCIL CHAMBER

KEY BISCAYNE MUNICIPAL ELECTION
TUESDAY, NOVEMBER 5, 2024, 7:00 A.M. TO 7:00 P.M., GYMNASIUM,
KEY BISCAYNE COMMUNITY CENTER

INSTALLATION CEREMONY
WEDNESDAY, NOVEMBER 20, 2024, 7:00 P.M.,
KEY BISCAYNE COMMUNITY CENTER

REGULAR COUNCIL MEETING
TUESDAY, DECEMBER 17, 2024, 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. 2024-____

A RESOLUTION OF THE VILLAGE OF KEY BISCAYNE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF THE VILLAGE OF KEY BISCAYNE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, PURSUANT TO FLORIDA STATUTE 200.065 (TRIM BILL); AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 200.065 of the Florida Statutes, the Property Appraiser has made tax assessments for all real property within jurisdiction of the Village of Key Biscayne (the "Village"); and

WHEREAS, on July 26th, 2024, the Village transmitted the Certificate of Taxable Value to the Property Appraiser determining the "Proposed Millage Rate" for the fiscal year commencing October 1, 2024, and the Council further scheduled the public hearings required by Section 200.065 of the Florida Statutes to be held on September 10, 2024 at 6:30 p.m. and on September 24, 2024 at 6:30 p.m.; and

WHEREAS, said public hearings, as required by Section 200.065(2)(c) and (d), were held by the Village Council on September 10, 2024, commencing at 6:30 p.m. and on September 24, 2024, commencing at 6:30 p.m., as previously noticed, and the public and all interested parties had the opportunity to address their comments to the Village Council and the Village Council considered the comments of the public regarding the final millage rate and 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 Final Millage Rate.** That the final millage rate for the Village of Key Biscayne for the fiscal year commencing October 1, 2024, through September 30, 2025, be and is hereby fixed at the rate of 3.0378 mills which is $3.04 dollars per $1,000.00 of assessed property value within the Village of Key Biscayne.

Section 3. **Rolled-Back Rate.** That the rolled-back rate is 2.8372 mills and the final millage rate is 3.0378 mills, which is 0.2006, or 7.07%, over the rolled-back rate.

Section 4. **Effective Date.** That this Resolution shall be effective immediately upon adoption and shall be applicable from and after October 1, 2024.

PASSED and ADOPTED this _____ day of September, 2024.

_____
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. 2024-___

AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE, FLORIDA ADOPTING THE BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025 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, 2024 and the Village Council scheduled the public hearing required by Section 200.065(2)(c), Florida Statutes to be held on September 10, 2024 at 6:30 p.m.; and

WHEREAS, the Property Appraiser has properly noticed the public hearing scheduled for September 10, 2024, 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 10, 2024, 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, 2024, through September 30, 2025, was held, as advertised, on Tuesday, September 24, 2024, 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, 2024 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, 2024.

PASSED on first reading on the _____ day of September, 2024.

PASSED AND ADOPTED on second reading on the _____ day of September, 2024.

_____
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







EXHIBIT A

FY25 Budget Proposal
Second Hearing





FY25 Strategy & Budget Proposal

Purpose: To propose a ***FY25 Budget*** that ***aligns valued resources to achieve our strategic goals*** to provide the public safety, services, programs and infrastructure our residents expect

Principals:

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

Outcome: An ***approved FY25 Budget and Capital Improvements Plan*** to implement the Village's strategic goals

Developing FY25 Strategy & Budget

FY24 Budget Reconciliation, Audit & Amendment(s)

Develop FY25 Strategy & Budget Estimate

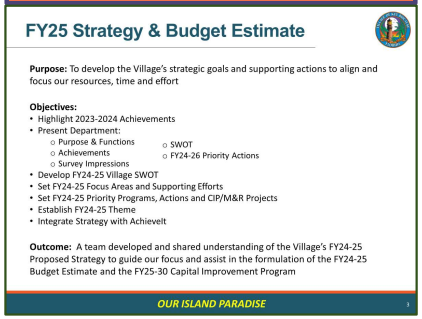
Budget Workshop

- Set Millage Cap
- Council Guidance

Community Meeting Aug 14

Release to Council NLT Aug 30

Annual Admin Strategy Session


FY25 Strategy & Budget Estimate

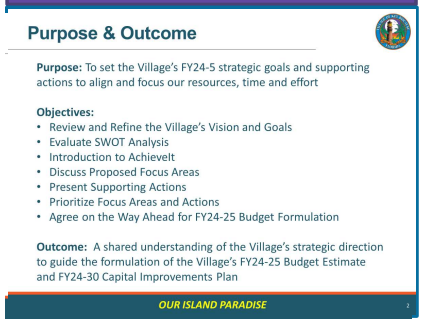
Purpose: To develop the Village's strategic goals and supporting actions to align and focus our resources, time and effort

Objectives:
- Highlight 2023-2024 Achievements
- Present Department:
  - Purpose & Functions
  - Achievements
  - Survey Impressions
  - SWOT
  - FY24-26 Priority Actions
- Develop FY24-25 Village SWOT
- Set FY24-25 Focus Areas and Supporting Efforts
- Set FY24-25 Priority Programs, Actions and CIP/M&R Projects
- Establish FY24-25 Theme
- Integrate Strategy with AchieveIt

Outcome: A team developed and shared understanding of the Village's FY24-25 Proposed Strategy to guide our focus and assist in the formulation of the FY24-25 Budget Estimate and the FY25-30 Capital Improvement Program

OUR ISLAND PARADISE

Annual Council Strategy Session


Purpose & Outcome

Purpose: To set the Village's FY24-5 strategic goals and supporting actions to align and focus our resources, time and effort

Objectives:
- Review and Refine the Village's Vision and Goals
- Evaluate SWOT Analysis
- Introduction to AchieveIt
- Discuss Proposed Focus Areas
- Present Supporting Actions
- Prioritize Focus Areas and Actions
- Agree on the Way Ahead for FY24-25 Budget Formulation

Outcome: A shared understanding of the Village's strategic direction to guide the formulation of the Village's FY24-25 Budget Estimate and FY24-30 Capital Improvements Plan

OUR ISLAND PARADISE

Detailed Line-Item Budget Development & Review

1st Budget Hearing: Sep 10
2nd Budget Hearing: Sep 24

Adopted Budget

March April May June July August September

Agenda

- Strategic Overview - Manager
- Revenue Projections - CFO
- Debt Status - CFO
- Special Revenue & Enterprise Funds – CFO
- Reserve Balances – CFO
- Operating Budget Cost Drivers – CFO
- FY25 Baseline Budget Estimate – CFO
- 5-Year Capital Improvements Program – CIP&GM
- FY25 Proposed New Initiatives – Manager & Directors
- FY25 Proposed Millage – Manager
- Back-up Slides

Village of Key Biscayne
Functional Organization Chart



VILLAGE RESIDENTS

VILLAGE COUNCIL
MAYOR
Hon. Joe Rasco
VICE MAYOR
Hon. Allison McCormick

Hon. Frank Caplan
Hon. Brett Moss
Hon. Ed London
Hon. Oscar Sardinas
Hon. Fernando Vazquez

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
Law Enforcement
Crime Prevention
Investigations
Community Programs & Partnerships
Traffic Safety

FIRE DEPARTMENT
Chief Eric Lang
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

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

FY24 Highlights & Achievements

A Safe & Secure Village
Awarded Excelsior Status for Re-Accreditation
Added Crossing Guards at Key Colony
Offered Community Classes and Training
International Accredited Agency Status
Conducted Hurricane Training & Exercise
Increased Lithium Battery Awareness
Ordered 2 New Fire Rescue Trucks

Engaging & Active Program & Public Spaces
Awarded FRDAP Grant for Under-5 Playground
Completed Procurement of Soccer Program
Completed Paradise Park Frigatebird Art
Improved Field Maintenance & Landscaping
Selection of KBCC Concession
Refurbished Community Center Pool
Improved Special Needs Programming

Admin Support & Communications
Clear Gov for Budget & Financial Transparency
Enhanced Village Vetting Policy & Process
Programming for Village Broadcast Station
Negotiated & Ratified 4 CBAs
Implemented VKB 311
Collected Past Due Solid Waste Fees
Completed Biennial Survey

A Thriving & Vibrant Community & Local Marketplace
Executed KB Clean in Commercial District
Awarded County Neat-Streets Grant
Implemented E-Plan (Design Review & Permits)
Community Rating System (CRS) from 8 to 6
Improved Permit Processing Time
Procured Repair of Bedia Plazas

An Accessible, Connected and Mobile Transportation Network
Completed Right-Turn Lane at Harbor Drive
Coordinated Better Bus Network
Enhanced Mashta Bridge & Circle
Added 4 Freebees to EV Fleet
Completed Crandon Blvd Multimodal Study
Improved Village-Wide Landscaping

A Resilient & Sustainable Environment and Infrastructure
Completed Beach Renourishment
Secured USACE Back Bay Feasibility Study
Fully Maintained Stormwater System
Completed Immediate Flood Control Project
Completed Zone 1 BODR & LOS Designation
Increased Visibility of RIAP

Resident Survey Highlights

Key Biscayne is a clean, safe, family-friendly village with a small community atmosphere, access to great parks and nature, excellent arts and cultural activities, good schools and a focus on youth and recreation.

Located on a barrier island just miles from Miami, the Village is nestled between two active and beautiful parks, the Atlantic Ocean, and Biscayne Bay. Residents enjoy an intimate island life with proximity to nature, schools, city cultural and arts activities, and various transportation options.

Because of the community's economic well-being, the Village operates at a high level even with the lowest overlapping milage rate in Miami-Dade County. Positive stewardship maximizes revenues, optimizes expenditures, and retains low debt service and comfortable emergency and general reserves.

Knowing that a small island community cannot thrive by itself, the Village actively engages and cooperates with community organizations and its residents while prioritizing strong relationships with multiple partner agencies and our elected officials at the local, state and federal level.

As a full-service municipal government with exceptional fire rescue and police capabilities, the Village offers a wide range of quality government services to its residents. Prioritizing its residents first, the Village ensures quality facilities, building and parks along with engaging community programs and events.

Resident Survey Results

Significant Topics	Importance	Satisfaction	I-S Rating
Traffic Conditions	38%	28%	.2706
Beach Maintenance	21%	69%	.2161
Traffic Enforcement	29%	42%	.1691
Street Lighting	27%	50%	.1375
Planning, Zoning & Building Services	27%	42%	.1580
Facilities & Services for Teens	27%	58%	.1131
Police Visibility & Presence	22%	54%	.1030
Cultural & Art Activities	23%	62%	.0882
Programs & Services for Persons with Disabilities	14%	41%	.0812
Street Quality	18%	61%	.0708

Top Capital Efforts:

- Stormwater Drainage
- Traffic Alleviation
- Beach Renourishment
- Sea-level Rise Mitigation
- Power & Telecom Undergrounding
- Water & Wastewater
- Walking & Biking Safety

Other Interpretations:

- Police Presence
- Communications & Website
- Access to Public Education
- Planning for the Future
- Pedestrian & Bicycle Safety
- Traffic Flow
- Code Enforcement
- Transparency

Village SWOT Analysis

STRENGTHS

1. Quality of Life, Reputation & Location
2. Community's Economic Well-Being
3. Actual and Sense of Safety & Security
4. Community Programs & Events
5. Government's Financial Posture
6. Full-Service Government & Customer Service
7. Partner & Agency Coordination

WEAKNESSES

1. Street Light Coverage
2. Crandon Blvd Traffic Mobility & Safety
3. Athletic Field Space
4. Facility & Parks Maintenance
5. Stormwater & Utility Infrastructure
6. Information Management & Reporting
7. Strategic Communications

THREATS

1. Aging Public & Private Infrastructure
2. Uncoordinated Causeway Management
3. Haphazard Virginia Key Development
4. Storms & Environmental Changes
5. Lack of Diverse Revenue Sources
6. Accessibility to Talented Human Capital
7. Information Saturation
8. Preemptive Statutes and Ordinances

OPPORTUNITIES

1. Athletic Fields on Virginia Key
2. Data-Driven Traffic Solutions
3. Rickenbacker Causeway Partnerships
4. USACE CSRM Beach & Back-Bay Study
5. Partner with FPL to Improve Power Reliability
6. Pilot Projects & Test Cases
7. Continued Pursuit of External Investment

FY25 Focus Areas

- Ensure Community Safety
- Maintain Safe Streets
- Shape Village Character
- Provide Programs & Events
- Sustain Athletic Fields, Parks & Beach
- Alleviate Traffic
- Reduce Flooding
- Enhance Power Reliability
- Perform Maintenance & Repair
- Advance Communications & Collaboration





Village Financial Wellness

Strength • Protection • Potential

Providing Effective and Efficient Government Services:

- Four successive years of lowering millage rate
- Ability to finance expected level of services, programs and projects
- Ability to invest in the future
- Ability to leverage funds
- Ability to position for an emergency
- Ability to meet financial obligations over a budgeted fiscal year
- Ability to meet immediate or short-term financial obligations
- Ability to meet long-term financial obligations

Healthy Reserves ~50% of Budget ***$20.9M***	Low Debt to Revenue Ratio ***2.5%***	Full Access to General Obligation Bond ***$100M***
Grants Under Management ***$17.6M***	Credit Rating Investment Grade Low Risk ***Moody's Aa1 S&P AA***	Pension Coverage ***94.5%***
Special Revenue & Enterprise Funds ***Balanced Cash Flow***	Diversifying Revenue Sources ***Ad valorem 71%***	Lowest Overlapping Millage in M-DC ***15.6226***

Revenue Projection

Ad-Valorem Taxes:
10.1% Increase in taxable Value from prior year

June 30 estimate - 7.2%

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%**

State Revenue Share: Based on sales and use tax and distribution measured by population and sales tax collections. Also includes a state revenue share for fire and police pension. Strong economic activity in FY24 expected to continue in FY25

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 Projection Details

	2022 Actual	2023 Actual	2024 Budgeted	2024 Actuals (July YTD)	2025 Proposed	Diff %
Operating Revenues						
Ad Valorem Taxes	25,224,303	27,455,098	29,618,983	29,808,799	31,106,095	5.0%
Utility Services Tax	1,906,556	2,725,068	2,610,000	1,962,174	2,609,684	0.0%
Communications Services Tax	516,632	717,314	680,000	495,372	740,000	8.8%
Franchise Fees	961,214	1,558,676	1,550,000	930,553	1,525,000	-1.6%
Charges for Services	2,678,635	2,559,255	2,368,547	2,376,075	2,818,000	19.0%
Licenses & Permits	222,448	261,787	292,850	328,514	310,000	5.9%
Intergovernmental	2,175,310	3,015,387	2,816,245	2,025,616	2,958,409	5.0%
Interest Income	191,408	2,026,255	1,000,000	2,636,803	1,292,938	29.3%
Miscellaneous Revenue	86,997	326,850	246,743	8,045	39,949	-83.8%
Total Revenues	**33,963,503**	**40,645,690**	**41,183,368**	**40,571,951**	**43,400,075**	**5.4%**
Other Revenues						
Federal Grants	6,524,852	327,662	-	-	-	
State Grants	-	-	-	-	-	
Local Grants	212	-	-	-	-	
Proceeds from Debt	-	-	-	-	-	
Total Other Revenues	**6,525,064**	**327,662**	**-**	**-**	**-**	
Grand Total Revenues	**40,488,567**	**40,973,352**	**41,183,368**	**40,571,951**	**43,400,075**	**5.4%**

Grants & Reimbursements

Status	Amount	Received	Outstanding
Newly Awarded	$2,649,719		$2,649,719
Currently Active	$14,934,917	$3,553,322	$11,381,595
Working Close Out	$1,730,173		$1,730,173
Closed	$7,062,202	$7,062,202	$0
Total	**$26,377,011**	**$10,615,524**	**$15,761,487**

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

Current Debt Status

Debt Capacity	$110M Capacity (1% of $10.99B Taxable Value)		
Outstanding Debt FY 25	**Amount**	**Interest Rate**	**Maturity**
School Improvement 2014	$2.02M	1.23%	FY30
Sewer Improvement 2016	$1.74M	1.23%	FY31
School Improvement 2017	$2.88M	1.23%	FY33
Fire Engine 2021	$0.53M	1.76%	FY31
Total	**$7.17M**		
Funds Available Under Debt Cap	**$102.73M**		

Special Revenue & Enterprise Funds

Special Funds	EOY FY23 Actual Balance	FY25 Revenue Sources & Intended Use	EOY FY24 Projected Balance
Transportation – Special Revenue Fund	$2,244,255	**Revenue Sources:** Local Option Sales Tax & Transportation Surtax (CITT); FDOT Public Transit Service Development Grants **Expenses:** 9 Freebees; Crandon Blvd enhancements; and debt service for Crandon Blvd improvements	$2,172,911
Parks, Recreation & Open Space Land Trust – Special Revenue Fund	$4,524,149	**Revenue Sources:** 1% Ad-Valorem Transfer **Expenses:** Strategic plan supported park land acquisition and eligible associated costs	$5,070,339
Building – Special Revenue Fund	$1,639,453	**Revenue Sources:** Building Permits; Certificate of Occupancy; Lien Search Fees; Building Code Violations **Expenses:** Department personnel, equipment and operations **Note:** Moved to special revenue for FY23 Budget	$1,352,059
Stormwater – Enterprise Fund	$2,049,248	**Revenue Sources:** Stormwater Utility Fees **Expenses:** Operations and maintenance of stormwater system; RIAP related stormwater system upgrade; and debt service for 2013 **Note:** Collection method moved to M-DC Property Appraiser for improved timing and collection rate	$5,048,569 ($2.1M transferred to FY 25 CIP)
Solid Waste – Enterprise Fund	$777,669	**Revenue Sources:** Fee on single family and duplex properties for solid waste and recycling services **Expenses:** Contracted service for solid waste and recycling **Note:** Collection method moved to M-DC Property Appraiser for improved timing and collection rate	$872,330

Reserves Projection & Goals

Reserve Funds	EOY FY23 Balance	EOY FY24 Est. Projection	EOY FY24 Goal	% of Operating Budget
General Reserve	$23.3M	$16.9M	$17.4M	38.9%
Emergency Reserve	$4.0M	$4.0M	$4.3M	9.3%

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 significant 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 projects
- Provide matching funds for time-sensitive grants

Note: * Based on baseline operating budget

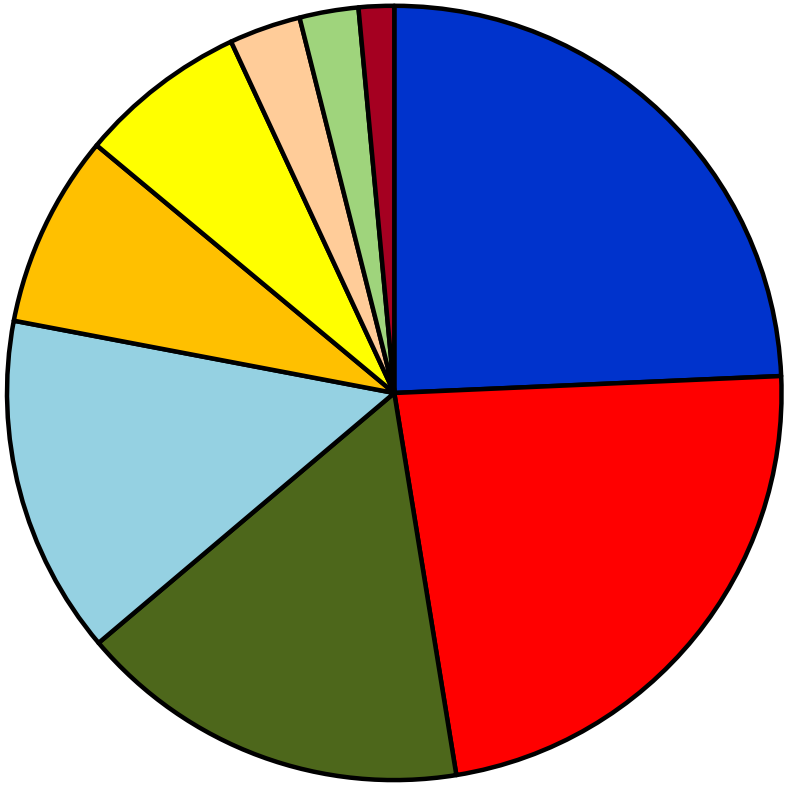
Operating Budget – Cost Drivers

General Fund Category	FY24 Budget	FY25 Budget	Difference	% Diff	% of Total
Personnel	$22,926,432	$23,515,841	$589,409	+2.6%	54.2%
Professional/Contractual Services	$6,230,245	$6,825,866	$595,621	+9.6%	15.7%
Operations, Maintenance & Repair	$7,919,199	$8,936,565	$1,017,366	+12.8%	20.6%
Total Operations	$37,075,876	$39,278,272	$2,202,396	+5.9%	
Debt Service	$1,311,302	$1,071,642	($239,660)	-18.3%	2.5%
Transfers Out	$2,796,190	$3,050,161	$253,971	9.1%	7.0%
Grand Total	$41,183,368	$43,400,075	$2,216707	+5.38%	

FY24 Expenditure with Projections

Department	2022 Actual	2023 Actual	2024 Budget	2024 Actuals (July YTD)	2024 Projections	2025 Requested	Difference	Diff %
Council	156,490	38,584	65,984	44,898	55,000	63,500	(2,484)	-3.76%
Clerk	289,424	447,872	460,096	385,890	450,000	582,438	122,342	26.59%
Administration	2,138,849	2,657,761	3,307,990	2,174,344	2,899,125	3,499,555	191,565	5.79%
Attorney	328,573	388,981	598,000	430,870	598,000	648,000	50,000	8.36%
Planning & Zoning	579,546	513,819	615,806	395,350	527,133	638,941	23,135	3.76%
Police	6,762,180	8,584,324	9,802,655	7,220,697	9,627,596	10,551,163	748,508	7.64%
Fire Rescue	6,859,985	8,849,154	10,388,349	7,415,609	9,887,479	10,038,908	(349,441)	-3.36%
Public Works	2,890,252	4,449,556	5,381,887	4,022,862	5,363,816	6,145,581	763,694	14.19%
Parks & Recreation	1,505,717	1,955,377	2,126,824	1,648,963	2,126,824	2,272,505	145,681	6.85%
Community Center	2,360,525	2,744,424	3,152,112	2,557,442	3,130,846	3,660,304	508,193	16.12%
Athletics	479,384	799,620	1,176,174	899,322	1,199,096	1,177,377	1,203	0.10%
Total Operating Expenses	**24,350,925**	**31,429,472**	**37,075,876**	**27,196,247**	**35,864,915**	**39,278,272**	**2,202,396**	**5.9%**
Debt Service	1,799,411	2,129,899	1,311,302	1,265,651	1,311,302	1,071,642	(239,660)	-18.3%
Transfers Out	10,479,839	501,639	2,796,190	6,141,429	6,141,429	3,050,161	253,971	9.1%
Emergencies	5,717	-	-	-	-	-	-	
Total Non Operating Expense	**12,284,967**	**2,631,538**	**4,107,492**	**7,407,080**	**7,452,731**	**4,121,803**	**14,311**	**0.3%**
					-			
Grand Total	**36,635,892**	**34,061,010**	**41,183,368**	**34,603,327**	**43,317,646**	**43,400,075**	**2,216,707**	**5.4%**

FY25 Budget Estimate



- Police Services ($10.55M)
- Fire Rescue Services ($10.04M)
- Parks & Recreations, Community Center, & Athletics ($7.11M)
- Public Works Services ($6.14M)
- Finance, Admin & Comms Support ($3.50M)
- Transfers ($3.05M)
- Council, Clerk & Attorney ($1.30M)
- Debt Services ($1.07M)
- Planning & Zoning Services ($.64M)

Includes:

- Personnel
- Operations, programs, events and services
- Routine maintenance and repair
- Transfer to PROS Land Trust Fund
- New initiatives and capital projects

Total Budget: $43.40M

Proposed Millage: 2.9794

FY25 Proposed Capital Improvement Program

PRI	Project	General Fund	General Obligation Bond (Resilience)	Grants	Special Revenue / Enterprise	CWSRF Design	Rollforward (FY24)	Miami-Dade Water & Sewer	Grand Total
1	Program Management for RI&AP			$ 100,000	$ 1,115,000				$ 1,215,000
1	Design Zone 1			$ 1,785,626	$ 475,000	$ 3,552,663	$ 42,134	$ 100,000	$ 5,955,423
1	Underground Utilities		$ 14,700,000				$ 300,000		$ 15,000,000
1	Construct Zone 1		$ 2,500,000	$ 11,000,000					$ 13,500,000
1	Replace Fire Rescue Truck	$ 388,000							$ 388,000
2	Improve Streetlight Coverage	$ 250,000							$ 250,000
2	Install Splashpad Surfacing						$ 50,000		$ 50,000
2	Conduct USACE Back Bay and Beach Feasibility Study				$ 237,500		$ 750,000		$ 987,500
2	Replace Key Biscayne Fire Rescue Vehicle #1						$ 600,000		$ 600,000
2	Replace Key Biscayne Fire Rescue Vehicle #2						$ 600,000		$ 600,000
3	Install Turf at St. Agnes Field						$ 1,700,000		$ 1,700,000
3	Replace Police Vehicles	$ 335,000					$ 25,390		$ 360,390
3	Improve Garden District Drainage			$ 5,356,712			$ 595,190		$ 5,951,902
3	Repave Harbor Drive			$ 1,900,000			$ 250,000		$ 2,150,000
3	Design Offshore Hybrid Reef			$ 750,000	$ 250,000				$ 1,000,000
3	Replace Fire Cardiac Monitors	$ 210,000							$ 210,000
3	Install Pump Station Back-Up Generators			$ 381,734			$ 37,376		$ 419,110
4	Rehab Public Art						$ 143,141		$ 143,141
4	Repave Roadways Village-Wide	$ 300,000			$ 250,000				$ 550,000
4	Renovate Building Department Customer Service Areas				$ 125,000		$ 340,506		$ 465,506
4	Renovate Fire Station Women's Locker Room						$ 118,000		$ 118,000
5	Replace HVACs	$ 250,000							$ 250,000
5	Renovate Dog Park			$ 75,000					$ 75,000
5	Improve Key Biscayne K-8 Center School Athletic Facilities						$ 105,000		$ 105,000
5	Improve Beach Park						$ 1,080,000		$ 1,080,000
5	Replace Under 5 Playground			$ 112,500			$ 87,500		$ 200,000
6	Renovate Council Chambers as Community Theater						$ 236,400		$ 236,400
6	Rehab Monaco Fountain Plaza			$ 275,000					$ 275,000
6	Improve Commodore Club South Public Beach Access Path	$ 120,000							$ 120,000
7	Install Electrical Outlets Along Crandon Blvd South	$ 200,000							$ 200,000
7	Paint Community Center Garage and Exterior	$ 175,000							$ 175,000
	Grand Total	**$ 2,228,000**	**$ 17,200,000**	**$ 21,736,571**	**$ 2,452,500**	**$ 3,552,663**	**$ 7,060,637**	**$ 100,000**	**$ 54,330,372**

FY25 Proposed New Initiatives

Pri	FY25 Proposed New Initiatives	Focus Area	Est. Cost	Millage Impact	Cumulative	Current Rate	Diff
				Baseline Millage	2.7170	3.1245	-13.0%
1	Replace Fire Rescue Truck	Community Safety	$388,000	0.0372	2.7542	3.1245	-11.9%
2	Improve Streetlight Coverage	Safe Streets	$250,000	0.0239	2.7781	3.1245	-11.1%
3	Replace Police Vehicles	Community Safety	$335,000	0.0321	2.8102	3.1245	-10.1%
3	Add Two Police Officers	Safe Streets	$243,100	0.0233	2.8335	3.1245	-9.3%
3	Replace Fire Cardiac Monitors	Community Safety	$210,000	0.0201	2.8536	3.1245	-8.7%
4	Repave Roadways Village-Wide	Traffic	$300,000	0.0287	2.8823	3.1245	-7.8%
5	Replace HVAC Units	Maint & Repair	$250,000	0.0239	2.9063	3.1245	-7.0%
5	Add Fire Captain | Emergency Management Coordinator	Community Safety	$268,000	0.0257	2.9319	3.1245	-6.2%
5	Renovate Dog Park	Fields, Parks & Beach	$0	-	2.9319	3.1245	-6.2%
6	Improve Commodore Club South Public Beach Access	Fields, Parks & Beach	$120,000	0.0115	2.9434	3.1245	-5.8%
6	Rehabilitate Monaco Fountain Plaza	Maint & Repair	$0	-	2.9434	3.1245	-5.8%
7	Install Electrical Outlets along Crandon Blvd South	Fields, Parks & Beach	$200,000	0.0192	2.9626	3.1245	-5.2%
7	Paint Community Center Garage and Exterior	Maint & Repair	$175,000	0.0168	2.9794	3.1245	-4.6%
8	Inventory & Assess Existing Stormwater System	Flooding	$575,000	0.0551	3.0344	3.1245	-2.9%
			$3,314,100	0.2803	3.0344		

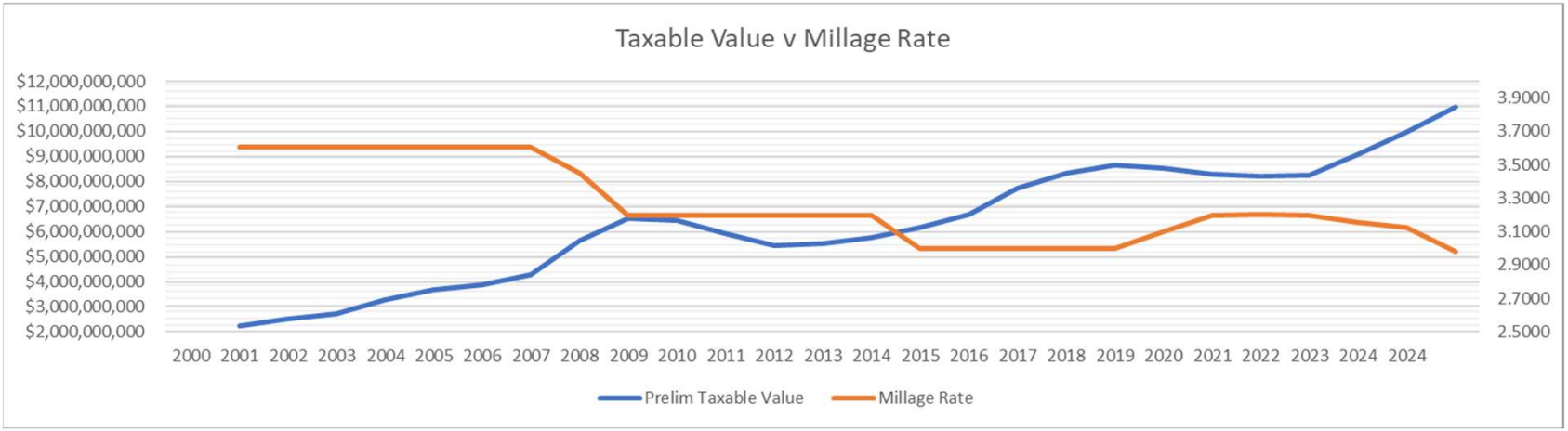
Note: Yellow indicates operational budget (non-CIP)

Note: Green indicates development related contribution

FY25 Proposed Millage

FY25 Proposed Millage	
FY24 Actual	3.1245
FY25 Millage Max Cap	3.2438
FY25 Proposed Millage	2.9794
Difference (FY24-FY25)	-0.1451
% Difference	-4.6%

Our Millage in Perspective



FY24 Proposed Millage Rate 2.9794

Per Capita	$2,130
Per Household	$4,411
Per $100K Property Value	$298

Taxing Authority	Millage	Assessed	Exemption	Taxable	Tax	%
Miami-Dade School Board						
School Board Operating	6.4680	785,706	(25,000)	760,706	4,920.25	43%
School Board Debt Service	0.1340	785,706	(25,000)	760,706	101.93	
State and Other						
Florida Inland Navigation Dist	0.0288	785,706	(50,000)	735,706	21.19	
South Florida Water Mgmt Dist	0.0948	785,706	(50,000)	735,706	69.74	5%
Okeechobee Basin	0.1026	785,706	(50,000)	735,706	75.48	
Everglades Construction Proj	0.0327	785,706	(50,000)	735,706	24.06	
Childrens Trust Authority	0.5000	785,706	(50,000)	735,706	367.85	
Miami-Dade County						
County Wide Operating	4.5740	785,706	(50,000)	735,706	3,365.12	33%
County Wide Debt Service	0.4271	785,706	(50,000)	735,706	314.22	
Library District	0.2812	785,706	(50,000)	735,706	206.88	
Municipal Governing Board						19%
Key Biscayne Operating	2.9794	785,706	(50,000)	735,706	2,191.96	
GRAND TOTAL	**15.6226**				**$ 11,658.69**	

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 2024 Median Homestead Taxable Value of $785,706

Municipality	Mill Rate	Municipality	Mill Rate	Municipality	Mill Rate	Municipality	Mill Rate
Key Biscayne	15.6226	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

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Revenue Source						
Taxes						
Ad Valorem Taxes						
AD VALOREM TAX	$27,732,421	$29,618,983	$29,808,799	$31,106,095	$1,487,112	5.02%
Total Ad Valorem Taxes:	**$27,732,421**	**$29,618,983**	**$29,808,799**	**$31,106,095**	**$1,487,112**	**5.02%**
Local Options, Use and Fuel Taxes						
CHAPTER 175 - FIRE FIGHTER RETIREMENT TRUST FUND	$550,203	$436,756	$0	$486,768	$50,012	11.45%
CHAPTER 185 - POLICE RETIREMENT TRUST FUND	$208,425	$208,425	$0	$247,641	$39,216	18.82%
Total Local Options, Use and Fuel Taxes:	**$758,628**	**$645,181**	**$0**	**$734,409**	**$89,228**	**13.83%**
Utility Services Tax						
UTILITY TAXES - ELECTRIC	$2,008,216	$1,900,000	$1,486,638	$1,933,840	$33,840	1.78%
UTILITY TAXES - WATER	$616,351	$615,000	$401,648	$585,000	-$30,000	-4.88%
UTILITY TAXES - GAS	$100,501	$95,000	$73,888	$90,844	-$4,156	-4.37%
Total Utility Services Tax:	**$2,725,067**	**$2,610,000**	**$1,962,174**	**$2,609,684**	**-$316**	**-0.01%**
Other General Taxes						
COMMUNICATION SERVICE TAX	$717,314	$680,000	$495,372	$740,000	$60,000	8.82%
LOCAL BUSINESS TAX RECEIPTS	$107,125	$115,000	$162,933	$113,000	-$2,000	-1.74%
Total Other General Taxes:	**$824,439**	**$795,000**	**$658,305**	**$853,000**	**$58,000**	**7.30%**
Total Taxes:	**$32,040,555**	**$33,669,164**	**$32,429,278**	**$35,303,188**	**$1,634,024**	**4.85%**
Permits, Fees, and Special Assessments						
Permits						
FIRE INSPECTION FEES	$151,429	$140,542	$132,026	$156,000	$15,458	11.00%
PUBLIC WORKS PERMITS	$3,233	$1,840	$9,964	$7,000	$5,160	280.43%
Total Permits:	**$154,661**	**$142,382**	**$141,991**	**$163,000**	**$20,618**	**14.48%**
Franchise Fees						
FRANCHISE FEES - ELECTRIC	$1,558,676	$1,550,000	$930,553	$1,525,000	-$25,000	-1.61%
Total Franchise Fees:	**$1,558,676**	**$1,550,000**	**$930,553**	**$1,525,000**	**-$25,000**	**-1.61%**
Other Permits and Special Assessments						
PUBLIC RECORDS REQUEST	$314	$366	$2,864	$2,000	$1,634	446.45%
OTHER FEES - ZONING/SITE PLAN REVIEW	$33,539	$35,102	$20,725	$32,000	-$3,102	-8.84%
Total Other Permits and Special Assessments:	**$33,853**	**$35,468**	**$23,590**	**$34,000**	**-$1,468**	**-4.14%**
Fines						
FINES - FORFEITURES	$9,528	$10,230	$850	$1,700	-$8,530	-83.38%
FINES - PROPERTY MAINTENANCE VIOLATIONS	$2,750	$0	$7,150	$0	$0	n/a
PARKING FINES/ MIAMI DADE CLERK	$10,510	$11,739	$5,373	$6,000	-$5,739	-48.89%
TRAFFIC FINES /MIAMI DADE CLERK	$12,268	$12,682	$6,394	$7,800	-$4,882	-38.50%
Total Fines:	**$35,056**	**$34,651**	**$19,767**	**$15,500**	**-$19,151**	**-55.27%**
Total Permits, Fees, and Special Assessments:	**$1,782,246**	**$1,762,501**	**$1,115,901**	**$1,737,500**	**-$25,001**	**-1.42%**
Intergovernmental Revenue						
Federal Grants						
HURRICANE IRMA	$176,866	$0	$40,836	$0	$0	n/a
HURRICANE IAN 9.23.2022	$54,562	$0	$8,871	$0	$0	n/a
Total Federal Grants:	**$231,428**	**$0**	**$49,708**	**$0**	**$0**	**n/a**
State Grants						
STATE SARGASSUM GRANT	$0	$0	$219,300	$0	$0	n/a
STATE GRANT JAGC	$1,875	$0	$2,282	$0	$0	n/a
STATE GRANT- UASI FIRE	$0	$0	$51,062	$0	$0	n/a
FDEP- FRDAP- HAMPTON PARK STATE GRANT	$0	$0	$50,000	$0	$0	n/a
STATE GRANT PERSONS WITH DISABILITIES ACZ32	$0	$0	$46,213	$0	$0	n/a
Total State Grants:	**$1,875**	**$0**	**$368,857**	**$0**	**$0**	**n/a**
State Revenue Sharing						
STATE REVENUE SHARING - MUNICIPAL	$560,151	$452,896	$397,041	$550,000	$97,104	21.44%
STATE REVENUE SHARING - HALF CENT SALES TAX	$1,580,882	$1,630,172	$1,055,759	$1,515,000	-$115,172	-7.07%
STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE	$12,503	$11,367	$12,524	$14,000	$2,633	23.16%
STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENT	$19,350	$14,073	$12,210	$24,000	$9,927	70.54%
STATE REVENUE SHARING - BILL BAGGS STATE PARK POLICE REIMBURSEMENT	$0	$0	$0	$45,000	$45,000	n/a
Total State Revenue Sharing:	**$2,172,887**	**$2,108,508**	**$1,477,535**	**$2,148,000**	**$39,492**	**1.87%**
Grants from Other Local Units						
GRANTS	$84,813	$0	$0	$0	$0	n/a
CITY OF MIAMI HURRICANE DELTA 10.07.2020	$0	$0	$46,182	$0	$0	n/a
CITY OF MIAMI HURRICANE IDALIA 8.28.2023	$0	$0	$28,010	$0	$0	n/a
GRANT COVID-19	$9,546	$0	$0	$0	$0	n/a
Total Grants from Other Local Units:	**$94,360**	**$0**	**$74,191**	**$0**	**$0**	**n/a**
Shared Revenue from Other Local Units						
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARDS	$82,109	$60,753	$54,050	$74,300	$13,547	22.30%
LOCAL REVENUE SHARING- LETTF	$1,764	$1,803	$1,274	$1,700	-$103	-5.71%
Total Shared Revenue from Other Local Units:	**$83,873**	**$62,556**	**$55,324**	**$76,000**	**$13,444**	**21.49%**
Total Intergovernmental Revenue:	**$2,584,423**	**$2,171,064**	**$2,025,616**	**$2,224,000**	**$52,936**	**2.44%**
Charges for Services						
General Government						
LOBBYST REGISTRATION	$1,700	$2,000	$3,700	$2,000	$0	0.00%
QUALIFYING ELECTION FEES	$0	$0	$200	$0	$0	n/a
Total General Government:	**$1,700**	**$2,000**	**$3,900**	**$2,000**	**$0**	**0.00%**
Public Safety						
RESCUE TRANSPORT FEES	$91,193	$161,146	$67,214	$75,000	-$86,146	-53.46%
Total Public Safety:	**$91,193**	**$161,146**	**$67,214**	**$75,000**	**-$86,146**	**-53.46%**
Culture and Recreation						
COMM CTR SERV CHRG - POINT OF SALE	$134,712	$131,300	$102,030	$126,000	-$5,300	-4.04%
COMM CTR SERV CHRG - COURSE REVENUE	$1,240,368	$1,250,000	$1,137,473	$1,420,000	$170,000	13.60%
COMM CTR SERV CHRG - FACILITY RENTALS	$18,150	$8,160	$19,256	$21,000	$12,840	157.35%

COMM CTR SERV CHRG - MEMBERSHIPS	$653,324	$650,000	$888,369	$785,000	$135,000	20.77%
COMM CTR SERV CHRG - SPORTS PROGRAMS	$352,599	$159,251	$130,307	$365,000	$205,749	129.20%
Total Culture and Recreation:	**$2,399,153**	**$2,198,711**	**$2,277,434**	**$2,717,000**	**$518,289**	**23.57%**
Other Charges for Services						
GOLF CART REGISTRATION	$7,290	$5,850	$7,260	$8,000	$2,150	36.75%
FINGERPRINTS	$825	$840	$500	$500	-$340	-40.48%
Total Other Charges for Services:	**$8,115**	**$6,690**	**$7,760**	**$8,500**	**$1,810**	**27.06%**
Total Charges for Services:	**$2,500,161**	**$2,368,547**	**$2,356,308**	**$2,802,500**	**$433,953**	**18.32%**
Miscellaneous Revenue						
Miscellaneous Revenue						
MISCELLANEOUS REVENUE	$196,411	$212,092	-$11,880	$19,949	-$192,143	-90.59%
Total Miscellaneous Revenue:	**$196,411**	**$212,092**	**-$11,880**	**$19,949**	**-$192,143**	**-90.59%**
Interest and Other Earnings						
INTEREST INCOME	$2,026,255	$1,000,000	$2,636,803	$1,292,938	$292,938	29.29%
Total Interest and Other Earnings:	**$2,026,255**	**$1,000,000**	**$2,636,803**	**$1,292,938**	**$292,938**	**29.29%**
Contributions: Private Sources and Donations						
DONATIONS & CONTRIBUTIONS	$0	$0	$250	$0	$0	n/a
Total Contributions: Private Sources and Donations:	**$0**	**$0**	**$250**	**$0**	**$0**	**n/a**
Other Misc Revenues						
SALES/DISPOSITION OF FIXED ASSETS	$104,800	$0	$0	$0	$0	n/a
INSURANCE CLAIMS	$15,824	$0	$19,675	$20,000	$20,000	n/a
Total Other Misc Revenues:	**$120,624**	**$0**	**$19,675**	**$20,000**	**$20,000**	**n/a**
Total Miscellaneous Revenue:	**$2,343,290**	**$1,212,092**	**$2,644,848**	**$1,332,887**	**$120,795**	**9.97%**
Other Revenue Sources						
Proceeds						
Issuance of Debt- SBITA	$271,553	$0	$0	$0	$0	n/a
Issuance of Debt- SBITA	$103,279	$0	$0	$0	$0	n/a
Issuance of Debt- SBITA	$36,751	$0	$0	$0	$0	n/a
Total Proceeds:	**$411,583**	**$0**	**$0**	**$0**	**$0**	**n/a**
Total Other Revenue Sources:	**$411,583**	**$0**	**$0**	**$0**	**$0**	**n/a**
Total Revenue Source:	**$41,662,258**	**$41,183,368**	**$40,571,951**	**$43,400,075**	**$2,216,707**	**5.38%**

Changes from 1st reading highlighted

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Expenditures						
Council						
Village Council						
Operating Expenses						
TRAVEL & PER DIEM	$10,375	$15,000	$8,215	$15,000	$0	0.00%
PRINTING & BINDING	$431	$1,000	$796	$1,000	$0	0.00%
EDUCATION ADVISORY BOARD	$0	$36,500	$19,740	$36,500	$0	0.00%
OPERATING SUPPLIES	$23,712	$10,000	$10,267	$10,000	$0	0.00%
SUBSCRIPTIONS & MEMBERSHIP DUES	$4,066	$3,484	$5,880	$1,000	-$2,484	-71.30%
Total Operating Expenses:	**$38,584**	**$65,984**	**$44,898**	**$63,500**	**-$2,484**	**-3.76%**
Total Council:	**$38,584**	**$65,984**	**$44,898**	**$63,500**	**-$2,484**	**-3.76%**
Public Works						
Public Works						
Personnel Services						
SALARY ALLOCATION	-$289,662	-$383,000	-$220,881	-$411,000	-$28,000	7.31%
REGULAR SALARIES	$931,596	$1,105,515	$784,095	$1,195,000	$89,485	8.09%
OVERTIME	$3,603	$7,000	$723	$7,000	$0	0.00%
LONGEVITY BONUS	$0	$4,000	$3,060	$4,000	$0	0.00%
CELL PHONE/ CAR ALLOWANCE	$12,254	$12,000	$11,561	$14,000	$2,000	16.67%
VACATION EXCESS	$40,730	$12,000	$27,585	$12,000	$0	0.00%
OTHER PAY - ACTING PAY	$3,588	$0	$0	$0	$0	n/a
SICK PAID	$19,393	$0	$6,385	$0	$0	n/a
COMPENSATED ABSENCES	$4,704	$0	$0	$0	$0	n/a
PAYROLL TAXES	$73,454	$82,000	$61,358	$90,000	$8,000	9.76%
RETIREMENT CONTRIBUTIONS	$91,166	$130,000	$75,802	$144,000	$14,000	10.77%
LIFE, HEALTH, DISABILITY INSURANCE	$103,100	$142,000	$111,462	$157,976	$15,976	11.25%
WORKERS COMPENSATION	$11,854	$16,000	$12,765	$19,000	$3,000	18.75%
Total Personnel Services:	**$1,005,779**	**$1,127,515**	**$873,914**	**$1,231,976**	**$104,461**	**9.26%**
Operating Expenses						
PROFESSIONAL SERVICES	$128,732	$295,000	$79,426	$482,500	$187,500	63.56%
SEAWALL DESIGN & WATER QUALITY	$42,977	$0	$0	$0	$0	n/a
CONTRACT SERVICES - CUSTODIAL SERVICES	$26,144	$32,383	$26,690	$32,345	-$38	-0.12%
CONTRACT SERVICES - TREE TRIMMING	$351,260	$327,672	$90,385	$407,290	$79,618	24.30%
CONTRACT SERVICES - BEACH MAINTENANCE	$791,345	$780,000	$650,000	$805,000	$25,000	3.21%
CONTRACT SERVICES - VILLAGE WIDE	$16,314	$0	$0	$0	$0	n/a
CONTRACT SERVICES - LANDSCAPING SERVICE	$572,074	$787,408	$565,719	$852,408	$65,000	8.25%
CONTRACT SERVICES - RIGHT OF WAY	$224,053	$205,000	$143,883	$310,671	$105,671	51.55%
TRAVEL & PER DIEM	$5,645	$8,200	$354	$8,400	$200	2.44%
SUNPASS	$0	$600	$0	$600	$0	0.00%
COMMUNICATIONS	$8,561	$11,081	$5,560	$14,730	$3,649	32.93%
POSTAGE & FREIGHT	$737	$800	$1,147	$1,600	$800	100.00%
UTILITIES	$329,963	$342,563	$231,778	$415,643	$73,080	21.33%
RENTALS & LEASES	$1,123	$22,106	$2,242	$5,166	-$16,940	-76.63%
PROPERTY & LIABILITY INSURANCE	$6,864	$9,184	$9,642	$9,637	$453	4.93%
REPAIRS & MAINTENANCE – VEHICLES	$5,367	$9,000	$15,723	$15,000	$6,000	66.67%
REPAIRS & MAINTENANCE - GENERAL	$103,020	$105,600	$55,817	$53,600	-$52,000	-49.24%
REPAIRS & MAINTENANCE - VILLAGE HALL	$195,147	$300,000	$267,067	$283,254	-$16,746	-5.58%
REPAIRS FACILITY - FIRE STATION	$151,071	$435,941	$249,324	$304,731	-$131,210	-30.10%
REPAIRS FACILITY - COMMUNITY CENTER	$169,876	$198,000	$359,048	$394,831	$196,831	99.41%
REPAIRS & MAINTENANCE – ELECTRICIAN SERVICES	$116,502	$105,000	$107,374	$105,000	$0	0.00%
PLUMBING & BACKFLOW RECERT	$30,339	$25,000	$22,413	$29,000	$4,000	16.00%
LANDSCAPING PROJECTS - SMALL/MID-SIZE	$5,562	$0	$0	$0	$0	n/a
REPAIRS FACILITY- PARKS	$0	$66,500	$105,045	$110,000	$43,500	65.41%
COMPOSTING PROGRAM	$9,000	$15,000	$12,209	$0	-$15,000	-100.00%
TNR PROGRAM	$17,974	$18,000	$5,188	$0	-$18,000	-100.00%
COMMUNITY RECYCLING PROGRAMS	$0	$0	$0	$65,500	$65,500	n/a
OFFICE SUPPLIES	$7,647	$4,500	$3,481	$4,500	$0	0.00%
OPERATING SUPPLIES	$55,536	$86,200	$80,509	$131,700	$45,500	52.78%
IT EQUIPMENT <5000 AND SOFTWARE	$49,055	$53,134	$44,310	$59,499	$6,365	11.98%
OPERATING SUPPLIES - UNIFORMS	$821	$0	$0	$0	$0	n/a
OPERATING SUPPLIES - VEHICLE FUEL	$11,004	$0	$0	$0	$0	n/a
MEALS & EVENTS	$1,003	$1,000	$468	$1,000	$0	0.00%
SUBSCRIPTIONS & MEMBERSHIP DUES	$3,346	$2,500	$120	$2,500	$0	0.00%
TRAINING	$5,714	$7,000	$1,064	$7,500	$500	7.14%
Total Operating Expenses:	**$3,443,774**	**$4,254,372**	**$3,135,987**	**$4,913,605**	**$659,233**	**15.50%**
Capital Outlay						
CAPITAL OUTLET- EQUIPMENT	$0	$0	$12,960	$0	$0	n/a
Intangibles - SBITA CIVIC PLUS	$36,751	$0	$0	$0	$0	n/a
Total Capital Outlay:	**$36,751**	**$0**	**$12,960**	**$0**	**$0**	**n/a**
Total Public Works:	**$4,486,304**	**$5,381,887**	**$4,022,862**	**$6,145,581**	**$763,694**	**14.19%**
Total Public Works:	**$4,486,304**	**$5,381,887**	**$4,022,862**	**$6,145,581**	**$763,694**	**14.190%**
Clerk						
Personnel Services						
REGULAR SALARIES	$160,180	$181,208	$135,546	$219,000	$37,792	20.86%
SALARIES-OVERTIME	$146	$1,000	$0	$1,000	$0	0.00%
OTHER PAY- LONGEVITY BONUSES	$0	$0	$966	$4,000	$4,000	n/a
CELL PHONE/ CAR ALLOWANCE	$6,000	$6,000	$4,731	$7,200	$1,200	20.00%
VACATION EXCESS	$3,030	$7,000	$9,427	$0	-$7,000	-100.00%
SICK PAID	$0	$0	$5,731	$0	$0	n/a
PAYROLL TAXES	$12,763	$15,000	$11,525	$18,000	$3,000	20.00%
RETIREMENT CONTRIBUTIONS	$18,161	$21,000	$15,420	$27,000	$6,000	28.57%
LIFE, HEALTH, DISABILITY INSURANCE	$21,194	$23,000	$31,975	$21,683	-$1,317	-5.73%
WORKERS COMPENSATION	$199	$200	$163	$300	$100	50.00%
Total Personnel Services:	**$221,673**	**$254,408**	**$215,484**	**$298,183**	**$43,775**	**17.21%**
Operating Expenses						
Meals & Events	$0	$0	$0	$26,000	$26,000	n/a
CONTRACT SERVICES - CUSTODIAL SERVICES	$4,569	$5,639	$4,411	$5,550	-$89	-1.58%

Changes from 1st reading highlighted

TRAVEL & PER DIEM	$3,339	$8,000	$6,245	$8,500	$500	6.25%
SUNPASS	$0	$120	$0	$120	$0	0.00%
COMMUNICATIONS	$7,478	$10,320	$5,149	$14,196	$3,876	37.56%
SOCIAL MEDIA	$9,500	$0	$0	$0	$0	n/a
POSTAGE & FREIGHT	$744	$500	$4,581	$500	$0	0.00%
UTILITIES	$5,852	$8,073	$7,391	$9,324	$1,251	15.50%
RENTALS & LEASES	$5,972	$4,862	$3,857	$2,327	-$2,535	-52.14%
PROPERTY & LIABILITY INSURANCE	$8,403	$14,037	$12,686	$15,105	$1,068	7.61%
REPAIRS & MAINTENANCE - VILLAGE HALL	$2,300	$4,710	$2,684	$0	-$4,710	-100.00%
PRINTING & BINDING	$195	$2,500	$3,121	$2,500	$0	0.00%
OTHER CURRENT CHARGES	$28,108	$0	$11,081	$0	$0	n/a
CURRENT CHARGES - ORDINANCE CODIFICATION	$0	$10,000	$567	$11,000	$1,000	10.00%
ELECTION EXPENSE	$24,102	$9,750	$0	$9,750	$0	0.00%
CURRENT CHARGES - LEGAL ADVERTISING	$35,918	$21,000	$56,038	$75,000	$54,000	257.14%
OFFICE SUPPLIES	$8,965	$6,000	$3,718	$6,000	$0	0.00%
IT EQUIPMENT <5000 AND SOFTWARE	$50,557	$62,432	$32,758	$61,263	-$1,169	-1.87%
IT EQUIPM <5000 - VIDEO STREAMING	$28,714	$28,050	$13,110	$11,050	-$17,000	-60.61%
SUBSCRIPTIONS & MEMBERSHIP DUES	$1,408	$4,695	$1,398	$4,570	-$125	-2.66%
TRAINING	$75	$5,000	$1,611	$5,000	$0	0.00%
PROFESSIONAL SERVICES	$0	$0	$0	$16,500	$16,500	n/a
Total Operating Expenses:	**$226,198**	**$205,688**	**$170,406**	**$284,255**	**$78,567**	**38.20%**
Total Clerk:	**$447,870**	**$460,096**	**$385,890**	**$582,438**	**$122,342**	**26.59%**
Administration						
Personnel Services						
SALARY ALLOCATION	$0	-$105,000	-$80,540	-$118,000	-$13,000	12.38%
5% TRANSPORTATION ALLOCATION	-$36,322	-$38,000	-$31,003	-$38,000	$0	0.00%
5% TRANSIT ALLOCATION	-$9,081	-$9,500	-$7,751	-$9,500	$0	0.00%
REGULAR SALARIES	$1,416,979	$1,647,956	$1,201,429	$1,765,000	$117,044	7.10%
OVERTIME	$856	$20,000	$0	$20,000	$0	0.00%
OTHER PAY- LONGEVITY BONUSES	$0	$0	$704	$5,175	$5,175	n/a
CELL PHONE/ CAR ALLOWANCE	$26,492	$27,000	$21,969	$33,000	$6,000	22.22%
VACATION EXCESS	$19,668	$25,000	$53,582	$42,000	$17,000	68.00%
SICK PAID	$0	$0	$3,222	$0	$0	n/a
PAYROLL TAXES	$104,607	$119,000	$90,618	$131,000	$12,000	10.08%
RETIREMENT CONTRIBUTIONS	$145,018	$191,000	$122,814	$211,000	$20,000	10.47%
LIFE, HEALTH, DISABILITY INSURANCE	$115,803	$127,000	$120,722	$145,585	$18,585	14.63%
WORKERS COMPENSATION	$1,977	$2,000	$1,624	$2,000	$0	0.00%
UNEMPLOYMENT COMPENSATION	$568	$0	$0	$0	$0	n/a
Total Personnel Services:	**$1,786,565**	**$2,006,456**	**$1,497,391**	**$2,189,260**	**$182,804**	**9.11%**
Operating Expenses						
PROFESSIONAL SERVICES - HR	$29,419	$8,000	$8,548	$40,000	$32,000	400.00%
PROFESSIONAL SERVICES - BEACH FUNDING CONSULTANTS	$80,906	$0	$0	$0	$0	n/a
STRATEGIC PLANNING WORKSHOP	$1,256	$8,000	$0	$10,000	$2,000	25.00%
GRANT CONSULTANT	$18,740	$40,000	$0	$50,000	$10,000	25.00%
PROFESSIONAL SERVICES- STRATEGIC COMMUNICATIONS	$15,000	$188,000	$13,485	$200,000	$12,000	6.38%
PROFESSIONAL SERVICES - CITIZENS SATISFACTION SURVEY	$0	$30,000	$21,371	$0	-$30,000	-100.00%
BEST PRACTICE- WORKFLOW ANALYSIS	$47,425	$25,000	$0	$25,000	$0	0.00%
STRATEGIC GOVERNMENT POLICY SUPPORT	$30,425	$0	$0	$0	$0	n/a
REGIONAL LOBBYING SUPPORT	$0	$18,000	$15,000	$24,000	$6,000	33.33%
STATE LOBBYING SUPPORT	$0	$48,000	$40,045	$60,000	$12,000	25.00%
GOVERNMENT AFFAIRS PRIORITIES	$45,103	$45,000	$18,040	$35,000	-$10,000	-22.22%
FEDERAL LOBBYING SUPPORT	$72,000	$72,000	$60,000	$72,000	$0	0.00%
ACC & AUDITING - AUDITORS & FINANCIAL ADVISORS	$70,900	$71,000	$65,500	$74,000	$3,000	4.23%
ADP FEES	$29,183	$38,000	$29,986	$40,000	$2,000	5.26%
ACTUARIAL	$3,235	$7,500	$0	$7,500	$0	0.00%
FINANCIAL ADVISOR	$6,000	$9,000	$4,500	$9,000	$0	0.00%
CONTRACT SERVICES - CUSTODIAL SERVICES	$12,564	$15,489	$12,115	$15,245	-$244	-1.58%
RESIDENT EXPERIENCE AND TRAINING	$11,284	$25,000	$4,591	$0	-$25,000	-100.00%
TRAVEL & PER DIEM	$10,305	$20,000	$9,753	$15,000	-$5,000	-25.00%
SUNPASS	$0	$720	$0	$720	$0	0.00%
COMMUNICATIONS	$21,346	$29,390	$14,760	$33,374	$3,984	13.56%
POSTAGE & FREIGHT	$2,681	$4,000	$259	$2,500	-$1,500	-37.50%
UTILITIES	$16,515	$23,106	$20,339	$25,578	$2,472	10.70%
RENTALS & LEASES	$10,936	$10,405	$9,314	$13,306	$2,901	27.88%
PROPERTY & LIABILITY INSURANCE	$25,436	$41,346	$38,172	$44,305	$2,959	7.16%
REPAIRS & MAINTENANCE - VILLAGE HALL	$0	$2,000	$0	$0	-$2,000	-100.00%
PRINTING & BINDING	$3,382	$2,000	$6,595	$3,000	$1,000	50.00%
COMMUNITY SPONSORSHIP	$1,500	$10,000	$0	$0	-$10,000	-100.00%
HISTORICAL SOCIETY	$15,902	$16,500	$0	$16,500	$0	0.00%
EMPLOYEE ENGAGEMENT AND WELLNESS	$37,628	$39,100	$31,115	$39,100	$0	0.00%
PROFESSIONAL SERVICES - CHAMBER OF COMMERCE	$89,235	$92,805	$66,926	$96,517	$3,712	4.00%
BANK CHARGES	$17,007	$18,000	$2,218	$16,000	-$2,000	-11.11%
OFFICE SUPPLIES	$44,684	$29,373	$9,097	$20,049	-$9,324	-31.74%
IT EQUIPMENT <5000 AND SOFTWARE	$64,271	$190,208	$149,480	$190,770	$562	0.30%
MEALS & EVENTS	$6,953	$8,000	$6,896	$10,000	$2,000	25.00%
SUBSCRIPTIONS & MEMBERSHIP DUES	$7,461	$8,070	$8,031	$13,430	$5,360	66.42%
TRAINING	$5,363	$23,522	$4,655	$11,401	-$12,121	-51.53%
TUITION REIMBURSEMENT	$0	$0	$6,160	$12,000	$12,000	n/a
Total Operating Expenses:	**$854,046**	**$1,216,534**	**$676,953**	**$1,225,295**	**$8,761**	**0.72%**
Capital Outlay						
Intangibles - SBITA TYLER	$142,203	$0	$0	$0	$0	n/a
Intangibles - SBITA ACHIEVE IT	$59,856	$0	$0	$0	$0	n/a
Intangibles - SBITA CLEAR GOV	$74,633	$0	$0	$0	$0	n/a
Total Capital Outlay:	**$276,692**	**$0**	**$0**	**$0**	**$0**	**n/a**
Grants and Aids						
GRANTS-EDUCATIONAL INITIATIVES	$2,577	$35,000	$0	$35,000	$0	0.00%
Total Grants and Aids:	**$2,577**	**$35,000**	**$0**	**$35,000**	**$0**	**0.00%**
Other Uses						

CONTINGENCY	$14,575	$50,000	$0	$50,000	$0	0.00%
Total Other Uses:	**$14,575**	**$50,000**	**$0**	**$50,000**	**$0**	**0.00%**
Total Administration:	**$2,934,456**	**$3,307,990**	**$2,174,344**	**$3,499,555**	**$191,565**	**5.79%**
Attorney						
Operating Expenses						
PROFESSIONAL SERVICES	$287,391	$308,000	$299,853	$308,000	$0	0.00%
LEGAL COUNSEL - LAWSUITS	$27,855	$100,000	$53,240	$100,000	$0	0.00%
LEGAL COUNSEL - LABOR RELATIONS	$58,354	$60,000	$62,199	$60,000	$0	0.00%
LEGAL COUNSEL-UNDERGROUND UTILITIES	$0	$50,000	$0	$50,000	$0	0.00%
LEGAL COUNSEL - BOND COUNSEL	$0	$15,000	$900	$15,000	$0	0.00%
SPECIAL PROJECTS	$8,562	$40,000	$14,679	$90,000	$50,000	125.00%
LEGAL COUNSEL - LITIGATION	$6,819	$25,000	$0	$25,000	$0	0.00%
Total Operating Expenses:	**$388,980**	**$598,000**	**$430,870**	**$648,000**	**$50,000**	**8.36%**
Total Attorney:	**$388,980**	**$598,000**	**$430,870**	**$648,000**	**$50,000**	**8.36%**
Planning and Zoning						
Personnel Services						
SALARY ALLOCATION	$42,688	$44,000	-$14,701	$62,000	$18,000	40.91%
REGULAR SALARIES	$309,854	$312,506	$249,304	$323,000	$10,494	3.36%
OVERTIME	$2,469	$3,000	$795	$3,000	$0	0.00%
CELL PHONE/ CAR ALLOWANCE	$7,725	$6,000	$4,731	$6,000	$0	0.00%
VACATION EXCESS	$1,563	$0	$0	$0	$0	n/a
PAYROLL TAXES	$23,931	$24,000	$18,937	$26,000	$2,000	8.33%
RETIREMENT CONTRIBUTIONS	$33,004	$37,000	$27,314	$39,000	$2,000	5.41%
LIFE, HEALTH, DISABILITY INSURANCE	$34,385	$45,000	$41,992	$43,366	-$1,634	-3.63%
WORKERS COMPENSATION	$2,965	$3,000	$2,436	$3,000	$0	0.00%
Total Personnel Services:	**$458,583**	**$474,506**	**$330,807**	**$505,366**	**$30,860**	**6.50%**
Operating Expenses						
PROFESSIONAL SERVICES	$8,715	$87,500	$47,343	$70,000	-$17,500	-20.00%
COURT REPORTING - SPECIAL MAGISTRATES	$2,677	$4,000	$1,231	$4,000	$0	0.00%
CONTRACT SERVICES - CUSTODIAL SERVICES	$1,269	$1,584	$1,239	$1,560	-$24	-1.52%
TRAVEL & PER DIEM	$1,983	$4,600	$0	$7,600	$3,000	65.22%
SUNPASS	$0	$240	$0	$240	$0	0.00%
COMMUNICATIONS	$3,587	$6,368	$2,568	$8,224	$1,856	29.15%
POSTAGE & FREIGHT	$153	$1,100	$370	$1,100	$0	0.00%
UTILITIES	$1,775	$3,468	$2,098	$2,646	-$822	-23.70%
RENTALS & LEASES	$693	$870	$705	$870	$0	0.00%
PROPERTY & LIABILITY INSURANCE	$3,240	$5,418	$5,336	$5,731	$313	5.78%
REPAIRS & MAINTENANCE - VEHICLES	$419	$1,600	$234	$1,600	$0	0.00%
PRINTING & BINDING	$1,811	$3,000	$0	$3,000	$0	0.00%
OFFICE SUPPLIES	$2,114	$2,500	$77	$5,000	$2,500	100.00%
OPERATING SUPPLIES	$0	$4,200	$1,419	$3,000	-$1,200	-28.57%
IT EQUIPMENT <5000 AND SOFTWARE	$20,175	$8,757	$1,625	$12,259	$3,502	39.99%
OPERATING SUPPLIES - UNIFORMS	$834	$0	$0	$0	$0	n/a
OPERATING SUPPLIES- VEHICLE FUEL	$508	$0	$0	$0	$0	n/a
MEALS AND EVENTS	$900	$500	$225	$500	$0	0.00%
MEMBERSHIP & DUES	$1,833	$1,095	$75	$345	-$750	-68.49%
TRAINING	$2,556	$4,500	$0	$5,900	$1,400	31.11%
Total Operating Expenses:	**$55,243**	**$141,300**	**$64,544**	**$133,575**	**-$7,725**	**-5.47%**
Total Planning and Zoning:	**$513,826**	**$615,806**	**$395,350**	**$638,941**	**$23,135**	**3.76%**
Debt Service						
Debt Service						
PRINCIPAL - SEWER LOAN #1	$13,889	$0	$0	$0	$0	n/a
PRINCIPAL-KEY GOVERNMENT LTD GEN OBLIG	$1,819,000	$1,145,000	$1,145,000	$918,000	-$227,000	-19.83%
PRINCIPAL - KEY GOVERNMENT FIRE ENGINE 2021	$75,000	$75,000	$75,000	$75,000	$0	0.00%
PRINCIPAL TYLER	$30,833	$0	$0	$0	$0	n/a
PRINCIPAL ACHIEVE IT	$21,600	$0	$0	$0	$0	n/a
PRINCIPAL CLEAR GOV	$26,400	$0	$0	$0	$0	n/a
PRINCIPAL AXON	$23,233	$0	$0	$0	$0	n/a
PRINCIPAL CIVIC PLUS	$13,000	$0	$0	$0	$0	n/a
INTEREST - SEWER LOAN #1	$178	$0	$0	$0	$0	n/a
INTEREST-KEY GOVERNMENT FINANCE S2021	$96,182	$82,041	$41,021	$70,704	-$11,337	-13.82%
INTEREST - KEY GOVERNMENT FIRE ENGINE 2021	$10,584	$9,261	$4,631	$7,938	-$1,323	-14.29%
Total Debt Service:	**$2,129,899**	**$1,311,302**	**$1,265,651**	**$1,071,642**	**-$239,660**	**-18.28%**
Total Debt Service:	**$2,129,899**	**$1,311,302**	**$1,265,651**	**$1,071,642**	**-$239,660**	**-18.28%**
Police						
Personnel Services						
REGULAR SALARIES	$4,527,302	$5,185,971	$3,947,479	$5,469,000	$283,029	5.46%
OVERTIME	$344,529	$444,181	$235,607	$399,000	-$45,181	-10.17%
POLICE OT IN LIEU OF KELLY (ADP 16)	$45,260	$57,819	$38,096	$60,000	$2,181	3.77%
OTHER PAY- LONGEVITY BONUSES	$10,820	$12,000	$13,567	$10,000	-$2,000	-16.67%
UNIFORMS ALLOWANCE	$12,600	$27,000	$29,260	$30,000	$3,000	11.11%
OTHER PAY - VACATION EXCESS	$241,956	$209,000	$169,082	$250,000	$41,000	19.62%
OTHER PAY - HOLIDAY PAY	$86,149	$81,000	$111,140	$108,000	$27,000	33.33%
OTHER PAY - OFF DUTY	$16,576	$10,000	$31,854	$10,000	$0	0.00%
OTHER PAY - INCENTIVE PAY	$14,890	$24,000	$22,620	$29,000	$5,000	20.83%
OTHER PAY - ACTING PAY	$7,997	$12,000	$634	$12,000	$0	0.00%
SICK PAID	$10,833	$0	$0	$0	$0	n/a
OTHER PAY - CON'T EDU STIP	$0	$0	$3,600	$0	$0	n/a
VILLAGE EDUCATION INCENTIVE (ADP EDU)	$0	$0	$0	$10,000	$10,000	n/a
COMPENSATED ABSENCES	$15,832	$35,000	$0	$59,000	$24,000	68.57%
PAYROLL TAXES	$407,490	$418,000	$346,313	$454,000	$36,000	8.61%
RETIREMENT CONTRIBUTIONS	$556,880	$502,000	$81,777	$119,000	-$383,000	-76.29%
RETIREMENT CONTRIBUTION CHPT 175/185	$208,425	$208,425	$319,537	$247,641	$39,216	18.82%
LIFE, HEALTH, DISABILITY INSURANCE	$530,434	$602,000	$491,879	$568,919	-$33,081	-5.50%
WORKERS COMPENSATION	$82,004	$94,000	$75,701	$104,000	$10,000	10.64%
RETIREMENT CONTRIBUTION- PENSION	$0	$0	$0	$575,000	$575,000	n/a
Total Personnel Services:	**$7,119,978**	**$7,922,396**	**$5,918,146**	**$8,514,560**	**$592,164**	**7.47%**

Operating Expenses						
PROFESSIONAL SERVICES - RECRUITING & HIRING	$12,509	$27,150	$0	$27,150	$0	0.00%
TECHNICAL SERVICES	$0	$20,000	$0	$7,500	-$12,500	-62.50%
CONTRACT SERVICES - CUSTODIAL SERVICES	$30,924	$38,116	$29,813	$38,716	$600	1.57%
CROSSING GUARD PROGRAM	$249,861	$245,000	$239,495	$291,336	$46,336	18.91%
INVESTIGATION EXPENSE	$130	$2,000	$0	$2,000	$0	0.00%
TRAVEL & PER DIEM	$35,257	$99,830	$24,032	$79,950	-$19,880	-19.91%
SUNPASS	$0	$600	$0	$2,000	$1,400	233.33%
COMMUNICATIONS	$57,857	$114,170	$43,924	$114,484	$314	0.28%
POSTAGE & FREIGHT	$1,566	$1,804	$2,993	$2,850	$1,046	57.98%
UTILITIES	$39,844	$58,037	$49,942	$63,000	$4,963	8.55%
RENTALS & LEASES	$28,940	$29,204	$19,075	$27,904	-$1,300	-4.45%
PROPERTY & LIABILITY INSURANCE	$124,702	$181,747	$208,159	$182,969	$1,222	0.67%
REPAIRS & MAINTENANCE - VEHICLES	$94,603	$102,000	$119,325	$112,000	$10,000	9.80%
REPAIRS & MAINTENANCE - EQUIPMENT	$11,175	$17,620	$3,618	$16,150	-$1,470	-8.34%
REPAIRS & MAINTENANCE - BOAT	$16,936	$19,320	$14,671	$27,020	$7,700	39.86%
PAINTING OF POLICE DEPARTMENT	$24,000	$0	$0	$0	$0	n/a
PRINTING & BINDING	$10,568	$18,750	$3,932	$18,550	-$200	-1.07%
PROMO ACTIVITES - D.A.R.E. PROGRAM	$33,475	$34,455	$31,652	$47,205	$12,750	37.00%
QUARTERLY BOATING SAFETY LECTURES	$0	$0	$0	$4,000	$4,000	n/a
OFFICE SUPPLIES	$20,111	$23,300	$14,475	$26,500	$3,200	13.73%
OPERATING SUPPLIES	$33,838	$23,200	$10,358	$33,400	$10,200	43.97%
IT EQUIPMENT <5000 AND SOFTWARE	$404,575	$463,071	$253,587	$557,474	$94,403	20.39%
OPERATING SUPPLIES - UNIFORMS	$44,553	$62,800	$31,562	$63,300	$500	0.80%
OPERATING SUPPLIES - VEHICLE FUEL	$105,221	$132,260	$75,721	$124,330	-$7,930	-6.00%
OPERATING SUPPLIES - EQUIPMENT	$2,166	$5,050	$0	$5,050	$0	0.00%
OPERATING SUPPLIES - BOAT FUEL	$20,493	$23,000	$19,540	$23,000	$0	0.00%
OPERATING SUPPLIES - RANGE EXPENSES	$20,894	$27,300	$11,661	$29,600	$2,300	8.42%
MEALS AND EVENTS	$1,588	$2,000	$190	$2,000	$0	0.00%
SUBSCRIPTIONS & MEMBERSHIP DUES	$6,833	$13,170	$5,154	$13,270	$100	0.76%
TRAINING	$31,728	$53,305	$22,745	$51,895	-$1,410	-2.65%
TUITION REIMBURSEMENT	$0	$12,000	$0	$12,000	$0	0.00%
Total Operating Expenses:	**$1,464,347**	**$1,850,259**	**$1,235,623**	**$2,006,603**	**$156,344**	**8.45%**
Capital Outlay						
CAPITAL OUTLAY - POLICE EQUIPMENT	$36,349	$0	$0	$0	$0	n/a
FEDERAL EXPENDITURES	$0	$0	$66,928	$0	$0	n/a
POLICE-SERVER & FIREWALL	$15,363	$0	$0	$0	$0	n/a
IT EQUIPMENT >5000	$0	$30,000	$0	$30,000	$0	0.00%
BALLISTIC SHIELDS AND HELMETS	$33,205	$0	$0	$0	$0	n/a
Intangibles - SBITA AXON	$103,279	$0	$0	$0	$0	n/a
Total Capital Outlay:	**$188,195**	**$30,000**	**$66,928**	**$30,000**	**$0**	**0.00%**
Total Police:	**$8,772,519**	**$9,802,655**	**$7,220,697**	**$10,551,163**	**$748,508**	**7.64%**
Fire and Rescue						
Personnel Services						
REGULAR SALARIES	$4,696,831	$5,340,371	$3,771,722	$5,030,000	-$310,371	-5.81%
OVERTIME	$451,822	$509,000	$387,004	$533,000	$24,000	4.72%
CELL PHONE/ CAR ALLOWANCE	$0	$0	$1,569	$1,200	$1,200	n/a
UNIFORMS ALLOWANCE	$26,600	$28,000	$30,730	$31,000	$3,000	10.71%
OTHER PAY - VACATION EXCESS	$243,013	$168,000	$216,124	$205,000	$37,000	22.02%
OTHER PAY - HOLIDAY PAY	$55,168	$48,000	$58,559	$122,000	$74,000	154.17%
OTHER PAY - INCENTIVE PAY	$22,715	$22,000	$17,810	$25,000	$3,000	13.64%
OTHER PAY - ACTING PAY	$39,781	$35,000	$54,932	$94,000	$59,000	168.57%
SICK PAID	$48,950	$0	$94,795	$0	$0	n/a
OTHER PAY - CON'T EDU STIP	$30,988	$33,000	$42,162	$41,000	$8,000	24.24%
VILLAGE EDUCATION INCENTIVE	$0	$0	$12,400	$12,000	$12,000	n/a
OTHER PAY - VACATION SELL BACK (UNDER 480 HRS)	$0	$166,000	$0	$110,000	-$56,000	-33.73%
COMPENSATED ABSENCES	$10,425	$141,000	$13,148	$65,000	-$76,000	-53.90%
PAYROLL TAXES	$403,624	$421,000	$331,618	$423,000	$2,000	0.48%
RETIREMENT CONTRIBUTIONS	$353,443	$705,000	$7,013	$19,000	-$686,000	-97.30%
RETIREMENT CONTRIBUTION CHPT 175/185	$436,756	$436,756	$489,895	$486,768	$50,012	11.45%
LIFE, HEALTH, DISABILITY INSURANCE	$539,210	$604,000	$524,363	$541,041	-$62,959	-10.42%
WORKERS COMPENSATION	$156,481	$177,000	$142,739	$175,000	-$2,000	-1.13%
RETIREMENT CONTRIBUTIONS-PENSION	$0	$0	$0	$395,000	$395,000	n/a
Total Personnel Services:	**$7,515,806**	**$8,834,127**	**$6,196,584**	**$8,309,009**	**-$525,118**	**-5.94%**
Operating Expenses						
PROFESSIONAL SERVICES - RECRUITING & HIRING	$37,390	$25,000	$1,733	$15,000	-$10,000	-40.00%
PROFESSIONAL SERVICES – ACCREDITATION	$1,370	$1,500	$2,210	$1,500	$0	0.00%
PROFESSIONAL SERVICES – TESTING FEES	$18,000	$20,000	$20,000	$25,000	$5,000	25.00%
PROFESSIONAL SERVICES – PLAN REVIEW	$0	$50,000	$0	$50,000	$0	0.00%
CONTRACT SERVICES - CUSTODIAL SERVICES	$30,924	$38,116	$29,813	$38,716	$600	1.57%
CONTRACT SERVICES - AUTO AID AGREEMENT	$573,144	$610,018	$523,901	$628,300	$18,282	3.00%
TRAVEL & PER DIEM	$27,579	$43,000	$30,248	$49,500	$6,500	15.12%
SUNPASS	$0	$2,280	$0	$2,280	$0	0.00%
COMMUNICATIONS	$41,346	$49,833	$26,641	$45,003	-$4,830	-9.69%
POSTAGE & FREIGHT	$499	$500	$168	$500	$0	0.00%
UTILITIES	$61,929	$54,748	$49,748	$57,702	$2,954	5.40%
RENTALS & LEASES	$7,444	$3,040	$8,125	$8,828	$5,788	190.39%
PROPERTY & LIABILITY INSURANCE	$150,899	$238,608	$241,021	$256,147	$17,539	7.35%
REPAIRS & MAINTENANCE - VEHICLES	$29,609	$20,000	$19,158	$30,000	$10,000	50.00%
REPAIRS & MAINTENANCE - FIRE RESCUE BLDG	$12,364	$0	$0	$0	$0	n/a
PRINTING & BINDING	$418	$2,640	$463	$2,640	$0	0.00%
PROMO ACTIVITES - FIRE PREVENTION	$16,605	$13,560	$5,213	$22,760	$9,200	67.85%
OTHER CURRENT CHARGES	$0	$0	$75,000	$0	$0	n/a
SERVICE CHARGE RESCUE TRANSPORATION FEE	$10,689	$14,000	$2,013	$14,000	$0	0.00%
OFFICE SUPPLIES	$6,680	$6,000	$4,998	$6,300	$300	5.00%
OPERATING SUPPLIES	$64,234	$112,904	$41,493	$112,904	$0	0.00%
IT EQUIPMENT <5000 AND SOFTWARE	$59,386	$98,635	$34,932	$124,694	$26,059	26.42%
OPERATING SUPPLIES - UNIFORMS	$54,368	$25,000	$17,452	$30,000	$5,000	20.00%
OPERATING SUPPLIES - VEHICLE FUEL	$15,711	$19,000	$12,169	$19,760	$760	4.00%
MEALS & EVENTS	$5,080	$8,000	$4,456	$8,000	$0	0.00%

Changes from 1st reading highlighted

SUBSCRIPTIONS & MEMBERSHIP DUES	$63,400	$32,840	$24,994	$33,365	$525	1.60%
TRAINING	$29,035	$40,000	$43,075	$52,000	$12,000	30.00%
TUITION REIMBURSEMENTS	$15,245	$25,000	$0	$20,000	-$5,000	-20.00%
EMERGENCY MANAGEMENT TRANING/ CERT	$0	$0	$0	$75,000	$75,000	n/a
Total Operating Expenses:	**$1,333,346**	**$1,554,222**	**$1,219,025**	**$1,729,899**	**$175,677**	**11.30%**
Total Fire and Rescue:	**$8,849,152**	**$10,388,349**	**$7,415,609**	**$10,038,908**	**-$349,441**	**-3.36%**
Parks and Recreation						
Personnel Services						
SALARY ALLOCATION	$29,703	-$75,000	-$56,921	-$77,000	-$2,000	2.67%
REGULAR SALARIES	$454,522	$588,080	$429,011	$622,000	$33,920	5.77%
OVERTIME	$865	$4,000	$3,463	$4,000	$0	0.00%
OTHER PAY- LONGEVITY BONUSES	$5,250	$10,000	$1,894	$11,000	$1,000	10.00%
CELL PHONE/ CAR ALLOWANCE	$6,023	$6,000	$5,677	$7,200	$1,200	20.00%
VACATION EXCESS	$23,402	$41,000	$20,315	$44,000	$3,000	7.32%
SICK PAID	$1,569	$0	$0	$0	$0	n/a
COMPENSATED ABSENCES	$1,352	$0	$1,435	$0	$0	n/a
PAYROLL TAXES	$36,912	$46,000	$32,137	$49,000	$3,000	6.52%
RETIREMENT CONTRIBUTIONS	$50,242	$70,000	$48,932	$75,000	$5,000	7.14%
LIFE, HEALTH, DISABILITY INSURANCE	$35,650	$48,000	$40,579	$52,659	$4,659	9.71%
WORKERS COMPENSATION	$988	$1,000	$812	$1,000	$0	0.00%
Total Personnel Services:	**$646,478**	**$739,080**	**$527,335**	**$788,859**	**$49,779**	**6.74%**
Operating Expenses						
PROFESSIONAL SERVICES-CONSULTANT	$1,500	$60,000	$7,500	$30,000	-$30,000	-50.00%
CONTRACT SERVICES - CUSTODIAL SERVICES	$19,967	$22,152	$18,258	$21,908	-$244	-1.10%
VETTING BACKGROUND CHECKS & TRAINING	$0	$0	$0	$20,000	$20,000	n/a
TRAVEL & PER DIEM	$816	$5,000	$1,558	$5,000	$0	0.00%
SUNPASS	$0	$300	$0	$300	$0	0.00%
COMMUNICATIONS	$11,877	$11,696	$9,788	$17,532	$5,836	49.90%
UTILITIES - FIELD LIGHTS/DOG PARK	$157,770	$85,937	$87,890	$72,328	-$13,609	-15.84%
RENTALS & LEASES	$337	$0	$0	$1,608	$1,608	n/a
PROPERTY & LIABILTY INSURANCE	$56,336	$93,975	$85,244	$101,356	$7,381	7.85%
REPAIRS & MAINTENANCE - VEHICLE	$2,323	$4,000	$4,295	$4,000	$0	0.00%
REPAIRS & MAINTENANCE - FIELDS	$100,104	$0	$0	$0	$0	n/a
REPAIRS & MAINTENANCE - DOG PARK	$34,670	$42,000	$27,028	$49,200	$7,200	17.14%
REPAIRS & MAINTENANCE - PARKS/PLAYGROUNDS	$100,921	$83,260	$78,522	$110,000	$26,740	32.12%
CONTRACT SERVICES - IGUANA PROGRAM	$19,000	$27,800	$12,220	$22,800	-$5,000	-17.99%
COMMUNITY & CULTURAL EVENTS	$1,385	$35,000	$13,515	$35,000	$0	0.00%
PROMO EVENTS - WINTERFEST	$62,705	$76,800	$58,548	$76,800	$0	0.00%
PROMO EVENTS - ADVERTISING	$15,044	$30,000	$4,933	$30,000	$0	0.00%
PROMO EVENTS - NEW PROGRAMMING	$4,911	$0	$0	$0	$0	n/a
PROMO EVENT- CONCERT SERIES	$38,383	$45,000	$40,855	$45,000	$0	0.00%
PROMO EVENTS - JULY 4TH	$193,873	$215,170	$161,111	$275,900	$60,730	28.22%
PROMO EVENTS- VETERAN'S & MEMORIAL DAY	$4,300	$5,500	$5,145	$7,000	$1,500	27.27%
PROMO EVENTS- SEASONAL HOLIDAY DECORATION	$106,344	$128,147	$121,416	$128,147	$0	0.00%
PROMO EVENTS- MOVIES ON THE GREEN	$4,235	$10,000	$4,270	$10,000	$0	0.00%
PROMO EVENTS - LIGHTHOUSE RUN	$16,050	$18,000	$19,127	$18,000	$0	0.00%
PROMO EVENTS- FALL FESTIVAL	$7,808	$8,000	$16,245	$18,000	$10,000	125.00%
PROMO EVENTS- EGG HUNT	$3,305	$3,000	$2,084	$3,000	$0	0.00%
PROMO EVENTS- DOG PARK EVENT	$0	$2,500	$0	$0	-$2,500	-100.00%
PROMO EVENTS- BOAT PARADE	$2,187	$2,500	$1,575	$2,500	$0	0.00%
PROMO EVENTS- ARTS CULTURAL AND EDUCATIONAL EVENTS	$9,228	$0	$0	$0	$0	n/a
PROMO EVENTS- SPECIAL NEEDS PROGRAMING	$20,458	$50,000	$82,058	$150,000	$100,000	200.00%
CURRENT CHARGES - SENIOR TRANSPORTATION	$7,786	$0	$0	$0	$0	n/a
SENIOR ACTIVITIES	$176,051	$139,805	$122,554	$0	-$139,805	-100.00%
KEY BISCAYNE YOUTH COUNCIL & TEEN PROGRAMING	$0	$10,000	$6,450	$20,000	$10,000	100.00%
SPECIAL EVENTS - CONCOURS D'ELEGANCE	-$580	$26,400	$11,487	$27,300	$900	3.41%
SPECIAL EVENTS- YOUTH LEADERSHIP	$21,264	$0	$0	$0	$0	n/a
SPECIAL EVENTS- PIANO FESTIVAL	$35,912	$38,900	$37,351	$40,845	$1,945	5.00%
SPECIAL EVENTS- CITY THEATER	$16,500	$18,150	$20,000	$20,000	$1,850	10.19%
SPECIAL EVENTS- CHILDREN"S BUSINESS FAIR	$6,771	$6,500	$5,447	$6,825	$325	5.00%
SPECIAL EVENTS- KB SCOUTING	$8,399	$5,000	$2,222	$3,500	-$1,500	-30.00%
SPECIAL EVENTS- IT TAKES A VILLAGE	$9,220	$0	$0	$25,000	$25,000	n/a
SPECIAL EVENTS- COMMUNITY HOLIDAY CELEBRATION	$5,000	$5,000	$5,136	$5,000	$0	0.00%
SPECIAL EVENTS- GIRL SCOUTS TROOP 2312 KB	$0	$5,000	$1,724	$3,500	-$1,500	-30.00%
SPECIAL EVENTS- KEY BISCAYNE FILM FESTIVAL	$0	$20,000	$20,000	$21,000	$1,000	5.00%
SPECIAL EVENTS - KEY BISCAYNE CLEANUP	$0	$5,000	$5,045	$5,000	$0	0.00%
SPECIAL EVENTS - KEY BISCAYNE CHALLENGE	$0	$5,000	$1,838	$5,000	$0	0.00%
SPECIAL EVENTS - GLOW: CULT INNER & OUTER BEAUTY	$0	$16,500	$0	$0	-$16,500	-100.00%
SPECIAL EVENTS-KEY BISCAYNE POETRY SHARE	$0	$0	$0	$5,000	$5,000	n/a
KEY BISCAYNE COMMUNITY GARDEN	$0	$0	$0	$12,000	$12,000	n/a
OFFICE SUPPLIES	$5,110	$6,000	$50	$1,000	-$5,000	-83.33%
OPERATING SUPPLIES	$124	$0	$8,382	$7,500	$7,500	n/a
IT EQUIPMENT <5000 AND SOFTWARE	$10,298	$7,752	$2,610	$9,797	$2,045	26.38%
OPERATING SUPPLIES - UNIFORMS	$744	$2,000	$1,768	$2,000	$0	0.00%
OPERATING SUPPLIES - VEHICLE FUEL	$6,753	$2,000	$4,492	$2,000	$0	0.00%
OPERATING SUPPLIES - PROGRAMS	$54	$0	$0	$0	$0	n/a
MEALS AND EVENTS	$1,435	$0	$0	$0	$0	n/a
MEMBERSHIP & DUES	$258	$0	$350	$3,000	$3,000	n/a
TRAINING	$1,963	$3,000	$1,534	$3,000	$0	0.00%
NEW COMMUNITY GROUPS	$0	$0	$0	$0	$0	n/a
Total Operating Expenses:	**$1,308,898**	**$1,387,744**	**$1,121,627**	**$1,483,646**	**$95,902**	**6.91%**
Total Parks and Recreation:	**$1,955,376**	**$2,126,824**	**$1,648,963**	**$2,272,505**	**$145,681**	**6.85%**
Community Center						
Personnel Services						
REGULAR SALARIES	$956,465	$1,043,353	$871,825	$1,145,167	$101,814	9.76%
OVERTIME	$1,335	$12,000	$1,333	$12,000	$0	0.00%
OTHER PAY-LONGEVITY BONUSES	$0	$0	$359	$8,000	$8,000	n/a
CELL PHONE/ CAR ALLOWANCE	$1,200	$0	$946	$0	$0	n/a
VACATION EXCESS	$14,981	$18,000	$23,521	$28,000	$10,000	55.56%
COMPENSATED ABSENCES	$3,339	$0	$1,044	$0	$0	n/a

PAYROLL TAXES	$75,689	$81,000	$68,554	$92,000	$11,000	13.58%
RETIREMENT CONTRIBUTIONS	$43,204	$58,000	$41,081	$67,000	$9,000	15.52%
LIFE, HEALTH, DISABILITY INSURANCE	$68,697	$123,000	$64,852	$86,732	-$36,268	-29.49%
WORKERS COMPENSATION	$22,725	$18,000	$14,896	$20,000	$2,000	11.11%
UNEMPLOYMENT COMPENSATION	$806	$0	$0	$0	$0	n/a
Total Personnel Services:	**$1,188,441**	**$1,353,353**	**$1,088,411**	**$1,458,899**	**$105,546**	**7.80%**
Operating Expenses						
PROGRAM REVENUE SHARES	$788,511	$956,250	$804,685	$1,032,750	$76,500	8.00%
CONTRACT SERVICES - CUSTODIAL SERVICES	$285,719	$309,175	$236,796	$305,766	-$3,409	-1.10%
TRAVEL & PER DIEM	$2,046	$0	$42	$0	$0	n/a
SUNPASS	$0	$1,380	$105	$1,380	$0	0.00%
COMMUNICATIONS	$21,674	$13,231	$16,779	$18,904	$5,673	42.88%
POSTAGE & FREIGHT	$3,521	$2,400	$1,979	$2,400	$0	0.00%
UTILITIES	$145,268	$136,398	$128,494	$154,524	$18,127	13.29%
RENTAL & LEASES	$16,605	$14,800	$8,544	$17,513	$2,713	18.33%
PROPERTY & LIABILITY INSURANCE	$71,870	$114,803	$110,503	$122,200	$7,397	6.44%
REPAIRS & MAINTENANCE - COMM CENTER	$28,560	$32,100	$19,266	$138,100	$106,000	330.22%
ADVERTISING	$0	$0	$0	$0	$0	n/a
CREDIT CARD FEES	$62,244	$59,800	$47,923	$67,000	$7,200	12.04%
SENIOR ACTIVITIES	$0	$0	$0	$0	$0	n/a
OFFICE SUPPLIES	$8,137	$6,000	$2,796	$6,000	$0	0.00%
OPERATING SUPPLIES	$82,801	$91,000	$59,688	$91,000	$0	0.00%
IT EQUIPMENT <5000 AND SOFTWARE	$38,338	$61,422	$30,016	$84,063	$22,641	36.86%
MEALS AND EVENTS	$197	$0	$928	$0	$0	n/a
SUBSCRIPTIONS & MEMBERSHIP DUES	$492	$0	$489	$0	$0	n/a
SENIOR ACTIVITIES	$0	$0	$0	$139,805	$139,805	n/a
PROFESSIONAL SERVICES	$0	$0	$0	$20,000	$20,000	n/a
Total Operating Expenses:	**$1,555,984**	**$1,798,759**	**$1,469,031**	**$2,201,405**	**$402,647**	**22.38%**
Total Community Center:	**$2,744,425**	**$3,152,112**	**$2,557,442**	**$3,660,304**	**$508,193**	**16.12%**
Athletics						
Personnel Services						
SALARY ALLOCATION	-$29,703	$75,000	$56,921	$78,000	$3,000	4.00%
REGULAR SALARIES	$183,982	$111,591	$83,026	$112,469	$878	0.79%
SALARIES-OVERTIME	$2,642	$2,000	$253	$2,000	$0	0.00%
VACATION PAID	$3,633	$0	$0	$0	$0	n/a
COMPENSATED ABSENCES	$1,390	$0	$323	$0	$0	n/a
PAYROLL TAXES	$15,021	$9,000	$6,372	$9,000	$0	0.00%
RETIREMENT CONTRIBUTIONS	$13,879	$6,000	$4,710	$7,000	$1,000	16.67%
LIFE, HEALTH, DISABILITY INSURANCE	$15,427	$8,000	$15,679	$8,260	$260	3.25%
WORKERS COMPENSATION	$2,965	$3,000	$2,436	$3,000	$0	0.00%
Total Personnel Services:	**$209,236**	**$214,591**	**$169,720**	**$219,729**	**$5,138**	**2.39%**
Operating Expenses						
PROFESSIONAL SERVICES - RECRUITING & HIRING	$28	$0	$0	$0	$0	n/a
CONTRACT SERVICES - BACKGROUND CHECKS	$0	$5,000	$17,512	$0	-$5,000	-100.00%
CONTRACT SERVICES- FIELD MAINTENANCE	$0	$320,977	$290,992	$320,977	$0	0.00%
TRAVEL & PER DIEM	$180	$0	$0	$0	$0	n/a
SUNPASS	$0	$960	$52	$960	$0	0.00%
COMMUNICATIONS	$635	$1,173	$466	$1,443	$270	23.02%
UTILITIES	$117	$18,000	$0	$10,000	-$8,000	-44.44%
RENTALS & LEASES	$97,167	$76,558	$87,264	$80,937	$4,379	5.72%
PROPERTY & LIABILITY INSURANCE	$1,628	$2,143	$2,462	$2,161	$18	0.84%
REPAIRS AND MAINTENANCE	$142,332	$120,000	$48,175	$120,000	$0	0.00%
PROMO ACTIVITIES - BASKETBALL	$68,006	$70,000	$36,648	$70,000	$0	0.00%
PROMO ACTIVITIES - BASEBALL	$38,400	$30,000	$32,846	$40,000	$10,000	33.33%
PROMO ACTIVITIES - VOLLEYBALL	$29,435	$42,000	$20,134	$42,000	$0	0.00%
PROMO ACTIVITIES- ADULT ATHLETICS	$37,087	$60,000	$39,046	$60,000	$0	0.00%
PROMO ACTIVITIES - FIELD HOCKEY	$124,493	$135,000	$138,720	$140,000	$5,000	3.70%
PROMO ACTIVITIES - RUGBY	$150	$0	$0	$0	$0	n/a
PROMO ACTIVITIES - LACROSSE	$0	$20,000	$0	$20,000	$0	0.00%
PROMO ACTIVITIES - FLAG FOOTBALL	$41,427	$26,000	$8,320	$26,000	$0	0.00%
PROMO ACTIVITIES-TRACK & FIELD	$8,458	$30,000	$6,623	$20,000	-$10,000	-33.33%
IT EQUIPMENT <5000 AND SOFTWARE	$841	$2,269	$342	$3,170	$901	39.71%
SUBSCRIPTIONS & MEMBERSHIPS - ONLINE REGISTRATION	$0	$1,503	$0	$0	-$1,503	-100.00%
Total Operating Expenses:	**$590,384**	**$961,583**	**$729,602**	**$957,648**	**-$3,935**	**-0.41%**
Total Athletics:	**$799,620**	**$1,176,174**	**$899,322**	**$1,177,377**	**$1,203**	**0.10%**
Transfers						
Operating Expenses						
LAND ACQUISITION RESERVE (1% AD VALOREM)	$277,324	$296,190	$298,088	$311,061	$14,871	5.02%
TRANSFER TO CIP	$779,600	$0	$5,843,341	$0	$0	n/a
TRANSFER OUT TO CAPITAL IMPROVEMENT FUND (301)	$0	$2,500,000	$0	$2,228,000	-$272,000	-10.88%
NEW INITIATIVIES - OPERATING	$0	$0	$0	$511,100	$511,100	n/a
Total Operating Expenses:	**$1,056,924**	**$2,796,190**	**$6,141,429**	**$3,050,161**	**$253,971**	**9.08%**
Total Transfers:	**$1,056,924**	**$2,796,190**	**$6,141,429**	**$3,050,161**	**$253,971**	**9.08%**
Total Expenditures:	**$35,117,937**	**$41,183,368**	**$34,603,327**	**$43,400,075**	**$2,216,707**	**5.38%**

Changes from 1st reading highlighted

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Expenditures						
Public Works						
Public Works						
Personnel Services						
SALARY ALLOCATION	$25,635	$0	$0	$0	$0	n/a
TRANSPORTATION ALLOCATION OF ADMIN EXPENSE	$36,322	$38,000	$31,003	$47,500	$9,500	25.00%
5% TRANSIT ALLOCATION	$9,081	$9,500	$7,751	$0	-$9,500	-100.00%
	$71,038	**$47,500**	**$38,754**	**$47,500**	**$0**	**0.00%**
TRANSIT ON DEMAND	$572,784	$830,000	$643,453	$915,000	$85,000	10.24%
Total Operating Expenses:	**$572,784**	**$830,000**	**$643,453**	**$915,000**	**$85,000**	**10.24%**
Total Public Works:	**$643,822**	**$877,500**	**$682,207**	**$962,500**	**$85,000**	**9.69%**
Total Public Works:	**$643,822**	**$877,500**	**$682,207**	**$962,500**	**$85,000**	**9.69%**
Debt Service						
Debt Service						
PRINCIPAL - TRANSPORTATION TAX REFUNDING, SERIES 2011	$226,013	$226,013	$231,533	$237,187	$11,174	4.94%
INTEREST - TRANSPORTATION TAX REFUNDING, SERIES 2011	$13,404	$14,772	$6,417	$3,598	-$11,174	-75.64%
Total Debt Service:	**$239,418**	**$240,785**	**$237,949**	**$240,785**	**$0**	**0.00%**
Total Debt Service:	**$239,418**	**$240,785**	**$237,949**	**$240,785**	**$0**	**0.00%**
Transfers						
Operating Expenses						
OPERATING TRANSFER OUT (TO CIP FUND)	$7,342	$250,000	$250,000	$250,000	$0	0.00%
Total Operating Expenses:	**$7,342**	**$250,000**	**$250,000**	**$250,000**	**$0**	**0.00%**
Total Transfers:	**$7,342**	**$250,000**	**$250,000**	**$250,000**	**$0**	**0.00%**
Total Expenditures:	**$890,581**	**$1,368,285**	**$1,170,156**	**$1,453,285**	**$85,000**	**6.21%**

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Revenue Source						
Taxes						
Local Options, Use and Fuel Taxes						
LOCAL OPTION 6 CENT TAX (MOTOR & DIESEL FUEL)	$163,320	$149,000	$132,366	$160,000	$11,000	7.38%
LOCAL OPTION 5 CENT TAX (MOTOR FUEL ONLY)	$67,714	$56,000	$41,825	$61,000	$5,000	8.93%
Total Local Options, Use and Fuel Taxes:	**$231,035**	**$205,000**	**$174,192**	**$221,000**	**$16,000**	**7.80%**
Total Taxes:	**$231,035**	**$205,000**	**$174,192**	**$221,000**	**$16,000**	**7.80%**
Intergovernmental Revenue						
Federal Grants						
TRANSPORTATION SURTAX (80% TRANSPORTATION)	$726,442	$760,000	$430,066	$740,000	-$20,000	-2.63%
MDC TRANSPORTATION SURTAX 20%	$181,611	$190,000	$107,516	$185,000	-$5,000	-2.63%
Total Federal Grants:	**$908,053**	**$950,000**	**$537,582**	**$925,000**	**-$25,000**	**-2.63%**
Total Intergovernmental Revenue:	**$908,053**	**$950,000**	**$537,582**	**$925,000**	**-$25,000**	**-2.63%**
Miscellaneous Revenue						
Interest and Other Earnings						
INTEREST INCOME	$112,977	$62,476	$0	$82,997	$20,521	32.85%
Total Interest and Other Earnings:	**$112,977**	**$62,476**	**$0**	**$82,997**	**$20,521**	**32.85%**
Total Miscellaneous Revenue:	**$112,977**	**$62,476**	**$0**	**$82,997**	**$20,521**	**32.85%**
Total Revenue Source:	**$1,252,065**	**$1,217,476**	**$711,774**	**$1,228,997**	**$11,521**	**0.95%**

Changes from 1st reading highlighted

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Expenditures						
Attorney						
Operating Expenses						
LEGAL CONSEL- BUILDING	$0	$25,000	$0	$25,000	$0	0.00%
Total Operating Expenses:	**$0**	**$25,000**	**$0**	**$25,000**	**$0**	**0.00%**
Total Attorney:	**$0**	**$25,000**	**$0**	**$25,000**	**$0**	**0.00%**
Building						
Personnel Services						
SALARY ALLOCATION	-$64,234	$96,000	$79,377	$82,000	-$14,000	-14.58%
REGULAR SALARIES	$1,054,023	$1,216,843	$892,169	$1,258,000	$41,157	3.38%
OVERTIME	$8,010	$6,000	$6,261	$6,000	$0	0.00%
OTHER PAY-LONGEVITY BONUSES	$3,933	$10,000	$0	$10,000	$0	0.00%
CELL PHONE/ CAR ALLOWANCE	$17,423	$13,000	$14,665	$13,000	$0	0.00%
VACATION EXCESS	$19,871	$25,000	$18,870	$27,000	$2,000	8.00%
COMPENSATED ABSENCES	$1,311	$0	$0	$0	$0	n/a
PAYROLL TAXES	$85,199	$94,000	$70,297	$100,000	$6,000	6.38%
RETIREMENT CONTRIBUTIONS	$108,202	$120,000	$92,396	$130,000	$10,000	8.33%
LIFE, HEALTH, DISABILITY INSURANCE	$126,547	$127,000	$116,168	$124,935	-$2,065	-1.63%
WORKERS, COMPENSATION INSURANCE	$4,452	$10,000	$8,101	$10,000	$0	0.00%
Total Personnel Services:	**$1,364,736**	**$1,717,843**	**$1,298,304**	**$1,760,935**	**$43,092**	**2.51%**
Operating Expenses						
LEGAL COUNCIL- BUILDING	$25,000	$0	$12,476	$0	$0	n/a
PROFESSIONAL SERVICES	$82,783	$130,000	$65,606	$125,000	-$5,000	-3.85%
PROFESSIONAL SERVICES - CRS SUPPORT	$44	$65,000	$0	$9,500	-$55,500	-85.38%
CONTRACT SERVICES - FACILITY MGMT	$10,957	$13,486	$10,548	$13,698	$212	1.57%
TRAVEL & PER DIEM	$2,454	$4,650	$1,457	$3,900	-$750	-16.13%
SUNPASS	$0	$720	$0	$720	$0	0.00%
COMMUNICATIONS	$9,555	$14,267	$6,335	$18,832	$4,565	32.00%
POSTAGE	$1,396	$1,100	$1,048	$1,600	$500	45.45%
UTILITIES	$14,139	$21,021	$17,679	$22,302	$1,281	6.09%
RENTALS & LEASES	$11,238	$10,700	$4,687	$7,546	-$3,154	-29.48%
PROPERTY & LIABILITY INSURANCE	$22,851	$36,234	$33,740	$38,813	$2,579	7.12%
REPAIRS & MAINTENANCE VILLAGE HALL	$0	$3,100	$0	$3,100	$0	0.00%
PRINTING & SCANNING	$19,383	$33,500	$20,168	$33,500	$0	0.00%
CREDIT CARD FEES	$71,580	$55,000	$61,267	$55,000	$0	0.00%
OFFICE SUPPLIES	$7,013	$17,300	$7,763	$17,300	$0	0.00%
OPERATING SUPPLIES	$1,613	$500	$302	$500	$0	0.00%
OPERATING SUPPLIES - SOFTWARE	$4,087	$95,282	$71,078	$112,488	$17,206	18.06%
OPERATING SUPPLIES - UNIFORMS	$1,688	$2,700	$1,898	$5,000	$2,300	85.19%
IT EQUIPM <5000	$0	$0	$0	$115,537	$115,537	n/a
MEALS AND EVENTS	$12	$0	$386	$1,000	$1,000	n/a
MEMBERSHIP & DUES	$2,688	$2,850	$1,180	$2,850	$0	0.00%
EDUCATION & TRAINING	$5,030	$2,950	$870	$2,600	-$350	-11.86%
TUITION REIMBURSEMENT	$0	$0	$0	$10,000	$10,000	n/a
Total Operating Expenses:	**$293,511**	**$510,360**	**$318,487**	**$600,786**	**$90,426**	**17.72%**
Capital Outlay						
Intangibles- SBITA ACELA	$285,688	$0	$0	$0	$0	n/a
Total Capital Outlay:	**$285,688**	**$0**	**$0**	**$0**	**$0**	**n/a**
Debt Service						
PRINCIPAL ACELA	$60,742	$0	$0	$0	$0	n/a
Total Debt Service:	**$60,742**	**$0**	**$0**	**$0**	**$0**	**n/a**
Total Building:	**$2,004,678**	**$2,228,203**	**$1,616,790**	**$2,361,721**	**$133,518**	**5.99%**
Transfers						
Operating Expenses						
TRANSFER TO CIP	$75,000	$375,000	$375,000	$125,000	-$250,000	-66.67%
Total Operating Expenses:	**$75,000**	**$375,000**	**$375,000**	**$125,000**	**-$250,000**	**-66.67%**
Total Transfers:	**$75,000**	**$375,000**	**$375,000**	**$125,000**	**-$250,000**	**-66.67%**
Total Expenditures:	**$2,079,678**	**$2,628,203**	**$1,991,790**	**$2,511,721**	**-$116,482**	**-4.43%**

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Revenue Source						
Permits, Fees, and Special Assessments						
Permits						
BUILDING PERMITS	$2,543,817	$2,250,360	$2,054,586	$2,450,000	$199,640	8.87%
Total Permits:	**$2,543,817**	**$2,250,360**	**$2,054,586**	**$2,450,000**	**$199,640**	**8.87%**
Other Permits and Special Assessments						
OTHER FEES - CERT OF OCCUPANCY	$20,622	$23,282	$7,146	$7,500	-$15,782	-67.79%
BUILDING RECORD REQUEST	$4,178	$0	$3,823	$0	$0	n/a
Total Other Permits and Special Assessments:	**$24,801**	**$23,282**	**$10,969**	**$7,500**	**-$15,782**	**-67.79%**
Fines						
FINES - BUILDING CODE VIOLATIONS	$18,456	$19,220	$11,175	$13,000	-$6,220	-32.36%

Changes from 1st reading highlighted

Total Fines:	**$18,456**	**$19,220**	**$11,175**	**$13,000**	**-$6,220**	**-32.36%**
Total Permits, Fees, and Special Assessments:	**$2,587,073**	**$2,292,862**	**$2,076,730**	**$2,470,500**	**$177,638**	**7.75%**
Charges for Services						
Other Charges for Services						
SERV CHRG - LIEN SEARCHES	$19,135	$20,187	$17,380	$20,000	-$187	-0.93%
Total Other Charges for Services:	**$19,135**	**$20,187**	**$17,380**	**$20,000**	**-$187**	**-0.93%**
Total Charges for Services:	**$19,135**	**$20,187**	**$17,380**	**$20,000**	**-$187**	**-0.93%**
Miscellaneous Revenue						
Miscellaneous Revenue						
MISCELLANEOUS REVENUES	$50	$27	$0	$0	-$27	-100.00%
Total Miscellaneous Revenue:	**$50**	**$27**	**$0**	**$0**	**-$27**	**-100.00%**
Interest and Other Earnings						
INTEREST INCOME	$0	$27,733	$0	$60,630	$32,897	118.62%
Total Interest and Other Earnings:	**$0**	**$27,733**	**$0**	**$60,630**	**$32,897**	**118.62%**
Total Miscellaneous Revenue:	**$50**	**$27,760**	**$0**	**$60,630**	**$32,870**	**118.41%**
Other Revenue Sources						
Proceeds						
Issuance of Debt- SBITA	$285,688	$0	$0	$0	$0	n/a
Total Proceeds:	**$285,688**	**$0**	**$0**	**$0**	**$0**	**n/a**
Total Other Revenue Sources:	**$285,688**	**$0**	**$0**	**$0**	**$0**	**n/a**
Total Revenue Source:	**$2,891,946**	**$2,340,809**	**$2,094,110**	**$2,551,130**	**$210,321**	**8.98%**

Changes from 1st reading highlighted

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Expenditures						
Parks and Recreation						
Operating Expenses						
ARCHITECTURAL SERV AND SURVEY	$0	$0	$5,120	$0	$0	n/a
Total Operating Expenses:	**$0**	**$0**	**$5,120**	**$0**	**$0**	**n/a**
Total Parks and Recreation:	**$0**	**$0**	**$5,120**	**$0**	**$0**	**n/a**
Total Expenditures:	**$0**	**$0**	**$5,120**	**$0**	**$0**	**n/a**

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Revenue Source						
Taxes						
Ad Valorem Taxes						
1% AD VALOREM TRANSFER IN	$277,324	$296,190	$298,088	$311,061	$14,871	5.02%
Total Ad Valorem Taxes:	**$277,324**	**$296,190**	**$298,088**	**$311,061**	**$14,871**	**5.02%**
Total Taxes:	**$277,324**	**$296,190**	**$298,088**	**$311,061**	**$14,871**	**5.02%**
Miscellaneous Revenue						
Interest and Other Earnings						
INTEREST INCOME	$212,031	$137,990	$68,999	$167,311	$29,321	21.25%
Total Interest and Other Earnings:	**$212,031**	**$137,990**	**$68,999**	**$167,311**	**$29,321**	**21.25%**
Total Miscellaneous Revenue:	**$212,031**	**$137,990**	**$68,999**	**$167,311**	**$29,321**	**21.25%**
Total Revenue Source:	**$489,355**	**$434,180**	**$367,087**	**$478,372**	**$44,192**	**10.18%**

Changes from 1st reading highlighted

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Expenditures						
Stormwater						
Personnel Services						
ALLOCATION OF SALARY + BENEFITS	$232,035	$278,000	$180,369	$304,000	$26,000	9.35%
Total Personnel Services:	**$232,035**	**$278,000**	**$180,369**	**$304,000**	**$26,000**	**9.35%**
Operating Expenses						
PROFESSIONAL SERVICES	$721	$40,000	$13,758	$35,000	-$5,000	-12.50%
OPERATIONS & MAINTENANCE	$435,197	$448,800	$114,201	$478,800	$30,000	6.68%
ADMINSTRATIVE EXPENSES	$642	$20,000	$1,393	$20,000	$0	0.00%
STRUCTURAL IMPROVEMENTS	$154,732	$200,000	$5,000	$175,000	-$25,000	-12.50%
STORMWATER DEPRECIATION EXPENSE	$355,938	$0	$0	$0	$0	n/a
Total Operating Expenses:	**$947,230**	**$708,800**	**$134,352**	**$708,800**	**$0**	**0.00%**
Debt Service						
INTEREST EXPENSE 2016 UTILITY REFUNDING	$81,336	$71,976	$35,988	$62,396	-$9,580	-13.31%
Total Debt Service:	**$81,336**	**$71,976**	**$35,988**	**$62,396**	**-$9,580**	**-13.31%**
Total Stormwater:	**$1,260,601**	**$1,058,776**	**$350,709**	**$1,075,196**	**$16,420**	**1.55%**
Transfers						
Operating Expenses						
TRANSFER TO CIP	$250,000	$405,252	$1,389,941	$2,077,500	$1,672,248	412.64%
Total Operating Expenses:	**$250,000**	**$405,252**	**$1,389,941**	**$2,077,500**	**$1,672,248**	**412.64%**
Total Transfers:	**$250,000**	**$405,252**	**$1,389,941**	**$2,077,500**	**$1,672,248**	**412.64%**
Total Expenditures:	**$1,510,601**	**$1,464,028**	**$1,740,650**	**$3,152,696**	**$1,688,668**	**115.34%**

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Revenue Source						
Intergovernmental Revenue						
State Grants						
FDEP- GRANT STRUCTUTAL IMPROVEMENTS (C-2105)	$48,718	$0	$67,624	$0	$0	n/a
Total State Grants:	**$48,718**	**$0**	**$67,624**	**$0**	**$0**	**n/a**
Total Intergovernmental Revenue:	**$48,718**	**$0**	**$67,624**	**$0**	**$0**	**n/a**
Charges for Services						
Transportation						
STORMWATER FEES	$1,877,579	$2,099,073	$2,066,010	$2,104,240	$5,167	0.25%
Total Transportation:	**$1,877,579**	**$2,099,073**	**$2,066,010**	**$2,104,240**	**$5,167**	**0.25%**
Total Charges for Services:	**$1,877,579**	**$2,099,073**	**$2,066,010**	**$2,104,240**	**$5,167**	**0.25%**
Miscellaneous Revenue						
Interest and Other Earnings						
INTEREST INCOME	$91,153	$48,796	$7,623	$167,365	$118,569	242.99%
Total Interest and Other Earnings:	**$91,153**	**$48,796**	**$7,623**	**$167,365**	**$118,569**	**242.99%**
Total Miscellaneous Revenue:	**$91,153**	**$48,796**	**$7,623**	**$167,365**	**$118,569**	**242.99%**
Total Revenue Source:	**$2,017,449**	**$2,147,869**	**$2,141,256**	**$2,271,605**	**$123,736**	**5.76%**

Changes from 1st reading highlighted

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Expenditures						
Solid Waste						
Personnel Services						
ALLOCATION OF SALARIES	$53,538	$62,000	$56,376	$80,000	$18,000	29.03%
Total Personnel Services:	**$53,538**	**$62,000**	**$56,376**	**$80,000**	**$18,000**	**29.03%**
Operating Expenses						
CONTRACTUAL SERVICES	$906,963	$885,000	$661,986	$920,400	$35,400	4.00%
CREDIT CARD FEES	$3,708	$9,500	$1,715	$1,500	-$8,000	-84.21%
SOLID WASTE REFUNDS	$72,465	$0	-$9,278	$0	$0	n/a
Total Operating Expenses:	**$983,137**	**$894,500**	**$654,423**	**$921,900**	**$27,400**	**3.06%**
Total Solid Waste:	**$1,036,675**	**$956,500**	**$710,799**	**$1,001,900**	**$45,400**	**4.75%**
Total Expenditures:	**$1,036,675**	**$956,500**	**$710,799**	**$1,001,900**	**$45,400**	**4.75%**

	2023 Actual	2024 Budgeted	2024 Actual (July YTD)	2025 Proposed Budget	Difference	Percentage Change
Revenue Source						
Charges for Services						
Physical Environment						
SOLID WASTE REVENUE	$1,031,093	$1,020,973	$1,013,054	$1,043,371	$22,398	2.19%
Total Physical Environment:	**$1,031,093**	**$1,020,973**	**$1,013,054**	**$1,043,371**	**$22,398**	**2.19%**
Other Charges for Services						
OTHER REVENUE	-$99	$5,000	$7,063	$98,412	$93,412	1868.24%
Total Other Charges for Services:	**-$99**	**$5,000**	**$7,063**	**$98,412**	**$93,412**	**1868.24%**
Total Charges for Services:	**$1,030,994**	**$1,025,973**	**$1,020,116**	**$1,141,783**	**$115,810**	**11.29%**
Miscellaneous Revenue						
Interest and Other Earnings						
INTEREST INCOME	$46,859	$25,188	$3,366	$28,760	$3,572	14.18%
Total Interest and Other Earnings:	**$46,859**	**$25,188**	**$3,366**	**$28,760**	**$3,572**	**14.18%**
Total Miscellaneous Revenue:	**$46,859**	**$25,188**	**$3,366**	**$28,760**	**$3,572**	**14.18%**
Total Revenue Source:	**$1,077,853**	**$1,051,161**	**$1,023,482**	**$1,170,543**	**$119,382**	**11.36%**

Changes from 1st reading highlighted