AGENDA

MONROE COUNTY BUDGET MEETING
July 15, 2025
3:00 PM

The Board will convene at the Marathon Government Center
2798 Overseas Hwy, Marathon
The meeting is open to the public.
Members of the public can also attend via Communications Media Technology at:
Zoom webinar: https://mcbocc.zoom.us/j/89204098700
This meeting will be conducted in person. Remote participation is available as a courtesy but is not guaranteed.

ADA ASSISTANCE: If you are a person with a disability who needs special accommodations in order to participate in this proceeding, please contact the County Administrator's Office, by phoning (305) 292-4441, between the hours of 8:30 a.m. - 5:00 p.m., prior to the scheduled meeting; if you are hearing or voice impaired, call "711". Live Closed Captioning is available via the MCTV portal @ https://cloud.castus.tv/vod/monroe/video/60832c9dcf67bb7ac0c21791?page=HOME&type=live for meetings of the Monroe County Board of County Commissioners.

A person may submit written comments or other physical evidence on a particular agenda item for consideration at the BOCC meeting via email to Lindsey Ballard @ ballard-lindsey@monroecounty-fl.gov County Administrator's Office, no later than 3:00 P.M. on the Monday prior to the meeting. The email must include the submitter's name, address, phone number and email address and the agenda item number the documents/comments are regarding. Any intellectual property submitted must include the appropriate authorization for use. Any person who wishes to be heard shall, prior to an item being called, provide the Clerk with his/her name and residence, and the agenda item on which he or she wishes to be heard. An individual has three minutes to address the Commission. However, the first person representing an organization has five minutes to address the Commission. Subsequent speakers for the same organization have three minutes to address the Commission. For land use items, the petitioner and, if the owner is different than the petitioner, then the owner of the property that is the subject of the land use item, will be allowed 20 minutes to address the Commission. Other people are allowed five minutes to address the Commission. Speakers appearing remotely via communications media technology may speak under the same time constraints as those speakers appearing live before the Commission. Remote speakers need not fill in a speaker card before speaking but must identify themselves and their addresses at the beginning of their remarks. Failure to do so may result in early termination of their speaking privileges for that item. For additional assistance, please call (305) 292-4441 or email your inquiry to: ballard-lindsey@monroecounty-fl.gov.

If a person decides to appeal any decision made by the board with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she 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.

Please note that all time approximate items are listed in bold.

TIME APPROXIMATE **REGULAR MEETING**

3:00 P.M. **Call to Order**
Salute to Flag

A. ADDITIONS, CORRECTIONS, AND DELETIONS

A1. Approval of agenda.

ADJOURNMENT

B. LAND AUTHORITY DISCUSSION AND DIRECTION OF FY26 BUDGET REQUEST

B1. Review of the Monroe County Comprehensive Plan Land Authority Fiscal Year 2026 Budget.

ADJOURNMENT

C. FISCAL YEAR 2026 BUDGET PRESENTATION

D. ANNOUNCEMENT OF MILLAGE RATES AND PUBLIC BUDGET HEARINGS

E. OFFICE OF MANAGEMENT AND BUDGET

E1. Transmittal of County Administrator's Fiscal Year 2026 Recommended Budget.

F. COMMISIONER'S COMMENTS

A1

COUNTY of MONROE
The Florida Keys



BOARD OF COUNTY COMMISSIONERS
Mayor James K. Scholl, District 3
Mayor Pro Tem Michelle Lincoln, District 2
Craig Cates, District 1
David Rice, District 4
Holly Merrill Raschein, District 5

Budget Meeting Meeting
July 15, 2025
Agenda Item Number: A1
2023-4282

BULK ITEM: Yes **DEPARTMENT:** Administration

TIME APPROXIMATE: **STAFF CONTACT:**

AGENDA ITEM WORDING: Approval of agenda.

ITEM BACKGROUND:

PREVIOUS RELEVANT BOCC ACTION:

INSURANCE REQUIRED:
No

CONTRACT/AGREEMENT CHANGES:

STAFF RECOMMENDATION:

DOCUMENTATION:

FINANCIAL IMPACT:

COUNTY of MONROE
The Florida Keys

BOARD OF COUNTY COMMISSIONERS
Mayor James K. Scholl, District 3
Mayor Pro Tem Michelle Lincoln, District 2
Craig Cates, District 1
David Rice, District 4
Holly Merrill Raschein, District 5

Budget Meeting Meeting
July 15, 2025
Agenda Item Number: B1
2023-4241

BULK ITEM: No

DEPARTMENT: Land Authority Governing Board

TIME APPROXIMATE:

STAFF CONTACT: Cynthia Guerra

AGENDA ITEM WORDING: Review of the Monroe County Comprehensive Plan Land Authority Fiscal Year 2026 Budget.

ITEM BACKGROUND:
See attached Memorandum. The Land Authority proposed budget for FY 2026 is $34,628,012, which is $8,039,268 less than the adopted FY25 Budget of $42,667,280. The budget decrease is due to a reduction in projected revenues, including the suspension of the Florida Forever program in Monroe County in FY 2026, and large expenditures for affordable housing projects still anticipated in the current fiscal year.

PREVIOUS RELEVANT BOCC ACTION:
N/A

INSURANCE REQUIRED:
No

CONTRACT/AGREEMENT CHANGES:
N/A

STAFF RECOMMENDATION: Approval

DOCUMENTATION:

Budget2026JuneCoverMemoFINAL.pdf

FINANCIAL IMPACT:
N/A

MONROE COUNTY LAND AUTHORITY
1200 Truman Avenue, Suite 207, Key West, FL 33040
Phone: (305) 295-5180 Fax: (305) 295-5181

MEMORANDUM

To: Land Authority Governing Board

From: Cynthia Guerra, MPA, Executive Director

Date: June 27, 2025

Subject: Proposed Budget for Fiscal Year 2026

Attached please find the Land Authority's proposed budget for fiscal year 2026. This memo provides an overview and discussion of the proposed budget, revenues, and trends.

Total Budget Summary:

The proposed budget for FY 2026 is $34,628,012, which is $8,039,268 less than the adopted FY 2025 Budget of $42,667,280. The budget decrease is due to a reduction in projected revenues, including the suspension of the Florida Forever program in Monroe County in FY 2026, and large expenditures for affordable housing projects still anticipated in the current fiscal year.

Revenue Summary:

Of the total budget, projected revenue for FY 2026 is $34,628,012:

- $7,087,291 from Tourist Impact Tax for acquisitions in Key West and the Florida Keys
- $373,267 from Park Surcharge for acquisitions in the Florida Keys
- $414,490 from Tourist Impact Tax and Park Surcharge for administration
- $9,176,065 Fund balance forward for Key West
- $715,917 in Miscellaneous Revenue like interest and BOCC reimbursements for personnel
- $0 from sale of land to the State of Florida in FY 2026 (see page 4)

There is a 5% deduction from projected revenue in the amount of $1,822,527 to ensure a conservative revenue forecast.

Appropriations Summary:

Key Appropriations for FY 2026 land purchases or affordable housing (capital outlay) and reserves are:

- $12,741,198 for general use in the Florida Keys Area of Critical State Concern (Unincorporated County and incorporated Cities, except Key West)
- $1,775,066 for general use in Key West Area of Critical State Concern
- $3,360,000 for Construction Funding for Sugarloaf Landings 56 units of affordable housing (there will be an additional allocation of $3,360,000 in FY 2027)
- $8,000,000 for Construction Funding for Key West Housing Authority (KWHA) Poinciana Plaza 45-54 units of affordable housing (allocated in FY 2025 but is now projected to be spent in FY 2026)
- $2,800,000 for Construction Funding for Key West Continuum of Care at Poinciana Plaza 16 units total with 4 new units that was approved in FY 2025 for use in FY 2026
- $3,293,248 for ROGO Reserve Account available for Administrative Relief
- $1,000,000 for Reserves (Contingency and End of Year Cash)
- $1,648,500 for Salaries and General Operating Expenses

Overview of Revenues

The Land Authority receives no property tax revenue and therefore the Board does not need to adopt a millage rate for this budget. The Land Authority's two primary sources of recurring revenue are collected at rates previously fixed by the Florida Legislature and by local ordinance. These revenues consist of:

1) Park Surcharge: a surcharge on admissions and camping at the State parks in unincorporated Monroe County, and

2) Tourist Impact Tax: half of the one-penny tourist impact tax charged on lodging in the Keys.

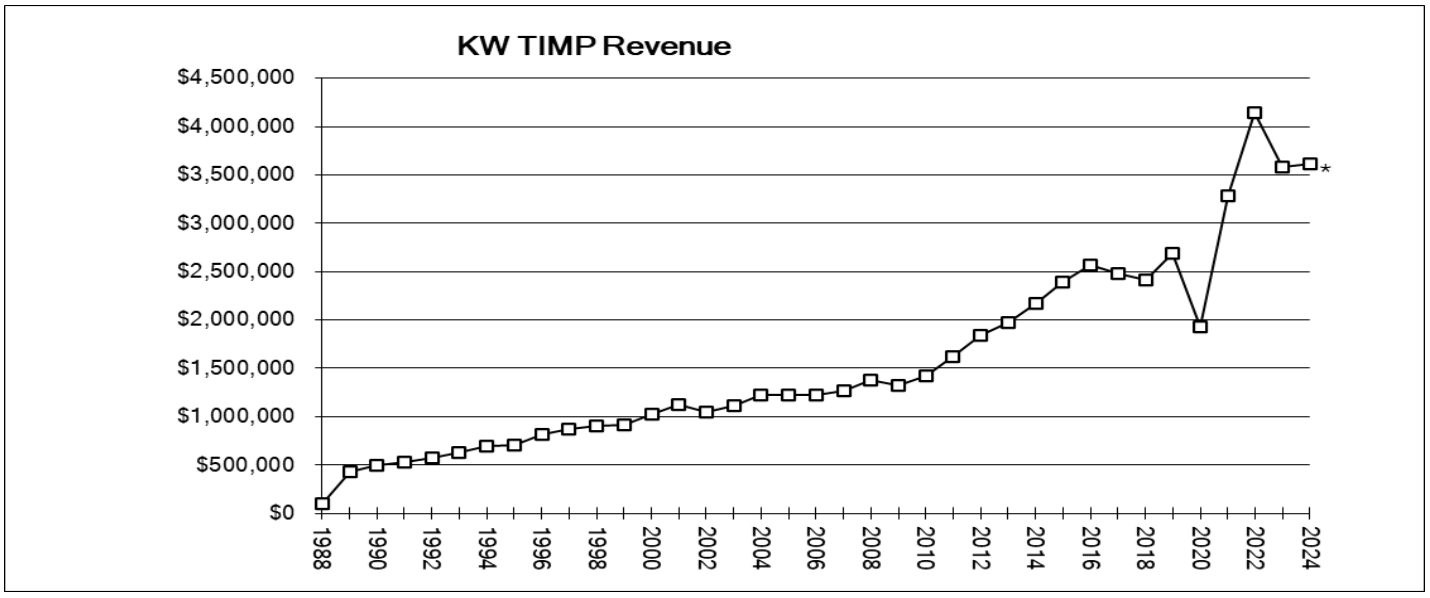
By statute, the other half of the tourist impact tax goes to the County general fund as a payment in lieu of taxes (since purchasing land by government removes the value from the tax roll) and therefore does not appear in the Land Authority budget. Additionally, over the years the Land Authority has also received various other revenues such as grants, proceeds from the sale of land, mortgage loan repayments, and interest income.

The amount of park surcharge revenue and tourist impact tax revenue that can be spent on administrative expenses is limited to 10% and 5%, respectively, and is therefore supplemented with other available revenue and unassigned fund balance to fund operating expenses and maintain existing staffing levels.

Key West

Tourist Impact Tax

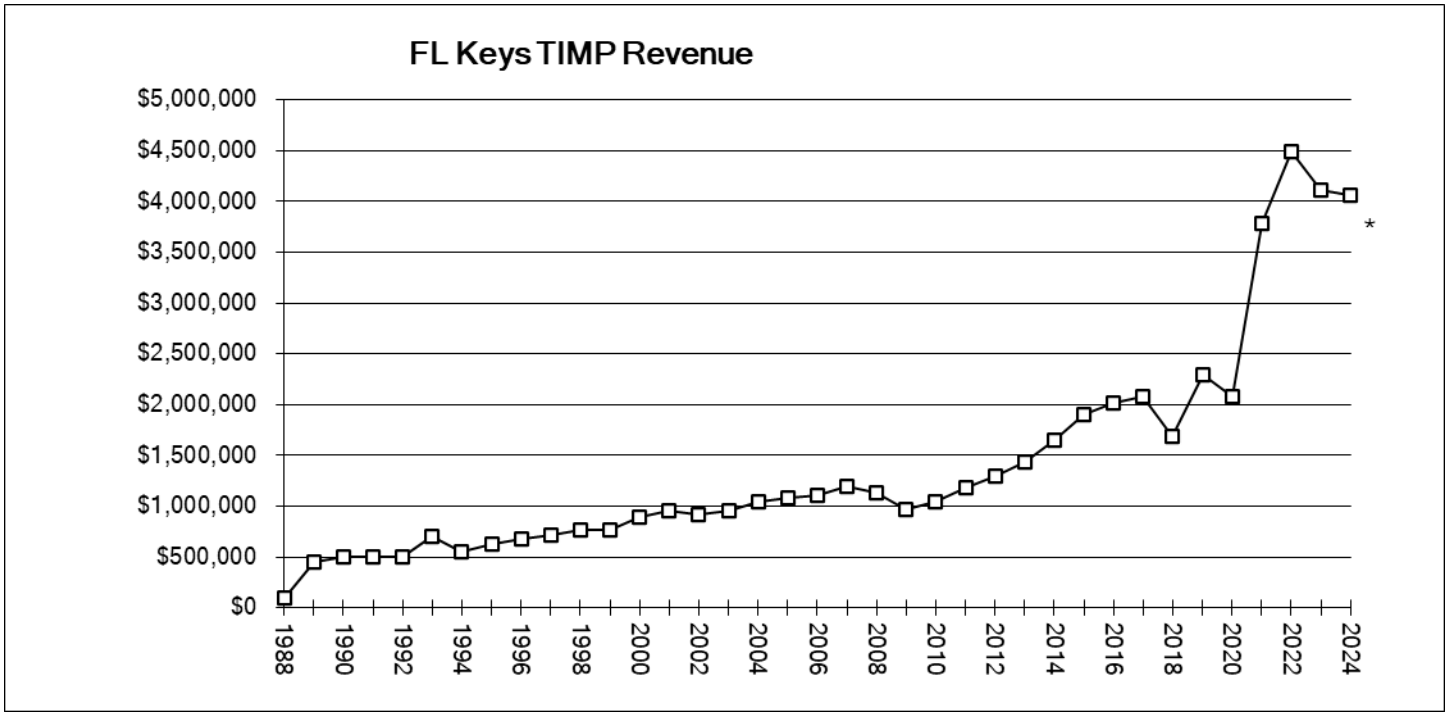
Within the City of Key West, the Tourist Impact Tax revenue collected from lodging establishments is dedicated to be spent in Key West. This chart demonstrates the revenue since the creation of the Land Authority. As you can see, 2023 started a downturn after the record breaking year, 2022, following COVID.



The Florida Keys

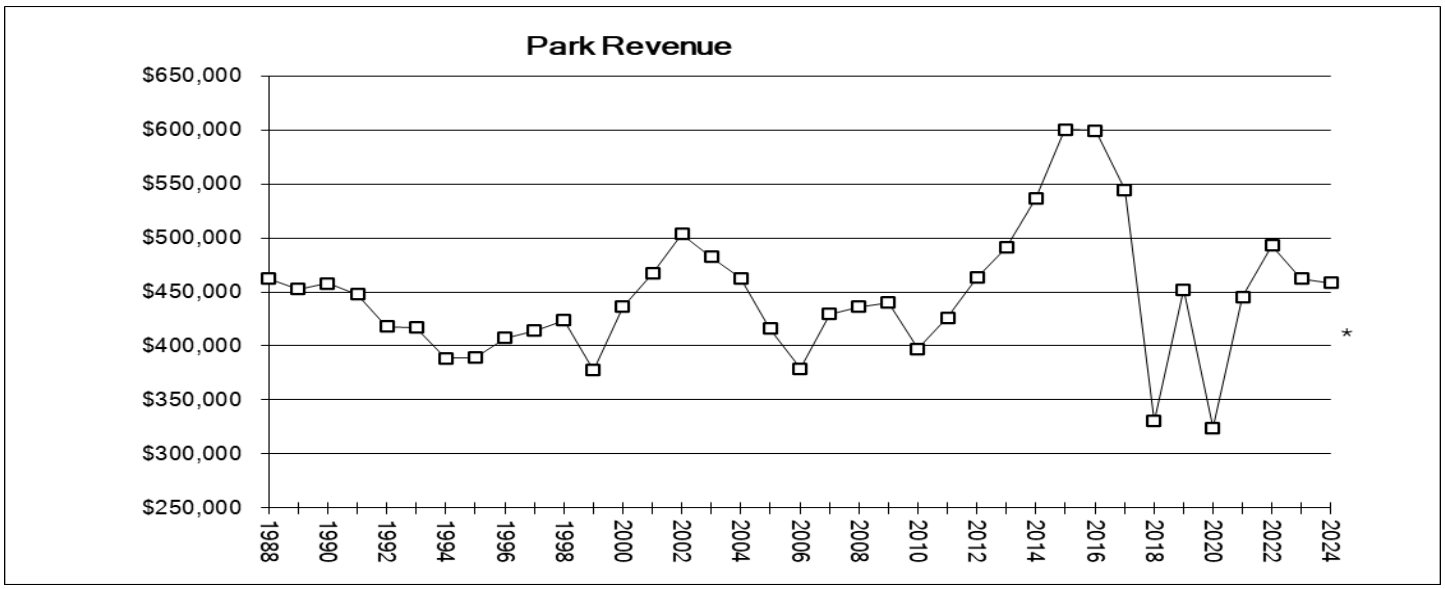
Tourist Impact Tax

Within the unincorporated County and Cities, excluding the City of Key West, the Tourist Impact Tax revenue collected from lodging establishments is dedicated to be spent in these areas. This chart demonstrates the revenue since the creation of the Land Authority. Florida Keys TIMP saw the same dip as Key West.



Park Surcharge

The State parks located within unincorporated Monroe County send the park surcharge revenue to the Land Authority. The State parks located within a municipality send the park surcharge revenue directly to that municipality and therefore, these funds are not available for the Land Authority programs.



State of Florida Department of Environmental Protection (DEP)

Stewardship Act

The 2016 Stewardship Act documented the State and County partnership and outlined the urgency in purchasing land in the Florida Keys to retire development rights, as well as protect the natural environment. The goal within the Act is for the State to spend $5 million per year on land acquisition in the Florida Forever Boundary. The table below demonstrates the annual expenditures by DEP, since passage of the Florida Keys Stewardship Bill:

STATE FISCAL YEAR	STATE PURCHASES FROM PRIVATE SELLERS*	STATE PURCHASES OF PRE-ACQUIRED LAND FROM MCLA*	TOTAL STATE PURCHASES*
2017	$0	$0	$0
2018	$709,246	$0	$709,246
2019	$2,037,381	$0	$2,037,381
2020	$1,177,841	$0	$1,177,841
2021	$695,492	$0	$695,492
2022	$89,732	$607,323	$697,055
2023	$210,828	$2,924,856	$3,135,684
2024	$0	$2,338,813	$2,338,813
2025 YTD	$1,045,998	$2,937,553	$3,983,551
TOTAL	$5,966,518	$8,808,545	$14,775,063

*Includes soft costs such as Appraisals, surveying, etc.

After adoption of the Act, the real estate market in the Keys rapidly increased, especially after Covid. While that rapid rate of increase seems to be abating, DEP has traditionally found it difficult to purchase land quickly and to meet the sales price expectations of sellers. The Land Authority is able to quickly acquire land, so DEP has allowed the Land Authority to pre-acquire land and then purchase the land from the Land Authority at a price that meets their appraisal standards.

Between the adoption of the Act in 2016 through June 25, 2025, the Land Authority resold $8,808,545 of land to the State of Florida, with DEP spending a total of $14,775,063. Unfortunately, DEP is now in the process of discontinuing this pre-acquisition system due to a state budget reduction. DEP's legislative appropriation for Florida Forever acquisitions was reduced from $100 million in Fiscal Year 2025 to $18 million in Fiscal Year 2026. On June 24, 2025, DEP notified MCLA that all Florida Forever funding is now obligated and there will be no funding available for the State to purchase pre-acquired land from MCLA until the Legislature appropriates additional funds. The Land Authority will continue to make purchases within Florida Forever areas and will pursue reinstating the partnership as soon as additional State funding is made available.

Current Issues

The most important activity the Land Authority performs is the purchase of land for environmental protection and retirement of development rights. On June 26, 2025, the Governor signed, Senate Bill 180 (2025) which will grant the Florida Keys 900 additional permit allocations to be distributed over a period of at least 10 years. The legislation requires all permit allocations be issued for vacant, buildable parcels, of which only one may be awarded for any individual parcel, and the distribution of which must prioritize allocations for owner-occupied residences, affordable housing, and workforce housing. Of the 900 proposed permit allocations, approximately 588 would be made available for unincorporated Monroe County, with the remainder being allocated to the Marathon, Islamorada and Key West.

In 2024, the Planning Department refined their estimate of the number of private vacant parcels that could potentially be buildable, as presented to the Board of County Commissioners in October 2024. According to their data (shown below), 1,618 parcels contain uplands and have zoning or land use that allow at least 1 TDR.

Vacant Parcels:

- **Started with Privately Owned Vacant Parcels**

Buildability:

- **Removed Restricted Habitat**
- **Removed Insufficient Density (less than 1 unit allowed)**
- **Removed those with Deed Restrictions (no density)**

Liability Risk:

- **Subtracted those exempt from ROGO (previous house)**
- **Subtracted those with issued/expired ROGO permits**
- **Subtracted those Zoned for alternative Commercial Use**

October 16, 2024 BOCC

Unincorporated Estimate:
1,618 parcels

By Tier	
I	320
II	152
III-A	68
III	1078
Total	**1,618**

By ROGO Subarea	
Upper Keys	634
Lower Keys	612
Big Pine Key/No Name Key	372
TOTAL	**1,618**

	900 over 10 years	Number of vacant private lots	% of total vacant private lots
	24.5 Hrs		
	10 Years		
Monroe County	588	1618	65.3%
Marathon	204	560	22.6%
Islamorada	78	214	8.6%
Key West	30	84	3.4%
Total Units	**900**	**2476**	**100.0%**
Monroe County Restricted to Vacant Private Lots (1618)	588		
Monroe County 70% Market Rate Workforce	412		
Monroe County Available for Affordable or permanent residents	176		

The 588 ROGO allocations pending for Monroe County represents only 35% of the potentially buildable private vacant lots, leaving a balance of over 1,000 buildable private vacant lots.

Without enough permits available, some private property owners could file takings and Bert Harris suits against both the State and Monroe County. Even in the unlikely event that the County were to successfully defend each claim, the cost of defending against such claims will be significant. To help mitigate the anticipated liability, Monroe County, working with the Monroe County Land Authority and DEP, has implemented a long-term acquisition strategy in the Florida Keys aimed at reducing the total inventory of privately owned vacant land and to retire development rights from property owners.

ROGO Reserve

In accordance with Policy 101.7.2 of the County Comprehensive Plan, funding is reserved for the administrative relief provisions of the rate of growth ordinance (ROGO). Although this policy recommends an annual set aside of 35% of the Florida Keys ACSC acquisition revenue, there have been very few expenditures from this reserve over the last five years. For this reason, the ROGO Reserve that would result from a 35% set aside has been reduced to the current year level of $3,293,248 and the difference has been allocated for general use in the Florida Keys ACSC.

Other Considerations

With respect to administrative expenses, the implementation of merit or COLA salary increases, if any, will be limited to the amount and policy the Board approves for all County employees.

The budget also includes general reserves of $500,000 for contingency and $500,000 for end-of-year cash. All funding not otherwise committed is budgeted in the general appropriation for property in the Florida Keys ACSC.

The property acquisition policies established by the budget are very general in nature. The Land Authority's annual Acquisition List and the Board's approval of purchase contracts provide more detailed direction about the specific properties to be acquired.

Proposed FY 2026 Budget

MONROE COUNTY LAND AUTHORITY
FY 2026 BUDGET

	Proposed Budget FY 2026	Increase/ (Decrease)	% Change	Adopted Budget FY25	Actual FY24	Amended Budget FY 2024
Revenues:						
Intergovernmental						
Tourist Impact Tax - Restricted - Key West	3,399,001	(113,449)	-3.2%	3,512,450	3,436,906	2,962,155
Tourist Impact Tax - Restricted - FL Keys	3,688,290	(380,443)	-9.4%	4,068,733	3,861,826	3,280,428
Park Surcharge - Restricted	373,267	(66,356)	-15.1%	439,623	412,794	378,837
Tourist Impact Tax & Park Surcharge Administration	414,490	(33,367)	-7.5%	447,857	430,010	370,650
Fund Balance Forward						
Tourist Impact Tax - Restricted - Key West	9,176,065	(6,185,632)	-40.3%	15,361,697	12,200,492	12,887,903
Tourist Impact Tax - Restricted - FL Keys	0	0	n/a	0	349,824	0
Park Surcharge - Restricted	0	0	n/a	0	0	0
Assigned and Unassigned	18,683,509	2,777,631	17.5%	15,905,878	14,944,045	12,671,283
Miscellaneous						
Interest Income	500,000	0	0.0%	500,000	1,507,234	250,000
BOCC Reimbursement for MCLA Employee	215,917	20,229	10.3%	195,688	76,794	128,270
Sale of Land	0	(4,481,000)	-100.0%	4,481,000	2,354,800	4,481,000
Donation	0	0	n/a	0	0	0
Tax Collector Excess Fees	0	0	n/a	0	297,809	0
Mortgage Receivable	0	0	n/a	0	0	0
Less 5%	(1,822,527)			(2,245,646)	0	(1,870,526)
Total Revenues	34,628,012	(8,039,269)	-18.8%	42,667,281	39,872,534	35,540,000
Appropriations:						
Salaries and Benefits	1,277,500	81,000	6.8%	1,196,500	927,991	996,500
General Operating Expenses	371,000	50,000	15.6%	321,000	225,424	308,000
Special Operating Expenses:						
Operating FL Keys ACSC - Forgivable Mortgages	0	0	n/a	0	0	0
Operating FL Keys ACSC - Construction Funding	3,360,000	1,120,000	50.0%	2,240,000	0	0
Operating Key West ACSC - Forgivable Mortgages	0	0	n/a	0	0	0
Operating Key West ACSC - Construction Funding	10,800,000	(7,928,500)	-42.3%	18,728,500	0	0
Capital Outlay						
Office Equipment	10,000	0	0.0%	10,000	0	10,000
FL Keys Area of Critical State Concern	12,741,198	(2,991,187)	-19.0%	15,732,385	5,844,796	14,082,194
ROGO Reserve	3,293,248	0	0.0%	3,293,248	129,625	3,293,248
Key West Area of Critical State Concern	1,775,066	1,629,419	1118.7%	145,647	0	15,850,058
Reserves						
Contingency	500,000	0	0.0%	500,000	0	500,000
End of Year Cash	500,000	0	0.0%	500,000	0	500,000
Total Appropriations	34,628,012	(8,039,269)	-18.8%	42,667,281	7,127,836	35,540,000

E1

COUNTY of MONROE
The Florida Keys

BOARD OF COUNTY COMMISSIONERS
Mayor James K. Scholl, District 3
Mayor Pro Tem Michelle Lincoln, District 2
Craig Cates, District 1
David Rice, District 4
Holly Merrill Raschein, District 5

Budget Meeting Meeting
July 15, 2025
Agenda Item Number: E1
2023-4281

BULK ITEM: No

DEPARTMENT: Budget and Finance

TIME APPROXIMATE:

STAFF CONTACT:

AGENDA ITEM WORDING: Transmittal of County Administrator's Fiscal Year 2026 Recommended Budget.

ITEM BACKGROUND:

PREVIOUS RELEVANT BOCC ACTION:

INSURANCE REQUIRED:
No

CONTRACT/AGREEMENT CHANGES:

STAFF RECOMMENDATION:

DOCUMENTATION:

FY2026 - Proposed Operating & Capital Budget Book.pdf
FY2026 - Constitutional Officers Budget Book.pdf
FY2026 - 5 Year Capital Plan Summary.pdf
FY2026 - HSO Budget Presentation.pdf
FY2026 - Budgetary Funds Worksheets.pdf
FY2026 - Proposed Millage Sheet.pdf

FINANCIAL IMPACT:

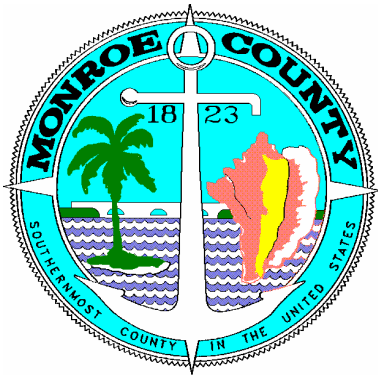


FISCAL YEAR 2026
PROPOSED ANNUAL OPERATING & CAPITAL BUDGET

MONROE COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

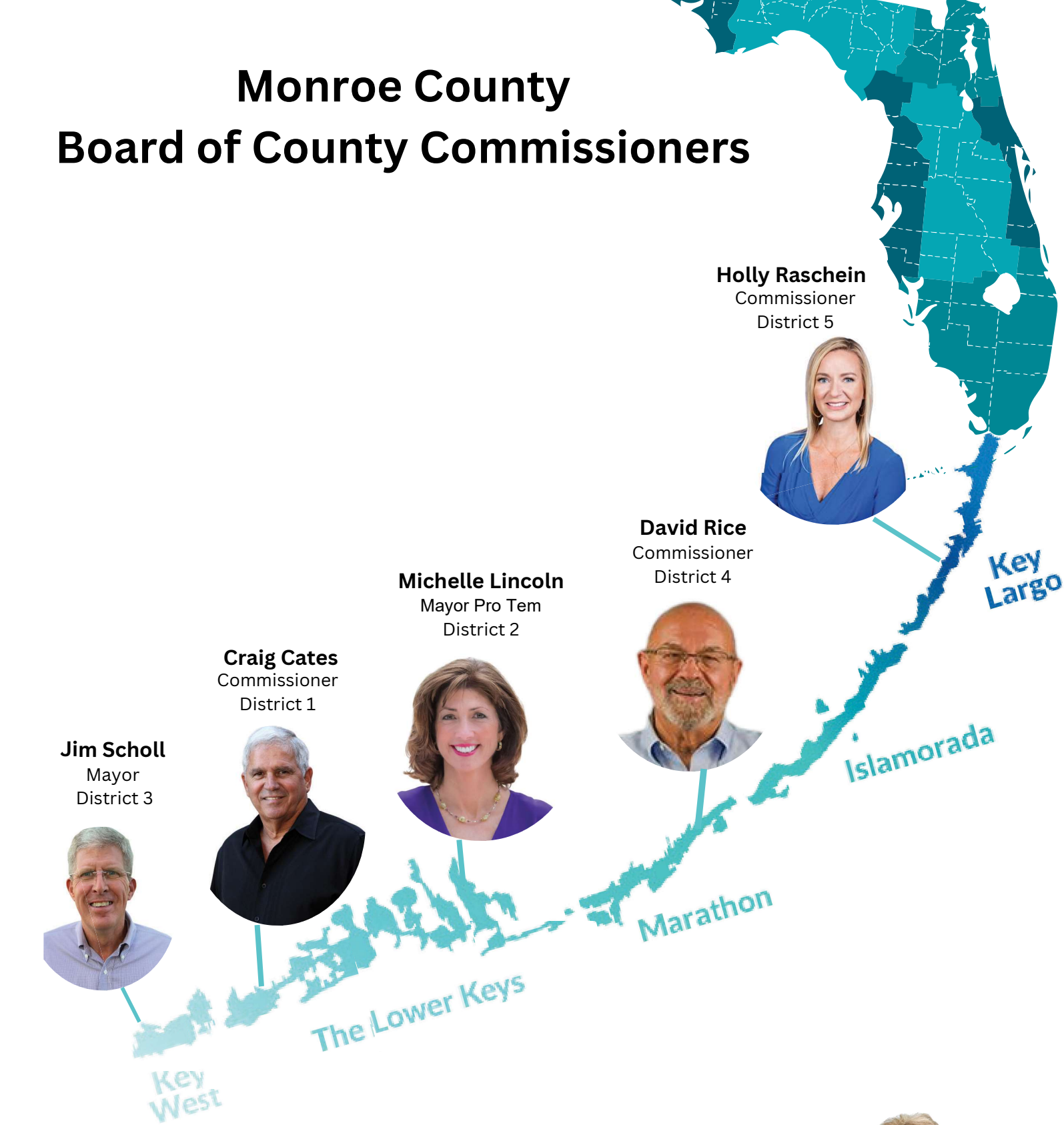
Monroe County
Florida



Fiscal Year 2026
Proposed Annual Operating &
Capital Budget

Board of County Commissioners

Monroe County
Board of County Commissioners



Holly Raschein
Commissioner
District 5

David Rice
Commissioner
District 4

Michelle Lincoln
Mayor Pro Tem
District 2

Craig Cates
Commissioner
District 1

Jim Scholl
Mayor
District 3

Christine Hurley
County Administrator & Chief Budget Officer



Tina Boan
Assistant County Administrator

John Quinn
Assistant Director, OMB

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COUNTY of MONROE
KEY WEST FLORIDA 33040
(305) 294-4641



BOARD OF COUNTY COMMISSIONERS
Mayor Jim Scholl, District 3
Mayor Pro Tem Michelle Lincoln, District 2
Craig Cates, District 1
David Rice, District 4
Holly Merrill Raschein, District 5

Christine Hurley
County Administrator

July 16, 2025

Honorable Mayor and County Commissioners,

I respectfully submit the proposed budget for Fiscal Year 2026, my first as County Administrator.

Since the start of my tenure, I have relied on a core set of leadership principles: directness, transparency, accountability, and a commitment to clear communication and practical problem-solving. These values have shaped how we manage the organization and how we approached this year's budget.

Putting these principles into practice has meant facing challenges directly, asking hard questions, and making thoughtful, sometimes difficult, decisions. In a different economic environment, I would have welcomed the opportunity to present a budget centered on growth, new initiatives, and expanded services. But that's not the landscape we are working in today.

Monroe County faces a complex set of fiscal challenges that make it necessary to take a cautious and conservative approach to next year's spending plan. We serve 83,000 residents spread across a 100-mile chain of barrier islands while also providing services for millions of annual visitors. Tourists rely on the same essential services as residents—ambulances, law enforcement, wastewater systems, clean parks and beaches, roadways, 911 dispatch, and public facilities. They also intensify service demand, increase traffic, and accelerate wear on infrastructure.

To meet these ongoing needs, the County and its constitutional officers must operate at a scale more typical of a much larger jurisdiction. Our budget must reflect the staffing, infrastructure, capital improvements, and operational capacity required to serve both residents and visitors year-round.

Our operational costs are already elevated because of our geography, and now we're managing sharply reduced sales tax revenue from state policy changes, slower growth in other revenues, such as bed tax and sales tax, due to broader economic conditions, and significant federal policy shifts that promise to push additional cost burdens onto local communities.

The proposed FY 2026 budget reflects these realities. It includes limited new spending, reductions in operating costs, targeted staffing reductions, operational streamlining, departmental consolidation, a leaner capital program, and an effort to build stronger reserves over time—alongside targeted investments in technology to improve efficiency.

The focus of this budget is squarely on core services and mandated responsibilities. Where reductions were necessary, we made them carefully and in concert with department heads, with the goal of minimizing impact on residents and preserving the County's essential functions.

We have also prioritized building reserves to protect our long-term financial health. While the budget tightens in some areas, it is made stronger in others. It is forward-looking and is focused on providing the highest quality essential services while keeping us flexible and prepared for whatever lies ahead. We accomplish all of this while also maintaining the countywide millage rate.

Despite anticipated challenges, I am optimistic about the road ahead. We begin the fiscal year on solid financial footing, with strong property values, low tax rates, and a stable tourism economy.

Just as important, we are guided by steady leadership from the Board and supported by a skilled and dedicated staff. That collective strength allows us to face current challenges with confidence, while continuing to plan thoughtfully and invest in better ways to serve our residents. I believe strongly in this budget and even more strongly in the people who will carry it forward.

The public and our stakeholders are encouraged to take a close look at the proposed budget. I believe they will recognize and appreciate our focused efforts to reduce costs while maintaining high-quality services**,** and our careful, responsible use of ad valorem property tax revenues to fund the County's highest-priority projects and essential services.

BUDGET DEVELOPMENT APPROACH

Given the pressures of tightening revenues and rising costs, we approached this year's budget by asking a series of fundamental but essential questions: What services are truly essential? How do we maintain the high quality of those services? Where can we find efficiencies? What can be responsibly paused or scaled back? And how do we position Monroe County for long-term strength and stability?

These questions led us to structure the budget around three clear priorities**:** Safeguard Core Services and assets, Strengthen Reserves, and Stay Flexible. These priorities informed every decision from staffing and daily operations to capital projects to technology investments. This focused approach ensures we remain committed to what matters most, while maintaining the ability to adapt to changing conditions.

Safeguard Core Services and assets

The proposed budget protects the core services and responsibilities our residents rely on public safety, emergency response, environmental protection, infrastructure maintenance, and essential services. Mandated services required by federal and state law remain fully funded. These priorities must take precedence over discretionary programs.

The Capital Improvement Program now emphasizes the maintenance and rehabilitation of existing assets over new construction, with the aim to keep costs sustainable over time. It continues to fund debt service payments for critical past investments including wastewater treatment, Airport expansion, Fire Department apparatus, and Trauma Star helicopters, which remain vital to public health, water quality, and safety.

To reduce operational costs and prepare for potential revenue shifts, we conducted a line-item review, evaluating past expenditures, spending trends, and consolidation of overlap spending, of every department's budget in concert with department heads. This helped us spot inefficiencies, outdated expenses, and items that aren't essential. We took a close look at recurring costs like leases, contracts, and supplies. We are also reevaluating outdated fees structures throughout the County to align them with the actual cost of delivering services being sensitive to providing services for permanent residents at a lower cost.

Following this review, we eliminated vacant positions that aren't critical to daily operations. We also reduced staffing through attrition, cross-training, and shared roles, carefully avoiding cuts to core services and public facing services while still saving money. However, we have also developed a menu of options for additional potential cuts, which will result in recognizable impacts. The implementation of these requires discussion and direction by the Board.

While staffing reductions have been made in some areas, this budget reinforces personnel in others, particularly in core service functions. The budget includes increased salary levels for Fire Rescue and Law Enforcement personnel to improve competitiveness, with the hope that increased salaries will aid in retention, an issue these agencies deal with frequently. Retraining is costly and overtime because of vacancies is also a drain on resources.

We launched a fleet audit to identify underused vehicles, cut fuel and maintenance expenses, and explore shared vehicle options. Likewise, a review of our facility use is underway to consolidate into County-owned buildings and reduce reliance on leased spaces, which should save money over time. This will be an ongoing effort through 2026.

Funding for programs that duplicate services, or have limited impact, or fall outside the County's core responsibilities has been reduced, eliminated, or structured with sunset clauses. This includes reductions in funding we provide for nonprofits, outside agencies, and memberships dues. Our priority is clear: statutory obligations and essential services must come first.

These efficiency audits, targeted reductions and return to a focus on core services are a response to shifting economic realities, but they also align with the broader Federal and State Department of Government Efficiency ("DOGE"). The State of Florida DOGE priorities are:

- Areas of significant or rapid spending growth
- Contracting activities
- Activities in support of wrong, unlawful or anti-scientific ideologies
- Spending on activities that are trendy or low-ROI
- Unnecessary use of taxpayer funds to support NGOs (non-governmental organizations)
- Subsidized competition with private enterprise
- Audit compliance
- Performance metrics: Measuring the right things, correctly

At the same time, we are investing in technology and automation to drive down costs and enhance operational efficiency. New digital systems and automation tools across several departments are helping to streamline processes, expedite workflows, and automate monitoring, reporting, and compliance tasks, resulting in better and faster service for residents and lower administrative costs for the County**.** We will continue to seek out strategies to enhance services for our public, find efficiencies, and save money.

Strengthen Reserves

Recognizing the possibility of economic disruptions, whether from an economic slowdown to reductions in federal or state funding to potential costs of the next storm event, building reserves is one of the most important steps Monroe County can take to prepare for these uncertainties. Strengthening reserves allows the County to absorb unexpected revenue losses or respond to changing conditions without resorting to disruptive service cuts or mid-year budget revisions.

For a coastal county like Monroe, reserves are also a matter of disaster readiness. Hurricanes and major storms can bring significant costs in the form of debris removal, emergency response, and infrastructure repair, often well before federal reimbursements arrive, if they do at all. A strong reserve position ensures the County can respond quickly and effectively when timing matters most.

This becomes even more urgent as the federal government and FEMA signal a more limited role in future disaster response and mitigation. A diminished federal presence will likely shift more of the responsibility and the cost onto states and local governments. Adequate reserves are our first line of defense in bridging that gap.

Reserves also protect Monroe's credit rating. A higher credit rating translates into lower borrowing costs for major capital projects, stretching taxpayer dollars further, especially important in today's high-interest-rate environment.

Stay Flexible

Maintaining strong reserves allows Monroe County to respond quickly when circumstances change—but financial strength alone isn't enough. It's equally important to have clear, actionable plans in place before or as conditions begin to shift. To prepare for potential economic changes, Monroe County established a 3-tiered approach with different levels of reductions.

When we began developing the budget in March, we created three tiers of progressive cost-reduction measures: Levels 1, 2, and 3. At the time, we anticipated only implementing Level 1 in this budget, with Level 2 held in reserve for potential need, and Level 3 as a contingency plan -- our "break glass in case of emergency" option.

However, as the months unfolded, the landscape changed quickly: the State took action to reduce local sales tax revenues, Congress moved to cut federal spending, and FEMA began signaling significant policy shifts. These developments prompted us to implement both Level 1 and Level 2 reductions in the proposed budget. The implementation of Level 3 reductions will be pursuant to discussion and direction of the Board.

- **Level 1:** Anticipates moderate revenue decline and slower growth. This phase includes $10.6 million in reduced operating costs, elimination of 17 vacant positions, departmental cost-saving measures, and little reduced funding to outside organizations.
- **Level 2:** Plans for a slowing economy with further revenue losses. It includes a total of $13.6 million in cuts, the elimination of 39.42 FTEs (17 vacant and 20.42 occupied), expanded departmental savings, and a 50% reduction to reduced funding to outside organizations.
- **Level 3:** This proposal will be reviewed by the Board at the first budget meeting, as it has a deeper impact to services. If fully approved, it adds another $4.4 million in reductions, eliminates 23 additional, occupied FTEs (for a total of 62.42), fully suspends external funding to outside agencies (a target of State "DOGE"), and pauses annual membership dues to the Climate Compact and the South Florida Regional Planning Council. Further, it halts spending on Freebee services; these are not core services and compete with private enterprise (also a target of State "DOGE").

Commissioners may choose to accept the list of reductions and apply the resulting $4.4 million in savings to disaster/emergency reserves. Alternatively, the Board may decide to increase the countywide millage rate to generate additional revenue for the reserves. A third option would be to pursue a combination of both approaches, which would contribute a total of $8 million to Monroe County's disaster/emergency reserves.

PROPOSED BY 2026 BUDGET HIGHLIGHTS

❖ The FY 2026 Proposed Budget totals $678,571,447. This is a smaller budget than last year's by $37,142,738 or 5.2% from the FY2025 adopted budget.

The proposed budget has three main components: the Operating Budget of the Board and Constitutional Officers, the Capital Plan, and the total budget of the Tourist Development Council.

Only the Operating Budget of the Board and constitutional officers are supported with ad valorem property tax. The Capital budget is supported with the 1 penny infrastructure sales tax (and an assortment of other revenues like the airport, solid waste and Card Sound enterprise funds, and fuel tax), and TDC's budget is supported with the 5 penny "bed" tax.

Details of the Operating, Capital and TDC budgets are outlined here:

- **Operating Budget**:
  - The Operating Budget totals $370.2M. It includes the Operating Budget for the Board of County Commissioners of $229.1M ***and*** the general operations for the Constitutional Officers' general operations of $141.1M.
  - The operating budget is **only part of the budget that is supported with ad valorem property tax.** While ad valorem revenues are the single largest revenue source for the operation budget, a variety of revenues also support operations including charges for services, state shared revenues, sales tax, licenses and permits, fines and forfeitures, miscellaneous revenues, and fund balance.
  - The operating budget increased modestly over last year by $3.3M or 1.4%, ***despite*** **a $13.6M reduction in the Board's operational costs** from last year's budget.

- To achieve a $13.6M savings in the Board's operating budget, we reduced costs across most departments, consolidated departments, and eliminated 39.42 FTEs.

- The savings are offset, however, by increases per the collective bargaining agreements with Sheriff's Office officers of $5.3M and Monroe County firefighters of $3M, and

- Increased general operating costs of the Constitutional Officers, which are as follows:
  - Sheriff's Office: $6,972,119 or 7.2%
  - Clerk of Courts: $ 467,000 or 4.6%
  - Property Appraiser: $ 594,612 or 8.9%
  - Supervisor of Elections: $ 587,789 or 19.9%
  - Tax Collector: $ 769,715 or 7.2%
  - State Attorney/Public Defender: $ 25,482 or .5%

- The proposed budget recommends a cost-of-living increase for BOCC employees of 2.9% (based on December 2024 CPI-U), which totals $1.16M.

- The proposed budget also reflects the Constitutional Officers' request for 5% increases.

- **Capital Plan:**

  - The proposed Capital Plan for FY 2026 is $144.5 million, a $28.5M or 16.5% decrease from last year. This fund is supported primarily with infrastructure sales tax revenue (add the others).

  - The main revenue source for the county's capital budget is the 1-cent infrastructure sales tax. Enterprise funds (airport, solid waste, Card Sound Toll) and fuel tax revenues also support capital projects. Additionally, major projects are often offset, partially and sometimes entirely, by outside grant funding, secured by staff.

  - No ad valorem property tax revenue is used for capital projects or debt service on capital investments.

  - The Capital Plan's projects include:
    - $34M for the new Concourse A at Key West Airport and the new rental car facility, paid for with enterprise funds and FAA grants.
    - $25M in roads and bridges repairs and replacements, paid for with fuel tax revenue and Card Sound Toll Funds.
    - $25M for new affordable housing, funded with TDC funds.
    - $12M for retrofits and repairs to government facilities, offset by HMGP funds.
    - $10M for public safety investments.
    - $4M for a new mooring field partially funded by state funds (legislative appropriation).
    - $2M cultural and recreational projects.

  - The Capital Plan includes $26.67M for debt service for the completion of the Big Coppitt and Cudjoe Regional Wastewater Treatment facilities, the Key West Airport and the three Trauma Star Helicopters purchased last year.

  - Many capital projects are not included in the capital budget because they are wholly funded with non-local monies such as:
    - Canal restoration projects to be completed: $16.7M this year ($12.2M Restore Act funding and $4.2M in Stewardship Act funding.)
    - Community resilience projects (non-road elevation like living shorelines and jetty repairs) are funded with Resilient Florida and DEP grants.
    - New artificial reef program, vessel pump out program and mooring fields engineering (and partial construction) are all funded with state legislative appropriations.

- **The Tourist Development Council (TDC) budget** is $85.6M. This is 26% lower than last year, though still higher than in recent years. The size of this budget is driven by the tourist development tax revenue generated from tourism; it receives no property tax revenue. This year's TDC budget reduction is due to spending down of surplus reserves (built up from the strong tourism of the covid years) for affordable housing for tourism sector workers, pursuant to new legislation authorizing that use.

- **The overall budget also includes a "Transfers, reserves, and cash balance" component** of $78M. This represents budget transfers (reallocating funds from one fund to another), reserves (funds set aside for cash flow, future expenditures, specific purposes or emergencies), cash balances (unspent funds carried over from prior fiscal year operating cash flow before new revenues are collected), all necessary for the daily operations of the County.

❖ **Property Values, Millage and Ad Valorem Levy**

- **Property values**:

  This year's taxable property value total is **$50.3B,** as certified by the Property Appraiser. This total property value includes $49.7B for real property and $877M for personal property. This is an increase of 9.3% over last year and is yet another year of historically high total value. However, it is important to note a developing trend: the rate of growth in taxable value has been slowing each year since 2023.

  Of the $49.7B in taxable real property value:
  - Homesteaded properties represent 19%.
  - Non-homesteaded properties represent 60%.
  - Commercial properties represent 17%.
  - Vacant land represents 4%.

- **Millage**:

  The proposed FY 2026 budget **maintains the countywide millage of 2.6929** of the current year. **This is the tax rate all property owners will pay on their respective property in the County**. Monroe's millage is always among the lowest in the State. It is also worth noting that the current year FY 2025 countywide millage rate of 2.6929 was lowered 1.0% from 2.7191 from the prior year.

  The proposed budget supports an **aggregate millage rate of 3.3567**, **0.6% lower than last year's rate of 3.3779**. The aggregate millage rate is the Countywide millage rate combined with all municipal services taxing units' millage rates.

  The proposed aggregate millage of **3.3567 generates a total ad valorem tax levy of $168,772,720**, the most significant funding source for the County's operations. This represents a **7.74% increase, or $12.1M**, over last year.

- **Use of Ad Valorem Revenue**:

  The proposed millage generates an ad valorem levy of $168.77M. Property tax revenues are a **critical funding source for the County's core services** and are used to support **specific, vital functions that directly affect public safety, health, and quality of life** for residents and visitors. Ad valorem revenue is the primary sources of revenue for the total operating budget.

  - **Public Safety:** The proposed budget directs over $118M, or 70%, of ad valorem revenues to public safety functions. Specifically, these include law enforcement, detention centers, fire and ambulance, Trauma Star air ambulance, medical examiner, health department, state mandated match for substance abuse/mental health, and emergency management functions.

- **Constitutional Officers and Public Safety**: Combined, a total of more than $155M, or 92% of ad valorem revenues support the operating budgets of the Constitutional Officers and public safety functions.
- **Additional uses of ad valorem revenues**: Parks and beaches ($3.4M or 2%), Human Services Advisory Board non-profit support ($1.1M or 1%), state-mandated cost sharing for Medicaid ($965K or 1%), state-mandated Baker Act and jail programs ($460K or .5%). Ad valorem expenses also show the Tax Increment Financing (TIF) for City of Key West and Middle Keys Health Care taxing unit. It is important to note that Monroe County simply collects the tax and distributes back to these entities the revenues, per statutory requirement. They are not Monroe County's funds.
- **BOCC operations**: $5.7M supports the Board's operating budget.

❖ **Non-Ad Valorem Revenues**

Here is the complete list of Monroe County's operation revenue sources:

- Ad valorem revenue: $167.2M (24.6%) [1]
- Sales tax revenue: $100.1M (14.8%)
- Charges for services: $120.8M (17.8%)
- Grants, shared revenue and PILT: $25.3M (3.7%)
- Miscellaneous permits, fees, fines: $14.6M (2%)
- Interfund transfers/excess fees/debt proceeds: $46.8M (6.9%)
- The balance of revenue is fund balance forward (reserves, rolled over funding across all 49 funds): $191M (28.2%)

The primary revenue sources for the operating budget aside from the ad valorem levy are sales tax revenues: local option, state-shared half-cent sales tax, tourist impact tax and fuel tax. The half-cent sales tax revenues support the general fund, Parks, and Fund 148, benefiting both incorporated and unincorporated services. The tourist impact also contributes to operating expenses.

In planning the budget for the upcoming fiscal year, we conducted a detailed analysis of current revenue activity and trends focusing on the trends of our largest sales tax revenue sources. We examine year-to-date monthly sales tax collections to identify patterns of growth, contraction, or leveling off. This year's trends indicate a general leveling off compared to the previous year, with some months showing slight declines.

The capital plan continues to be supported by the one-cent infrastructure surtax, which is tracking similarly to the half-cent and tourist impact tax collections.

However, and very importantly, for this year's budget, we **must also account for a significant and permanent loss of sales tax revenue due to actions taken in the State's FY 2026 budget**. Most notably, the State eliminated commercial leases as a taxable category, effective October 1, 2025. As a result, Monroe County will no longer be able to collect its one-cent sales tax on these leases.

Additionally, the **State's budget expands and makes permanent sales tax exemptions** on a wide range of consumer goods. Because these revenues are shared with local governments, any reduction in State sales tax collections results in a direct decrease in Monroe County's share.

[1] *The total ad valorem levy is $168.8M. However, we remit $1.69M of this to the Monroe County Health Department, therefore the County's budgeted ad valorem amount is $167.1M.*

These revenue challenges are a key factor behind the leaner, more restrained budget we are proposing. We will not know the full financial implications for Monroe County until the State releases its FY 2026 revenue estimates in late July. We will continue to monitor, scrutinize, and update our revenues and expenditures while awaiting the State's estimates.

❖ **Other Notable Items in the Proposed Budget**

- **Fund Balance**: The County's budget is developed to maintain the Board's minimum fund balance requirements. Adequate fund balances and robust emergency reserves are essential for handling unexpected economic challenges and ensuring fiscal stability.

  The Board's policy mandates a minimum fund balance of 3 months for each fund, except for the general fund, which requires a minimum of 4 months (and a maximum of 6 months), plus an additional $10 million in disaster reserves.

  The proposed budget includes 5.16 months of operating reserves plus an additional $10 million in disaster reserves. These fund balances cover unforeseen or increased expenditures and/or revenue shortfalls, which is particularly important given the current economic uncertainty. We will closely monitor revenues and spending and adjust the budget mid-year if necessary.

  Given growing concerns of the federal government's overtures to shift disaster costs to state and local governments we will be discussing with the Board available options for increasing the County's disaster/emergency reserves, for possible inclusion in the final budget.

- **Funding to Non-Governmental Organizations:**

  - **Human Services Advisory Board (HSAB)/Historic Florida Keys Foundation/UF Extension Services:** Monroe County has historically provided funding for several qualify of life services. Regrettably, due to fiscal constraints and the need to focus on core services, the proposed budget includes a 50% reduction in this funding for the upcoming year. A full elimination of this funding remains a potential scenario under the County's Level 3 cost reduction plan, subject to further Board discussion and direction.

    - HSAB: Monroe County typically provides $2.2 million annually to support nonprofit social service providers throughout the Florida Keys. These organizations deliver critical assistance to vulnerable populations, offering services such as healthcare for families, pregnant women, and children; dental care for uninsured children; food assistance; mental health support; childcare for working parents; educational programs; and services for individuals with disabilities.

    - Historic Florida Keys Foundation provides technical support for historic renovations linked to the State of Florida Historic Guidelines.

    - Extension Services is a partnership with University of Florida, and they provide programs related to horticulture education, community resilience and energy efficiency, and fisheries

  - **Funding for memberships:** We will be proposing as part of our Level 3 plan to halt the County's membership dues for the Climate Compact.

ECONOMIC CONTEXT FOR PLANNING THE PROPOSED BUDGET

Monroe County's economy doesn't exist in a vacuum. Our ability to fund and deliver public services depends on local revenues, which are directly influenced by broader state and national economic trends. Factors such as growth and recession cycles, consumer spending, labor market conditions, the housing market, inflation, and shifts in state and federal policy or funding all play a role. Property values and tourism remain strong local markers of the County's economy, but both are vulnerable to broader economic headwinds.

Economic forecasts for the national economy project slower growth for the upcoming fiscal year. While slower growth itself does not constitute a recession, it signals increased risks that could impact consumer spending. Local tourism is particularly vulnerable during economic slowdowns, as tourism spending tends to decline as consumer confidence declines. The softening of sales and bed tax collections that began last year was an early indicator, prompting us to take a cautious approach in forecasting these revenues for the coming year.

We are also preparing for *significant* revenue impacts resulting from recent state-level policy changes. As a local government, we receive a portion of the state taxes generated and collected in Monroe County. However, actions taken by the Legislature in the State's approved FY 2026 budget are expected to reduce our share of these revenues, creating immediate and long-term challenges. State-shared revenue is Monroe County's second-largest operating revenue source, making these changes especially impactful.

Key changes include:

- **Commercial Lease Tax Elimination**: The State has eliminated the sales tax on commercial leases, effective October 1, 2025. This also removes the County's ability to collect the local 1% sales tax on those leases, resulting in a direct loss of local revenue.
- **Sales Tax Reductions:** The State made permanent a broad range of sales tax exemptions and reductions on consumer goods, including clothing, school supplies, and emergency preparedness items. While beneficial to consumers, these changes reduce the base used to calculate shared sales tax revenue.
- **Communications Services Tax (CST):** The State extended the freeze on the local CST rate—previously set to expire in 2026—through 2031. This prevents local governments from adjusting CST rates to keep pace with rising costs, further constraining a revenue source.

Another serious concern involves potential changes to FEMA and federal disaster assistance. We're monitoring several possible changes as FEMA considers a reduced role in disaster response and recovery, which would shift more costs to local governments.

These potential changes that will reduce FEMA's public assistance funding include:

- Fewer storms eligible for disaster assistance (higher damage threshold).
- Increased local share of disaster costs (new cost sharing arrangements).
- Fewer reimbursable projects (no parks, playgrounds, recreational facilities, courts, boat ramps, ballfields).
- Cash flow issues (slower post-disaster response and reimbursement processes).
- Loss of grant programs that fund mitigation programs (HMGP).

This shift in federal disaster policy comes at a time when hurricanes remain a growing concern. The combination of potentially lower reimbursement rates, delayed payments, and reduced mitigation funding means we need to plan for substantially higher local costs related to storm preparation and recovery. What were previously shared expenses between federal, state, and local partners are increasingly becoming local responsibilities.

Taken together, these policy changes significantly reduce revenues at a time when local needs and costs continue to rise. While inflation is down, the high costs of previous high years' inflation are now baked in and we're still looking at persistent 3% inflation through 2025, or longer. For a community that already

pays premium prices because of our barrier island geography, this means continued increases in construction materials, fuel, supplies, and contracted services.

The insurance environment across Florida remains unstable, and a continuing pressure point especially for high-risk coastal communities. Insurance premiums will only continue to increase thanks to mandated annual glidepath increases. FEMA's Risk Rating 2.0 is still pushing flood insurance premiums higher for coastal properties at an annual rate of 18-25%.

It's the same story at the state level for wind and property insurance. Monroe's wind insureds currently face an automatic 15% annual increase. Legislative reforms aimed at steadying the market have not translated into lower costs for policyholders. These challenges directly affect the County's cost of maintaining our facilities, and indirectly, as higher insurance costs impact homeowners, renters, and commercial property owners.

We are also closely watching potential future limitations on local governments' authority to adjust property tax rates. Property taxes are Monroe County's most stable and reliable funding source. Any further constraints will create major challenges to our ability to provide essential, high-quality services and programming for our residents and visitors.

The implications of the challenges on the horizon for our budget planning are substantial. We have proposed a budget that will better enable us to adapt to these conditions by prioritizing essential services, limiting discretionary spending, focusing on existing capital assets, and pending further Board action, bolstering savings.

SIGNIFICANT PROJECTS AND INITIATIVES

The Board continues to invest in critical infrastructure, as demonstrated by the following list of projects that range from public safety infrastructure to airports to bridge replacements to water quality protection to affordable housing.

These investments are essential, but so is our commitment to keeping property taxes low. That's why we aggressively pursue outside funding and leverage every available resource. Many of these projects are made possible through substantial state and federal support, including FAA, RESTORE Act, CDBG-Disaster Recovery and Mitigation, HMGP, ARPA, Army Corps of Engineers, SAFER grants, Resilient Florida grants, FDOT Airport, TAP and SCOP grants, TDC grants, and legislative appropriations. The significant outside funding secured by staff, combined with revenue from our local 1-cent infrastructure sales tax ("304 fund"), enables us to move forward on high-priority projects without placing additional burden on property taxpayers.

❖ **Public Safety:**

- **Monroe County Detention Center:** The County will be providing needed repairs and renovation of this facility including spalling, plumbing, window replacement, kitchen repairs to maintain health department approval, and generator installation.
- **Communication Tower Maintenance:** The County owned towers will be overhauled to remain structurally stable.
- **Air Ambulance Program:** The County acquired three new air ambulance helicopters for Monroe County's Trauma Star program. Trauma Star is a lifesaving air ambulance service that provides rapid transport for critically ill or injured residents and visitors to specialty care facilities on the mainland. It is jointly operated by Monroe County Fire Rescue and the Monroe County Sheriff's Office Aviation Division and is staffed with highly trained pilots, critical care flight nurses, and firefighter flight paramedics. The service operates from two bases in Marathon and Key West, covering the entire island chain from the Dry Tortugas to Ocean Reef. Since its inception in 2001, Trauma Star has transported more than 10,000 patients to critical care facilities not available in the Keys. In addition to transporting patients from local hospitals to hospitals outside of Monroe

County, Trauma Star also transports patients directly from the field for five types of time-sensitive emergencies that cannot be treated in Monroe County.

- **Sugarloaf Fire Station and Fire Equipment:** The budget reflects construction costs of the new Sugarloaf Fire Station which will commence this year, as well as fire apparatus financing.
- **City of Layton Fire Station**: Submitted May 2025 a CDBG-Small Cities Grant application for $10M to design and build a new fire station.

  It is important to note that enhanced investments in fire protection make us a safer community, but they also result in a **better ISO rating** which means lower property insurance costs for our property owners. Thanks to the Board's direction to systematically invest in and enhance fire protection infrastructure and services, the County's ISO rating decreased from 9 to 3.

- **HMGP Wind Retrofit** (various buildings from Key West to Tavernier): Phase 1 deliverables completed and submitted to FDEM/FEMA in September 2024. Phase 2 Construction expected to commence in FY2026 through 2028 with FEMA HMGP funds $1.8M, and local 304 funds $600K.
- **HMGP Generators** (various locations from Key West to Key Largo) – Phase 1 deliverables completed and submitted to FDEM/FEMA in September 2024. Phase 2 Construction expected to commence in FY2026 through 2028 with FEMA HMGP funds $4.8M, and local 304 funds $1.2M.
- **Ocean Reef Volunteer Fire Department Ambulance/Equipment**

❖ **General Government:**

- **Jackson Square Temporary Chiller and Demolition –** a scaled down plan that will allow us to move forward with demolition of the outdated, unsafe building, while maintaining the chiller used to power surrounding buildings
- **Ellis Building Renovation –** a request by Property Appraiser Scott Russell to improve his office on Plantation Key
- **Bayshore Manor Emergency Repairs** – a project to improve the electrical system in this building for use by the Supervisor of elections
- **Lester Building Air Duct Replacement** – this project will be in concert with a renovation project in the operating budget to provide a permanent office location for the County Attorney to allow us to cancel leased space.
- **Plantation Key Fleet Roof Replacement** – Maintenance needed
- **Rockland Key Public Works –** this project was originally envisioned as a new fleet garage; however, upon evaluation of the current plan and realizing the County is leasing almost the entire frontage of the Rockland location we will be exploring a purchase of the site to determine whether that would be more cost effective than the original plan.

❖ Culture and Recreation

- Higgs Beach Repairs - complete Hurricane Ian repairs, including repairs to perimeter fencing and dog park fencing, repairs to several small picnic pavilions and tiki huts, repairs to yoga platform, and the fencing around the African Cemetery Memorial (Hurricane Ian FEMA reimbursement funding.)
- Rowells Waterfront Park - Phase II implementation of park facilities, including grading work to improve stormwater management, new pedestrian walkways, new asphalt parking lot with associated lighting for pedestrian walks and parking lots. Funded with HUD/CDBG-CV funding 100%, no local match.
- Key Largo Library Roof Replacement - This is urgently needed now due to the age and condition of the roof. Small repairs have already been made; however, a full replacement is not required (using local 304 funds.)

❖ **Airports:**

- **Key West International Airport:**
  - **Concourse A and Terminal Improvements**: We recently unveiled the new 50,000-square-foot Concourse A facility featuring state-of-the-art technology that vastly improves the airport's level of service and will accommodate projected passenger growth and changes impacting the aviation industry. By the fourth quarter of 2025, airlines expect 2,800 seats arriving and 2,800 departing daily at EYW. The facility provides eight new glass boarding bridges, spacious gates and comfortable seating, charging ports, and free Wi-Fi.. The new concourse offers expansive views of the airfield and surrounding area via its 446-panel glass curtain wall, and new on-site dining options.
  - Second phase of the airport's Concourse A and Terminal Improvements: is underway and adds additional baggage areas and devices while also providing an expanded security checkpoint.
  - The overall airport-wide program comes at a cost of $140 million and includes major work on existing facilities, aircraft parking areas, and taxiways.
  - The final phase of Customs and Border Protection (CBP) expansion and renovation will be the focus in the coming months.
  - Expansion of the airport's commercial apron will be complete in the coming months at a cost of $20 million.
  - These projects are funded with grants from the FAA, the Florida Department of Transportation, passenger facility charges, and a $43 million airport revenue bond issuance.
- **Florida Keys Marathon International Airport**: Florida Keys Marathon International Airport has commenced a major runway reconstruction project with preliminary work including electrical, drainage, and subgrade construction. The airport's Fixed Base Operator (FBO) Million Air has begun site work for a new fuel farm with expanded fuel storage capacity.

❖ **Roads and Bridges Projects:**

- **Seaview Drive Bridge** replacement project (Duck Key): Began in FY23 and is scheduled to be completed in January 2026. Funded with infrastructure and fuel tax revenue.
- **Harbor Drive Bridge** Replacement project (Duck Key): Construction began in September 2023 and is scheduled to be substantially complete by November 14, 2025. Funded with infrastructure and fuel tax revenue.
- **Toms Harbor Channel Bridge** (US 1 to Duck Key): Engineering design is complete; scheduled to be advertised for construction bids in later summer 2025. The County was awarded a Small County Outreach Program (SCOP) grant for $1.8M to fund 75% of construction phase (rest with infrastructure sales tax and transportation impact fees.)
- **Tubbys Creek and Mosquito Creek Bridge** replacement projects (on Card Sound Rd): Design of is underway and will be complete in late summer 2025. Construction of both projects is scheduled to begin in the fall 2025. Construction is funded 50% by FDOT FY 25 (rest with Card Sound Toll revenue.)
- **Card Sound Bridge Replacement** project: PD&E phase began April 2025. The project is funded with a $1.86M federal appropriation and $1.4 million Card Sound Toll revenue. FDOT staff perform PD&E phase work and coordinates with County. PD&E phase completes alternatives analysis and all NEPA and pre-permitting requirements in preparation for engineering design phase. PD&E can take 2 to 3 years depending on environmental issues.

- The **Crane Boulevard Shared Use Path**'s federal grant funded (through FDOT Transportation Alternative Program "TAP") engineering, design and permitting has begun and will continue through FY 2025; construction is scheduled for FY 2028 and is partially funded with $1M TAP grant from FDOT.

- **Key Deer Boulevard** (North of Watson Boulevard) Road Rehabilitation Project: Engineering design and permitting contract awarded in July 2024. The road will be repaired/reconstructed/elevated where required based on SLR Vulnerability study from Watson Boulevard to the north end. Design is to be completed by March 2026. Construction will begin in FY 2026, partially funded by a $6.1M SCOP grant

- **Key Largo III** (Burton Drive and Harry Harris Park area) roadway and drainage improvement project: Is currently underway and will be complete in August 2025. The project's construction and construction engineering and inspection (CEI) is partially funded (75%) with a $1.8M SCOP grant.

- **No Name Key Bridge Repair Project:** construction completed in February 2025; Minor repairs to sidewalk, guardrail and rip rap embankment.

- **Ocean Bay Drive Bridge Repair Project:** construction completed in May 2025; the contractor replaced the concrete railing that was damaged by a vehicle and repaired spalled concrete on the underside of the bridge.

- **Ocean Bay Drive Embankment Repair project**: engineering design, permitting and construction of repairs to approximately 500 ft. of embankment along Ocean Bay Drive in Key Largo adjacent to the marina where wave action has eroded the right of way. The project will stabilize and protect the edge of the right of way to prevent further erosion. June 2025 SCOP grant award will partially fund the work. Design will begin in FY 2028 with construction to follow.

- **Caribbean Drive (Summerland) Bridge Repair Project:** The engineering design and construction of repairs will begin in October 2025. The work is partially funded by an FDOT SCOP grant.

- **Steamboat Creek Bridge Repair Project:** 2025 SCOP grant award will fund 75% of estimated costs. Design will begin in FY 2029 with construction to follow.

- The County will continue with its **resurfacing and pavement rejuvenation work**.

❖ **Road Resilience Projects:**

After several years of significant investment in staff time, resources, and funding, Monroe County is taking a new direction with respect to future road elevation projects.

Over the past 10 years, the County has worked to address severe flooding by developing a Comprehensive Countywide Roads Elevation Plan. This plan identified and prioritized road segments most vulnerable to sea level rise, recommending an adaptation schedule to elevate approximately half of the County's 311 miles of roads by the year 2045. The Plan outlined 97 neighborhood areas expected to face increased flooding, based on NOAA's intermediate-high sea level rise projections adopted by the County.

To implement the Plan, staff successfully secured major funding: $57.1 million from the State's Resilient Florida grant program, $10 million from a federal CDBG-Mitigation grant, and $5.4 million through a congressional appropriation. To respond to the challenge of the 50% local match required by the Resilient Florida grant program staff identified $178 million in federal Hazard Mitigation Grant Program (HMGP) funds and coordinated with FDEP and FDEM to use those funds as match for Resilient Florida dollars—enabling the County to move forward on a number of neighborhood-scale road elevation projects, specifically benefitting individual neighborhoods.

Despite these funding successes, the projects encountered substantial community opposition. Concerns centered around four major issues: (1) residents' unwillingness to accept responsibility for the long-

term operation and maintenance costs associated with infrastructure such as pump stations, (2)residents' unwillingness to accept financial responsibility for the cost of the project over and above grant funding, (3) opposition to granting easements for required equipment and sloping of the elevated roads, flow-way easements on the front portions of private properties needed to accommodate wider roadbeds and stormwater improvements and (4) unwillingness to acceptance of the professional design required to meet state and federal environmental laws.

After realizing the magnitude of cost for these types of projects that are extremely expensive that benefit a select group of citizens, and responding to the neighborhood's lack of support for the designs completed to alleviate the flooding, , the Board directed staff to develop and implement a new resident-driven approach. Under this model, neighborhoods would have the opportunity to vote on whether to fund any remaining project shortfalls through localized assessments. This allows each community to decide the future of road adaptation in their area without placing the cost burden on the County's broader tax base. County staff will be developing this program over the next several months for consideration by the board. The program must focus on broad support by the citizens impacted by the flooding and project, including willingness to pay for the capital costs over and above any grant funding secured for the project and on-going operational costs, willingness to provide necessary easements to complete the project, and overall acceptance of the designs we develop which are legally required to be consistent with water quality regulations.

The implications for this new Board direction means that we will:

- Proceed with completion of construction for Twin Lakes Road Elevation *Pilot* Project. The construction contract was awarded in May. The total contract price is $21,734,258 including FKAA water line replacement, which will be funded by them. The County secured $9.4M in a Resilient Florida grant and a federal appropriation and approved $9.1M in local funds to fully fund the project. Construction began in July 2024 and is scheduled to be complete by May 2026.
- Proceed with the completion of the design phase only (because design is grant-funded and underway) and halt construction for the following projects:
    - **Big Coppitt and Winston Waterways** Road elevation projects design: Using the Phase I HMGP grant funds and matching those funds with Resilient FL grant funds contracts for engineering design and permitting services were executed in October 2024 with completion dates of June 2026.
    - **Conch Key** Road elevation project design: engineering and design will begin this year, with 50% state funding ($3.5M Resilient Florida grant). A contract for design was approved in October 2024 and the design work is underway.
    - **Stillwright Point** Road elevation project's engineering and design project for $39M is nearly complete. Design is funded with 50% with Resilient Florida grant funds. Upon request from the residents, this project will terminate when the grant-funded design is complete.
- Halt the construction phase for the **Sands Subdivision** Road elevation project. This project has been designed 100%, and staff secured $8.1M in CDBG-Mitigation grant funding and $12M in RF grant funding for construction. However, the construction costs exceed the funding secured. Due to the unavailability of county funds to supplement the difference, the Board decided not to move forward with the construction, after hearing from residents of the area in opposition to the project.
- Proceed with design (and eventual construction) of the **Flagler Avenue** Road Resilience project. 75% HMGP funds matched with 25% State, local or city funds will also fund engineering, design and permitting of the Flagler Avenue Road Resilience Project. A contract for engineering design and permitting was executed in December 2024 with design completion scheduled for June 2026. Staff will apply for RF grant funds in August 2025, which if awarded, would become available in 2026. Flagler Avenue is a main thoroughfare serving the largest population center and tourism hub in the Florida Keys. After a storm, it often becomes the only usable travel route, as the other main avenues, located along the shoreline, are frequently blocked by sand and storm debris. Its central

location and reliable access make Flagler Avenue vital to post-storm recovery and everyday mobility. Future elevation of this avenue is critical for public safety and commerce. This makes it different from the neighborhood projects whereby the benefit received for the improvements were localized, compared to a roadway that serves an entire island.

❖ **Flooding Resilience Projects:**

- Two **breakwater repair projects** with weed gates in Tavernier and Rock Harbor totaling $3.5M in CDBG funds to repair breakwaters damaged in Irma are fully designed and permitted and are anticipated to be under construction in fall 2025 and completed by summer 2026, providing increased resilience from storm surge to the homes behind them and also increased water quality to the canals leading to the breakwaters (by preventing floating sargassum from entering the canals).

- Two **living shoreline projects** are nearing completion of design and are anticipated to be completed this year to protect the shorelines from storm surge and sea level rise, funded by a $3M DEP grant for Duck Key (which includes a resident-requested breakwater repair project) and a $900K DEP grant to protect the County's transfer station on Long Key, under the State's Resilient Florida program. Living shorelines can reduce wave damage to the coast and inland structures by creating a solution that incorporates both green and gray infrastructure along the shoreline. DEP promotes living shorelines as an important and effective resilient strategy throughout Florida.

- Four flood **vulnerability assessments** ("VA") have been recently completed for Monroe County, Layton, Key Colony Beach and Marathon. For Monroe, our VA was updated. For the municipalities, new VAs were developed. The VAs, and updates are required per statute. These assessments identify infrastructure and geographic areas most vulnerable to flooding. The County completed the work on behalf of the municipalities for project effectiveness and cost efficiency. These were funded with $517K DEP Resilient Florida grant funds. The new statutory changes this year required updating Sea Level Rise projections used in Vulnerability Assessments using NOAA Intermediate Low and Intermediate, and updating the planning periods to 2050 and 2080, with new map series and updated adaptation plans. DEP requires state-funded Vulnerability Assessments (VAs) be standardized to meet the requirements of the statute, s. 380.093, F.S., and to maximize funding under DEP's Resilient Florida Program.

- Three **watershed management plan** projects are in the process of being completed for Monroe County, Layton, Key Colony Beach and Marathon this year. These plans analyze existing and future flood conditions and flood vulnerabilities and identify potential mitigation projects. The work was performed by the County on behalf of the municipalities and funded by $520K in federal grant funds via Florida Department of Emergency Management. These plans must be renewed every five years to maintain our CRS rating. In CRS communities, flood insurance premium rates are discounted to reflect the reduced flood risk resulting from the community's efforts that address reduced flooding and comprehensive floodplain management.

- **Street Elevation Planning** for the municipalities, the final phase of the street elevation planning process to determine which municipal roads need to be elevated and the estimated cost to do so as part of the built environment, is also underway and being managed by the County with the $992,000 cost funded by the municipalities. It will be completed this year.

❖ **Canal Restoration Projects:**

With State Stewardship and federal RESTORE Act funding, work continues for the list of 96 canals for restoration under the County's Canal Restoration Work Plan, which will increase the water quality of the canals and nearshore waters:

- **Construction**: Canal 82 in Key Largo is about to undergo a $3M restoration for muck removal and a backfill, and Canal 259 in Big Pine Key is in final permitting for a weed gate following up on the $700K culvert installed in the canal last year, both funded by State Stewardship grants. Canal 105

in Tavernier is scheduled for a muck removal / backfill restoration this coming year, and canal 266 in Big Pine will receive a backfill restoration.

- **$12 Million Grant for Gulf Consortium RESTORE funds** was received for canal restoration in 6 canals in the Avenues area of Big Pine Key (#293, #295, #297, #299, #300 and #315) to be used for construction of the organic removal and backfill projects. Completion of these canals all located geographically close will provide a substantial increase in near shore water quality.

- **Design and permitting** has been completed for many of the remaining top 20 canals in the Canal Work Plan priority list, after receiving neighborhood support. These include: #105 Tavernier Backfill and Culvert, #255 Big Pine Key Organic Muck Removal, Backfilling, Air Curtain and Injection Well, #315 Big Pine Key Organic Muck Removal, Backfilling and Air Curtain, #295 Big Pine Key Organic Muck Removal, Backfilling and Air Curtain, #297 Big Pine Key Organic Muck Removal, Backfilling and Air Curtain, #474 Geiger Key Backfill and Air Curtain Restoration Projects, #266 Big Pine backfill and #299 muck removal and backfill. These projects will be moving into the construction phase as grant funds become available.

❖ **Marine Environment Protection Projects:**

Marine Resources continues to deliver measurable progress in improving water quality and public safety through its strong partnership with the Florida Fish and Wildlife Conservation Commission. The program advances these critical initiatives to resolve long-standing environmental challenges by leveraging state and federal resources and limiting the local tax burden.

- **Derelict Vessel Removal**: Since entering a $3 million contract with FWC in July 2024, the County has removed 230 derelict vessels from Keys waters, tripling the County's typical annual removal rate. This success was made possible by combining federal American Rescue Plan Act (ARPA) funds and the FWC Derelict Vessel Removal Grant Program, which covered 95% of all removal costs and saved Monroe County over $1.7 million. These efforts reflect the County's commitment to protecting the marine environment while leveraging state and federal dollars to deliver impactful results.

- **New Mooring Fields**: Notable progress has been achieved on both the Man of War Harbor and Boca Chica Mooring Fields (FY 2024 appropriation award for $1.6 million for design and engineering), with permitting-level surveys, engineering designs, and management plans already complete for each project. The Man of War Harbor Mooring Field is on track for completion by March 2026 with mooring infrastructure installation scheduled to commence this fall, while Boca Chica's project includes an FY 2026 appropriation award of $1.6 million to support the construction of a shoreside facility essential for its operation. Together, these projects will add 140 managed moorings and expanded boater services, further safeguarding water quality and promoting sustainable marine resource management in the Florida Keys.

- **Vessel Pump Out Program**: The County's efforts are also critical for protecting the pristine waters of the Florida Keys National Marine Sanctuary, a designated No Discharge Zone that draws boaters from across the state and nation. Through its Mobile Vessel Pump-out Program, managed through a partnership with the Florida Department of Environmental Protection and a $650,000 Legislative Allocation (FY 2025, awarded again FY 2026), Monroe County has conducted over 200,000 pump-outs, capturing more than 2.7 million gallons of vessel sewage and ensuring near-total compliance with NDZ regulations, further reinforcing its leadership in marine environmental stewardship.

- **Artificial Reef Program**: This initiative is funded with a total of $15M, all legislatively appropriated via a FWC grant to Monroe County's Artificial Reefs Program. The initiative began last year, and the funds are projected to be useable through 2030. The program successfully completed its first artificial reef project in offshore Gulf of Mexico waters at Gulfside 10 Mile Reef; 45 donated concrete poles were deployed across three distinct patch reefs, which have shown to already be sustaining an abundance and diversity of marine life.

The program's present focus is on obtaining artificial reef permits for new projects being developed across the FL Keys on both Gulf and Atlantic sides, in shallow and deep waters. One of these projects includes a pilot program within the Florida Keys National Marine Sanctuary where habitat support structures will be designed to address habitat deficits associated with fish and invertebrate life histories. The goal is to improve conditions and resources within shallow, nearshore hardbottom habitats in the Keys. Species supported by such structures are important for both recreational and commercial fisheries and have significant ecological roles within our marine ecosystem.

❖ **Affordable Housing:**

In December of 2024, the Monroe County Board of County Commissioners adopted Resolution 544-2024 establishing the **Monroe County Affordable Tourism Housing Program** and setting forth the program qualifications, restrictions, and conditions for funding affordable housing projects utilizing **$35 million** in accumulated surplus Tourist Development Tax and Tourist Impact Tax revenues for the purpose of providing housing for employees of private sector tourism-related businesses in the County, in accordance with Ch. 2024-219, Laws of Florida.

As of June 18, 2025, all funds have been encumbered for the following projects totaling 69 new units:

- **Poinciana Plaza**: Location: Key West; Units: 20, funding amount: $10,000,000, partnership: Key West Housing Authority, anticipated start: In progress (pending City of Key West approval for permits), anticipated completion: TBD
- **Cudjoe Project**: Location: Cudjoe Key; Units: 19, funding amount: $9,582,900, partnership: Monroe County Housing Authority, anticipated start: In progress (developing plans for permitting approval), anticipated completion: TBD
- **Marathon Project**: Location: Marathon; Units: 19, funding amount: $8,550,000, partnership: Monroe County Housing Authority; anticipated start: In progress (developing plans for permitting approval), anticipated completion: TBD.
- **South Cliff Project**: Location: Key Largo; Units: 11, funding amount: $6,867,100, partnership: TBD, Construction completed June 2025.

❖ **Technology and Automation Initiatives:**

During FY 2026, the Information Technology Department will continue its focus on streamlining County operations by automating manual processes and enhancing service delivery through new software and workflow systems. Key department collaborations include:

- **Planning and Environmental Resources Department**: Implementation of a new system to automate development application processing, eliminate paper submissions, and streamline review and approval workflows.
- **Building and Permitting Department**: Introduction of software to accelerate permit processing, enable public self-service tools for permit search and review, and improve online access to information that currently requires public records requests. This initiative will enhance citizen access while reducing staff workload.
- **Code Compliance Department**: Deployment of automation tools to digitize the code violation process, eliminate paper documentation, improve review efficiency for the Special Magistrate, and provide the public with real-time access to code violation status updates.
- **Floodplain Management**: New software to manage and archive elevation certificates, facilitate substantial damage assessments following storm events, and improve public access to key floodplain data.

- **Emergency Management Department**: Rollout of a new system to streamline post-storm damage assessments required for state and federal disaster declarations.
- **Parks and Beaches Department**: Launch of an online reservation platform on the County website, allowing residents to check facility availability and self-book meeting rooms and event spaces—eliminating paper-based inquiries and reducing staff processing time.
- **Engineering, Roads and Bridges Department**: Implementation of automation features within the department's roads and bridges asset management system to improve efficiency and data tracking.
- **Community Services Department**: Deployment of case management software to automate workflow and compliance tracking, ensure adherence to reporting standards, and provide real-time visibility into service delivery across programs.

These technological investments are part of a broader effort to streamline County operations, reduce administrative burdens, and improve efficiency across departments, while most importantly to enhance the quality and value of services for the public.

NEXT STEPS

This proposed budget reflects a realistic understanding of today's challenging fiscal environment. It protects what matters most, pauses what is not essential, and positions the County to adapt as conditions evolve with fiscal discipline, strategic restraint, transparency, and operational flexibility. It also represents a strong commitment to preserving Monroe County's ability to deliver the high-quality services and programs that our community relies on and values.

I want to thank the Board of County Commissioners for its leadership and direction. I also extend my sincere appreciation to County staff for their professionalism, resourcefulness, and dedication throughout this process.

Special recognition goes to Assistant County Administrator Tina Boan for her steady, informed and prudent guidance throughout the development of this budget, and to John Quinn who has transitioned into leadership in budget office. They have both been reliable resources, assisting me with this in-depth analysis, providing nothing short of excellence.

For the 26th consecutive year, Monroe County has been honored with the Distinguished Budget Presentation Award by the Government Finance Officers Association. This is the highest form of recognition in governmental budgeting and reflects the continued excellence of the Office of Management and Budget.

Open communication, close collaboration, and accountability with the Board, staff, and the community will remain a priority in the months ahead. There are still many areas within our operation that need to be analyzed and improved. We are all up for the challenge.

I look forward to working with the Commission and our Constitutional Officers throughout the summer to finalize the FY 2026 Budget in September. Public hearings on the FY 2026 Proposed Budget will be held on September 3, 2025, in Key West, and on September 10, 2025, in Key Largo.

Respectfully submitted,

Christine Hurley

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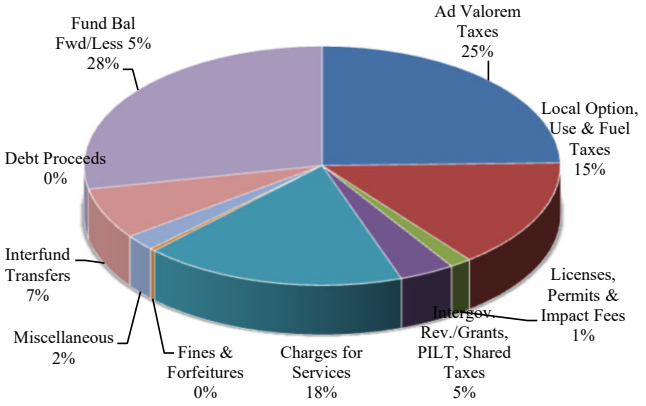
Christine Hurley
County Administrator
Monroe County, Florida

Introduction to County Budgeting

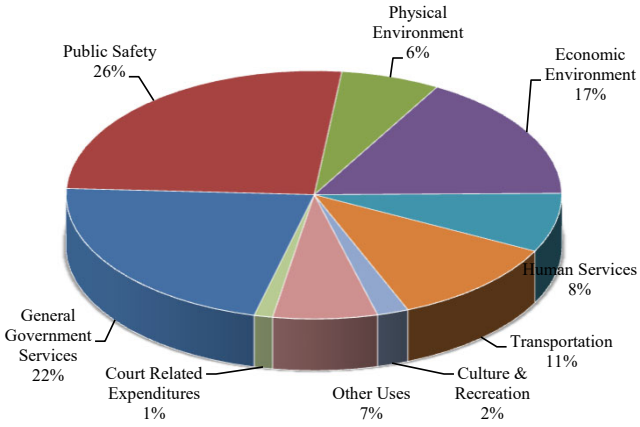
Balancing the County Budget

Unlike the federal government, Florida law states a county must have a balanced budget. The amount of the adopted revenues must equal the expenditures for 49 funds. When OMB "balances the budget," the revenues must balance the appropriations for each fund and thereby for the entire budget. This means Monroe County has no budget deficit.

Where the Money Comes From (Sources)
FY2026 - All Funds



Where the Money Goes (Uses)
FY2026 - All Funds



Sources	FY2025 Adopted	FY2026 Proposed	% of Total
Ad Valorem Taxes	154,208,223	167,225,277	24.6%
Local Option, Use & Fuel Taxes	103,025,000	100,150,000	14.8%
Licenses, Permits & Impact Fees	9,113,559	9,975,108	1.5%
Intergov. Rev./Grants, PILT, Shared Taxes	26,085,000	25,340,054	3.7%
Charges for Services	110,030,601	120,801,060	17.8%
Fines & Forfeitures	2,137,500	2,434,000	0.4%
Miscellaneous	3,935,100	14,612,935	2.2%
Interfund Transfers/Excess Fees	52,880,119	46,883,524	6.9%
Debt Proceeds	0	0	0.0%
Fund Bal Fwd/Less 5%	254,299,083	191,149,489	28.2%
Total Sources	**$715,714,185**	**$678,571,447**	**100.0%**

Uses	FY2025 Adopted	FY2026 Proposed	% of Total
General Government Services	128,926,674	148,626,191	18.0%
Public Safety	206,877,078	176,379,878	28.9%
Physical Environment	44,048,671	43,986,533	6.2%
Economic Environment	121,085,434	112,359,751	16.9%
Human Services	52,629,735	52,192,024	7.4%
Transportation	100,145,558	76,802,362	14.0%
Culture & Recreation	13,382,611	13,927,676	1.9%
Other Uses	40,431,536	46,113,524	5.6%
Court Related Expenditures	8,186,888	8,183,508	1.1%
Total Uses	**$715,714,185**	**$678,571,447**	**100.0%**

Introduction to County Budgeting

Defining a Budget

In simple terms, a budget is an entity's plan for its financial resources. It is an estimate of proposed expenses for a given period and the proposed means of paying for them. Two basic components of the budget are the revenue (source of funds) and the expenditure (uses of funds).

Defining Revenue and Expenditure

Revenue is an increase in the financial resources of a government. Some examples of local government revenues are property taxes, assessments, permits and fees, licenses, fines, charges for service, grants, and payments from other governments. Monroe County has a large variety of revenue sources.

An expenditure is a decrease in the financial resources of a government. Expenditures include, for example, current day-to-day expenses such as salaries, utilities, professional service contracts, material costs, payment of principal and interest on long term debt and bonds, purchase of vehicles, equipment or property and construction costs.

Budget Structure – Fund Accounting

An important concept in government accounting and budgeting is subdividing the budget into what are called "funds". This is called fund accounting. Fund accounting allows a government to budget and account for funds restricted by law or policy. These funds allow the County to segregate certain revenues and then account for expenditures from these revenues.

The County budget currently has 49 funds. These funds can be compared to a company spreading its business among 49 banks. The County uses these funds for example, to make payments on different types of County debt or to track fees collected to pay for certain County services.

Each of these funds must balance - that is, revenues must equal expenditures - and each must be separately monitored. The County budget, adopted each year by the Board of County Commissioners (BOCC), is actually the total of the separate funds or accounts.

Rationale for the Budget Structure

Monroe County produces its budget in conformance with rules and regulations developed for local governments. While it does not take an accountant to understand a local government budget, the reader should understand the County develops its budget in accordance with uniform accounting concepts and budgeting standards. Some of the more important standards are:

National Accounting Standards **-** Just as businesses follow what are known as generally accepted accounting principles (abbreviated as "GAAP"), governments follow national standards for financial reporting. A government using consistent standards can look at itself over time to measure its financial strengths. Comparative measures of performance can then be made with other units of government. Some of the standards Monroe County uses are those of the Government Finance Officers Association (GFOA) and the Governmental Accounting Standards Board (GASB).

State of Florida Budgeting Standards **-** The State of Florida establishes budgeting and financial rules for local Florida governments. This is Chapter 216 of the Florida Statutes. An example of a rule, is the time frame of the annual budget cycle. The fiscal year for counties begins October 1st and ends September 30th of the following calendar year. Another example is its rule about how a county adopts a budget and how a county sets property tax rates.

Federal and State Grant Requirements **-** Monroe County receives grants from several federal and state agencies. To insure the County uses these funds for specific programs, these agencies require the County to keep these grant funds separate from other County revenues. This segregation requires a more complex financial structure to manage these "restricted" dollars.

Local Budgeting Standards **-** Finally, the Board of County Commissioners establishes uses for some fees collected by the County to insure they are spent on specific programs. Impact fees and permit fees are examples of revenues with such self-imposed restrictions. These fees are adopted by the BOCC and can be found in the Monroe County Book of Code of Ordinances, Part 1 General Ordinances.

An Important Revenue – Property Taxes

A "property tax," more specifically called an "ad valorem" tax, is a tax based on the value of the property. We derive the term, "ad valorem" from the Latin phrase meaning "according to value."

In Florida, there are three factors for calculating the amount of property tax assessed on a piece of real estate: the value of the property, the amount of the value exempted from tax, and the tax rate. Each county's Property Appraiser's Office calculates property values and Florida law dictates the exemptions. The tax rates are set by the various local governments authorized to collect property taxes according to Florida law. The tax roll can be found in the Revenue Sources & Trends section.

The ad valorem tax rate is expressed in "mills." A mill equals $0.001. The rate at which the tax is charged is called the "millage rate". If the ad valorem tax rate is 8 mills, the "millage rate" is 8 mills. This means that per dollar of property value, a property or ad valorem tax of $0.008 is paid. It is much easier to think of the rate as how many dollars of tax will be paid per thousand dollars of property value. For example, if the property is valued at $10,000 and the millage rate is 8 mills, you would pay $8 per $1,000 value or $80. The adopted millage rates can be found later in this chapter.

The Monroe County Board of County Commissioners' set the Ad Valorem Millage rate for the General Fund, Fine & Forfeiture, Middle Keys Health Care, Lower & Middle Keys Fire Rescue, General Purpose MSTU, Parks and Beaches and Municipal Policing Funds along with the County's portion of the Health Department.

Other Major Revenue Sources

Revenue sources that are authorized by the Florida legislature include Constitutional and County Fuel Taxes, County Revenue Sharing Program, Local Government Half-Cent Sales Tax Program, and State Housing Initiative Partnership Program (SHIP). Other revenue sources that are authorized by local governments include Communications Services Tax, Local Business Tax, One Cent Infrastructure Surtax, Motor and Diesel Fuel Taxes and Tourist Impact Tax. These local revenues sources are approved by the Monroe County BOCC.

Other Sources of County Revenues

Also Monroe County raises revenues from sources such as licenses and permits, other federal and state sources, charges for services, fines and forfeitures, grants, rents and interest.

It is important to understand the County has the ability to combine property taxes with other revenues to support a broad range of activities. The County also uses property taxes and other revenues to supplement programs receiving grant funds from the state and federal government. If grant or other funding decrease, the County must decide whether to raise tax revenues to support these various programs rather than reduce service.

The Dual Roles Florida Counties Serve

In Florida, a county may serve a dual role. It can provide some services to all county residents regardless of whether or not the residents live in a city. These services are called "countywide" and use the *Countywide Property Tax* as a means of financing. It may also provide municipal-type services to residents in the unincorporated areas. These areas are portions of the county, which are not incorporated as cities. These services are called "MSTU" services and use *Municipal Services Taxing Unit Property Tax* as one of the means of financing these services.

Introduction to County Budgeting

Multiple Taxing Authorities - Florida law allows a county to charge one property tax rate countywide for services provided to the entire county population. State law also requires a county to charge another property tax rate in only the unincorporated area for the city-type services supplied by the county. If you look carefully at your annual tax bill, you will see several lines for the various property taxes:

The General Revenue Fund - The "General Revenue Fund" line in your tax bill is a county-wide tax that finances a diverse number of services such as environmental protection, shelter and care for impounded animals, general assistance for the indigent, public facilities maintenance, and libraries. It also pays for a variety of administrative functions required of a large organization: computer systems, communications purchasing, budget, human resources, finance and legal services.

The Law Enforcement, Jail, Judicial Fund - The "Law Enforcement, Jail, Judicial Fund" line on your tax bill is a countywide tax that pays for operation of the Sheriff's Department, jail maintenance and the County's court support system and the state mandated program, Juvenile Justice Cost Sharing.

The Health Clinic - This is a countywide tax used to support the operation of the County's public health clinic.

The General Purpose MSTU - Another name for the property tax on the unincorporated area is the *Municipal Services Taxing Unit Property Tax*, or General Purpose MSTU tax. This line in your tax bill pays for services normally provided by municipalities. MSTU services includes land use planning, zoning, fire marshal, code compliance, emergency medical and fire service administration, and maintaining county parks.

There are also separate property taxes levied for special assessment tax districts such as ***Middle Keys Health Care, Fire and Ambulance, Mosquito Control and South Florida Water Management***. Monroe County also taxes for the operation of its schools under the separate authority of the ***School Board***.

Special Assessment Property Tax

A non-ad valorem assessment, also called a special assessment, is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties. The value of the property is not considered when calculating a special assessment. Instead, the cost of the facility or the service is allocated to the properties in a defined area. This allocation is based on the degree to which the property will reasonably benefit from the facility or service. It is important to note that Monroe County is not the only jurisdiction levying these special assessments in the unincorporated area. There are a number of separate special assessment districts and with the ability to levy these assessments.

Other Governments in Monroe County

One frequent misunderstanding is that the Monroe County Board of County Commissioners oversees the local school system. While school boards in other states have their budgets approved by the county commissioners or the county board of supervisors, school districts in Florida are *separate taxing authorities*. The property tax levy for the school system is separate from the County's on the annual tax bill. Other units of government which levy property tax separately from Monroe County are the *Mosquito Control District* and a multi-county district -- the *South Florida Water Management District.* There are also five cities in the county: Key West, Islamorada, Marathon, Layton and Key Colony Beach. These cities have separate budgets and revenue sources.

Tracking the County's Budget

With approximately 5,000 line items and dozens of organizations within its purview, Monroe County relies on computers with sophisticated budgeting software to help with budgeting and accounting.

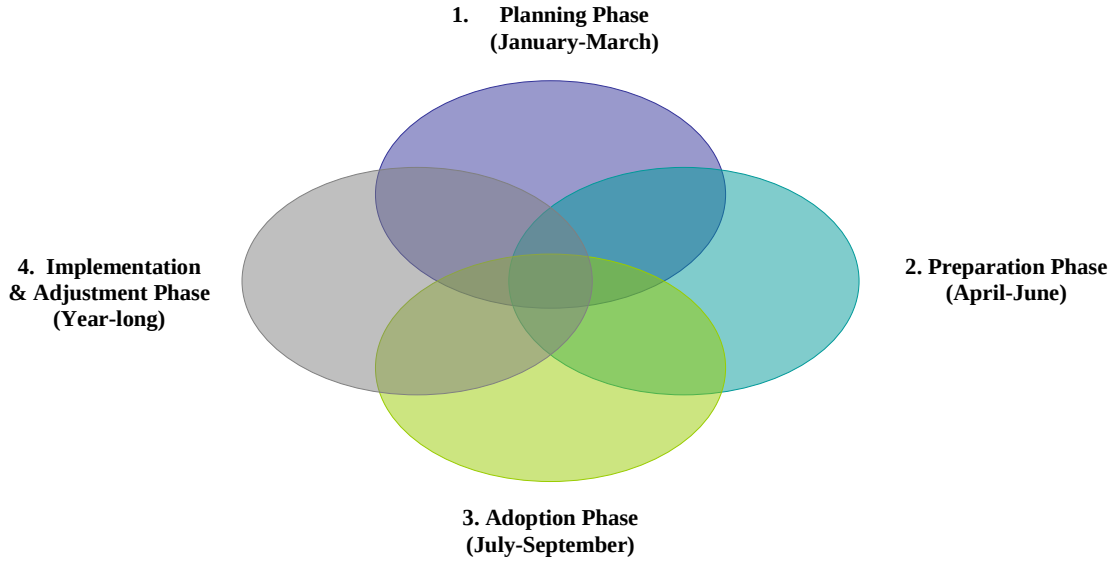
Like many counties in Florida, the Monroe County Clerk of the Circuit Court performs the day-to-day accounting such as writing checks to vendors, processing payroll and prepares financial statements

(CAFR) . The Monroe County Office of Management and Budget (OMB) under the County Administrator prepares the budget using a computerized budget preparation system (GovMax).

Developing the Budget

The process of compiling the annual budget is actually a year-round activity. The basis for the process is a framework of statutory deadlines established by the State of Florida. The County Administrator and the OMB Department staff establish the remainder of the process. County administration sets interim deadlines to insure necessary information is collected, priorities are determined, and recommendations can be made by the County Administrator to the Board of County Commissioners. The County Administrator has been designated to serve as the official budget officer for Monroe County, to the Board of County Commissioners, which, in turn establishes tax rates and adopts the annual budget.

While the process may change somewhat from year to year, an examination of the process illustrates the many steps to adopting an annual budget. An annual budget, including all such funds as required by law, shall be prepared and approved each fiscal year. The budget process is conducted in accordance with Chapters 125, 129, 200 and 218 of the Florida Statutes as amended. Monroe County processes the budget in four basic phases. Some budgeting activities like estimating revenues and estimating expenditures can happen in all phases. The four basic phases are:



Planning Phase *– (January – March)* Early in the budget process, OMB staff prepares budget instruction packages which are used by County departments to submit their annual budget requests. Departments are asked to develop statistical measures to describe the levels of services they offer. Management evaluates the statistical measures to determine what service can be maintained at a particular level of operational funding. During the planning phase, departments are also asked to estimate their capital needs for the upcoming fiscal year as well as estimated needs for an additional six years. These estimates form the basis for the long-range *Capital Projects Plan*.

Preparation Phase *– (April – June)* During the preparation phase, all departments are required to key in their operating and capital expenditure budgets in Govmax and submit an electronic copy of their proposed budget. Internal service fund departments determine their proposed revenue and expense budgets. All Constitutional Officers submit their budgets by June 1st, as required by law.

Also during this phase, OMB reviews revenue collection for all funds and perform expenditure analysis for all departments. Using prior year fund balances, as reported in the CAFR, along with estimated revenues and expenditures, the current year's estimated ending fund balance is then calculated. In determining each fund's revenue budget, a calculation of a certain percentage of the estimated ending

fund balance added with potential revenue receipts along with less 5% (according to state statute) are used to balance or equal requested departmental expenditures.

The County Administrator also conducts a series of budget review meetings with the Department Directors and a decision on a proposed *Tentative Budget* is presented to the BOCC. During the Engineer/Project Management budget review, the capital plan is discussed and a workshop meeting with the BOCC is held to present all capital funded projects.

***Adoption Phase** (July-September)* - The County Administrator presents a proposed *Tentative Budget* to the County Commissioners at the regularly scheduled July BOCC meeting. Later in July, a Special Budget Meeting is held, (as defined by State Statutes) and the BOCC announces and adopts tentative property tax millage rates and operating and capital budgets. The adopted tentative millage rates (in accordance with State "Truth-in-Millage" "TRIM" requirements) must be sent to the Property Appraisers office by August 4th so that proposed tax notices can be mailed to all property owners by August 24th.

The BOCC schedules two public budget hearings in September, to be held at the government centers in Key Largo and Key West. The Proposed Operating and Capital Budget and Tax Notices must be advertised 2-5 days before the last public hearing, as described in the State TRIM guidelines. The *Adopted Budget* and all final millages need to be approved by a majority of commissioners, at the last public hearing.

The multi-year *Capital Projects Plan* which is approved during the September public hearings should not be confused with the capital budget. The capital budget represents the first year of the capital projects plan and is legally approved as a part of the *Adopted Budget*. Projects and financing sources listed in the *Capital Projects Plan* beyond the current year are not authorized until the annual budgets for those "out years" are legally adopted in the process described above.

All policy workshops, BOCC meetings, as well as public hearings, are televised live and videotaped for re-broadcast on the County's channel 76 on local cable stations and also can be acquired thru the County's website video archive. Also, on the website is a budget summary of the adopted operating and capital budgets. Florida Statute requires that the budget be posted to the County's website within 30 days of adoption and remain there for a minimum of 2 years.

Implementation and Adjustment

Before Oct. 1st, OMB will send the adopted revenue and expenditure budgets to Finance so that the budget information can be uploaded into the Clerk's finance system (Workday). On Oct. 1st, the *Adopted Budget* is implemented. During the rest of the fiscal year, OMB monitors actual versus budgeted spending along with bringing in unanticipated revenues into the budget. These changing dynamic circumstances usually require some type of budget adjustment within any departmental budget. Any changes to the adopted budget are handled by requests sent to OMB.

Budget Transfer Request - OMB reviews the request to determine what type of transfer needs to be performed and if there is sufficient funds to be transferred. Before sending a request to OMB, proper authorized signtures must be written on the request form. There are three types of Budget Transfers that each require certain action, they are:

1. Budget transfers within the same department. These are keyed into the Clerk's Finance system.
2. Any adjustments that require movement of budgeted funds between departments or from Reserves, must be approved by the BOCC, in the form of a resolution.
3. If the transfer cannot be made because of insufficient budgeted funds, a formal budget amendment is required with a properly noticed public meeting. First, OMB needs to obtain BOCC approval to advertise a budget amendment in a publicly read newspaper and to hold a public hearing. After board approval, OMB has 60 to 90 days to hold a publicly noticed BOCC meeting. Generally, these public hearings are held during a regular monthly BOCC meeting.

The revised budget must appear in a publicly read newspaper, between 2-5 days prior to the meeting. Florida Statute requires that the amendment must be posted to the County's website within 5 days of adoption and remain there for a minimum of 2 years.

Unanticipated Resolutions - When unbudgeted revenues are received, (for example: Grants, Donations or Court Fees, etc.) a resolution will be prepared for BOCC approval with appropriate revenue codes and expenditure accounts.

All resolutions prepared by OMB, have supporting documentation to backup the reasoning behind the budgetary change. Approval of all prepared OMB resolutions are listed on the monthly BOCC meeting agenda under one agenda item entitled, "Approval of Various Resolutions for the Transfer of Funds and Resolutions for the Receipt of Unanticipated Revenue". Unless, the resolution is a formal budget amendment that requires a public hearing.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Monroe County for its annual budget for the fiscal year beginning October 1, 2024. This was the 26th consecutive year that Monroe County has received this prestigious award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements by using GFOA recommended policies and practices. We will submit this document to GFOA to be reviewed by other nationwide GFOA members and they will determine if the Fiscal Year 2026 Adopted Budget Book will be eligible to receive another Distinguished Budget Presentation Award.

Finding Information About the Budget

Monroe County's budget is available in draft form any time after presentation of the tentative budget by the County Administrator to the Board of County Commissioners in July. Based on the County Administrator's recommendations, OMB produces a budget summary. Changes may be made in the **COUNTY ADMINISTRATOR'S TENTATIVE BUDGET PRIOR** to the public budget hearings in September.

In accordance with Florida law, the County also advertises a summary budget in a newspaper of general circulation prior to final adoption. After the Board of County Commissioners approves the budget in September, OMB publishes a pdf version of the final budget on the County's website. Information on where detailed budget documents are available for public review, can be obtained by calling the Monroe County OMB Department at (305) 292-4473.

Budget information is also available on the County's web site **www.monroecounty-fl.gov.**

The following is the schedule for the Fiscal Year 2026 Annual Operating and Capital Budget:

MONROE COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET CALENDAR, FISCAL YEAR 2026
Proposed Timetable

DATE 2025,	DAY	RESPONSIBLE PARTY	REQUIRED ACTIVITY	REQUIREMENT REFERENCE
February 19,	Wednesday	Board of County Commissioners	Approval of the FY 2026 Budget Timetable. **Regular** BOCC meeting Key West	
March 25,	Tuesday	Board of County Commissioners	Approval of REVISED FY 2026 Budget Timetable. **Regular** BOCC meeting Key Largo	
April 16,	Wednesday	Senior Management Team, TDC Executive Director	OMB deadline for submission- budget requests for all Internal Service Funds, Capital and departments including TDC, GAL and Medical Examiner.	
April 21 - 25,	Monday - Friday	Senior Management, County Administrator, Office of Management & Budget	Budget roundtable meetings with Department heads, County Administrator & OMB to review and discuss each Departments budget submissions.	
May 7,	Wednesday	Human Service Advisory Board	This is the last date to receive input from the Human Service Advisory Board.	
May 9,	Friday	TDC Executive Director, State Attorney, Housing Authority, Judicial, and Health Department	Deadline for other agencies budgets to OMB.	
On or before June 1,	Sunday	Constitutional Officers	Submission of budget requests to the County Administrator.	Section 129.03(2) Florida Statutes
June 24 - June 27,	Tuesday - Friday		FAC 2025 Annual Conference & Exposition	
July 1,	Tuesday	Property Appraiser	The Property Appraiser certifies, to each taxing authority, the taxable value within the jurisdiction of the taxing authority on Form DR-420.	Section 129.03(1) Florida Statutes
July 1 - 31		Board of County Commissioners	The Board of County Commissioners' (BOCC) Budget Officer delivers a tentative budget to the board. No meeting required.	Section 129.03(3) Florida Statutes
July 11 - 14,	Friday - Monday		National Association of Counties (Naco) Annual Conference www.naco.org	
July 15,	Tuesday	Board of County Commissioners	Special Meeting for discussion of Budget. Announcement of Proposed Millage Rates and selection of dates, times and places for public hearings. Approval to advise the Property Appraiser of proposed millage rates. 3:00 P.M. Marathon.	Sections 129.03(3)(a) and 200.065(2)(b) Florida Statutes
August 4,	Monday	Office of Management and Budget	Last day to advise the Property Appraiser of the Proposed Millage Rates, current year rolled-back rate and the date, times and place of the Tentative Budget Hearing. Certifies the completed DR-420, DR-420MMP and any additional forms and returns them to the Property Appraiser.	Section 200.065(2)(b) Florida Statutes
No later than August 24,	Sunday	Property Appraiser	Property Appraiser mails out the Notice of Proposed Property Taxes to each taxpayer listed on the current year assessment roll. (TRIM Notices)	Sections 200.065(2)(b) and 200.069 Florida Statutes
September 3,	Wednesday	Board of County Commissioners	First Public Hearing Adoption of Tentative Budget and Millage Rate 5:05 P.M. Key West	Sections 129.03(3)(c), 200.065(2)(d) and 200.065(2)(e), Florida Statutes
September 6,	Saturday	Office of Management and Budget	Budget Ad to be published in newspaper for final budget hearing.	Section 200.065(2)(d), Florida Statutes
September 10,	Wednesday	Board of County Commissioners	Final Public Hearing (Regular BOCC meeting day) Adoption of Final Budget and Millage Rate 5:05 P.M. Key Largo	Sections 129.03(3)(c), 200.065(2c) and 200.065(2)(e), Florida Statutes
Following final budget adoption		Board of County Commissioners	Notify the Sheriff, in writing, of the specific action taken on the proposed fiscal year 2025-2026 budget appropriations of the Sheriff.	Section 30.49(4), Florida Statutes
September 13,	Saturday	Office of Management and Budget, Clerk of Court	Within 3 days of Final Hearing, the Resolution adopting final millage and budget to Property Appraiser, Tax Collector and the Dept. of Revenue.	FL Administrative Code 12D-17.003(f)
October 10,	Friday	Office of Management and Budget	Within 30 days of adoption of final millage and budget, submit TRIM package (DR-487) to Dept. of Revenue. Certify final millages to Property Appraiser via DR-422 and DR-422DEBT (if any debt). Post summary budget on website.	Section 129.03(3) Florida Statutes FL Administrative Code 12D-17.003(h)

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Monroe County Board of County Commissioners
Florida

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

Introduction

Monroe County's short and long-term goals and policies are developed during the budget process each year. The BOCC discusses trends, capital projects and policy priorities at public meetings held during the budget planning phase and these priorities are further refined and clarified during the budget preparation and adoption phases of the budget process in the late spring and summer of each year. The BOCC tries to strike a prudent balance between service needs and financial ability to pay for those services. Following, is a discussion of the primary goals and policies adopted by the BOCC:

County-wide Long-term Goals and Policies

The County developed and received approval from the State of Florida for the *Monroe County Year 2030 Comprehensive Plan (Comp Plan)* and the *Monroe County Land Development Code.* Major goals articulated in the Comp Plan update are:

Future Land Use - Monroe County shall provide an effective and efficient balance of future anticipated growth to enhance the quality of life, maintain community character, economic development, ensure the safety of County residents and visitors, and protect valuable natural resources.

- Address the Permit Allocation System for new residential development, known as the Residential Rate of Growth Ordinance (ROGO) System, in light of the build-out challenges facing Monroe County (number of building permit allocations available versus the balance of privately held vacant parcels).
- Policy and land acquisition strategies to reduce the total inventory of privately owned vacant land and balance growth management, habitat protection, retirement of development rights, reduction of density & intensity, and the future build-out of the Florida Keys.
- Evaluate policies to assure non-conforming structures, that are part of the "community character" are preserved.
- Update the residential and nonresidential Permit Allocation and Point Systems to provide for additional positive points for lot aggregation, land dedication and energy/water conservation.
- Ensure that all development and redevelopment taking place does not result in a reduction of the level-of-service (LOS) requirements established and adopted by the comprehensive plan.
- With input from the business community and other stakeholders, develop an Economic Sustainability Element, which focuses upon and promotes redevelopment, considers the increasing cost of water level rise.
- Continue to implement military compatibility policies.
- Encourage working waterfront preservation and enhancement.

Conservation and Coastal Management – To promote the conservation, use, and protection of natural resources and to plan for, and where appropriate, restrict development activities where such activities would damage or destroy coastal resources; threatened and endangered species habitat; and protect human life and limit public expenditures in areas that are subject to destruction by natural disaster.

- Protect and preserve lands containing species listed under the Endangered Species Act and supporting the efforts of federal agencies, state agencies, and private non-profit conservation organizations, to acquire land for conservation purposes.
- Continue to implement the Tier System to protect upland habitat and direct growth to infill areas.
- Continue to protect native upland vegetation and marine and freshwater wetlands and, where possible, restore and enhance these habitats.
- Implement the Marina Siting Plan and notify marine facilities which do not have an on-site pumpout station, as identified through the Monroe County Marine Facility Survey or other best available data sources, of the requirement to provide an on-site pumpout station and associated signage.

- Continue to develop strategies to reduce adverse impacts on water quality and living marine resources associated with recreational boating.
- Work with state and federal partners to improve impaired water quality in many canal systems in the Florida Keys.
- Support existing vessel discharge regulations, including the No Discharge Zone regulations of the Florida Keys National Marine Sanctuary, and encourage use and expansion of sewage pump-out facilities throughout Monroe County.
- Work cooperatively with USFWS and the FEMA to review permit applications for compliance with the Federal Endangered Species Act through the "Permit Referral Process" within the floodplain regulations.

Traffic Circulation - To provide a safe, convenient, efficient, and environmentally compatible motorized and non-motorized transportation system for the movement of people and goods in Monroe County. The Florida Department of Transportation (FDOT) is responsible for maintaining and improving U.S.1 and in Key West, South Roosevelt Boulevard/S.R.A1A. The county's Public Works/Engineering Division are responsible for maintaining and improving county roads along with planning, overseeing and administering road and bridge improvement/repair contracts.

- Incorporate the FDOT's Five Year Work Program into the Capital Improvement Schedule.
- Maintain the level of service (LOS) standard for U.S.1.
- Continue to coordinate with FDOT and municipalities in the review of the systematic traffic monitoring program to monitor traffic volumes and travel speeds of U.S. 1.
- Continue develop a Transportation Strategy Master Plan, incorporating an intermodal transportation system.

Mass Transit - To support the development of a coordinated surface transportation system for residents, visitors, and disadvantaged people within Monroe County.

- Continue to develop strategies to reduce trips on U.S. 1 and develop an intermodal transportation system that incorporates vehicles and alternative transportation modes such as mass transit and bicycle/pedestrian facilities.
- Encourage the provision of transit service for all visitors and residents to major trip generators.
- Continue to coordinate with the municipalities to further facilitate mass transit in the Florida Keys.

Ports, Aviation and Related Facilities - Monroe County shall provide a safe, convenient, efficient, and environmentally compatible motorized and non-motorized transportation system for the movement of people and goods in the County.

- Preserve existing airports, airstrips and related activities, and coordinate surface transportation access to existing and new public airport facilities.
- Facilitate port facilities that relieve traffic on U.S. 1 or serve as an alternative to U.S. 1 for delivering goods and services.
- Preserve and enhance existing ports and port related activities.

Housing – To adopt programs and policies to facilitate access by all current and future residents to adequate and affordable housing that is safe, decent, and structurally sound, and that meets the needs of the population based on type, tenure characteristics, unit size, and individual preferences.

- Provide guidance for the development of plans and policies to meet housing deficits and summarize existing and future housing needs.

- Continue to coordinate with the municipalities and Department of Economic Opportunity (DEO) regarding the provision of affordable housing.
- Continue to expand participation in Federal and State housing assistance programs to rehabilitate owner and rental housing for very low, low, median and moderate-income residents by seeking grants, loans, and technical assistance in conjunction with the Monroe County Housing Authority.

Potable Water - The County shall support the Florida Keys Aqueduct Authority (FKAA) in the fulfillment of their statutory obligation and authority to provide for a safe, high quality and adequate supply, treatment, distribution, and conservation of potable water to meet the needs of present and future residents.

- Ensure that at the time a certificate of occupancy or its functional equivalent is issued, adequate potable water supply, treatment, and distribution facilities are available to support the development at the adopted level of service standards.
- Address the capacity issue related to fire flows with installation and maintenance of fire hydrants.
- Maintain a 10-year Water Supply Work Plan that identifies alternative water supply projects, traditional water supply projects, conservation, and reuse necessary to meet the Monroe County Unincorporated Area water supply needs, consistent with the South Florida Water Management District Lower East Coast Regional Water Supply Plan and the Florida Keys Aqueduct Authority 20-year Water System Capital Improvement Master Plan.

Solid Waste - The County shall provide for the adequate collection, disposal and resource recovery of solid waste in an environmentally sound and economically feasible manner to meet the needs of present and future County residents. The County's Solid Waste Department oversees the solid waste disposal and recovery program.

- Strengthen Strategic Environment Partnership by collaborating with other County Agencies & Municipalities to identify areas and neighborhoods throughout Monroe County that are repeated illegal dumpsites.
- Educate, inform and enhance the role that Reduce/ Reuse/ Recycling of Solid Waste plays in our daily life, by helping to initiate programs in the schools and community that bring awareness of why, how, and the benefits of recycling.
- Continue to work towards achieving a 75 percent diversion rate of the municipal solid waste stream through recycling.
- Monitor the haul out contract with Waste Management Inc. (WMI).

Sanitary Sewer - The County shall provide for the adequate, economically sound collection, treatment, and disposal of sewage which meets the needs of present and future residents while ensuring the protection of public health, and the maintenance and protection of ground, nearshore, and offshore water quality. The County has adopted a *Monroe County Sanitary Wastewater Master Plan.*

- Continue to maintain the Cudjoe Regional Wastewater System.
- Continue to ensure compliance with wastewater treatment standards.

Drainage - Monroe County shall provide a stormwater management system, which protects real and personal properties, public health and safety, and which promotes and protects groundwater and nearshore water quality. The County has adopted a *Stormwater Master Plan*, a *Stormwater Management Ordinance* and prepared a *Manual of Stormwater Management Practices.*

- Review and update, as necessary, the County's stormwater management regulations and Stormwater Master Plan (consistent with the National Pollution Elimination Discharge System Best Practices and Low Impact Development principles).
- Continue to review the standards for detention and retention volumes for surface water to ensure they achieve minimum water quality standards.

Natural Groundwater Aquifer Recharge - The County shall protect the quality and quantity of water in the potable water aquifer and in the freshwater lens systems to ensure public health, conserve the public water supply, and preserve ecosystems dependent upon freshwater.

- Continue to work cooperatively with Miami-Dade County to encourage land use planning and development controls which shall protect the recharge area of the Florida City Wellfield from potential sources of groundwater contamination, saltwater intrusion and over-extraction.

Recreation and Open Space - Monroe County shall provide a recreation and open space system to conserve valuable natural resources and to provide recreational opportunities adequate to serve the present and future population of Monroe County, including residents and visitors.

- Continue to work towards making available adequate and accessible active recreation facilities at county-owned resource-based and community-based neighborhood and community parks consistent with the adopted level of service standards and the Recreational Guidelines.
- Continue the development of a Parks and Recreation Management and Maintenance Master Plan for each existing county-owned park.
- Ensure access to publicly owned recreation and open space areas, including the handicapped and disabled.
- Continue to coordinate with State and federal entities for potential use of State and federal lands.

Intergovernmental Coordination - The County shall promote and encourage intergovernmental coordination and collaboration between the County, the County municipalities, neighboring Miami-Dade and Collier counties, regional, state, and federal governments, providers of utility services and private entities in order to anticipate and resolve present and future concerns and conflicts.

- Continue to increase the effectiveness, efficiency, and responsiveness of government; provide for consistency in decisions and actions between various departments and agencies; and to improve citizen awareness and participation.
- Continue to maintain procedures designed to provide effective public participation and to provide real property owners with notice of all official actions which will regulate the use of their property.
- Promote policies to emphasize community meetings to emphasize the importance of citizen participation as early as possible in the planning and development review process.

Capital Improvements - Monroe County shall provide and maintain, in a timely and efficient manner, adequate public facilities for both existing and future populations, consistent with available financial resources. The Capital Improvement Element (CIE) provides for review criteria of capital improvements, coordination with the budget, level of service standards, and concurrency management.

- Annually update the Five-Year Schedule of Capital Improvements. Propose revisions to the Schedule, including those addressing the replacement and renewal of capital facilities, which are evaluated and updated in accordance with the following considerations (not listed in order of priority):
  1. Consistency with the relevant elements of the Comprehensive Plan
  2. The elimination of public hazards
  3. Consider sea level rise projections as they relate to transportation and bridging projects in particular
  4. The County's need for financial expenditures for infrastructure improvements within or proximate to vulnerable areas
  5. The elimination of existing deficiencies
  6. Financial feasibility including the impact on the annual operating and capital budgets
  7. The location in relation to the Future Land Use Map
  8. Accommodation of the demands from redevelopment and new development

9. The consistency of the improvement relative to the plans of state agencies and the South Florida Water Management District.
10. The availability of other revenue sources including, but not limited to, FDOT Project funding and FDOT Traffic Operations funds from District Dedicated Revenue (DDR) sources.

- Continue to schedule capital improvements necessary to correct existing deficiencies, to accommodate projected future growth, and to replace obsolete and worn-out facilities, in accordance with an adopted Capital Improvements Program.

County-wide Short-term Goals and Policies

In order to achieve long-term goals, several key short-term goals and associated policies are established by the BOCC each budget year. The key short-term goals are:

- Update wastewater treatment plants at County owned facilities to comply with State DEP regulations.
- Maintain fund contingencies, reserves and fund balances forward for each of the ad valorem tax supported funds.
- Maintain and continue to strengthen the Internal Service Funds: Risk Management and Group Insurance.
- Implementation of the Monroe County 2030 Comprehensive Plan.
- Enhanced enforcement of code compliance for transient rentals.
- Construct/Renovate fire facilities throughout Monroe County
- Provide outstanding Fire, Life Safety & Property Protection
- Improve ISO ratings
- Renovations for Courthouse facilities
- Continue to design and build new mooring fields in the Keys
- Improving County's cultural facilities
- Construction of roadway improvement projects and bridges:
    - Twin Lakes Road Elevation
    - Stillwright Point Mill & Pave
    - Seaview Drive Bridge Replacement
    - Sugarloaf Boulevard Bridge Replacement
    - Card Sound Road Tubby's Creek Bridge Replacement
    - Card Sound Road Mosquito Creek Bridge Replacement
    - Flagler Ave Road Paving
    - No Name Key Bridge Repair
    - Tom's Harbor Channel Bridge Repair
    - Key Deer Boulevard Road Repair
- Key West International Airport and the Florida Keys Marathon International Airport projects:
    - EYW Customs Phase 3B
    - EYW Commercial Apron & Taxiway A
    - EYW West Overflow Apron Parking
    - EYW Outbound Baggage System Upgrades
    - EYW Salt Pond Security Fencing
    - MTH Runway 7/25 Relocation
    - MTH Hurricane Impact Windows

Long-Range Financial Planning

Monroe County's long-range financial planning efforts include the following:

- One-time capital equipment purchases, infrastructure/facility projects, or other special projects are submitted via 5-year CIP requests. All CIP requests and supporting documentation are reviewed and analyzed by the budget office and consolidated into a proposed 5-year CIP document, which is presented to the BOCC for consideration.
- Fund balances are projected for the county's capital funds by capturing five years of historical; current fiscal year; and four additional out years of budget planning data. This process provides decision makers with crucial information and helps ensure financially sound decision making.
- Continued development of the county-wide 5-year CIP, which addresses capital infrastructure and project needs.
- Prioritization of 5-year capital improvement projects and alignment with the county's strategic plan goals.
- Current priority long-range goals:
    - Roads Adaptation Plan 2025-2055
    - Increase Disaster Reserves from $10M to $40M
    - Increased focus on proactive maintenance of current county infrastructure to avoid unanticipated emergency expenditures.

These long-range financial planning efforts influence the county's current year budget as well as future budgets.

Financial Policies

Background

The Monroe County Board of County Commissioners ("BOCC") recognizes its responsibility to manage the tax-payers money in a financially prudent way to promote fiscal sustainability and accountability while ensuring the health, safety and welfare of the citizens. The BOCC believes that sound financial management principles require that sufficient funds be retained by the County to provide a stable financial base at all times. To retain this stable financial base, the County needs to maintain a fund balances sufficient to fund all cash flows of the County, to provide financial reserves for unanticipated expenditures and/or revenue shortfalls for an emergency nature, to provide funds for the disparity in timing between property tax collection, sales tax distributions as well as other revenues and expenditures, and to secure and maintain investment grade bond ratings.

General Financial Policy

The Operating Budget authorizing the expenditure of county funds will be adopted annually by the BOCC at the fund level.

The Budgeted expenditures and reserves of each fund including the reserve for contingencies, reserve for cash, cash carry forward, and all other purposes will equal the sum of projected beginning balances for the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year. That is, the budget shall be balanced; the total estimated revenue including balances brought forward, shall equal the total of the appropriations and reserves.

The Office of Management & Budget (OMB) shall estimate 100% of all revenue reasonably anticipated from all sources, a 5% holdback for non-collection will be applied. This will be the basis for budgeted revenue (95% of anticipated receipts).

Budgetary Control Policy

Adoption and amendment of the budget during each fiscal year will be in accordance with the laws of Florida.

- Transfers among expenditures and revenue accounts may be made during the fiscal year within a cost center. All transfers must be approved by OMB or the County/Assistant County Administrator.
- The BOCC has increased the level of control for cost center (departmental) budgetary changes by requiring a County Commission resolution for cost center transfers.

Revenue Policy

The use of Ad Valorem tax revenues will be limited to the General Fund, Fine & Forfeiture Fund, General Purpose Municipal Service Taxing Unit funds, Local Road Patrol Law Enforcement District, Lower & Middle Keys Fire & Ambulance Dist.1, and Municipal Service Taxing Districts.

The use of Gas taxes will be limited to the Road & Bridge Fund for operating and capital projects as authorized by statute.

Tourist Development Tax Proceeds will be appropriated in accordance with the formula contained in the Tourist Development Tax Ordinance.

All other Sales Tax Revenue will be used as statutorily authorized.

The use of revenues that have been pledged to bondholders will conform in every respect to the bond covenants that commit those revenues.

Fee revenues will be anticipated for purposes of budget preparation conservatively using schedules that have been adopted by the Board and historical collection rates.
Cash balances remaining in any fund at year-end will stay in that fund for subsequent years.
Revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year

shall revert to fund balance.

Special Revenues collected for specific purpose will be used as statutorily authorized.

Impact Fee Revenue shall always be used for projects related to "growth" and not be used to correct existing deficiencies.

Capital Improvement Projects Policy

The Capital Improvement Plan (CIP) Budget showing estimated annualized costs of capital projects will be updated on an annual basis.

A capital project may not be added or deleted without approval of the Board.

An adopted capital project may not be amended or changed more than necessary to fulfill the original intent of the project. No funds may be added or deleted which change the outcome of the project without Board approval.

COMPREHENSIVE FUND BALANCE POLICIES

The Governmental Accounting Standards Board ("GASB") issued Statement No. 54, Fund balance Reporting and Governmental Fund Type Definitions ("GASB-54"). One objective of this standard was to improve, including the understandability, the usefulness of fund balance information by providing clear fund balance classifications. GASB-54 abandons the reserved, unreserved, and designated classifications of fund balance and replaced them with five classifications: non-spendable, restricted, committed, assigned, and unassigned. The requirements of this statement are effective for the BOCC's financial statements for the fiscal year ending September 30, 2011.

GASB-54 requires local governments to focus on the constraints imposed upon resources when reporting fund balance in governmental funds. The fund balance classifications indicate the level of constraints placed upon how resources can be spent and identify the sources of those constraints. The following five classifications serve to inform readers of the financial statements of the extent to which the County is bound to honor constraints on the specific purposes for which resources in a fund can be spent.

Definitions

Non-spendable Fund Balance- Fund balance reported as "non-spendable" represents fund balance that is (a) not in a spendable form such as prepaid items or (b) legally or contractually required to be maintained intact such as an endowment.

Restricted Fund Balance- Fund balance reported as "restricted" consists if amounts that can be spent only on the specific purposes stipulated by law or by the external providers of those resources.

Committed Fund Balance- Fund balance reported as "committed" are self-imposed limitations set in place prior to the end of the fiscal period. These amounts can be used only for the specific purposes determined by a formal action of the BOCC, which is the highest level of decision-making authority, and that require the same level of formal action to remove the constraint.

Assigned Fund Balance- Fund balance reported as "assigned" consists of amounts that are subject to a purpose of constraint that represents an intended use established by the BOCC or by their designated body or official. The purpose of the assignment must be narrower than the purpose of
the General Fund. Formal action is not necessary to impose, remove, or modify a constraint in Assigned Fund Balance. Additionally, this category is used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year's budget.

Unassigned Fund Balance- Fund balance reported as "unassigned" represents the residual classification of

fund balance and includes all spendable amounts not contained within the other classifications.

Policy on committing funds

In accordance with GASB-54, it is the policy of the Monroe County Board of County Commissioners ("BOCC") that fund balance amounts will be reported as "Committed Fund Balance" only after formal action and approval by BOCC. The action to constrain amounts in such a manner must occur prior to year-end; however, the actual dollar amount may be determined in the subsequent period.

For example, the BOCC may approve a motion prior to year-end to report within the year-end financial statements, if available, up to a specified dollar amount as Committed Fund balance for capital projects. The exact dollar amount to be reported as Committed Fund Balance for capital projects may not be known at the time of approval due to the annual financial audit not yet being completed. This amount can be determined at a later date when known and appropriately reported within the year-end financial statements due to the governing body approving this action before year-end.

It is the policy of the BOCC that the County may commit fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit fund balance would be to display intentions to use portions of fund balance for future capital projects, stabilization funds, or to earmark special General Fund revenue streams unspent at year-end that are intended to be used for specific purposes.

After approval by the BOCC, the amount reported as Committed Fund Balance cannot be reversed without utilizing the same process required to commit the funds. Therefore, in accordance with GASB-54, it is the policy of the BOCC that funds can only be removed from the Committed Fund Balance category after motion and approval by the BOCC.

Policy on Committed General Fund Balance

The BOCC has the responsibility of responding to emergency disaster and will set a goal of $10 million dollars in disaster reserve funds to ensure adequate cash flow is available in post-disaster situations. In the event these funds fall below the set amount, an action plan to begin the replenishment to the appropriate level will be addressed in the ensuing budget year.

Policy on assigning funds

In accordance with GASB-54, funds that are intended to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body. GASB-54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives the authority to do so, such as a committee or employee of the County. Therefore, having considered the requirements to assign fund balance, it is the policy of the BOCC that the County Administrator will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated by the BOCC.

Policy on Unrestricted General Fund Balance

Unrestricted fund balance is the amount of fund balance that the BOCC has placed constraints on its use (committed or assigned fund balance) plus the fund balance that does not have any specific purpose identified for the use of those net resources (unassigned fund balance).

It is the goal of the BOCC to achieve and maintain an unrestricted General Fund balance equal to four months of budgeted expenditures. The County considers a balance of less than four months to be a cause for concern, barring unusual or deliberate circumstances, and a balance of more than six months as excessive. An amount in excess of six months is to be considered for reservation to accumulate funding for capital projects and equipment, and /or to reduce the tax levy requirements, and shall be determined in conjunction with the annual budget process. In the event that the unrestricted General Fund balance is less

than the policy anticipates, the County shall plan to adjust budgeted resources in the subsequent fiscal years to restore the balance. Appropriation from unrestricted General Fund balance shall require the approval of the BOCC and shall be only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

Cash and Cash Equivalents

Cash balances for the majority of funds are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents on the Board's financial statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets), which an original or remaining maturity of 90 days or less, are considered to be cash equivalents.

Investments

Florida Statute 218.415 authorizes local governments to invest its funds pursuant to a written investment plan. The County's Investment Policy (policy) allows investment of surplus funds and the Clerk of the Court as the Chief Financial Officer acts as the County's Treasury Manager. The County invests in various conservative funds that are generally backed by the full faith and credit of the United States.

The County's Investment Policy limits credit risk by restricting authorized investments to the following: Florida Local Government Surplus Funds Trust Fund Investment Pool administered by Florida's State Board of Administration (a 2a7-like pool), direct obligations of the United States or its agencies and instrumentalities, money market mutual funds, and Intergovernmental Investment Pools authorized by the Florida Statutes. The Policy requires that investments in federal instrumentality debt be guaranteed by the full faith and credit of the U.S. Government sponsored agency, and that investments in money market mutual funds have a rating of AAAm or AAAm-G or better by Standard & Poor's (S&P) or other nationally recognized rating agency.

The Policy requires bank deposits secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida.

The Policy requires execution of a third-party custodial safe keeping agreement for all purchased securities, and requires that securities be held in the County's name.

The Policy limits the investment of three months of operating expenditures to twelve months. The Policy limits the investment of non-current operating funds to five years.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the application governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Measurement Focus

All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

All Proprietary Funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases and decreases in net total assets.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds, expendable trust, and agency funds are accounted for on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for (1) unmatured interest on general long-term debt, which is recognized when due; (2) prepaid items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) the long term portion of accumulated sick pay, vacation pay, and compensatory time, which is not recorded as an expenditure.

All proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

Budgetary Basis

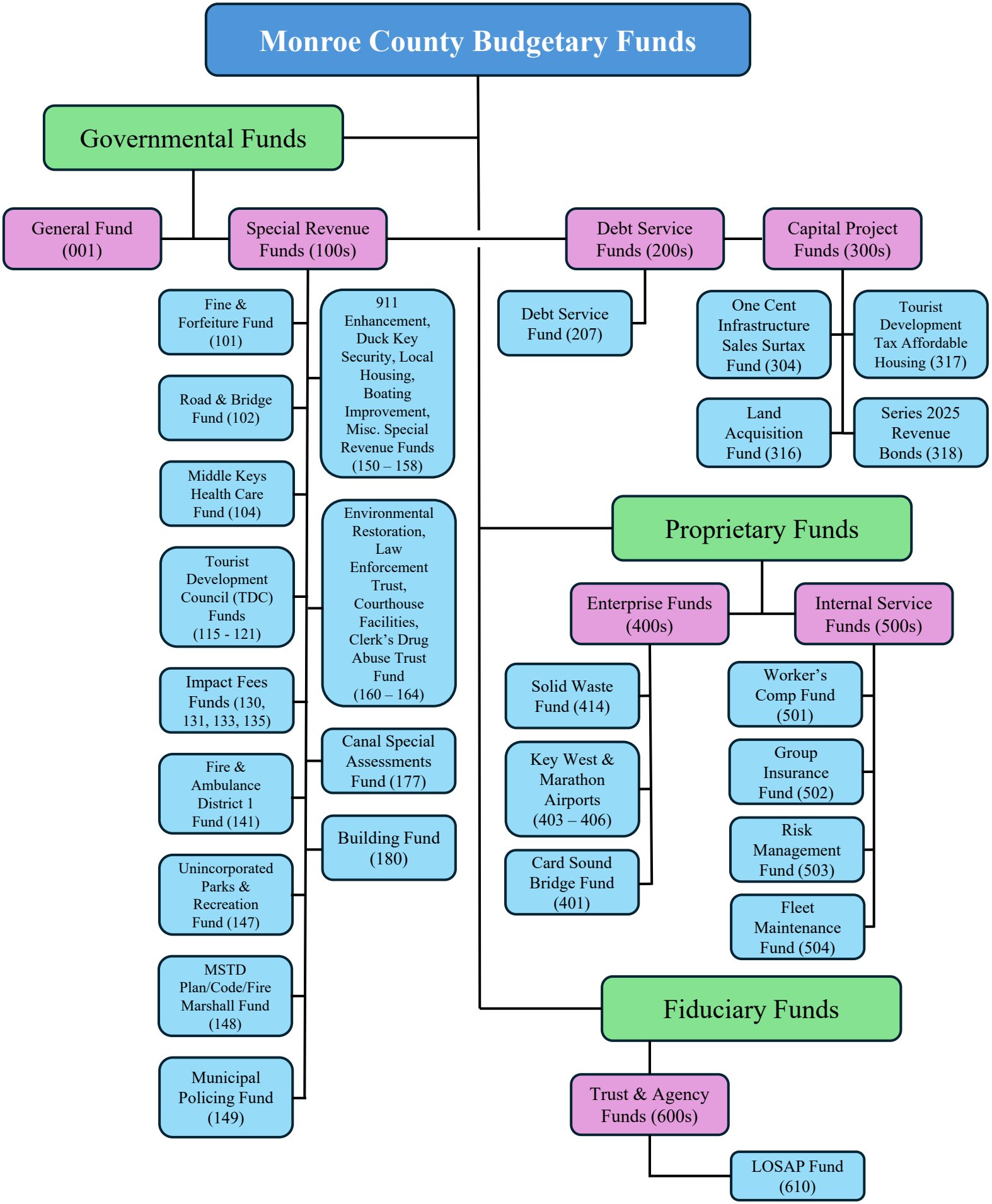
Annual budgets are prepared to be consistent with the modified accrual basis of accounting. There are certain exceptions where it is known that final expenditures will be less than the initial budget. The budget reflects the exclusion of five percent of anticipated collections of certain general revenues, in accordance with Florida Statutes. Actual revenues may exceed the budget. Since budgeted expenditures represent a ceiling, actual expenditures normally fall short of the budget. The excess revenues and under expenditures, carry forward as fund balance to the following year. For Proprietary Funds, depreciation expenses are not budgeted, but are recorded and reported for financial purposes.

All annual appropriations lapse at fiscal year-end. Under the County's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be re-appropriated and honored the subsequent fiscal year.

Budgetary Control

Separate accounting systems and budgets are maintained by the Board of County Commissioners, Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of Courts. Florida Statutes require that the County adopt a balanced budget. Managerial budgetary control for the Board of County Commissioners is maintained at the fund, department and account level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders, which result in an overrun of cost center balances, are not released until additional appropriations are made available. Encumbrances at fiscal year-end are canceled and, if required, are then re-encumbered in the new budget year based on allowable appropriations.

Expenditures by the Constitutional Officers who maintain separate budgets are controlled by appropriations in accordance with budget requirements set forth in Florida Statutes.


Monroe County Budgetary Funds
Governmental Funds
General Fund (001)
Special Revenue Funds (100s)
Debt Service Funds (200s)
Capital Project Funds (300s)
Fine & Forfeiture Fund (101)
Road & Bridge Fund (102)
Middle Keys Health Care Fund (104)
Tourist Development Council (TDC) Funds (115 - 121)
Impact Fees Funds (130, 131, 133, 135)
Fire & Ambulance District 1 Fund (141)
Unincorporated Parks & Recreation Fund (147)
MSTD Plan/Code/Fire Marshall Fund (148)
Municipal Policing Fund (149)
911 Enhancement, Duck Key Security, Local Housing, Boating Improvement, Misc. Special Revenue Funds (150 – 158)
Environmental Restoration, Law Enforcement Trust, Courthouse Facilities, Clerk's Drug Abuse Trust Fund (160 – 164)
Canal Special Assessments Fund (177)
Building Fund (180)
Debt Service Fund (207)
One Cent Infrastructure Sales Surtax Fund (304)
Land Acquisition Fund (316)
Tourist Development Tax Affordable Housing (317)
Series 2025 Revenue Bonds (318)
Proprietary Funds
Enterprise Funds (400s)
Internal Service Funds (500s)
Solid Waste Fund (414)
Key West & Marathon Airports (403 – 406)
Card Sound Bridge Fund (401)
Worker's Comp Fund (501)
Group Insurance Fund (502)
Risk Management Fund (503)
Fleet Maintenance Fund (504)
Fiduciary Funds
Trust & Agency Funds (600s)
LOSAP Fund (610)

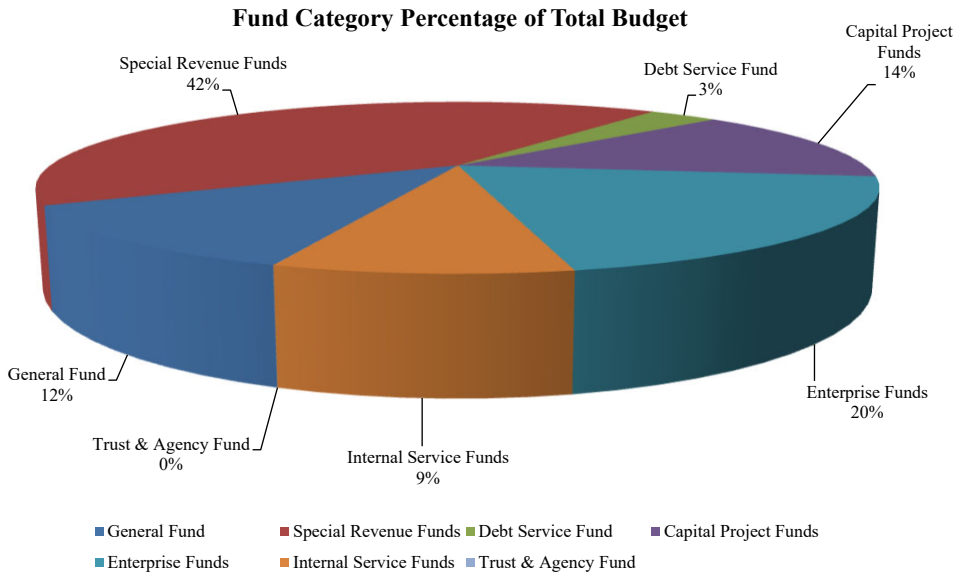
The following tables show the relationship between Funds and the Departments that make up the Fund, total dollar amount and percentage of each category:

Governmental			
General Fund - 001	**Special Revenue Funds 100-180**	**Debt Service Fund - 207**	**Capital Project Funds 304-318**
BOCC Administration	Trauma Star Air Ambulance	Debt Service	County Engineering - Project Mgmt.
County Administration	Sheriff/Municipal Policing		
Budget & Finance	Facilities Maint. - Corrections		
Employee Services	Fire & Ambulance Central		
Information Technology	Fire Marshal		
Project Mgmt./Facilities	EMS Administration		
Fire & Rescue Coordinator/Fire Academy	County Eng.- Roads & Bridges		
Emergency Management	Road Department		
Welfare Services	Middle Keys Health Care		
Social Svcs- Transportation	Unincorporated Parks & Beaches		
Veteran Affairs	Tourist Development Council		
Extension Services	Planning Dept.		
Library Services	Code Compliance		
Guardian Ad Litem	Environmental Restoration		
Medical Examiner	Building Department		
County Attorney	County Attorney-Planning/Code/Bldg.		
Tax Collector	Marine Resources		
Property Appraiser	Tax Collector		
Judicial Admin.	Property Appraiser		
State Attorney	Judicial Admin.		
Public Defender			
Clerk of the Courts			
Supervisor of Elections			

Proprietary	
Enterprise Funds 401-414	**Internal Service Funds 501-504**
County Engineering/ Card Sound Bridge	Worker's Comp
Card Sound Bridge	Group Insurance
Solid Waste	Risk Management
Marathon Airport	Fleet Management
Key West Airport	
Fire & Rescue Key West Airport	

Fiduciary
Trust & Agency Fund 610
LOSAP

General Fund	$	87,245,810
Special Revenue Funds	$	277,475,255
Debt Service Fund	$	24,492,793
Capital Project Funds	$	98,668,961
Enterprise Funds	$	126,043,355
Internal Service Funds	$	64,564,773
Trust & Agency Fund	$	80,500
Total Budget	**$**	**678,571,447**



Fund Description

Major funds represent significant activities of Monroe County and include any fund whose revenues or expenditures, (excluding other financing sources such as Grants, Revenue Bonds and other uses), constitute more than 10% of the revenues or expenditures of the appropriated budget. Of the County's 49 funds, 3 funds would fall under the category of major governmental funds. The breakdown of the County's fund structure is as follows:

Major Governmental Funds

General Fund accounts for all financial resources that are not captured and accounted for in other funds. Funding sources include Ad Valorem taxes, state shared revenues, rents, inter-fund transfers and other receipts. Expenditures are used for the operation and activities of many Monroe County Departments including Facility Maintenance, Welfare Services, Libraries, Judicial Administration and other County general government functions.

Fine and Forfeiture Fund accounts for the operation and maintenance of the Sheriff's Office (Administration, Law Enforcement, Community Relations, & Corrections), Trauma Star and an unfunded State mandate to share the cost of juvenile detention. The primary revenue source is Ad Valorem taxes. Prisoner housing and Trauma Star fees make up other revenue receipts.

One Cent Infrastructure Sales Surtax Fund accounts for major Physical Environment, General Government,Culture & Recreational and Public Safety projects along with debt service for capital improvement projects and Project Management. In 2022, Monroe County voters approved to extend the Sales Tax to December 31, 2048.

Non-Major Governmental Funds

Road & Bridge Fund accounts for the operation of the Road Department and repair and maintenance of County roads and bridges. State and County fuel taxes make up the major revenue source for this fund.

Middle Keys Health Care MSTU Fund accounts for the purpose of providing indigent health care services and other essential facilities and municipal services. The revenue source is Ad Valorem taxes collected within the taxing unit.

Tourist Development Fund accounts for the operation and activities (advertising, events and brick and mortar projects) of the Tourist Development Council. Local option three-cent bed taxes are the primary revenue receipts for these funds. Funds collected in each district in the County are used in said district.

Impact Fees (Roadway, Parks, Library, Solid Waste, Police Facilities, Fire & EMS and Employee Fair Share Housing) account for capital improvements required to meet the needs of growth of new housing. Projects are BOCC approved and funded by construction permits.

MSTD-Plan/Code Compliance/Fire Marshal Fund accounts for the operation of Planning, Code Compliance and Zoning, Fire & Rescue Administration and Fire Marshal. Revenue sources include: State shared revenue, communication taxes and planning fees.

Municipal Policing covers the over and above the Sheriff's County-wide costs. This fund accounts for other Sheriff's Department services to the unincorporated areas of Monroe County and contracts with municipalities for additional law enforcement services. The primary source of revenue is Ad Valorem taxes, followed by service charges to the municipalities that are under contract.

Fund Description

911 Enhancement, **Duck Key Security, Boating Improvement, Miscellaneous Special Revenue, Environmental Restoration, Law Enforcement Trust, Courthouse Facilities and Clerk's Drug Abuse Trust** funds account for the restrictive use of fines, fees and special assessments, balanced with operations of each revenue stream.

Debt Service Fund accounts for the accumulation of resources for, and the repayment of general long term debt, interest and related costs. Revenue sources include inter-fund transfers from the One Cent Infrastructure Sales Surtax, KLWWTD ILA, Airport Revenue, Trauma Star Financing, and Waste Water Assessments. From these sources, debt payments are made on the 2016 Revenue Bonds, Cudjoe Clean Water SRF loan, Big Coppitt Clean Water SRF loan, Trauma Star Lease Financing, Series 2025 Revenue Bonds, & Fire Apparatus Financing.

Land Acquisition Fund accounts for land acquisition in Monroe County for conservation and recreational purposes. The focus is protecting Florida's ecological systems, archaeological and historic sites, urban open space and groundwater. Revenue source is One Cent Infrastructure Sales Surtax.

Non-Major Proprietary Funds - Account for the acquisition, operation and maintenance of government facilities and services, which are entirely self-supported by user charges.

Enterprise funds included in this category are: **Card Sound Bridge, Marathon Airport, Key West International Airport and Solid Waste.** Each of these funds will charge a user, a fee for using their respective service.

Internal Service funds include **Worker's Compensation, Group Insurance, Risk Management and Fleet Services.** Each of these funds will charge each County Department or user in order to operate their respective internal service field.

Non-Major Trust and Agency Funds - Account for the assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fire & EMS LOSAP (Length of Service Award Program) Fund accounts for contributions paid by the BOCC, to fund the pension benefits for eligible volunteer Firefighters and Emergency Medical Services volunteers.

Monroe County Board of County Commissioners
Fiscal Years 2026 Proposed Fiscal Plan Fund Summary

General Fund

Fund Number: **001**

Description: The General Fund is the principal fund of the County and accounts for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in another fund.

Appropriations by Department	FY 2026 Proposed
Animal Shelters	2,004,154
BOCC Administrative	2,486,096
BOCC Miscellaneous	1,573,633
Budgeted Transfers	200,000
Clerk of Courts	10,513,015
County Administrator	1,222,035
County Attorney	2,693,820
Emergency Management	838,849
Employee Services - Personnel	935,905
Extension Services	156,966
Facilities Maintenance	14,099,733
Fire & Rescue Coordinator/Fire Academy	870,677
Guardian Ad Litem	333,061
Human Service Advisory Board Funding	1,101,613
Information Technology	3,829,660
Judicial Administration	2,475,429
Libraries	6,304,379
Medical Examiner	990,522
Office of Legislative Affairs	637,812
Office of Management & Budget	961,705
Office of Strategic Planning	129,978
Office of Sustainability	742,240
Office of Transit	877,882
Other Non-profit Funding (Not HSAB)	48,453
Parks & Recreation	164,659
Property Appraiser	6,734,103
Public Defender	490,636
Public Information Officer	195,683
Public Works Management	262,407
Purchasing	927,358
Quasi-external Services	200,000
Reserves	3,048,250
Social Service Transportation	1,312,136
State Attorney	880,117
Supervisor of Elections	3,535,378
Tax Collector	10,386,624
Veteran Affairs	1,096,630
Welfare Services	1,984,212
Total Budget	**87,245,810**

Revenue Source	FY 2026 Proposed
Taxes	53,676,067
Intergovernmental Revenue	16,391,204
Charges For Services	650,000
Misc. Revenues	2,225,000
Other Sources	14,303,539
Total Revenue	**87,245,810**

Affordable Housing Programs

Fund Number: **100**

Description: This fund accounts for revenues and expenditures of various low income housing programs. The fund is administered by the Executive Director of the Monroe County Housing Authority on behalf of Monroe County.

Appropriations by Department	FY 2026 Proposed
Housing Assistance	290,000
Reserves	27,850
Total Budget	**317,850**

Revenue Source	FY 2026 Proposed
Misc. Revenues	5,000
Other Sources	312,850
Total Revenue	**317,850**

Fine & Forfeiture Fund

Fund Number: **101**

Description: This fund accounts for the operation and maintenance of the Sheriff's Office, Detention Facility, County Court Security, Trauma Star and Juvenile Justice Detention Cost Share Program (State Mandate).

Appropriations by Department	FY 2026 Proposed
BOCC Miscellaneous	2,342,947
Budgeted Transfers	35,000
Correction Facilities	4,587,364
Emergency Medical Air Transport	10,823,906
LEEA	75,000
Monroe County Sheriff	79,177,777
Reserves	3,300,000
Total Budget	**100,341,994**

Revenue Source	FY 2026 Proposed
Taxes	87,783,464
Charges For Services	7,360,500
Fines And Forfeits	82,500
Misc. Revenues	3,750,000
Other Sources	1,365,530
Total Revenue	**100,341,994**

Road And Bridge Fund

Fund Number: **102**

Description: This fund accounts for the operation and capital improvements of the County's Road Department. The two major revenue sources include: State Shared Fuel Taxes, as defined and distributed by Section 9 (c), Art. XII, State Constitution and Section 206.47(6), Florida Statutues (F.S.) and Local Option Fuel Taxes, as defined and distributed by Sections 336.021 and 336.025, F.S. This fund is part of the County's Capital Improvement Plan (CIP).

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	408,919
Office of Sustainability	100,000
Reserves	1,950,000
Road Department	8,109,397
Total Budget	**10,568,316**

Revenue Source	FY 2026 Proposed
Taxes	3,025,000
Intergovernmental Revenue	3,750,000
Charges For Services	3,700
Misc. Revenues	150,000
Other Sources	3,639,616
Total Revenue	**10,568,316**

Middle Keys Health Care MSTU

Fund Number: **104**

Description: This fund accounts for expenditures related to providing indigent health care services and other essential facilities and municipal services from funds derived from taxes levied and collected within the taxing unit.

Appropriations by Department	FY 2026 Proposed
BOCC Miscellaneous	896,112
Property Appraiser	58,310
Reserves	3,181
Tax Collector	24,470
Total Budget	**982,073**

Revenue Source	FY 2026 Proposed
Taxes	816,661
Other Sources	165,412
Total Revenue	**982,073**

TDC District Two Penny

Fund Number: **115**

Description: To account for the expenditures of advertising, promotions, and special events of the County Tourist Development Council. Primary revenue source is a Bed Tax.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	72,713
TDC Special Projects	670,067
TDC Two Penny Events	9,498,791
Total Budget	**10,241,571**

Revenue Source	FY 2026 Proposed
Taxes	9,276,750
Other Sources	964,821
Total Revenue	**10,241,571**

TDC Admin & Promo 2 Cent

Fund Number: **116**

Description: To account for the expenditures of advertising, promotions, and special events of the County Tourist Development Council. Primary revenue source is a Bed Tax.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	114,278	Taxes	19,223,250
TDC Two Penny Generic	29,992,810	Other Sources	10,883,838
Total Budget	**30,107,088**	**Total Revenue**	**30,107,088**

TDC District 1 Third Cent

Fund Number: **117**

Description: To account for the Local Option Three Cent Bed Tax in District One (Key West City limits).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	54,392	Taxes	14,817,150
TDC District 1 Third Penny	23,734,572	Other Sources	8,971,814
Total Budget	**23,788,964**	**Total Revenue**	**23,788,964**

TDC District 2 Third Cent

Fund Number: **118**

Description: To account for the Local Option Three Cent Bed Tax in District Two (Key West to the west end of the Seven Mile Bridge).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	14,975	Taxes	2,294,250
TDC District 2 Third Cent	3,349,290	Other Sources	1,070,015
Total Budget	**3,364,265**	**Total Revenue**	**3,364,265**

TDC District 3 Third Cent

Fund Number: **119**

Description: To account for the Local Option Three Cent Bed Tax in District Three (West end of the Seven Mile Bridge to the Long Key Bridge).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	13,595	Taxes	4,463,100
TDC District 3 Third Cent	6,668,186	Other Sources	2,218,681
Total Budget	**6,681,781**	**Total Revenue**	**6,681,781**

TDC District 4 Third Cent

Fund Number: **120**

Description: To account for the Local Option Three Cent Bed Tax in District Four (Long Key Bridge to Mile Maker 90.939).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	13,002	Taxes	2,679,000
TDC District 4 Third Cent	4,354,664	Other Sources	1,688,666
Total Budget	**4,367,666**	**Total Revenue**	**4,367,666**

TDC District 5 Third Cent

Fund Number: **121**

Description: To account for the Local Option Three Cent Bed Tax in District Five (Mile Maker 90.940 to the Dade/Monroe County line and any mainland portions of Monroe County).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	26,318	Taxes	4,246,500
TDC District 5 Third Cent	7,290,159	Other Sources	3,069,977
Total Budget	**7,316,477**	**Total Revenue**	**7,316,477**

Governmental Fund Type Grants

Fund Number: **125**

Description: This fund is used to account for various State and Federal grants.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Office of Sustainability	414,008	Other Sources	414,008
Total Budget	**414,008**	**Total Revenue**	**414,008**

Impact Fees Fund - Roadways

Fund Number: **130**

Description: This fund accounts for roadway impact fees (Licenses & Permits) collected within the County's Impact Fee Districts. Funds are used for the capital expansion of the county's major road network system in the district from where the moneys are collected. This fund is part of the County's Capital Improvement Plan (CIP).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Impact Fees Roadways	607,060	Licenses And Permits	41,500
Total Budget	**607,060**	Misc. Revenues	1,000
		Other Sources	564,560
		Total Revenue	**607,060**

Impact Fees Fund - Parks & Recreation

Fund Number: **131**

Description: This fund accounts for park impact fees (License & Permits) collected within the County's Impact Fee Districts. Funds are used for the capital expansion of the county's community park facilities in the subdistrict from which the moneys have been collected. This fund is part of the County's Capital Improvement Plan (CIP).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Impact Fees Parks & Recreation	427,540	Licenses And Permits	21,000
Total Budget	**427,540**	Other Sources	406,540
		Total Revenue	**427,540**

Impact Fees Fund - Solid Waste

Fund Number: **133**

Description: This fund accounts for solid waste impact fees collected within the County's Impact Fee Districts. The funds can be used for the purpose of construction and expansion of solid waste facilities in Monroe County and also the purchase of new incinerators and equipment. This fund is part of the County's Capital Improvement Plan (CIP).

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Impact Fees Solid Waste	144,183	Other Sources	144,183
Total Budget	**144,183**	**Total Revenue**	**144,183**

Impact Fees Fund - Fire & EMS

Fund Number: **135**

Description: This fund accounts for fire facility impact fees collected within the County's Impact Fee Districts. Funds can be used for the capital expansion of the County's fire facilities including wells and hydrants. This fund is part of the County's Capital Improvement Plan (CIP).

Appropriations by Department	FY 2026 Proposed
Impact Fees Fire & EMS	196,190
Total Budget	**196,190**

Revenue Source	FY 2026 Proposed
Licenses And Permits	6,200
Other Sources	189,990
Total Revenue	**196,190**

Fire & Ambulance, District #1 - Lower and Middle Keys

Fund Number: **141**

Description: This fund accounts for revenues and expenditures related to District One Fire and Ambulance services.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	1,173,110
Fire & Rescue Central	20,599,963
Property Appraiser	309,490
Reserves	1,100,000
Tax Collector	634,001
Total Budget	**23,816,564**

Revenue Source	FY 2026 Proposed
Taxes	21,143,337
Intergovernmental Revenue	40,000
Charges For Services	1,200,000
Misc. Revenues	525,000
Other Sources	908,227
Total Revenue	**23,816,564**

Unincorporated Svc District - Parks & Recreation

Fund Number: **147**

Description: This fund accounts for unincorporated parks and recreation operations.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	331,776
Parks & Recreation	5,032,343
Reserves	250,000
Tax Collector	106,385
Total Budget	**5,720,504**

Revenue Source	FY 2026 Proposed
Taxes	3,547,165
Intergovernmental Revenue	1,240,000
Charges For Services	90,000
Misc. Revenues	140,000
Other Sources	703,339
Total Revenue	**5,720,504**

Unincorporated Svc District - Planning, Building, and Zoning

Fund Number: **148**

Description: This fund accounts for revenue and expenditures related to unincorporated planning, code compliance, zoning, fire and rescue administration and Fire Marshal.

Appropriations by Department	FY 2026 Proposed
Code Compliance	2,140,694
County Attorney	1,238,854
Environmental Resources	958,617
Fire & Rescue Coordinator/Fire Academy	1,868,271
Fire Marshal	884,447
Planning Commission	105,654
Planning Department	2,930,033
Planning Refunds	25,000
Property Appraiser	68,455
Reserves	400,000
Tax Collector	23,186
Total Budget	**10,643,211**

Revenue Source	FY 2026 Proposed
Taxes	1,272,857
Intergovernmental Revenue	3,255,000
Charges For Services	3,902,500
Fines And Forfeits	1,200,000
Misc. Revenues	200,000
Other Sources	812,854
Total Revenue	**10,643,211**

Municipal Policing

Fund Number: **149**

Description: This fund accounts for Sheriff's Office operation for services to unincorporated Monroe County and contracts with municipalities (Marathon, Islamorada, & Layton) for additional services, over and above the Sheriff's Countywide costs.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	14,338
Monroe County Sheriff	13,954,839
Property Appraiser	112,623
Reserves	1,000,000
Tax Collector	213,172
Total Budget	**15,294,972**

Revenue Source	FY 2026 Proposed
Taxes	7,110,726
Charges For Services	6,745,171
Misc. Revenues	110,000
Other Sources	1,329,075
Total Revenue	**15,294,972**

911 Enhancement Fee

Fund Number: **150**

Description: This fund accounts for fees levied for the 911 emergency phone system.

Appropriations by Department	FY 2026 Proposed
Communications	700,000
Total Budget	**700,000**

Revenue Source	FY 2026 Proposed
Charges For Services	700,000
Misc. Revenues	1,000
Other Sources	-1,000
Total Revenue	**700,000**

Duck Key Security District

Fund Number: **152**

Description: To account for the revenues and expenditures in providing security services for the Duck Key District. Special assessment revenues (Licenses & Permits) are collected from Duck Key property owners as pursuant to Florida Statute 125.01(q)(1) and codified by Monroe County Ordinance 005-1992.

Appropriations by Department	FY 2026 Proposed
BOCC Miscellaneous	120,000
Reserves	45,000
Tax Collector	1,100
Total Budget	**166,100**

Revenue Source	FY 2026 Proposed
Licenses And Permits	120,608
Misc. Revenues	4,500
Other Sources	40,992
Total Revenue	**166,100**

Local Housing Assistance Trust Fund

Fund Number: **153**

Description: This program is funded by an increase in the documentary stamps, as approved by the State Legislature in the Affordable Housing Act. The revenue available to Monroe County is administered by the Director of Social Services through the State Housing Initiatives Partnership Program (SHIP).

Appropriations by Department	FY 2026 Proposed
Housing Assistance	2,926,836
Total Budget	**2,926,836**

Revenue Source	FY 2026 Proposed
Intergovernmental Revenue	663,850
Misc. Revenues	500,000
Other Sources	1,762,986
Total Revenue	**2,926,836**

Affordable Housing Initiatives

Fund Number: **155**

Description: To account for the revenues and expenditures related to affordable housing initiatives. The Monroe County Land Development Code Section 139-1(h) allows for a trust fund to be established and maintained with funds earmarked for the purpose of furthering affordable housing initiatives in municipalities and unincorporated areas of the county

Appropriations by Department	FY 2026 Proposed
Planning Department	496,158
Total Budget	**496,158**

Revenue Source	FY 2026 Proposed
Other Sources	496,158
Total Revenue	**496,158**

Boating Improvement Fund (BIF)

Fund Number: **157**

Description: To account for revenues and expenditures providing boating-related activities, for removal of vessels and floating structures deemed a hazard to public safety and health, and for manatee and marine mammal protection and recovery. An annual vessel registration fee is collected as authorized by Florida Statute 328.66 and Monroe County Ordinance 034-2002.

Appropriations by Department	FY 2026 Proposed
Marine Resources	1,103,566
Reserves	300,000
Total Budget	**1,403,566**

Revenue Source	FY 2026 Proposed
Charges For Services	725,000
Misc. Revenues	100,000
Other Sources	578,566
Total Revenue	**1,403,566**

Miscellaneous Special Revenue Fund

Fund Number: **158**

Description: To account for revenues and expenditures earmarked for specific purposes. Included are funds to be used exclusively for court-related and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in the county. These funds are collected pursuant to Section 28.24 (12)(e)1, of the Florida Statutes. Traffic Education Funds are collected pursuant to County Ordinance 21-2002.

Appropriations by Department	FY 2026 Proposed
BOCC Administrative	107,847
BOCC Miscellaneous	153,000
Budgeted Transfers	218,362
Building Department	283,115
Communications	200,000
Court Technology Fund	128,211
Environmental Resources	3,219
Judicial Administration	46,300
Libraries	254,473
Marine Resources	718,366
Monroe County Sheriff	95,000
Office of Sustainability	673,069
Parks & Recreation	26,300
Public Defender	146,000
Reserves	350,000
State Attorney	160,000
Welfare Services	1,556
Total Budget	**3,564,818**

Revenue Source	FY 2026 Proposed
Licenses And Permits	35,000
Charges For Services	410,000
Fines And Forfeits	301,500
Misc. Revenues	1,491,435
Other Sources	1,326,883
Total Revenue	**3,564,818**

Environmental Restoration Fund

Fund Number: **160**

Description: This fund accounts for expenditures related to habitat restoration and improvement purposes set forth in the Monroe County Comprehensive Plan and Land Development Regulations. Revenues are collected as part of a mitigation penalty as imposed by Monroe County Resolution #345A-1999.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	25,000
Environmental Resources	1,580,938
Parks & Recreation	11,483
Reserves	220,000
Total Budget	**1,837,421**

Revenue Source	FY 2026 Proposed
Fines And Forfeits	850,000
Misc. Revenues	100,000
Other Sources	887,421
Total Revenue	**1,837,421**

Law Enforcement Trust (600)

Fund Number: **162**

Description: To account for the funds used for the purpose of training police officers and supporting personnel in the prevention, investigation, detection, and identification of crime. Law Enforcement Trust Funds (LETF) revenues are authorized by Florida Statutes 775.083 and 893.135.

Appropriations by Department	FY 2026 Proposed
Law Enforcement Trust	2,865,748
Reserves	23,750
Total Budget	**2,889,498**

Revenue Source	FY 2026 Proposed
Misc. Revenues	25,000
Other Sources	2,864,498
Total Revenue	**2,889,498**

Court Facilities Fees Trust (602)

Fund Number: **163**

Description: To account for revenues collected upon the institution of any civil action, suit or proceeding to be used exclusively in providing and maintaining existing and future courthouse facilities that are used for Circuit and County Court systems.

Appropriations by Department	FY 2026 Proposed
Judicial Administration	349,469
Reserves	115,000
Total Budget	**464,469**

Revenue Source	FY 2026 Proposed
Charges For Services	450,000
Misc. Revenues	1,000
Other Sources	13,469
Total Revenue	**464,469**

Clerk's Drug Abuse Trust (603)

Fund Number: **164**

Description: To account for assessments collected for drug abuse programs and to disburse assistance grants for drug abuse treatment and/or educational programs which meet the standards for qualification of such programs by the Department of Health and Rehabilitative Services.

Appropriations by Department	FY 2026 Proposed
BOCC Miscellaneous	55,000
Reserves	10,000
Total Budget	**65,000**

Revenue Source	FY 2026 Proposed
Charges For Services	30,000
Misc. Revenues	1,000
Other Sources	34,000
Total Revenue	**65,000**

Canal Special Assessments

Fund Number: **177**

Description: This taxing unit was created to provide the maintenance of local improvements for Canal #266 in Big Pine Key. The fund has been expanded to provide maintenance for additional canals.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Canals	186,000	Licenses And Permits	80,400
Reserves	25,000	Other Sources	130,600
Total Budget	**211,000**	**Total Revenue**	**211,000**

Building Fund

Fund Number: **180**

Description: This fund is used to account for Building Department operations related to restricted building fee revenues.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	538,659	Licenses And Permits	6,035,000
Building Department	6,637,118	Charges For Services	125,000
Building Refunds	80,000	Misc. Revenues	120,000
County Attorney	52,335	Other Sources	1,128,112
Reserves	100,000	**Total Revenue**	**7,408,112**
Total Budget	**7,408,112**		

Debt Service Fund

Fund Number: **207**

Description: To account for accumulation of resources for, and payment of, interest and principal on long-term debt.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
2003 Revenue Bond	23,492,793	Misc. Revenues	15,000
Reserves	1,000,000	Other Sources	24,477,793
Total Budget	**24,492,793**	**Total Revenue**	**24,492,793**

One Cent Infrastructure Surtax

Fund Number: **304**

Description: The One Cent Infrastructure Sales Tax Fund accounts for capital improvement projects funded by the Infrastructure Surtax (also called the One Cent Local Option Sales Tax) revenue. This local sales tax is defined by Sections 212.054-.055 of the Florida Statutes.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	24,026,670	Taxes	32,000,000
Culture & Recreation Capital Projects	1,723,000	Licenses And Permits	2,685,400
General Gov Cap Projects	3,448,453	Misc. Revenues	50,000
Public Safety Capital Projects	1,867,700	Other Sources	6,380,982
Public Works Management	3,034,982	**Total Revenue**	**41,116,382**
Reserves	4,000,000		
Transportation Capital Projects	3,015,577		
Total Budget	**41,116,382**		

Land Acquisition

Fund Number: **316**

Description: This fund accounts for the revenues and expenditures related to Land Acquisition.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Physical Environment Projects	242,713	Other Sources	242,713
Total Budget	**242,713**	**Total Revenue**	**242,713**

Tourist Development Tax Affordable Housing

Fund Number: **317**

Description: This fund is used to account for Affordable Housing capital projects funded by the surplus Tourist Development Tax.

Appropriations by Department	FY 2026 Proposed
Economic Environment Capital Projects	24,612,900
Total Budget	**24,612,900**

Revenue Source	FY 2026 Proposed
Other Sources	24,612,900
Total Revenue	**24,612,900**

Infrastructure Sales Surtax Revenue Bonds Series 2025

Fund Number: **318**

Description: This fund is used to account for capital infrastructure projects financed by the Series 2025 Infrastructure Sales Surtax Revenue Bonds.

Appropriations by Department	FY 2026 Proposed
General Gov Cap Projects	11,591,181
Public Safety Capital Projects	8,634,905
Reserves	3,000,000
Transportation Capital Projects	9,470,880
Total Budget	**32,696,966**

Revenue Source	FY 2026 Proposed
Other Sources	32,696,966
Total Revenue	**32,696,966**

Card Sound Bridge

Fund Number: **401**

Description: This fund accounts for the revenue and expenditures related to operations of the Card Sound toll bridge. Collection of tolls was imposed by Monroe County Resolution #54A-1967.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	79,776
Card Sound Road	627,730
County Engineering General	202,416
Road Department	4,349,790
Total Budget	**5,259,712**

Revenue Source	FY 2026 Proposed
Charges For Services	2,700,000
Misc. Revenues	100,000
Other Sources	2,459,712
Total Revenue	**5,259,712**

Marathon Airport

Fund Number: **403**

Description: This fund accounts for the revenue and expenditures related to the operations of the Marathon Airport.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	7,737,385
Marathon Airport	5,276,219
Reserves	210,000
Total Budget	**13,223,604**

Revenue Source	FY 2026 Proposed
Charges For Services	1,475,000
Misc. Revenues	200,000
Other Sources	11,548,604
Total Revenue	**13,223,604**

Key West International Airport

Fund Number: **404**

Description: This fund accounts for the revenue and expenditures related to the operations of the Key West Airport.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	477,280
Fire & Rescue Key West Airport	2,865,858
Key West Airport	29,460,172
Reserves	300,000
Total Budget	**33,103,310**

Revenue Source	FY 2026 Proposed
Charges For Services	18,405,000
Misc. Revenues	500,000
Other Sources	14,198,310
Total Revenue	**33,103,310**

General Airport Revenue Bond

Fund Number: **405**

Description: This fund is used to account for the Principal, Interest and Other Debt Service Costs of The Airport Terminal Project

Appropriations by Department	FY 2026 Proposed
Key West Airport	19,700,000
Key West Airport Debt Service - Interest & Other Debt Costs	3,180,975
Reserves	2,864,750
Total Budget	**25,745,725**

Revenue Source	FY 2026 Proposed
Misc. Revenues	500,000
Other Sources	25,245,725
Total Revenue	**25,745,725**

PFC & Oper Restrictions

Fund Number: **406**

Description: This fund accounts for all PFC (Passenger Facility Charge) funded projects & demonstrates compliance with the bond issue covenants for the KWIA (Key West International Airport).

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	9,442,615
Reserves	300,000
Total Budget	**9,742,615**

Revenue Source	FY 2026 Proposed
Charges For Services	3,000,000
Misc. Revenues	150,000
Other Sources	6,592,615
Total Revenue	**9,742,615**

MSD Solid Waste Management

Fund Number: **414**

Description: This fund is restricted in use to collection, disposal, and recycling of solid waste. The primary funding sources are annual assessments charged to home owners and businesses, franchise fees and tipping scale fees.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	235,202
Reserves	1,900,000
Solid Waste	36,833,187
Total Budget	**38,968,389**

Revenue Source	FY 2026 Proposed
Licenses And Permits	950,000
Charges For Services	32,448,106
Misc. Revenues	975,000
Other Sources	4,595,283
Total Revenue	**38,968,389**

Worker's Compensation

Fund Number: **501**

Description: The Worker's Compensation Fund accounts for the operation of the County's worker's compensation program. Fund revenues are generated through internal charges to departments.

Appropriations by Department	FY 2026 Proposed
Budgeted Transfers	69,064
Employee Services - Loss Control	145,943
Employee Services - Worker's Comp	4,539,431
Reserves	225,000
Total Budget	**4,979,438**

Revenue Source	FY 2026 Proposed
Charges For Services	2,597,177
Misc. Revenues	330,000
Other Sources	2,052,261
Total Revenue	**4,979,438**

Group Insurance Fund

Fund Number: **502**

Description: The Group Insurance Fund accounts for the operation of the County's self insured group insurance program. Fund revenues are generated through internal charges to departments based upon the number of employees covered under the insurance program. Starting January 1, 2015, all BOCC employees hired prior to May 1, 2012 will start to pay $25/month for their health insurance. Those hired after May 1, 2012, will continue to contribute $50/month.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	127,936	Charges For Services	24,200,360
Employee Services - Group Insurance	38,821,635	Misc. Revenues	2,100,000
Reserves	4,250,000	Other Sources	16,899,211
Total Budget	**43,199,571**	**Total Revenue**	**43,199,571**

Risk Management Fund

Fund Number: **503**

Description: The Risk Management Fund accounts for the operation of the County's risk management program. Fund revenues are generated through internal charges to departments.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	133,720	Charges For Services	8,324,372
County Attorney - Risk Mgmt.	8,958,146	Misc. Revenues	130,000
Employee Services - Loss Control	296,289	Other Sources	2,433,783
Reserves	1,500,000	**Total Revenue**	**10,888,155**
Total Budget	**10,888,155**		

Fleet Management Fund

Fund Number: **504**

Description: The Central Services Fund accounts for the operation of the County's Fleet Management program. Fund revenues are generated through internal charges to user departments for fuel usage and annual vehicle maintenance.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
Budgeted Transfers	529,439	Charges For Services	5,259,174
Fleet Management	4,618,170	Misc. Revenues	85,000
Reserves	350,000	Other Sources	153,435
Total Budget	**5,497,609**	**Total Revenue**	**5,497,609**

Fire & EMS LOSAP Trust Fund

Fund Number: **610**

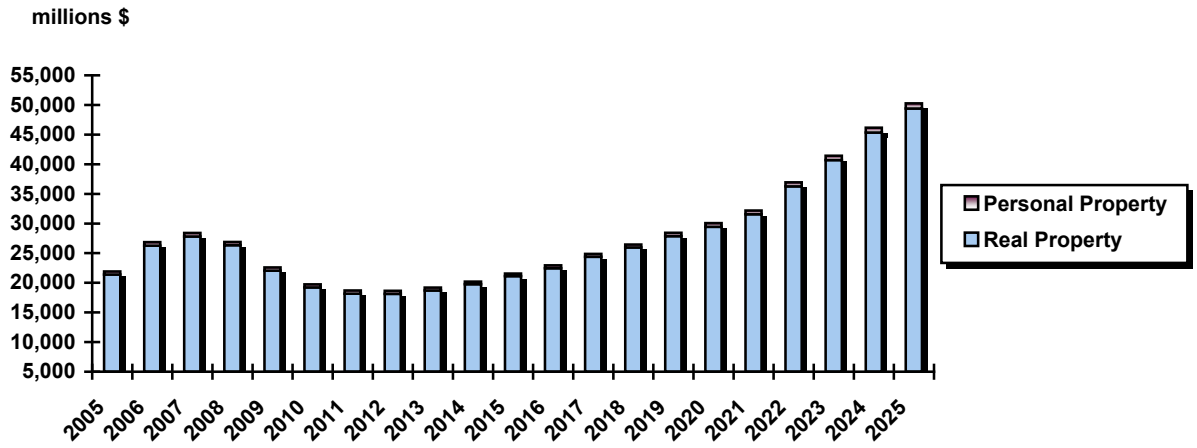
Description: To account for contributions paid by the BOCC, to fund the pension benefits for eligible volunteer Firefighters and Emergency Medical Services volunteers (also called the Fire and EMS Pension Trust Fund). LOSAP is an acronym for Length Of Service Award Program and was implemented on June 21, 1999 by Monroe County Ordinance #026-1999.

Appropriations by Department	FY 2026 Proposed	Revenue Source	FY 2026 Proposed
LOSAP	63,000	Misc. Revenues	28,000
Reserves	17,500	Other Sources	52,500
Total Budget	**80,500**	**Total Revenue**	**80,500**

While property taxes are used to finance a variety of services, other County revenues are linked to specific programs; solid waste assessments finance the waste disposal programs, gasoline taxes finance public transportation, roadway construction and maintenance, and impact fees finance capital improvements related to transportation, parks, police, fire and solid waste programs. The use of standard definitions is mandated by Florida Statute Section 218.33 and ensures consistency among the various financial reports.

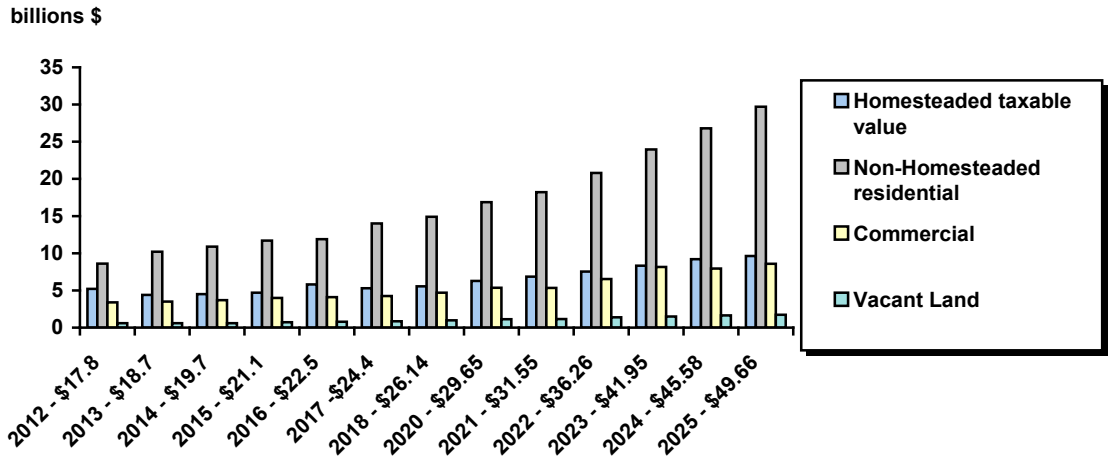
Taxes - Charges levied by the County, including ad valorem taxes net of discounts, penalties and interest. This category includes sales, gas taxes, and local tourist taxes, which are estimated based on State supplied forecasts.

Revenue: Property Taxes
Description: Revenue derived from taxes levied on all real and personal property located in Monroe County
Legal Authority: Florida Statute, Chapter 200.
Fees: See "Ad Valorem Millage Summary."
Constraints: F.S. Section 200.081 states: "No municipality shall levy ad valorem taxes against real properties and tangible personal properties and tangible personal property in excess of 10 mills, except for voted levies."

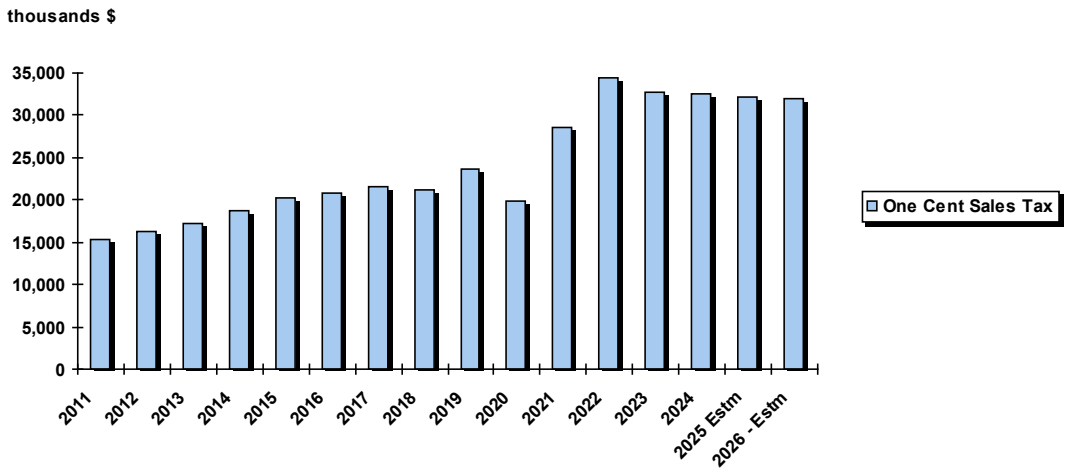


Based on the 2025 July 1st Certification Tax Roll values the County-Wide taxable values are as follows:

Homesteaded taxable value (majority of these are residential properties)	**$ 9.64 Billion**
Non-Homesteaded residential properties taxable value	**$ 29.70 Billion**
Commercial properties	**$ 8.58 Billion**
Vacant land taxable value	**$ 1.74 Billion**
	$ 49.66 Billion

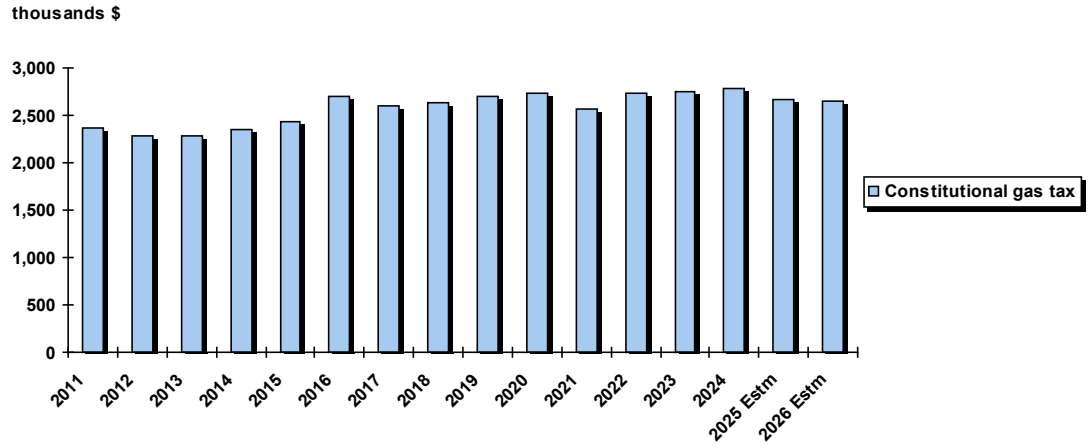


Revenue: Local Government Infrastructure Surtax
Fund/Account Number: 304/RC_00008
Description: The Infrastructure Surtax may be levied countywide, with referendum approval, by the governing board of the county or the governing bodies of municipalities representing a majority of the county population.
Legal Authority: Florida Statute, Chapter 212.055 (2), Monroe County Code of Ordinances Chapter 23, Article IV, Section 23-142 to 147.
Fees: One percent sales tax.
Restrictions: The voters in Monroe County approved to extend the infrastructure sales surtax from 2018 to 2033. These revenues can be used to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources. In addition, Monroe County may use up to 10% of these proceeds for any public purpose provided the debt service obligations are met; the County's comprehensive plan is in compliance with the Growth Management Act; and the County adopted an amendment to the ordinance levying the surtax.
History/Trends: From 2004 to early 2008, the County's share increased before the downturn of the national economy in late 2008. Revenue collections steadily increased from to 2009 until 2020. Due to the impact of COVID-19, receipts for FY20 were the lowest since FY14 with a total collection of $19.86M. Upon reopening, annual revenue dramatically increased in FY21, and again in FY22. FY22 had the highest annual collection at $34.4M. The County saw slight revenue reduction in FY2023 ($32.7M). Revenues appear to have leveled off with total revenue for FY2024 falling just short of FY2023 at $32.6M.
Forecast: FY2025 is estimated to continue the downward trend from the previous year with revenue of $32.2M. The state is estimating $33.8M in FY2026. However, at this time, OMB is estimating revenue will decline in FY2026 to $32M due to recent changes in sales tax legislation.

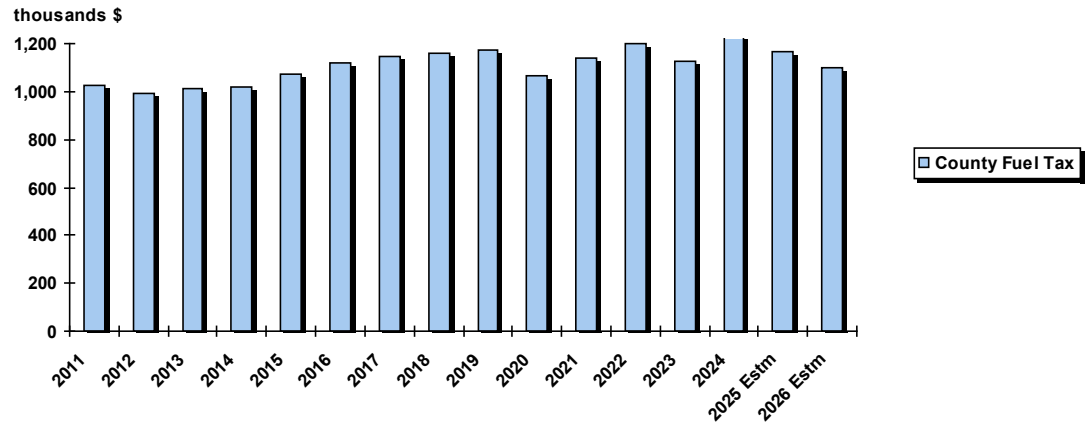


Revenue: Constitutional Gas Tax
Fund/Account Number: 102/RC_00074 and 102/RC_00075
Description: The two cents per gallon tax is placed on motor fuel is collected by the Florida State Department of Revenue (DOR) and is transferred to the State Board of Administration (SBA) for monthly disbursements. The allocation formula is based on the geographic area, population, and a collection component. This factor is then calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.
Legal Authority: Florida Constitution Article XII, section 9(c) (4), Florida Statutes 206.41 and 206.47.
Restrictions: Besides meeting debt service obligations, this tax can be used for the acquisition, construction, and maintenance of roads.
History/Trends: Prior to 2014, the State Shared Gas Tax had been declining each year. In 2014, the distribution factor was increased due to the collection component and therefore, which then resulted in an increase in revenue. The history of the distribution factor is: FY11-1.20%, FY12-1.19%, FY13-1.17%, FY14-1.19%, FY15-1.17%, FY16-1.18%, FY17-1.18%, FY18-1.18%, FY19-1.18%; FY20-1.16%; FY21-1.16%; FY22-1.16%; FY23-1.19%; FY24-1.18%; FY25-1.14%, FY26-TBD

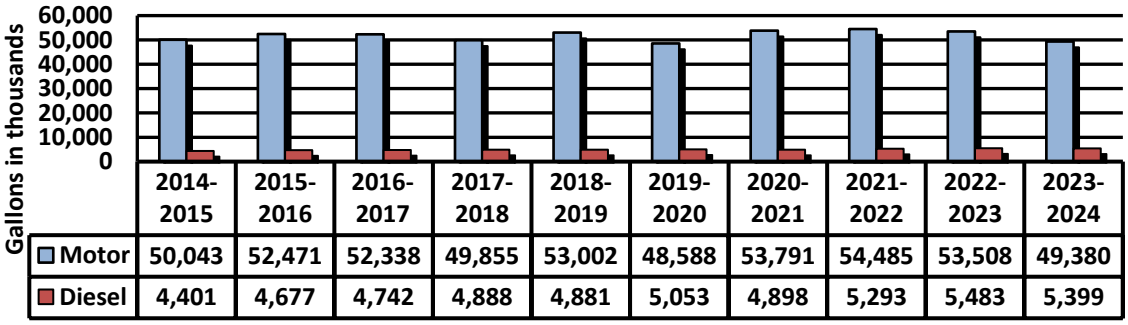
Forecast: The State of Florida has not yet provided an estimate for FY2026. OMB is estimating total revenue for FY2025 to be $2.66M and FY2026 to be $2.65M.



Revenue: County Fuel Tax
Fund/Account Number: 102/RC_00073
Description: The Florida Legislature has levied a one cent per gallon tax on motor fuel for distribution to county governments pursuant to the same formula used to distribute the Constitutional Gas Tax.
Legal Authority: Florida Statute, Chapter 206.60(6).
Restrictions: The funds from this tax can be used by counties for transportation related expenses, including the reduction of bond debt incurred for transportation purposes.
History/Trends: There was a steady decline in revenue from 2006 to 2012. After 2013, annual revenues began to slowly increase. Revenues have remained stable with slight fluctuations from year-to-year.
Forecast: The distribution formula is the same as the Constitutional Gas Tax, therefore we are projecting a slight reduction in revenue for FY25 to $1.2M. The state has not provided its estimate yet for FY26. OMB is estimating a continued reduction to $1.1M for FY2026.



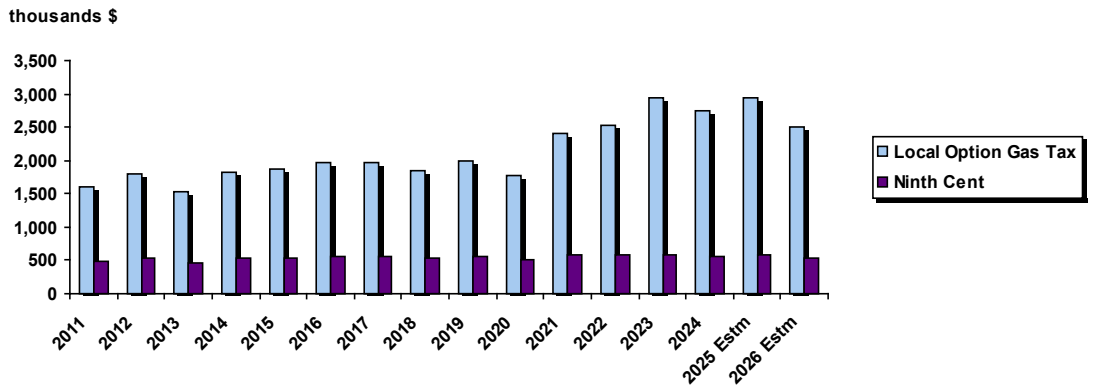
Since the two above state shared revenues have a state-to-county weight distribution rate with a collection component, the graph below shows the certified taxable gallons as reported by Florida Department of Revenue for July to June.



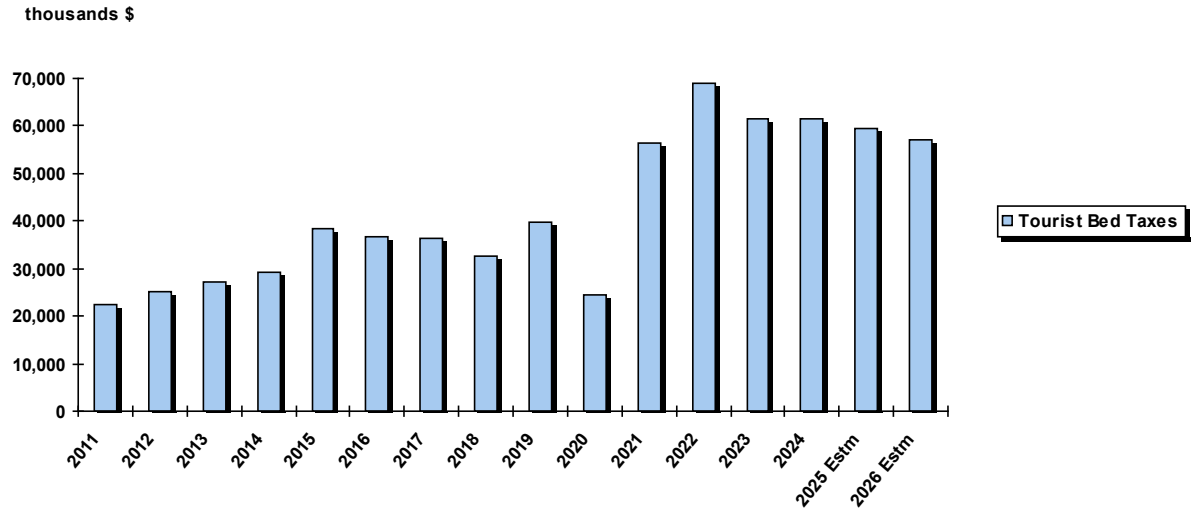
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Motor	50,043	52,471	52,338	49,855	53,002	48,588	53,791	54,485	53,508	49,380
Diesel	4,401	4,677	4,742	4,888	4,881	5,053	4,898	5,293	5,483	5,399

***As of July 2025, the most recent complete data available through FDOR was for the period of 07/01/23-06/30/24**

Revenue: Local Option and Ninth-Cent Fuel Taxes
Fund/Account Number: 102/RC_00007 and 102/RC_00006
Description: In addition to the two-cent constitutional gas tax and the one cent County Gas Tax, counties may impose up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within the county. This is known as the "Ninth" cent fuel tax. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within the county. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within the county. The third tax is not subject to diesel fuel. Monroe County now levies twelve of the twelve cents on motor fuel and seven of the seven cents on diesel fuel. Monthly distribution on motor fuel is based on reports from terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. Taxes on diesel are distributed according to Florida Statute proceeds.
Legal Authority: Florida Statute, Chapters 336.025 (1) (a), 336.025 (1) (b), 336.021 (1) (d) and 336.021 respectively and the Monroe County Code of Ordinances Chapter 23, Article VII.
Restrictions: The statutorily authorized uses of the three taxes differ, as do the methods of imposition and the requirement that the revenue be shared with municipalities. The Ninth Cent and 1 to 6 cents taxes may be used to fund transportation expenditures. In addition to transportation expenditures, the 1 to 5 cents can be used to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.
History/Trends: During 2004-2009, the Local Option and Ninth-Cent Fuel Taxes were decreasing. The Monroe County Board of Commissioners voted to raise the tax rate an additional 1 cent to motor fuel on the Ninth-Cent Fuel Tax and an additional 3 cents to the Local Option Fuel Tax. This gas tax increase came into effect on January 1, 2010. We experienced an increase in revenues until 2013, which had a slight decrease, but we continued to show an increase in the following years. In 2018, revenues were slightly down due to Hurricane Irma. FY2024 saw a slight reduction in collections compared to FY2023.
Forecast: The State's estimates for the Local Option and Ninth-Cent Fuel tax have not yet been provided. OMB expects revenue for FY2025 to increase slightly before decreasing again in FY2026.

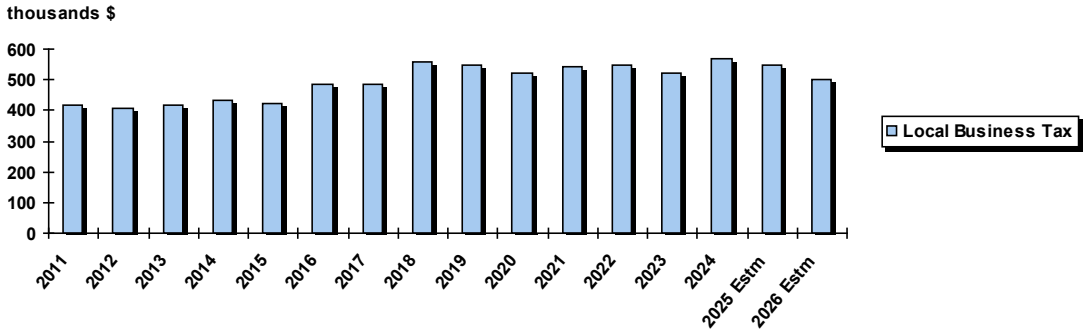


Revenue: Tourist Development Taxes
Funds/Account Number: 115,116,117,118,119,120,121/RC_00003 and 117,118,119,120,121/RC_00004
Description: After being suggested by the Tourist Development Council, whose members are appointed by the BOCC, the initial tourist development tax received referendum approval prior to imposition. Subject to a 1%, 2%, or 3% tax are most rents, leases, or sublets, which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, and the like. The taxes are collected and administered by the Florida Department of Revenue.
Legal Authority: Florida Statute, Chapters 125.0104 (3) (c), 125.0104 (3) (d), 125.0104 (n). Monroe County Code of Ordinances Chapter 23, Article V.
Restrictions: The revenue must generally be used to promote tourism, to build convention and tourist bureaus, and to finance beach improvements. Smaller counties may also use the revenue to build and upgrade fishing piers, museums, parks, and nature centers.
History/Trends: Bed tax revenues collected have seen annual increases most years with the notable exception of the national economic downturn in late 2008. In 2015, we saw a significant increase with hotels reopening in early 2015. For 2016 and 2017 the revenue remained steady. Our 2018 revenue decreased by 10% from the impact of Hurricane Irma on our tourism revenues. Revenue decreased significantly in FY20 due to COVID-19. However, revenues returned in FY21 & FY22 with historically high annual collections. FY23 revenue saw a slight decrease from FY22 at $61.4M. Revenue remained relatively flat for FY2024, falling short of FY2023 by approximately $15k.
Forecast: Revenue is estimated to decline slightly in FY25 to $59M. OMB expects a continued decline for FY2026 with collections of $57M.



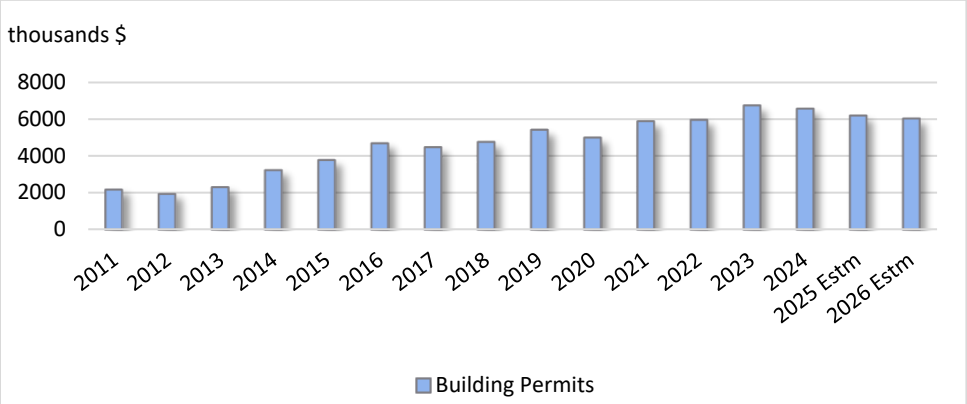
Revenue: Local Business Tax, formerly known as County Occupation License
Fund/Account Number: 001/RC_00010
Description: Florida law authorizes a county to levy a business tax granting the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.
Legal Authority: Florida Statutes, Section 205.032 and 205.033. Monroe Code of Ordinances Chapter 23, Article III.
Restrictions: None
History/Trends: Prior to 1972, the State had imposed an occupational license tax and shared the revenues with counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized an increase in the tax, but capped the rate of increase. In

2012, the Florida State Legislature approved HB7125 which exempted real estate brokers and real estate sales associates from paying this tax.
Forecast: Since the legislative change, our total collection rate continues to have slight fluctuations. We anticipate revenues declining in FY2025 in FY2026.



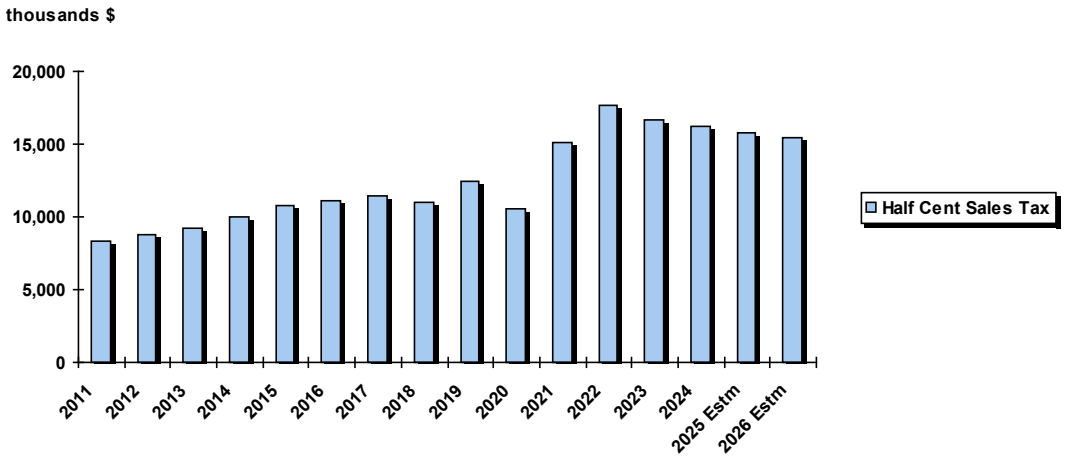
Permits, Fees and Special Assessments - Includes building permits, franchise fees, impact fees and special assessments.

Revenue: Building Permits
Fund/Account Number: 180/RC_00011
Description: Florida law authorizes the County to levy building permit charges to be used for carrying out the local government's responsibilities in enforcing the Florida Building Code.
Legal Authority: Monroe County Code of Ordinances 6-27., F.S. 553.8, F.S. 125.56 (2), or F.S. 166.222.
Restrictions: For use in unincorporated areas.
History/Trends: BOCC adopted a new building fee schedule that was put into effect on October 1, 2014. The previous fee schedule was based on components of the proposed work. The new permit fees are calculated based upon the construction valuation of the proposed improvements. On May 23, 2018 the BOCC approved CPI increases on building fees for all years that it had not previously applied to.
Forecast: For FY2025, OMB forecasts that Building Permit revenue will increase to $6.1M before declining slightly in FY2026 to $6M.



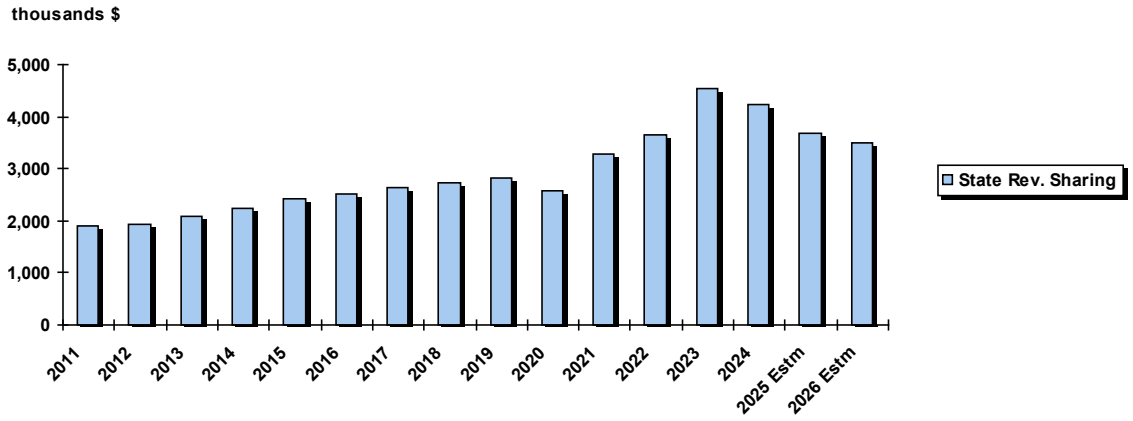
Intergovernmental Revenue - Includes revenues received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. The latter two categories are estimated using State supplied calculations.

Revenue: Local Government 1/2 cent Sales Tax
Fund/Account Number: 001,147,148/RC_00071
Description: This State Shared revenue program returns to the cities and counties a portion of the sales tax proceeds remitted to the State of Florida.
Legal Authority: Florida Statutes Chapter 218. Part IV. Distribution formulas F.S.218.64
Restrictions: A proportion of the sales tax shall be expended only for countywide tax relief or countywide programs. The remaining portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.
History/Trends: Up through fiscal year 1999, this revenue source was placed entirely in the General Fund to be used for countywide tax relief. In fiscal year 2000, the portion of this revenue source that by law is considered to be "derived on behalf of the unincorporated area" started to go into the general-purpose municipal service taxing unit fund to be used for unincorporated area tax relief. Since 2006, the County's share had a slight decline before the downturn of the national economy in late 2008. 2009 continued that downward trend. However, revenue receipts began to increase during 2011. Revenues have continued to increase year-over-year with the exception of 2018 due to Hurricane Irma and 2020 due to COVID-19. FY2022 was the highest collection on record. FY2023 ended slightly less and the trend continued into FY2024.
Forecast: Based on the recent trends**,** OMB is estimating that the County will collect approximately $15.7M in FY2025. The State is estimating $16.6M for FY2026, however, OMB is estimating $15.5M due to recent sales tax legislation changes.



Revenue: County Revenue Sharing Program (also known as State Shared Revenue Proceeds)
Fund/Account Number: 001/RC_00066

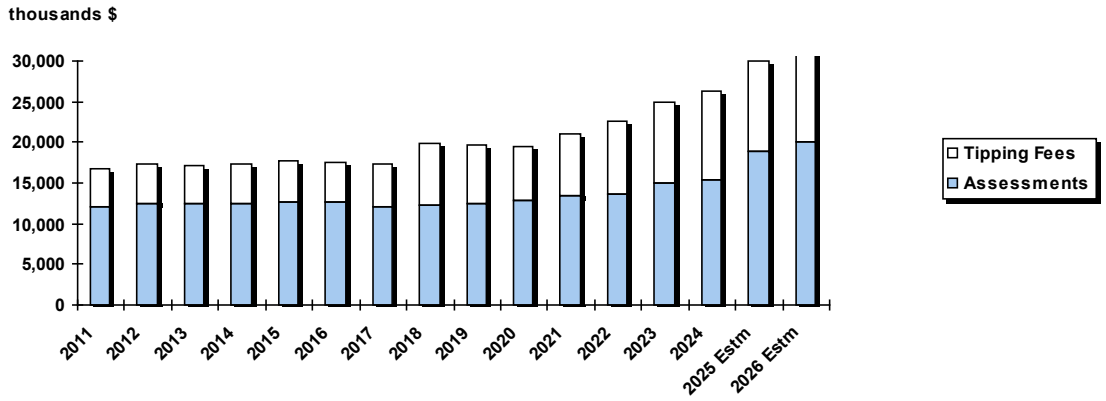
Description: The state shares 2.9 percent of the net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. The apportionment factor comprises of weighted factors of county population, unincorporated county population and county sales tax collections.
Legal Authority: Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.
Restrictions: There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.
Forecast: FY2025 is estimated to continue the year-over-year trend in reductions to $3.6M. The state is estimating $3.9M in FY2026, however, OMB is estimating the downward trend will continue in FY2026 to $3.5M.



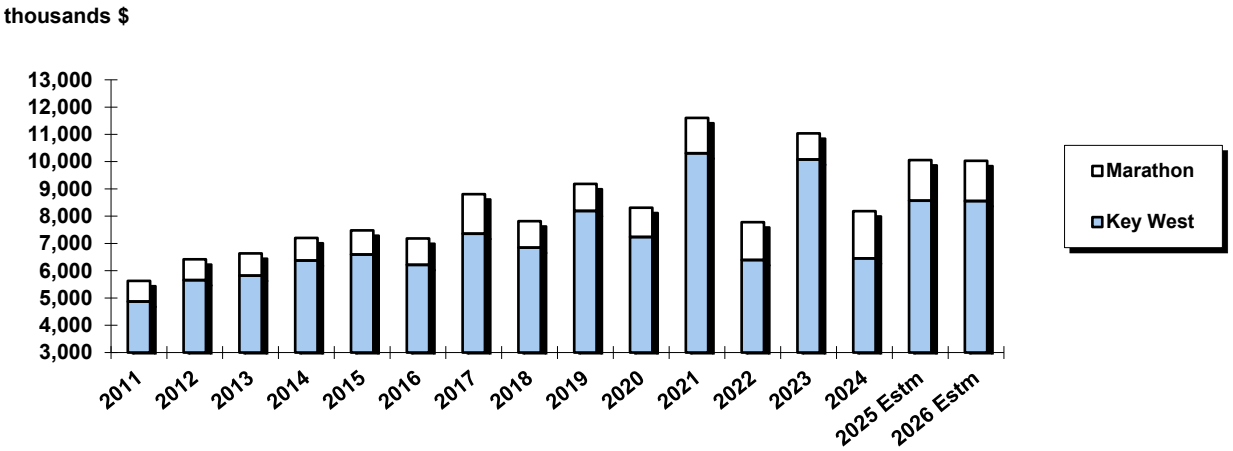
Charges for Services - Reflects all revenues stemming from charges for current services including solid waste annual service assessments, tipping fees, airport fees, recording fees, county officer fees and county and circuit court fees. These sources are estimated using trend analysis.

Revenue: Solid Waste Assessments and Tipping Fees.
Fund/Account Number: 414/RC_00154 (annual assessment), 414/RC_00155 (other tipping), 414/RC_00156 (sludge tipping), 414/RC_00157 (commercial tipping).
Description: The annual special assessment imposed upon lots or parcels of improved property in the Monroe County Solid Waste Municipal Service Benefit Unit was created under section 8-94. It is the intent of the Board of County Commissioners to require owners and occupants of all improved property within the unit to have domestic solid waste and special waste generated, on such improved property, collected and disposed of in a proper, sanitary, and efficient manner.
Legal Authority: Florida Statute 125, Monroe County Code Article IV, Sections 8-71 through, 8-107.
Restrictions: These funds are restricted in use to collection, disposal, and recycling of solid wastes and to debt service payments for solid waste facilities.
History/Trends: For over ten years, (1999-2010) there were no residential nor commercial assessment rate increases along with an increase in franchise fees. In 2010, residential fees went up from $292.00 to $396.00/year/residence, commercial rates were increased by .2% in accordance with the CPI and franchise fees increased 2%. There were no rate hikes in 2011. In 2012, the BOCC approved to increase residential assessments from $396.00 to $404.00/year along with an increase in the Tipping Fees from $120/ton to $123.50/ton. Franchise fees also increased during 2012. In 2017, the BOCC approved a decrease to residential assessments from $404.00 to $386.00/year. Since 2018, the BOCC

has annually approved incremental increases to the residential assessment. For FY23, the approved residential assessment was $446 and $457.15 per residential unit for FY24. The adopted residential assessment rate for FY2025 is $548.58 per residential unit.
Forecast: The adopted residential assessment rate for FY2025 is $548.58 per residential unit. The adopted assessment and tipping rates for FY2026 are $577.11 and $150.00 per unit. OMB is anticipating an increase in annual revenue for both FY2025 and FY2026.



Revenue: Airport Fees
Fund/Account Number: 403/RC_00163, RC_00165, RC_00167, RC_00353, RC_00357 (Marathon)
404/RC_00160, RC_00350, RC_00164, RC_00166, RC_00168, RC_00162 (Key West)
Description: Passenger fees, airport leases, and other airport fees collected for the operation of Monroe County's two municipal airports, in Key West and Marathon.
Restrictions: These funds are restricted to support airport operations and maintenance.
History/Trends: Passenger numbers continue to show growth; this trend has been driven by incumbent air carriers increasing their system capacity and due to the addition of new airlines.
Forecast: We anticipate that the overall number of annual visitors will increase in FY2025 before declining slightly in FY2026.



Definition and the Process of Estimating Fund Balance Changes

Fund Balance Definition for Governmental Funds

Fund balance refers to the difference between current financial assets and liabilities reported in a governmental fund. In simpler terms, dollars available to spend. If some of the funds resources are not available to spend, this would be indicated by "restricting" or "reserving" a portion of fund balance. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness. There are five types of fund balance and a definition of those types can be found in the fund balance policy, located under Financial Polices.

Fund Balance is also important to guard against unanticipated events that would adversely affect the financial stability of the County and jeopardize the continuation of necessary public services. The County keeps a $10 million fund balance in the event of a hurricane or other major events that would put a strain on the General Fund. In the past when Monroe County experienced four hurricanes in one year, there was enough money to pay the upfront costs of a storm and pay normal operating costs, until federal and state aid was received.

In reviewing Monroe County's adopted budget, the reader will notice that the County's practice is to appropriate all of the beginning fund balances, and all revenues and other sources of income. As a result, it appears the County intends to spend all available funds by the end the fiscal year. That is not the case.

Although Florida statutes require the appropriation of fund balances as a part of each year's budget, differences between estimates of spending and actual spending, as well as conservative estimates of revenues will normally result in some surplus funds each year. Monroe County attempts to prepare prudent estimates of revenues and spending each year to ensure the financial stability of our funds.

The process of estimating actual revenues and spending and the projection of fund balances is very difficult but nonetheless, a very important part of the County budget. The County estimates or projects its fund balances throughout the fiscal year using the following process:

First, since the County must prepare its annual budget prior to the time that the previous year's financial books are closed and audited, we must estimate the projected actual prior-year ending fund balances. These estimates serve as the basis for projecting the coming budget year ending fund balances.

Second, we estimate the percentage of *budgeted* revenues that will actually be received. This percentage is the result of analysis of prior year budget versus actual revenues. Typically, revenues are conservatively estimated and will likely exceed budgeted figures by a small amount each year. For example, under Florida Statutes, only 95% of estimated revenues are appropriated. While a 95% factor may be reasonable for ad valorem collections, where adjustments to the tax roll and discounts for early payment result in collections of about 95%, it tends to understate collections from other revenues. This 5% safety margin results in excess revenues from non-ad valorem revenues.

Third, OMB estimates the percentage of *budgeted* appropriations, excluding budgeted reserves, that will actually be expended. This percentage is the result of analysis of prior year budget versus actual spending. As might be expected, actual spending typically falls below the budgeted amounts by a small fraction each year and there is generally a surplus of budget funds remaining at the end of the year.

The end-of-year fund balances are then calculated by adding the *estimated actual* revenues, and subtracting the *estimated actual* expenditures from the estimated beginning fund balances to yield the projected year-end fund balances.

The projected year-end fund balances are a useful tool because they help predict the financial condition of each fund and help County staff predict and prepare for unusual situations in advance. The estimated balances also help us avoid large swings in taxation and other fee assessments one year over the next and, in the case of capital funds, it helps to monitor the accumulation of capital over a number of years for large infrastructure projects.

The following table summarizes, in the manner described above, the fund balance projections for the major Monroe County funds.

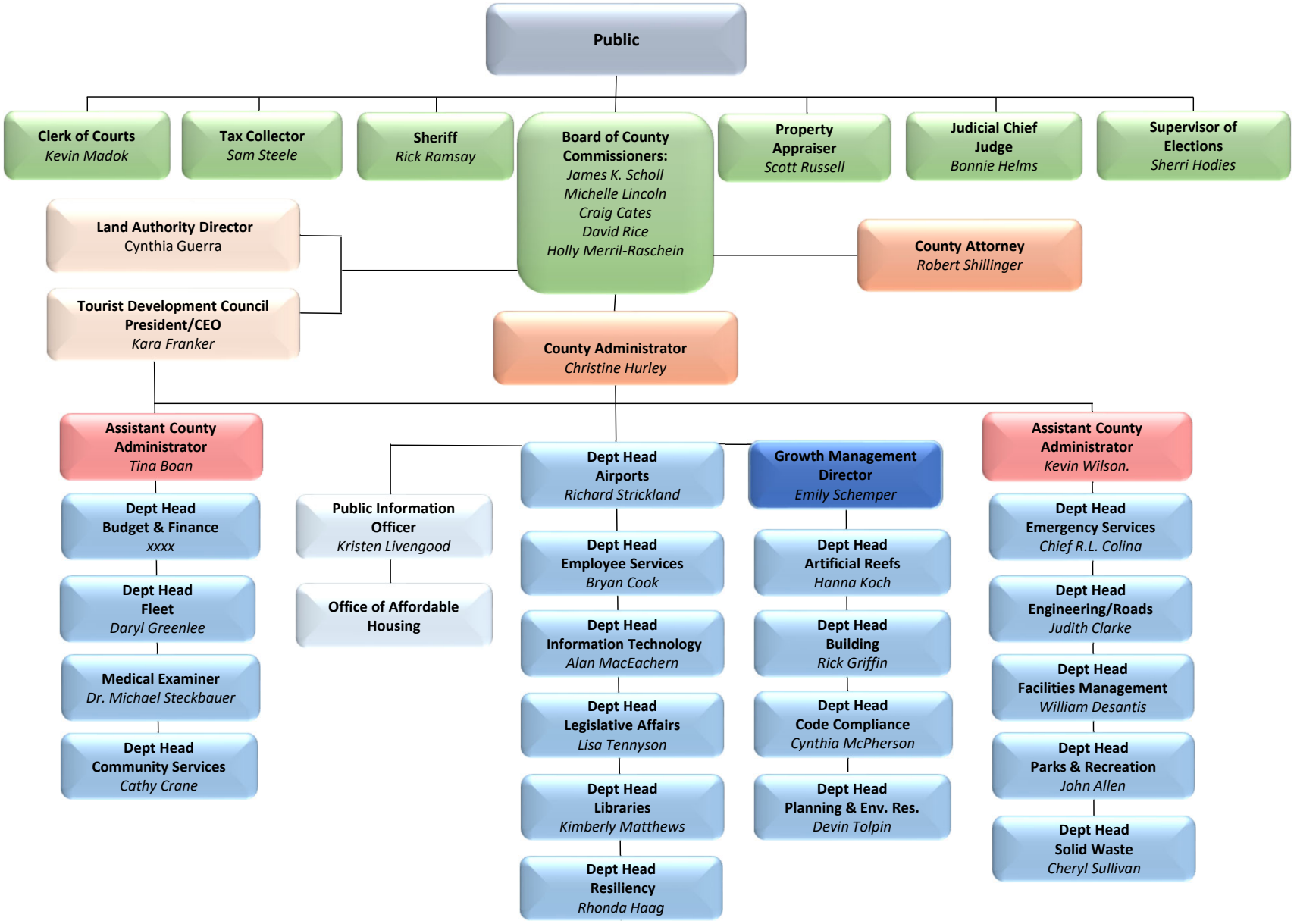
	Fund	Audited 9/30/2024 Fund Bal	Fiscal Year 2025 Actual Revenues	Fiscal Year 2025 Actual Expenses	Projected Impact of Operations Positive/Negative	Estimated 9/30/2025 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2025 Fund Balance	Fiscal Year 2026 Estimated Actual Revenues	Fiscal Year 2026 Estimated Actual Expenses	Projected Impact of Operations Positive/Negative	Estimated 9/30/2026 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2026 Fund Balance
	GENERAL FUND													
001	General Fund	47,923,706	80,212,820	82,236,506	(2,023,686)	45,900,020	-4.2%	Reduction in State Shared 1/2 Cent Sales Tax and Tourist Impact Tax revenue collections.	82,215,488	82,102,621	112,867	46,012,887	0.2%	Reduction in anticipated State Shared 1/2 Cent Sales Tax and Tourist Impact Tax. Large reductions to County Operating Department budgets to offset revenue losses.
	Total General Fund	**47,923,706**	**80,212,820**	**82,236,506**	**(2,023,686)**	**45,900,020**	**-4.2%**		**82,215,488**	**82,102,621**	**112,867**	**46,012,887**	**0.2%**	
	SPECIAL REVENUE FUNDS													
100	Affordable Housing Programs	446,633	1,200	0	1,200	447,833	0.3%	No projected activity for FY2025	5,000	0	5,000	452,833	1.1%	No projected activity for FY2026
101	Law Enforcement, Jail, Judicial	28,627,700	91,188,794	89,682,438	1,506,356	30,134,056	5.3%	Excess Fee revenue anticipated to exceed adopted budget.	97,891,619	97,077,095	814,524	30,948,580	2.7%	Increase in Sheriff's Law Enforcement budget and a reduction in Trauma Star operating budget.
102	Roads and Bridges	7,551,440	7,636,081	9,468,696	(1,832,615)	5,718,825	-24.3%	Purchase of various Capital Equipment and Vehicles and flat revenue collections.	6,928,700	7,691,509	(762,809)	4,956,016	-13.3%	Purchase of various Capital Equipment and Vehicles and flat revenue collections.
104	Middle Keys Health Care	425,953	3,268,497	3,488,204	(219,707)	206,246	-51.6%	Reimbursement to Baptist Health for Un/Under-insured Patients, expenditure of accrued fund balance.	786,297	978,011	(191,714)	14,532	-93.0%	Agreement with Baptist Health is almost complete, payment of remaining contract balance will occur in FY2026.
115	TDC Two Penny	24,016,292	10,522,094	7,464,166	3,057,928	27,074,220	12.7%	Reduction in Tourist Development Tax Revenue.	9,701,750	9,776,909	(75,159)	26,999,061	-0.3%	Reduction in Tourist Development Tax Revenue.
116	TDC Two Penny Generic	38,141,501	21,508,864	16,251,404	5,257,460	43,398,961	13.8%	Reduction in Tourist Development Tax Revenue.	20,518,250	22,271,754	(1,753,504)	41,645,457	-4.0%	Reduction in Tourist Development Tax Revenue. Additional administrative expenditures.
117	TDC District 1 Third Penny	32,979,498	15,450,727	22,738,322	(7,287,595)	25,691,903	-22.1%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	15,752,150	23,788,964	(8,036,814)	17,655,089	-31.3%	Reduction in Tourist Development Tax Revenue. Additional funding for Advertising, Promotion & Capital Projects.
118	TDC District 2 Third Penny	5,176,999	2,654,861	3,970,474	(1,315,613)	3,861,386	-25.4%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	2,396,250	3,364,265	(968,015)	2,893,371	-25.1%	Reduction in Tourist Development Tax Revenue. Additional funding for Advertising, Promotion & Capital Projects.
119	TDC District 3 Third Penny	14,131,426	4,823,100	11,090,362	(6,267,262)	7,864,164	-44.3%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	4,823,100	6,681,781	(1,858,681)	6,005,483	-23.6%	Reduction in Tourist Development Tax Revenue. Additional funding for Advertising, Promotion & Capital Projects.
120	TDC District 4 Third Penny	8,276,377	3,272,343	6,715,595	(3,443,252)	4,833,125	-41.6%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	2,784,000	4,367,666	(1,583,666)	3,249,459	-32.8%	Reduction in Tourist Development Tax Revenue. Additional funding for Advertising, Promotion & Capital Projects.
121	TDC District 5 Third Penny	10,540,683	4,735,679	7,779,379	(3,043,700)	7,496,983	-28.9%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	4,403,500	7,316,477	(2,912,977)	4,584,006	-38.9%	Reduction in Tourist Development Tax Revenue. Additional funding for Advertising, Promotion & Capital Projects.
125	Grants				0	0	0.0%	Timing of reimbursements from Federal & State agencies.			0	0	0.0%	Timing of reimbursements from Federal & State agencies.
130	Impact Fees Fund - Roadways	933,493	88,562	329,686	(241,124)	692,369	-25.8%	Grant Match for Key Largo III Roadway project.	42,500	0	42,500	734,869	6.1%	No projected activity for FY2026
131	Impact Fees Fund - Parks	464,801	41,716	0	41,716	506,517	9.0%	No projected activity for FY2025	21,000		21,000	527,517	4.1%	No projected activity for FY2026
133	Impact Fees Fund - Solid Waste	144,183	2,666	0	2,666	146,849	1.8%	No projects approved for FY2025	2,500	0	2,500	149,349	1.7%	No projected activity for FY2026
135	Impact Fees Fund - Fire & EMS	215,373	8,300	0	8,300	223,673	3.9%	No projects approved for FY2025	6,200	0	6,200	229,873	2.8%	No projected activity for FY2026
141	Fire & Ambulance District 1	8,679,015	19,630,871	19,438,898	191,973	8,870,988	2.2%	Increase in compensation related costs resulting from new collective bargaining agreement for Fire & EMS employees. Additionally, (14) previously funded grant FTEs were included in the FY2025 budget.	22,483,237	22,472,266	10,971	8,881,959	0.1%	Increase in compensation related costs resulting form new collective bargaining agreement for Fire & EMS employees.
147	Unincorporated Parks & Beaches	2,258,926	4,767,893	4,780,447	(12,554)	2,246,372	-0.6%	Reduction in 1/2 Cent Sales Tax Revenue.	4,924,753	5,084,397	(159,644)	2,086,728	-7.1%	Reduction in 1/2 Cent Sales Tax Revenue.
148	MSTD-Plng/Bldg./Code/Fire Mar	6,367,180	9,587,780	10,562,777	(974,997)	5,392,183	-15.3%	Budget increases for personnel/operating expenses. Reduction in 1/2 Cent Sales Tax Revenue.	9,802,534	10,215,543	(413,009)	4,979,174	-7.7%	Budget increases for personnel/operating expenses. Reduction in 1/2 Cent Sales Tax Revenue.
149	Municipal Policing	3,329,832	12,538,083	12,293,055	245,028	3,574,860	7.4%	Excess Fee revenue anticipated to exceed adopted budget.	14,095,091	14,362,960	(267,869)	3,306,991	-7.5%	Increase in Sheriff's Road Patrol Budget.
150	911 Enhancement Fund	48,421	1,227,460	531,296	696,164	744,585	0.0%	Timing difference between grant expenditures and reimbursement.	701,000	700,000	1,000	745,585	0.0%	Timing difference between grant expenditures and reimbursement.
152	Duck Key Security District	400,224	129,104	116,100	13,004	413,228	3.2%	Increase in estimated Special Assessment revenue.	125,108	121,100	4,008	417,236	1.0%	Increase in estimated Special Assessment revenue.
153	Local Housing Asst Trust Fund	3,048,076	1,443,234	1,883,331	(440,097)	2,607,979	-14.4%	State and Mortgage Satisfaction Revenue. Timing of reimbursement.	1,163,850	2,071,664	(907,814)	1,700,165	-34.8%	State and Mortgage Satisfaction Revenue. Timing of reimbursement.
155	Affordable Housing Initiatives	279,375	216,783	0	216,783	496,158	77.6%	Increase in Fee Revenue	0	0	0	496,158	0.0%	No projected activity for FY2026.
157	Boating Improvement Fund	4,178,669	865,854	576,015	289,839	4,468,508	6.9%	Increased project activity	825,000	633,618	191,382	4,659,890	4.3%	Increased project activity
158	Misc. Special Revenue Fund	4,617,388	2,750,155	3,283,189	(533,034)	4,084,354	-11.5%	Timing of funded projects.	846,500	2,438,462	(1,591,962)	2,492,392	-39.0%	Timing of funded projects.
160	Environmental Restoration Fund	8,731,528	1,503,122	699,814	803,308	9,534,836	9.2%	Increase in anticipated mitigation fee revenue.	950,000	1,473,983	(523,983)	9,010,853	-5.5%	Increase in Conservation Land Management costs.
162	Law Enforcement Trust Fund	4,667,303	150,889	1,952,444	(1,801,555)	2,865,748	-38.6%	Expenditures expected to exceed revenues for FY2025.	145,000	257,500	(112,500)	2,753,248	-3.9%	Conservative revenue and expenditure estimates.
163	Court Facilities Fees Trust (602)	5,721,629	595,026	387,596	207,430	5,929,059	3.6%	Increase in operating expenses.	451,000	349,469	101,531	6,030,590	1.7%	Reduction in operating expenses.
164	Clerk's Drug Abuse Trust (603)	87,044	45,689	45,000	689	87,733	0.8%	Timing of funded projects.	45,000	45,000	0	87,733	0.0%	Timing of funded projects.
177	Canal Special Assessments	178,186	86,597	35,000	51,597	229,783	29.0%	Special Assessment fees are collected and used for Canal projects.	83,500	35,000	48,500	278,283	21.1%	Special Assessment fees are collected and used for Canal projects.
180	Building Fund	3,773,487	5,982,323	6,738,659	(756,336)	3,017,151	-20.0%	Revenue estimates for Building Permit Fees with an increase in operating expenses.	6,280,000	6,958,921	(678,921)	2,338,230	-22.5%	Revenue estimates for Building Permit Fees with an increase in operating expenses.
	Total Special Revenue Funds	**228,438,635**	**226,724,347**	**242,302,347**	**(15,578,000)**	**212,860,635**	**-6.8%**		**228,984,389**	**250,534,314**	**(21,549,925)**	**191,310,710**	**-10.1%**	
	DEBT SERVICE FUNDS													
207	Debt Service	4,104,097	23,905,233	23,327,847	577,386	4,681,483	14.1%	On-going Debt Serivice Payments	24,492,793	24,492,793	0	4,681,483	0.0%	On-going Debt Serivice Payments
	Total Debt Service Funds	**4,104,097**	**23,905,233**	**23,327,847**	**577,386**	**4,681,483**	**14.1%**		**24,492,793**	**24,492,793**	**0**	**4,681,483**	**0.0%**	
	CAPITAL PROJECT FUNDS													
304	One Cent Infrastructure Surtax	78,903,033	36,251,028	81,470,965	(45,219,937)	33,683,096	-57.3%	On-going Debt Service Transfers, General Gov't. Projects, Road Projects. Fund balances fluxuate based on timing of projects. Completion of Trauma Star Helicopter purchase in FY2025.	34,531,155	37,116,381	(2,585,226)	31,097,870	-7.7%	On-going Debt Service Transfers, General Gov't. Projects, Road Projects. Fund balances fluxuate based on timing of projects.
316	Land Acquisition	278,462	868,390	1,122,501	(254,111)	24,351	-91.3%	Expenditures to acquire new land.	218,362	242,713	(24,351)	0	-100.0%	Expenditures to acquire new land.
317	TDC Affordable Housing	0	35,000,000	10,387,100	24,612,900	24,612,900	0.0%	Surplus Tourist Development Tax Revenue transferred from TDC funds to new Capital Projects Fund.	0	24,612,900	(24,612,900)	0		Expenditure of Surplus Tourist Development funds on Private Sector Tourism related Affordable Housing projects.
318	Series 2025 Revenue Bonds	0	50,253,072	6,054,877	44,198,195	44,198,195	0.0%	Revenue Bonds were issued.	0	29,696,966	(29,696,966)	14,501,229		Expenditure of Series 2025 Revenue Bond proceeds on various capital infrastructure projects.
	Total Capital Projects Funds	**79,181,495**	**122,372,490**	**99,035,443**	**23,337,047**	**102,518,542**	**29.5%**		**34,749,517**	**91,668,960**	**(56,919,443)**	**45,599,099**	**-55.5%**	
	ENTERPRISE FUNDS													
401	Card Sound	8,841,226	2,721,864	1,752,066	969,798	9,811,024	11.0%	Increase in Toll Revenues.	2,800,000	5,239,470	(2,439,470)	7,371,554	-24.9%	Replacement of Tubby's Creek & Mosquito Creek Bridges
403	Marathon Airport	11,987,586	1,772,401	1,627,063	145,338	12,132,924	1.2%	Increase in Airport operating revenues.	1,675,000	9,502,171	(7,827,171)	4,305,753	-64.5%	Increase in required grant match for on going projects.
404	Key West Airport	35,217,280	21,499,796	24,598,343	(3,098,547)	32,118,733	-8.8%	Increase in Airport operating revenues.	18,905,000	18,795,447	109,553	32,228,286	0.3%	Increase in required grant match for on going projects.
405	General Airport Revenue Bond	33,050,761	34,653,183	47,203,391	(12,550,208)	20,500,553	-38.0%	Construction of Concouse A Capital Project	8,805,975	22,880,975	(14,075,000)	6,425,553	-68.7%	Construction of Concouse A Capital Project
406	PFC & Oper Restrictions	12,503,799	3,172,631	7,482,540	(4,309,909)	8,193,890	-34.5%	Increase in required grant match for on going projects.	3,150,000	10,579,255	(7,429,255)	764,635	-90.7%	Increase in required grant match for on going projects.
414	MSD Solid Waste	22,704,290	32,096,986	32,999,638	(902,652)	21,801,638	-4.0%	Includes purchase of residential trashbins carried over from FY2024.	33,857,040	33,753,402	103,638	21,905,276	0.5%	Increase in contractually services offset by increase in non-ad valorem special assessment fees.
	Total Enterprise Funds	**124,304,942**	**95,916,861**	**115,663,041**	**(19,746,180)**	**104,558,762**	**-15.9%**		**69,193,015**	**100,750,720**	**(31,557,705)**	**73,001,057**	**-30.2%**	

	Fund	Audited 9/30/2024 Fund Bal	Fiscal Year 2025 **Actual** Revenues	Expenses	Projected Impact of Operations Positive/Negative	Estimated 9/30/2025 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2025 Fund Balance	Fiscal Year 2026 **Estimated Actual** Revenues	Expenses	Projected Impact of Operations Positive/Negative	Estimated 9/30/2026 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2026 Fund Balance
	INTERNAL SERVICE FUNDS													
501	Worker's Comp	4,488,844	2,714,065	3,025,834	(311,769)	4,177,075	-6.9%	Increase in anticipated claims.	2,927,177	2,780,618	146,559	4,323,634	3.5%	Reduction in rates, claims estimated to remain flat.
502	Group Insurance	19,060,182	25,425,583	24,217,191	1,208,392	20,268,574	6.3%	Reduction in anticipated claims.	26,300,360	28,148,007	(1,847,647)	18,420,927	-9.1%	Reduction in employee dependent care contribution revenue.
503	Risk Management	6,761,107	8,973,226	8,321,430	651,796	7,412,903	9.6%	Revenue billed based on need for expenses and to maintain stable fund balance.	8,454,372	8,399,447	54,925	7,467,828	0.7%	Expenditure estimates reflects a reduction in anticipated insurance costs.
504	Fleet Management	1,527,253	5,452,695	4,699,040	753,655	2,280,908	49.3%	Reduction in anticipated operating expenditures.	5,344,174	5,147,609	196,565	2,477,473	8.6%	Reduction in anticipated operating expenditures.
	Total Internal Service Funds	**31,837,386**	**42,565,569**	**40,263,495**	**2,302,074**	**34,139,460**	**7.2%**		**43,026,083**	**44,475,681**	**(1,449,598)**	**32,689,862**	**-4.2%**	
	AGENCY TRUST FUND													
610	LOSAP Fire & EMS	814,625	50,500	50,000	500	815,125	0.1%	Actuarial based fund activity	50,500	50,000	500	777,218	0.1%	Actuarial based fund activity
	Total Agency Trust Fund	**814,625**	**50,500**	**50,000**	**500**	**815,125**	**0.1%**		**50,500**	**50,000**	**500**	**815,625**	**0.1%**	
	Grand Total	**516,604,886**	**591,747,820**	**602,878,679**	**(11,130,859)**	**505,474,027**	**-2.2%**		**482,711,785**	**594,075,089**	**(111,363,304)**	**394,110,723**	**-22.0%**	

Monroe County B.O.C.C.
Fiscal Year 2026
Proposed Millage

Description	Fiscal Year 2024 Adopted Millage Rate	Fiscal Year 2024 Adopted Total Ad Valorem Tax	Fiscal Year 2025 Adopted Millage Rate	Fiscal Year 2025 Adopted Total Ad Valorem Tax	Fiscal Year 2026 Proposed Rolled-Back Rate	Fiscal Year 2026 Proposed Millage Rate	Percent Over Prev. Year	Percent Over Rolled-back	Fiscal Year 2026 Proposed Total Ad Valorem Tax	Total Tax Over/(Under) Last Year	
County-wide Services											
Total General Fund	0.8923	37,025,901	0.9315	43,000,935	0.8707	0.9157	-1.7%	5.17%	46,041,067	3,040,132	001
Law Enforcement, Jail, Judicial	1.7880	74,188,900	1.7232	79,548,598	1.5722	1.7457	1.3%	11.04%	87,773,464	8,224,866	101
Local Health Unit	0.0388	1,608,237	0.0382	1,762,675	0.0357	0.0315	-17.5%	-11.76%	1,584,443	(178,232)	
Total County-wide Services	2.7191	112,823,038	2.6929	124,312,208	2.4786	2.6929	0.0%	8.65%	135,398,974	11,086,766	
	2.7191		2.6929		2.4786	2.6929					
General Purpose Municipal Serv.											
Planning, Code Enf, Fire Marshal	0.0000	0	0.0170	380,951	0.0155	0.0314	84.7%	102.58%	772,857	391,906	148
Parks And Beaches	0.1765	3,547,891	0.1586	3,546,165	0.1446	0.1442	-9.1%	-0.28%	3,546,165	0	147
Total General Purpose MSTU	0.1765	3,547,891	0.1756	3,927,116	0.1601	0.1756	0.0%	9.68%	4,319,022	391,906	
Local Road Patrol Law Enforcement	0.3118	6,265,825	0.2889	6,460,955	0.2634	0.2889	0.0%	9.68%	7,105,726	644,771	149
L & M Keys Fire & Ambulance	1.6932	15,689,512	1.7414	17,894,577	1.6044	1.9076	9.5%	18.90%	21,133,337	3,238,760	141
Total Municipal Services, L & M	2.1815		2.2059		2.0279	2.3721	7.5%	16.97%			
Middle Keys Health Care	0.5000	2,954,186	0.5000	3,339,042	0.4649	0.1125	-77.5%	-75.80%	815,661	(2,523,381)	104
Aggregate	3.4049	141,280,452	3.3779	155,933,898	3.1157	3.3567	-0.6%	7.74	168,772,720	12,838,822	

Monroe County Organizational Chart



Office	Classification	FY 2024 Actual Positions	FY 2024 Actual FTE	FY 2025 Adopted Budget Positions	FY 2025 Adopted Budget FTE	FY 2026 Proposed Budget Positions	FY 2026 Proposed Budget FTE
	03 B.O.C.C.						
001 BOCC Administrative							
	001 BOCC Administrative	11.00	11.00	11.00	11.00	11.00	11.00
	03 B.O.C.C.	11.00	11.00	11.00	11.00	11.00	11.00
	04 County Administrator						
041 Guardian Ad Litem							
	041 Guardian Ad Litem	2.00	2.00	1.00	1.00	1.00	1.00
050 County Administrator							
	050 County Administrator	3.00	3.00	3.00	3.00	4.00	4.00
05008 Office of Resiliency							
	05008 Office of Resiliency	2.00	2.00	2.00	2.00	2.33	2.33
05010 Office of Legislative Affairs							
	05010 Office of Legislative Affairs	1.00	1.00	1.00	1.00	1.00	1.00
05011 Office of Strategic Planning							
	05011 Office of Strategic Planning	0.50	0.50	0.50	0.50	0.50	0.50
05012 Office of Transit							
	05012 Office of Transit	1.00	1.00	1.00	1.00	1.00	1.00
05050 Public Information Officer							
	05050 Public Information Officer	1.00	1.00	1.00	1.00	1.00	1.00
610 Extension Services							
	610 Extension Services	1.00	1.00	1.00	1.00	0.00	0.00
	04 County Administrator	11.50	11.50	10.50	10.50	10.83	10.83
	05 Employee Services						
051 Employee Services - Loss Control							
	051 Employee Services - Loss Control	2.35	2.35	2.35	2.35	1.35	1.35
065 Employee Services - Personnel							
	065 Employee Services - Personnel	4.97	4.97	4.97	4.97	4.97	4.97
075 Employee Services - Worker's Comp							
	075 Employee Services - Worker's Comp	1.28	1.28	1.28	1.28	1.28	1.28
080 Employee Services - Group Insurance							
	080 Employee Services - Group Insurance	3.43	3.43	3.43	3.43	4.43	4.43
	05 Employee Services	12.02	12.02	12.02	12.02	12.02	12.02
	11 Airport Services						
630 Key West Airport							
	630 Key West Airport	20.00	20.00	22.00	22.00	35.95	35.95
635 Marathon Airport							
	635 Marathon Airport	4.00	4.00	4.00	4.00	4.00	4.00
	11 Airport Services	24.00	24.00	26.00	26.00	39.95	39.95
	12 Emergency Services						
110 Emergency Medical Air Transport							
	110 Emergency Medical Air Transport	21.00	21.00	21.00	21.00	20.00	20.00
115 Fire & Rescue Central							
	115 Fire & Rescue Central	101.00	99.00	123.00	123.00	123.00	123.00

Office	Classification	FY 2024 Actual Positions	FY 2024 Actual FTE	FY 2025 Adopted Budget Positions	FY 2025 Adopted Budget FTE	FY 2026 Proposed Budget Positions	FY 2026 Proposed Budget FTE
120 Fire & Rescue Coordinator/Fire Academy							
	120 Fire & Rescue Coordinator/Fire Academy	14.02	14.02	15.02	15.02	12.02	12.02
135 Emergency Management							
	135 Emergency Management	4.27	4.27	4.27	4.27	2.70	2.70
140 Fire Marshal							
	140 Fire Marshal	6.00	6.00	6.00	6.00	5.00	5.00
631 Fire & Rescue Key West Airport							
	631 Fire & Rescue Key West Airport	14.00	14.00	14.00	14.00	14.00	14.00
	12 Emergency Services	160.29	158.29	183.29	183.29	176.72	176.72
18 Budget & Finance							
060 Office of Management & Budget							
	060 Office of Management & Budget	5.75	5.75	5.75	5.75	5.00	5.00
093 Grants Management							
	093 Grants Management	1.75	1.75	0.75	0.75	0.00	0.00
094 Purchasing							
	094 Purchasing	2.50	2.50	2.50	2.50	5.00	5.00
	18 Budget & Finance	10.00	10.00	9.00	9.00	10.00	10.00
19 Information Technology							
091 Information Technology							
	091 Information Technology	13.00	13.00	13.00	13.00	13.00	13.00
	19 Information Technology	13.00	13.00	13.00	13.00	13.00	13.00
20 County Attorney							
085 County Attorney - Risk Mgmt.							
	085 County Attorney - Risk Mgmt.	2.19	2.19	2.19	2.19	2.79	2.79
675 County Attorney							
	675 County Attorney	12.36	12.36	12.36	12.36	14.61	14.61
	20 County Attorney	14.55	14.55	14.55	14.55	17.40	17.40
23 Library Services							
620 Libraries							
	620 Libraries	46.50	45.25	45.50	45.25	42.50	42.25
	23 Library Services	46.50	45.25	45.50	45.25	42.50	42.25
27 Building Department							
525 Building Department							
	525 Building Department	46.31	46.31	42.31	42.31	41.64	41.64
	27 Building Department	46.31	46.31	42.31	42.31	41.64	41.64
28 Planning & Environmental Resources							
505 Planning Department							
	505 Planning Department	25.35	24.55	23.68	22.88	17.68	17.68
520 Environmental Resources							
	520 Environmental Resources	11.33	11.33	8.33	8.33	6.33	6.33
530 Marine Resources							
	530 Marine Resources	1.00	1.00	1.00	1.00	2.00	2.00

Office	Classification	FY 2024 Actual Positions	FY 2024 Actual FTE	FY 2025 Adopted Budget Positions	FY 2025 Adopted Budget FTE	FY 2026 Proposed Budget Positions	FY 2026 Proposed Budget FTE
	28 Planning & Environmental Resources	37.68	36.88	33.01	32.21	26.01	26.01
	29 Code Compliance						
605 Code Compliance							
	605 Code Compliance	19.00	19.00	16.00	16.00	14.33	14.33
	29 Code Compliance	19.00	19.00	16.00	16.00	14.33	14.33
	30 Project Management						
200 Public Works Management							
	200 Public Works Management	16.27	16.27	17.84	17.47	11.65	11.28
	30 Project Management	16.27	16.27	17.84	17.47	11.65	11.28
	31 Engineering Services/Roads						
221 County Engineering General							
	221 County Engineering General	1.10	1.10	1.20	1.20	1.10	1.10
225 Road Department							
	225 Road Department	36.28	36.28	36.28	36.28	34.28	34.28
226 Card Sound Road							
	226 Card Sound Road	1.00	1.00	1.00	1.00	1.00	1.00
	31 Engineering Services/Roads	38.38	38.38	38.48	38.48	36.38	36.38
	32 Solid Waste						
400 Solid Waste							
	400 Solid Waste	17.10	17.10	17.10	17.10	17.25	17.25
	32 Solid Waste	17.10	17.10	17.10	17.10	17.25	17.25
	34 Elected Officials						
698 Public Defender							
	698 Public Defender	2.00	2.00	2.00	2.00	2.00	2.00
800 Judicial Administration							
	800 Judicial Administration	4.00	4.00	4.00	4.00	4.00	4.00
	34 Elected Officials	6.00	6.00	6.00	6.00	6.00	6.00
	35 Tourist Development Council						
710 TDC District 5 Third Cent							
	710 TDC District 5 Third Cent	3.75	3.75	3.75	3.75	3.75	3.75
760 TDC Two Penny Generic							
	760 TDC Two Penny Generic	0.50	0.50	0.50	0.50	0.50	0.50
770 TDC District 1 Third Penny							
	770 TDC District 1 Third Penny	2.00	2.00	2.00	2.00	2.00	2.00
780 TDC District 2 Third Cent							
	780 TDC District 2 Third Cent	1.00	1.00	1.00	1.00	1.00	1.00
	35 Tourist Development Council	7.25	7.25	7.25	7.25	7.25	7.25
	36 Medical Examiner						
680 Medical Examiner							
	680 Medical Examiner	2.00	2.00	2.00	2.00	2.00	2.00
	36 Medical Examiner	2.00	2.00	2.00	2.00	2.00	2.00
	37 Fleet Management						
235 Fleet Management							

Office	Classification	FY 2024 Actual Positions	FY 2024 Actual FTE	FY 2025 Adopted Budget Positions	FY 2025 Adopted Budget FTE	FY 2026 Proposed Budget Positions	FY 2026 Proposed Budget FTE
	235 Fleet Management	22.05	22.05	22.05	22.05	18.05	18.05
	37 Fleet Management	22.05	22.05	22.05	22.05	18.05	18.05
	38 Facilities Maintenance						
205 Facilities Maintenance							
	205 Facilities Maintenance	54.15	54.15	55.15	55.15	53.15	53.15
	38 Facilities Maintenance	54.15	54.15	55.15	55.15	53.15	53.15
	39 Corrections Facilities						
20505 Correction Facilities							
	20505 Correction Facilities	12.00	12.00	12.00	12.00	12.00	12.00
	39 Corrections Facilities	12.00	12.00	12.00	12.00	12.00	12.00
	40 Parks & Recreation						
20503 Parks & Recreation							
	20503 Parks & Recreation	17.25	16.78	17.25	16.78	16.25	15.78
	40 Parks & Recreation	17.25	16.78	17.25	16.78	16.25	15.78
	42 Community Services						
615 Welfare Services							
	615 Welfare Services	7.00	6.84	7.00	6.84	5.55	4.75
616 Social Service Transportation							
	616 Social Service Transportation	7.75	7.75	7.75	7.75	6.50	6.50
670 Veteran Affairs							
	670 Veteran Affairs	8.00	8.00	8.00	8.00	7.00	7.00
	42 Community Services	22.75	22.59	22.75	22.59	19.05	18.25
	Report Total	621.05	616.37	634.05	632.00	614.45	612.56

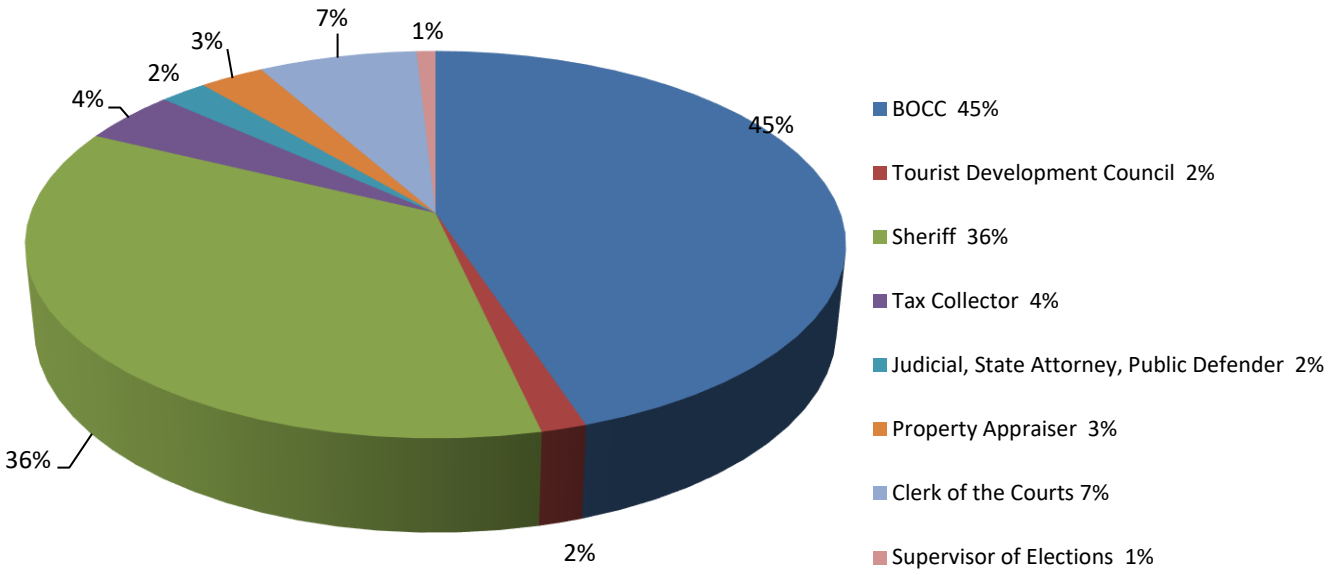
FULL TIME EQUIVALENT (FTE)
CHANGES BY DEPARTMENT

Airport Services		
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Landside -Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Badging - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Key West International Airport	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
	14.00	
Budget & Finance		
Purchasing	1.00	New FTE - Contract Manager
	1.00	
Building Department		
Building Department	-1.00	Workforce Reduction - Customer Service Representative
	-1.00	
Code Compliance		
Inspector, Vacation Rentals	-1.00	FTE transferred to Employee Benefits
Senior Inspector	-1.00	Workforce Reduction - Senior Inspector
	-2.00	
Community Services		
Social Services	-0.90	Workforce Reduction - Senior Director Social Services
Social Services	-0.90	Workforce Reduction - Administrative Assistant
Social Services	0.16	Increase to 20% FTE - 80% Grant Funded - Senior Administrator Operations
Social Services	-1.00	Workforce Reduction - Reservationist/Scheduler
Social Services	-0.40	Workforce Reduction -Senior Administrator
Social Services	-0.30	Workforce Reduction - Executive Assistant
Veterans Affairs	-1.00	Workforce Reduction - Executive Assistant
	-4.34	
County Administrator		
Assistant County Admisitrator	1.00	FTE transferred from Engineering
Extension Services	-1.00	Workforce Reduction - Coordinator Extension Services
	0.00	
County Attorney		
County Attorney	1.00	New FTE - Assistant County Attorney II
Risk Insurance Specialist	1.00	New FTE - Repurposed from Project Management
	2.00	
Emergency Management/Services		
Emergency Services	-1.00	Workforce Reduction - Deputy Fire Marshall
Emergency Services	-1.00	Workforce Reduction - Division Chief Trauma Star
Emergency Services	-1.00	Workforce Reduction - Division Chief Fire Rescue
Emergency Services	-1.00	Workforce Reduction -Logistics Assistant
Emergency Services	-1.00	Workforce Reduction - Administrative Assistant
Emergency Services	-1.00	Workforce Reduction - Fire Rescue Fleet Mechanic
Emergency Services	1.00	Fire Rescue Fleet Mechanic - FTE transferred from Fleet
Emergency Management	-0.90	Workforce Reduction - Director Emergency Management
Emergency Management	-1.00	Workforce Reduction - Senior Planner
	-6.90	
Employee Services		
Loss Control Risk Management	-1.00	Workforce Reduction - Security Systems Administrator
	-1.00	
Employee Benefits		
Group Insurance Admin	1.00	New FTE - Repurposed from Code Compliance
	1.00	

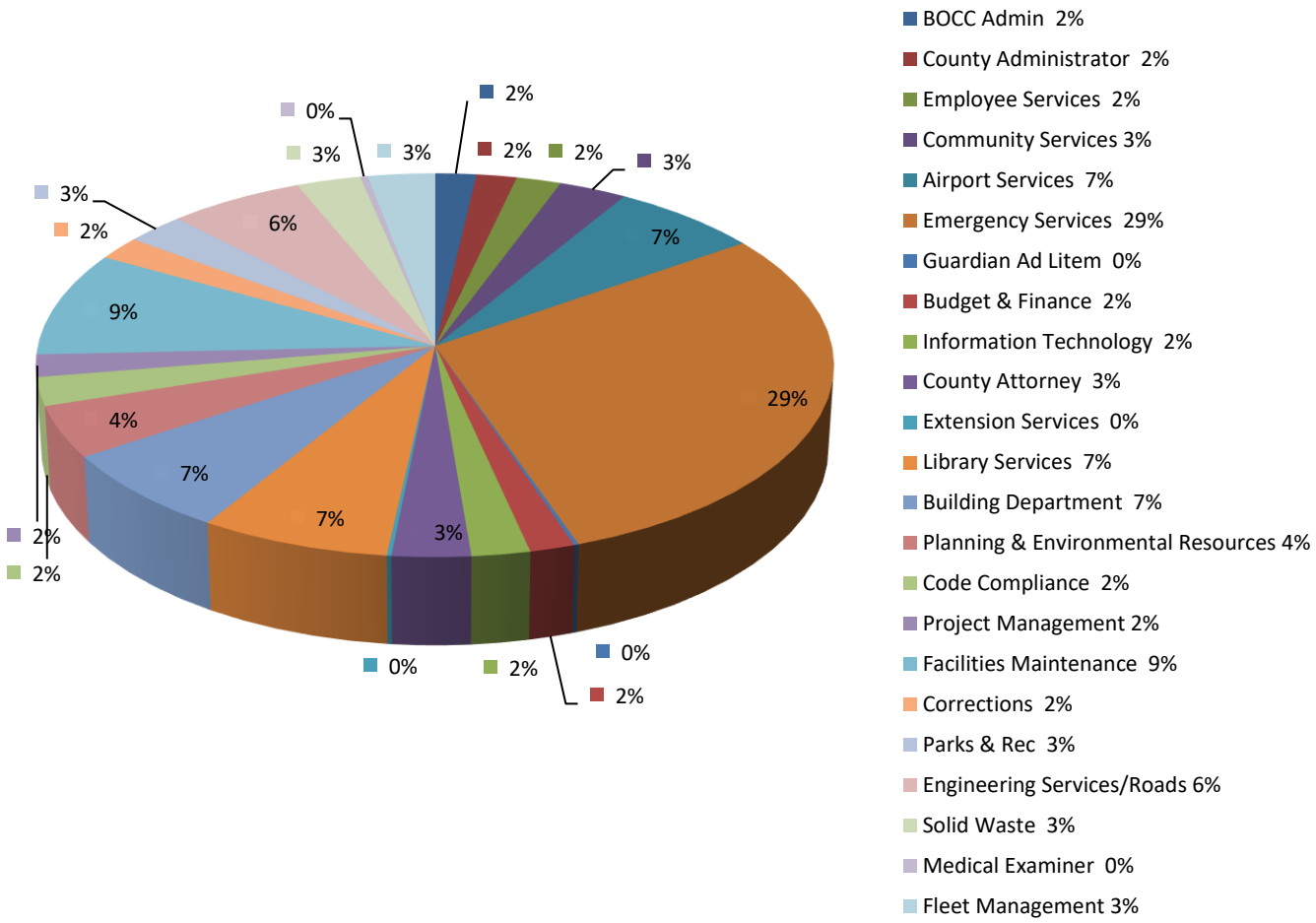
FULL TIME EQUIVALENT (FTE)
CHANGES BY DEPARTMENT

Engineering		
Project Manager 2	-1.00	Workforce Reduction - Retirement
Executive Assistant	-1.00	FTE transferred to County Administrator II
	-2.00	
Facilities Maintenance		
Maintenance Worker 1	-1.00	Workforce Reduction
Maintenance Worker 2	-1.00	Workforce Reduction
Associate Project Manager	-1.00	Workforce Reduction
	-3.00	
Fleet Management		
Manager Fleet Operations	-1.00	FTE transferred to Emergency Services
Mechanic Generator Technician	-1.00	Workforce Reduction
Deputy Director	-1.00	Workforce Reduction
Executive Assistant	-1.00	Workforce Reduction
	-4.00	
Library Services		
Key Largo	-1.00	Workforce Reduction - Branch Manger
Library Assistant 2	-1.00	Workforce Reduction - Library Assistant 2
Libraries Admin & Support Services	-1.00	Workforce Reduction - Cataloging Manager
	-3.00	
Parks & Recreation		
Uninc. Parks and Beaches	-1.00	Workforce Reduction - Senior Recreation Team Leader
Uninc. Parks and Beaches	-1.00	Workforce Reduction - Maintenance Worker 4
	-2.00	
Planning & Enviro Resources		
Planning Department	0.80	Increase to Full FTE - Growth Management Director - Position fmrly Grant Funded
Planning Department	-1.00	Workforce Reduction - Planning and Development Manager
Planning Department	-1.00	Workforce Reduction - Environmental Planner
Planning Department	-1.00	Workforce Reduction - Senior Coordinator Planning Comm.
Planning Department	-1.00	Workforce Reduction - Planning Tech Vacation Rental
Environment Resources	-1.00	Workforce Reduction - Special Projects Administrator
Environment Resources	-1.00	Workforce Reduction - Senior Environmental Planner
	-5.20	
Project Management		
Project Management	-1.00	Workforce Reduction - Project Manager 2
Project Management	-1.00	Workforce Reduction - Executive Assistant
Project Management	-1.00	Workforce Reduction - Senior Project Manager 3
	-3.00	
Total BOCC Positions	-19.44	
Total	**-19.44**	
FY2025 Adopted BOCC FTE Count	632.00	
FY2026 Proposed BOCC FTE Count	612.56	
FY2026 Proposed Mid-Year Reductions		
Project Management	-0.75	FTE valid until 12/31/25
Resiliency	-0.17	FTE valid until 7/31/26
	-0.92	
	611.64	

FY2026 Total Positions - 1,379.06 FTEs



FY2026 BOCC Positions by Department - 612.56 FTEs



Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan Revenue Summary

Revenue Source	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Taxes						
Ad Valorem Taxes	113,281,539	139,701,120	154,208,223	154,208,223	167,225,277	8.4 %
Sales & Use Taxes	105,404,805	104,844,391	102,025,000	102,025,000	99,150,000	(2.8)%
Local Communications Service Tax	677,827	500,000	500,000	500,000	500,000	0 %
Local Business Tax	521,849	500,000	500,000	500,000	500,000	0 %
Total Taxes	**219,886,020**	**245,545,511**	**257,233,223**	**257,233,223**	**267,375,277**	**3.9 %**
Licenses And Permits						
Building Permits	6,708,840	5,520,000	5,520,000	5,520,000	6,070,000	10.0 %
Franchise Fees	746,441	590,000	600,000	600,000	950,000	58.3 %
Impact Fees	88,334	77,200	68,700	68,700	68,700	0 %
Special Assessments	2,094,421	2,938,939	2,924,859	2,924,859	2,886,408	(1.3)%
Total Licenses And Permits	**9,638,036**	**9,126,139**	**9,113,559**	**9,113,559**	**9,975,108**	**9.5 %**
Intergovernmental Revenue						
Federal Grants	57,337,750	-	-	-	-	0 %
Fed Pmts In Lieu Of Taxes	1,634,475	1,425,000	1,425,000	1,425,000	1,500,000	5.3 %
State Grants	32,155,248	-	-	-	-	0 %
State Shared Revenues	26,631,692	24,869,269	24,660,000	24,660,000	23,840,054	(3.3)%
Other Misc Revenues	799,650	-	-	-	-	0 %
Total Intergovernmental Revenue	**118,558,814**	**26,294,269**	**26,085,000**	**26,085,000**	**25,340,054**	**(2.9)%**
Charges For Services						
General Government	41,036,836	44,997,183	42,639,804	42,639,804	44,278,183	3.8 %
Public Safety	18,265,104	17,239,291	17,708,081	17,708,081	15,970,171	(9.8)%
Physical Environment	25,045,568	22,528,989	27,835,016	27,835,016	32,448,106	16.6 %
Transportation	16,815,396	15,978,700	19,563,700	19,563,700	25,583,700	30.8 %
Economic Environment	437,032	460,753	378,500	378,500	365,400	(3.5)%
Human Services	23,660	20,000	20,000	20,000	20,000	0 %
Culture/recreation	873,312	835,000	760,000	760,000	805,000	5.9 %
Court-related Revenues	1,453,256	900,000	1,050,000	1,050,000	1,165,000	11.0 %
Otr Charges For Svces	28,934	500	25,500	25,500	15,500	(39.2)%
Other Misc Revenues	67,658	50,000	50,000	50,000	150,000	200.0 %
Total Charges For Services	**104,046,756**	**103,010,416**	**110,030,601**	**110,030,601**	**120,801,060**	**9.8 %**
Fines And Forfeits						
Court Cases	2,942,540	735,000	735,000	735,000	930,000	26.5 %
Library Fines	1,703	-	-	-	1,500	0 %
Violation-lcl Ordin	1,707,519	1,402,500	1,402,500	1,402,500	1,502,500	7.1 %
Other Fines And/or Forfeits	13,515	-	-	-	-	0 %
Total Fines And Forfeits	**4,665,277**	**2,137,500**	**2,137,500**	**2,137,500**	**2,434,000**	**13.9 %**
Misc. Revenues		-				
Interest Earnings	18,479,444	2,036,031	1,678,100	1,678,100	9,959,500	493.5 %
Rent/royalties	416,287	375,000	350,000	350,000	550,000	57.1 %
Sale/comp-loss Of Assets	39,861	-	-	-	-	0 %
Contrib From Priv Sources	544,619	-	-	-	-	0 %
Pension Fund Contributions	49,500	27,000	27,000	27,000	27,000	0 %
Other Misc Revenues	16,851,406	1,855,000	1,880,000	1,880,000	4,076,435	116.8 %
Total Misc. Revenues	**36,381,117**	**4,293,031**	**3,935,100**	**3,935,100**	**14,612,935**	**271.3 %**

Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan Revenue Summary

Revenue Source	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Other Sources		33,754,803				
Interfund Transfer	50,944,511	13,306,800	45,814,119	45,814,119	38,253,524	(16.5)%
Transfer in Excess Fees	10,287,301	7,046,000	7,066,000	7,066,000	8,630,000	22.1 %
Other Non-revenues	-	222,796,835	254,299,083	254,299,083	191,149,489	(24.8)%
Total Other Sources	**61,231,812**	**276,904,438**	**307,179,202**	**307,179,202**	**238,033,013**	**(22.5)%**
County Total Revenue	**554,407,832**	**667,311,304**	**715,714,185**	**715,714,185**	**678,571,447**	**(5.2)%**

Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
B.O.C.C.						
BOCC Administrative	2,107,091	2,196,871	2,682,984	2,682,984	2,593,943	(3.00)%
Housing Assistance	818,295	1,254,934	3,525,927	3,525,927	3,216,836	(9.00)%
Other Non-profit Funding (Not HSAB)	133,046	159,496	138,141	138,141	48,453	(65.00)%
Human Service Advisory Board Funding	2,126,245	2,190,756	2,203,226	2,203,226	1,101,613	(50.00)%
BOCC Miscellaneous	6,537,647	5,994,808	7,365,713	7,365,713	5,140,692	(30.00)%
Reserves	-	-	28,361,735	28,361,735	32,185,281	13.00 %
Budgeted Transfers	50,077,612	33,428,556	40,431,536	40,431,536	46,113,524	14.00 %
2003 Revenue Bond	18,500,067	23,010,468	23,008,795	23,008,795	23,492,793	2.00 %
Quasi-external Services	158,418	177,306	230,000	230,000	200,000	(13.00)%
Total Budget	**80,458,419**	**68,413,194**	**107,948,057**	**107,948,057**	**114,093,135**	**6.00 %**
County Administrator						
Guardian Ad Litem	247,697	235,367	328,901	328,901	333,061	1.00 %
County Administrator	819,436	917,868	791,071	791,071	1,222,035	54.00 %
Office of Sustainability	6,973,262	4,352,786	2,622,091	2,622,091	1,929,317	(26.00)%
Office of Legislative Affairs	685,707	681,351	695,938	695,938	637,812	(8.00)%
Office of Strategic Planning	101,599	108,014	132,218	132,218	129,978	(2.00)%
Office of Transit	462,596	489,012	771,076	771,076	877,882	14.00 %
Public Information Officer	-	24,401	195,250	195,250	195,683	- %
Extension Services	227,511	269,575	316,330	316,330	156,966	(50.00)%
Total Budget	**9,517,808**	**7,078,375**	**5,852,875**	**5,852,875**	**5,482,734**	**(6.00)%**
Employee Services						
Employee Services - Loss Control	1,000,910	1,087,615	1,377,255	1,377,255	442,232	(68.00)%
Employee Services - Personnel	882,231	893,786	852,675	852,675	935,905	10.00 %
Employee Services - Worker's Comp	2,263,932	2,138,289	5,331,200	5,331,200	4,539,431	(15.00)%
Employee Services - Group Insurance	20,438,582	22,003,472	34,097,464	34,097,464	38,821,635	14.00 %
Total Budget	**24,585,655**	**26,123,163**	**41,658,594**	**41,658,594**	**44,739,203**	**7.00 %**
Airport Services						
Key West Airport	54,949,946	60,071,425	63,935,695	63,935,695	49,160,172	(23.00)%
Marathon Airport	24,017,533	16,338,265	3,699,269	3,699,269	5,276,219	43.00 %
PFC	741,557	11,750	5,000,000	5,000,000	-	(100.00)%
Key West Airport Debt Service - Interest &	1,151,221	2,172,291	2,691,000	2,691,000	3,180,975	18.00 %
Total Budget	**80,860,257**	**78,593,730**	**75,325,964**	**75,325,964**	**57,617,366**	**(24.00)%**

Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Emergency Services						
Emergency Medical Air Transport	9,413,934	10,265,176	12,638,113	12,638,113	10,823,906	(14.00)%
Fire & Rescue Central	16,099,021	17,157,171	17,460,660	17,460,660	20,599,963	18.00 %
Fire & Rescue Coordinator/Fire Academy	2,030,438	2,351,019	2,977,549	2,977,549	2,738,948	(8.00)%
Emergency Management	1,352,433	2,035,931	1,651,513	1,651,513	838,849	(49.00)%
Fire Marshal	888,637	828,351	996,003	996,003	884,447	(11.00)%
LOSAP	89,660	58,920	48,000	48,000	63,000	31.00 %
Impact Fees Fire & EMS	-	-	184,490	184,490	196,190	6.00 %
Fire & Rescue Key West Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,865,858	19.00 %
Total Budget	**31,954,511**	**34,921,034**	**38,369,911**	**38,369,911**	**39,011,161**	**2.00 %**
Budget & Finance						
Office of Management & Budget	9,894,992	8,301,217	1,129,874	1,129,874	961,705	(15.00)%
Grants Management	140,253	24,825	327,833	327,833	-	(100.00)%
Purchasing	519,991	597,705	502,023	502,023	927,358	85.00 %
Total Budget	**10,555,237**	**8,923,746**	**1,959,730**	**1,959,730**	**1,889,063**	**(4.00)%**
Information Technology						
Information Technology	3,165,803	3,656,774	3,803,672	3,803,672	3,829,660	1.00 %
Total Budget	**3,165,803**	**3,656,774**	**3,803,672**	**3,803,672**	**3,829,660**	**1.00 %**
County Attorney						
County Attorney - Risk Mgmt.	5,380,153	7,392,141	11,351,579	11,351,579	8,958,146	(21.00)%
County Attorney	3,597,891	3,076,601	3,617,271	3,617,271	3,985,009	10.00 %
Total Budget	**8,978,044**	**10,468,742**	**14,968,850**	**14,968,850**	**12,943,155**	**(14.00)%**
Library Services						
Impact Fees Libraries	146,246	-	-	-	-	- %
Libraries	5,337,860	5,917,610	6,562,802	6,562,802	6,558,852	- %
Total Budget	**5,484,105**	**5,917,610**	**6,562,802**	**6,562,802**	**6,558,852**	**- %**
Building Department						
Building Department	6,021,583	6,043,394	6,540,657	6,540,657	6,920,233	6.00 %
Building Refunds	137,437	120,546	80,000	80,000	80,000	- %
Total Budget	**6,159,020**	**6,163,939**	**6,620,657**	**6,620,657**	**7,000,233**	**6.00 %**
Planning & Environmental Resources						
Planning Department	3,135,514	3,374,334	3,543,072	3,543,072	3,426,191	(3.00)%
Planning Commission	79,449	87,041	88,225	88,225	105,654	20.00 %
Environmental Resources	5,816,266	6,598,436	2,727,727	2,727,727	2,542,774	(7.00)%
Marine Resources	1,402,092	2,898,801	1,160,211	1,160,211	1,821,932	57.00 %
Planning Refunds	31,058	19,811	25,000	25,000	25,000	- %
Total Budget	**10,464,379**	**12,978,423**	**7,544,235**	**7,544,235**	**7,921,551**	**5.00 %**

Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Code Compliance						
Code Compliance	1,586,422	2,055,430	2,382,925	2,382,925	2,140,694	(10.00)%
Total Budget	**1,586,422**	**2,055,430**	**2,382,925**	**2,382,925**	**2,140,694**	**(10.00)%**
Project Management						
Public Works Management	2,924,747	3,393,428	4,539,898	4,539,898	3,297,389	(27.00)%
Animal Shelters	1,670,593	1,833,432	2,028,653	2,028,653	2,004,154	(1.00)%
Physical Environment Projects	114,513	3,983	1,194,336	1,194,336	242,713	(80.00)%
General Gov Cap Projects	4,386,352	2,190,720	2,061,523	2,061,523	15,039,634	630.00 %
Culture & Recreation Capital Projects	850,760	89,646	840,050	840,050	1,723,000	105.00 %
Economic Environment Capital Projects	-	-	2,303,000	2,303,000	24,612,900	969.00 %
Public Safety Capital Projects	660,538	14,745,053	48,062,360	48,062,360	10,502,605	(78.00)%
Other Capital Projects	-	-	675,785	675,785	-	(100.00)%
Impact Fees Parks & Recreation	7,149	469,142	647,270	647,270	427,540	(34.00)%
Total Budget	**10,614,652**	**22,725,404**	**62,352,875**	**62,352,875**	**57,849,935**	**(7.00)%**
Engineering Services/Roads						
County Engineering General	170,745	172,312	209,389	209,389	202,416	(3.00)%
Road Department	7,951,913	12,210,630	16,493,022	16,493,022	12,459,187	(24.00)%
Card Sound Road	776,163	852,435	836,934	836,934	627,730	(25.00)%
Transportation Capital Projects	6,551,305	4,678,752	12,923,336	12,923,336	12,486,457	(3.00)%
Impact Fees Roadways	214,343	-	598,515	598,515	607,060	1.00 %
Total Budget	**15,664,470**	**17,914,129**	**31,061,196**	**31,061,196**	**26,382,850**	**(15.00)%**
Solid Waste						
Impact Fees Solid Waste	-	-	137,615	137,615	144,183	5.00 %
Solid Waste	23,981,065	24,910,700	35,695,196	35,695,196	36,833,187	3.00 %
Total Budget	**23,981,065**	**24,910,700**	**35,832,811**	**35,832,811**	**36,977,370**	**3.00 %**
Elected Officials						
Clerk of Courts	7,235,600	8,959,815	10,046,015	10,046,015	10,513,015	5.00 %
Court Services Network System	572,984	-	-	-	-	- %
Communications	749,536	1,089,912	740,300	740,300	900,000	22.00 %
Monroe County Sheriff	73,586,989	78,904,049	83,043,885	83,043,885	93,227,616	12.00 %
LEEA	75,000	75,000	75,000	75,000	75,000	- %
Law Enforcement Trust	189,588	95,826	4,199,666	4,199,666	2,865,748	(32.00)%
Tax Collector	8,040,176	9,542,466	10,619,223	10,619,223	11,388,938	7.00 %
Property Appraiser	5,865,699	6,002,003	6,688,369	6,688,369	7,282,981	9.00 %
Supervisor of Elections	2,841,648	3,035,111	2,947,589	2,947,589	3,535,378	20.00 %
State Attorney	409,699	559,314	980,117	980,117	1,040,117	6.00 %
Public Defender	612,369	496,919	656,051	656,051	636,636	(3.00)%
Judicial Administration	2,368,602	2,429,460	2,882,446	2,882,446	2,871,198	- %
Court Technology Fund	109,291	103,110	132,066	132,066	128,211	(3.00)%
Total Budget	**102,657,181**	**111,292,984**	**123,010,727**	**123,010,727**	**134,464,838**	**9.00 %**

Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Tourist Development Council						
TDC District 4 Third Cent	2,985,184	1,819,282	39,833,692	39,833,692	4,354,664	(89.00)%
TDC District 5 Third Cent	4,911,312	3,198,822	8,054,258	8,054,258	7,290,159	(9.00)%
TDC Two Penny Events	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11.00)%
TDC Special Projects	1,174,716	1,181,067	946,172	946,172	670,067	(29.00)%
TDC Two Penny Generic	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	16.00 %
TDC District 1 Third Penny	13,897,914	8,931,002	20,045,142	20,045,142	23,734,572	18.00 %
TDC District 2 Third Cent	2,969,730	1,309,008	2,747,307	2,747,307	3,349,290	22.00 %
TDC District 3 Third Cent	5,039,076	2,401,985	8,058,513	8,058,513	6,668,186	(17.00)%
Total Budget	**47,433,442**	**55,732,898**	**116,315,397**	**116,315,397**	**85,558,539**	**(26.00)%**
Medical Examiner						
Medical Examiner	664,426	755,118	936,717	936,717	990,522	6.00 %
Total Budget	**664,426**	**755,118**	**936,717**	**936,717**	**990,522**	**6.00 %**
Fleet Management						
Fleet Management	4,922,333	4,728,961	4,729,040	4,729,040	4,618,170	(2.00)%
Total Budget	**4,922,333**	**4,728,961**	**4,729,040**	**4,729,040**	**4,618,170**	**(2.00)%**
Facilities Maintenance						
Facilities Maintenance	9,453,460	11,989,722	13,323,893	13,323,893	14,099,733	6.00 %
Total Budget	**9,453,460**	**11,989,722**	**13,323,893**	**13,323,893**	**14,099,733**	**6.00 %**
Corrections Facilities						
Correction Facilities	3,050,310	3,426,814	4,491,686	4,491,686	4,587,364	2.00 %
Total Budget	**3,050,310**	**3,426,814**	**4,491,686**	**4,491,686**	**4,587,364**	**2.00 %**
Parks & Recreation						
Parks & Recreation	3,790,559	4,842,954	5,202,681	5,202,681	5,234,785	1.00 %
Total Budget	**3,790,559**	**4,842,954**	**5,202,681**	**5,202,681**	**5,234,785**	**1.00 %**
Canals						
Canals	17,687	25,857	168,000	168,000	186,000	11.00 %
Total Budget	**17,687**	**25,857**	**168,000**	**168,000**	**186,000**	**11.00 %**
Community Services						
Welfare Services	4,175,669	4,485,461	2,815,134	2,815,134	1,985,768	(29.00)%
Social Service Transportation	1,181,069	1,289,222	1,388,004	1,388,004	1,312,136	(5.00)%
Veteran Affairs	899,084	1,067,659	1,087,752	1,087,752	1,096,630	1.00 %
Total Budget	**6,255,821**	**6,842,342**	**5,290,890**	**5,290,890**	**4,394,534**	**(17.00)%**
County Total Budget	**502,275,066**	**530,482,043**	**715,714,185**	**715,714,185**	**678,571,447**	**(5.00)%**

Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan by Division

		FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
B.O.C.C.							
Personnel Expenditures		1,218,461	1,404,614	1,216,641	1,216,641	1,272,993	5.00 %
Operating Expenditures		79,142,510	66,985,786	106,688,751	106,688,751	112,795,142	6.00 %
Capital Outlay Expenditures		97,447	22,794	42,665	42,665	25,000	(41.00)%
	Total Budget	**80,458,419**	**68,413,194**	**107,948,057**	**107,948,057**	**114,093,135**	**6.00 %**
County Administrator							
Personnel Expenditures		1,790,590	2,122,953	2,153,838	2,153,838	2,515,248	17.00 %
Operating Expenditures		7,717,094	4,951,771	3,690,537	3,690,537	2,961,986	(20.00)%
Capital Outlay Expenditures		10,124	3,651	8,500	8,500	5,500	(35.00)%
	Total Budget	**9,517,808**	**7,078,375**	**5,852,875**	**5,852,875**	**5,482,734**	**(6.00)%**
Employee Services							
Personnel Expenditures		1,916,399	2,081,763	2,320,902	2,320,902	2,199,936	(5.00)%
Operating Expenditures		22,654,671	23,991,165	38,833,192	38,833,192	42,502,267	9.00 %
Capital Outlay Expenditures		14,585	50,235	504,500	504,500	37,000	(93.00)%
	Total Budget	**24,585,655**	**26,123,163**	**41,658,594**	**41,658,594**	**44,739,203**	**7.00 %**
Airport Services							
Personnel Expenditures		3,618,341	3,913,061	4,178,780	4,178,780	5,828,540	39.00 %
Operating Expenditures		76,663,316	73,602,343	50,985,184	50,985,184	37,365,826	(27.00)%
Capital Outlay Expenditures		578,601	1,078,326	20,162,000	20,162,000	14,423,000	(28.00)%
	Total Budget	**80,860,257**	**78,593,730**	**75,325,964**	**75,325,964**	**57,617,366**	**(24.00)%**
Emergency Services							
Personnel Expenditures		21,860,774	23,804,762	24,226,588	24,226,588	27,540,982	14.00 %
Operating Expenditures		9,700,043	10,640,185	13,042,215	13,042,215	10,808,559	(17.00)%
Capital Outlay Expenditures		393,694	476,087	1,101,108	1,101,108	661,620	(40.00)%
	Total Budget	**31,954,511**	**34,921,034**	**38,369,911**	**38,369,911**	**39,011,161**	**2.00 %**
Budget & Finance							
Personnel Expenditures		1,255,051	1,514,152	1,547,692	1,547,692	1,708,257	10.00 %
Operating Expenditures		8,785,750	5,929,140	409,538	409,538	180,806	(56.00)%
Capital Outlay Expenditures		514,435	1,480,454	2,500	2,500	-	(100.00)%
	Total Budget	**10,555,237**	**8,923,746**	**1,959,730**	**1,959,730**	**1,889,063**	**(4.00)%**
Information Technology							
Personnel Expenditures		1,715,634	1,830,956	2,062,390	2,062,390	2,119,795	3.00 %
Operating Expenditures		1,354,345	1,597,124	1,361,282	1,361,282	1,334,865	(2.00)%
Capital Outlay Expenditures		95,824	228,694	380,000	380,000	375,000	(1.00)%
	Total Budget	**3,165,803**	**3,656,774**	**3,803,672**	**3,803,672**	**3,829,660**	**1.00 %**
County Attorney							
Personnel Expenditures		2,332,028	2,706,658	2,973,492	2,973,492	3,388,592	14.00 %
Operating Expenditures		5,764,147	7,708,380	11,918,523	11,918,523	9,487,378	(20.00)%
Capital Outlay Expenditures		881,868	53,704	76,835	76,835	67,185	(13.00)%
	Total Budget	**8,978,044**	**10,468,742**	**14,968,850**	**14,968,850**	**12,943,155**	**(14.00)%**

Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan by Division

		FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Library Services							
Personnel Expenditures		3,667,231	4,093,679	4,410,601	4,410,601	4,285,030	(3.00)%
Operating Expenditures		1,153,514	1,119,027	1,314,213	1,314,213	1,120,249	(15.00)%
Capital Outlay Expenditures		663,360	704,903	837,988	837,988	1,153,573	38.00 %
	Total Budget	**5,484,105**	**5,917,610**	**6,562,802**	**6,562,802**	**6,558,852**	**- %**
Building Department							
Personnel Expenditures		5,007,499	5,101,869	5,568,277	5,568,277	5,635,629	1.00 %
Operating Expenditures		1,126,090	936,785	923,380	923,380	1,346,604	46.00 %
Capital Outlay Expenditures		25,431	125,285	129,000	129,000	18,000	(86.00)%
	Total Budget	**6,159,020**	**6,163,939**	**6,620,657**	**6,620,657**	**7,000,233**	**6.00 %**
Planning & Environmental Resources							
Personnel Expenditures		4,079,656	4,374,058	4,354,316	4,354,316	3,900,110	(10.00)%
Operating Expenditures		2,847,510	4,346,402	2,715,168	2,715,168	3,829,313	41.00 %
Capital Outlay Expenditures		3,537,212	4,257,963	474,751	474,751	192,128	(60.00)%
	Total Budget	**10,464,379**	**12,978,423**	**7,544,235**	**7,544,235**	**7,921,551**	**5.00 %**
Code Compliance							
Personnel Expenditures		1,367,885	1,571,322	1,817,914	1,817,914	1,808,248	(1.00)%
Operating Expenditures		213,477	451,554	565,011	565,011	332,446	(41.00)%
Capital Outlay Expenditures		5,059	32,554	-	-	-	- %
	Total Budget	**1,586,422**	**2,055,430**	**2,382,925**	**2,382,925**	**2,140,694**	**(10.00)%**
Project Management							
Personnel Expenditures		2,283,411	2,399,615	3,028,422	3,028,422	1,960,357	(35.00)%
Operating Expenditures		8,322,750	5,512,041	9,762,596	9,762,596	4,386,333	(55.00)%
Capital Outlay Expenditures		8,491	14,813,748	49,561,857	49,561,857	51,503,245	4.00 %
	Total Budget	**10,614,652**	**22,725,404**	**62,352,875**	**62,352,875**	**57,849,935**	**(7.00)%**
Engineering Services/Roads							
Personnel Expenditures		3,444,092	3,974,207	4,481,817	4,481,817	4,383,052	(2.00)%
Operating Expenditures		11,993,002	13,057,345	24,521,723	24,521,723	10,329,180	(58.00)%
Capital Outlay Expenditures		227,376	882,578	2,057,656	2,057,656	11,670,618	467.00 %
	Total Budget	**15,664,470**	**17,914,129**	**31,061,196**	**31,061,196**	**26,382,850**	**(15.00)%**
Solid Waste							
Personnel Expenditures		1,443,380	1,672,376	1,723,119	1,723,119	1,857,719	8.00 %
Operating Expenditures		22,381,287	23,123,612	32,550,200	32,550,200	32,036,468	(2.00)%
Capital Outlay Expenditures		156,398	114,712	1,559,492	1,559,492	3,083,183	98.00 %
	Total Budget	**23,981,065**	**24,910,700**	**35,832,811**	**35,832,811**	**36,977,370**	**3.00 %**

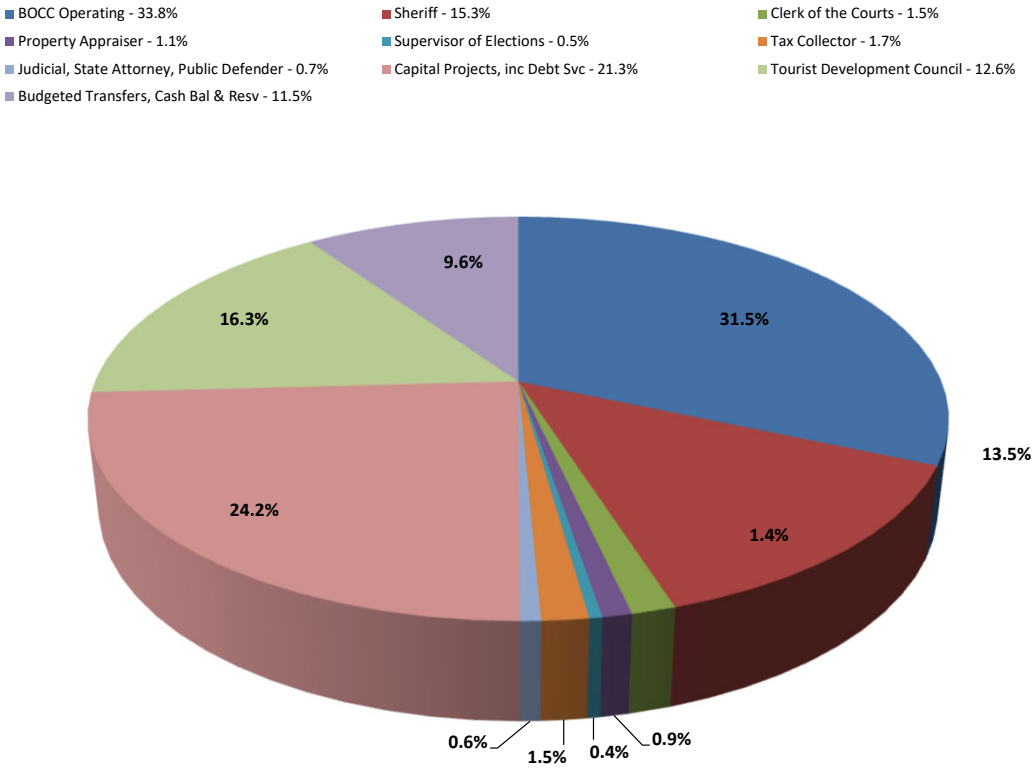
Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan by Division

		FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Elected Officials							
Personnel Expenditures		10,600,657	11,117,945	12,121,255	12,121,255	13,125,928	8.00 %
Operating Expenditures		84,673,544	91,119,412	100,535,992	100,535,992	110,607,395	10.00 %
Capital Outlay Expenditures		147,379	95,812	307,465	307,465	218,500	(29.00)%
Interfund Transfers		7,235,600	8,959,815	10,046,015	10,046,015	10,513,015	5.00 %
	Total Budget	**102,657,181**	**111,292,984**	**123,010,727**	**123,010,727**	**134,464,838**	**9.00 %**
Tourist Development Council							
Personnel Expenditures		610,818	767,191	845,937	845,937	843,692	- %
Operating Expenditures		46,802,190	54,945,499	115,429,460	115,429,460	84,694,847	(27.00)%
Capital Outlay Expenditures		20,434	20,208	40,000	40,000	20,000	(50.00)%
	Total Budget	**47,433,442**	**55,732,898**	**116,315,397**	**116,315,397**	**85,558,539**	**(26.00)%**
Medical Examiner							
Personnel Expenditures		253,060	663,432	711,462	711,462	766,199	8.00 %
Operating Expenditures		411,366	85,135	222,255	222,255	221,323	- %
Capital Outlay Expenditures		-	6,551	3,000	3,000	3,000	- %
	Total Budget	**664,426**	**755,118**	**936,717**	**936,717**	**990,522**	**6.00 %**
Fleet Management							
Personnel Expenditures		2,434,025	2,680,991	2,933,716	2,933,716	2,460,721	(16.00)%
Operating Expenditures		2,292,088	2,047,970	1,693,324	1,693,324	2,157,449	27.00 %
Capital Outlay Expenditures		196,221	-	102,000	102,000	-	(100.00)%
	Total Budget	**4,922,333**	**4,728,961**	**4,729,040**	**4,729,040**	**4,618,170**	**(2.00)%**
Facilities Maintenance							
Personnel Expenditures		4,387,840	4,756,117	4,932,821	4,932,821	5,118,360	4.00 %
Operating Expenditures		4,921,834	6,566,980	8,154,072	8,154,072	8,724,125	7.00 %
Capital Outlay Expenditures		143,787	666,626	237,000	237,000	257,248	9.00 %
	Total Budget	**9,453,460**	**11,989,722**	**13,323,893**	**13,323,893**	**14,099,733**	**6.00 %**
Corrections Facilities							
Personnel Expenditures		1,105,055	1,199,731	1,284,738	1,284,738	1,396,974	9.00 %
Operating Expenditures		1,900,763	2,066,571	3,206,948	3,206,948	3,190,390	(1.00)%
Capital Outlay Expenditures		44,492	160,513	-	-	-	- %
	Total Budget	**3,050,310**	**3,426,814**	**4,491,686**	**4,491,686**	**4,587,364**	**2.00 %**
Parks & Recreation							
Personnel Expenditures		1,741,796	1,961,099	1,741,183	1,741,183	1,724,258	(1.00)%
Operating Expenditures		2,010,109	2,471,217	3,379,598	3,379,598	3,289,437	(3.00)%
Capital Outlay Expenditures		38,654	410,639	81,900	81,900	221,090	170.00 %
	Total Budget	**3,790,559**	**4,842,954**	**5,202,681**	**5,202,681**	**5,234,785**	**1.00 %**
Canals							
Operating Expenditures		17,687	25,857	168,000	168,000	186,000	11.00 %
	Total Budget	**17,687**	**25,857**	**168,000**	**168,000**	**186,000**	**11.00 %**

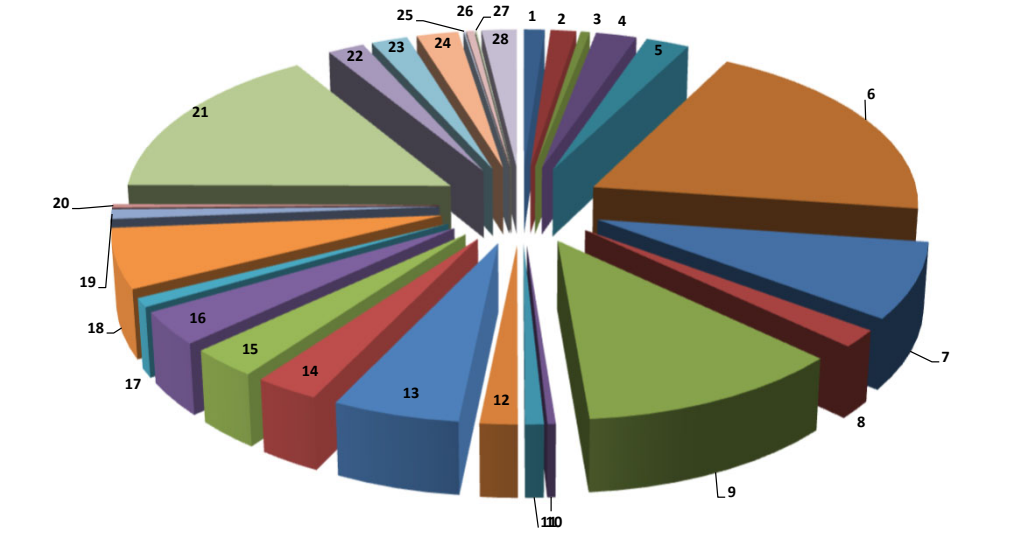
Monroe County Board of County Commissioners
FY 2026 Proposed Fiscal Plan by Division

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Community Services						
Personnel Expenditures	3,291,602	3,573,388	2,667,600	2,667,600	2,187,682	(18.00)%
Operating Expenditures	2,964,218	3,225,922	2,623,290	2,623,290	2,206,852	(16.00)%
Capital Outlay Expenditures	-	43,032	-	-	-	- %
Total Budget	**6,255,821**	**6,842,342**	**5,290,890**	**5,290,890**	**4,394,534**	**(17.00)%**
County Total Budget	**502,275,066**	**530,482,043**	**715,714,185**	**715,714,185**	**678,571,447**	**(5.00)%**

Total FY2026 Budget - $678,571,447



How is the BOCC portion of the Budget Allocated?
BOCC Operating - $229,040,125

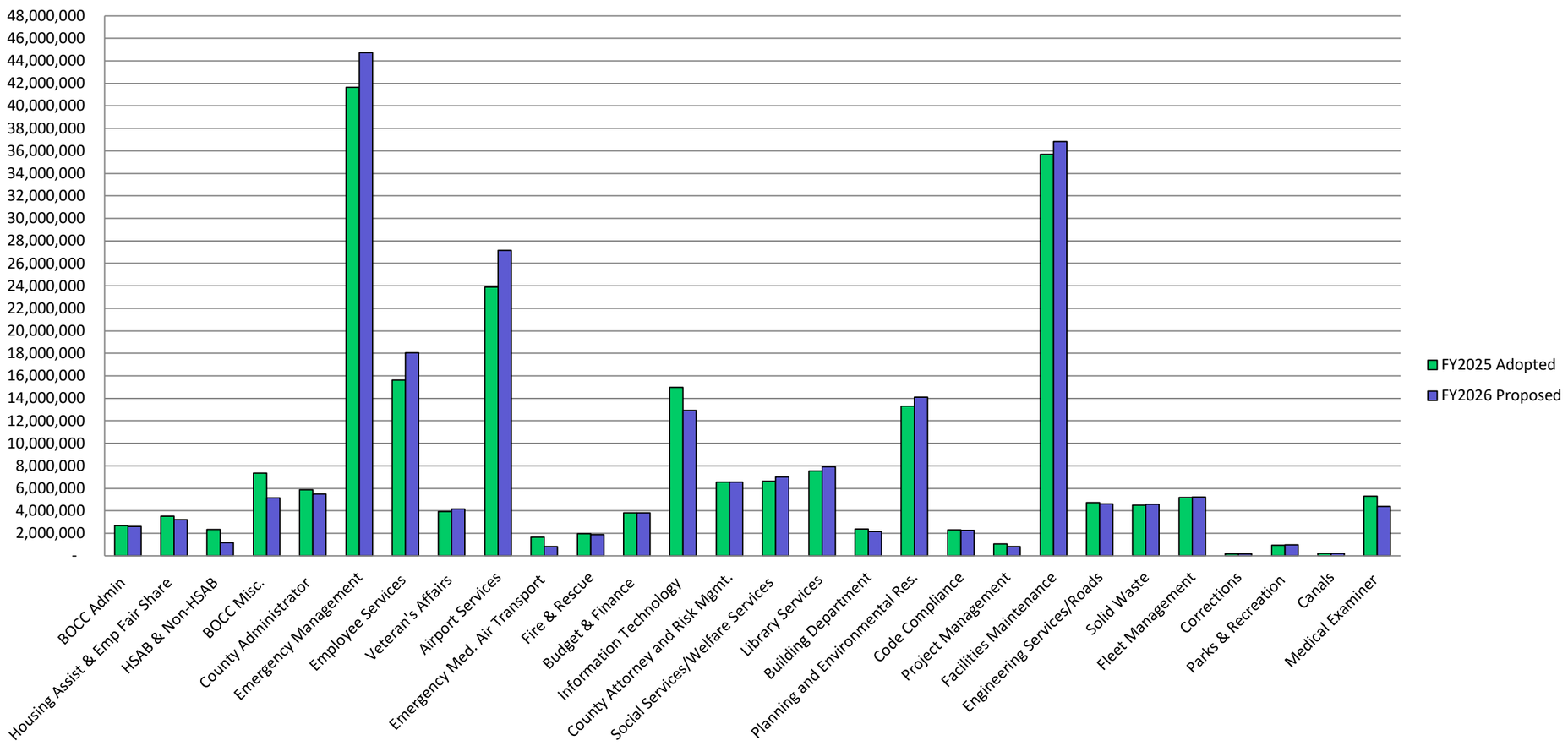


BOCC Admin - 1.1%
Housing Assist - 1.4%
HSAB & Other Non-Profits - 0.5%
BOCC Misc - 2.2%
County Administrator - 2.4%
Employee Services - 19.5%
Airport Services - 7.9%
Emergency Med. Air Transport - 1.8%
Fire & Rescue - 11.9%
Emergency Management - 0.4%
Budget & Finance - 0.8%
Information Technology - 1.7%
County Attorney and Risk Management - 5.7%
Library Services - 2.9%
Building Department - 3.1%
Planning and Environmental Resources - 3.5%
Code Compliance - 0.9%
Facilities Maintenance - 6.2%
Project Management - 1.0%
Engineering Services/Card Sound - 0.4%
Solid Waste - 16.1%
Fleet Management - 2.0%
Corrections - 2.0%
Parks & Recreation - 2.3%
Canals - 0.1%
Medical Examiner - 0.4%
Quasi-external Services - 0.1%
Community Services - 1.9%

BOCC DEPARTMENT SUMMARY

BOCC Operating	FY2025 Adopted	FY2026 Proposed	Change	% Change	Explanation of Change
BOCC Admin	2,682,984	2,593,943	(89,041)	-3.3%	$56K COLA/retirement/benefits Increases, $145K decrease in operating expenses
Housing Assist	3,525,927	3,216,836	(309,091)	-8.8%	$309K decrease in operating expenses
HSAB & Non-HSAB	2,341,367	1,150,066	(1,191,301)	-50.9%	$1.2M reduction in Other Non-Profit Funding
BOCC Misc.	7,365,713	5,140,692	(2,225,021)	-30.2%	$2.2M reduction in operating expenses, Middle Keys Health Care reduction due to remaining contract
County Administrator	5,852,875	5,482,734	(370,141)	-6.3%	$361K COLA/retirement/benefits increases including additional FTE for Assistant County Administrator, $731k decrease in operating expenses including reduced funding for Extension Services.
Employee Services	41,658,594	44,739,203	3,080,609	7.4%	$120K COLA/retirement/benefits net decrease including (1) FTE reduction, $3.7M operating expenses net increase including $4.M group insurance claims. $467k reduction in capital outlay expenses.
Airport Services	15,613,887	18,036,391	2,422,504	15.5%	$1.6M COLA/retirement/benefits increases including (14) new FTEs previous MCSO funded added during FY2025, $587K increase in operating expenses.
Emergency Medical Air Transport	3,941,798	4,164,985	223,187	5.7%	$143K COLA/retirement/benefits increases net of (1) FTE reduction, $17K increase to various operating, $138K decrease to capital outlay expenses.
Fire & Rescue/Coordinator/Marshal	23,895,795	27,152,216	3,256,421	13.6%	$3.17M COLA/retirement/benefits net increase, includes compensation increases from new CBA and (4) FTE reductions, $72K increase in operating expense & $10k increase in capital expenses across several funds.
Emergency Management	1,651,513	838,849	(812,664)	-49.2%	$219K COLA/retirement/benefits decrease including the reduction of (2) FTEs, $281k net reduction in operating expenses including $300K reduction in rent expense moved to Facilities Maintenance budget. $312K reduction in capital outlay equipment.
Budget & Finance	1,959,730	1,889,063	(70,667)	-3.6%	$160K COLA/retirement/benefits increase including the addition of (1) FTE during FY2025, $231K reduction in operating expenditures.
Information Technology	3,803,672	3,829,660	25,988	0.7%	$57K COLA/retirement/benefits increase, $31K reduction in operating expenses and capital outlay expenses.
County Attorney and Risk Mgmt.	14,968,850	12,943,155	(2,025,695)	-13.5%	$415K COLA/retirement/benefits increase including addition of (2) FTEs during FY2025, $2.5M reduction in Insurance, $86K increase in other operating expenses and $9.6K reduction in capital outlay expenses.
Library Services	6,562,802	6,558,852	(3,950)	-0.1%	$126K COLA/retirement/benefits decrease net of (3) FTE reductions, $121K increase in various operating and capital expenses including budgets for the expenditure of Library Donations.
Building Department	6,620,657	7,000,233	379,576	5.7%	$67K COLA/retirement/benefits increase net of (1) FTE reduction. $423K increase in operating expenses including a $213k increase for the expenditure of accrued Building Education funds, and a $111k reduction in capital outlay expenses.
Planning and Environmental Res.	7,544,235	7,921,551	377,316	5.0%	$454K COLA/retirement/benefits decrease net of the elimination of (6) FTEs. $1.1M net increase in operating expenses including $718k for remaining Derelict Vessel contract with FWC and $417k increase for the expenditure of accured In-Lieu fees for the use in Affordable Housing projects. $282K reduction in capital outlay expenses.
Code Compliance	2,382,925	2,140,694	(242,231)	-10.2%	$10K COLA/retirement/benefits decrease net of the elimination of (1) FTEs. $233K net reduction in operating expenses.
Facilities Maintenance	13,323,893	14,099,733	775,840	5.8%	$186K COLA/retirement/benefits increase inlcuding the reduction of (3) FTEs. $570K net increase in various operating expenses including $321k for the EOC rent payment to Marathon Airport. $20k increase in capital outlay vehicles/equip.
Project Management	2,291,364	2,266,561	(24,803)	-1.1%	$1K COLA/retirement/benefits increase, $24K Animal Shelters contract decrease.
Engineering Services/Roads	1,046,323	830,146	(216,177)	-20.7%	$2k COLA/retirement/benefits net decrease due to FTE reallocations, $213k net reduction in operating/capital expenses for Card Sound Road.
Solid Waste	35,695,196	36,833,187	1,137,991	3.2%	$134K COLA/retirement/benefits increases, $429k net reduction in operating cost increase including contractually obligated CPI increases for vendor, $1.4M increase in capital outlay expenses for Transfer Stations.
Fleet Management	4,729,040	4,618,170	(110,870)	-2.3%	$472K COLA/retirement/benefits decrease including the reduction of (3) FTEs. $464K increase in operating costs, $102K reduction in capital outlay expenses.
Corrections	4,491,686	4,587,364	95,678	2.1%	$112K COLA/retirement/benefits increases, $16k decrease in operating costs.
Parks & Recreation	5,202,681	5,234,785	32,104	0.6%	$16K COLA/retirement/benefits decrease including the reduction of (2) FTEs. $90k decrease in operating costs and $139k increase in capital outlay vehicles & equipment.
Canals	168,000	186,000	18,000	10.7%	$18K increase to operating costs for canal maintenance.
Medical Examiner	936,717	990,522	53,805	5.7%	$54K COLA/retirement/benefits increase. $1k net reduction to operating costs.
Quasi-external Services	230,000	200,000	(30,000)	-13.0%	$30k reduction in operating expenses.
Community Services	5,290,890	4,394,534	(896,356)	-16.9%	$479k COLA/retirement/benefits decrease including the reduction of (3.5) FTEs. $416k net reduction in operating expenses. During FY2025, the Social Services & Veterans Affairs Departments were merged.
TOTAL	**225,779,114**	**229,040,125**	**3,261,011**	**1.4%**	
					*Personnel costs are COLA, Retirement and Benefits as well as position additions, reductions & reallocations/splits

BOCC Operating Change



FY26 Proposed Budget

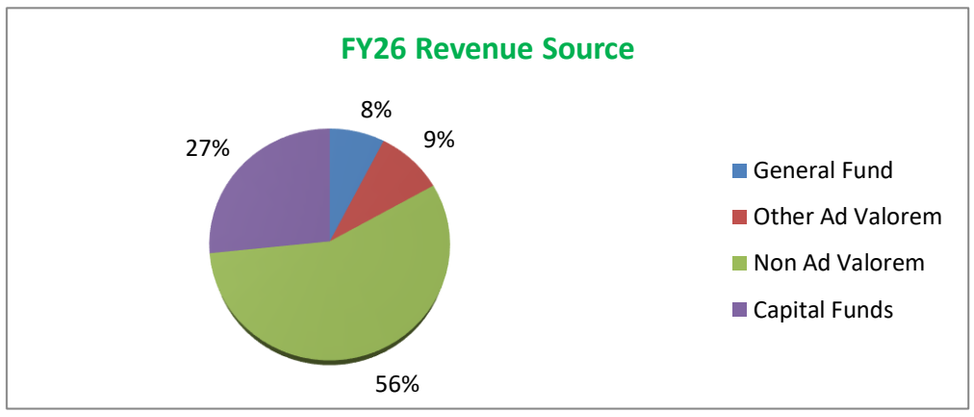
BOCC

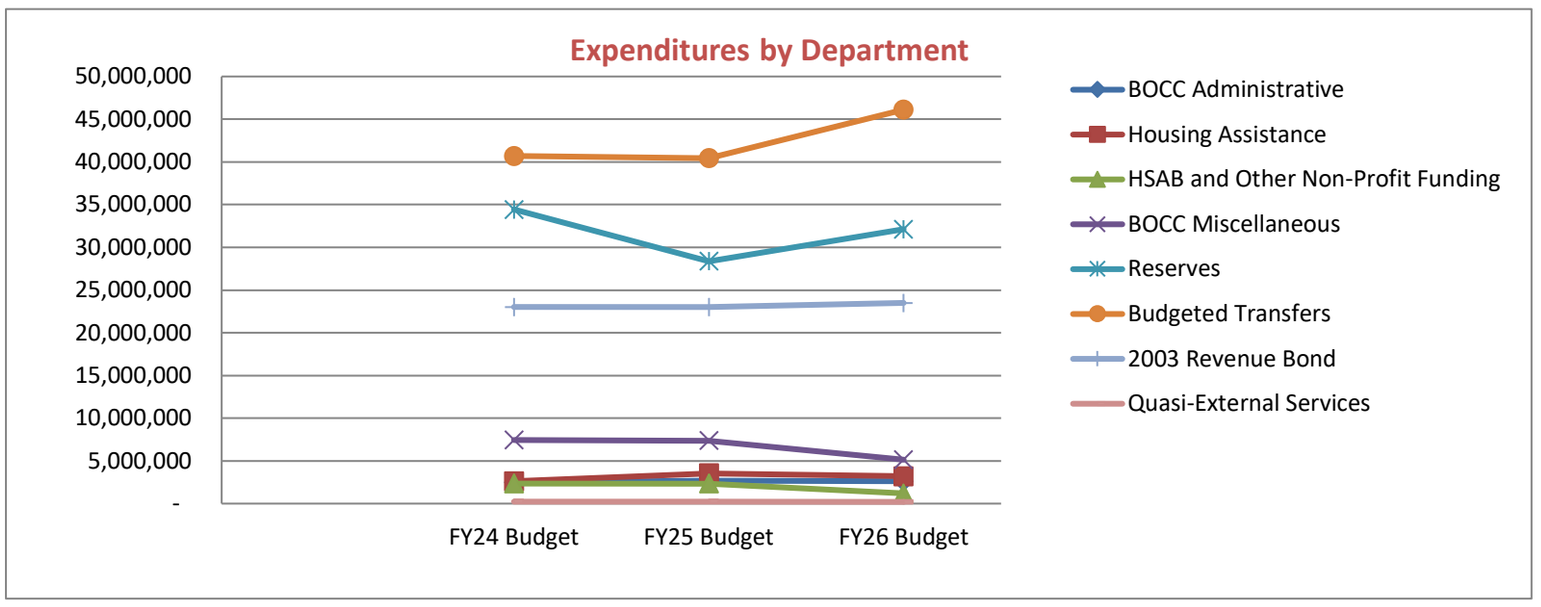
B.O.C.C.

Proposed FY26:

FY26 Revenue Source

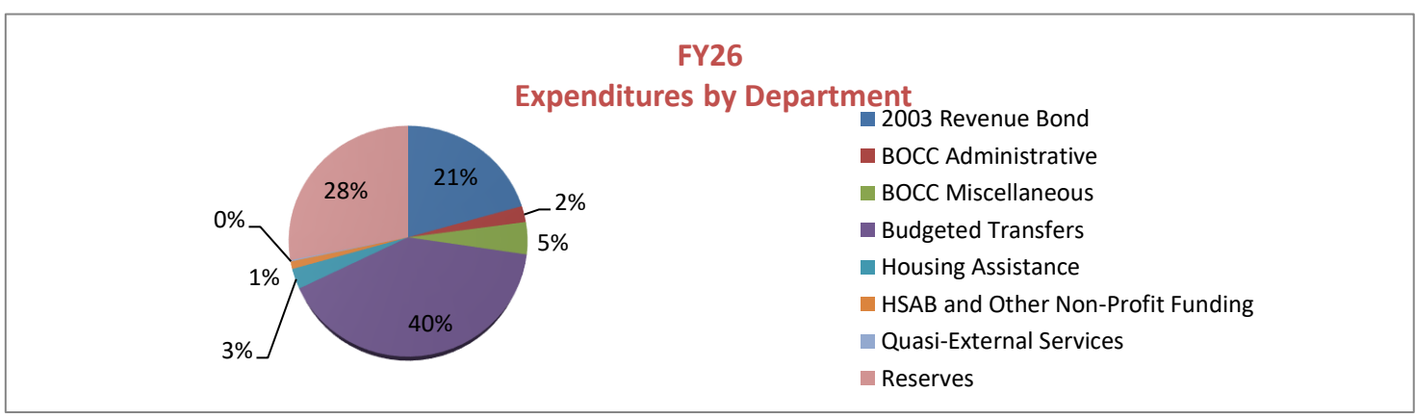
General Fund	$8,658,045
Other Ad Valorem	$10,611,464
Non Ad Valorem	$64,438,037
Capital Funds	$30,385,589
	$114,093,135





Expenditures by Department

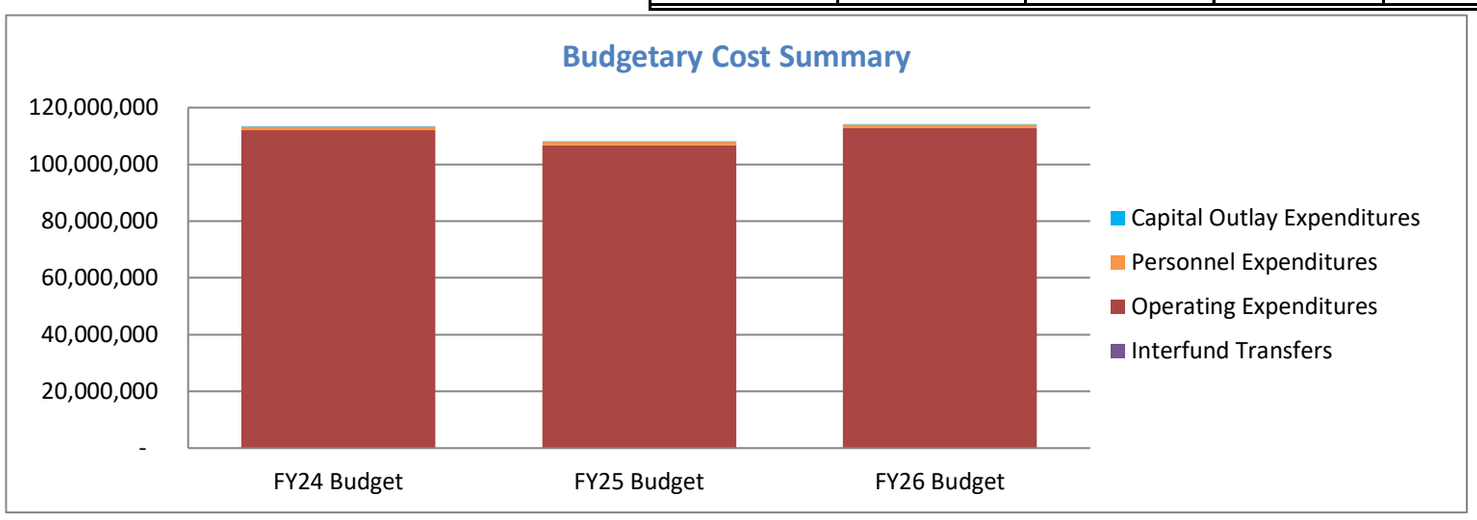
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
2003 Revenue Bond	23,010,918	23,008,795	23,492,793	2.1%
BOCC Administrative	2,487,757	2,682,984	2,593,943	-3.3%
BOCC Miscellaneous	7,445,121	7,365,713	5,140,692	-30.2%
Budgeted Transfers	40,686,230	40,431,536	46,113,524	14.1%
Housing Assistance	2,623,591	3,525,927	3,216,836	-8.8%
HSAB and Other Non-Profit Funding	2,346,572	2,341,367	1,198,316	-48.8%
Quasi-External Services	230,000	230,000	200,000	-13.0%
Reserves	34,439,079	28,361,735	32,137,031	13.3%
Total	113,269,268	107,948,057	114,093,135	5.7%



B.O.C.C.

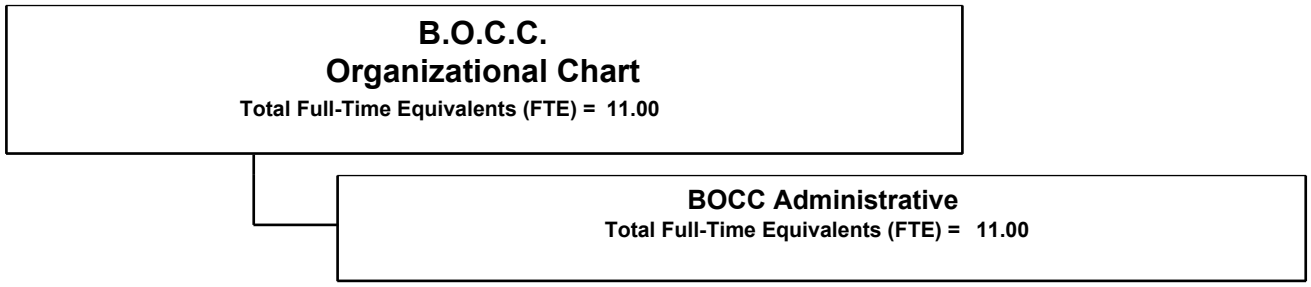
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	1,181,063	1,216,641	1,272,993	1.1%	4.6%
Operating Expenditures	112,045,540	106,688,751	112,795,142	98.9%	5.7%
Capital Outlay Expenditures	42,665	42,665	25,000	0.0%	-41.4%
Interfund Transfers	-			0.0%	0.0%
Total	113,269,268	107,948,057	114,093,135	100%	5.7%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	11.00	11.00	11.00	-
FY25 Changes	No changes			
FY26 Proposed Changes	No changes			

B.O.C.C.


B.O.C.C.
Organizational Chart
Total Full-Time Equivalents (FTE) = 11.00
BOCC Administrative
Total Full-Time Equivalents (FTE) = 11.00

B.O.C.C.

Vision

Creating a better life every day for everyone in the Florida Keys

Mission Statement

To enhance quality of life by providing outstanding public service responsive to the needs of our citizens, our unique community and our environment

Strategic Goals

Quality of Life: Areas of Concern & Priority
Community Character-
Smart Growth
Respectful Redevelopment
Illegal Transient Rentals
Collaboration with municipalities and other synergistic agencies

Viability-
Workforce Housing
Traffic and Road Safety on US1
Enhanced Public Transportation
Address Infrastructure concerns related to Climate Change and future storm resiliency
Wind and Flood Insurance Rates

Services to All-
Parks and Recreation
Access to water for economy and recreation
Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

Environment: Areas of Concern & Priority
Conservation-
Coral Reef conservation
Nearshore Water Quality
Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)
Reuse/Reduction/Recycling of solid waste

Protection-
Enforcement of Regulatory Statutes: local, state and federal
Nearshore Water and Benthic monitoring
Pursue Protective Ordinances
Canal Protection

Restoration-
Irma Recovery
Canal Restoration
Nearshore Water Quality and Benthic Restoration
Florida Bay and Everglades projects and advocacy

Resiliency-
Adaptation plans to help plant, animals and humans adapt to climate change impacts
Mitigation plans to help avoid climate change impacts
Stormwater Solutions

Economy: Areas of Concern & Priority
Workforce-
Workforce Housing
Workforce Transportation- Alternative Solutions

Infrastructure-
Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification
Tourism Transportation- Alternative Solutions

B.O.C.C.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,218,461	1,181,063	1,216,641	1,216,641	1,272,993	4.6%
Operating Expenditures	79,142,510	112,045,540	106,688,751	106,688,751	112,795,142	5.7%
Capital Outlay Expenditures	97,447	42,665	42,665	42,665	25,000	(41.4)%
Total Budget	**80,458,419**	**113,269,268**	**107,948,057**	**107,948,057**	**114,093,135**	**5.7%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
2003 Revenue Bond	18,500,067	23,010,918	23,008,795	23,008,795	23,492,793	2%
BOCC Administrative	2,107,091	2,487,757	2,682,984	2,682,984	2,593,943	(3)%
BOCC Miscellaneous	6,537,647	7,445,121	7,365,713	7,365,713	5,140,692	(30)%
Budgeted Transfers	50,077,612	40,686,230	40,431,536	40,431,536	46,113,524	14%
Housing Assistance	818,295	2,623,591	3,525,927	3,525,927	3,216,836	(9)%
Human Service Advisory Board Funding	2,126,245	2,203,225	2,203,226	2,203,226	1,101,613	(50)%
Other Non-profit Funding (Not HSAB)	133,046	143,347	138,141	138,141	48,453	(65)%
Quasi-external Services	158,418	230,000	230,000	230,000	200,000	(13)%
Reserves	-	34,439,079	28,361,735	28,361,735	32,185,281	13%
Total Budget	**80,458,419**	**113,269,268**	**107,948,057**	**107,948,057**	**114,093,135**	**6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	16,339,763	21,491,452	9,962,415	9,962,415	8,658,045	(13.1)%
Affordable Housing Programs	-	317,850	317,850	317,850	317,850	-%
Fine & Forfeiture Fund	1,519,232	5,812,863	4,458,429	4,458,429	5,677,947	27.4%
Road And Bridge Fund	408,919	2,644,876	2,358,919	2,358,919	2,358,919	-%
Middle Keys Health Care MSTU	2,328,364	2,701,948	3,336,887	3,336,887	899,293	(73.0)%
TDC District Two Penny	72,713	72,713	72,713	72,713	72,713	-%
TDC Admin & Promo 2 Cent	114,278	114,278	114,278	114,278	114,278	-%
TDC District 1 Third Cent	54,392	54,392	54,392	54,392	54,392	-%
TDC District 2 Third Cent	14,975	14,975	14,975	14,975	14,975	-%
TDC District 3 Third Cent	13,595	13,595	13,595	13,595	13,595	-%
TDC District 4 Third Cent	13,002	13,002	13,002	13,002	13,002	-%
TDC District 5 Third Cent	26,318	26,318	26,318	26,318	26,318	-%
Governmental Fund Type Grants	1,077,827	-	-	-	-	-%
Impact Fees Fund - Libraries	143,538	-	-	-	-	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	1,219,110	2,450,778	2,273,110	2,273,110	2,273,110	-%
Unincorporated Svc District - Parks & Recreation	331,776	574,477	581,776	581,776	581,776	-%
Unincorporated Svc District - Planning, Building, and Zoning	1,412,580	676,118	634,501	634,501	400,000	(37.0)%
Municipal Policing	14,338	1,022,902	1,014,338	1,014,338	1,014,338	-%
Duck Key Security District	110,570	160,000	160,000	160,000	165,000	3.1%
Local Housing Assistance Trust Fund	817,797	2,333,591	3,235,927	3,235,927	2,926,836	(9.6)%
Boating Improvement Fund (BIF)	7,363	475,000	475,000	475,000	300,000	(36.8)%
Miscellaneous Special Revenue Fund	140,909	2,417,323	1,374,669	1,374,669	829,209	(39.7)%

B.O.C.C.

Environmental Restoration Fund	2,449	250,700	210,268	210,268	245,000	16.5%
Law Enforcement Trust (600)	-	23,750	23,750	23,750	23,750	-%
Court Facilities Fees Trust (602)	-	95,000	95,000	95,000	115,000	21.1%
Clerk's Drug Abuse Trust (603)	54,977	65,000	65,000	65,000	65,000	-%
Marathon Municipal Service Taxing Unit	2,736	-	-	-	-	-%
Bay Point Wastewater Municipal Service Taxing Unit	48,024	-	-	-	-	-%
Big Coppitt Wastewater Municipal Service Taxing Unit	531	-	-	-	-	-%
Key Largo Wastewater Municipal Service Taxing Unit	9,119	-	-	-	-	-%
Stock Island Wastewater MSTU	1,375,831	-	-	-	-	-%
Conch Key Municipal Service Taxing Unit	595	-	-	-	-	-%
Long Key, Layton Municipal Service Taxing Unit	261,727	-	-	-	-	-%
Duck Key Municipal Service Taxing Unit	45,760	-	-	-	-	-%
Canal Special Assessments	-	15,000	25,000	25,000	25,000	-%
Building Fund	538,659	638,659	638,659	638,659	638,659	-%
Debt Service Fund	18,500,067	24,010,918	24,008,795	24,008,795	24,492,793	2.0%
One Cent Infrastructure Surtax	22,921,647	26,177,837	26,927,626	26,927,626	28,026,670	4.1%
Clerks Rev Note, Capital		-	-	-	-	-%
Infrastructure Revenue Bonds Series 2007	186,086	-	-	-	-	-%
Big Coppitt Waste Water Project	126,536	-	-	-	-	-%
Duck Key Waste Water Project	664,405	-	-	-	-	-%
Cudjoe Regional WW Project	4,128,796	-	-	-	-	-%
Infrastructure Revenue Bonds Series 2014	1,538,160	-	-	-	-	-%
Long Key Wastewater	398,300	-	-	-	-	-%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	3,000,000	-%
Card Sound Bridge	79,776	150,000	567,531	567,531	79,776	(85.9)%
Marathon Airport	137,385	850,594	347,385	347,385	7,947,385	2,187.8%
Key West International Airport	477,280	347,385	5,552,280	5,552,280	777,280	(86.0)%
General Airport Revenue Bond	-	490,579	2,864,750	2,864,750	2,864,750	-%
PFC & Oper Restrictions	1,682,853	2,864,750	7,412,386	7,412,386	9,742,615	31.4%
MSD Solid Waste Management	235,202	2,445,000	1,323,112	1,323,112	2,135,202	61.4%
Worker's Compensation	69,064	3,775,639	294,064	294,064	294,064	-%
Group Insurance Fund	127,936	298,756	4,702,418	4,702,418	4,377,936	(6.9)%
Risk Management Fund	133,720	4,796,502	1,500,000	1,500,000	1,633,720	8.9%
Fleet Management Fund	529,439	1,684,895	879,439	879,439	879,439	-%
Fire & EMS LOSAP Trust Fund	-	882,353	17,500	17,500	17,500	-%
Total Revenue	**80,458,419**	17,500 **113,269,268**	**107,948,057**	**107,948,057**	**114,093,135**	**5.7%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
BOCC Administrative	11.00	11.00	11.00	11.00	-
Total Full-Time FTE	11.00	11.00	11.00	11.00	-
Total FTE	**11.00**	**11.00**	**11.00**	**11.00**	**-**

B.O.C.C.

BOCC Administrative

Mission Statement

Serve as the chief legislative and policy-making body for Monroe County, Florida. The five-member body enacts legislation and sets policy to improve the County and the welfare of its residents.

Description and Services Provided

Constitutional Establishment Article VIII, Section 1(e) of the Florida Constitution states that except when otherwise provided by county charter, the governing body of each county shall be a Board of County Commissioners composed of five members serving staggered terms of four years. After each decennial census, the BOCC shall divide the county into districts of contiguous territory as nearly equal in population as practical. One commissioner residing in each district shall be elected by voters. Below are some of the services provided by the BOCC:

-Review and pass the County budget and levy taxes. The budget is approved every year in September.
-Make appropriations for the operation of the County as identified in the budget.
-Authorize bonds for capital improvement projects.
-Manage County properties through the County Administrator.
-Confirm division and department heads appointed by the County Administrator and appoint members to special boards and committees.
-Establish policies which, through the County Administrator, filters down to department heads and others who execute them.
-Present ordinances to the public for hearings and then vote whether or not to adopt them for inclusion in the County Code.

The Board meets on the third Wednesday and (if needed) Thursday of every month at 9:00am at one of the following three locations: Murray E. Nelson Government Center in Key Largo, Marathon Government Center in Marathon, and Harvey Government Center in Key West.

Monroe County Website address: www.monroecounty-fl.gov

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,107,714	1,235,204	1,216,641	1,216,641	1,272,993	4.6%
Operating Expenditures	906,204	940,082	1,423,678	1,423,678	1,295,950	(9.0)%
Capital Outlay Expenditures	93,173	21,585	42,665	42,665	25,000	(41.4)%
Total Budget	**2,107,091**	**2,196,871**	**2,682,984**	**2,682,984**	**2,593,943**	**(3.3)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,107,091	2,118,871	2,511,832	2,511,832	2,486,096	(1.0)%
Miscellaneous Special Revenue Fund	-	78,000	171,152	171,152	107,847	(37.0)%
Total Revenue	**2,107,091**	**2,196,871**	**2,682,984**	**2,682,984**	**2,593,943**	**(3.3)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	6.00	6.00	6.00	6.00	-
Officials & Administrators	5.00	5.00	5.00	5.00	-
Total Full-Time FTE	11.00	11.00	11.00	11.00	-
Total FTE	**11.00**	**11.00**	**11.00**	**11.00**	**-**

B.O.C.C.

Housing Assistance

Description and Services Provided

These programs include SHIP and CDBG grant funding. The CDBG grants include Disaster Recovery, Small Cities and DREF programs.

Advisory Board:

- Housing Financial Authority

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	110,748	-	-	-	-	-%
Operating Expenditures	706,343	2,623,591	3,525,927	3,525,927	3,216,836	(8.8)%
Capital Outlay Expenditures	1,204	-	-	-	-	-%
Total Budget	**818,295**	**2,623,591**	**3,525,927**	**3,525,927**	**3,216,836**	**(8.8)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Affordable Housing Programs	-	290,000	290,000	290,000	290,000	-%
Governmental Fund Type Grants	498	-	-	-	-	-%
Local Housing Assistance Trust Fund	817,797	2,333,591	3,235,927	3,235,927	2,926,836	(9.6)%
Total Revenue	**818,295**	**2,623,591**	**3,525,927**	**3,525,927**	**3,216,836**	**(8.8)%**

B.O.C.C.

Other Non-profit Funding (Not HSAB)

Mission Statement

To provide support to essential non-profit service providers.

Description and Services Provided

All non-profit programs are funded with Ad Valorem Property Tax Revenue.

The following Agencies receive additional funding from Monroe County through other programs:

•Council of the Arts- $100,000 from TDC plus $48,250 from B.O.C.C Non-HSAB funding, for a total of $148,250 in County funding. In addition, the Board provides free office space to the Arts Council in the Gato Building.
•Guidance Care Center - B.O.C.C. Direct funding $31,953 (Grant Match)

Major Variances

This budget includes the following funding:

•AARP Big Pine $4,000
•AARP Lower Keys $4,000
•AARP Middle Keys $4,000
•AARP Upper Keys $4,000
•Guidance Care Center Transportation Disadvantage. Comm. Program$31,953
•Older American Volunteer Program $500

Total $48,453

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	133,046	143,347	138,141	138,141	48,453	(64.9)%
Total Budget	**133,046**	**143,347**	**138,141**	**138,141**	**48,453**	**(64.9)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	133,046	143,347	138,141	138,141	48,453	(64.9)%
Governmental Fund Type Grants			-	-	-	-%
Total Revenue	**133,046**	**143,347**	**138,141**	**138,141**	**48,453**	**(64.9)%**

B.O.C.C.

Human Service Advisory Board Funding

Mission Statement

The mission of the Human Service Advisory Board (H.S.A.B.) is to annually make funding recommendations to the BOCC for county-wide human services from eligible non-profit organizations. The H.S.A.B. Boards accepts and reviews numerous applications from Monroe County non-profit human service organizations and provides recommendations to the BOCC.

Description and Services Provided

The services provided from the H.S.A.B. include medical and health services, childcare and mentoring, food, clothing, literacy training, and services for the elderly and disabled. The 5 members of the HSAB are each appointed by a County Commissioner.

Major Variances

All non-profit programs are funded with Ad Valorem Property Tax Revenue.

The Human Service Advisory Board met to make funding recommendations to the Board of County Commissioners for the FY26 budget. Funding recommendation is for twenty-nine organizations as follows:

o AIDS Help: $50,591
o Anchors Aweigh: $7,552
o Autism Society of the Keys (ASK): $22,500
o Boys and Girls Club: $42,996
o Burton Memorial UMC: $7,500
o Domestic Abuse Shelter: $49,448
o Florida Keys Area Health Education Ctr. (AHEC): $98,694
o Florida Keys Children's Shelter: $75,909
o Florida Keys Healthy Start Coalition: $55,655
o Florida Keys Outreach Coalition: $55,655
o GCC Heron: $22,742
o Good Health Clinic: $50,591
o Grace Jones Community Center: $30,000
o Independence Cay: $22,500
o Keys Area Interdenominational Resources: $22,500
o Keys to be the Change: $21,223
o Literacy Volunteers: $22,742
o Heart of the Keys/Marathon Recreation Center: $25,273
o Monroe Assoc. for Retarded Citizens (MARC): $103,758
o Samuel's House: $55,654
o Star of the Sea Foundation: $45,527
o Wesley House: $57,174
o Womankind: $80,972
o Special Olympics: $14,003
o A Positive Step: $27,805
o Kids Come First In The Florida Keys, Inc.: $19,066
o Key West Community Sailing: $3,532
o Rural Health Network: $7,551
o The Hammock House at St. Columba Episcopal: $2.500

Total: $1,101,613

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	2,126,245	2,203,225	2,203,226	2,203,226	1,101,613	(50.0)%
Total Budget	**2,126,245**	**2,203,225**	**2,203,226**	**2,203,226**	**1,101,613**	**(50.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,126,245	2,203,225	2,203,226	2,203,226	1,101,613	(50.0)%
Total Revenue	**2,126,245**	**2,203,225**	**2,203,226**	**2,203,226**	**1,101,613**	**(50.0)%**

B.O.C.C.

BOCC Miscellaneous

Description and Services Provided

To account for State mandated and miscellaneous programs.

Major Variances

This budget includes the following funding:

From the General Fund (001)- Ad Valorem funds
> Value Adjustment Board: $45,900
> Hurricane: $100,000
> Firm Study: $50,000
> Guidance Care Center-Baker Act Transportation: $210,740 (State Mandate 394.76 F.S.)
> Guidance Care Center-Substance Abuse Mental Health: $902,000 (State Mandate F.S. 394.76)
> Historic FL Keys Foundation: $16,225
> Guidance Care Center- Jail Incarceration Program (JIP): $248,768 (Grant match)

From Fine & Forfeiture Fund (101)- Ad Valorem funds
> Juvenile Detention Cost Share: $250,000 (State mandate, Section 985.686, F.S.)
>Tax Increment Payment: $2,092,947

From Middle Keys Health Care MSTU Fund (104)- Ad Valorem fund
> Middle Keys Health Care: $896,112 (Ordinance 012-2018)

From Duck Key Security District Fund (152) -Special Revenue Fund
> Duck Key Security Special District $120,000 (Governed by the Duck Key Security Advisory Board)

From Miscellaneous Special Revenue Fund (158)
> FL Keys Council of Handicapped: $3,000
> Ord 016-2004 Legal Aid: $50,000
> Ord 021-2002 Traffic Education Fund: $100,000

From Drug Abuse Fund (164) -Special Revenue Fund
> Drug Abuse Trust $55,000

Total: $5,140,692

Governmental Fund Type Grants will be rolled over into the FY2026 budget when the prior year's expenditures are reconciled.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	6,534,576	7,445,121	7,365,713	7,365,713	5,140,692	(30.2)%
Capital Outlay Expenditures	3,071	-	-	-	-	-%
Total Budget	**6,537,647**	**7,445,121**	**7,365,713**	**7,365,713**	**5,140,692**	**(30.2)%**

B.O.C.C.

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	1,339,973	2,845,173	1,612,826	1,612,826	1,573,633	(2.4)%
Fine & Forfeiture Fund	1,485,524	1,750,000	2,153,000	2,153,000	2,342,947	8.8%
Middle Keys Health Care MSTU	2,328,364	2,626,948	3,336,887	3,336,887	896,112	(73.1)%
Governmental Fund Type Grants	1,077,330	-	-	-	-	-%
Duck Key Security District	110,570	115,000	115,000	115,000	120,000	4.3%
Miscellaneous Special Revenue Fund	140,909	53,000	93,000	93,000	153,000	64.5%
Clerk's Drug Abuse Trust (603)	54,977	55,000	55,000	55,000	55,000	-%
Total Revenue	**6,537,647**	**7,445,121**	**7,365,713**	**7,365,713**	**5,140,692**	**(30.2)%**

B.O.C.C.

Reserves

Description and Services Provided

Each fund is set up with a Reserves budget, generally with contingency and cash balance line items.

Contingency items can be budgeted for up to 10% of the total operating fund budget and can be used for unexpected expenditures. The BOCC must approve resolutions to transfer funds from contingency.

Emergency Reserves in the General Fund are currently at $10M for natural and/or man-made disasters. The goal is to eventually increase this number to $40M.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	-	-	28,361,735	28,361,735	32,185,281	13.5%
Total Budget	**-**	**-**	**28,361,735**	**28,361,735**	**32,185,281**	**13.5%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	-	3,381,950	3,066,390	3,066,390	3,048,250	(0.6)%
Affordable Housing Programs	-	27,850	27,850	27,850	27,850	-%
Fine & Forfeiture Fund	-	4,029,529	2,270,429	2,270,429	3,300,000	45.3%
Road And Bridge Fund	-	2,235,957	1,950,000	1,950,000	1,950,000	-%
Middle Keys Health Care MSTU	-	75,000	-	-	3,181	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	-	1,277,668	1,100,000	1,100,000	1,100,000	-%
Unincorporated Svc District - Parks & Recreation	-	242,701	250,000	250,000	250,000	-%
Unincorporated Svc District - Planning, Building, and Zoning	-	676,118	634,501	634,501	400,000	(37.0)%
Municipal Policing	-	1,008,564	1,000,000	1,000,000	1,000,000	-%
Duck Key Security District	-	45,000	45,000	45,000	45,000	-%
Boating Improvement Fund (BIF)	-	475,000	475,000	475,000	300,000	(36.8)%
Miscellaneous Special Revenue Fund	-	1,252,117	571,227	571,227	350,000	(38.7)%
Environmental Restoration Fund	-	250,700	210,268	210,268	220,000	4.6%
Law Enforcement Trust (600)	-	23,750	23,750	23,750	23,750	-%
Court Facilities Fees Trust (602)	-	95,000	95,000	95,000	115,000	21.1%
Clerk's Drug Abuse Trust (603)	-	10,000	10,000	10,000	10,000	-%
Canal Special Assessments	-	15,000	25,000	25,000	25,000	-%
Building Fund	-	100,000	100,000	100,000	100,000	-%
Debt Service Fund	-	1,000,000	1,000,000	1,000,000	1,000,000	-%
One Cent Infrastructure Surtax	-	3,548,024	4,000,000	4,000,000	4,000,000	-%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	150,000	-	-	3,000,000	-%
Card Sound Bridge	-	770,818	487,755	487,755	-	(100.0)%
Marathon Airport	-	210,000	210,000	210,000	210,000	-%
Key West International Airport	-	13,299	75,000	75,000	300,000	300.0%
General Airport Revenue Bond	-	2,864,750	2,864,750	2,864,750	2,864,750	-%
PFC & Oper Restrictions	-	300,000	114,923	114,923	300,000	161.0%
MSD Solid Waste Management	-	3,540,437	1,087,910	1,087,910	1,900,000	74.6%
Worker's Compensation	-	229,692	225,000	225,000	225,000	-%
Group Insurance Fund	-	4,668,566	4,574,482	4,574,482	4,250,000	(7.1)%
Risk Management Fund	-	1,551,175	1,500,000	1,500,000	1,500,000	-%
Fleet Management Fund	-	352,914	350,000	350,000	350,000	-%
Fire & EMS LOSAP Trust Fund	-	17,500	17,500	17,500	17,500	-%
Total Revenue	**-**	**34,439,079**	**28,361,735**	**28,361,735**	**32,185,281**	**13.5%**

B.O.C.C.

B.O.C.C.

Budgeted Transfers

Description and Services Provided

To account for interfund transfers such as Workers Comp, Group Insurance, Risk Management, Fleet Management (vehicle maintenance), Cost Allocation and Debt Service charges along with grant matches.

Major Variances

Budget changes are from Governmental Grant Fund rollovers and unanticipated Grant revenues. Rollovers are not part of the budget adoption process. By resolutions, Grants are budgeted in October. Later in the fiscal year when Grants are reconciled by Finance, resolutions will be approved to amend the October rollover amounts to an exact amount. OMB calls this action, a true-up process.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	50,077,612	40,686,230	40,431,536	40,431,536	46,113,524	14.1%
Total Budget	**50,077,612**	**40,686,230**	**40,431,536**	**40,431,536**	**46,113,524**	**14.1%**

B.O.C.C.

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	10,474,992	10,200,000	200,000	200,000	200,000	-%
Fine & Forfeiture Fund	33,708	33,334	35,000	35,000	35,000	-%
Road And Bridge Fund	408,919	408,919	408,919	408,919	408,919	-%
TDC District Two Penny	72,713	72,713	72,713	72,713	72,713	-%
TDC Admin & Promo 2 Cent	114,278	114,278	114,278	114,278	114,278	-%
TDC District 1 Third Cent	54,392	54,392	54,392	54,392	54,392	-%
TDC District 2 Third Cent	14,975	14,975	14,975	14,975	14,975	-%
TDC District 3 Third Cent	13,595	13,595	13,595	13,595	13,595	-%
TDC District 4 Third Cent	13,002	13,002	13,002	13,002	13,002	-%
TDC District 5 Third Cent	26,318	26,318	26,318	26,318	26,318	-%
Impact Fees Fund - Libraries	143,538	-	-	-	-	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	1,219,110	1,173,110	1,173,110	1,173,110	1,173,110	-%
Unincorporated Svc District - Parks & Recreation	331,776	331,776	331,776	331,776	331,776	-%
Unincorporated Svc District - Planning, Building, and Zoning	1,412,580	-	-	-	-	-%
Municipal Policing	14,338	14,338	14,338	14,338	14,338	-%
Boating Improvement Fund (BIF)	7,363	-	-	-	-	-%
Miscellaneous Special Revenue Fund	-	1,112,206	539,290	539,290	218,362	(59.5)%
Environmental Restoration Fund	2,449	-	-	-	25,000	-%
Marathon Municipal Service Taxing Unit	2,736	-	-	-	-	-%
Bay Point Wastewater Municipal Service Taxing Unit	48,024	-	-	-	-	-%
Big Coppitt Wastewater Municipal Service Taxing Unit	531	-	-	-	-	-%
Key Largo Wastewater Municipal Service Taxing Unit	9,119	-	-	-	-	-%
Stock Island Wastewater MSTU	1,375,831	-	-	-	-	-%
Conch Key Municipal Service Taxing Unit	595	-	-	-	-	-%
Long Key, Layton Municipal Service Taxing Unit	261,727	-	-	-	-	-%
Duck Key Municipal Service Taxing Unit	45,760	-	-	-	-	-%
Building Fund	538,659	538,659	538,659	538,659	538,659	-%
One Cent Infrastructure Surtax	22,921,647	22,629,813	22,927,626	22,927,626	24,026,670	4.8%
Clerks Rev Note, Capital	-	-	-	-	-	-%
Infrastructure Revenue Bonds Series 2007	186,086	-	-	-	-	-%
Big Coppitt Waste Water Project	126,536	-	-	-	-	-%
Duck Key Waste Water Project	664,405	-	-	-	-	-%
Cudjoe Regional WW Project	4,128,796	-	-	-	-	-%
Infrastructure Revenue Bonds Series 2014	1,538,160	-	-	-	-	-%
Long Key Wastewater	398,300	-	-	-	-	-%
Card Sound Bridge	79,776	79,776	79,776	79,776	79,776	-%
Marathon Airport	137,385	137,385	137,385	137,385	7,737,385	5,531.9%
Key West International Airport	477,280	477,280	5,477,280	5,477,280	477,280	(91.3)%
PFC & Oper Restrictions	1,682,853	2,145,000	7,297,463	7,297,463	9,442,615	29.4%
MSD Solid Waste Management	235,202	235,202	235,202	235,202	235,202	-%
Worker's Compensation	69,064	69,064	69,064	69,064	69,064	-%
Group Insurance Fund	127,936	127,936	127,936	127,936	127,936	-%
Risk Management Fund	133,720	133,720	-	-	133,720	-%
Fleet Management Fund	529,439	529,439	529,439	529,439	529,439	-%
Total Revenue	**50,077,612**	**40,686,230**	**40,431,536**	**40,431,536**	**46,113,524**	**14.1%**

B.O.C.C.

2003 Revenue Bond

Description and Services Provided

Debt Service for the 2016 and 2025 Revenue Bond, Clean Water State Revolving Fund (SRF) Loans for Big Coppitt Wastewater Project and Cudjoe Regional Wastewater project, Key Largo Wastewater Treatment District - Mayfield Loan and Line of Credit for the Hurricane, Trauma Star Helicopter financing, and Fire Apparatus financing.

See the Debt Service section for details.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	18,500,067	23,010,918	23,008,795	23,008,795	23,492,793	2.1%
Total Budget	**18,500,067**	**23,010,918**	**23,008,795**	**23,008,795**	**23,492,793**	**2.1%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Debt Service Fund	18,500,067	23,010,918	23,008,795	23,008,795	23,492,793	2.1%
Total Revenue	**18,500,067**	**23,010,918**	**23,008,795**	**23,008,795**	**23,492,793**	**2.1%**

B.O.C.C.

Quasi-external Services

Description and Services Provided

General Fund expenditures (postage, phone, and courier services) that are reimbursed by outside agencies

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	158,418	230,000	230,000	230,000	200,000	(13.0)%
Total Budget	**158,418**	**230,000**	**230,000**	**230,000**	**200,000**	**(13.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	158,418	230,000	230,000	230,000	200,000	(13.0)%
Total Revenue	**158,418**	**230,000**	**230,000**	**230,000**	**200,000**	**(13.0)%**

FY26 Proposed Budget

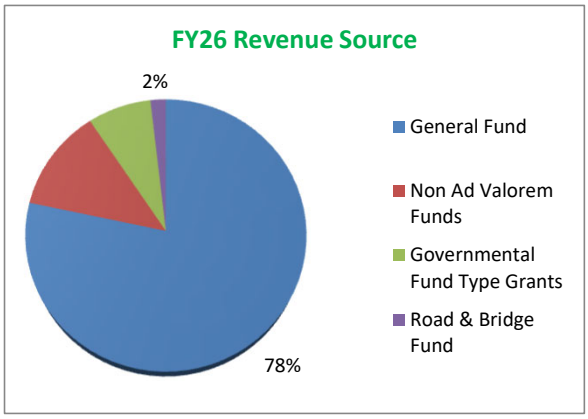
County Administrator

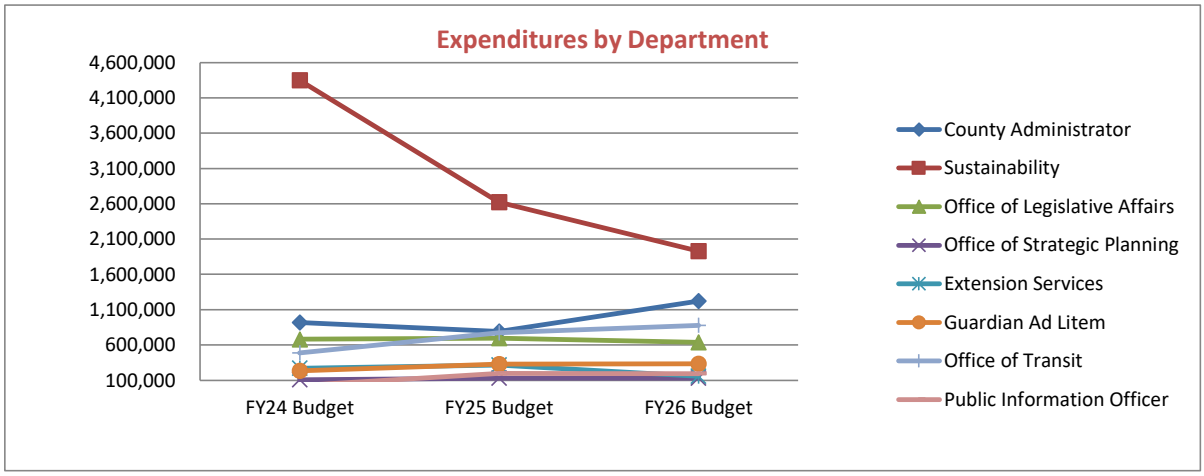
County Administrator

Proposed FY26:

FY26 Revenue Source

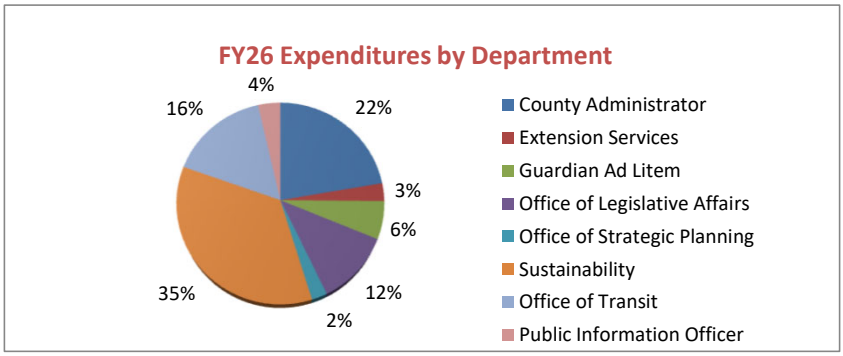
General Fund	$4,295,657
Non Ad Valorem Funds	$673,069
Governmental Fund Type Grants	$414,008
Road & Bridge Fund	$100,000
	$5,482,734





Expenditures by Department

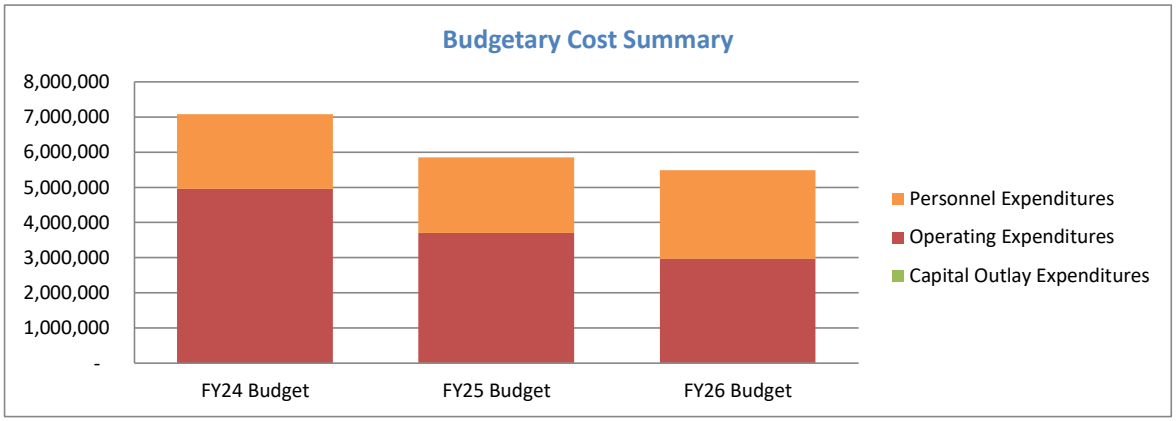
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
County Administrator	917,868	791,071	1,222,035	54.48%
Extension Services	269,575	316,330	156,966	-50.38%
Guardian Ad Litem	235,367	328,901	333,061	1.26%
Office of Legislative Affairs	681,351	695,938	637,812	-8.35%
Office of Strategic Planning	108,014	132,218	129,978	-1.69%
Sustainability	4,352,786	2,622,091	1,929,317	-26.42%
Office of Transit	489,012	771,076	877,882	13.85%
Public Information Officer	24,401	195,250	195,683	0.00%
Total	7,078,374	5,852,875	5,482,734	-6.32%



County Administrator

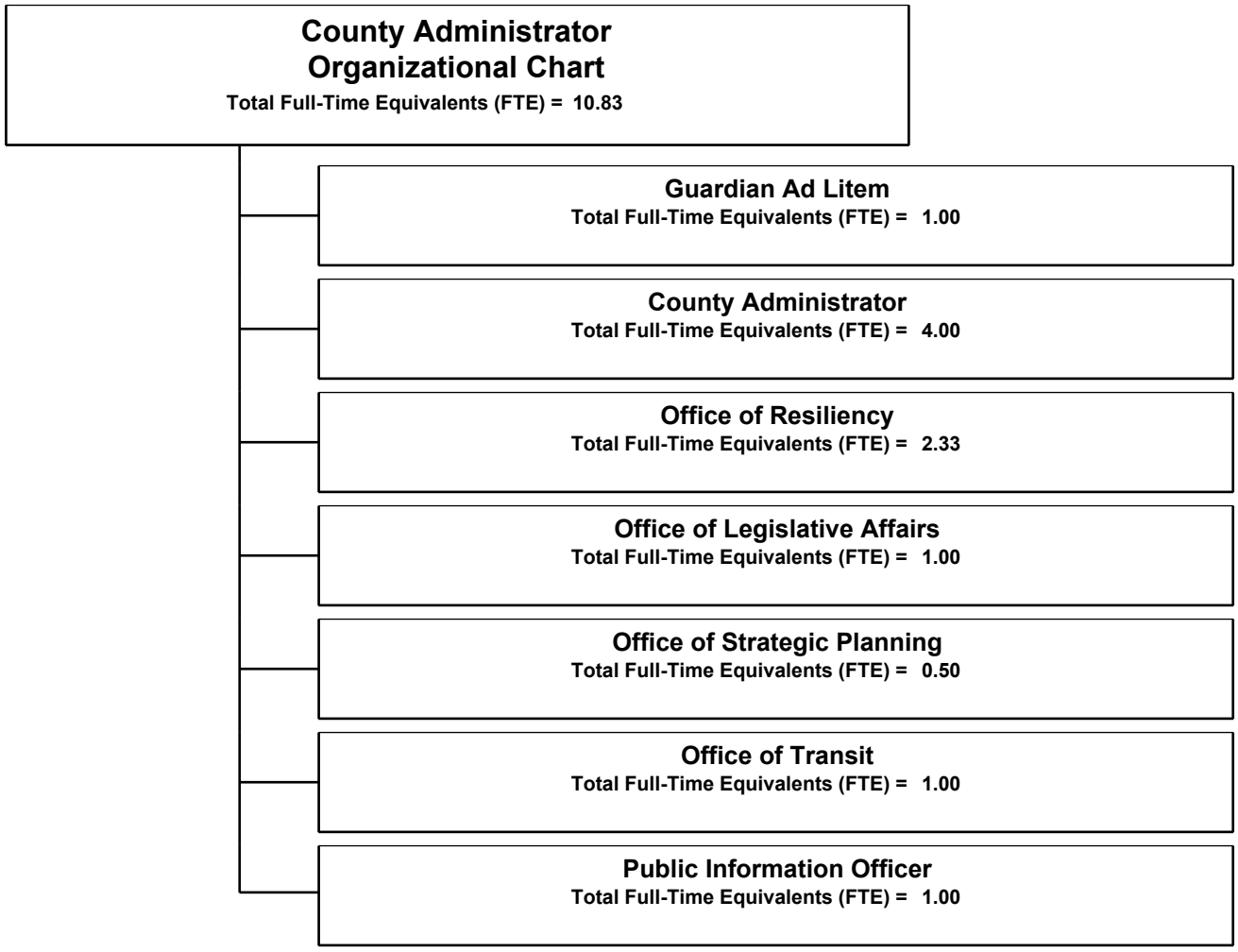
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	2,122,953	2,153,838	2,515,248	45.9%	16.8%
Operating Expenditures	4,951,771	3,690,537	2,961,986	54.0%	-19.7%
Capital Outlay Expenditures	3,651	8,500	5,500	0.1%	-35.3%
Total	7,078,375	5,852,875	5,482,734	100%	-6.3%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	11.50	10.50	10.83	0.33
FY24 Change	+ 1 FTE: Grants Coordinator reallocated from Budget & Finance Sustainability			
FY25 Change	Eliminated 1 FTE: from Guardian Ad Litem			
FY26 Proposed Change	+ .33 FTE: Sustainability			

County Administrator



County Administrator

Mission Statement

The mission of the County Administrator is to run day to day operations of the County and direct the implementation of Board of County Commissioner's (BOCC) policies to the operating units of County government as prescribed by the Administrative Code.

Services Provided

The County Administrator serves as the administrative head of Monroe County government, and is appointed by the Board of County Commissioners. The County Administrator directs the day to day operations of the County, carries out the directives and policies of the Board of County Commissioners and enforces all orders, resolutions, ordinances, and regulations of the Board of County Commissioners, directs the preparation of the annual operating budget and the Capital Improvement Program, executes the budget and capital programs, proposes policies to the Board of County Commissioners, appoints department directors, and coordinates the management of all departments. The County Administrator also represents County interests to the local, state and federal governments.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

> County Administrator

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

- Action: Extension Services will develop and maintain a community volunteer educational effort
- Performance Measure: Maintain the number of community volunteer hours
- Target Metric: 2000 hours

Department Goals & Actions:

• Goal: Increased efficiency

- Action: Work with county staff to develop an implementation strategy for the Energy Efficiency Conservation Strategy including monitoring of water and energy use in county buildings
- Performance Measure: Creation and Implementation of strategy
- Target Metric: Completed or Not Completed

• Goal: Increased Environmental Education

- Action- Environmental -Aid/Educate Monroe County Staff and residents in plant and insect identification and problems and their controls.
- Performance Measure: maintain the number of identifications and resolved issues over the previous year
- Target Metric: 250 Identifications/resolutions

Department Goals, Actions and Measures:

• Goal: Increase retention & recruitment of Staff & Volunteers through the following:

- Action: Lobby legislators for an increase in CAD (Cost Area Differential) that will allow for Economic sustainability as well as quality of Life.
- Performance Measure: Increase advocacy efforts dedicated to CAD increase.
- Target Metric: Completed or Not Complete

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

> Office of Legislative Affairs

• Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to all 'Areas of Concern and Priority'. Specifically:

- Quality of Life issues including but not limited to short term rentals, affordable/workforce housing, Overseas Heritage Trail, and the protection of wind and flood insurance affordability and availability.
Performance Measure: Worked to advance community Quality of Life issues
Target Metric: Completed or Not Completed

- Environment and conservation issues and programs, including but not limited to legislation related to growth restrictions, Stewardship funding for land acquisition and canal restoration, pump out program funding, derelict vessel reduction, coral reef protection, oil drilling, Endangered Species Act, PILT, FKWQIP, Everglades Restoration.

County Administrator

Performance Measure: Worked to advance environment and conservation issues
Target Metric: Completed or Not Completed

• Quality of Life: Community Character- Illegal Transient Rentals

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities related to quality of life issues including but not limited to short term rentals.
- Performance Measure: Worked to advance community Quality of Life issues such as those related to short term rentals
- Target Metric: Completed or Not Completed

• Quality of Life: Viability- Workforce Housing

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities related to quality of life issues including but not limited to affordable workforce housing.
- Performance Measure: Worked to advance community Quality of Life issues such as those related to affordable workforce housing
- Target Metric: Completed or Not Completed

• Quality of Life: Viability- Wind and Flood Insurance Rates

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities related to the protection of wind and flood insurance affordability and availability.
- Performance Measure: Worked to advance legislative priorities related to wind and flood insurance
- Target Metric: Completed or Not Completed

• Environment: Conservation- Coral Reef conservation

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation related to coral reef protection.
- Performance Measure: Worked to advance Environmental issues such as those related to coral reef protection
- Target Metric: Completed or Not Completed

• Environment: Protection- Pursue Protective Ordinances

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation related to growth restrictions, Stewardship funding for land acquisition and canal restoration, pump out program funding, derelict vessel reduction, coral reef protection, oil drilling, Endangered Species Act, PILT, FKWQIP, Everglades Restoration.
- Performance Measure: Worked to advance Environmental issues
- Target Metric: Completed or Not Completed

• Environment: Restoration- Canal Restoration

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation canal restoration.
- Performance Measure: Worked to advance Environmental issues such as those related to canal restoration
- Target Metric: Completed or Not Completed

• Environment: Restoration- Florida Bay and Everglades projects and advocacy

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation related to Everglades Restoration.
- Performance Measure: Worked to advance Environmental issues such as those related to Everglades Restoration
- Target Metric: Completed or Not Completed

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities related to quality of life issues including but not limited to the Overseas Heritage Trail.
- Performance Measure: Worked to advance Economic issues such as those related to the Overseas Heritage Trail

County Administrator

- Target Metric: Completed or Not Completed

Department Goals, Actions and Measures:

• Goal: Improve and refine delivery of all ongoing services within the Office of Legislative Affairs

- Action: Increase and Improve communication material as appropriate
- Performance Measure: Communication material Increased and Improved as appropriate
- Target Metric: Completed or Not Completed

- Action: Rework Reporting requirements for team as needed
- Performance Measure: Reporting requirements for team reworked as needed
- Target Metric: Completed or Not Completed

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

> Office of Resiliency

• Quality of Life: Viability- Address Infrastructure concerns related to Climate Change and future storm resiliency

- Action: The Office of Resiliency will implement the following initiatives:
- Collection of mobile LiDAR elevation data for County roads and buildings Performance Measure: Collection of mobile LiDAR elevation data for County roads and buildings
Target Metric: Completed or Not Completed
- Applications for Vulnerability Assessment Analysis Grants
- Performance Measure: Applications for Vulnerability Assessment Analysis Grants
- Target Metric: Completed or Not Completed
- Action: Engagement of the community to help the County better understand the residents' concerns about sea level rise and the efforts needed to be taken to make the County more resilient.
- Performance Measure: Encourage Community engagement
- Target Metric: Completed or Not Completed
i. Community Outreach Workshops
- Performance Measure: Community Workshops held Target Metric: Completed or Not Completed
ii. Update vulnerability assessments on County facilities Performance Measure: Facility vulnerability assessments
- Target Metric: Completed or Not Completed
iii. Develop adaptation alternatives for vulnerable County facilities Ph.1 Performance Measure: Developed adaptation alternatives for identified County facilities
- Target Metric: Completed or Not Completed
iv. Identify intact corridors for future tidal wetland migration corridors as a potential criterion for future land purchase and flood mitigation initiatives Phase 1
- Performance Measure: Intact corridors Identified for future tidal wetland migration corridors as a potential criterion for future land purchase and flood mitigation initiatives Phase 1
- Target Metric: Completed or Not Completed
v. Create a database of all elevation data for County and utility facilities and assets
- Performance Measure: County and Utility facilities elevation database created
- Target Metric: Completed or Not Completed
vi. Countywide Roads Elevation Vulnerability Analysis and Capital Plan to evaluate the impacts of sea level rise on 311 miles of County roads and development of conceptual designs for elevation
- Performance Measure: Completed countywide Roads Elevation Vulnerability Analysis and Capital Plan
- Target Metric: Completed or Not Completed

• Environment: Protection- Nearshore Water and Benthic monitoring

- Action: The Office of Resiliency will engage in Reasonable Assurance Document "RAD" water quality monitoring to help determine which areas in the County meet and do not meet State water quality standards.
- Performance Measure: Identify those areas of the County that do and do not meet state water quality standards. Two Year Project
- Target Metric: Completed or Not Completed Year 2

- Action: The Office of Resiliency will engage in water quality monitoring to measure the effects that water quality in canals may have on nearshore waters.

County Administrator

- Performance Measure: Engage water quality monitoring -Two Year Project
- Target Metric: Completed or Not Completed Year 2

• Environment: Protection- Canal Protection

- Action: The Office of Resiliency will continually employ new technologies as appropriate and funding is available to support the ongoing work of canal restoration
- Performance Measure: Utilize new technologies in ongoing canal restoration
- Target Metric: Completed or Not Completed

• Environment: Restoration- Irma Recovery

- Action: The Office of Resiliency will continue Irma Marine Debris Removal, Hurricane-related Sediment Removal and Monitoring contracts based upon funds appropriated and canals approved by NRCS or FDEP.
- Performance Measure: Implement appropriate Irma Marine Debris Removal, Hurricane-related Sediment Removal and Monitoring contracts
- Target Metric: Completed or Not Completed

• Environment: Restoration- Nearshore Water Quality and Benthic Restoration
- Action: The Office of Resiliency will implement a new Reasonable Assurance Document “RAD” water quality monitoring program in partnership with FDEP to help determine which areas in the County meet and do not meet State water quality standards.
- Performance Measure: Implement new RAD water quality monitoring program Two-year project
- Target Metric: Completed or Not Completed- Year 2

- Action: The Office of Resiliency will implement a new water quality monitoring program to measure the effects that water quality in canals may have on nearshore waters.
- Performance Measure: Implement new canal water quality monitoring program two year
- Target Metric: Completed or Not Completed year 2

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

> Public Information Officer

• Quality of Life: Viability- Wind and Flood Insurance Rates

- Action: The Public Information Office will develop and publish a hurricane preparation guide for Monroe County residents and inform the public of resiliency programs via www.monroecountyem.com. The office will also create informative how-to videos for storm preparation.
- Performance Measure: Not Available
- Target Metric: Not Available

• Environment: Restoration- Irma Recovery

- Action: The Public Information Office will work with all departments to make sure the public is informed of programs and grants that promote Hurricane Irma Recovery.
- Performance Measure: Not Available
- Target Metric: Not Available

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

- Action: The Public Information Office will promote the County’s mobile app and add County Park, beach and boat ramp information to the app.
- Performance Measure: Not Available
- Target Metric: Not Available

Department Goals, Actions and Measures:

• Goal: Make sure the public is aware of the ways to stay connected with Monroe County

- Action: Create a rack card with ways to stay connected with the County to bring to chambers, rotary clubs, leave at libraries, etc.
- Performance Measure: Not Available
- Target Metric: Not Available

County Administrator

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,790,590	2,082,676	2,153,838	2,153,838	2,515,248	16.8%
Operating Expenditures	7,717,094	2,569,896	3,690,537	3,690,537	2,961,986	(19.7)%
Capital Outlay Expenditures	10,124	8,300	8,500	8,500	5,500	(35.3)%
Total Budget	**9,517,808**	**4,660,872**	**5,852,875**	**5,852,875**	**5,482,734**	**(6.3)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
County Administrator	819,436	754,128	791,071	791,071	1,222,035	54%
Extension Services	227,511	286,482	316,330	316,330	156,966	(50)%
Guardian Ad Litem	247,697	321,783	328,901	328,901	333,061	1%
Office of Legislative Affairs	685,707	682,452	695,938	695,938	637,812	(8)%
Office of Resiliency	6,973,262	124,593	2,622,091	2,622,091	1,929,317	(26)%
Office of Strategic Planning	101,599	1,555,684	132,218	132,218	129,978	(2)%
Office of Transit	462,596	751,262	771,076	771,076	877,882	14%
Public Information Officer	-	184,488	195,250	195,250	195,683	-%
Total Budget	**9,517,808**	**4,660,872**	**5,852,875**	**5,852,875**	**5,482,734**	**(6)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,970,804	4,090,149	4,317,327	4,317,327	4,295,657	(0.5)%
Road And Bridge Fund	58,502	100,000	100,000	100,000	100,000	-%
Governmental Fund Type Grants	6,264,706	414,008	414,008	414,008	414,008	-%
Miscellaneous Special Revenue Fund	223,796	56,715	1,021,540	1,021,540	673,069	(34.1)%
Total Revenue	**9,517,808**	**4,660,872**	**5,852,875**	**5,852,875**	**5,482,734**	**(6.3)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Guardian Ad Litem	2.00	2.00	1.00	1.00	-
County Administrator	5.00	3.00	3.00	4.00	1.00
Office of Resiliency	1.00	2.00	2.00	2.33	0.33
Office of Legislative Affairs	1.00	1.00	1.00	1.00	-
Office of Strategic Planning	0.50	0.50	0.50	0.50	-
Office of Transit	-	1.00	1.00	1.00	-
Public Information Officer	-	1.00	1.00	1.00	-
Extension Services	1.00	1.00	1.00	-	(1.00)
Total Full-Time FTE	10.50	11.50	10.50	10.83	0.33
Total FTE	**10.50**	**11.50**	**10.50**	**10.83**	**0.33**

County Administrator

Guardian Ad Litem

Mission Statement

The Guardian ad Litem Program is appointed by the Court to represent the Child's best interest & is the only one in the case that focuses exclusively on the child.

Description and Services Provided

We will continue to be a powerful and effective voice advocating for the best interest of Florida's abused, abandoned and neglected children and be recognized and respected as a partnership of community advocates and professional staff. To the fullest extent possible, this vision will be realized through volunteers who will advocate as Guardians ad Litem for the children we serve. We are committed to the Core values of our program:

1) Commitment to Children- the children for whom we advocate are our most important priority.
2) Communication Built on Trust- we have a culture of open communication, active listening, teamwork, and regard for the view of others. This includes being honest and straightforward with the children we represent in keeping with their level of age and maturity.
3) Collective Empowerment- the program has the authority and responsibility to make and implement the best decisions to meet the children's needs. This empowerment must extended and passed on to volunteers, attorney's and staff alike.
4) Collaboration- We proactively seek to develop relationships that promote the well-being of the whole child.
5) Courtesy- the program values all who engage in this challenging work and ensures they are treated with respect and dignity.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	132,452	168,823	106,241	106,241	110,364	3.9%
Operating Expenditures	113,836	149,660	219,160	219,160	219,197	-%
Capital Outlay Expenditures	1,409	3,300-	3,500	3,500	3,500	-%
Total Budget	**247,697**	**321,783**	**328,901**	**328,901**	**333,061**	**1.3%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	247,697	321,783	328,901	328,901	333,061	1.3%
Total Revenue	**247,697**	**321,783**	**328,901**	**328,901**	**333,061**	**1.3%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	2.00	2.00	1.00	1.00	-
Total Full-Time FTE	2.00	2.00	1.00	1.00	-
Total FTE	**2.00**	**2.00**	**1.00**	**1.00**	**-**

County Administrator

County Administrator

Mission Statement

The mission of the County Administrator is to run day to day operations of the County and direct the implementation of Board of County Commissioner's (BOCC) policies to the operating units of County government as prescribed by the Administrative Code.

Description and Services Provided

The County Administrator serves as the administrative head of Monroe County government, and is appointed by the Board of County Commissioners. The County Administrator directs the day to day operations of the County, carries out the directives and policies of the Board of County Commissioners and enforces all orders, resolutions, ordinances, and regulations of the Board of County Commissioners, directs the preparation of the annual operating budget and the Capital Improvement Program, executes the budget and capital programs, proposes policies to the Board of County Commissioners, appoints department directors, and coordinates the management of all departments. The County Administrator also represents County interests to the local, state and federal governments.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	735,552	663,840	705,736	705,736	1,131,487	60.3%
Operating Expenditures	76,785	85,288	80,335	80,335	88,548	10.2%
Capital Outlay Expenditures	7,099	5,000	5,000	5,000	2,000	(60.0)%
Total Budget	**819,436**	**754,128**	**791,071**	**791,071**	**1,222,035**	**54.5%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	819,436	754,128	791,071	791,071	1,222,035	54.5%
Governmental Fund Type Grants			-	-	-	-%
Total Revenue	**819,436**	**754,128**	**791,071**	**791,071**	**1,222,035**	**54.5%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	2.00	1.00	1.00	2.00	1.00
Officials & Administrators	3.00	2.00	2.00	2.00	-
Total Full-Time FTE	5.00	3.00	3.00	4.00	1.00
Total FTE	**5.00**	**3.00**	**3.00**	**4.00**	**1.00**

County Administrator

Office of Resiliency

Mission Statement

The mission of the Office of Resiliency is to create resilient and environmental improvements that continue to foster a safe and livable community and a sustainable future.

Description and Services Provided

The Office of Resiliency prepares the County to be more resilient to the effects of sea level rise. These adaptation preparations include:

- Gathering research and modeling the effects of sea level rise on County roads and facilities
- Collecting elevation and other types of data to more accurately measure the potential inundation to County roads and infrastructure
- Developing new or revised policies to set standards for implementation of adaptation measures to prepare for sea level rise
- Implementing projects to mitigate against the effects of sea level rise. These areas include:

o Collection of mobile LiDAR elevation data for County roads and buildings;
o A streets analysis to evaluate the impacts of sea level rise on 311 miles of County roads and development of conceptual designs for elevation;
o Community engagement to help the County better understand the residents' concerns about sea level rise and to educate them on the County's preparations to mitigate.

The Office of Resiliency also guides the County in becoming more environmentally sustainable through sea level rise mitigation measures. These mitigation measures include:

- Development of sea level rise policy formulation and plan development
- Energy management and reduction initiatives
- Alternative energy and fuel source options
- Sustainable capital development processes.

Finally, projects are implemented in the environmental restoration area that support County initiatives. The County's goal is to continually employ new technologies to protect the environment and best serve the residents and visitors. A canal restoration program is underway that is restoring the water of the canals throughout the Keys. Initiatives include:

- Reasonable Assurance Document "RAD" water quality monitoring to help determine which areas in the County meet and do not meet State water quality standards.
- Water quality monitoring to measure the effects that water quality in canals may have on nearshore waters.
- Canal restoration projects to improve the water quality in the canals.
- Cleanup of marine debris and sediment in canals caused by the impacts of Hurricane Irma.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	244,304	349,961	373,398	373,398	401,440	7.5%
Operating Expenditures	6,728,958	1,205,723	2,248,693	2,248,693	1,527,877	(32.1)%
Capital Outlay Expenditures		-	-	-	-	-%
Total Budget	**6,973,262**	**1,555,684**	**2,622,091**	**2,622,091**	**1,929,317**	**(26.4)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	426,258	984,961	1,086,543	1,086,543	742,240	(31.7)%
Road And Bridge Fund	58,502	100,000	100,000	100,000	100,000	-%
Governmental Fund Type Grants	6,264,706	414,008	414,008	414,008	414,008	-%
Miscellaneous Special Revenue Fund	223,796	56,715	1,021,540	1,021,540	673,069	(34.1)%
Total Revenue	**6,973,262**	**1,555,684**	**2,622,091**	**2,622,091**	**1,929,317**	**(26.4)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Officials & Administrators	1.00	1.00	1.00	1.33	0.33
Professionals	-	1.00	1.00	1.00	-
Total Full-Time FTE	1.00	2.00	2.00	2.33	0.33
Total FTE	**1.00**	**2.00**	**2.00**	**2.33**	**0.33**

County Administrator

Office of Legislative Affairs

Mission Statement

The mission of the Office of Legislative Affairs is to oversee and manage the legislative and intergovernmental initiatives and functions for the County.

Description and Services Provided

The Office of Legislative Affairs develops Monroe County's state and federal legislative agendas; coordinates County positions and responses to legislation; supports advancement of the County's legislative priorities and appropriations; prepares resolutions, talking points, issue briefs and legislative updates; organizes/manages advocacy trips to Tallahassee and DC. The Office also advocates at the state and federal agency level on behalf of the County's issues and needs.

The Office oversees the Restore Act Program; development and monitoring of the Local Multi- Year Implementation Plan and monitoring of the Gulf Consortium's State Expenditure Plan; management of local pot and Consortium pot grant funds; development and submission of applications for this funding; participation in monthly Gulf Consortium meetings and conference calls.

The Office also monitors regional issues with local impacts including ongoing implementation of Everglades Restoration, and the licensing and remediation plan activities related to the Turkey Point Nuclear Facility.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	208,343	223,152	236,638	236,638	241,512	2.1%
Operating Expenditures	475,748	459,300	459,300	459,300	396,300	(13.7)%
Capital Outlay Expenditures	1,616	-	-	-	-	-%
Total Budget	**685,707**	**682,452**	**695,938**	**695,938**	**637,812**	**(8.4)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	685,707	682,452	695,938	695,938	637,812	(8.4)%
Total Revenue	**685,707**	**682,452**	**695,938**	**695,938**	**637,812**	**(8.4)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	1.00	-
Total Full-Time FTE	1.00	1.00	1.00	1.00	-
Total FTE	**1.00**	**1.00**	**1.00**	**1.00**	**-**

County Administrator

Office of Strategic Planning

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	97,497	118,593	125,318	125,318	129,978	3.7%
Operating Expenditures	4,102	6,000	6,900	6,900	-	(100.0)%
Total Budget	**101,599**	**124,593**	**132,218**	**132,218**	**129,978**	**(1.7)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	101,599	124,593	132,218	132,218	129,978	(1.7)%
Total Revenue	**101,599**	**124,593**	**132,218**	**132,218**	**129,978**	**(1.7)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Officials & Administrators	0.50	0.50	0.50	0.50	-
Total Full-Time FTE	0.50	0.50	0.50	0.50	-
Total FTE	**0.50**	**0.50**	**0.50**	**0.50**	**-**

County Administrator

Office of Transit

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	284,615	311,662	331,476	331,476	333,764	0.7%
Operating Expenditures	177,981	439,600	439,600	439,600	544,118	23.8%
Total Budget	**462,596**	**751,262**	**771,076**	**771,076**	**877,882**	**13.9%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	462,596	751,262	771,076	771,076	877,882	13.9%
Total Revenue	**462,596**	**751,262**	**771,076**	**771,076**	**877,882**	**13.9%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Officials & Administrators	-	1.00	1.00	1.00	-
Total Full-Time FTE	-	1.00	1.00	1.00	-
Total FTE	**-**	**1.00**	**1.00**	**1.00**	**-**

County Administrator

Public Information Officer

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	-	150,638	160,480	160,480	166,703	3.9%
Operating Expenditures	-	33,850	34,770	34,770	28,980	(16.7)%
Total Budget	**-**	**184,488**	**195,250**	**195,250**	**195,683**	**0.2%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	-	184,488	195,250	195,250	195,683	0.2%
Total Revenue	**-**	**184,488**	**195,250**	**195,250**	**195,683**	**0.2%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	1.00	1.00	1.00	-
Total Full-Time FTE	-	1.00	1.00	1.00	-
Total FTE	**-**	**1.00**	**1.00**	**1.00**	**-**

County Administrator

Extension Services

Mission Statement

The Monroe County Extension Service is committed to providing objective science-based youth and adult informal community educational programs and services in horticulture, family and consumer sciences, and marine areas that help residents to improve their quality of life and surrounding environment.

Description and Services Provided

Extension Services focuses on horticulture, energy, small business and water quality within the community.

UF- IFAS Monroe County Extension conducts research and provides education to the Keys community as well as UF certification programs in the Keys. The office is supported by both Monroe County (37%) and UF (56%) and the state Department of Agriculture (7%).

Programs provided include Master Gardeners, Sustainable Floridians, Florida Keys Water Watch and the Florida Master Naturalist Program.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	87,826	96,007	114,551	114,551	-	(100.0)%
Operating Expenditures	139,685	190,475	201,779	201,779	156,966	(22.2)%
Total Budget	**227,511**	**286,482**	**316,330**	**316,330**	**156,966**	**(50.4)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	227,511	286,482	316,330	316,330	156,966	(50.4)%
Total Revenue	**227,511**	**286,482**	**316,330**	**316,330**	**156,966**	**(50.4)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	-	(1.00)
Total Full-Time FTE	1.00	1.00	1.00	-	(1.00)
Total FTE	**1.00**	**1.00**	**1.00**	**-**	**(1.00)**

FY26 Proposed Budget

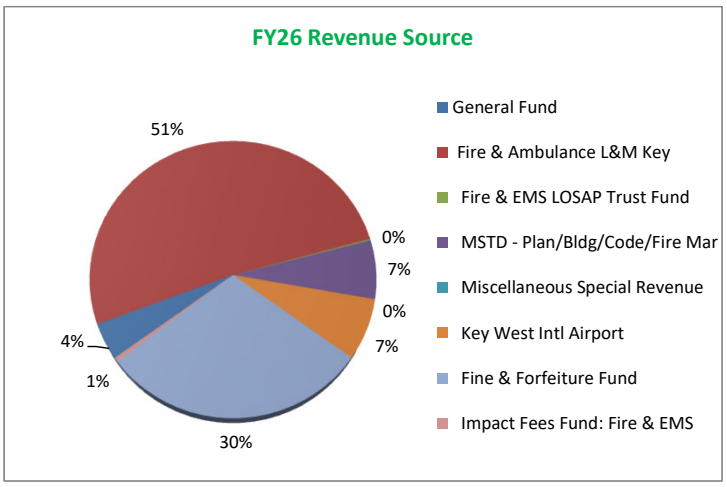
Emergency Services

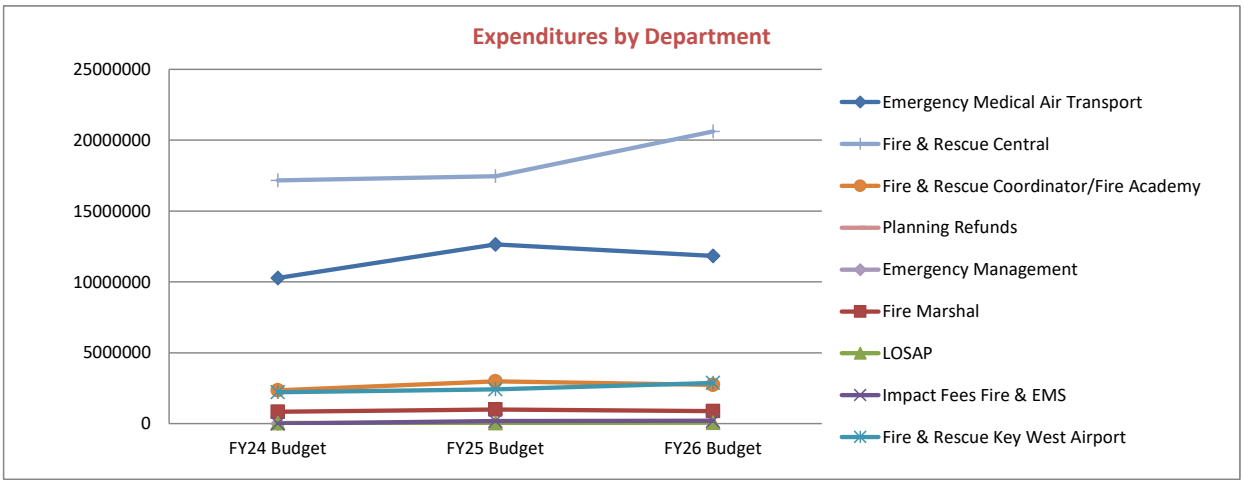
Emergency Services

Proposed FY26:

FY26 Revenue Source

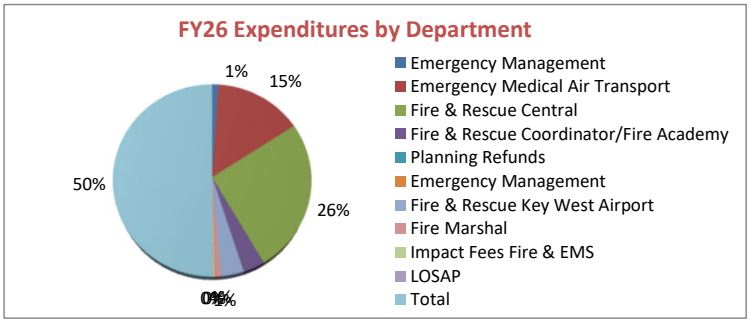
General Fund	$1,709,526
Other Ad Valorem Funds	
Fire & Ambulance L&M Key	$20,599,963
Non Ad Valorem Funds	
Fire & EMS LOSAP Trust Fund	$63,000
MSTD - Plan/Bldg/Code/Fire Mar	$2,752,718
Miscellaneous Special Revenue	$0
Key West Intl Airport	$2,865,858
Fine & Forfeiture Fund	$10,823,906
Capital Funds	
Impact Fees Fund: Fire & EMS	$196,190
	$39,011,161





Expenditures by Department

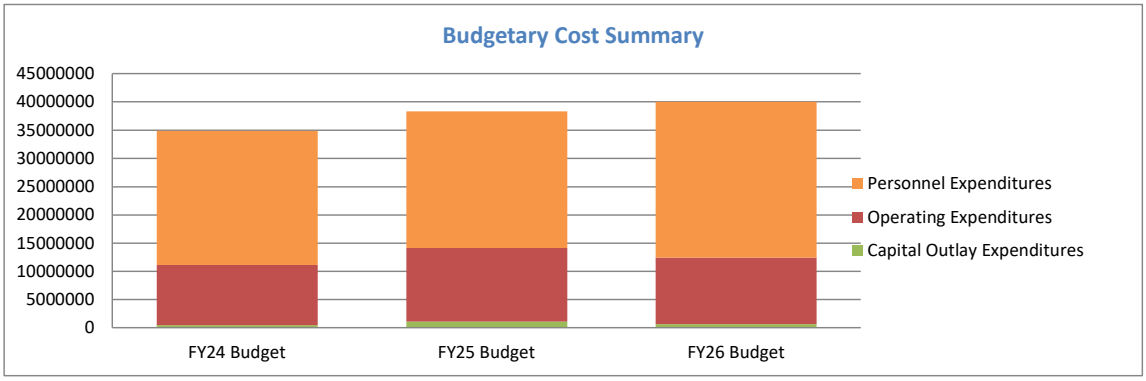
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Emergency Management		1,651,513	838,849	-49.2%
Emergency Medical Air Transport	10,442,235	12,638,113	10,823,906	-14.4%
Fire & Rescue Central	17,767,560	17,460,660	20,599,963	18.0%
Fire & Rescue Key West Airport	2,300,629	2,413,583	2,865,858	18.7%
Fire Marshal	1,092,294	996,003	884,447	-11.2%
Impact Fees Fire & EMS	191,739	184,490	196,190	6.3%
LOSAP	48,000	48,000	63,000	31.3%
Total	31,842,457	38,369,911	39,011,161	1.7%



Emergency Services

Budgetary Cost Summary

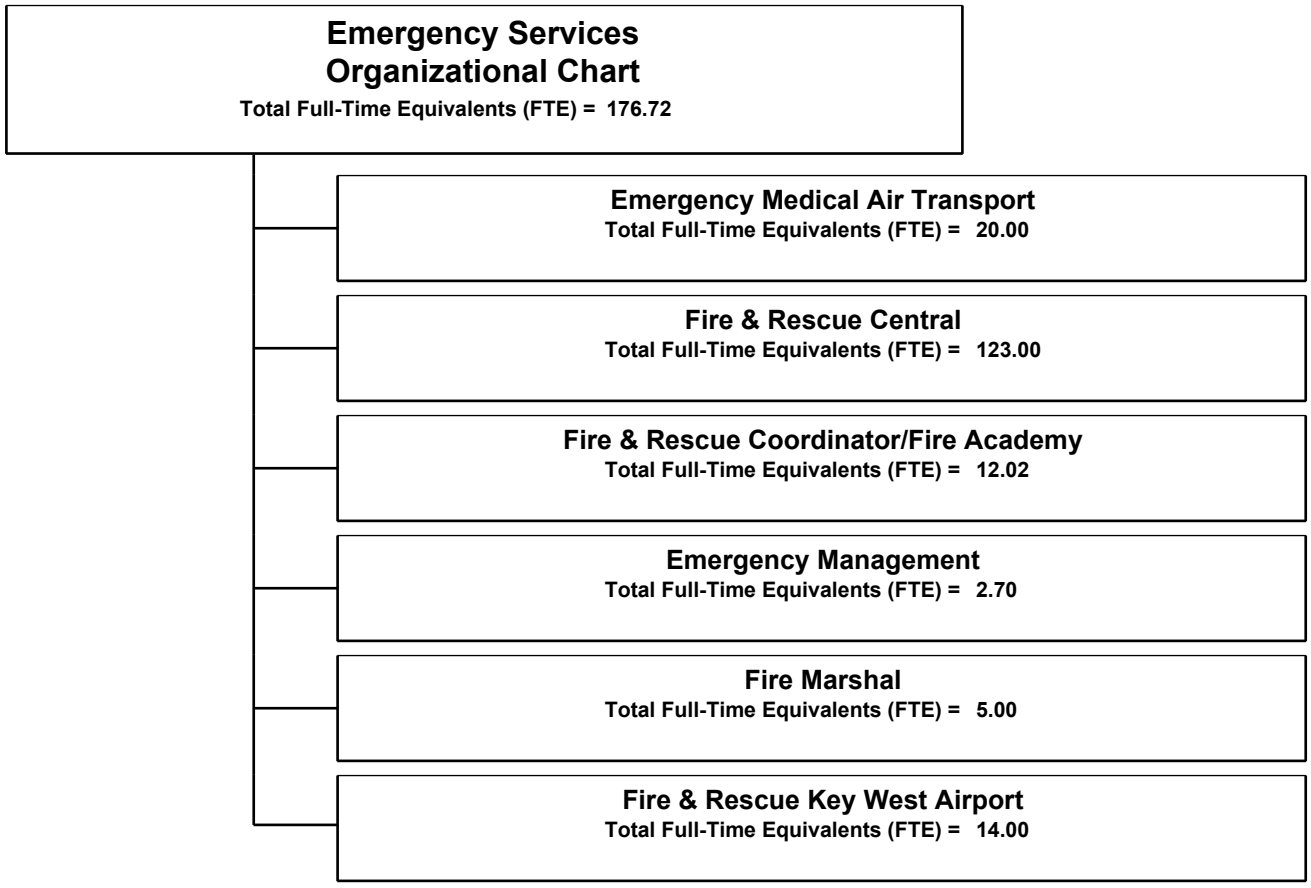
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	20,385,083	24,226,588	27,540,982	70.6%	13.7%
Operating Expenditures	10,601,364	13,042,215	10,808,559	27.7%	-17.1%
Capital Outlay Expenditures	856,010	1,101,108	661,620	1.7%	-39.9%
Total	31,842,457	38,369,911	39,011,161	100%	1.7%



	Adopted FY24 Budget	Proposed FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	154.02	179.02	176.72	(2.30)

FY24 Change	+2.02 FTE
FY25 Proposed Changes	+24 FTE Fire & Rescue Cenral & +1 FTE Fire Rescue Coord/Fire Acad
FY26 Proposed Changes	-2.30 FTE

Emergency Services



Emergency Services

Mission Statement

Emergency Services is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys. Our mission is to relentlessly protect and preserve life by responding with speed, skill, and determination to every emergency. We are committed to not only fighting fires but also providing advanced life support medical services, preventing emergencies through education, and ensuring the highest level of care during every rescue. Our unwavering focus is on minimizing harm, maximizing survival, and safeguarding the health and safety of Monroe County communities.

Services Provided

The Emergency Services Department plans for, responds to and mitigates the effects of most any emergency situation, including natural and man-made events. These responsibilities include:

• Structural Firefighting;
• Aircraft Emergency Response Firefighting (ARFF);
• Advanced emergency medical response and transportation (air and ground);
• Fire prevention, safety education and Community Risk Reduction (CRR);
• Fire Investigation for Cause & Origin;
• Hurricane preparedness and response;
• Countywide firefighting and Emergency Medical Services (EMS) training.

Strategic Goals

Department Goals, Actions and Measures:

• Goal: Improve infrastructure for the delivery of Fire/EMS services to the Sugarloaf and Layton/Long Key communities.

- Action: Continue funding for construction of new Fire Station 10, Sugarloaf Key.
- Performance Measure: Initiation of construction of new fire station on Sugarloaf (Station 10).
- Target Metric: Completed or Not Completed; Completion of construction for Fire Station 10.

- Action: Resubmit funding request for engineering design of new Fire Station 18, Layton/Long Key.
- Performance Measure: BOCC approval for funding a new fire station for Layton (Station 18).
- Target Metric: Completed or Not Completed; Completion and acceptance of funding request.

• Goal: Reduce employee turnover by 20% and increase percentage of MCFR firefighters that reside in Monroe County.

- Action: Continue to offer “local’s tuition fee waiver” to qualified County residents to attend MCFR Training Academy and utilize the fire training staff officers to provide coordination and instruction of fire minimum standards training program.
- Performance Measure: Continue local’s tuition fee waiver program.
- Target Metric: Completed or Not Completed; Completed - Continue "Hot Shots" Program; 54% of department's employees live in Monroe County.

• Goal: Improve the quality of fire and emergency medical services provided.

- Action: Implement advanced training and stringent quality assurance standards.
- Performance Measure: Offer at least one in-house training certification course per month through the department's fire training academy.
- Target Metric: Completed or Not Completed; Completed - Courses offered every month published on the training calendar for the year.

- Action: Continue the in-house Emergency Medical Services (EMS) Quality Control Program.
- Performance Measure: Review at least 40 patient care reports written by charge paramedics on a monthly basis.
- Target Metric: Completed or Not Completed; Completed - Over 40 patient care reports are being reviewed on a monthly basis.

• Goal: Increase Promotion of Fire Safety, Prevention and CRR throughout Monroe County.

- Action: Provide grade specific fire safety and prevention strategies utilizing approved School District objectives.
- Performance Measure: Reach at least 500 students through grade specific fire safety and prevention events to school aged children in Monroe County schools per year.
- Target Metric: Completed or Not Completed; Completed - Reached over 500 daycare/school age children presenting fire safety information.

- Action: Reduce the number of preventable fire hazards through comprehensive pre-incident planning.
- Performance Measure: Complete in-service company pre-incident plans for at least 2,000 commercial businesses per year.
- Target Metric: Completed or Not Completed; Completed over 2,000 in-service company pre-incident plans performed.

Emergency Services

- Action: Continue to improve availability of water sources by increasing installation of additional fire hydrants.
- Performance Measure: Install additional fire hydrants in Monroe County Fire Rescue response areas.
- Target Metric: Completed or Not Completed; Not Completed - Bid issued, however, no bids received. Re-bid.

In Support of the 2020 BOCC Strategic Plan Emergency Services seeks to add the following services/programs/projects in FY26:
1) Name of Project: Continue progress on new Fire Station 10, Sugarloaf Key by monitoring construction phase.
a) Brief Description: Design/Construction for new fire station to be completed through Public Private Partnership (P3).
b) Budget Enhancement Amount: P3 in process.
c) BOCC Strategic Priority this aligns with: Section 1. B. iv. Address Infrastructure concerns related to sea level rise and future storm resiliency.
d) Management Priority this aligns with: N/A
e) Department Goal: Improve infrastructure for the delivery of Fire/EMS services to the Sugarloaf community and lower Keys.

2) Name of Project: Complete Engineering Design Plan for Fire Station 18, Layton/Long Key.
a) Brief Description: Funding requested for completion of engineering design of replacement Fire Station 18, Layton/Long Key.
b) Budget Enhancement Amount: Requested $10,000,000 and construction of Fire Station 18.
c) BOCC Strategic Priority this aligns with: Section 1. B. iv. Address Infrastructure concerns related to sea level rise and future storm resiliency.
d) Management Priority this aligns with: N/A
e) Department Goal: Improve infrastructure for the delivery of Fire/EMS services to the Layton/Long Key community.

3) Name of Project: Fund Construction for new Training Burn Simulator at the County Fire Training Academy.
a) Brief Description: Funding requested for completion of construction of Training Burn Simulator providing controlled environment for training firefighters in live fire operations.
b) Budget Enhancement Amount: Requested $935,000 for construction.
c) BOCC Strategic Priority this aligns with: Section 1. B. iv. Address Infrastructure concerns related to sea level rise and future storm resiliency.
d) Management Priority this aligns with: N/A
e) Department Goal: Improve infrastructure for training firefighters in the delivery of Fire/EMS services to the Florida Keys community.

4) Name of Project: Installation of Fire Hydrants/Fire Wells Within Primary Response Zones.
a) Brief Description: Continue funding installation of fire hydrants and fire wells in areas that would benefit from improved water supply for firefighting operations. Dedicated water sources will support the ability to provide excellent fire protection services and enhance the ISO rating correlates to lower property owner insurance costs.
b) Budget Enhancement Amount: $150,000
c) BOCC Strategic Priority this aligns with: N/A
d) Management Priority this aligns with: Increased Efficiencies
e) Department goal: MCFR is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys. The installation of dedicated water sources to support firefighting operations will enhance the department's ability to provide the highest level of firefighting services to the Florida Keys community.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	21,860,774	23,804,762	24,226,588	24,226,588	27,540,982	13.7%
Operating Expenditures	9,700,043	10,640,185	13,042,215	13,042,215	10,808,559	(17.1)%
Capital Outlay Expenditures	393,694	476,087	1,101,108	1,101,108	661,620	(39.9)%
Total Budget	**31,954,511**	**34,921,034**	**38,369,911**	**38,369,911**	**39,011,161**	**1.7%**

Emergency Services

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Emergency Management	1,352,433	2,035,931	1,651,513	1,651,513	838,849	(49)%
Emergency Medical Air Transport	9,413,934	10,265,176	12,638,113	12,638,113	10,823,906	(14)%
Fire & Rescue Central	16,099,021	17,157,171	17,460,660	17,460,660	20,599,963	18%
Fire & Rescue Coordinator/Fire Academy	2,030,438	2,351,019	2,977,549	2,977,549	2,738,948	(8)%
Fire & Rescue Key West Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,865,858	19%
Fire Marshal	888,637	828,351	996,003	996,003	884,447	(11)%
Impact Fees Fire & EMS	-	-	184,490	184,490	196,190	6%
LOSAP	89,660	58,920	48,000	48,000	63,000	31%
Total Budget	**31,954,511**	**34,921,034**	**38,369,911**	**38,369,911**	**39,011,161**	**2%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	1,370,443	1,904,953	2,461,529	2,461,529	1,709,526	(30.6)%
Fine & Forfeiture Fund	9,413,934	10,265,176	12,638,113	12,638,113	10,823,906	(14.4)%
Governmental Fund Type Grants	2,597,084	3,170,597	-	-	-	-%
Impact Fees Fund - Fire & EMS	-	-	184,490	184,490	196,190	6.3%
Fire & Ambulance, District #1 - Lower and Middle Keys	14,104,832	14,835,786	17,460,660	17,460,660	20,599,963	18.0%
Unincorporated Svc District - Planning, Building, and Zoning	2,298,171	2,461,135	3,163,536	3,163,536	2,752,718	(13.0)%
Key West International Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,865,858	18.7%
Fire & EMS LOSAP Trust Fund	89,660	58,920	48,000	48,000	63,000	31.3%
Total Revenue	**31,954,511**	**34,921,034**	**38,369,911**	**38,369,911**	**39,011,161**	**1.7%**

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Emergency Medical Air Transport	21.00	21.00	21.00	20.00	(1.00)
Fire & Rescue Central	99.00	99.00	123.00	123.00	-
Fire & Rescue Coordinator/Fire Academy	12.00	14.02	15.02	12.02	(3.00)
Emergency Management	-	-	-	2.70	2.70
Fire Marshal	6.00	6.00	6.00	5.00	(1.00)
Fire & Rescue Key West Airport	14.00	14.00	14.00	14.00	-
Total Full-Time FTE	152.00	154.02	179.02	176.72	(2.30)
Total FTE	**152.00**	**154.02**	**179.02**	**176.72**	**(2.30)**

Emergency Services

Emergency Medical Air Transport

Mission Statement

Emergency Services is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys. Our mission is to relentlessly protect and preserve life by responding with speed, skill, and determination to every emergency. We are committed to not only fighting fires but also providing advanced life support medical services, preventing emergencies through education, and ensuring the highest level of care during every rescue. Our unwavering focus is on minimizing harm, maximizing survival, and safeguarding the health and safety of Monroe County communities.

Description and Services Provided

In partnership between Monroe County Fire Rescue and Monroe County Sheriff's Office, provide a fully-staffed and operational air medical transport service in Monroe County for trauma scene response and medically necessary hospital-to-hospital transfers.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,038,029	3,428,315	3,482,221	3,482,221	3,842,977	10.4%
Operating Expenditures	6,319,808	6,816,126	8,997,619	8,997,619	6,960,929	(22.6)%
Capital Outlay Expenditures	56,096	20,735	158,273	158,273	20,000	(87.4)%
Total Budget	**9,413,934**	**10,265,176**	**12,638,113**	**12,638,113**	**10,823,906**	**(14.4)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fine & Forfeiture Fund	9,413,934	10,265,176	12,638,113	12,638,113	10,823,906	(14.4)%
Total Revenue	**9,413,934**	**10,265,176**	**12,638,113**	**12,638,113**	**10,823,906**	**(14.4)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	3.00	3.00	3.00	3.00	-
Officials & Administrators	1.00	2.00	2.00	1.00	(1.00)
Protective Service Workers	8.00	10.00	10.00	10.00	-
Service - Maintenance	9.00	-	-	-	-
Professionals	-	6.00	6.00	6.00	-
Total Full-Time FTE	21.00	21.00	21.00	20.00	(1.00)
Total FTE	**21.00**	**21.00**	**21.00**	**20.00**	**(1.00)**

Emergency Services

Fire & Rescue Central

Mission Statement

Emergency Services is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys.

Description and Services Provided

The Emergency Services Department plans for, responds to and mitigates the effects of most any emergency situation, including natural and man-made events. These responsibilities include:

- Fire suppression and Aircraft Emergency Response (ARFF);
- Advanced emergency medical response and transportation (air and ground);
- Fire prevention and safety education;
- Fire Investigation for Cause & Origin;
- Hurricane preparedness and response;
- Countywide firefighting and Emergency Medical Services (EMS) training.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	13,825,784	14,909,512	15,003,683	15,003,683	17,883,178	19.2%
Operating Expenditures	2,078,910	1,964,585	2,144,977	2,144,977	2,297,125	7.1%
Capital Outlay Expenditures	194,327	283,075	312,000	312,000	419,660	34.5%
Total Budget	**16,099,021**	**17,157,171**	**17,460,660**	**17,460,660**	**20,599,963**	**18.0%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Governmental Fund Type Grants	1,994,190	2,321,386	-	-	-	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	14,104,832	14,835,786	17,460,660	17,460,660	20,599,963	18.0%
Total Revenue	**16,099,021**	**17,157,171**	**17,460,660**	**17,460,660**	**20,599,963**	**18.0%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Officials & Administrators	1.00	-	-	-	-
Protective Service Workers	53.00	99.00	123.00	123.00	-
Service - Maintenance	45.00	-	-	-	-
Total Full-Time FTE	99.00	99.00	123.00	123.00	-
Total FTE	**99.00**	**99.00**	**123.00**	**123.00**	**-**

Emergency Services

Fire & Rescue Coordinator/Fire Academy

Mission Statement

Emergency Services is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys. Our mission is to relentlessly protect and preserve life by responding with speed, skill, and determination to every emergency. We are committed to not only fighting fires but also providing advanced life support medical services, preventing emergencies through education, and ensuring the highest level of care during every rescue. Our unwavering focus is on minimizing harm, maximizing survival, and safeguarding the health and safety of Monroe County communities.

Description and Services Provided

- Managerial Oversight
- Budgetary Control and Management
- Program Development
- Policy Development and Enforcement
- Development and Delivery of Training Programs
- Safety Program Compliance
- Supply and Equipment Purchasing, Delivery and Repairs
- Facilities and Apparatus Maintenance Coordination
- Provide in-house training and certification programs

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,687,355	1,984,652	2,385,748	2,385,748	2,174,123	(8.9)%
Operating Expenditures	278,709	304,983	447,621	447,621	366,879	(18.0)%
Capital Outlay Expenditures	64,374	61,384	144,180	144,180	197,946	37.3%
Total Budget	**2,030,438**	**2,351,019**	**2,977,549**	**2,977,549**	**2,738,948**	**(8.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	620,905	718,234	810,016	810,016	870,677	7.5%
Unincorporated Svc District - Planning, Building, and Zoning	1,409,533	1,632,785	2,167,533	2,167,533	1,868,271	(13.8)%
Total Revenue	**2,030,438**	**2,351,019**	**2,977,549**	**2,977,549**	**2,738,948**	**(8.0)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	5.00	5.00	6.02	4.02	(2.00)
Officials & Administrators	1.00	2.00	2.00	2.00	-
Protective Service Workers	2.00	5.00	5.00	3.00	(2.00)
Service - Maintenance	2.00	-	-	-	-
Skilled Craft Workers	2.00	2.00	2.00	3.00	1.00
Professionals	-	0.02	-	-	-
Total Full-Time FTE	12.00	14.02	15.02	12.02	(3.00)
Total FTE	**12.00**	**14.02**	**15.02**	**12.02**	**(3.00)**

Emergency Services
Emergency Management

Major Variances

For the FY 2026 Emergency Management proposed budget reflects an increase of approximately $313,484.00 in operating expense from FY 2025 due to the lease expense for the new Monroe County Emergency Operations Center on the Marathon Airport property.

In addition to the proposed FY 2026 budget, there is one other essential funding need for Emergency Management that is not yet incorporated into this year's budget submittal. The Senior Planner, Technology is anticipated to retire and may incur an unused time payout of approximately $5,000.00.

All other budget line items remain the same as FY 2025.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	831,059	923,316	686,104	686,104	466,528	(32.0)%
Operating Expenditures	444,933	1,014,501	643,214	643,214	361,821	(43.7)%
Capital Outlay Expenditures	76,440	98,114	322,195	322,195	10,500	(96.7)%
Total Budget	**1,352,433**	**2,035,931**	**1,651,513**	**1,651,513**	**838,849**	**(49.2)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	749,538	1,186,719	1,651,513	1,651,513	838,849	(49.2)%
Governmental Fund Type Grants	602,895	849,212	-	-	-	-%
Total Revenue	**1,352,433**	**2,035,931**	**1,651,513**	**1,651,513**	**838,849**	**(49.2)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	-	-	1.37	1.37
Officials & Administrators	-	-	-	0.33	0.33
Professionals	-	-	-	1.00	1.00
Total Full-Time FTE	-	-	-	2.70	2.70
Total FTE	**-**	**-**	**-**	**2.70**	**2.70**

Emergency Services

Fire Marshal

Mission Statement

Emergency Services is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys. Our mission is to relentlessly protect and preserve life by responding with speed, skill, and determination to every emergency. We are committed to not only fighting fires but also providing advanced life support medical services, preventing emergencies through education, and ensuring the highest level of care during every rescue. Our unwavering focus is on minimizing harm, maximizing survival, and safeguarding the health and safety of Monroe County communities.

Description and Services Provided

- Fire and Life Safety Code Enforcement
- Site Plan Review
- Building Plan Review
- Fire Protection Systems Plan Review
- Certificate of Occupancy Inspections for Fire Code Compliance
- Community Education Programs and Outreach Events
- Fire Investigations for Cause & Origin

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	757,111	682,625	761,063	761,063	750,126	(1.4)%
Operating Expenditures	130,328	142,692	176,426	176,426	131,807	(25.3)%
Capital Outlay Expenditures	1,199	3,034	58,514	58,514	2,514	(95.7)%
Total Budget	**888,637**	**828,351**	**996,003**	**996,003**	**884,447**	**(11.2)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Unincorporated Svc District - Planning, Building, and Zoning	888,637	828,351	996,003	996,003	884,447	(11.2)%
Total Revenue	**888,637**	**828,351**	**996,003**	**996,003**	**884,447**	**(11.2)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	1.00	-
Protective Service Workers	4.00	5.00	5.00	4.00	(1.00)
Service - Maintenance	1.00	-	-	-	-
Total Full-Time FTE	6.00	6.00	6.00	5.00	(1.00)
Total FTE	**6.00**	**6.00**	**6.00**	**5.00**	**(1.00)**

Emergency Services
LOSAP

Mission Statement

Emergency Services is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys. Our mission is to relentlessly protect and preserve life by responding with speed, skill, and determination to every emergency. We are committed to not only fighting fires but also providing advanced life support medical services, preventing emergencies through education, and ensuring the highest level of care during every rescue. Our unwavering focus is on minimizing harm, maximizing survival, and safeguarding the health and safety of Monroe County communities.

Description and Services Provided

LOSAP (Length of Service Award Plan) was implemented on June 21, 1999 by Ordinance 026-1999. LOSAP provides benefits to certain eligible firefighters and emergency medical services volunteers who have achieved at least 10 years of recorded active service and have reached the age of 60.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	89,660	58,920	48,000	48,000	63,000	31.3%
Total Budget	**89,660**	**58,920**	**48,000**	**48,000**	**63,000**	**31.3%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fire & EMS LOSAP Trust Fund	89,660	58,920	48,000	48,000	63,000	31.3%
Total Revenue	**89,660**	**58,920**	**48,000**	**48,000**	**63,000**	**31.3%**

Emergency Services

Impact Fees Fire & EMS

Description and Services Provided

Impact fees are collected as an assessment on building permits issued for projects in unincorporated Monroe County and are used exclusively for the capital expansion of the county's fire infrastructure in a manner consistent with the capital improvements plan of the comprehensive plan, including the installation and retrofit of fire hydrants and wells. Chapter 126 of the Monroe County Code establishes the collection of impact fees. The disbursal of such funds require the approval of the Board of County Commissioners.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	-	-	184,490	184,490	196,190	6.3%
Total Budget	**-**	**-**	**184,490**	**184,490**	**196,190**	**6.3%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Impact Fees Fund - Fire & EMS	-	-	184,490	184,490	196,190	6.3%
Total Revenue	**-**	**-**	**184,490**	**184,490**	**196,190**	**6.3%**

Emergency Services

Fire & Rescue Key West Airport

Mission Statement

Emergency Services is committed to serving our community with the highest level of life and property protection to meet the needs of our residents and visitors in the Florida Keys. Our mission is to relentlessly protect and preserve life by responding with speed, skill, and determination to every emergency. We are committed to not only fighting fires but also providing advanced life support medical services, preventing emergencies through education, and ensuring the highest level of care during every rescue. Our unwavering focus is on minimizing harm, maximizing survival, and safeguarding the health and safety of Monroe County communities.

Description and Services Provided

- Emergency Response to Aircraft Emergencies
- EMS Support at the Airport
- Respond to all Unknown Hazardous Incidents Connected to the Airport

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,721,435	1,876,341	1,907,769	1,907,769	2,424,050	27.1%
Operating Expenditures	357,695	338,379	399,868	399,868	430,808	7.7%
Capital Outlay Expenditures	1,257	9,746	105,946	105,946	11,000	(89.6)%
Total Budget	**2,080,387**	**2,224,466**	**2,413,583**	**2,413,583**	**2,865,858**	**18.7%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Key West International Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,865,858	18.7%
Total Revenue	**2,080,387**	**2,224,466**	**2,413,583**	**2,413,583**	**2,865,858**	**18.7%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Protective Service Workers	4.00	13.00	13.00	13.00	-
Service - Maintenance	9.00	-	-	-	-
Skilled Craft Workers	1.00	1.00	1.00	1.00	-
Total Full-Time FTE	14.00	14.00	14.00	14.00	-
Total FTE	**14.00**	**14.00**	**14.00**	**14.00**	**-**

FY26 Proposed Budget

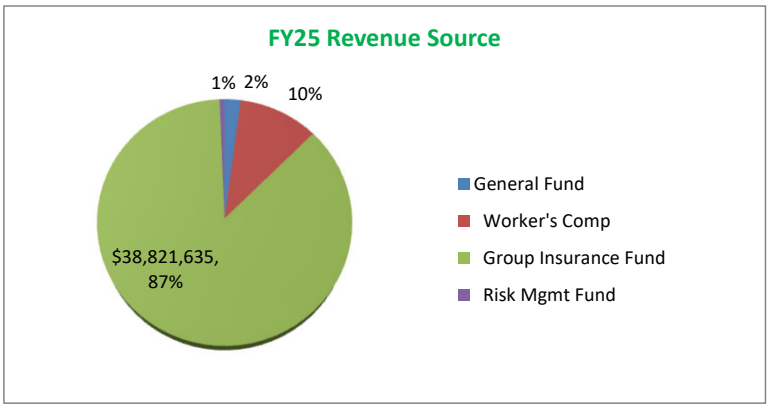
Employee Services

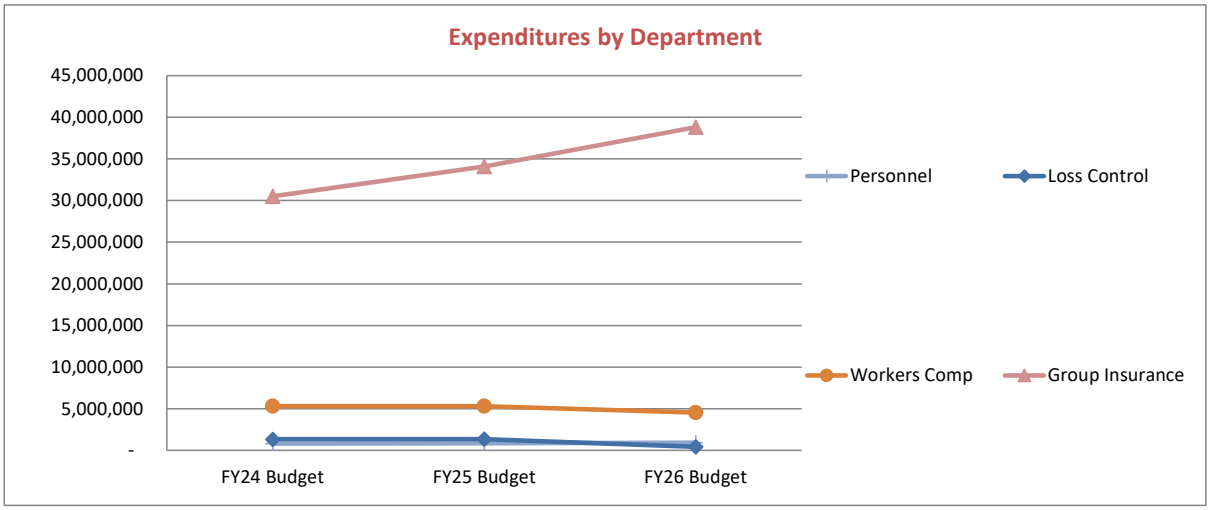
Employee Services

Proposed FY26:

FY26 Revenue Source

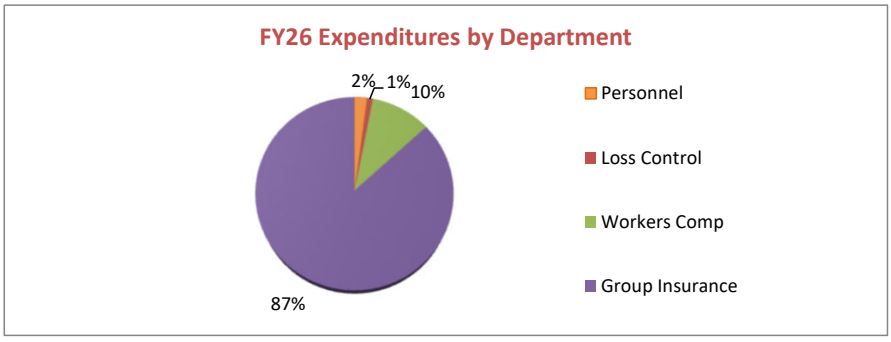
General Fund	$935,905
Non Ad Valorem Funds	
Worker's Comp	$4,685,374
Group Insurance Fund	$38,821,635
Risk Mgmt Fund	$296,289
	$44,739,203





Expenditures by Department

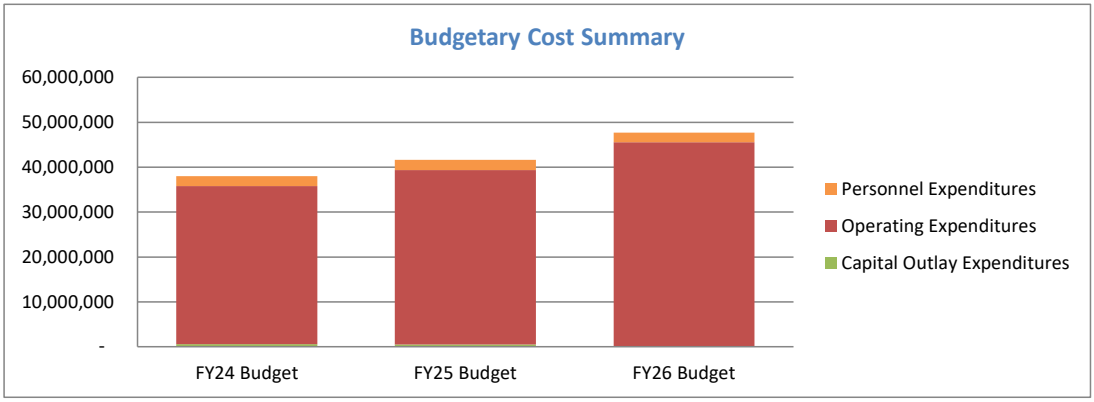
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Personnel	816,475	852,675	935,905	9.8%
Loss Control	1,341,961	1,377,255	442,232	-67.9%
Workers Comp	5,320,426	5,331,200	4,539,431	-14.9%
Group Insurance	30,512,160	34,097,464	38,821,635	13.9%
Total	37,991,022	41,658,594	44,739,203	7.4%



Employee Services

Budgetary Cost Summary

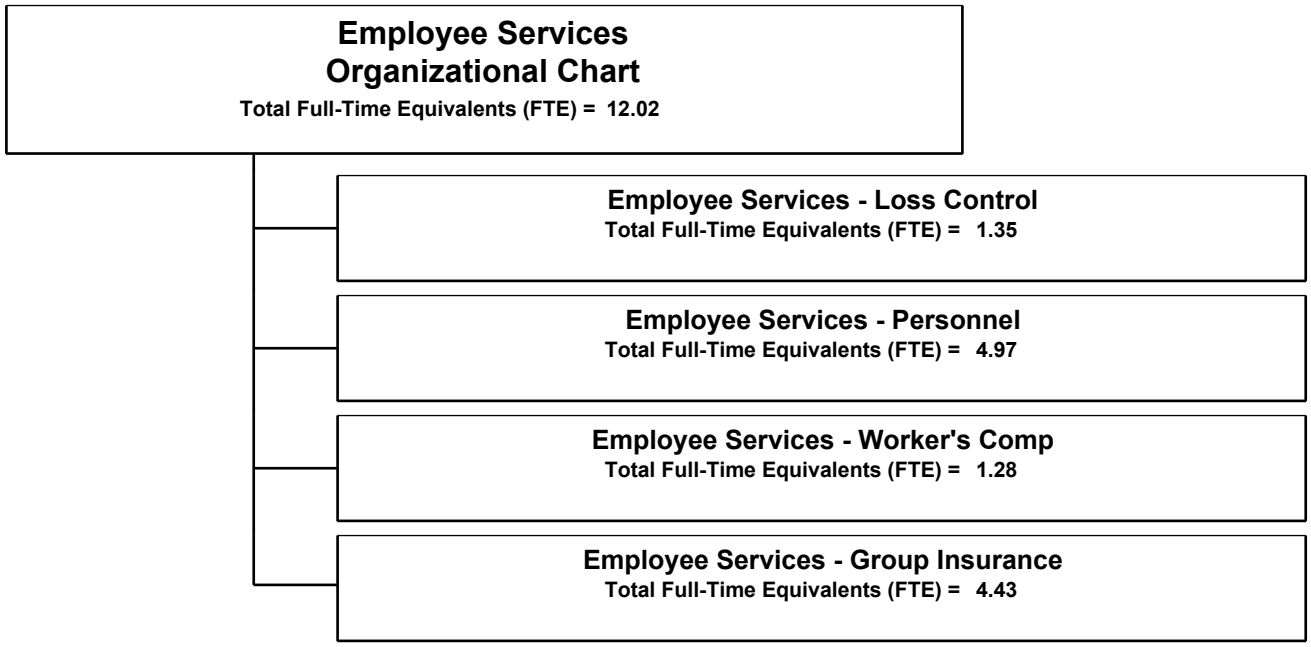
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	2,179,264	2,320,902	2,199,936	4.6%	-5.2%
Operating Expenditures	35,233,610	38,833,192	45,502,267	95.3%	17.2%
Capital Outlay Expenditures	578,148	504,500	37,000	0.1%	0.0%
Total	37,991,022	41,658,594	47,739,203	100%	14.6%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26	FY26 Change
FTE History	12.02	12.02	12.02	-

FY24 Change	+1 FTE: System Security Admin reallocated from IT to Emp Svs
FY25 Change	No Changes
FY26 Proposed Change	Eliminated 1 FTE: Employee Serv- Loss Control - Added 1 FTE Group Insurance

Employee Services



Employee Services

Vision

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

Mission Statement

The Employee Services Department provides guidance and information the County's BOCC employees, Constitutional Officer employees, retirees, in the areas of Group Insurance Benefits, Human Resources, and Workers' Compensation & Safety.

Services Provided

The department includes Human Resources Office, Group Insurance Benefits Office, and the Safety and Security Office (includes Workers' Compensation).

Responsibilities include:

Human Resources Office

Manages all matters relating to the County's most valuable resource, its 612.56 full and part-time BOCC employees, and is responsible for:

* Managing job recruitment, selection, and promotion
* Developing, promoting, and enforcing personnel policies
* Promoting employee career development and job training
* Promoting orientation programs for new hires
* Providing guidance regarding disciplinary actions

In addition to serving County employees, the Group Insurance Benefits and Safety offices provide services to the Monroe County Land Authority and the five Constitutional Officer Agencies: Monroe County Sheriff's Office, Property Appraiser, Clerk of Court, Tax Collector, and Supervisor of Elections.

Group Insurance Benefits Office

Provides and administers health, prescription, dental, vision, and life coverage to more than 2,650 BOCC and Constitutional Officer employees, retirees, and dependent spouses and children. The County continues to offer health plan participants an opportunity to reduce the cost of employee premiums via the Passport to Wellness Program. Participants can save $600 each year by participating in preventative health screenings. Despite healthcare industry costs rising, the department has been able to maintain employee/retiree costs for medical, dental, vision, and supplemental life.

Safety and Security Office

Provides safety training and administers Workers' Compensation program for more than 1,700 BOCC and Constitutional Officer employees. Manages security programs and systems for County employees, buildings, and other assets. The County continues to work towards enhancing safety and security for employees, the public, and county assets by expanding access control systems.

Strategic Goals

Department Goals, Actions and Measures:

a. Resolution 1 - Group Insurance Benefits Office:

i. Goal: Our department wants to increase Wellness Program participation and wellness/wellbeing educational offerings (webinars, Lunch & Learn, etc.).
ii. Action: To accomplish this, we will offer more webinars and Lunch & Learn sessions to encourage healthy lifestyles and preventative health screenings for employees.
iii. Performance Measure: We will know we succeeded by an increased number of employees qualifying for reward, attending wellness events, and utilizing education/tools.

In FY25, Group Benefits had great success with improving and supporting the health and wellness of our employees:

a. Over 350 employees attended the annual Health and Wellness Fairs throughout the Keys and participated in learning opportunities and events. Employees (participating employers) earned four hours of paid time off by attending our Health and Wellness Fairs.

b. Lunch & Learn Wellness sessions were very popular and educated employees on ways to improve their health and well-being.

c. Over 370 employees visited their personal physician for age-appropriate preventive screenings and will be granted a $50/month premium reduction savings for the entire next year (a total savings of $600).

Employee Services

Marathon & Key Largo events had record breaking attendance.

b. Resolution 2 - Human Resources Office:

i. Goal: Our department wants to enhance Training and Development opportunities for employees to strengthen job performance and enable future career growth.
ii. Action: To accomplish this, we will research and execute available and economical training opportunities such as online courses, seminars, and workshops.
iii. Performance Measure: We will know we succeeded by developing programs that are focused on professional growth and will accommodate all the departments under Monroe County BOCC.

c. Resolution 3 - Safety and Security Office:

i. Goal: Our department wants to improve public safety and security systems at County buildings.
ii. Action: To accomplish this, we will expand into the next phase of projects developed based on Facility Security Vulnerability Assessment.
iii. Performance Measure: We will know we succeeded by completion of improved safety measures.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,916,399	2,179,264	2,320,902	2,320,902	2,199,936	(5.2)%
Operating Expenditures	22,654,671	35,233,610	38,833,192	38,833,192	42,502,267	9.4%
Capital Outlay Expenditures	14,585	578,148	504,500	504,500	37,000	(92.7)%
Total Budget	**24,585,655**	**37,991,022**	**41,658,594**	**41,658,594**	**44,739,203**	**7.4%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Employee Services - Group Insurance	20,438,582	30,512,160	34,097,464	34,097,464	38,821,635	14%
Employee Services - Loss Control	1,000,910	1,341,961	1,377,255	1,377,255	442,232	(68)%
Employee Services - Personnel	882,231	816,475	852,675	852,675	935,905	10%
Employee Services - Worker's Comp	2,263,932	5,320,426	5,331,200	5,331,200	4,539,431	(15)%
Total Budget	**24,585,655**	**37,991,022**	**41,658,594**	**41,658,594**	**44,739,203**	**7%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	882,231	816,475	852,675	852,675	935,905	9.8%
Worker's Compensation	2,358,955	5,437,559	5,456,762	5,456,762	4,685,374	(14.1)%
Group Insurance Fund	20,438,582	30,512,160	34,097,464	34,097,464	38,821,635	13.9%
Risk Management Fund	905,887	1,224,828	1,251,693	1,251,693	296,289	(76.3)%
Total Revenue	**24,585,655**	**37,991,022**	**41,658,594**	**41,658,594**	**44,739,203**	**7.4%**

Employee Services

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Employee Services - Loss Control	1.35	2.35	2.35	1.35	(1.00)
Employee Services - Personnel	4.97	4.97	4.97	4.97	-
Employee Services - Worker's Comp	1.28	1.28	1.28	1.28	-
Employee Services - Group Insurance	3.43	3.43	3.43	4.43	1.00
Total Full-Time FTE	11.02	12.02	12.02	12.02	-
Total FTE	**11.02**	**12.02**	**12.02**	**12.02**	**-**

Employee Services

Employee Services - Loss Control

Mission Statement

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

Description and Services Provided

Safety and Security Office provides safety training and administers Workers' Compensation program for more than 1,700 BOCC, and Constitutional Officer employees. Manages security programs and systems for County employees, buildings, and other assets. The County continues to work towards enhancing safety and security for employees, the public, and county assets by expanding access control systems. In addition, Safety and Security provides investigative support to Human Resources relating to Internal investigations as well as Risk Management concerning issues involving County assets and liability exposures.

MANDATES:

U.S. Department of Labor, Occupational Safety and Health Administration: Occupational Safety and Health (OSH) Act.

F.S. Title XXXI - Labor, Chapter 440 Workers' Compensation
Title XXXVII - Insurance Requirements

Florida Administrative Code & Florida Administrative Register: Division: 69L: Division of Workers' Compensation

F.S. 119.0701 (2)(b)(3): Public Records-Section 0701 Contracts; public records; request for contractor records; civil action. Exemption from public records.

Monroe County, Code of Ordinances Part I - General Ordinances, Chapter 2 - Administration, Article III - Officers and Employees, Division 1 - Generally, Section 2-61 - Criminal background screening for certain safety and security critical positions.

Goals & Policies: County-wide Short-term Goals and Policies: Renovations for Courthouse facilities (Safety and Security)

Major Variances

Safety and Security: presenting a flat budget for FY2026.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	239,784	372,293	400,071	400,071	250,450	(37.4)%
Operating Expenditures	748,567	398,020	477,184	477,184	154,782	(67.6)%
Capital Outlay Expenditures	12,560	571,648	500,000	500,000	37,000	(92.6)%
Total Budget	**1,000,910**	**1,341,961**	**1,377,255**	**1,377,255**	**442,232**	**(67.9)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Worker's Compensation	95,023	117,133	125,562	125,562	145,943	16.2%
Risk Management Fund	905,887	1,224,828	1,251,693	1,251,693	296,289	(76.3)%
Total Revenue	**1,000,910**	**1,341,961**	**1,377,255**	**1,377,255**	**442,232**	**(67.9)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	0.10	1.60	1.60	0.60	(1.00)
Officials & Administrators	0.75	0.75	0.75	0.75	-
Professionals	0.50	-	-	-	-
Total Full-Time FTE	1.35	2.35	2.35	1.35	(1.00)
Total FTE	**1.35**	**2.35**	**2.35**	**1.35**	**(1.00)**

Employee Services

Employee Services - Personnel

Mission Statement

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

Description and Services Provided

Human Resources Office manages all matters relating to the County's most valuable resource, its 612.56 full and part-time BOCC employees, and is responsible for:

* Managing job recruitment, selection, and promotion
* Developing, promoting, and enforcing personnel policies
* Promoting employee career development and job training
* Promoting orientation programs for new hires
* Providing guidance regarding disciplinary actions

Recruitment and Onboarding- Human Resources is responsible for recruiting and hiring new employees. Recruitment consists of job postings, job advertising, local career fair opportunities, and candidate assessment. Onboarding consists of pre-employment screening, background checks, drug screen (when applicable), and other personnel transactions.

Employee Relations - Human Resources manages relationships between employees and the organizations ensuring enforcement of policies and procedures, addressing grievances or concerns, and adhering to employment laws and regulations with other matters such as FMLA, ADA, and EEO. Internal Investigations are conducted in cases where there are claims of discrimination, harassment, etc.

Training and Development - Human Resources is aiming to improve training and development for employees. Currently working with third party vendors to enhance development and leadership skills.

Performance Management - Human Resources oversees the performance evaluation system. Providing guidance to employees and supervisors on the process.

HR Information System - The County implemented a new HRIS "Workday" to streamline business processes such as compensation changes, timekeeping, etc. Human Resources oversees the functions of this software and works with the Clerks office to mitigate any issues.

MISC- Employee Service Award Program, Employee Affordable Housing, Verification of Employment, Unemployment Claims, Records Retention, Career Service, PPPM Committee, Exit Surveys.

MANDATES:

Federal Labor Laws
County Code Article II 2-213 Policies and Procedures Board
69 Career Service
Florida Statute Title X Public Officers, Employees and Records
Title XXXI Labor
Ordinance 007-2013 - Security Sensitive Background Screenings
Medical Services Budget includes mandatory Florida Department of Transportation drug testing: Sections 20.23(3)(a) and 334.048(3), Florida Statutes (F.S.)

Travel Budget includes reimbursement in accordance to: Section 112.061(7)(f), Florida Statutes and Monroe County Ordinance Article III Division 3 Sec 2-106

Books, Pubs, Subs, Educ, Memberships Budget includes Educational Reimbursements in accordance to: Florida Statutes 112.063

Major Variances

Employee Services

For FY2026:

Increase: 00035 – Medical Services – FY25 Adopted $9,656. IAFF Random Drug Testing administration for a full 12 months will require an increase. Propose $15,000 for FY26.

Flat: 00036 – Other Contractual Services – FY25 Adopted $20,000. We eliminated the services of J.J. Keller online training library due to low utilization. We would like to evaluate other options. Propose $20,000 again for FY26.

Increase: 00038 – Professional Services – FY25 Adopted $10,000 – IAFF Random Drug Testing will require additional services of TCN who selects individuals for random testing. We will need to subscribe to or purchase compensation data regarding the local cost of living index. Propose $15,000 for FY26.

Increase: 00041 – Communications – FY25 Adopted $420, however we used $455 in FY24. Propose $600 for FY26, so we do not run short.
Increase: 00068 – Advertising – FY25 Adopted $1000. Public Notices for Career Service Council and other required meetings, plus employment ads for Employee Services openings. Propose $2,500 for FY26.

Increase: 00084 – Software with Cancellable Terms – FY24 Adopted $0 but spent $1,686 (Adobe Pro). FY25 we were allocated $0 again. Propose $2,000 for FY26 to cover actual costs.

Increase: 00085 – Books, Pubs, Subs, Educ, Memberships – FY24 we were allocated $21,295 and spent $20,018, but for FY25 we were only allocated $12,295. One employee is in a Master's Degree program under the Tuition Reimbursement policy, and we have other professional development needs. Request $35,000 for FY26.

Increase: 00400 – Travel and Per Diem – $15,000 allocated for FY25. Requesting $25,000 for FY26.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	754,473	665,358	726,799	726,799	788,164	8.4%
Operating Expenditures	125,733	146,117	122,876	122,876	147,741	20.2%
Capital Outlay Expenditures	2,025	5,000-	3,000	3,000	-	(100.0)%
Total Budget	**882,231**	**816,475**	**852,675**	**852,675**	**935,905**	**9.8%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	882,231	816,475	852,675	852,675	935,905	9.8%
Total Revenue	**882,231**	**816,475**	**852,675**	**852,675**	**935,905**	**9.8%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	2.62	3.62	3.62	3.62	-
Officials & Administrators	2.35	1.35	1.35	1.35	-
Total Full-Time FTE	4.97	4.97	4.97	4.97	-
Total FTE	**4.97**	**4.97**	**4.97**	**4.97**	**-**

Employee Services

Employee Services - Worker's Comp

Mission Statement

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

Description and Services Provided

The Safety and Security Office ensures that any injured worker gets medical treatment and is returned to work at the first available opportunity. Safety and Security Office works in tandem with the Loss Control Office to ensure a safe work environment.

MANDATES:

F.S. Title XXXI - Labor, Chapter 440 Workers' Compensation
Title XXXVII - Insurance Requirements

Florida Administrative Code & Florida Administrative Register: Division: 69L: Division of Workers' Compensation

Major Variances

Workers' Compensation: presenting a flat budget for FY2026

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	526,161	696,917	713,331	713,331	497,656	(30.2)%
Operating Expenditures	1,737,771	4,623,509	4,617,869	4,617,869	4,041,775	(12.5)%
Total Budget	**2,263,932**	**5,320,426**	**5,331,200**	**5,331,200**	**4,539,431**	**(14.9)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Worker's Compensation	2,263,932	5,320,426	5,331,200	5,331,200	4,539,431	(14.9)%
Total Revenue	**2,263,932**	**5,320,426**	**5,331,200**	**5,331,200**	**4,539,431**	**(14.9)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	0.15	0.65	0.65	0.65	-
Officials & Administrators	0.63	0.63	0.63	0.63	-
Professionals	0.50	-	-	-	-
Total Full-Time FTE	1.28	1.28	1.28	1.28	-
Total FTE	**1.28**	**1.28**	**1.28**	**1.28**	**-**

Employee Services

Employee Services - Group Insurance

Mission Statement

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

Description and Services Provided

Group Insurance Benefits Office provides insurance benefits to active employees, retirees, and their eligible dependents in accordance with federal, Florida Statutes, Monroe County Code, and BOCC policies.

MANDATES:

Florida Statute: Title X - Public Officers, Employees, and Records
Chapter 112 - Public Officers and Employees General Provisions
Title XXXVII Insurance Requirements
Chapter 624: Insurance Code: Administration and General Provisions

Resolutions: 081-1998 Domestic Partners
120-2010 AFLAC 049-2017 Wellness
388-2013 Retirees
189-2017 Rule
173-2017 Wellness Program-gym
339-2017 Rule of 70 Subsidy
143-2022 Firefighter Cancer Compensation F.S. 112.1816
189-2025 Health Plan Design Updates
225-2024 Revising Premium Rates for Active and Retired Employees
440-2025 Wellness Program and Funding

Patient Protection Affordable Care Act (PPACA)
Annual Notices:

*Medicare Part D Drug Plan
*Womens Health and Cancer Rights
*CHIP - State Premium Assistance
*Mental Health Parity Exemption Notice
*HIPPA Election Rights Notice (every 3 years)
IRS Section 6055 & 6056 Reporting

Major Variances

For FY2026 the budget request is a mostly flat budget with only moderate increases proportional to the unavoidable increased cost of anticipated services, office equipment, and supplies.

502-08003 (Group Insurance Claims), SC_00035 – Medical Services:
Proposed FY 2026: $28,537,500
Increase: $4,037,500

Forecasted higher claim expenses as recommended by the County's benefits actuary, Gallagher Benefits Services and with the knowledge that a single million dollar claim beyond the forecast is likely in today's medical/pharmacy arena.

NOTE: The plan has already experienced this in a previous plan year.

502-08004 (Group Insurance Asserted Claims), SC_00035 – Medical Services:
Proposed FY 2026: $5,883,734
Increase: $384,917
Forecasted higher claim expenses as recommended by the County's benefits actuary, Gallagher Benefits Services.

502-08008 (Medicare Eligible Retiree Stipend), SC_00370 – Medicare Subsidies:
Proposed FY 2026: $876,000
Increase: $12,000

Forecasted higher claim expenses as recommended by the County's benefits actuary, Gallagher Benefits Services.

Employee Services

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	395,981	444,696	480,701	480,701	663,666	38.1%
Operating Expenditures	20,042,601	30,065,964	33,615,263	33,615,263	38,157,969	13.5%
Capital Outlay Expenditures	-	1,500	1,500	1,500	-	(100.0)%
Total Budget	**20,438,582**	**30,512,160**	**34,097,464**	**34,097,464**	**38,821,635**	**13.9%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Group Insurance Fund	20,438,582	30,512,160	34,097,464	34,097,464	38,821,635	13.9%
Total Revenue	**20,438,582**	**30,512,160**	**34,097,464**	**34,097,464**	**38,821,635**	**13.9%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	2.15	2.15	2.15	2.15	-
Officials & Administrators	1.28	1.28	1.28	2.28	1.00
Total Full-Time FTE	3.43	3.43	3.43	4.43	1.00
Total FTE	**3.43**	**3.43**	**3.43**	**4.43**	**1.00**

FY26 Proposed Budget

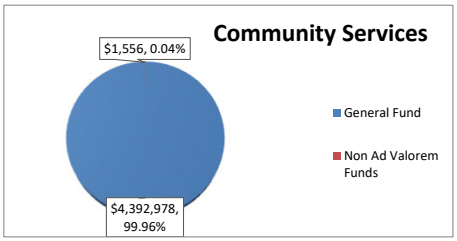
Community Services

Community Services

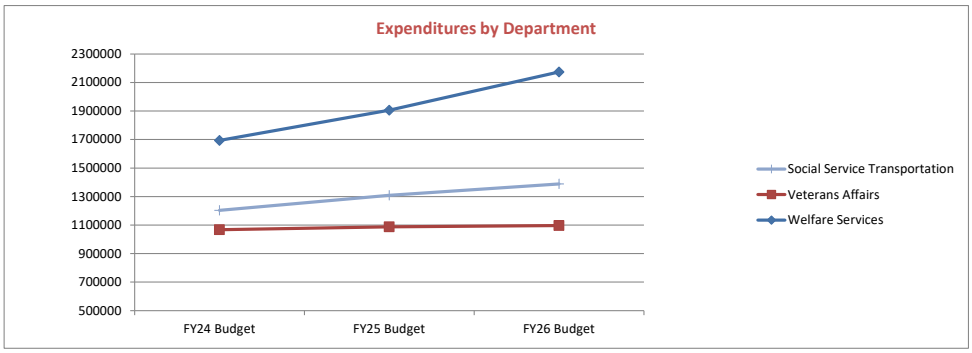
Proposed FY26:

FY26 Revenue Source

General Fund	$4,392,978
Non Ad Valorem Funds	$1,556
Gov Fund Type Grants	
	$4,394,534

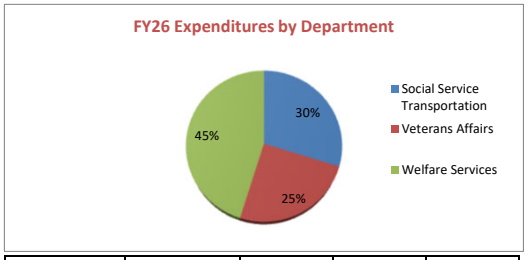


Non Ad Valorem = Misc Spec Rev Fund



Expenditures by Department

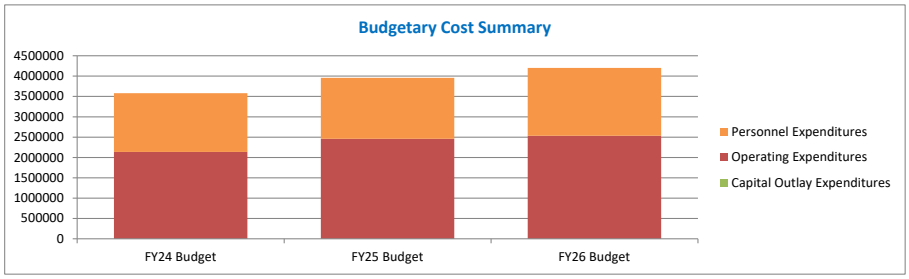
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Social Service Transportation	1,289,222	1,388,004	1,312,136	-5.5%
Veterans Affairs	1,067,659	1,087,752	1,096,630	0.8%
Welfare Services	4,485,467	2,815,134	1,985,769	-29.5%
Total	6,842,348	5,290,890	4,394,535	-16.9%



Community Services

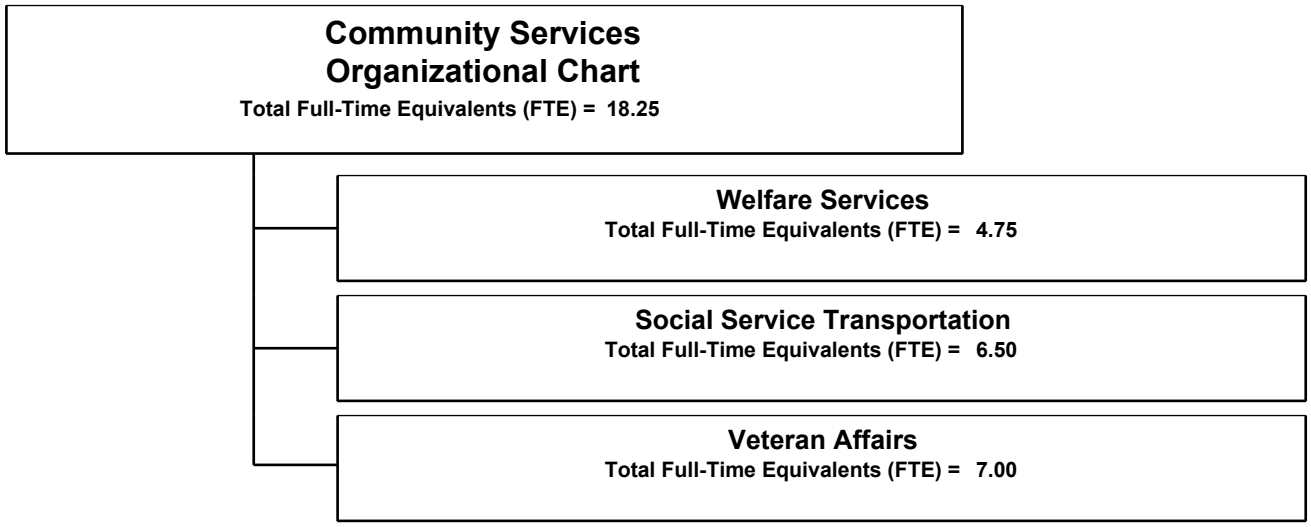
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	3,573,388	2,667,600	2,187,682	49.8%	-18.0%
Operating Expenditures	3,225,922	2,623,290	2,206,853	50.2%	-15.9%
Capital Outlay Expenditures	43,032	-	-	0.0%	0.0%
Total	6,842,342	5,290,890	4,394,535	100%	-16.9%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		21.59	21.59	18.25	(3.34)
FY24 Changes	3 Departments merged				
FY25 Changes	3 Department merged				
FY26 Proposed Changes	Combined: + 4.75 FTE: Welfare Services + 6.50 FTE:Social Service Transportation + 7.00 FTE: Veterans Affair				

Community Services



Community Services

Mission Statement

The mission of the Community Serves Department is to enhance the quality of life and promote independence for all residents by providing compassionate, collaborative, and comprehensive support through access to benefits, healthcare, transportation, burial assistance, and essential services that address nutrition, in-home care, financial needs, and housing stability.

Services Provided

The Community Services Department is responsible for administering and overseeing key programs that deliver comprehensive support, transportation services, and veterans' benefits to enhance the well-being and independence of eligible individuals.

• Welfare Services
-Provide essential medical equipment, consumable supplies, and financial assistance to eligible individuals.
-Deliver in-home care, nutrition support, caregiver services, and indigent burial assistance.
-Administer energy aid, healthcare eligibility, and housing stability programs.

• Special Service Transportation
-Provide door-to-door para-transit services to support independence for elderly, disabled, and transportation-disadvantaged individuals.

• Veterans Affairs
-Assist with monetary entitlements and benefits including compensation, pensions, burial, and appeals.
-Provide support for nonmonetary services such as records, healthcare access, and transportation.
-Offer assistance with documentation and eligibility for various programs and benefits.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,291,602	3,573,388	2,667,600	2,667,600	2,187,682	(18.0)%
Operating Expenditures	2,964,218	3,225,922	2,623,290	2,623,290	2,206,852	(15.9)%
Capital Outlay Expenditures	-	43,032	-	-	-	-%
Total Budget	**6,255,821**	**6,842,342**	**5,290,890**	**5,290,890**	**4,394,534**	**(16.9)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Social Service Transportation	1,181,069	1,289,222	1,388,004	1,388,004	1,312,136	(5)%
Veteran Affairs	899,084	1,067,659	1,087,752	1,087,752	1,096,630	1%
Welfare Services	4,175,669	4,485,461	2,815,134	2,815,134	1,985,768	(29)%
Total Budget	**6,255,821**	**6,842,342**	**5,290,890**	**5,290,890**	**4,394,534**	**(17)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	4,602,198	4,895,787	5,289,333	5,289,333	4,392,978	(16.9)%
Governmental Fund Type Grants	1,653,623	1,946,555	-	-	-	-%
Miscellaneous Special Revenue Fund	-	-	1,557	1,557	1,556	(0.1)%
Total Revenue	**6,255,821**	**6,842,342**	**5,290,890**	**5,290,890**	**4,394,534**	**(16.9)%**

Community Services

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Welfare Services	-	5.84	5.84	4.75	4.75
Social Service Transportation	-	7.75	7.75	6.50	6.50
Veteran Affairs	-	8.00	8.00	7.00	7.00
Total Full-Time FTE	-	21.59	21.59	18.25	18.25
Total FTE	**-**	**21.59**	**21.59**	**18.25**	**18.25**

Welfare Services

Mission Statement

The mission of the Social Services Department is to serve the residents of Monroe County by administering essential programs and providing support aimed at enhancing the health, stability, and self-sufficiency of eligible individuals and families in need.

Description and Services Provided

Support is provided to elderly, disabled, low-income individuals, and families with young children. Services include case management and emergency assistance for rent, utilities, food, prescriptions, and personal care. In-home care, homemaking, and respite are offered, along with specialized support for those with Alzheimer's and other disabilities. Nutrition programs provide meals at senior centers and home delivery for the homebound. Indigent burial and cremation assistance is available for those without financial means or family. Key programs include LIHEAP and the Weatherization Assistance Program (WAP) for energy support, SHIP for housing repairs, rehabilitation, and down payment support, and rental help to promote stable housing.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,763,759	712,377	898,885	898,885	556,239	(38.1)%
Operating Expenditures	2,411,910	1,193,540	1,916,249	1,916,249	1,429,529	(25.4)%
Capital Outlay Expenditures			-	-	-	-%
Total Budget	**4,175,669**	**1,905,917**	**2,815,134**	**2,815,134**	**1,985,768**	**(29.5)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,522,045	1,904,360	2,813,577	2,813,577	1,984,212	(29.5)%
Governmental Fund Type Grants	1,653,623	-	-	-	-	-%
Miscellaneous Special Revenue Fund	-	1,557	1,557	1,557	1,556	(0.1)%
Total Revenue	**4,175,669**	**1,905,917**	**2,815,134**	**2,815,134**	**1,985,768**	**(29.5)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	1.60	1.60	0.55	0.55
Officials & Administrators	-	1.90	1.90	1.20	1.20
Professionals	-	0.40	0.40	3.00	3.00
Total Full-Time FTE	-	1.94	1.94	4.75	4.75
Total FTE	**-**	5.84	**5.84**	**4.75**	**4.75**

Community Services

Social Service Transportation

Mission Statement

The mission of Special Transportation Services is to enhance mobility and independence for elderly, disabled, and transportation-disadvantaged residents by providing reliable and accessible paratransit solutions.

Description and Services Provided

The service ensures equitable transportation access to essential destinations, including medical appointments, pharmacies, grocery stores, and employment sites.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	687,141	695,618	760,060	760,060	615,082	(19.1)%
Operating Expenditures	493,928	613,167	627,944	627,944	697,054	11.0%
Total Budget	**1,181,069**	**1,308,785**	**1,388,004**	**1,388,004**	**1,312,136**	**(5.5)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	1,181,069	1,308,785	1,388,004	1,388,004	1,312,136	(5.5)%
Total Revenue	**1,181,069**	**1,308,785**	**1,388,004**	**1,388,004**	**1,312,136**	**(5.5)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	2.00	2.00	0.85	0.85
Officials & Administrators	-	0.75	0.75	0.55	0.55
Technicians	-	5.00	5.00	5.00	5.00
Professionals	-		-	0.10	0.10
Total Full-Time FTE	-	7.75	7.75	6.50	6.50
Total FTE	**-**	**7.75**	**7.75**	**6.50**	**6.50**

Community Services

Veteran Affairs

Mission Statement

The mission of the Veterans Affairs Department is to provide comprehensive support to military personnel, veterans, survivors, dependents, and families by facilitating access to benefits, entitlements, and essential services, while advocating for their rights and interests at the local, state, and federal levels.

Description and Services Provided

Services include accredited assistance with disability and pension claims, burial and survivor benefits, VA home loans, appeals, healthcare access, and Vocational Rehabilitation & Employment (VR&E). Additional services include the interment of indigent and unclaimed veteran cremains, operation of the courtesy Veterans Transportation Program for medical appointments, and virtual support for medical appointments and representation at Board of Veterans' Appeals hearings.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	840,703	935,265	1,008,655	1,008,655	1,016,361	0.8%
Operating Expenditures	58,381	78,984	79,097	79,097	80,269	1.5%
Capital Outlay Expenditures	-		-	-	-	-%
Total Budget	**899,084**	**1,054,249**	**1,087,752**	**1,087,752**	**1,096,630**	**0.8%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	899,084	1,054,249	1,087,752	1,087,752	1,096,630	0.8%
Total Revenue	**899,084**	**1,054,249**	**1,087,752**	**1,087,752**	**1,096,630**	**0.8%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	4.00	4.00	3.00	3.00
Officials & Administrators	-	2.00	2.00	2.00	2.00
Technicians	-	1.00	1.00	1.00	1.00
Professionals	-	1.00	1.00	1.00	1.00
Total Full-Time FTE	-	8.00	8.00	7.00	7.00
Total FTE	**-**	**8.00**	**8.00**	**7.00**	**7.00**

FY26 Proposed Budget

Airports

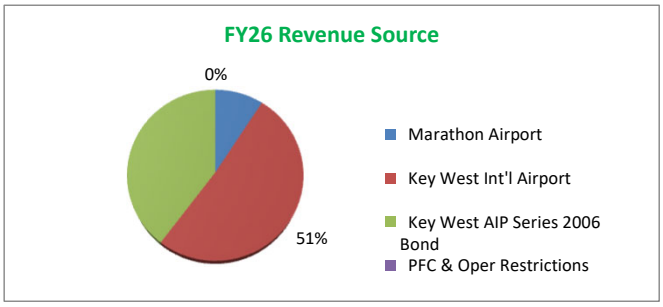
Airport Services

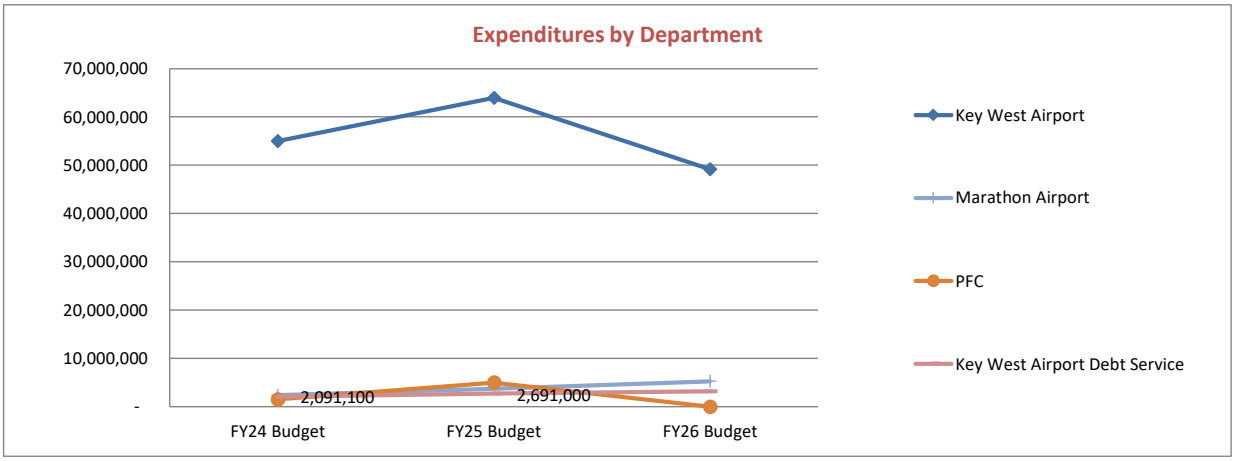
Proposed FY26:

FY26 Revenue Source

Non Ad Valorem Funds

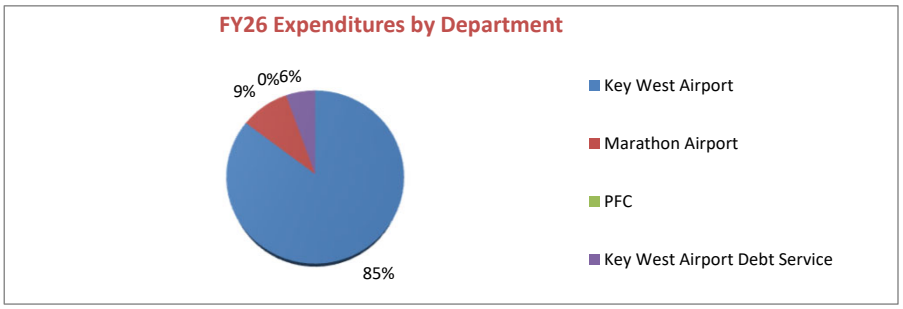
Marathon Airport	$5,276,219
Key West Int'l Airport	$29,460,172
Key West AIP Series 2006 Bond	$22,880,975
PFC & Oper Restrictions	$0
	$57,617,366





Expenditures by Department

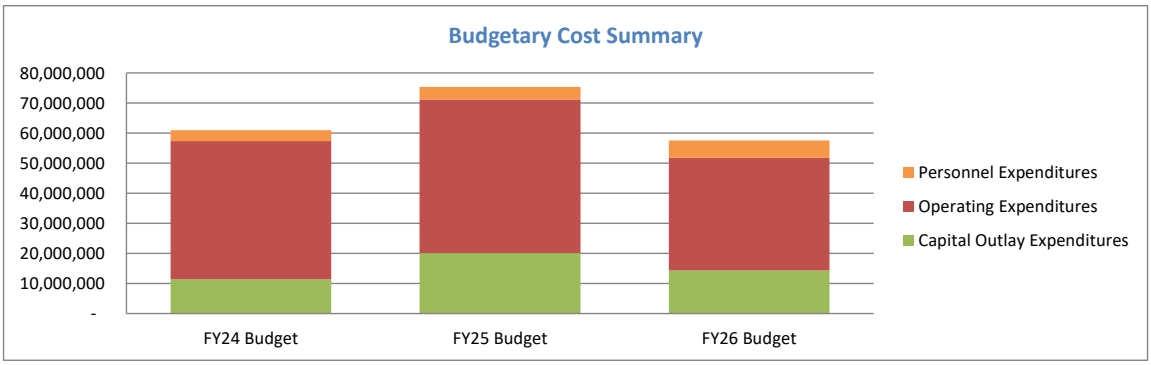
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Key West Airport	54,992,256	63,935,695	49,160,172	-23.1%
Marathon Airport	2,401,631	3,699,269	5,276,219	42.6%
PFC	1,500,000	5,000,000	-	-100.0%
Key West Airport Debt Service	2,091,100	2,691,000	3,180,975	0.0%
Total	60,984,987	75,325,964	57,617,366	-23.5%



Airport Services

Budgetary Cost Summary

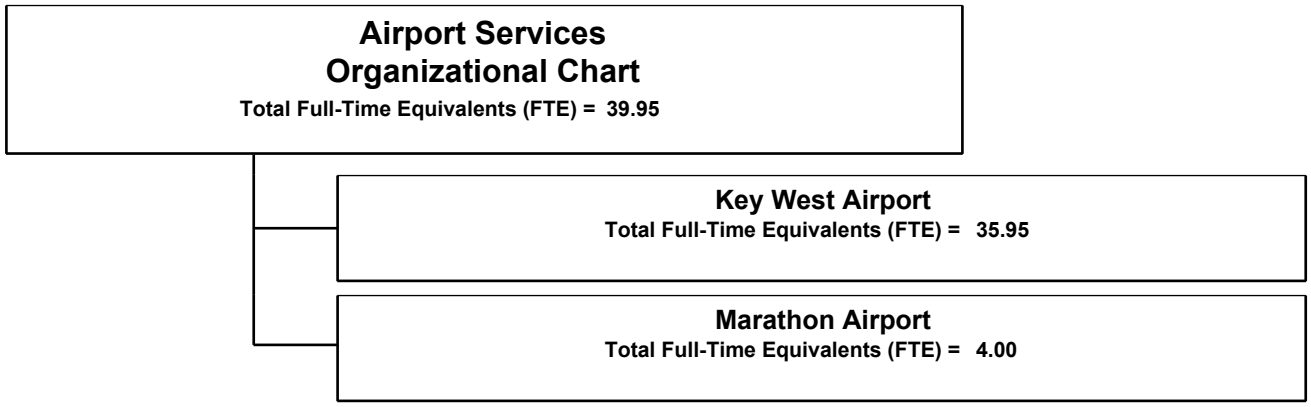
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	3,669,937	4,178,780	5,828,540	10.1%	39.5%
Operating Expenditures	45,865,050	50,985,184	37,365,826	64.9%	-26.7%
Capital Outlay Expenditures	11,450,000	20,162,000	14,423,000	25.0%	-28.5%
Total	60,984,987	75,325,964	57,617,366	100%	-23.5%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	24.00	26.00	39.95	13.95

FY24 Change	No Changes
FY25 Change	Added: 4 FTE: Administrative Support Eliminated: 1 FTE: Officials & Administrators Eliminated: 1 FTE: Skilled Craft Workers
FY26 Proposed Changes	Added: 14 FTE: Airport Security Eliminated: -.05 FTE: Officials & Admin

Airport Services



Airport Services

Mission Statement

The mission of the Airports is to provide and maintain world-class facilities for tourism, residents and business passengers.

Services Provided

The Department of Airports provides and maintains facilities for both Commercial Airlines and/or General Aviation activities at the Key West International Airport and the Florida Keys Marathon International Airport. The Department is responsible for day-to-day operations of the airports including administrative services, building and field maintenance, security and emergency response. Both airports are Federal Aviation Administration Part 139 certified and are staffed and maintained to that standard. Commercial Air Service in Key West and General Aviation activity in Marathon are vital to the economic wellbeing of both communities. More than 600 people are employed by agencies and businesses that serve the airports.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

- Action: The Department of Airports will complete the critically necessary Concourse A and Improvements Program capital project to better serve our passengers
- Performance Measure: Complete Concourse A and Improvements Program capital project
- Target Metric: 100% completed

• Economy: Infrastructure- Tourism Transportation- Alternative Solutions

- Action: The Department of Airports will increase total number of destinations served
- Performance Measure: Increase in destinations served
- Target Metric: 1 new destination

Department Goals, Actions and Measures:

• Goal: Increase total airline seats in the Key West International Airport marketplace
- Action: Meet with airlines and promote air service development.
- Performance Measure: Meet with Airlines
- Target Metric: 5

• Goal: Complete critically necessary capital projects at the Key West International Airport.
- Action: Coordinate with the FAA, FDOT, Airport Engineers and Financial Consultants to fund and execute capital projects
- Performance Measure: FAA approval of funding for capital improvements program
- Target Metric: Fund 90%

• Goal: Relocate Runway 7/25 at the Florida Keys Marathon International Airport
- Action: Issue Notice to Proceed to the Contractor and complete the project
- Performance Measure: Apply for multi-year FAA grant for the project
- Target Metric: Complete the project

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,618,341	3,669,937	4,178,780	4,178,780	5,828,540	39.5%
Operating Expenditures	76,663,316	45,865,050	50,985,184	50,985,184	37,365,826	(26.7)%
Capital Outlay Expenditures	578,601	11,450,000	20,162,000	20,162,000	14,423,000	(28.5)%
Total Budget	**80,860,257**	**60,984,987**	**75,325,964**	**75,325,964**	**57,617,366**	**(23.5)%**

Airport Services

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Key West Airport	54,949,946	54,992,256	63,935,695	63,935,695	49,160,172	(23)%
Key West Airport Debt Service - Interest & Other Debt Costs	1,151,221	2,091,100	2,691,000	2,691,000	3,180,975	18%
Marathon Airport	24,017,533	2,401,631	3,699,269	3,699,269	5,276,219	43%
PFC	741,557	1,500,000	5,000,000	5,000,000	-	(100)%
Total Budget	**80,860,257**	**60,984,987**	**75,325,964**	**75,325,964**	**57,617,366**	**(24)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Marathon Airport	23,996,701	2,401,631	3,514,192	3,514,192	5,276,219	50.1%
Key West International Airport	24,317,410	19,950,516	27,224,695	27,224,695	29,460,172	8.2%
General Airport Revenue Bond	31,783,757	37,492,840	39,402,000	39,402,000	22,880,975	(41.9)%
PFC & Oper Restrictions	762,389	1,500,000	5,185,077	5,185,077	-	(100.0)%
Total Revenue	**80,860,257**	**60,984,987**	**75,325,964**	**75,325,964**	**57,617,366**	**(23.5)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Key West Airport	20.00	20.00	22.00	35.95	13.95
Marathon Airport	4.00	4.00	4.00	4.00	-
Total Full-Time FTE	24.00	24.00	26.00	39.95	13.95
Total FTE	**24.00**	**24.00**	**26.00**	**39.95**	**13.95**

Airport Services
Key West Airport

Major Variances

Key West International Airport:

Major variances from FY 2025 are as follows:

Aviation outlook: Airline agreements are in negotiations for next 5 year term and bond rating is strong at A-. Air Service currently includes American, Delta, United, Silver, and Allegiant and JetBlue who began service in 2021. Passenger demand is forecasted to be up 3%.

Air service analysis: The airport has the benefit of a strong tourism market. Passenger growth remains strong as we look ahead with new airline Breeze Airways announcing Key West service from Tampa and Orlando. Additionally, with aircraft delivery schedules for some of our carriers, solid potential exists for new destinations. Since 2017, passenger growth has grown from 398,592 to 748,000 in 2024 or an 88% increase. Seats and departures remain strong with 21 destinations from 12 hubs. While demand from Canada is expected to slow, the impact to EYW is minor. Domestic yields remain solid for airline partners.

Financial outlook: Over the last three years, our cash position is at an all time high, PFC revenue is also at an all time high, and we have 500 days cash on hand. Our Bond rating should go up with the next rating.

Sensitivity Analysis based on:
- Airline Fleet
- SARS,
- COVID
- Bird Flu
- Economic downturn
- Mergers and acquisitions
- Airline labor constraints (pilot shortage is over)
- Aviation fuel cost

The Key West International Airport continues fantastic passenger growth and new aircraft technology generating an increased index requiring a new $1.5M ARFF Fire Truck. The truck is expected to be delivered in October of 2025, and the first lease purchase principal and interest payment is due in FY 2026.

The proposed budget is down approximately $14M from FY 2025 due primarily to completion of construction or various phases of construction for projects such as Concourse A, Customs Phase 3B, West Overflow Apron, NIP, and the Commercial Apron.

● Bond Fund 405 includes $15M for construction, $2.5M for professional services for Construction Administration and Resident Project Representative Services, $2.2M for apron work, $2,680,575 for Bond debt service (first P&I payment), $500k for PNC line of credit interest, and $2,864,750 in required reserves.

● Personnel expenditures include the fourteen (14) new Security positions transferring from MCSO to MC (EYW) on 5.1.2025.

● Proposed Operating Expenditures are down but include added funding for Utilities and Contractual Services for anticipated increases due for the first full budget year for the opening of Concourse A during FY 2025, and funding for required mitigation site monitoring fees. The MCSO LEO Security contract is estimated at $2.5M pending receipt of the MCSO security budget due on or before June 1.

● Capital Outlay budget is down $1.9M from FY 2025 due to completion of several projects during FY 2025. Estimated grant match funding is for the following projects:
1. $2.1M for the Customs Phase 3B;
2. $1.6M for the Commercial Apron & Taxiway A;
3. $1.1M for the West Overflow Apron Parking;
4. $996k for Outbound Baggage System upgrades;
5. $700k for Essential Airport Equipment;
6. $525k for Planning Studies;
7. $500k for Salt Pond Security Fencing;
8. $275k for Security Fencing & Lighting;
9. $250k for NIP Single Family Homes Grp 2; and
10. $215k for NIP Single Family Homes Grp 1.

Airport Services

- Capital Outlay accounts also include:
  1) $750k for unanticipated major repairs;
  2) $750k for match for unanticipated FDOT grants;
  3) $500k to rehab. airfield lighting and/or EMAS;
  4) $98k to replace two of the oldest Airport pickup trucks; and
  5) $50k for capital repairs to airport badging and/or security systems.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,146,941	3,164,701	3,632,789	3,632,789	5,271,042	45.1%
Operating Expenditures	51,425,238	42,767,555	47,162,906	47,162,906	32,741,130	(30.6)%
Capital Outlay Expenditures	377,767	9,060,000	13,140,000	13,140,000	11,148,000	(15.2)%
Total Budget	**54,949,946**	**54,992,256**	**63,935,695**	**63,935,695**	**49,160,172**	**(23.1)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Key West International Airport	24,317,410	19,590,516	27,224,695	27,224,695	29,460,172	8.2%
General Airport Revenue Bond	30,632,536	35,401,740	36,711,000	36,711,000	19,700,000	(46.3)%
Total Revenue	**54,949,946**	**54,992,256**	**63,935,695**	**63,935,695**	**49,160,172**	**(23.1)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	4.00	5.00	9.00	9.00	-
Officials & Administrators	7.00	6.00	5.00	4.95	(0.05)
Protective Service Workers	-	-	-	14.00	14.00
Skilled Craft Workers	8.00	8.00	7.00	7.00	-
Professionals	1.00	1.00	1.00	1.00	-
Total Full-Time FTE	20.00	20.00	22.00	35.95	13.95
Total FTE	**20.00**	**20.00**	**22.00**	**35.95**	**13.95**

Airport Services
Marathon Airport

Major Variances

Florida Keys Marathon International Airport:

Operating budget is up approximately $300k over FY 2025 but includes $90,440 for year 1 of 3 of required mitigation site monitoring and additional funding for planning studies due to lack of FDOT planning studies grants. The overall increase is primarily due to capital outlay funding for grant match.

- Capital Outlay includes grant match funds for the following projects:
  1) $2.8M for Runway 7/25 Relocation;
  2) $117k for Hurricane Impact Windows & Doors;
  3) $105 for Airfield Improvements projects;
  4) $77k for Planning Studies; and
  5) $54k for Essential Airport Equipment.

- Capital Outlay account also includes the following proposed funding:
  1) $25,000 for unanticipated major repairs; and
  2) $50,000 for unanticipated airfield repairs.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	471,400	505,236	545,991	545,991	557,498	2.1%
Operating Expenditures	23,345,299	1,006,395	1,131,278	1,131,278	1,443,721	27.6%
Capital Outlay Expenditures	200,835	890,000	2,022,000	2,022,000	3,275,000	62.0%
Total Budget	**24,017,533**	**2,401,631**	**3,699,269**	**3,699,269**	**5,276,219**	**42.6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Marathon Airport	23,996,701	2,401,631	3,514,192	3,514,192	5,276,219	50.1%
PFC & Oper Restrictions	20,832	-	185,077	185,077	-	(100.0)%
Total Revenue	**24,017,533**	**2,401,631**	**3,699,269**	**3,699,269**	**5,276,219**	**42.6%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Officials & Administrators	2.00	2.00	2.00	2.00	-
Skilled Craft Workers	2.00	2.00	2.00	2.00	-
Total Full-Time FTE	4.00	4.00	4.00	4.00	-
Total FTE	**4.00**	**4.00**	**4.00**	**4.00**	**-**

Airport Services

PFC

Description and Services Provided

The Passenger Facility Charge (PFC) Program allows the collection of PFC fees for every boarded passenger at commercial airports. EYW is using PFCs to pay for the $41,340,000 Airport Revenue Bonds to build Concourse A.

Major Variances

Passenger Facility Charge (PFC) program:

Overall increase of $4.2M from FY 2025 is for the following PFC projects:

1) $5M for Concourse A;
2) $2,680,975 for Bond P&I payment 1
3) $1M for Customs Phase 3B;
4) $625k for PNC Bank LOC interest; and
5) $73k for PFC Administration (PFC application amendments, close outs, etc.).

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	741,557	-	-	-	-	-%
Capital Outlay Expenditures	-	1,500,000	5,000,000	5,000,000	-	(100.0)%
Total Budget	**741,557**	**1,500,000**	**5,000,000**	**5,000,000**	**-**	**(100.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
PFC & Oper Restrictions	741,557	1,500,000	5,000,000	5,000,000	-	(100.0)%
Total Revenue	**741,557**	**1,500,000**	**5,000,000**	**5,000,000**	**-**	**(100.0)%**

Airport Services

Key West Airport Debt Service - Interest & Other Debt Costs

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	1,151,221	2,091,100	2,691,000	2,691,000	3,180,975	18.2%
Total Budget	**1,151,221**	**2,091,100**	**2,691,000**	**2,691,000**	**3,180,975**	**18.2%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Airport Revenue Bond	1,151,221	2,091,100	2,691,000	2,691,000	3,180,975	18.2%
Total Revenue	**1,151,221**	**2,091,100**	**2,691,000**	**2,691,000**	**3,180,975**	**18.2%**

FY26 Proposed Budget

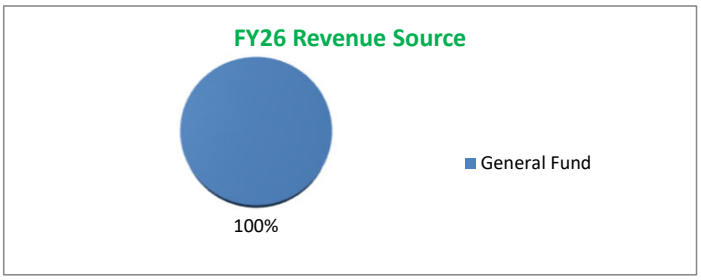
Budget & Finance

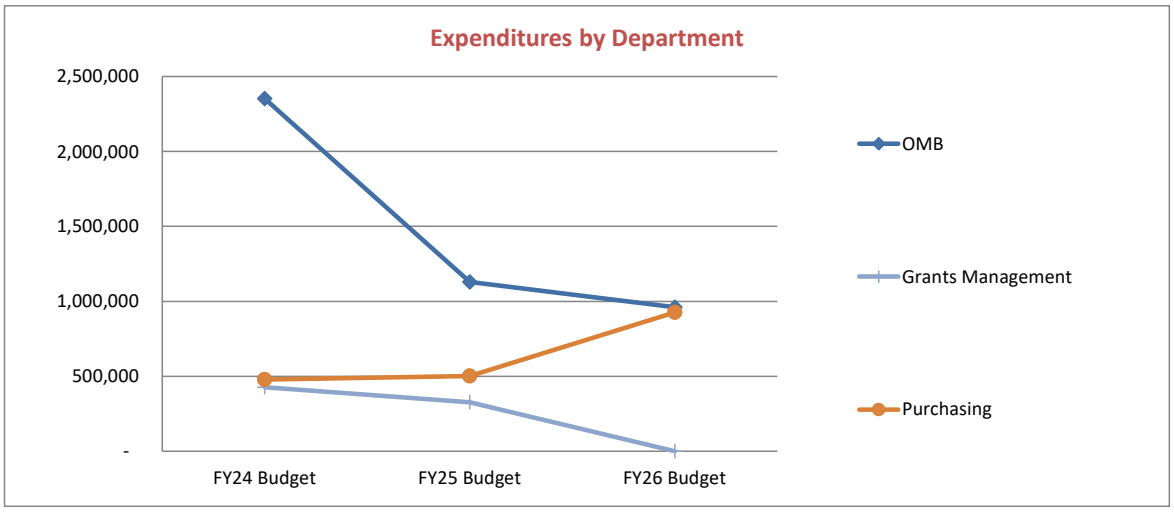
Budget & Finance

Proposed FY26:

FY26 Revenue Source

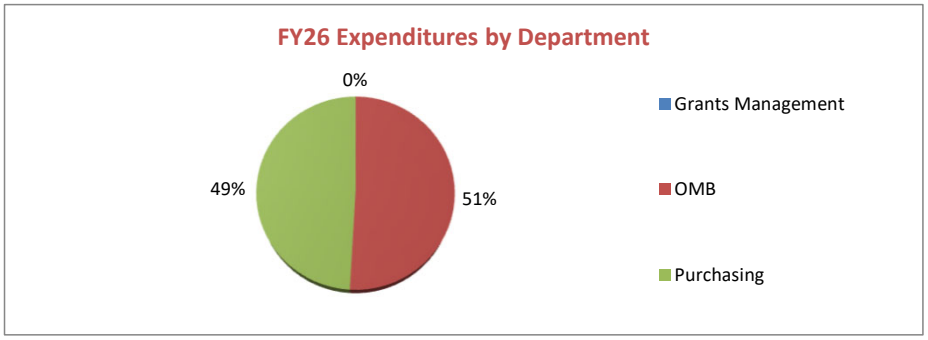
General Fund	$1,889,063
	$1,889,063





Expenditures by Department

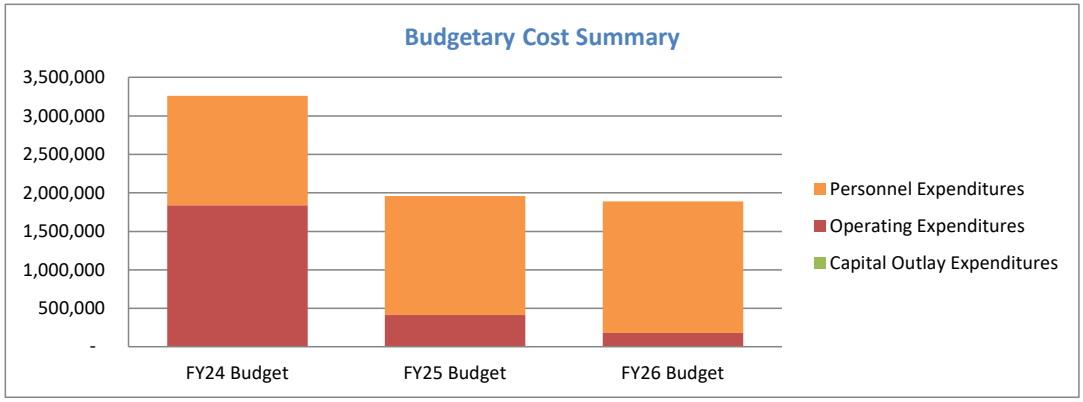
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Grants Management	426,930	327,833	0	-100.0%
OMB	2,353,834	1,129,874	961,705	-14.9%
Purchasing	478,966	502,023	927,358	84.7%
Total	3,259,730	1,959,730	1,889,063	-3.6%



Budget & Finance

Budgetary Cost Summary

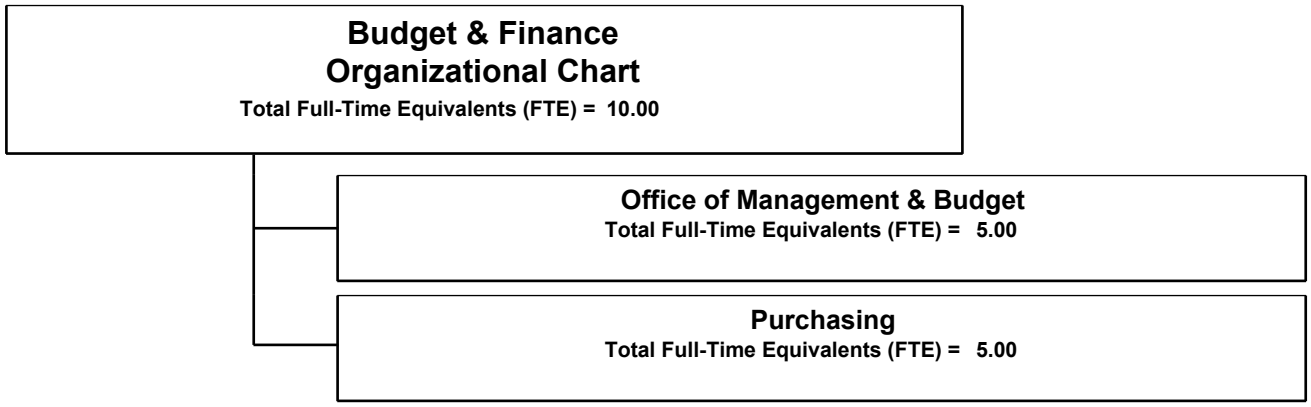
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	1,422,755	1,547,692	1,708,257	90.4%	10.4%
Operating Expenditures	1,834,475	409,538	180,806	9.6%	-55.9%
Capital Outlay Expenditures	2,500	2,500		0.0%	0.0%
Total	3,259,730	1,959,730	1,889,063	100%	-3.6%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	10.00	9.00	10.00	1

FY24 Change	Eliminated: -1 FTE: Grants Coordinator reallocated from Budget & Finance to Sustainability
FY25 Change	1 FTE Added Mid-Year - Contract Manager Position
FY26 Proposed Changes	No change

Budget & Finance



Budget & Finance

Mission Statement

The mission of the Budget and Finance Department is to provide effective development and implementation of Monroe County's budget; promote efficient, sound financial management; ensure governmental procurement regulations are followed countywide; facilitate financially responsible grant funding; and maintain the highest standards of ethics, integrity, and prudent expenditure of public funds .

Services Provided

The Budget and Finance Department encompasses the following areas and responsibilities:

• Office of Management and Budget
- Collaborate and consult with Monroe County departments to develop the annual operating and capital budgets
- Publish, administer and monitor all Monroe County budgets
- Provide financial analysis, multi-year forecasting, and financial reporting

• Grants Management
- Oversee County funding of nonprofit organizations
- Provide grant administrative assistance to Monroe County departments
- Pursue financially-responsible funding opportunities that promote the economic well-being of the County

• Purchasing
- Provide high quality, best value purchasing and procurement activities to maximize the purchasing power of public funds and promote fair and open competition
- Ensure governmental procurement regulations are followed countywide
- Provide procurement support in a timely and professional manner to all County departments

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

> Action: The Department of Budget and Finance will maximize revenue generated through ad valorem taxes, non-ad Valorem assessments, sales tax, State and Federal grants, fees for services, and other sources to address all 'Areas of Concern and Priority' that require funding

• Quality of Life: Services to All- Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

- Action: The Department of Budget and Finance will facilitate grant funding focused on quality of life, medical services, and core services

- Performance Measure: Develop a summary compilation of the Annual Performance Reports submitted by non-profit Human Services Organization that are funded by the County.
- Target Metric: Completed or Not Completed

• Environment: Restoration- Irma Recovery

- Action: The Department of Budget and Finance will analyze projections, actual expenses, insurance proceeds, and FEMA reimbursements to ensure funding is available to repair and replace County assets that were damaged by Hurricane Irma
- Performance Measure: FEMA reimbursements
- Target Metric: Percent of Hurricane Irma expenses reimbursed

Department Goals, Actions, and Measures:

Goal: Increase efficiencies and reduce costs by instituting a paperless purchasing and procurement process by the end of FY 2026.

Action: Conduct the selection process for the new online procurement platform for small purchase procurement and bid solicitations

Target Measure: Platform is selected

Goal: Increase efficiencies and reduce costs by evaluating existing mail and courier services to current needs by the end of FY 2026.

Action: Determine the existing need for courier services

Target Measure: RFP courier services are advertised for bids

Budget & Finance

Goal: Increase efficiencies and reduce costs by improving the disaster procurement process by the end of FY 2026.

Action: Research new resources from the Workday and Web EOC platforms

Target Measure: Make recommendations for a new process

Goal: Increase efficiencies and reduce costs by establishing a self-service solution for constituents to obtain public records by the end of FY 2026.

Action: Research self-service platforms

Target Measure: Proposal on a self-service solution for public records

Goal: Increase efficiencies and reduce costs by creating a decentralized budget process by the end of FY 2026.

Action: Work with GovMax to reclassify data based on the new budget structure in Workday

Target Measure: GovMax is updated

Action: Train key staff throughout the County on how to maximize the use of GovMax

Target Measure: Complete GovMax training for identified key county staff

Action: Provide training on how to better manage department budgets

Target Measure: Provide budget management training to identified departments

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,255,051	1,422,755	1,547,692	1,547,692	1,708,257	10.4%
Operating Expenditures	8,785,750	1,834,475	409,538	409,538	180,806	(55.9)%
Capital Outlay Expenditures	514,435	2,500	2,500	2,500	-	(100.0)%
Total Budget	**10,555,237**	**3,259,730**	**1,959,730**	**1,959,730**	**1,889,063**	**(3.6)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Grants Management	140,253	426,930	327,833	327,833	-	(100)%
Office of Management & Budget	9,894,992	2,353,834	1,129,874	1,129,874	961,705	(15)%
Purchasing	519,991	478,966	502,023	502,023	927,358	85%
Total Budget	**10,555,237**	**3,259,730**	**1,959,730**	**1,959,730**	**1,889,063**	**(4)%**

Budget & Finance

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	1,427,384	3,259,730	1,959,730	1,959,730	1,889,063	(3.6)%
Governmental Fund Type Grants	9,127,853	-	-	-	-	-%
Total Revenue	**10,555,237**	**3,259,730**	**1,959,730**	**1,959,730**	**1,889,063**	**(3.6)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Office of Management & Budget	6.30	5.75	5.75	5.00	(0.75)
Grants Management	3.20	1.75	0.75	-	(0.75)
Purchasing	1.50	2.50	2.50	5.00	2.50
Total Full-Time FTE	11.00	10.00	9.00	10.00	1.00
Total FTE	**11.00**	**10.00**	**9.00**	**10.00**	**1.00**

Budget & Finance

Office of Management & Budget

Mission Statement

The mission of Budget & Finance is to provide support to all county departments with regard to budget, grant, and purchasing needs in accordance with policies determined by the Board of County Commissioners and Florida statutes.

Description and Services Provided

The Monroe County Office of Management and Budget (OMB)is a high-performance office with a true commitment to public service. Our staff shares a focus on community values and the rising expectations of our customers.

We realize the need for increased accountability and are dedicated to operational excellence.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	729,498	856,428	1,057,405	1,057,405	921,703	(12.8)%
Operating Expenditures	8,652,618	1,497,406	72,469	72,469	40,002	(44.8)%
Capital Outlay Expenditures	512,876	-	-	-	-	-%
Total Budget	**9,894,992**	**2,353,834**	**1,129,874**	**1,129,874**	**961,705**	**(14.9)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	767,139	2,353,834	1,129,874	1,129,874	961,705	(14.9)%
Governmental Fund Type Grants	9,127,853	-	-	-	-	-%
Total Revenue	**9,894,992**	**2,353,834**	**1,129,874**	**1,129,874**	**961,705**	**(14.9)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	-	(1.00)
Officials & Administrators	2.30	2.25	2.25	3.00	0.75
Professionals	3.00	2.50	2.50	2.00	(0.50)
Total Full-Time FTE	6.30	5.75	5.75	5.00	(0.75)
Total FTE	**6.30**	**5.75**	**5.75**	**5.00**	**(0.75)**

Budget & Finance

Grants Management

Mission Statement

The mission of the Grants Administration Department is to monitor grant applications and implementation, to oversee county funding of nonprofit organizations, and to apply for and administer certain pass-through grants.

Description and Services Provided

The Grants Department provides oversight of all contracts related to grant awards distributed or received by the County; to include:

Direct County funding of nonprofits
Facilitation of HSAB meetings and funding of nonprofits
Facilitation of SAPAB meetings and application, implementation and monitoring of FDLE funding

The Grants Department also provides grant administrative assistance to County departments and human service organizations, pursues funding opportunities and writes grant proposals, and ensures a coordinated response to hurricane recovery grant assistance through FEMA and the state.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	116,270	221,830	122,733	122,733	-	(100.0)%
Operating Expenditures	23,984	202,600	202,600	202,600	-	(100.0)%
Capital Outlay Expenditures	-	2,500	2,500	2,500	-	(100.0)%
Total Budget	**140,253**	**426,930**	**327,833**	**327,833**	**-**	**(100.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	140,253	426,930	327,833	327,833	-	(100.0)%
Total Revenue	**140,253**	**426,930**	**327,833**	**327,833**	**-**	**(100.0)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Officials & Administrators	2.20	1.25	0.25	-	(0.25)
Professionals	1.00	0.50	0.50	-	(0.50)
Total Full-Time FTE	3.20	1.75	0.75	-	(0.75)
Total FTE	**3.20**	**1.75**	**0.75**	**-**	**(0.75)**

Budget & Finance

Purchasing

Mission Statement

The mission of the Purchasing Office is to provide quality purchasing and contracting support to all county departments in a timely, cost-effective, and professional manner.

Description and Services Provided

Responsibilities

The Purchasing Office is a service-oriented agency for the operating departments of Monroe County's government.

It is the responsibility of the Purchasing Office to ensure that all procurement activities are conducted in compliance with policies, applicable laws, and regulations in a manner that supports the best interests of the County.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	409,283	344,497	367,554	367,554	786,554	114.0%
Operating Expenditures	109,149	134,469	134,469	134,469	140,804	4.7%
Capital Outlay Expenditures	1,559	-	-	-	-	-%
Total Budget	**519,991**	**478,966**	**502,023**	**502,023**	**927,358**	**84.7%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	519,991	478,966	502,023	502,023	927,358	84.7%
Total Revenue	**519,991**	**478,966**	**502,023**	**502,023**	**927,358**	**84.7%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	-	-	2.00	2.00
Officials & Administrators	0.50	1.50	1.50	2.00	0.50
Professionals	1.00	1.00	1.00	1.00	-
Total Full-Time FTE	1.50	2.50	2.50	5.00	2.50
Total FTE	**1.50**	**2.50**	**2.50**	**5.00**	**2.50**

FY26 Proposed Budget

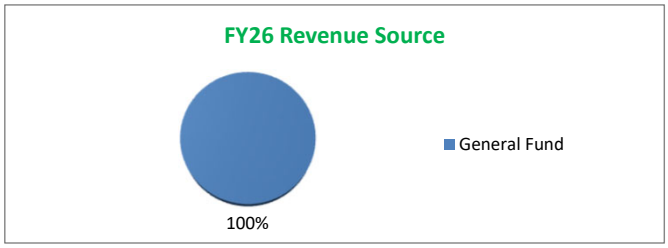
Information Technology

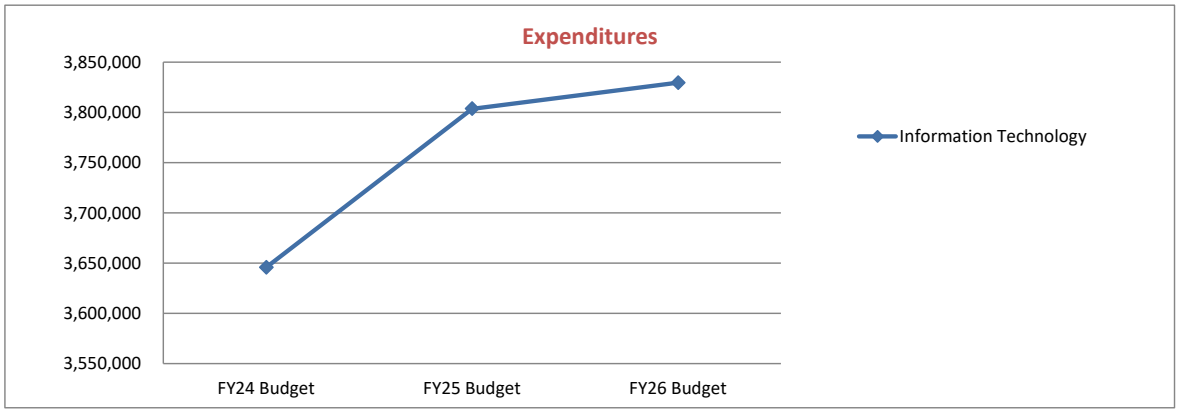
Information Technology

Proposed FY26:

FY26 Revenue Source

General Fund	$3,829,660
	$3,829,660

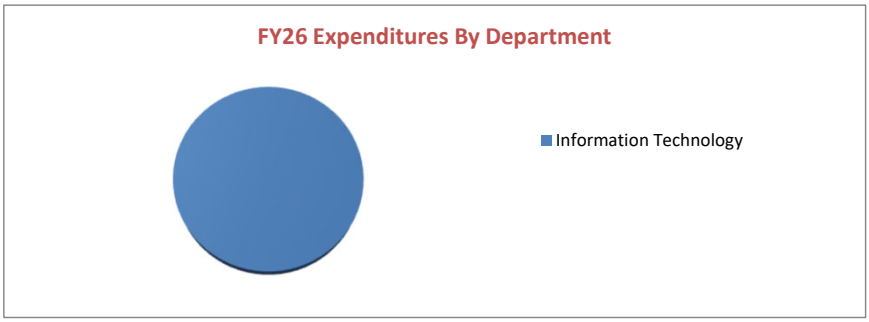




Expenditures by Department

Information Technology
Total

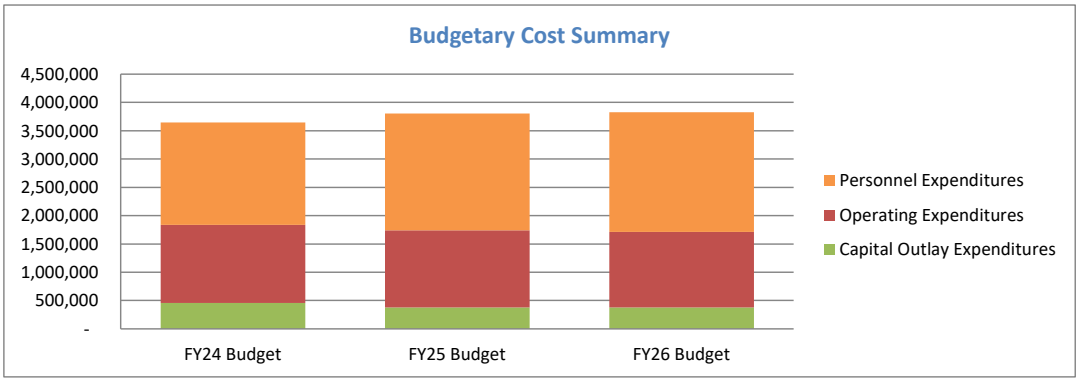
Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
3,646,023	3,803,672	3,829,660	0.7%
3,646,023	3,803,672	3,829,660	0.7%



Information Technology

Budgetary Cost Summary

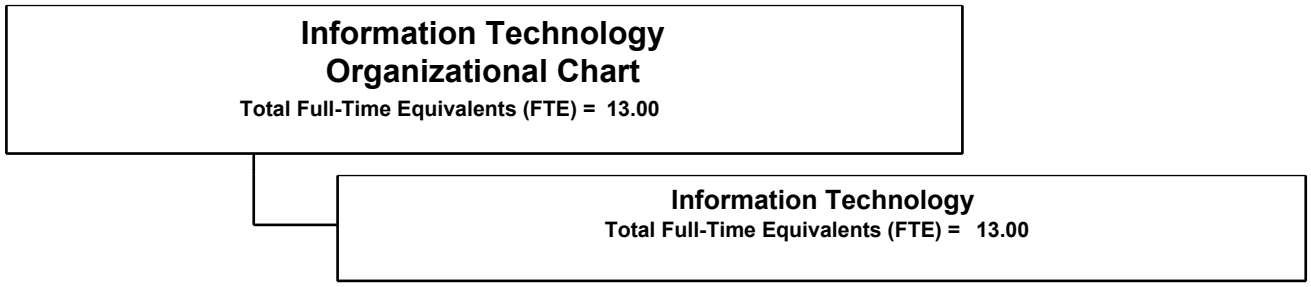
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	1,811,684	2,062,390	2,119,795	55.4%	2.8%
Operating Expenditures	1,377,489	1,361,282	1,334,865	34.9%	-1.9%
Capital Outlay Expenditures	456,850	380,000	375,000	9.8%	-1.3%
Total	3,646,023	3,803,672	3,829,660	100%	0.7%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	13.00	13.00	13.00	-

FY24 Change	Eliminated: -1 FTE: System Security Admin reallocated from IT to Emp Svs
FY25 Change	No Change
FY26 Proposed Changes	No change

Information Technology



Information Technology

Mission Statement

Monroe County Information Technology (IT) provides efficient, reliable and cost-effective technology, data network, telephone and video services to County Employees, Constitutional Offices as well as other governmental offices, and in some instances, the public.

Services Provided

Services offered by the Monroe County IT department include:

- End user computing support from the Service Desk (e.g. desktops/laptops, monitors, phones, software, printers, etc.)
- Technical support services for IT infrastructure (e.g. data center, networks, telecommunications, hardware, etc.)
- IT applications support (e.g. enterprise software, business systems, web/integration)
- IT services (IT project management, IT procurement)
- TV broadcast and audio-visual needs through Monroe County Television (MCTV)

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

- Quality of Life: Viability- Address Infrastructure concerns related to sea level rise and future storm resiliency

- Action: Information Technology will provide technical guidance and search for innovative alternatives to improve Monroe County's technical infrastructure for future storm resiliency
- Performance Measure: Analyze, architect and implement communication improvements at the current EOC – making sure to incorporate newly viable technical innovations.
- Target Metric: Completed

- Action: Information Technology will develop and confirm design planning for Monroe County's planned EOC Operations Center
- Performance Measure: Provide IT expertise on design for new EOC
- Target Metric: Completed

Department Goals, Actions and Measures:

- Goal: Assist other departments in researching, identifying and implementing automation opportunities

- Action: Assist the Planning Department in identifying and implementing an appropriate Electronic Plan Review application
- Performance Measure: Provide IT expertise on selection and implementation of new process system
- Target Metric: Completed

- Goal: Improve Monroe County's technology security standards and tools

- Action: Replace our existing enterprise firewalls with more capable alternatives
- Performance Measure: Replace enterprise firewalls
- Target Metric: Completed

- Goal: Maintain, optimize and improve Monroe County's technical infrastructure

- Action: Replace the 2 backup servers with modern equivalent hardware
- Performance Measure: Replace identified backup servers
- Target Metric: Completed

- Action: Research, select and implement technology which would support a disaster recovery approach for critical server functionality (such as Community Plus)
- Performance Measure: Implement disaster recovery capability for Community Plus
- Target Metric: Completed

- Action: Replace aging and obsolete broadcast equipment in the Marathon BOCC chamber and broadcast booth
- Performance Measure: Replace aging and obsolete Marathon BOCC broadcast equipment
- Target Metric: Completed

Information Technology

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,715,634	1,811,684	2,062,390	2,062,390	2,119,795	2.8%
Operating Expenditures	1,354,345	1,377,489	1,361,282	1,361,282	1,334,865	(1.9)%
Capital Outlay Expenditures	95,824	456,850	380,000	380,000	375,000	(1.3)%
Total Budget	**3,165,803**	**3,646,023**	**3,803,672**	**3,803,672**	**3,829,660**	**0.7%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Information Technology	3,165,803	3,646,023	3,803,672	3,803,672	3,829,660	1%
Total Budget	**3,165,803**	**3,646,023**	**3,803,672**	**3,803,672**	**3,829,660**	**1%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	3,165,803	3,646,023	3,803,672	3,803,672	3,829,660	0.7%
Total Revenue	**3,165,803**	**3,646,023**	**3,803,672**	**3,803,672**	**3,829,660**	**0.7%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Information Technology	14.00	13.00	13.00	13.00	-
Total Full-Time FTE	14.00	13.00	13.00	13.00	-
Total FTE	**14.00**	**13.00**	**13.00**	**13.00**	**-**

Information Technology

Information Technology

Description and Services Provided

The Information Technology Department is responsible for the installation, support and maintenance of the County's technology infrastructure including: all applications, technology infrastructure, desktop/laptop computers, printers, multifunctional devices, telephones and mobile devices. The Department supports approximately 90 applications and more than 80 Windows based servers serving more than 40 locations throughout the Keys. IT also maintains and archives the emails of all users and provides network/internet access for approximately 1,100 users - including the Property Appraiser, Monroe County Sheriff, the 16th Judicial Circuit Court and the Clerk of Courts. The IT Department operates the Monroe County Television Cable Channel (MCTV), which broadcasts local government programming throughout the Florida Keys. MCTV also provides a digital stream of the broadcast on the County's website and maintains a video on demand archive of all meetings that have been aired.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,715,634	1,811,684	2,062,390	2,062,390	2,119,795	2.8%
Operating Expenditures	1,354,345	1,377,489	1,361,282	1,361,282	1,334,865	(1.9)%
Capital Outlay Expenditures	95,824	456,850	380,000	380,000	375,000	(1.3)%
Total Budget	**3,165,803**	**3,646,023**	**3,803,672**	**3,803,672**	**3,829,660**	**0.7%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	3,165,803	3,646,023	3,803,672	3,803,672	3,829,660	0.7%
Total Revenue	**3,165,803**	**3,646,023**	**3,803,672**	**3,803,672**	**3,829,660**	**0.7%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	1.00	-
Officials & Administrators	3.00	2.00	2.00	2.00	-
Technicians	1.00	1.00	1.00	1.00	-
Professionals	9.00	9.00	9.00	9.00	-
Total Full-Time FTE	14.00	13.00	13.00	13.00	-
Total FTE	**14.00**	**13.00**	**13.00**	**13.00**	**-**

FY26 Proposed Budget

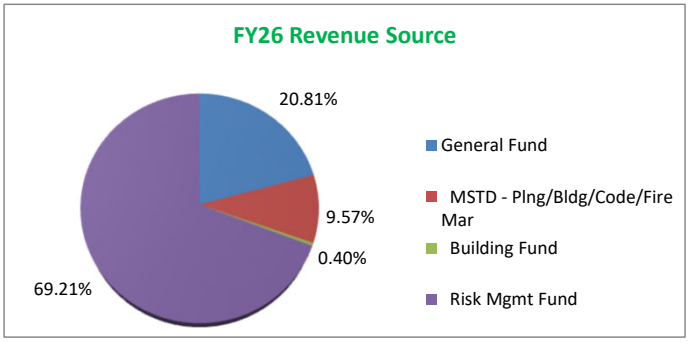
County Attorney

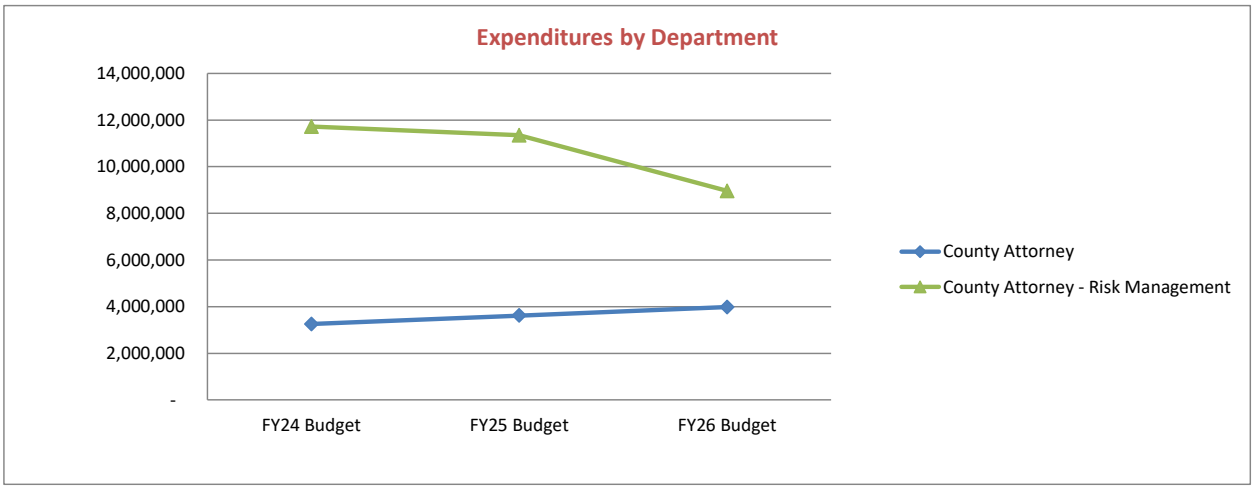
County Attorney

Proposed FY26:

FY26 Revenue Source

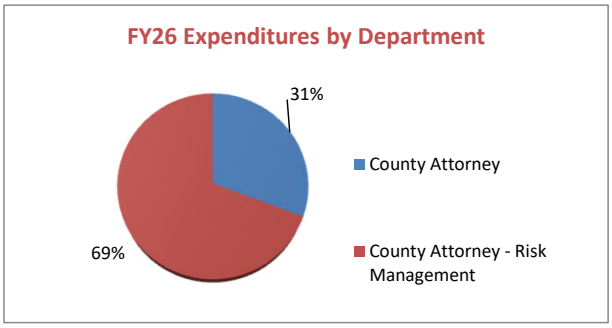
General Fund	$2,693,820
Non Ad Valorem Funds	
MSTD - Plng/Bldg/Code/Fire Mar	$1,238,854
Building Fund	$52,335
Risk Mgmt Fund	$8,958,146
	$12,943,155





Expenditures by Department

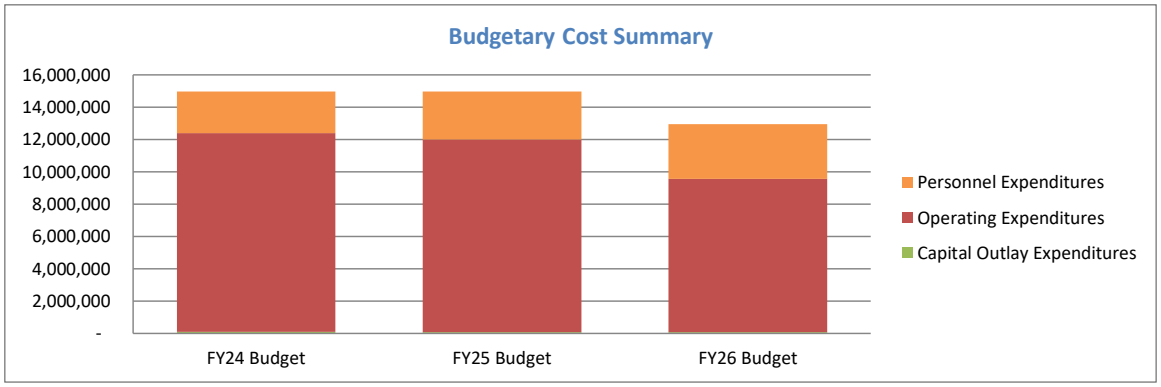
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
County Attorney	3,248,841	3,617,271	3,985,009	10.2%
County Attorney - Risk Management	11,715,395	11,351,579	8,958,146	-21.1%
Total	14,964,236	14,968,850	12,943,155	-13.5%



County Attorney

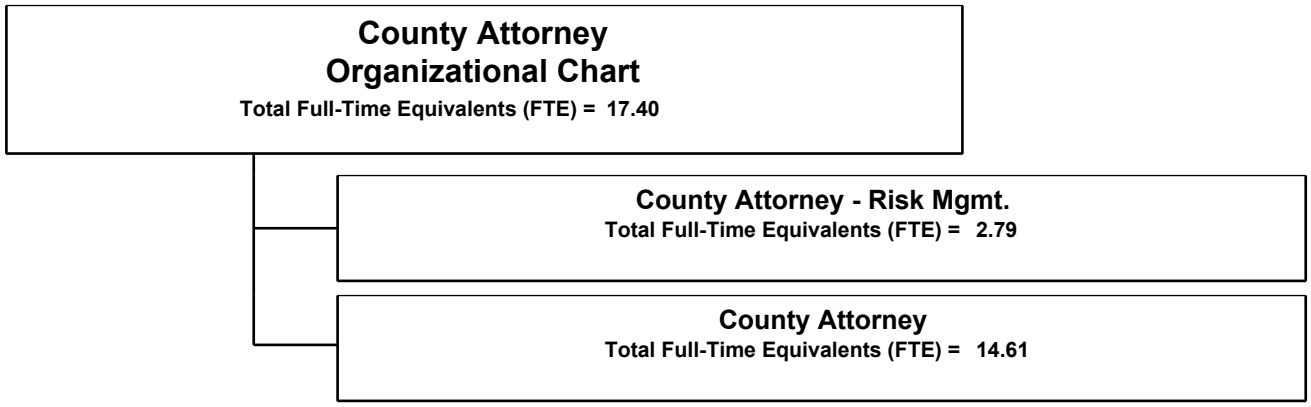
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	2,571,042	2,973,492	3,388,592	26.2%	14.0%
Operating Expenditures	12,303,209	11,918,523	9,487,378	73.3%	-20.4%
Capital Outlay Expenditures	89,985	76,835	67,185	0.5%	-12.6%
Total	14,964,236	14,968,850	12,943,155	100%	-13.5%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		14.55	14.55	17.40	2.85
FY24 Change	Eliminated: As a result of FTE splits/reallocations				
FY25 Change	No change				
FY26 Proposed Changes	Added: 2 FTE: Officials and Administrators				

County Attorney



County Attorney

Mission Statement

The mission of the County Attorney's Office is to provide high quality legal services to the Board of County Commissioners, Monroe County Supervisor of Election's Office, and the County Administration and staff in a timely, efficient, and cost-effective manner.

Services Provided

Core Services

• Serve as legal advisor to the Board of County Commissioners, County/Assistant Administrators, County Departments and all County regulatory and advisory boards in all matters relating to official County duties.

• Review contracts, resolutions, ILAs and nd other legal instruments for compliance and legal sufficiency.

• Coordinating the preparation, revision and codification of county ordinances to maintain an organized and accessible legal framework.

• Take immediate legal action to defend the county against claims, lawsuits, and administrative proceedings.

• Prosecute code enforcement cases and manage related litigation.

• Review legal aspects of planning, easements, and land development codes.

• Oversee the county's public records unit to ensure proper accountability, preservation and responsiveness to public records requests in compliance with Florida law.

• Represent the County Canvassing Board during federal, state and county-wide elections

• Negotiate and settle claims, litigation, and administrative matters on behalf of the county within authorized limits.

*F.S. 125.01, MCC Sections 2-175 to 2-189.2 et. seq.

Quality of Life Services

The County Attorney's Office provides comprehensive legal counsel to county departments engaged in delivering services that enhance the quality of life for the residents of Monroe County including:

• Advising on legal aspects of advocacy efforts, ensuring that proposed legislation aligns with county priorities and community needs.
• Assisting with legal frameworks for disaster preparedness, response and recovery plans to safeguard the community.
• Offering legal guidance on contracts, safety policies, and operational regulations to enhance public safety and emergency services.
• Ensuring legal compliance for safe and efficient airport operations, enhancing travel convenience for residents and visitors.
• Enforcing local codes to maintain clean, safe and orderly communities.
• Providing legal counsel on contracts, procurement processes and regulatory compliance to ensure the successful execution of construction projects.
• Assisting with legal guidance on employee relations, workplace policies, benefits administration and compliance with labor laws to foster a supportive and equitable work environment for county staff.
• Providing legal support for public access to educational resources and community spaces with public libraries.
• Offering legal guidance on affordable housing initiatives.
• Providing legal support for programs for meal services, in-home services, transportation services and welfare for those in need.
• Ensuring compliance with environmental regulations to enhance marine biodiversity and provide recreational opportunities for Monroe County residents and visitors.

Strategic Goals

• Goal: Save the County taxpayers from funding unnecessary expenses associated with non-compliance with laws, regulations, and policies.
- Action: Provide competent, cost-effective, responsive legal services to the County Commission and staff while ensuring transparency in county government.
- Target Metric: Ensure that the County receives effective legal counsel in all matters and is in compliance with all applicable laws, regulations, and obligations.

County Attorney

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	2,332,028	2,571,042	2,973,492	2,973,492	3,388,592	14.0%
Operating Expenditures	5,764,147	12,303,209	11,918,523	11,918,523	9,487,378	(20.4)%
Capital Outlay Expenditures	881,868	89,985	76,835	76,835	67,185	(12.6)%
Total Budget	**8,978,044**	**14,964,236**	**14,968,850**	**14,968,850**	**12,943,155**	**(13.5)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
County Attorney	3,597,891	3,248,841	3,617,271	3,617,271	3,985,009	10%
County Attorney - Risk Mgmt.	5,380,153	11,715,395	11,351,579	11,351,579	8,958,146	(21)%
Total Budget	**8,978,044**	**14,964,236**	**14,968,850**	**14,968,850**	**12,943,155**	**(14)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,513,397	2,076,495	2,359,695	2,359,695	2,693,820	14.2%
Unincorporated Svc District - Planning, Building, and Zoning	1,042,021	1,126,368	1,206,969	1,206,969	1,238,854	2.6%
Miscellaneous Special Revenue Fund	100	-	-	-	-	-%
Building Fund	42,374	45,978	50,607	50,607	52,335	3.4%
Risk Management Fund	5,380,153	11,715,395	11,351,579	11,351,579	8,958,146	(21.1)%
Total Revenue	**8,978,044**	**14,964,236**	**14,968,850**	**14,968,850**	**12,943,155**	**(13.5)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
County Attorney - Risk Mgmt.	2.19	2.19	2.19	2.79	0.60
County Attorney	12.41	12.36	12.36	14.61	2.25
Total Full-Time FTE	14.60	14.55	14.55	17.40	2.85
Total FTE	**14.60**	**14.55**	**14.55**	**17.40**	**2.85**

County Attorney

County Attorney - Risk Mgmt.

Mission Statement

Risk Management creates and implements decisions that will avoid hazardous risks to citizens and employees and strives to minimize the adverse effects of any accidental losses of the County.

Description and Services Provided

- Responsible for all claims including investigation, settlement, payments and litigation.
- Ensures all county property is properly insured.
- Reviews all contracts providing the required insurance guidelines.
- Monitors insurance coverage for ongoing contracts.
- Advises of insurance requirements for use of county property.
- Manages Risk Management program fund under MCC Sections 2--188 et seq.

Major Variances

Contractual Services

- Interisk: $29,700 - Insurance consultant. Contract value is $59,400, split 50/50 between Workers Compensation and Risk Management. No annual change in contract compensation.
- ClearRisk: $45,000 - Claim management software. 5% Increase for FY26 per contract.
- Actuarial Consultant RFP: $50,000 – Consultant to be retained to redevelop methodology for Risk Billings. Budgeting estimated cost.

Leases

Proplaza, LLC $16,806.41 for 360sq. ft. (Including 3% annual increase)

Travel Costs

Employee: Gaelan Jones – Risk/ Assistant County Attorney
Location: Murray Nelson Center, Marathon Gov't Center & Harvey Gov't Center
Estimated Cost: $1,308 (~10 trips KL to KW @ $0.67/mile)
Justification: BOCC meetings, in person meetings with departments, etc.

Employee: Gaelan Jones, Risk Manager/ Assistant County Attorney
Event: PRIMA Conference May 31 – June 4
Location: Gaylord Opryland Resort, Nashville TN
Estimated Cost: $3,278 (Airfare $450, Lodging $2,108, Meals $270, Car Rental $450)
Justification: Advanced and basic Risk management, Insurance, and Risk control.
Continuing Education Requirement: No

Employee: Jaclyn Flatt, Risk Assistant Manager
Event: PRIMA Conference May 31 – June 4
Location: Gaylord Opryland Resort, Nashville TN
Estimated Costs: $2,828 (Airfare $450, Lodging $2,108, Meals $270)
Justification: Advanced and basic Risk management, Insurance, and Risk control.
Continuing Education Requirement: No

Memberships and Registrations

Florida Bar Membership Dues $350, City, County & Local Government Law Conference Registration $585, Public Risk Management Association (PRMA) $400/yr., Conference Registration $1,640 (for both Risk Manager and Risk Assistant Manager), Miscellaneous continued education for Risk Manager and Risk Assistant Manager.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	359,733	368,023	392,061	392,061	419,556	7.0%
Operating Expenditures	5,012,017	11,340,872	10,959,518	10,959,518	8,538,590	(22.1)%
Capital Outlay Expenditures	8,403	6,500	-	-	-	-%
Total Budget	**5,380,153**	**11,715,395**	**11,351,579**	**11,351,579**	**8,958,146**	**(21.1)%**

County Attorney

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Risk Management Fund	5,380,153	11,715,395	11,351,579	11,351,579	8,958,146	(21.1)%
Total Revenue	**5,380,153**	**11,715,395**	**11,351,579**	**11,351,579**	**8,958,146**	**(21.1)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.74	1.74	1.74	1.00	(0.74)
Officials & Administrators	0.35	0.35	0.35	1.69	1.34
Professionals	0.10	0.10	0.10	0.10	-
Total Full-Time FTE	2.19	2.19	2.19	2.79	0.60
Total FTE	**2.19**	**2.19**	**2.19**	**2.79**	**0.60**

County Attorney
County Attorney

Mission Statement
The mission of the County Attorney's Office is to provide high quality legal services to the Board of County Commissioners, Monroe County Supervisor of Election's Office, and the County Administration and staff in a timely, efficient, and cost-effective manner.

Description and Services Provided
Each staff attorney is assigned to represent at least one County department as primary counsel. The attorney is tasked with ensuring the legality of all contracts and programs within their assigned departments.

The County Attorney and his Assistant County Attorneys:
- Approve all contracts, bonds, and written instruments for legal sufficiency
- Draft and review ordinances and resolutions
- Prosecute and defend all lawsuits brought by and against the county
- Render legal opinions upon request to the Board of County Commissioners, the County's five Constitutional Officers, the County Administrator and staff, and County Advisory Boards
- Represent the County at administrative hearings
- Represent the County Canvassing Board during federal, state, and county-wide elections

Administrative Staff:
- Review all BOCC agenda items for execution
- Research and provide prompt responses to public records requests
- Serve as the County's Records Management Liaison Officer
- Administer the County's Risk Management program.

Major Variances
Contractual Services
Outside Counsel
*Budget amount for these contracts is approximated. Actual is dependent on case volume.
Allen Norton & Blue, P.A. (Employment Matters) $8,552
Bryant, Miller and Olive, P.A. (Disclosure Counsel) $33,527
Fogarty Mueller Harris, PLLC (Tax Matters) $ 17,268
Oropeza, Stones and Cardenas, PLLC (Real Estate) $1,970
Hinckley, Allen & Snyder, LLP $7,810
Messer Caparello, P.A. (Financial Disclosure) $2,000
Public Defender (Defense of County Ordinances) $1,250
State Attorney (Prosecution of Ordinance Violations) $1,800
Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. (Bankruptcy Matters) $8,623
Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. (ROGO and Mooring) $85,953
Telecom Law Firm, PC (Communication Towers) $38,273
Vose Law Firm, LLP (Code enforcement) $122,069
White & Smith Zoning Law, LLC (Planning Matters) $126,635
Rentals & Leases
Island Pure (Water Cooler Rental) $479
Proplaza, LLC (Office Lease) $246,494 (includes annual 3% increase)
Xerox (Copier machine) $3,882
United States Postal Service (Box rent) $374
Books, Pubs, Library Materials
Thomson Reuters (West Complete Library) $6,478
Software
Thomson Reuters (Westlaw) $19,752
Thomson Reuters (CLEAR) $2,282
Legal Files Software, Inc. (Case Management) $4,826

Budgeted Travel
1.) Employees: Bob Shillinger, County Attorney + (5) TBD Assistant County Attorneys
Event: Florida Association of County Attorneys (FACA) Annual CLE Seminar
Location: Hilton Bonnet Creek Resort Orlando, FL (June 2026)
Estimated Costs: $7,852.36 for All Six (Hotel $3,839.04, Meals $1,020, Mileage $2,920.28, Tolls $73.04)
Justification: Organization Membership; Bob requested to attend FAC events by Mayor Pro Tem Lincoln

County Attorney

Continuing Education Requirement: Yes, CLE credits are earned

2.) Employees: Bob Shillinger, County Attorney + (1) TBD Assistant Attorney
Event: Florida Association of County Attorneys (FACA) Mid-year CLE Seminar
Location: Tampa Marriott Water Street Tampa, FL (December 2026)
Estimated Costs: $2,717.49 for Both Hotel $3,839.04, Meals $300, Mileage $953.81, Tolls $19.60)
Justification: Organization Membership
Continuing Education Requirement: Yes, CLE Credits are earned

3.) Employee: Eve Lewis
Event: Florida Municipal Attorneys Association (FMAA) Annual Seminar
Location: Naples Grand Beach Resort, Naples, FL (July 2026)
Estimated Costs: $1,434.72 (Registration $400, Hotel $571.07, Meals $225, Mileage $224.72, Tolls $13.93)
Justification: Organization Membership
Continuing Education Requirement: No

4.) Employee: Bob Shillinger, County Attorney
Event: International Municipal Lawyers Association (IMLA) Annual Conference
Location: Hilton New Orleans Riverside, LA (October 2026)
Estimated Costs: $3,703 (Registration $675, Hotel $1,400, Meals $325, Airfare $878, Rental Car $390, Gas $35)
Justification: Organization Membership
Continuing Education Requirement: Yes, CLE credits are earned.

5.) Employee: Bob Shillinger, County Attorney
Event: International Municipal Lawyers Association (IMLA) Mid-year Seminar
Location: Omni Shoreham Hotel Washington, D.C. (April 2026)
Estimated Costs: $ 3,373 (Registration $500, Hotel $1,500, Meals $355, Airfare $668, Rental Car $325, Gas $25)
Justification: Organization Membership
Continuing Education Requirement: Yes, CLE credits are earned.

6.) Employee: Bob Shillinger, County Attorney
Event: Florida Keys Day (March 2026)
Location: Capitol Building, Tallahassee, FL
Estimated Costs: $1,353.40 (Hotel $518.40, Meals $110, Airfare $650, Uber $75)
Justification: Attend meetings on behalf of the County
Continuing Education Requirement: No

7.) Employee: Bob Shillinger, County Attorney
Event: Florida Association of Counties (FAC) Legislative Day and FACA Board Meeting
Location: Challenger Learning Center Tallahassee, FL (Jan. or Feb. 2026)
Estimated Costs: $1,128 (Registration $150, Hotel $138, Meals $115, Airfare $650, Uber $75)
Justification: Attend FACA Board meeting & represent the County at legislative meetings
Continuing Education Requirement: No

8.) Employee: Bob Shillinger, County Attorney
Event: (4) KL BOCC Meetings
Location: Murray Nelson Government Center, Key Largo (March, June, Sept., Dec.)
Estimated Costs: $1,995.86 (Hotels $333, $300.50, $355, $547.36, Meals $115 x 4)
Justification: Attend BOCC Meetings

9.) Employee: Joe DiNovo, Assistant County Attorney
Event: Public Interest Environmental Conference
Location: University of Florida Levin College of Law Gainesville, FL (February 2026)
Estimated Costs: $1,214.77 (Registration $85, Hotel $367.89, Meals $75, Mileage $660.89, Tolls $25.99)
Justification: Conference relevant to assigned department
Continuing Education Requirement: Yes, CLE Credits are earned

10.) Employee: Eve Lewis, Assistant County Attorney
Event: Office hours at Fire Rescue Dept.
Location: Marathon EOC (Once per month)
Estimated Costs: $894.48 (Mileage $654.48, Meals $240)

County Attorney

Justification: Meet and collaborate with assigned department.

11.) Employee: Kayla Chanthavong, Public Records Assistant
Event: Florida Records Management Association (FRMA) Annual Conference
Location: Hilton Daytona Beach, FL (May 2026)
Estimated Costs: $1,671.50 (Registration $375, Hotel $692, Meals $370, Mileage $234.50)
Justification: Pertains to Ms. Chanthavong's position with the County. She also serves as Director of Public Relations
Continuing Education Requirement: Yes, credits are earned toward maintaining certification.

12.) Employee: Kelly Dugan, Assistant County Attorney
Event: Office hours at Planning Department
Location: Marathon Government Center (Every Thursday)
Estimated Costs: $2,552.06 (Mileage $1,512.06, Meals $1,040)
Justification: Meet and collaborate with assigned department.

13.) Employee: Derek Howard, Sr. Assistant County Attorney
Event: Florida Bar's Environmental and Land Use Law Section (ELULS) Executive Council Meetings
Location: Ausley McMullen 123 Calhoun St. Tallahassee, FL (Oct 2025)
Estimated Costs: $1,156.59 (Hotel $398, Meals $150, Airfare $550, Uber $58.59)
Justification: This Florida Bar Section deals with the issues Mr. Howard handles for the County. He is also Editor for their periodical.
Continuing Education Requirement: No

14.) Employee: Derek Howard, Sr. Assistant County Attorney
Event: Florida Bar's Environmental and Land Use Law Section (ELULS) Executive Council Winter Meeting
Location: Historic Bayfront Hilton, St. Augustine, FL (Feb 2026)
Estimated Costs: $1,426.19 (Hotel $769.50, Meals $185, Airfare $300.96, Rental Car $170.73)
Justification: This Florida Bar Section deals with the issues Mr. Howard handles for the County. He is also Editor for their periodical.
Continuing Education Requirement: No

15.) Employee: Derek Howard, Sr. Assistant County Attorney
Event: Florida Bar's Environmental and Land Use Law Section (ELULS) Executive Council Spring Meeting
Location: Spectator Hotel, Charleston, SC (April 2026)
Estimated Costs: $3,467 (Hotel $2,317, Meals $380, Airfare $600, Car Rental $170)
Justification: This Florida Bar Section deals with the issues Mr. Howard handles for the County. He is also Editor for their periodical.
Continuing Education Requirement: No

16.) Employee: Derek Howard, Sr. Assistant County Attorney
Event: Public Interest Environmental Conference
Location: University of Florida Levin College of Law Gainesville, FL (February 2026)
Estimated Costs: $1,972.50 (Hotel $966.58, Meals $245, Airfare $660, Uber $101)
Justification: Conference relevant to assigned department
Continuing Education Requirement: Yes, CLE Credits are earned.

*Other as needed travel: BOCC Special Meetings in Key Largo, Meetings in Washington D.C. or Tallahassee, Depositions, Hearings, Closed Sessions, Advisory Board Meetings

Tuition & Educational Costs
1.) Employees: Kelly Dugan and Patricia Eables, Assistant County Attorneys
Course: Florida Bar's City, County and Local Government Law Certification
Costs: $250 Application Fee each, $255 Exam Fee each (taken remotely)

2.) Employee: Eve Lewis, Assistant County Attorney
Course: Leadership Monroe County
Costs: $2,000 Tuition

County Attorney

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,972,295	2,203,019	2,581,431	2,581,431	2,969,036	15.0%
Operating Expenditures	752,131	962,337	959,005	959,005	948,788	(1.1)%
Capital Outlay Expenditures	873,465	83,485	76,835	76,835	67,185	(12.6)%
Total Budget	**3,597,891**	**3,248,841**	**3,617,271**	**3,617,271**	**3,985,009**	**10.2%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,513,397	2,076,495	2,359,695	2,359,695	2,693,820	14.2%
Unincorporated Svc District - Planning, Building, and Zoning	1,042,021	1,126,368	1,206,969	1,206,969	1,238,854	2.6%
Miscellaneous Special Revenue Fund	100	-	-	-	-	-%
Building Fund	42,374	45,978	50,607	50,607	52,335	3.4%
Total Revenue	**3,597,891**	**3,248,841**	**3,617,271**	**3,617,271**	**3,985,009**	**10.2%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	4.26	4.26	3.26	3.00	(0.26)
Officials & Administrators	7.35	7.30	8.30	10.81	2.51
Professionals	0.80	0.80	0.80	0.80	-
Total Full-Time FTE	12.41	12.36	12.36	14.61	2.25
Total FTE	**12.41**	**12.36**	**12.36**	**14.61**	**2.25**

FY26 Proposed Budget

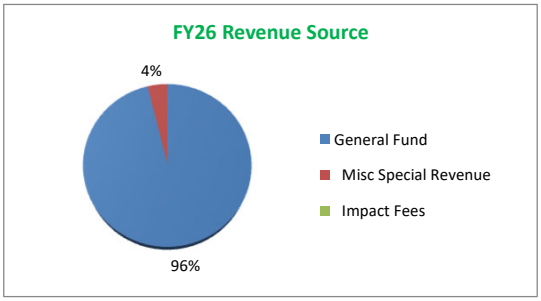
Library Services

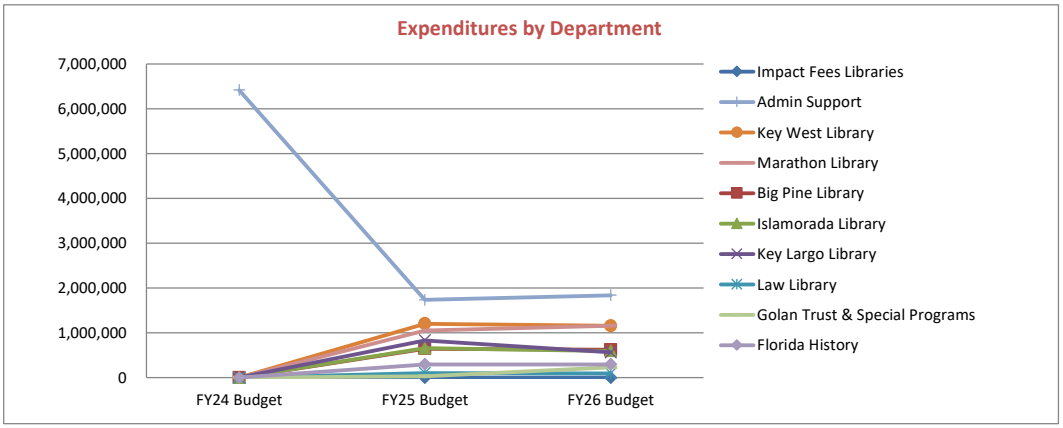
Library Services

Proposed FY26:

FY26 Revenue Source

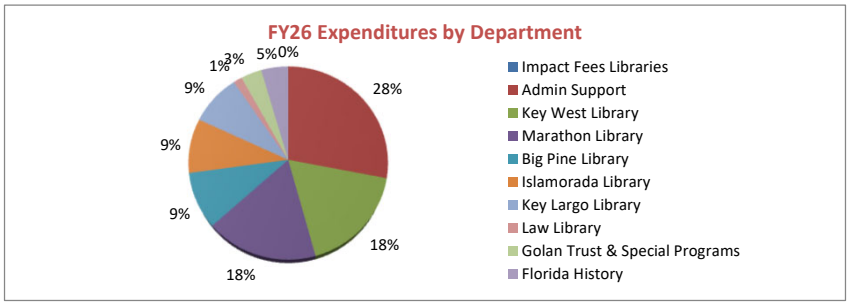
General Fund	$6,304,379
Non Ad Valorem	
Misc Special Revenue	$254,473
Capital Funds	
Impact Fees	
	$6,558,852





Expenditures by Department

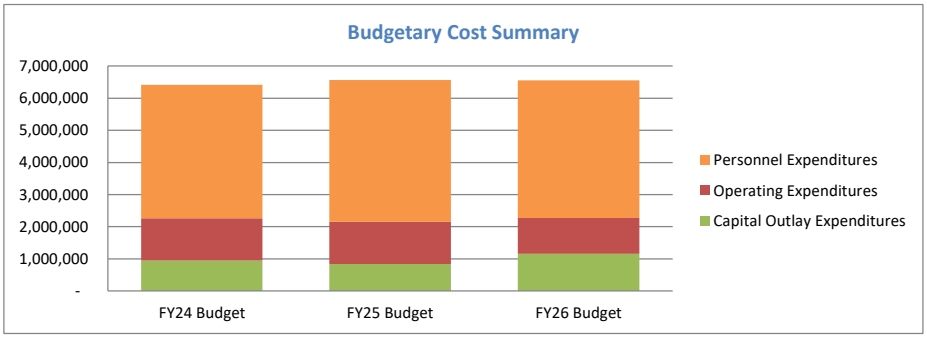
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Impact Fees Libraries	0	0	0	0.0%
Admin Support	6,418,483	1,737,596	1,838,789	5.8%
Key West Library	-	1,204,364	1,159,345	-3.7%
Marathon Library	-	1,048,085	1,158,335	10.5%
Big Pine Library	-	649,233	619,730	-4.5%
Islamorada Library	-	658,924	596,930	-9.4%
Key Largo Library	-	832,868	563,818	-32.3%
Law Library	-	104,992	96,770	-7.8%
Golan Trust & Special Programs	-	30,000	228,405	661.4%
Florida History	-	296,740	296,730	0.0%
Total	6,418,483	6,562,802	6,558,852	-0.1%



Library Services

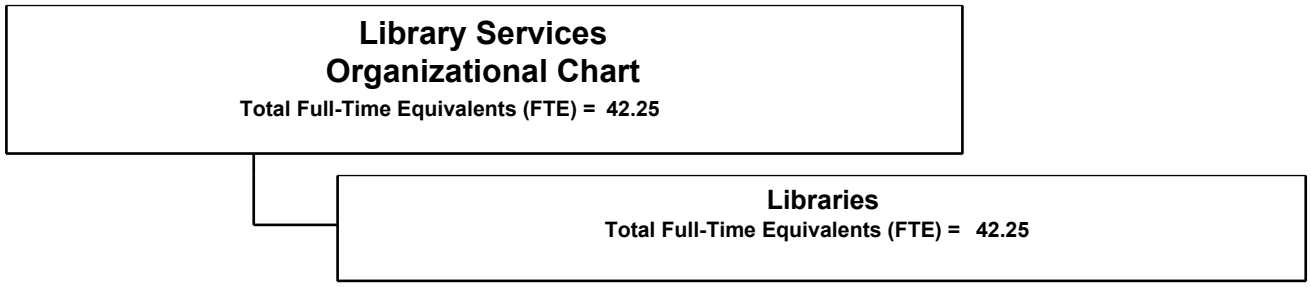
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	4,156,350	4,410,601	4,285,030	65.3%	-2.8%
Operating Expenditures	1,317,975	1,314,213	1,120,249	17.1%	-14.8%
Capital Outlay Expenditures	944,158	837,988	1,153,573	17.6%	37.7%
Total	6,418,483	6,562,802	6,558,852	100%	-0.1%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		45.25	45.25	42.25	3.00
FY24 Change	No Changes				
FY25 Change	No changes				
FY26 Proposed Changes	Eliminated: 3 FTE: Administrative Support				

Library Services



Library Services

Mission Statement

The mission of the Monroe County Public Library is to meet the changing needs of our communities for information, education and recreation, in a variety of materials, formats and technologies

Services Provided

The Monroe County Public Library has a unique place in Florida history, as the oldest Library in South Florida, with beginnings dated as far back as 1853. The Key West Branch, which became the Headquarters Library, moved into its present location in 1959, with a major expansion in 1992. The Marathon Branch began operation in 1962 and took up its current location in 1982. The Key Largo Branch was started in the Key Largo Civic Club Building in 1962, moving once in 1967, and taking up its current location in 1989. Islamorada's Branch opened in 1966, with expansions in 1983 and 1997. The most recent Branch was established in Big Pine Key in 1995, with an expansion completed in 2003. In FY21, the County completed construction of a new Library building to replace the current Marathon Branch, the new facility features increased space to meet the growing needs of the community. Each branch reflects its own community, with its distinct interests and needs. Library service is ad valorem tax-based, funded by the General Fund of the Monroe County budget. Each of the five branches provide on-site services six days and one evening each week, including internet service, and our website www.keyslibraries.org provides 24/7 access to the full Library catalog, including renewal and request services, as well as to our many databases. Our collection includes a variety of media, ranging from the traditional print through e-books and digital databases. . The Library responds to the needs of users of all ages and diversity by providing equal, easy and open access to current materials and expanding services delivered in an efficient, timely, and professional manner by staff members who are friendly, helpful, and knowledgeable, in buildings that are inviting, comfortable, and fitted for technological growth and development.
Our services include:

- Free Library cards for County residents, providing access to all Library privileges
- Provision of books, periodicals, audio and video materials for circulation to Library patrons and in-house use
- Programs for children, ranging from toddlers through school-aged, both in-house and through outreach activities
- Programs for adults, covering a wide range of interests
- Inter-Library Loan services to obtain patron-requested materials from libraries around the country
- Reference services in person, by telephone inquiry, and through electronic transmission
- Public access to internet information through a computer network; wireless access also available onsite
- 24/7 access to the Library catalog through our website, providing off-site ability for patrons to renew and request Library materials
- 24/7 access through the Library website to our collection of databases, free to our patrons
- 24/7 access for our patrons to a growing collection of digital materials for downloading to a reading, viewing, or listening devices

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

- Quality of Life: Community Character-Collaboration with municipalities and other synergistic agencies

- Action: The Library Department will create a community partnership with Florida State Parks to create a program that will offer "Day Use Passes for Checkout" to our patrons
- Performance Measure: Day Passes available for checkout to patrons
- Target Metric: Completed or Not Completed

- Quality of Life: Viability- Address Infrastructure concerns related to sea level rise and future storm resiliency

- Action: The Library Department will work with Emergency Management, IT, and the County PIO to equip all Library buildings to serve as communication hubs before, during and after disaster situations. These hubs would be utilized as locations to collect and disseminate information to the public, providing internet access for communication purposes, and more as appropriate and applicable.
- Performance Measure: Library Facilities established as communication hubs during declared County emergencies
- Target Metric: Completed or Not Completed

- Quality of Life: Services to All- Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

- Action: The Library Department will provide a schedule of programs and speakers, especially from inside the County, dealing with the Services to Special Needs Populations
- Performance Measure: Special Needs Services program scheduled implemented
- Target Metric: At 3 branches

- Performance Measure: Material and training in place for social assistance resources at one branch
- Target Metric: Completed or Not Completed

- Action: The Library Department will prioritize community workforce support by training staff on employment databases local career services, resume creation, and provide well equipped business, homework and job centers
- Performance Measure: Workforce information available to all with 20% of staff trained and one dedicated center established in all branches

Library Services

- Target Metric: Completed or Not Completed

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

- Action: The Library Department will provide improved access to cultural artifacts, especially those reflecting the unique qualities of Keys history including updating the format of our oral history, lecture and event collection.
- Performance Measure: Key West Florida History staff work with branches in assessing collections and establishing priorities for preservation with two locations beginning digitization of their collection
- Target Metric: Completed or Not Completed

Department Goals, Actions and Measures:

• Goal: Provide color copier and printing services

- Action: Provide color printers for each Library location
- Performance Measure: Color printers in place at each library branch
- Target Metric: Completed or Not Completed

• Goal: Increase availability & circulation of language-learning materials/software

- Action: Purchase Mango for Public Libraries software (estimated $ 3800/year)
- Performance Measure: Mango Language product available to Monroe County Library patrons
- Target Metric: Completed or Not Completed

• Goal: Improve and increase communication and collaboration among Library Managers and Supervisors

- Action: Schedule regular in-person meetings quarterly to address changing needs of our communities and developing Library trends and service expansion
- Performance Measure: Quarterly Inter-Library Manager/Supervisor meetings held via Zoom
- Target Metric: 3 meetings

- Action: Establish a procedure and training to utilize ZOOM for meetings for Managers and Supervisors schedule as needed for collaborative meetings among staff working in similar service areas
- Performance Measure: Establish meeting procedures and provide training to all Managers and Supervisors on ZOOM
- Target Metric: Completed or Not Completed

• Goal: Provide system-wide technological growth and development, to meet the changing needs of our communities in their quality of life

- Action: Create Long-Term Technology Plan in collaboration with IT
- Performance Measure: Complete long-term Technology Plan
- Target Metric: Completed or Not Completed

• Goal: Increase usage of Children's Departments and Young Adult resources and environment to and encourage families, students, and teachers/tutors to utilize the library as a center that is appealing for all age groups

- Action: Create an effective learning environment for children and teens, providing computers, new flooring, comfortable seating, furniture that is attractive and engaging, creating a relaxed environment for encouraging teens to enjoy our resources
- Performance Measure: Remodel/Redecorate Children and Teen spaces at all locations
- Target Metric: Completed or Not Completed

- Action: Provide a media gaming area where possible
- Performance Measure: Gaming area installed in at least one library facility
- Target Metric: Completed or Not Completed

• Goal: Increase public participation on all age levels in an increased schedule of programs, classes, author presentations, arts and crafts, writing workshops, and similar offerings much in demand

- Action: Create an area for Maker Spaces, for such activities as digital photography, video editing, music production, web development, 3D printing, nautical navigation, with funding for essential hardware and equipment
- Performance Measure: Creation of spaces at all locations
- Target Metric: Completed or Not Completed

Library Services

- Action: Expand our offerings of computer and tablet classes across the system, as well as creative software usage
- Performance Measure: Increase number of computer and tablet classes
- Target Metric: Completed or Not Completed

- Action: Increase our cultural programs, such as film series, live music, lecture series presenting local sources as well as outside presenters
- Performance Measure: Increase number of cultural programs
- Target Metric: by 3%

• Goal: Implement more efficient use of existing material budget

- Action: Use circulation and other relevant statistics to increase and justify amounts spent in all collection areas and adjust collection purchases to reflect patron usage
- Performance Measure: Increase circulation per capita
- Target Metric: By 10%

- Action: Use circulation and other relevant statistics to trim and modify each branch list of Automatically Yours Authors; avoid unnecessary duplication or orders
- Performance Measure: Decreased duplication based on statistics of usage and a smaller AY list, producing savings of funds in this area
- Target Metric: Completed or Not Completed

• Goal: Improve the quality of the Collections

- Action: Evaluate and use recognized sources for purchase recommendations, as well as patron and staff recommendations
- Performance Measure: Access for staff to preferred review sources and elimination of less valued sources
- Target Metric: Completed or Not Completed

- Action: Weed all collections areas regularly, using CREW guidelines; fill gaps created by weeding as needed
- Performance Measure: Updated collection in areas of greatest change
- Target Metric: Completed or Not Completed

• Goal: Increase visibility and awareness of Library services in the community

- Action: Expand the program of outreach activities, from daycare centers to adult care centers, presenting programs designed for each age group
- Performance Measure: Expand number of outreach activities
- Target Metric: Completed or Not Completed

• Goal: Cultivate a learning organization

- Action: Invest in development and retention of staff by providing opportunities to learn new skills through continuing education, including attendance at library related conferences
- Performance Measure: Increase staff participation in professional development
- Target Metric: by 10%

- Action: Develop a process for regular and information and knowledge sharing within the organization
- Performance Measure: Implement a systematic process to track sharing of information and knowledge within the organization; survey staff on observed results or lack of results
- Target Metric: Completed or Not Completed

- Action: Encourage staff participation in professional State and national Library organizations and attendance at their conferences
- Performance Measure: Encourage staff to join State and National Library organizations and attending such conferences.
- Target Metric: Completed or Not Completed

• Goal: Enhance and improve public access to Library materials collections in all the branches

- Action: Expand the training and role of the Cataloging Unit as a key support center in increasing and improving system-wide findability of materials
- Performance Measure: Increase cataloging staff visits to branches
- Target Metric: At least one visit to each branch

- Action: Double our digital contributions of historic and cultural artifacts to Digital Public Library of America to ensure these images are

Library Services

accessible to researchers, authors, local students, architects, use the Library's primary source materials; Digitization of audio- visual materials from the vault has been sidelined in favor of preservation and digitization of more fragile and older paper-based artifacts.
- Performance Measure: Increase contribution to Digital Public Library of America
- Target Metric: By 100%

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,667,231	4,156,350	4,410,601	4,410,601	4,285,030	(2.8)%
Operating Expenditures	1,153,514	1,317,975	1,314,213	1,314,213	1,120,249	(14.8)%
Capital Outlay Expenditures	663,360	944,158	837,988	837,988	1,153,573	37.7%
Total Budget	**5,484,105**	**6,418,483**	**6,562,802**	**6,562,802**	**6,558,852**	**(0.1)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Impact Fees Libraries	146,246	-	-	-	-	-%
Libraries	5,337,860	6,418,483	6,562,802	6,562,802	6,558,852	-%
Total Budget	**5,484,105**	**6,418,483**	**6,562,802**	**6,562,802**	**6,558,852**	**-%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	5,007,759	6,189,619	6,532,802	6,532,802	6,304,379	(3.5)%
Governmental Fund Type Grants	60,531	-	-	-	-	-%
Miscellaneous Special Revenue Fund	269,570	228,864	30,000	30,000	254,473	748.2%
One Cent Infrastructure Surtax	146,246	-	-	-	-	-%
Total Revenue	**5,484,105**	**6,418,483**	**6,562,802**	**6,562,802**	**6,558,852**	**(0.1)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Libraries	45.25	45.25	45.25	42.25	(3.00)
Total Full-Time FTE	45.25	45.25	45.25	42.25	(3.00)
Total FTE	**45.25**	**45.25**	**45.25**	**42.25**	**(3.00)**

Library Services

Impact Fees Libraries

Description and Services Provided

Funds are used exclusively for the capital expansion of the county's library facilities in a manner consistent with the capital improvements plan of the comprehensive plan. The disbursal of such funds shall require the approval of the BOCC.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	53,780	-	-	-	-	-%
Capital Outlay Expenditures	92,466	-	-	-	-	-%
Total Budget	**146,246**	**-**	**-**	**-**	**-**	**-%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
One Cent Infrastructure Surtax	146,246	-	-	-	-	-%
Total Revenue	**146,246**	**-**	**-**	**-**	**-**	**-%**

Library Services
Libraries

Mission Statement

The mission of the Monroe County Public Library is to meet the changing needs of our communities for information, education and recreation, in a variety of materials, formats and technologies

Description and Services Provided

The Monroe County Public Library has a unique place in Florida history, as the oldest Library in South Florida, with beginnings dated as far back as 1853. The Key West Branch, which became the Headquarters Library, moved into its present location in 1959, with a major expansion in 1992. The Marathon Branch began operation in 1962 and took up its current location in 1982. The Key Largo Branch was started in the Key Largo Civic Club Building in 1962, moving once in 1967, and taking up its current location in 1989. Islamorada's Branch opened in 1966, with expansions in 1983 and 1997. The most recent Branch was established in Big Pine Key in 1995, with an expansion completed in 2003. In FY21, the County completed construction of a new Library building to replace the current Marathon Branch, the new facility features increased space to meet the growing needs of the community. Each branch reflects its own community, with its distinct interests and needs. Library service is ad valorem tax-based, funded by the General Fund of the Monroe County budget. Each of the five branches provide on-site services six days and one evening each week, including internet service, and our website www.keyslibraries.org provides 24/7 access to the full Library catalog, including renewal and request services, as well as to our many databases. Our collection includes a variety of media, ranging from the traditional print through e-books and digital databases. . The Library responds to the needs of users of all ages and diversity by providing equal, easy and open access to current materials and expanding services delivered in an efficient, timely, and professional manner by staff members who are friendly, helpful, and knowledgeable, in buildings that are inviting, comfortable, and fitted for technological growth and development.

Our services include:

- Free Library cards for County residents, providing access to all Library privileges
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- Reference services in person, by telephone inquiry, and through electronic transmission
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- 24/7 access for our patrons to a growing collection of digital materials for downloading to a reading, viewing, or listening devices

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,667,231	4,156,350	4,410,601	4,410,601	4,285,030	(2.8)%
Operating Expenditures	1,099,734	1,317,975	1,314,213	1,314,213	1,120,249	(14.8)%
Capital Outlay Expenditures	570,894	944,158	837,988	837,988	1,153,573	37.7%
Total Budget	**5,337,860**	**6,418,483**	**6,562,802**	**6,562,802**	**6,558,852**	**(0.1)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	5,007,759	6,189,619	6,532,802	6,532,802	6,304,379	(3.5)%
Governmental Fund Type Grants	60,531	-	-	-	-	-%
Miscellaneous Special Revenue Fund	269,570	228,864	30,000	30,000	254,473	748.2%
Total Revenue	**5,337,860**	**6,418,483**	**6,562,802**	**6,562,802**	**6,558,852**	**(0.1)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	23.75	25.75	24.75	21.75	(3.00)
Officials & Administrators	10.50	8.50	8.50	8.50	-
Paraprofessionals	-	-	-	1.00	1.00
Professionals	11.00	11.00	12.00	11.00	(1.00)
Total Full-Time FTE	45.25	45.25	45.25	42.25	(3.00)
Total FTE	**45.25**	**45.25**	**45.25**	**42.25**	**(3.00)**

FY26 Proposed Budget

Building Department

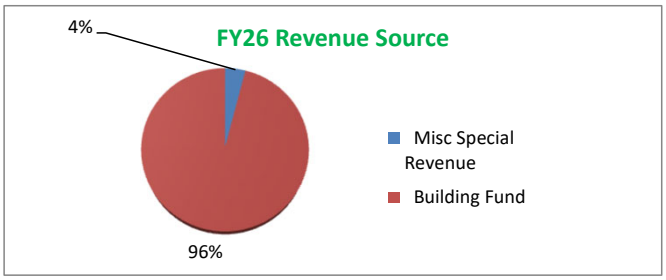
Building

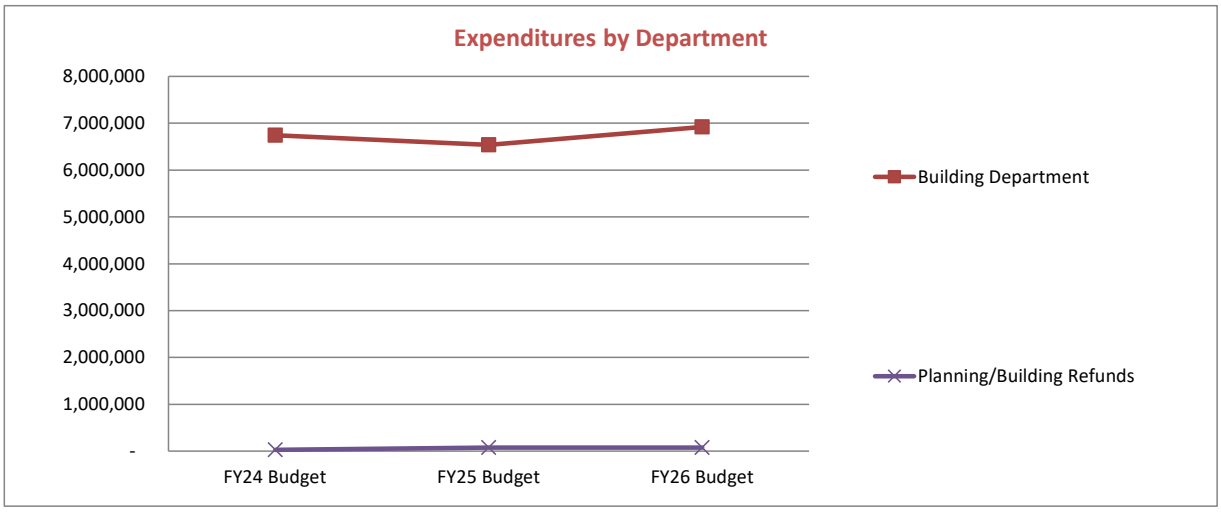
Proposed FY26:

FY26 Revenue Source

Non Ad Valorem Funds

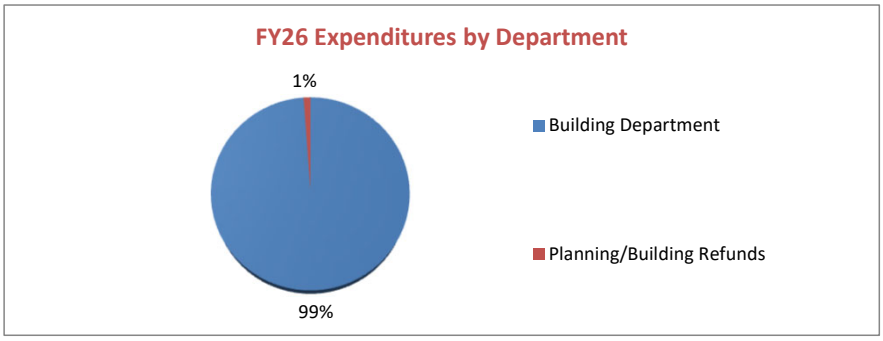
Misc Special Revenu	$283,115
Building Fund	$6,717,118
	$7,000,233





Expenditures by Department

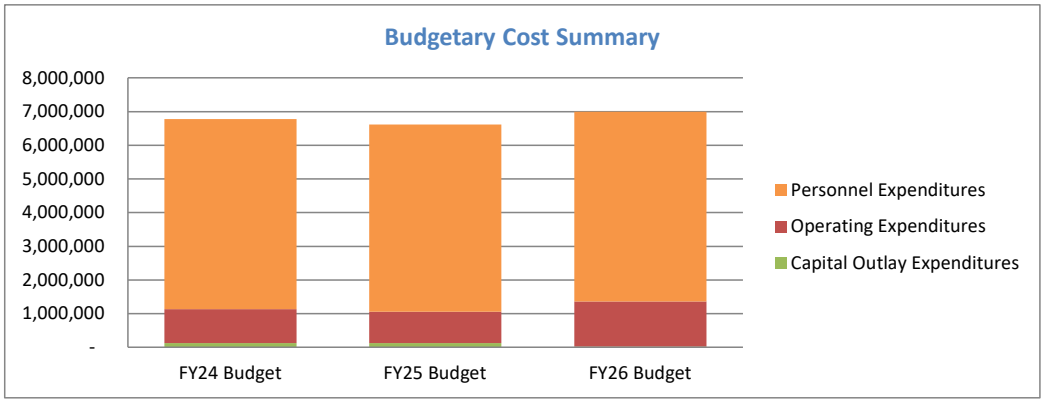
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Building Department	6,745,453	6,540,657	6,920,233	5.8%
Planning/Building Refunds	30,000	80,000	80,000	0.0%
Total	6,775,453	6,620,657	7,000,233	5.7%



Building

Budgetary Cost Summary

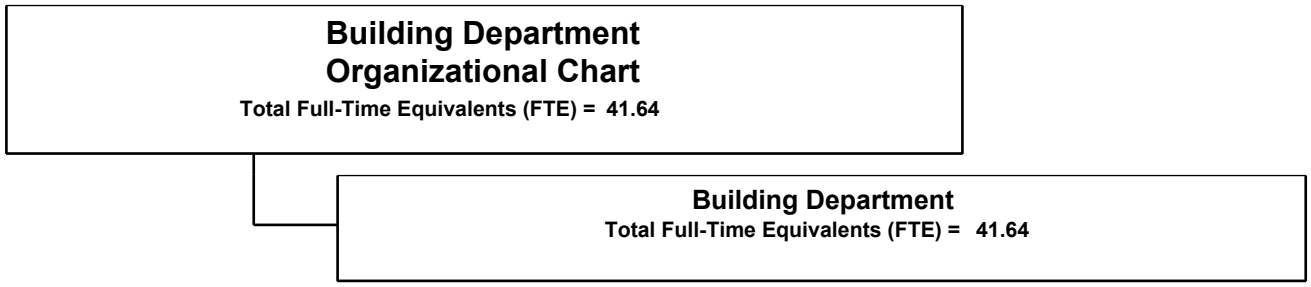
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	5,646,686	5,564,452	5,635,629	80.5%	1.3%
Operating Expenditures	999,767	927,205	1,346,604	19.2%	45.2%
Capital Outlay Expenditures	129,000	129,000	18,000	0.3%	-86.0%
Total	6,775,453	6,620,657	7,000,233	100%	5.7%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	46.31	42.31	41.64	0.67

FY24 Change	No Changes
FY25 Change	Eliminated 4 FTE
FY26 Proposed Changes	Eliminate 1 FTE - Administrative Support

Building Department



Building Department

Mission Statement

To protect public health and safety, property, and the environment by providing an efficient, effective, and considerate permitting and code administration system in accordance with the Monroe County Code and the Florida Statutes that is consistent with and furthers the Monroe County Comprehensive Plan.

Services Provided

Provides planning, reviewing, and permitting services for compliance with the Florida Building Code, the Monroe County Code, and all other life safety codes.

Coordinates unsafe structure abatement with the Code Compliance Department and the Office of the County Attorney.

Provides inspection services in accordance with the Florida Building Code.

Provides a contractor licensing and testing program.

Provide staff support for the Contractors Examining Board and the Board of Adjustment and Appeals.

Provides coordinated administration and enforcement of County's Floodplain regulations including management of the County's Flood Insurance Inspection and Compliance Program .

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority-related Actions:

• Quality of Life: Viability- Wind and Flood Insurance Rates

- Action: The Building Department will explore the application of freeboard up to three feet (3') total. This freeboard requirement would mandate up to an additional three (3) feet of height over and above the Base
Flood Elevation requirements for all development in Special Flood Hazard Areas (SFHAs) in Monroe County.
- Performance Measure: Complete exploratory work on the application of the new freeboard requirement and present it to the Board of County Commissioners
- Target Metric: Completed or Not Completed

Department Goals, Actions, and Measures:

• Goal: Increase the Department's internal hurricane preparedness for a more effective and professional response in an emergency

- Action: Develop and implement an Internal Hurricane Preparedness Plan for distribution to staff explaining what is expected of them as storms develop and threaten.
- Performance Measure: Update Plan with development of GIS Damage Assessment Tool
- Target Metric: Completed or Not Completed

• Goal: Increase Departments' ability to respond efficiently to workload demands through increased cross-training of the team.

- Action: Plan Reviewers and Inspectors to gain cross-discipline certifications
- Performance Measure: Number of staff who possess cross-discipline certifications
- Target Metric: 50% in the 2nd of 2 years

- Action: Certification of Customer Service Representatives as Permit Technicians.
- Performance Measure: Number of Customer Service Representatives certified as Permit Technicians
- Target Metric: 35% in the 2nd of 2 years

Building Department

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	5,007,499	5,646,686	5,568,277	5,568,277	5,635,629	1.2%
Operating Expenditures	1,126,090	999,767	923,380	923,380	1,346,604	45.8%
Capital Outlay Expenditures	25,431	129,000	129,000	129,000	18,000	(86.0)%
Total Budget	**6,159,020**	**6,775,453**	**6,620,657**	**6,620,657**	**7,000,233**	**5.7%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Building Department	6,021,583	6,745,453	6,540,657	6,540,657	6,920,233	6%
Building Refunds	137,437	30,000	80,000	80,000	80,000	-%
Total Budget	**6,159,020**	**6,775,453**	**6,620,657**	**6,620,657**	**7,000,233**	**6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Miscellaneous Special Revenue Fund	45,639	70,000	70,000	70,000	283,115	304.5%
Building Fund	6,113,381	6,705,453	6,550,657	6,550,657	6,717,118	2.5%
Total Revenue	**6,159,020**	**6,775,453**	**6,620,657**	**6,620,657**	**7,000,233**	**5.7%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Building Department	46.31	46.31	42.31	41.64	(0.67)
Total Full-Time FTE	46.31	46.31	42.31	41.64	(0.67)
Total FTE	**46.31**	**46.31**	**42.31**	**41.64**	**(0.67)**

Building Department

Building Department

Mission Statement

To protect public health and safety, property, and the environment by providing an efficient, effective, and considerate permitting and code administration system in accordance with the Monroe County Code and the Florida Statutes that is consistent with and furthers the Monroe County Comprehensive Plan .

Description and Services Provided

Provides planning, reviewing, and permitting services for compliance with the Florida Building Code, the Monroe County Code, and all other life safety codes.

Coordinates unsafe structure abatement with the Code Compliance Department and the Office of the County Attorney.

Provides inspection services in accordance with the Florida Building Code.

Provides a contractor licensing and testing program.

Provide staff support for the Contractors Examining Board and the Board of Adjustment and Appeals.

Provides coordinated administration and enforcement of County's Floodplain regulations including management of the County's Flood Insurance Inspection and Compliance Program .

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	5,007,499	5,646,686	5,568,277	5,568,277	5,635,629	1.2%
Operating Expenditures	988,653	969,767	843,380	843,380	1,266,604	50.2%
Capital Outlay Expenditures	25,431	129,000	129,000	129,000	18,000	(86.0)%
Total Budget	**6,021,583**	**6,745,453**	**6,540,657**	**6,540,657**	**6,920,233**	**5.8%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Miscellaneous Special Revenue Fund	45,639	70,000	70,000	70,000	283,115	304.5%
Building Fund	5,975,944	6,675,453	6,470,657	6,470,657	6,637,118	2.6%
Total Revenue	**6,021,583**	**6,745,453**	**6,540,657**	**6,540,657**	**6,920,233**	**5.8%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	22.98	22.98	21.98	20.98	(1.00)
Officials & Administrators	1.33	1.33	1.33	1.33	-
Service - Maintenance	3.00	3.00	3.00	3.00	-
Professionals	19.00	19.00	16.00	16.33	0.33
Total Full-Time FTE	46.31	46.31	42.31	41.64	(0.67)
Total FTE	**46.31**	**46.31**	**42.31**	**41.64**	**(0.67)**

Building Department

Building Refunds

Description and Services Provided

A budget is setup to account for refunds of permit fees.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	137,437	30,000	80,000	80,000	80,000	-%
Total Budget	**137,437**	**30,000**	**80,000**	**80,000**	**80,000**	**-%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Building Fund	137,437	30,000	80,000	80,000	80,000	-%
Total Revenue	**137,437**	**30,000**	**80,000**	**80,000**	**80,000**	**-%**

FY26 Proposed Budget

Planning & Environmental Resources

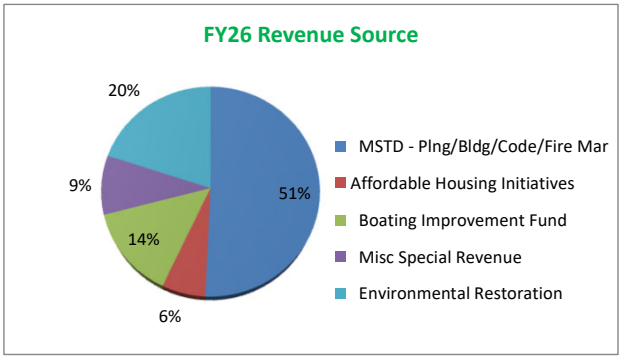
Planning & Environmental Resources

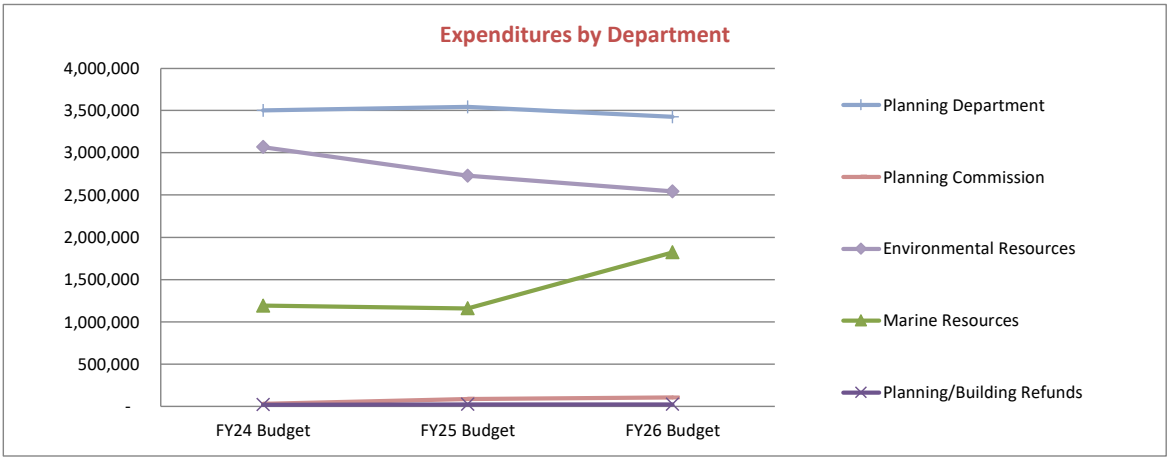
Proposed FY26:

FY26 Revenue Source

Non Ad Valorem Funds

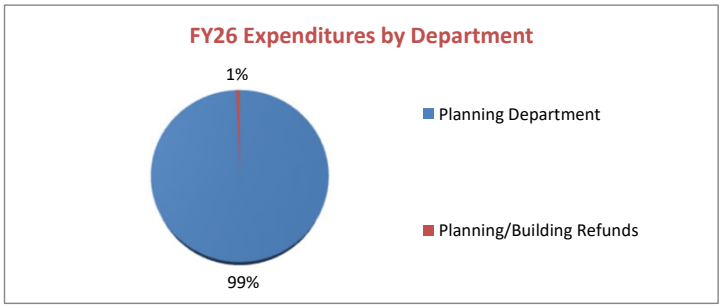
MSTD - Plng/Bldg/Code/Fire Mar	$4,019,304
Affordable Housing Initiatives	$496,158
Boating Improvement Fund	$1,103,566
Misc Special Revenue	$721,585
Environmental Restoration	$1,580,938
	$7,921,551





Expenditures by Department

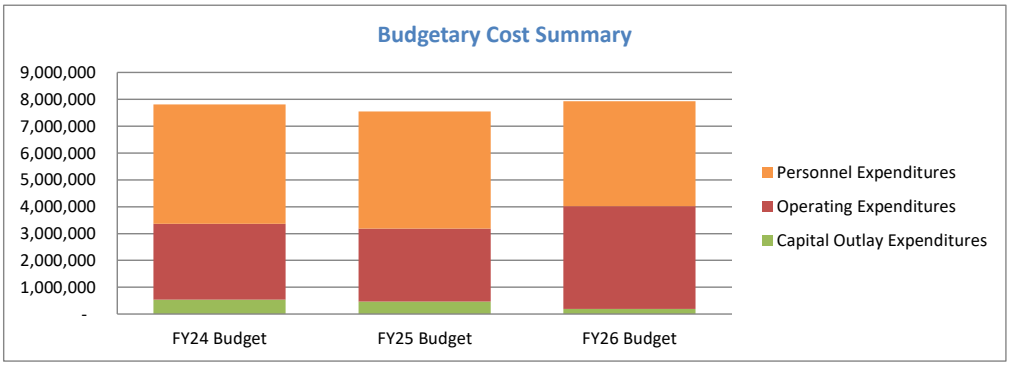
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Environmental Resources	3,068,589	2,727,727	2,542,774	-6.8%
Marine Resources	1,192,485	1,160,211	1,821,932	57.0%
Planning Commission	30,209	88,225	105,654	19.8%
Planning Department	3,500,127	3,543,072	3,426,191	-3.3%
Planning/Building Refunds	20,000	25,000	25,000	0.0%
Total	7,811,410	7,544,235	7,921,551	5.0%



Planning & Environmental Resources

Budgetary Cost Summary

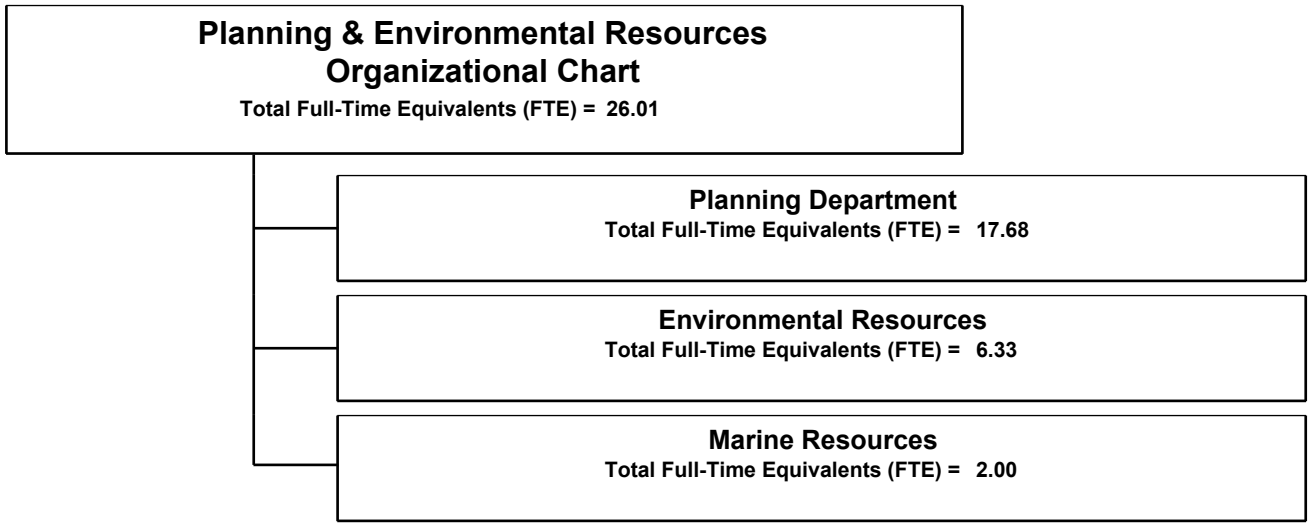
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	4,449,464	4,354,316	3,900,110	49.2%	-10.4%
Operating Expenditures	2,819,527	2,715,168	3,829,313	48.3%	41.0%
Capital Outlay Expenditures	542,419	474,751	192,128	2.4%	-59.5%
Total	7,811,410	7,544,235	7,921,551	100%	5.0%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	36.88	32.21	26.01	(6.20)

FY24 Change	No Changes
FY25 Change	Eliminated 4 FTE: 1 Planning Dept & 3 Environmental Resources
FY26 Proposed Changes	Eliminated 7 FTE: 5 Planning Dept & 2 Environmental Resources Added 1 FTE : Marine Resources

Planning & Environmental Resources



Planning & Environmental Resources

Mission Statement

The Monroe County Planning and Environmental Resources Department is to foster sustainable, quality development in the county while conserving and promoting stewardship of the county's fragile environment and the unique character of its diverse island communities.

Services Provided

Planning:
The Planning and Environmental Resources Department fosters sustainable, quality development in Monroe County while conserving and promoting stewardship of the County's fragile environment and the unique character of its diverse island communities. The Department is responsible for the administration of the adopted Monroe County Year 2030 Comprehensive Plan and Land Development Code thorough review of all development proposals for compliance with these plans, including community character, growth management provisions, and environmental compliance; and processing of amendments to the Comprehensive Plan and Land Development Codes based on changing conditions and applicant requests. The Department services also include transportation planning, administration of the County's affordable housing programs, and Geographical Information Systems (GIS) administration for both the Department and other County entities as needed.

Environmental Resources:
The Environmental Resources Office conducts a review of applications for compliance with environmental regulations, such as habitat identification, landscaping, stormwater, land clearing, and FEMA required review of potential endangered species impacts under the Permit Referral Process. Environmental Resources staff works to protect the sensitive environment and endangered species of the county, in coordination with state and federal environmental agencies. In addition, this office works in coordination with the Monroe County Land Authority, the Land Steward, and the Florida Department of Environmental Protection on land acquisition initiatives for conservation and retirement of development rights.

Marine Resources:
The Marine Resources Office works to protect the nearshore marine environment, ensure public water access, and provide waterway infrastructure for the recreational boating public. The Office manages Boating Improvement Funds and secures marine-related grants, which are used to remove derelict vessels, maintain channel markers, and provide pump-out service throughout the Keys. The Office also develops boating regulations, in coordination with FWC, for boater safety as well as anchoring and mooring management.

Marker Maintenance- $60,000 per year
Derelict Vessel Removal- $348,263 per year
Mobile Vessel Pumpout Program- $574,000 per year

Environmental Restoration:
The Land Steward manages the County's habitat restoration and improvement projects to enhance and preserve county-managed lands and partners with state and federal agencies on management issues. The Land Steward's focus includes invasive exotic species removal, habitat restoration, debris removal, and wildfire hazard reduction. The Land Steward also contributes to land acquisition efforts for both conservation purposes and the retirement of development rights.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

• Quality of Life: Community Character-Smart Growth

- Action: The Planning and Environmental Resources Department will collaborate with FDEP on additional land acquisition for conservation and the retirement of development rights.
- Performance Measure: Ongoing collaboration with FDEP; 100% response to requests from FDEP related to acquisition within 7 days.
- Target Metric: completed/not completed

• Quality of Life: Viability- Workforce Housing

- Action: The Planning and Environmental Resources Department will reserve 36% of ROGO allocations annually for affordable workforce housing units.
- Performance Measure: Reserve identified ROGO allocations annually for affordable housing units
- Target Metric: 36% annually

- Action: The Planning and Environmental Resources Department will amend the Comprehensive Plan and Land Development Code to require all

affordable housing to be workforce housing.
- Performance Measure: Bring proposal to public hearing
- Target Metric: Completed or Not Completed

• Quality of Life: Viability- Traffic and Road Safety on US1

- Action: The Planning and Environmental Resources Department will advocate to secure funding for a Transportation Strategy Master Plan, incorporating intermodal transportation options, including mass transit, and sea level rise considerations to increase transportation effectiveness and efficiency within the County.
- Performance Measure: secure funding
- Target Metric: 100% funded at $350,000

• Quality of Life: Services to All- Access to water for economy and recreation

- Action: The Planning and Environmental Resources Department, in cooperation with the Project Management Department, will set aside BIF funding to prioritize the restoration of public boat ramps with the County.
- Performance Measure: Discussion by staff and/or BOCC of boat ramp restoration opportunities
- Target Metric: Completed or Not Completed

• Environment: Conservation- Nearshore Water Quality

- Action: The Planning and Environmental Resources Department will increase the annual number of vessel sewage pump outs to further improve and protect water quality.
- Performance Measure: Increase the vessel sewage pump outs
- Target Metric: Increase above previous year

• Environment: Protection- Nearshore Water and Benthic monitoring

- Action: The Planning and Environmental Resources Department will prioritize removal of derelict and sunken vessels Keys-wide.
- Performance Measure: Continue Derelict Vessel Removal program
- Target Metric: Removal of 100% of identified vessels annually

• Environment: Resiliency- Adaptation plans to help plant, animals and humans adapt to climate change impacts

- Action: The Planning and Environmental Resources Department will initiate the process to define and identify proposed Adaptation Action Areas (AAAs) or a similar concept in order to help address climate change impacts
- Performance Measure: Apply for State Grant and Coordinate timeline for AAAs with other sea level rise and peril of flood projects.
- Target Metric: completed

• Environment: Resiliency- Stormwater Solutions

- Action: The Planning and Environmental Resources Department will initiate and review Storm Water Management Regulations for consistency with best management practices, in anticipation of adopting updated regulations.
- Performance Measure: Hire consultant and initiate process
- Target Metric: completed

• Economy: Workforce- Workforce Housing

- Action: The Planning and Environmental Resources Department will begin the public input process for implementation of inclusionary housing requirements for nonresidential and transient/hotel development and redevelopment within the County.
- Performance Measure: initiate public hearings
- Target Metric: completed

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

- Action: The Planning and Environmental Resources Department will expand environmental restoration and maintenance efforts on County owned and managed properties.
- Performance Measure: incorporate additional county owned land into management plan
- Target Metric: increase number/acres of property managed by County

Department Goals, Actions and Measures:

Planning & Environmental Resources

• Goal: Provide improved career opportunities for existing staff.

- Action: Evaluate need for changes to structure of department.
- Performance Measure: Complete evaluation department structure
- Target Metric: Completed or not completed

- Action: Survey staff regarding their career goals and current Department opportunities.
- Performance Measure: Complete staff survey
- Target Metric: Completed or not completed

• Goal: Investigate project management software for use within Department to improve efficiencies.

- Action: Identify potential software options.
- Performance Measure: Identify potential software solutions for increased operational efficiencies
- Target Metric: Completed or not completed

- Action: Determine potential benefits vs costs of such programs.
- Performance Measure: Complete cost benefit analysis of software solutions for increased operational efficiencies
- Target Metric: Completed or not completed

• Goal: Promote and expand existing certification incentive program.

- Action: Educate existing and new staff on program details.
- Performance Measure: All Staff trained on certification incentive program
- Target Metric: Completed or not completed

- Action: Identify additional certifications that could be beneficial to the Department.
- Performance Measure: Additional certifications identified for certification incentive program
- Target Metric: Completed or not completed

- Action: Advocate for inclusion of additional certifications in the program.
- Performance Measure: Advocate for inclusion of additional identified certifications
- Target Metric: Completed or not completed

• Goal: Maximize use of staff for most essential tasks

- Action: Consider and evaluate option of using contractors for additional Department tasks, such as biannual channel marker surveys.
- Performance Measure: Identify cost and potential scope of work for contractor Involvement
- Target Metric: Completed or not completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	4,079,656	4,449,464	4,354,316	4,354,316	3,900,110	(10.4)%
Operating Expenditures	2,847,510	2,819,527	2,715,168	2,715,168	3,829,313	41.0%
Capital Outlay Expenditures	3,537,212	542,419	474,751	474,751	192,128	(59.5)%
Total Budget	**10,464,379**	**7,811,410**	**7,544,235**	**7,544,235**	**7,921,551**	**5.0%**

Planning & Environmental Resources

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Environmental Resources	5,816,266	3,068,589	2,727,727	2,727,727	2,542,774	(7)%
Marine Resources	1,402,092	1,192,485	1,160,211	1,160,211	1,821,932	57%
Planning Commission	79,449	30,209	88,225	88,225	105,654	20%
Planning Department	3,135,514	3,500,127	3,543,072	3,543,072	3,426,191	(3)%
Planning Refunds	31,058	20,000	25,000	25,000	25,000	-%
Total Budget	**10,464,379**	**7,811,410**	**7,544,235**	**7,544,235**	**7,921,551**	**5%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Governmental Fund Type Grants	5,182,182	-	-	-	-	-%
Unincorporated Svc District - Planning, Building, and Zoning	4,056,846	4,943,870	4,802,423	4,802,423	4,019,304	(16.3)%
Affordable Housing Initiatives	-	15,232	78,578	78,578	496,158	531.4%
Boating Improvement Fund (BIF)	650,451	1,192,485	1,160,211	1,160,211	1,103,566	(4.9)%
Miscellaneous Special Revenue Fund	35,638	53,500	48,800	48,800	721,585	1,378.7%
Environmental Restoration Fund	539,261	1,606,323	1,454,223	1,454,223	1,580,938	8.7%
Total Revenue	**10,464,379**	**7,811,410**	**7,544,235**	**7,544,235**	**7,921,551**	**5.0%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Planning Department	24.55	24.55	22.88	17.68	(5.20)
Environmental Resources	11.33	11.33	8.33	6.33	(2.00)
Marine Resources	1.00	1.00	1.00	2.00	1.00
Total Full-Time FTE	36.88	36.88	32.21	26.01	(6.20)
Total FTE	**36.88**	**36.88**	**32.21**	**26.01**	**(6.20)**

Planning & Environmental Resources

Planning Department

Mission Statement

The Planning and Environmental Resources Department is responsible for the administration of the adopted Monroe County Year 2030 Comprehensive Plan and Land Development Code through review of all development proposals for compliance with these plans

Description and Services Provided

Provide development review services for projects to ensure compliance with Comprehensive Plan and Land Development Regulations.
Enhance and maintain the County's permit allocation system for residential and non-residential development.
Implement Livable CommuniKeys Program and adopted community master plans through amendments to Land Development Regulations and other actions identified in these plans.
Maintain and update the County Comprehensive Plan in accordance with Chapters 163 and 380 Florida Statutes .
Maintain and amend the Land Development Regulations in accordance with the Comprehensive Plan, requirements resulting from community master planning efforts and regulatory streamlining efforts.
Prepare revised policy and regulatory framework, including amendments to the Comprehensive Plan and Land Development Regulations needed to implement Goal 105, Smart Growth/Tier System and appropriate recommendations of the Florida Keys Carrying Capacity.
Provide policy recommendations on the Comprehensive Plan and County's compliance with State Comprehensive Plan mandates to the BOCC, County Administrator, Directors and other County agencies.
Compile and disseminate policy, demographic, socio-economic, environmental and planning information to public and other County and public agencies.
Provide staff administrative support to Development Review Committee, Planning Commission, Historic Preservation Commission, Beneficial Use and Vesting Officer and special ad hoc committees.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	2,731,239	2,977,108	3,002,594	3,002,594	2,608,847	(13.1)%
Operating Expenditures	346,558	496,169	540,478	540,478	807,344	49.4%
Capital Outlay Expenditures	57,716	26,850	-	-	10,000	-%
Total Budget	**3,135,514**	**3,500,127**	**3,543,072**	**3,543,072**	**3,426,191**	**(3.3)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Governmental Fund Type Grants	178,509	-	-	-	-	-%
Unincorporated Svc District - Planning, Building, and Zoning	2,957,005	3,484,895	3,464,494	3,464,494	2,930,033	(15.4)%
Affordable Housing Initiatives	-	15,232	78,578	78,578	496,158	531.4%
Total Revenue	**3,135,514**	**3,500,127**	**3,543,072**	**3,543,072**	**3,426,191**	**(3.3)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	5.01	8.01	10.01	6.01	(4.00)
Officials & Administrators	8.34	8.34	5.67	5.34	(0.33)
Professionals	11.20	8.20	7.20	6.33	(0.87)
Total Full-Time FTE	24.55	24.55	22.88	17.68	(5.20)
Total FTE	**24.55**	**24.55**	**22.88**	**17.68**	**(5.20)**

Planning & Environmental Resources

Planning Commission

Description and Services Provided

The primary function of the Planning Commission and planning staff members is serving the needs of the residents by following the Goals and Objectives of the Monroe County 2030 Comprehensive Plan and the Land Development Regulations as follows:

- Serve as the "local planning agency" pursuant to Section 163.3174; F.S
- Hold public hearings
- Review applications and comprehensive plan and land development code amendments
- Prepare recommendation for the Board of County Commissioners

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	57,220	-	58,666	58,666	58,214	(0.8)%
Operating Expenditures	22,229	30,209	29,559	29,559	47,440	60.5%
Total Budget	**79,449**	**30,209**	**88,225**	**88,225**	**105,654**	**19.8%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Unincorporated Svc District - Planning, Building, and Zoning	79,449	30,209	88,225	88,225	105,654	19.8%
Total Revenue	**79,449**	**30,209**	**88,225**	**88,225**	**105,654**	**19.8%**

Planning & Environmental Resources

Environmental Resources

Description and Services Provided

Review and process of development applications consistent with 2030 Comp Plan and Land Development Regulations
Provide timely and courteous customer assistance
Pre & post development site analyses and inspections
Conduct habitat analyses and delineations
Review conditional use, administrative relief variances, beneficial use determination reviews and reports
Interdivisional coordination with Building Dept., Code Enforcement, Marine Resources, Planning
Interdepartmental coordination with Engineering, Public Works, County Attorney, Airports
Interagency coordination (FWS, ACOE, DEP, FWC, DCA, SFWMD, EPA, DOD) on environmentally related issues
Conduct tier designation reviews and updates
Complete Key Deer HCP monitoring and reporting
Review and draft Comprehensive Plan amendments and updates
Review applications under the Permit Referral Process
Assist in evaluating acquisitions strategies and reviewing properties for acquisition

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,172,706	1,349,413	1,162,521	1,162,521	946,583	(18.6)%
Operating Expenditures	1,164,065	1,588,626	1,475,474	1,475,474	1,596,191	8.2%
Capital Outlay Expenditures	3,479,496	130,550	89,732	89,732	-	(100.0)%
Total Budget	**5,816,266**	**3,068,589**	**2,727,727**	**2,727,727**	**2,542,774**	**(6.8)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Governmental Fund Type Grants	4,252,032	-	-	-	-	-%
Unincorporated Svc District - Planning, Building, and Zoning	989,335	1,408,766	1,224,704	1,224,704	958,617	(21.7)%
Miscellaneous Special Revenue Fund	35,638	53,500	48,800	48,800	3,219	(93.4)%
Environmental Restoration Fund	539,261	1,606,323	1,454,223	1,454,223	1,580,938	8.7%
Total Revenue	**5,816,266**	**3,068,589**	**2,727,727**	**2,727,727**	**2,542,774**	**(6.8)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	1.00	1.00	-	(1.00)
Officials & Administrators	2.33	3.33	3.33	2.33	(1.00)
Professionals	9.00	7.00	4.00	4.00	-
Total Full-Time FTE	11.33	11.33	8.33	6.33	(2.00)
Total FTE	**11.33**	**11.33**	**8.33**	**6.33**	**(2.00)**

Planning & Environmental Resources

Marine Resources

Mission Statement

The mission of the Marine Resources Office is to help protect and conserve the marine environment of the Florida Keys within Monroe County in a manner consistent with the Monroe County 2030 Comprehensive Plan and to provide for the adequate and appropriate use of the Keys' marine resources.

Description and Services Provided

In coordination with other county offices and state and federal agencies, the Marine Resources Office provides the following primary services:

Derelict and Abandoned Vessel Removal
Vessel Pump-Out Services
Anchoring and Mooring Management
Waterway Marker Maintenance

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	118,491	122,943	130,535	130,535	286,466	119.5%
Operating Expenditures	1,283,601	684,523	644,657	644,657	1,353,338	109.9%
Capital Outlay Expenditures	-	385,019	385,019	385,019	182,128	(52.7)%
Total Budget	**1,402,092**	**1,192,485**	**1,160,211**	**1,160,211**	**1,821,932**	**57.0%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Governmental Fund Type Grants	751,641	-	-	-	-	-%
Boating Improvement Fund (BIF)	650,451	1,192,485	1,160,211	1,160,211	1,103,566	(4.9)%
Miscellaneous Special Revenue Fund		-	-	-	718,366	-%
Total Revenue	**1,402,092**	**1,192,485**	**1,160,211**	**1,160,211**	**1,821,932**	**57.0%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	1.00	-
Professionals	-	-	-	1.00	1.00
Total Full-Time FTE	1.00	1.00	1.00	2.00	1.00
Total FTE	**1.00**	**1.00**	**1.00**	**2.00**	**1.00**

Planning & Environmental Resources

Planning Refunds

Description and Services Provided

A budget is setup to account for refunds of permit fees.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	31,058	20,000	25,000	25,000	25,000	-%
Total Budget	**31,058**	**20,000**	**25,000**	**25,000**	**25,000**	**-%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Unincorporated Svc District - Planning, Building, and Zoning	31,058	20,000	25,000	25,000	25,000	-%
Total Revenue	**31,058**	**20,000**	**25,000**	**25,000**	**25,000**	**-%**

FY26 Proposed Budget

Code Compliance

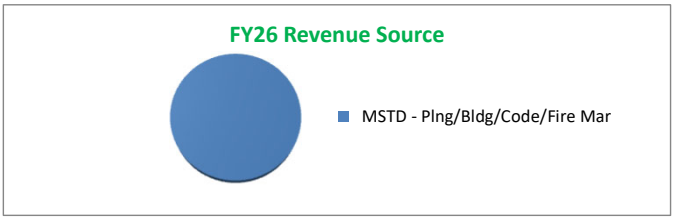
Code Compliance

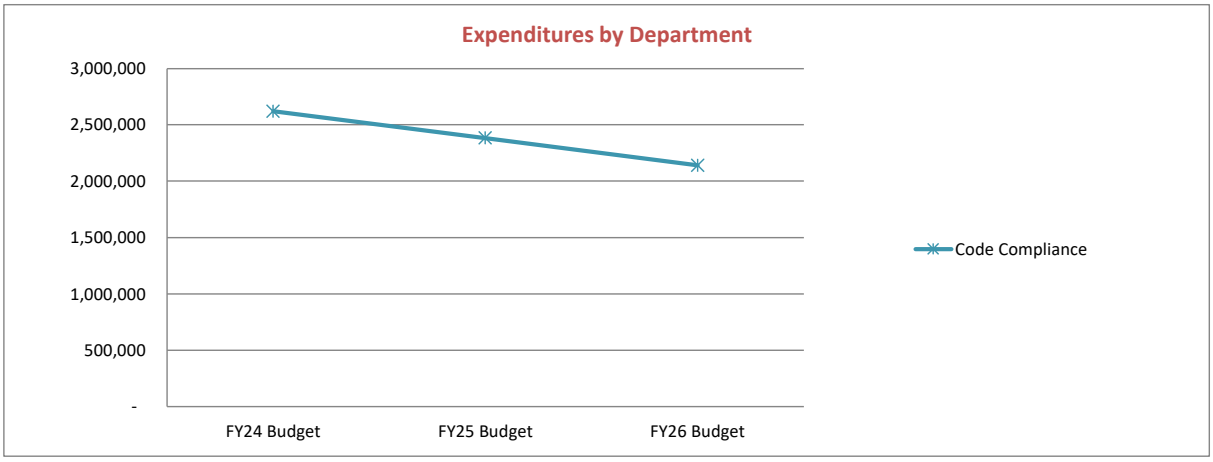
Proposed FY26:

FY26 Revenue Source

Non Ad Valorem

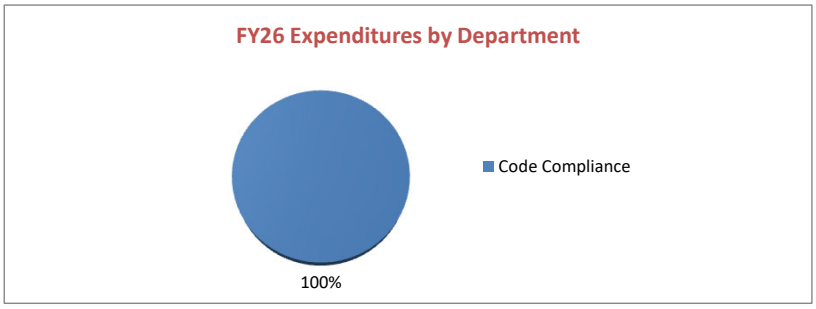
MSTD - Plng/Bldg/Code/Fire Mar	$2,140,694
	$2,140,694





Expenditures by Department

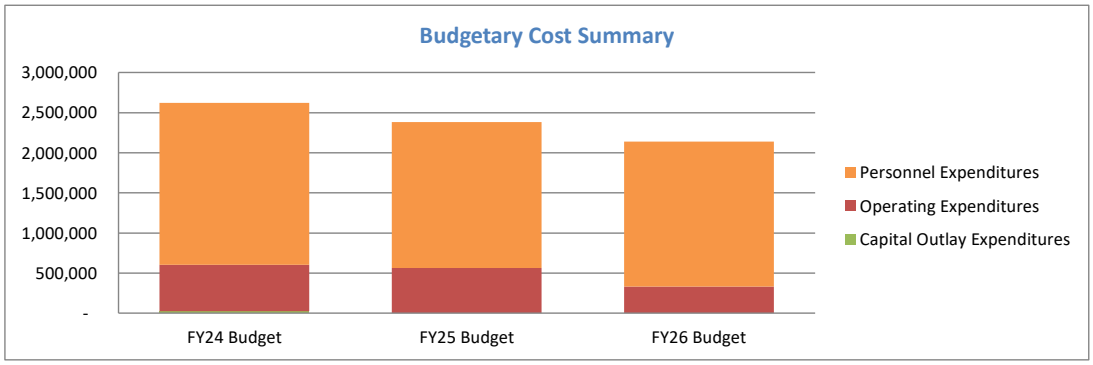
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Code Compliance	2,620,025	2,382,925	2,140,694	-10.2%
Total	2,620,025	2,382,925	2,140,694	-10.2%



Code Compliance

Budgetary Cost Summary

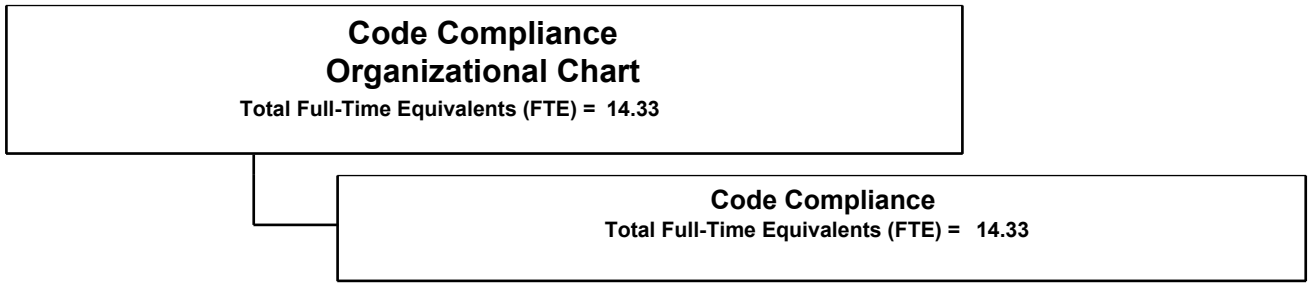
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	2,014,748	1,817,914	1,808,248	84.5%	-0.5%
Operating Expenditures	578,427	565,011	332,446	15.5%	-41.2%
Capital Outlay Expenditures	26,850	0	0	0.0%	0.0%
Total	2,620,025	2,382,925	2,140,694	100%	-10.2%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	19.00	16.00	14.33	(1.67)

FY24 Change	No change
FY25 Change	Eliminated 3 FTE
FY26 Proposed Changes	Eliminated 3 FTE Service - Maintenance Added 1 FTE: Administrators

Code Compliance



Code Compliance

Mission Statement

The mission of the Code Compliance Department is to enhance and sustain the quality of life of citizens and the environment through effective, expeditious, and equitable enforcement and compliance with building, zoning, land development, environmental, and other codes and ordinances that protect public health, life, safety, welfare, and natural resources.

Services Provided

The Code Compliance Department performs field inspections and investigates complaints relating to ordinance violations.

- Prioritizes violations related to unsafe structures, work without permits, land clearing, sewer connections, and vacation rental violations
- Coordinates removal of abandoned vehicles/vessels, trash & debris, maintenance of overgrown lots
- Issues Courtesy Notices for less egregious violations and/or Notices of Violation
- Emphasis is placed on voluntary compliance but will proceed with enforcement measures to achieve compliance
- Provides assistance and information to Special Magistrate and the public regarding Monroe County Code of Ordinances
- Coordinates litigation efforts with the County Attorney's office
- Provides collections of fines/liens
- Coordinates with Real Estate Industry when sales of properties with violations or fines occur

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority-related Actions:

- Quality of Life: Community Character- Illegal Transient Rentals

- Action: Code Compliance will prioritize vacation rental enforcement, dedicate personnel to utilize software to identify illegal vacation rentals, will enhance the educational component of illegal vacation rental enforcement, and work toward encouraging property owners to obtain permits for vacation rentals
- Performance Measure: Proactively identify and cite illegal or unpermitted vacation rental cases to be presented on a monthly basis before the Special Magistrate; attend citizen meetings upon request to discuss VR regulations.
- Target Metric: 25-30 cases per month; attend 100%

- Environment: Conservation- Nearshore Water Quality

- Action: Code Compliance will dedicate personnel to ensure wastewater connection compliance.
- Performance Measure: Assign adequate personnel resources to wastewater connection to ensure compliance
- Target Metric: Completed or Not Completed

- Environment: Conservation- Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)

- Action: Code Compliance will work with Florida Keys Aqueduct Authority (FKAA) and Key Largo Wastewater Treatment District (KLWTD) to ensure properties are connected to central wastewater upon availability
- Performance Measure: Cite all properties referred to the department by the utilities for failing to connect to the central wastewater system.
- Target Metric: 100% of referrals

- Environment: Protection- Enforcement of Regulatory Statutes: local, state, and federal

- Action: Code Compliance will establish an annual meeting between local, state, and federal enforcement agencies operating in Monroe County, to review regulatory changes from each annual legislative session
- Performance Measure: Successful hosting of the annual meeting
- Target Metric: Completed or Not Completed

- Action: Code Compliance will focus on the adjudication of the remaining Irma-related cases for unsafe structures, work without permits, work beyond the scope of permit, and land clearing
- Performance Measure: Schedule cases before the Special Magistrate on a monthly basis.
- Target Metric: 50 cases per month

Department Goals, Actions, and Measures:

- Goal: Strengthen Department Communication, Cohesion, and Direction

- Action: Hold Bi-monthly staff meetings in Marathon focused on department policies, procedures, and current issues as appropriate
- Performance Measure: Held bi-monthly staff meetings
- Target Metric: Five staff meetings

- Action: Update Department SOPs

Code Compliance

- Performance Measure: Assign senior staff to review/revise key departmental SOPs
- Target Metric: Completed or Not Completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,367,885	2,014,748	1,817,914	1,817,914	1,808,248	(0.5)%
Operating Expenditures	213,477	578,427	565,011	565,011	332,446	(41.2)%
Capital Outlay Expenditures	5,059	26,850	-	-	-	-%
Total Budget	**1,586,422**	**2,620,025**	**2,382,925**	**2,382,925**	**2,140,694**	**(10.2)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Code Compliance	1,586,422	2,620,025	2,382,925	2,382,925	2,140,694	(10)%
Total Budget	**1,586,422**	**2,620,025**	**2,382,925**	**2,382,925**	**2,140,694**	**(10)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Unincorporated Svc District - Planning, Building, and Zoning	1,586,422	2,620,025	2,382,925	2,382,925	2,140,694	(10.2)%
Total Revenue	**1,586,422**	**2,620,025**	**2,382,925**	**2,382,925**	**2,140,694**	**(10.2)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Code Compliance	19.00	19.00	16.00	14.33	(1.67)
Total Full-Time FTE	19.00	19.00	16.00	14.33	(1.67)
Total FTE	**19.00**	**19.00**	**16.00**	**14.33**	**(1.67)**

Code Compliance

Code Compliance

Mission Statement

The mission of the Code Compliance Department is to enhance and sustain the quality of life of citizens and the environment through effective, expeditious, and equitable enforcement and compliance with building, zoning, land development, environmental, and other codes and ordinances that protect public health, life, safety, welfare, and natural resources.

Description and Services Provided

The Code Compliance Department performs field inspections and investigates complaints relating to ordinance violations.

- Prioritizes violations related to unsafe structures, work without permits, land clearing, sewer connections, and vacation rental violations
- Coordinates removal of abandoned vehicles/vessels, trash & debris, maintenance of overgrown lots
- Issues Courtesy Notices for less egregious violations and/or Notices of Violation
- Emphasis is placed on voluntary compliance but will proceed with enforcement measures to achieve compliance
- Provides assistance and information to Special Magistrate and the public regarding Monroe County Code of Ordinances
- Coordinates litigation efforts with the County Attorney's office
- Provides collections of fines/liens
- Coordinates with Real Estate Industry when sales of properties with violations or fines occur

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,367,885	1,571,322	1,817,914	1,817,914	1,808,248	(0.5)%
Operating Expenditures	213,477	451,554	565,011	565,011	332,446	(41.2)%
Capital Outlay Expenditures	5,059	32,554	-	-	-	-%
Total Budget	**1,586,422**	**2,055,430**	**2,382,925**	**2,382,925**	**2,140,694**	**(10.2)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Unincorporated Svc District - Planning, Building, and Zoning	1,586,422	2,055,430	2,382,925	2,382,925	2,140,694	(10.2)%
Total Revenue	**1,586,422**	**2,055,430**	**2,382,925**	**2,382,925**	**2,140,694**	**(10.2)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	4.00	4.00	4.00	4.00	-
Officials & Administrators	2.00	2.00	2.00	3.00	1.00
Service - Maintenance	11.00	11.00	9.00	6.00	(3.00)
Professionals	2.00	2.00	1.00	1.33	0.33
Total Full-Time FTE	19.00	19.00	16.00	14.33	(1.67)
Total FTE	**19.00**	**19.00**	**16.00**	**14.33**	**(1.67)**

FY26 Proposed Budget

Facilities Maintenance

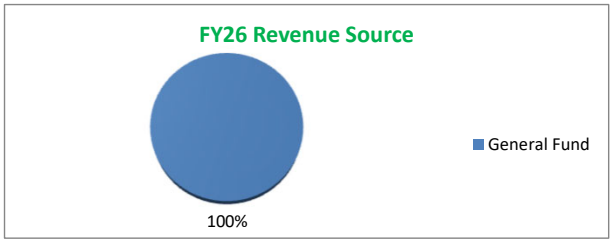
(includes Project Management & Corrections Facilities)

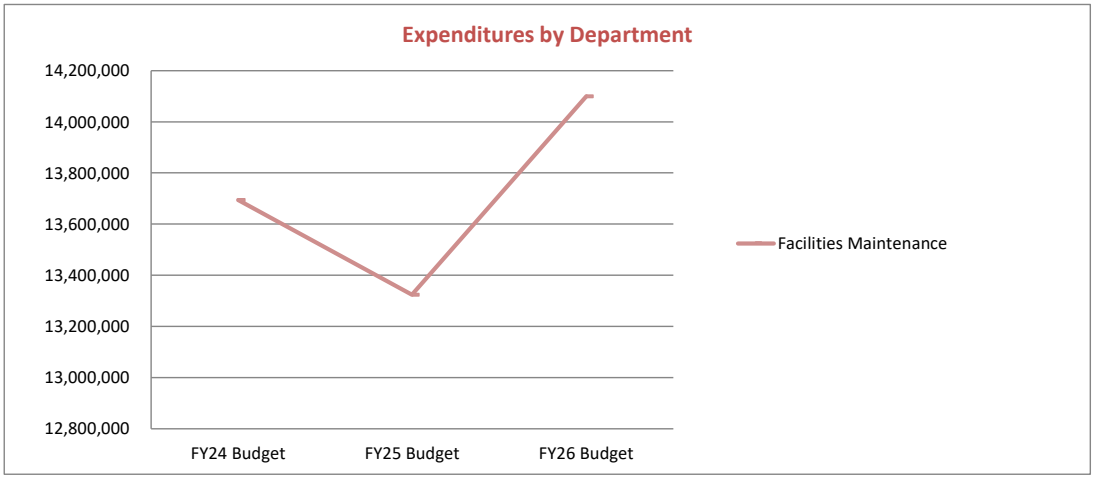
Facilities Maintenance

Proposed FY26:

FY26 Revenue Source

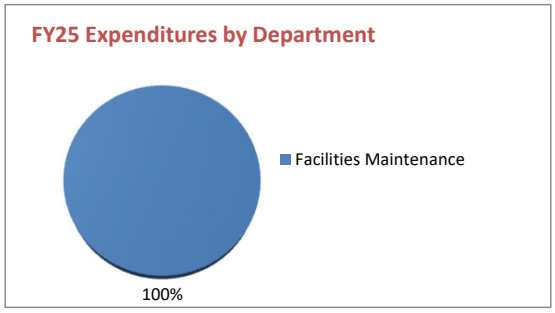
General Fund	$14,099,733
	$14,099,733





Expenditures by Department

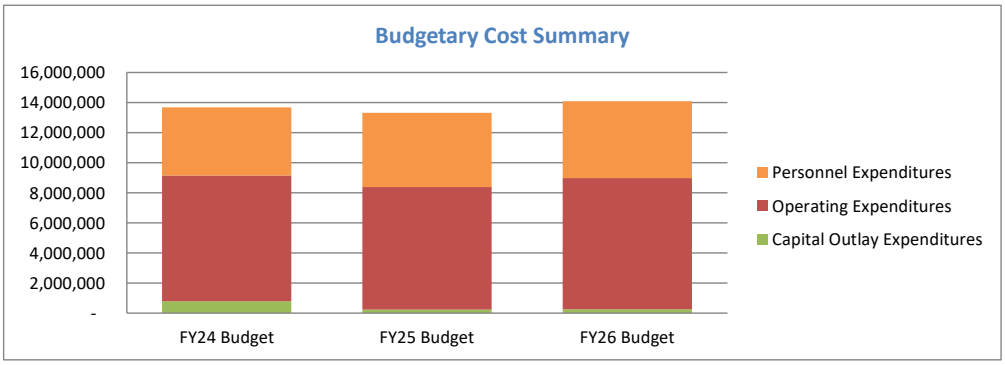
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Facilities Maintenance	13,693,808	13,323,893	14,099,733	5.8%
Total	13,693,808	13,323,893	14,099,733	5.8%



Facilities Maintenance

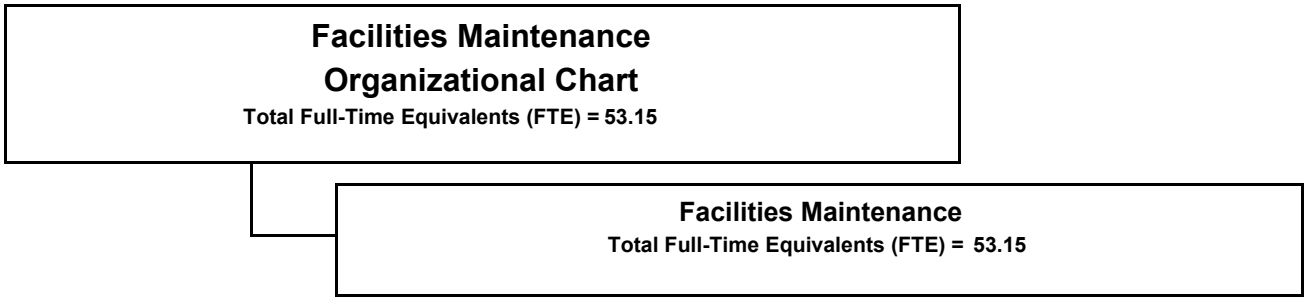
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	4,547,365	4,932,821	5,118,360	36.3%	3.8%
Operating Expenditures	8,344,342	8,154,072	8,724,125	61.9%	7.0%
Capital Outlay Expenditures	802,101	237,000	257,248	1.8%	8.5%
Total	13,693,808	13,323,893	14,099,733	100%	5.8%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		54.15	55.15	53.15	(2.00)
FY24 Change	Added: + 2 FTE's - Maintenance Worker 2 + 1 FTE - Maintenance Worker 3				
FY25 Changes	Added: +1 FTE Service Maintenance				
FY26 Proposed Changes	Eliminated: 2 FTE				

Facilities Maintenance



Facilities Maintenance

Mission Statement

The mission of the Facilities Maintenance Department is to maintain all county buildings and grounds constitutional offices at the highest level of quality and in the most efficient manner to provide employees, citizens, and visitors with clean, safe, and comfortable facilities.

Services Provided

The Facilities Maintenance Department maintains all of Monroe County's existing buildings. In addition to in-house maintenance, Facilities also solicits requests for qualifications, proposals, and solicitations for work from outside vendors. Facilities act as an owner's representative for key stakeholders, and track and monitor scope, schedule, and cost while maintaining a budget.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority-related Actions:

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep our attractions including Environment, Historical Sites, and Beautification

- Action: The Facilities Maintenance Department will initiate a Park, Beach, and Boat Ramp Informational Signage Project (i.e.- static signage, interactive information kiosks, integration with the County's mobile app) in collaboration with Project Management, Sustainability, Environmental Resources, Extension Services, PIO and others as appropriate to improve the quality of our facilities and our resident and visitors' experience.
- Performance Measure: Collaborated with appropriate departments to create a plan of action and request necessary funding.
- Target Metric: Completed or Not Completed

Department Goals, Actions, and Measures:

• Goal: Increased organizational efficiency through the selection and implementation of a consolidated work order system

- Action: PHASE1: Collaborate with appropriate departments on selection of new consolidated work order system
- Performance Measure: Collaborated with appropriate departments to choose an effective cross-departmental work order system
- Target Metric: Completed or Not Completed

• Goal: Become proactive in preventative maintenance to reduce emergency/unforeseen repairs that result in increased costs and strain on resources

- Action: Create a proposal for the creation of a Preventative Maintenance Team for each geographical area (Upper, Middle, Lower) generally comprised of 4-5 staff (Bi-lingual PM Clerk, plumber, electrician, carpenter and AC tech) and seek funding.
- Performance Measure: Proposal presenting and funding requested
- Target Metric: Completed or Not Completed

• Goal: Improve Workforce Recruitment

- Action: Support and Implementation of Evergreen recommendations as appropriate and identified by Employee Services
- Performance Measure: Implement as recommendations as appropriate and available.
- Target Metric: Completed or Not Completed

- Action: Increased participation in local job fairs
- Performance Measure: Participate in all library-hosted job fairs
- Target Metric: 100%

• Goal: Improve Workforce Retention

- Action: Tuition Reimbursement for skills that will provide benefit to the department and County including Journeyman 1 and English as a Second Language courses
- Performance Measure: Support all reimbursements requests that support the department and County objectives
- Target Metric: 100%

Facilities Maintenance

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	4,387,840	4,547,365	4,932,821	4,932,821	5,118,360	3.8%
Operating Expenditures	4,921,834	8,344,342	8,154,072	8,154,072	8,724,125	7.0%
Capital Outlay Expenditures	143,787	802,101	237,000	237,000	257,248	8.5%
Total Budget	**9,453,460**	**13,693,808**	**13,323,893**	**13,323,893**	**14,099,733**	**5.8%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Facilities Maintenance	9,453,460	13,693,808	13,323,893	13,323,893	14,099,733	6%
Total Budget	**9,453,460**	**13,693,808**	**13,323,893**	**13,323,893**	**14,099,733**	**6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	9,453,460	13,693,808	13,323,893	13,323,893	14,099,733	5.8%
Total Revenue	**9,453,460**	**13,693,808**	**13,323,893**	**13,323,893**	**14,099,733**	**5.8%**

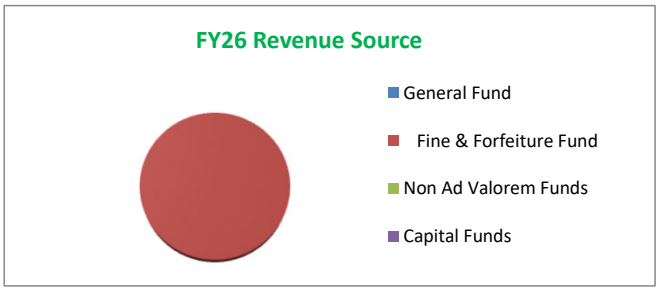
Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Facilities Maintenance	51.15	54.15	55.15	53.15	(2.00)
Total Full-Time FTE	51.15	54.15	55.15	53.15	(2.00)
Total FTE	**51.15**	**54.15**	**55.15**	**53.15**	**(2.00)**

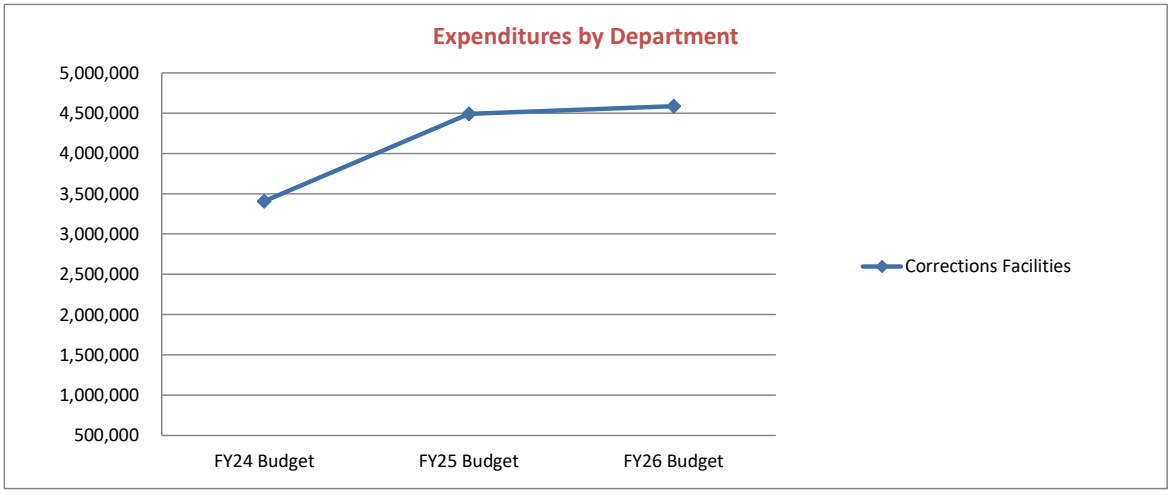
Corrections Facilities

Proposed FY26:

FY26 Revenue Source

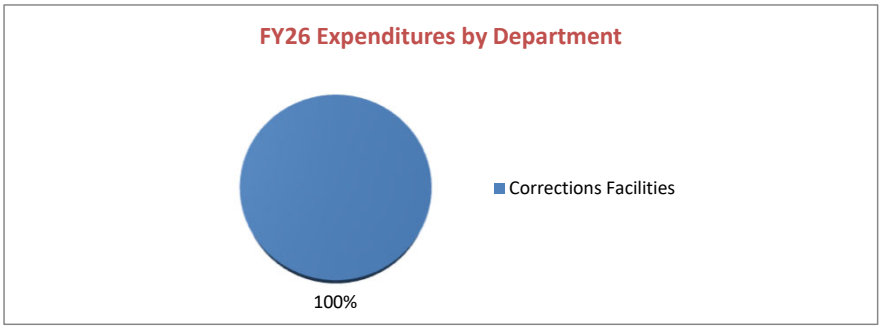
General Fund	$0
Other Ad Valorem Funds	
Fine & Forfeiture Fund	$4,587,364
Non Ad Valorem Funds	$0
Capital Funds	$0
	$4,587,364





Expenditures by Department

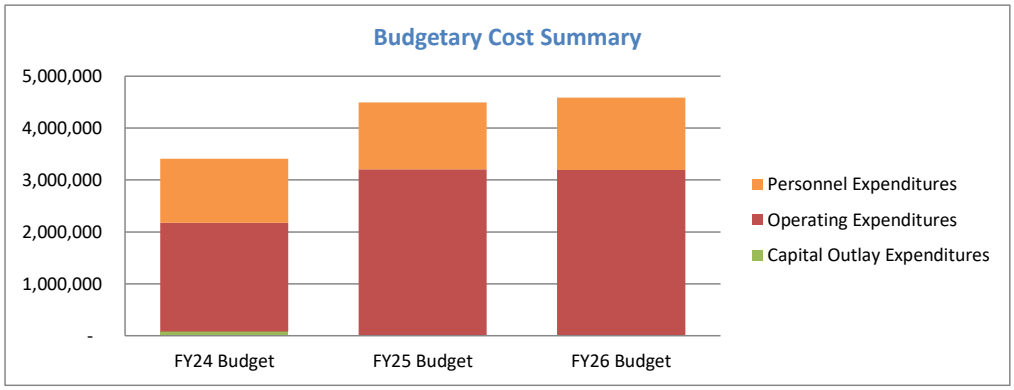
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Corrections Facilities	3,406,307	4,491,686	4,587,364	2.1%
Total	3,406,307	4,491,686	4,587,364	2.1%



Corrections Facilities

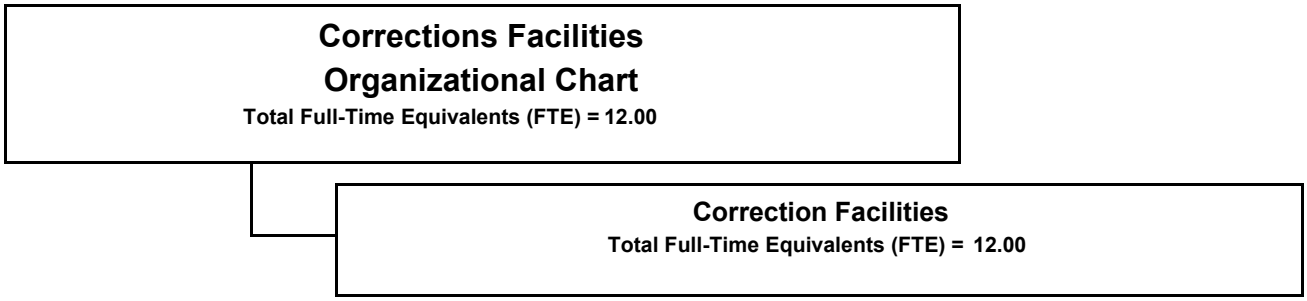
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	1,227,370	1,284,738	1,396,974	30.5%	8.7%
Operating Expenditures	2,098,387	3,206,948	3,190,390	69.5%	-0.5%
Capital Outlay Expenditures	80,550	0	0	0.0%	0.0%
Total	3,406,307	4,491,686	4,587,364	100%	2.1%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		12.00	12.00	12.00	-
FY24 Change	Added 1 FTE - Maintenance Worker 4				
FY25 Change	No change				
FY26 Proposed Changes	No change				

Corrections Facilities



Corrections Facilities

Mission Statement

The Correction Facilities Department provides 24-hour, routine and emergency maintenance to three detention facilities, three substations, a Headquarters building and Hanger.

Services Provided

The Monroe County Correction Facilities Department consist of ten personnel ranging in maintenance skills from plumbing to locksmith who provide the best support services for maintaining multiple well- functioning and safe facilities throughout Monroe County. Our methods of assessment includes regular on-site inspections and preventative maintenance of our facilities, maintaining regular dialog with relevant Monroe County Sheriff's Office (MCSO) staff and professionals to ensure Accreditation standards are being met and/or improvements are communicated to guarantee efficient standards and compliance are met.

The Correction Facilities Department provides 24 hour, routine and emergency maintenance to three detention facilities, three MCSO substations, the MCSO Headquarters and MCSO hanger at the Marathon International Airport. We work closely with contractors on large capital improvement projects and self- perform small in-house jobs.

• Provide routine maintenance to all MCSO buildings.
• Ensure that all accreditation standards are met by Correction Public works employees.
• Assist with the development of new MCSO buildings and improvements.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

• Environment: Conservation- Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)

- Action: Corrections Facilities will reduce water consumption by installing I-Con water control equipment on all toilets, showers and sinks
- Performance Measure: Water reduction equipment installed.
- Target Metric: 50% of the equipment installed.

• Economy: Workforce- Workforce Transportation- Alternative Solutions

- Action: Corrections Facilities will work towards a car pool for employees to reduce the carbon footprint and offer Alternative transportation solutions for the Workforce.
- Performance Measure: Increase the amount of work shifts employees carpool
- Target Metric: 80% of shifts

Department Goals, Actions and Measures:

• Goal: Improve staff capabilities for increased operational efficiencies

- Action: Provide staff development opportunities in skills needed by the department including lock smith training, HVAC and plumbing
- Performance Measure: Number of staff who acquire additional certifications
- Target Metric: 50% of the staff receive additional training

• Goal: Expand County-wide use of Facility Dude for increased efficiency for facility maintenance needs

- Action: Enroll and train all County employees in the program
- Performance Measure: All County Employees enrolled and trained on FacilityDude
- Target Metric: 99% of employee enrolled, 80% trained.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,105,055	1,227,370	1,284,738	1,284,738	1,396,974	8.7%
Operating Expenditures	1,900,763	2,098,387	3,206,948	3,206,948	3,190,390	(0.5)%
Capital Outlay Expenditures	44,492	80,550	-	-	-	-%
Total Budget	**3,050,310**	**3,406,307**	**4,491,686**	**4,491,686**	**4,587,364**	**2.1%**

Corrections Facilities

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Correction Facilities	3,050,310	3,406,307	4,491,686	4,491,686	4,587,364	2%
Total Budget	**3,050,310**	**3,406,307**	**4,491,686**	**4,491,686**	**4,587,364**	**2%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fine & Forfeiture Fund	3,050,310	3,406,307	4,491,686	4,491,686	4,587,364	2.1%
Total Revenue	**3,050,310**	**3,406,307**	**4,491,686**	**4,491,686**	**4,587,364**	**2.1%**

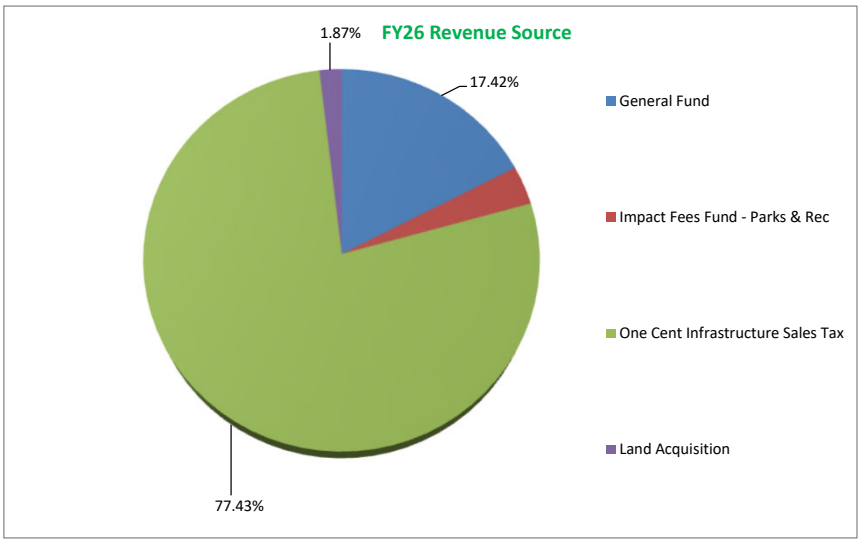
Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Correction Facilities	11.00	12.00	12.00	12.00	-
Total Full-Time FTE	11.00	12.00	12.00	12.00	-
Total FTE	**11.00**	**12.00**	**12.00**	**12.00**	**-**

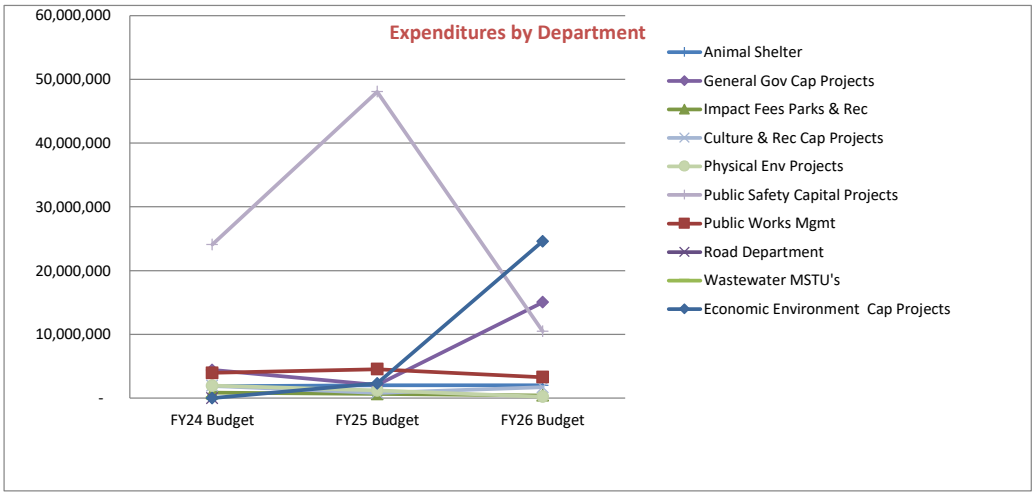
Project Management

Proposed FY26:

FY26 Revenue Source

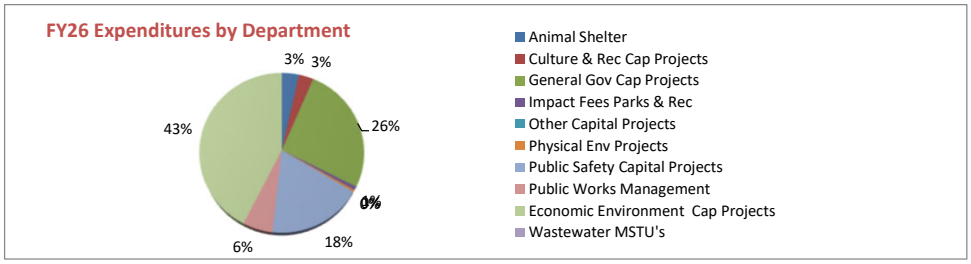
General Fund	$2,266,561
Other Ad Valorem	$44,838,986
Non Ad Valorem	$670,253
Capital Funds	$10,074,135
	$57,849,935





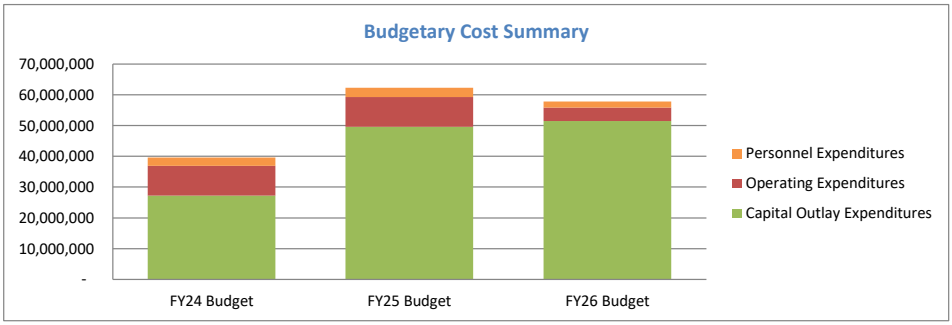
Expenditures by Department

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Animal Shelter	1,882,237	2,028,653	2,004,154	-1.2%
Culture & Rec Cap Projects	1,950,754	840,050	1,723,000	105.1%
General Gov Cap Projects	4,412,740	2,061,523	15,039,634	629.5%
Impact Fees Parks & Rec	860,359	647,270	427,540	-33.9%
Other Capital Projects	500,000	675,785	-	0.0%
Physical Env Projects	1,976,857	1,194,336	242,713	-79.7%
Public Safety Capital Projects	24,094,693	48,062,360	10,502,605	-78.1%
Public Works Management	3,986,043	4,539,898	3,297,389	-27.4%
Economic Environment Cap Projects	-	2,303,000	24,612,900	968.7%
Wastewater MSTU's	-			
Total	39,663,683	62,352,875	57,849,935	-7.2%



Project Management

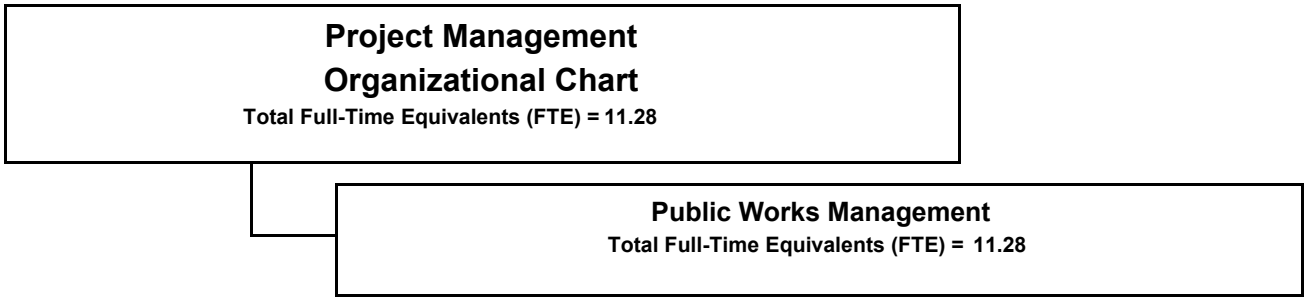
Budgetary Cost Summary	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	2,733,702	3,028,422	1,960,357	3.4%	-35.3%
Operating Expenditures	9,731,726	9,762,596	4,386,333	7.6%	-55.1%
Capital Outlay Expenditures	27,198,255	49,561,857	51,503,245	89.0%	3.9%
Interfund Transfers	-			0.0%	0.0%
Total	39,663,683	62,352,875	57,849,935	100%	-86.4%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	16.27	17.47	11.28	(6.19)

FY24 Change	Added:
FY25 Change	Added: 0.63 Professional Public Works
FY26 Proposed Changes	Eliminated 5.62 FTE

Project Management



Project Management

Mission Statement

The Project Management Department's mission is to provide a standardized approach and successful delivery of capital funded, grant funded and government-mandated projects and programs .

Services Provided

The Project Management Department teams with our internal clients in order to provide the leadership and technical knowledge during the life cycle every project follows conception, development, construction, and operational transition.

The Project Management Department provides our internal clients the information and resources needed to make informed decisions. The services we provide include:
- Capital improvement Construction
- Facility Relocation
- Capital Expansion Construction
- Cost Forecasting
- Scheduling

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

• Quality of Life: Viability- Address Infrastructure concerns related to Climate Change and future storm resiliency

- Action: The Project Management Department will develop a plan to standardize and harden critical facilities back up generation.
- Performance Measure: Complete plan for standardization and hardening of Generators
- Target Metric: Completed or not completed

• Quality of Life: Services to All- Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

- Action: The Project Management Department will assess current implementation status of ADA Master Plan and create multi-year completion calendar.
- Performance Measure: Complete assessment of ADA Master Plan and identify the next three years of projects.
- Target Metric: Completed or not completed

• Environment: Conservation- Reuse/Reduction/Recycling of solid waste

- Action: The Project Management Department will develop a plan to encourage construction site recycling
- Performance Measure: Implement plan for construction site recycling Target
- Metric: Completed or not completed

• Environment: Restoration- Irma Recovery

- Action: The Project Management Department will complete the repair of damage done to County facilities during Hurricane Irma
- Performance Measure: Complete Irma related damage at all County facilities.
- Target Metric: 75%

• Environment: Resiliency- Mitigation plans to help avoid climate change impacts

- Action: The Project Management Department will create mitigation plans to help avoid climate change impacts
- Performance Measure: Complete mitigation plan for County Projects to prevent damage to exposed mechanical systems and prevent wind driven rain intrusion.
- Target Metric: Completed or not completed

• Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

- Action: The Project Management Department will complete the final phase of the drainage project at East Martello
- Performance Measure: Complete East Martello drainage project
- Target Metric: Completed or not completed

Department Goals, Actions and Measures:

• Goal: Increase the capacity for Emergency response among the Project Management Staff

Project Management

- Action: All Staff will certify in 100, 200, 700 & 800 ICS level
- Performance Measure: All staff certifications completed.
- Target Metric: Completed or not completed

- Action: All Staff will receive an assigned responsibility in case of a county-wide emergency
- Performance Measure: All staff know assignments during county-wide emergencies
- Target Metric: Completed or not completed

• Goal: Ensure continuity of operations, efficient processes and reduction in missed funding opportunities

- Action: Create an administrative alert system and calendar for essential Project Management department functions
- Performance Measure: Department emergency alert system and calendar in place
- Target Metric: Completed or not completed

• Goal: Create an archive for the purposes of records retention and storage

- Action: Create plan for digitization and migration of records utilizing state-mandated “naming nomenclature”
- Performance Measure: Detailed and implementable plan for digitization and migration of Department records
- Target Metric: Completed or not completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	2,283,411	2,733,702	3,028,422	3,028,422	1,960,357	(35.3)%
Operating Expenditures	8,322,750	9,731,726	9,762,596	9,762,596	4,386,333	(55.1)%
Capital Outlay Expenditures	8,491	27,198,255	49,561,857	49,561,857	51,503,245	3.9%
Total Budget	**10,614,652**	**39,663,683**	**62,352,875**	**62,352,875**	**57,849,935**	**(7.2)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Animal Shelters	1,670,593	1,882,237	2,028,653	2,028,653	2,004,154	(1)%
Culture & Recreation Capital Projects	850,760	1,950,754	840,050	840,050	1,723,000	105%
Economic Environment Capital Projects	-	-	2,303,000	2,303,000	24,612,900	969%
General Gov Cap Projects	4,386,352	4,412,740	2,061,523	2,061,523	15,039,634	630%
Impact Fees Parks & Recreation	7,149	860,359	647,270	647,270	427,540	(34)%
Other Capital Projects	-	500,000	675,785	675,785	-	(100)%
Physical Environment Projects	114,513	1,976,857	1,194,336	1,194,336	242,713	(80)%
Public Safety Capital Projects	660,538	24,094,693	48,062,360	48,062,360	10,502,605	(78)%

Project Management

Public Works Management	2,924,747	3,986,043	4,539,898	4,539,898	3,297,389	(27)%
Total Budget	**10,614,652**	**39,663,683**	**62,352,875**	**62,352,875**	**57,849,935**	**(7)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	1,734,524	2,148,335	2,291,364	2,291,364	2,266,561	(1.1)%
Governmental Fund Type Grants	780,770	-	-	-	-	-%
Impact Fees Fund - Parks & Recreation	7,149	860,359	647,270	647,270	427,540	(33.9)%
One Cent Infrastructure Surtax	8,071,698	34,718,132	58,319,905	58,319,905	10,074,135	(82.7)%
Land Acquisition	20,511	1,936,857	1,094,336	1,094,336	242,713	(77.8)%
Tourist Development Tax Affordable Housing	-	-	-	-	24,612,900	-%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	20,226,086	-%
Total Revenue	**10,614,652**	**39,663,683**	**62,352,875**	**62,352,875**	**57,849,935**	**(7.2)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Public Works Management	15.32	16.27	17.47	11.28	(6.19)
Wastewater MSTU Capital	0.91	-	-	-	-
Total Full-Time FTE	16.22	16.27	17.47	11.28	(6.19)
Total FTE	**16.22**	**16.27**	**17.47**	**11.28**	**(6.19)**

Project Management

Public Works Management

Description and Services Provided

Public Works Management provides public services through various department functions such as Facilities Maintenance, Engineering services, Project Management services, Solid Waste Management, and wastewater.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	2,275,679	2,733,702	3,028,422	3,028,422	1,960,357	(35.3)%
Operating Expenditures	641,327	1,252,341	1,333,831	1,333,831	1,261,389	(5.4)%
Capital Outlay Expenditures	7,741	-	177,645	177,645	75,643	(57.4)%
Total Budget	**2,924,747**	**3,986,043**	**4,539,898**	**4,539,898**	**3,297,389**	**(27.4)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	63,931	266,098	262,711	262,711	262,407	(0.1)%
Governmental Fund Type Grants	104,418	-	-	-	-	-%
One Cent Infrastructure Surtax	2,756,399	3,719,945	4,277,187	4,277,187	3,034,982	(29.0)%
Total Revenue	**2,924,747**	**3,986,043**	**4,539,898**	**4,539,898**	**3,297,389**	**(27.4)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	5.73	5.85	5.85	2.85	(3.00)
Officials & Administrators	4.19	4.32	4.89	3.70	(1.19)
Technicians	0.30	1.00	1.00	1.00	-
Professionals	5.10	5.10	5.73	3.73	(2.00)
Total Full-Time FTE	15.32	16.27	17.47	11.28	(6.19)
Total FTE	**15.32**	**16.27**	**17.47**	**11.28**	**(6.19)**

Project Management

Animal Shelters

Description and Services Provided

Animal care, receiving surrendered and abandoned pets, return of lost pets, pet adoptions, animal law enforcement, education, licensing, and low-cost spay and neuter programs.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	1,670,593	1,882,237	2,028,653	2,028,653	2,004,154	(1.2)%
Total Budget	**1,670,593**	**1,882,237**	**2,028,653**	**2,028,653**	**2,004,154**	**(1.2)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	1,670,593	1,882,237	2,028,653	2,028,653	2,004,154	(1.2)%
Total Revenue	**1,670,593**	**1,882,237**	**2,028,653**	**2,028,653**	**2,004,154**	**(1.2)%**

Project Management

Physical Environment Projects

Description and Services Provided

Projects in this category include Wastewater, canals and land acquisition. Capital infrastructure projects of which have a life expectancy in excess of five years.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	113,763	48,647	100,000	100,000	-	(100.0)%
Capital Outlay Expenditures	750	1,928,210	1,094,336	1,094,336	242,713	(77.8)%
Total Budget	**114,513**	**1,976,857**	**1,194,336**	**1,194,336**	**242,713**	**(79.7)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
One Cent Infrastructure Surtax	94,002	40,000	100,000	100,000	-	(100.0)%
Land Acquisition	20,511	1,936,857	1,094,336	1,094,336	242,713	(77.8)%
Total Revenue	**114,513**	**1,976,857**	**1,194,336**	**1,194,336**	**242,713**	**(79.7)%**

Project Management

General Gov Cap Projects

Description and Services Provided

Services provided by the legislative and administrative branches of local government for the benefit of the public and the governmental body as a whole. Projects in this category include courthouses and administrative offices. Capital infrastructure projects of which have a life expectancy in excess of five years.

Major Variances

The completion of approved projects from the previous budgets is a major priority this year. The Public Defender/Simonton Property project has begun work and will continue work into the fiscal year 2025.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	7,732	-	-	-	-	-%
Operating Expenditures	4,378,620	2,297,388	1,494,007	1,494,007	693,250	(53.6)%
Capital Outlay Expenditures	-	2,115,352	567,516	567,516	14,346,384	2,427.9%
Total Budget	**4,386,352**	**4,412,740**	**2,061,523**	**2,061,523**	**15,039,634**	**629.5%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Governmental Fund Type Grants	676,352	-	-	-	-	-%
One Cent Infrastructure Surtax	3,710,000	4,412,740	2,061,523	2,061,523	3,448,453	67.3%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	11,591,181	-%
Total Revenue	**4,386,352**	**4,412,740**	**2,061,523**	**2,061,523**	**15,039,634**	**629.5%**

Project Management

Culture & Recreation Capital Projects

Description and Services Provided

Quality of life, capital infrastructure park and beaches projects that have a life expectancy in excess of five years.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	850,760	1,950,754	720,050	720,050	-	(100.0)%
Capital Outlay Expenditures	-	-	120,000	120,000	1,723,000	1,335.8%
Total Budget	**850,760**	**1,950,754**	**840,050**	**840,050**	**1,723,000**	**105.1%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
One Cent Infrastructure Surtax	850,760	1,950,754	840,050	840,050	1,723,000	105.1%
Total Revenue	**850,760**	**1,950,754**	**840,050**	**840,050**	**1,723,000**	**105.1%**

Project Management

Economic Environment Capital Projects

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	-	-	2,303,000	2,303,000	-	(100.0)%
Capital Outlay Expenditures	-	-	-	-	24,612,900	-%
Total Budget	**-**	**-**	**2,303,000**	**2,303,000**	**24,612,900**	**968.7%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
One Cent Infrastructure Surtax	-	-	2,303,000	2,303,000	-	(100.0)%
Tourist Development Tax Affordable Housing	-	-	-	-	24,612,900	-%
Total Revenue	**-**	**-**	**2,303,000**	**2,303,000**	**24,612,900**	**968.7%**

Project Management

Public Safety Capital Projects

Description and Services Provided

Projects in this category include fire/ambulance stations, Emergency Operations Center (EOC) and detention facilities. Projects must have a life expectancy in excess of five years.

Major Variances

Fund 304 includes the purchase of (3) Trauma Star Air Ambulances, Hydrants for District 1, and funding for a new Sugarloaf fire station. The Plantation Key Jail and Courthouse was completed in the Fiscal Year 2023, and Fund 314 was closed.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	660,538	940,000	460,000	460,000	-	(100.0)%
Capital Outlay Expenditures	-	23,154,693	47,602,360	47,602,360	10,502,605	(77.9)%
Total Budget	**660,538**	**24,094,693**	**48,062,360**	**48,062,360**	**10,502,605**	**(78.1)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
One Cent Infrastructure Surtax	660,538	24,094,693	48,062,360	48,062,360	1,867,700	(96.1)%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	8,634,905	-%
Total Revenue	**660,538**	**24,094,693**	**48,062,360**	**48,062,360**	**10,502,605**	**(78.1)%**

Project Management

Other Capital Projects

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	-	500,000	675,785	675,785	-	(100.0)%
Total Budget	**-**	**500,000**	**675,785**	**675,785**	**-**	**(100.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
One Cent Infrastructure Surtax	-	500,000	675,785	675,785	-	(100.0)%
Total Revenue	**-**	**500,000**	**675,785**	**675,785**	**-**	**(100.0)%**

Project Management

Impact Fees Parks & Recreation

Description and Services Provided

Funds are used exclusively for the capital expansion of the county's community park facilities. Funds must be expended in the sub-district from which they are collected. Expenditures must be consistent with the capital improvements plan of the comprehensive plan. The expenditure of such funds requires the approval of the Board of County Commissioners.

Major Variances

Budgets are adjusted to reflect available funding. Impact Fees Parks & Recreation Fund 131 district budgets are listed in the Capital Improvement Plans.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	7,149	860,359	647,270	647,270	427,540	(33.9)%
Total Budget	**7,149**	**860,359**	**647,270**	**647,270**	**427,540**	**(33.9)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Impact Fees Fund - Parks & Recreation	7,149	860,359	647,270	647,270	427,540	(33.9)%
Total Revenue	**7,149**	**860,359**	**647,270**	**647,270**	**427,540**	**(33.9)%**

FY26 Proposed Budget

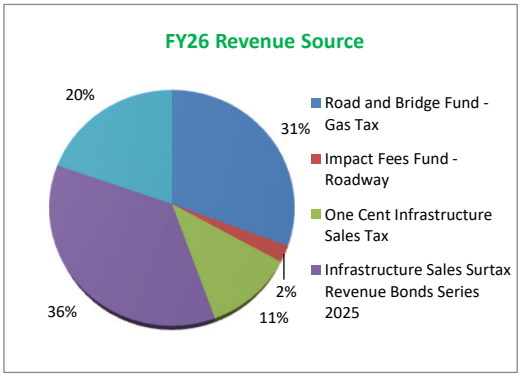
Engineering Services & Roads

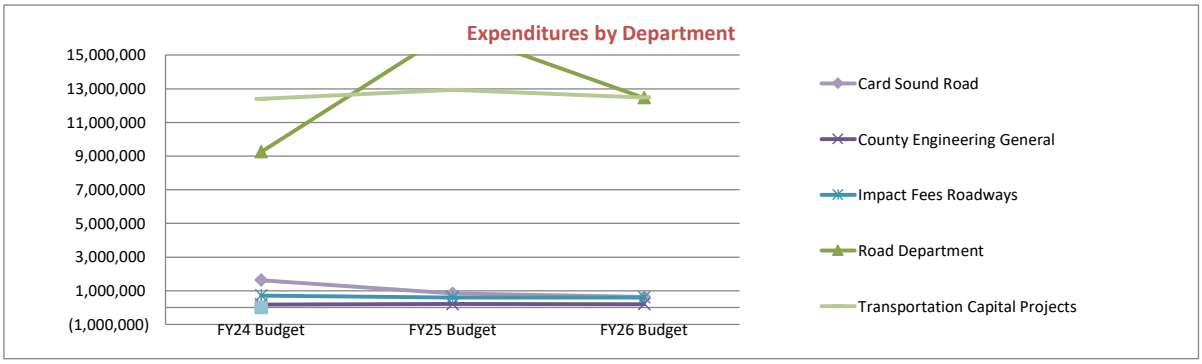
Engineering Service/Roads

Proposed FY26:

FY26 Revenue Source

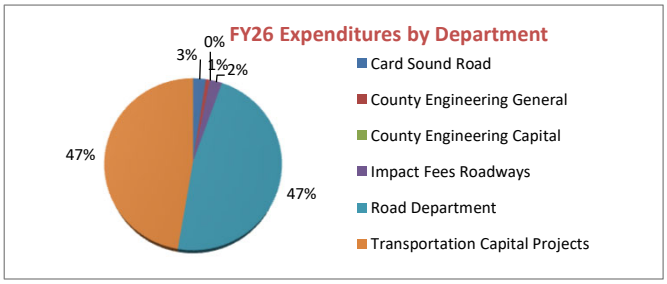
Road and Bridge Fund - Gas Tax	$8,109,397
Impact Fees Fund - Roadway	$607,060
One Cent Infrastructure Sales Tax	$3,015,577
Infrastructure Sales Surtax Revenue Bonds Series 2025	$9,470,880
Card Sound Bridge	$5,179,936
	$26,382,850





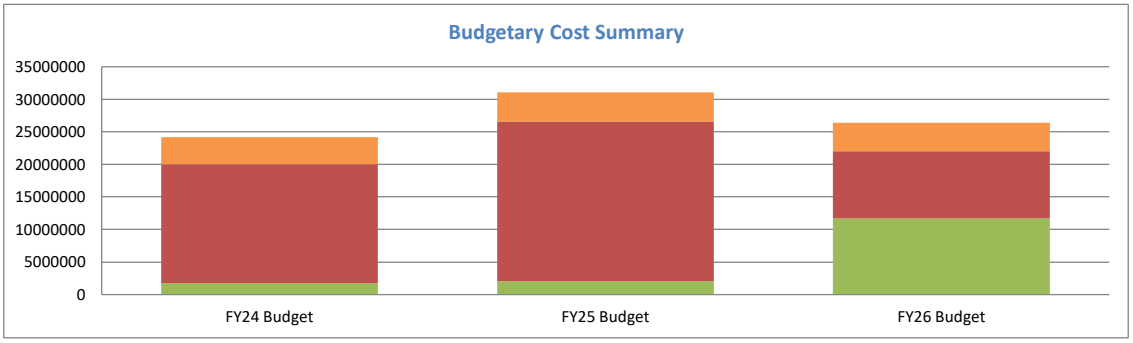
Expenditures by Department

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Card Sound Road	1,631,246	836,934	627,730	-25.0%
County Engineering General	184,485	209,389	202,416	0.0%
County Engineering Capital	0	0	0	0.0%
Impact Fees Roadways	720,192	598,515	607,060	1.4%
Road Department	9,249,469	16,493,022	12,459,187	-24.5%
Transportation Capital Projects	12,393,569	12,923,336	12,486,457	-3.4%
Total	24,178,961	31,061,196	26,382,850	-15.1%



Engineering Service/Roads

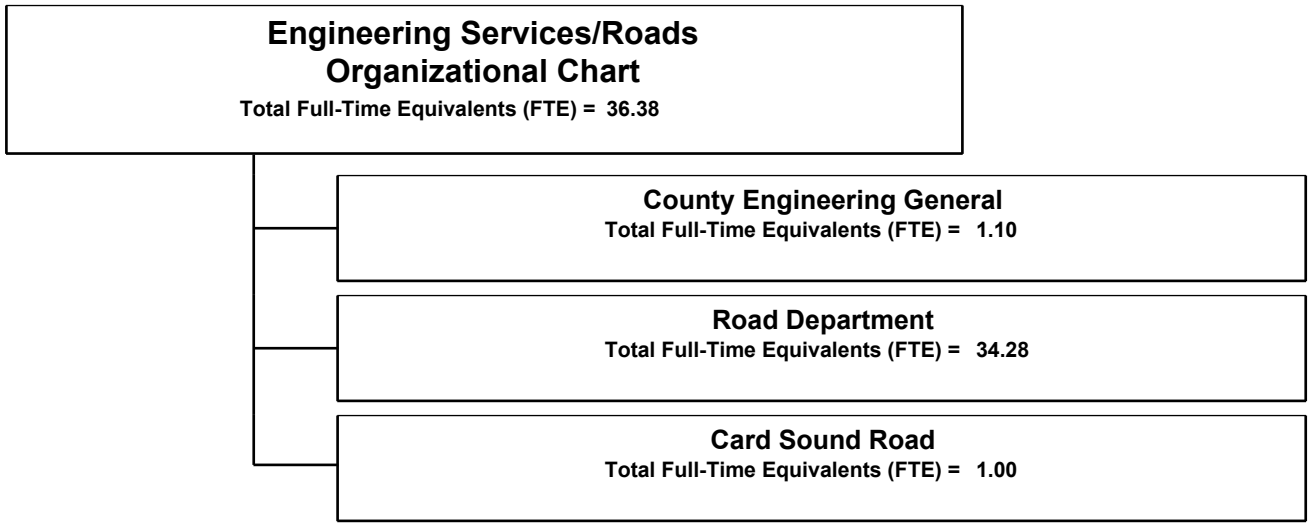
Budgetary Cost Summary	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	4,177,588	4,481,817	4,383,052	16.6%	-2.2%
Operating Expenditures	18,198,973	24,521,723	10,329,180	39.2%	-57.9%
Capital Outlay Expenditures	1,802,400	2,057,656	11,670,618	44.2%	467.2%
Total	24,178,961	31,061,196	26,382,850	100%	-15.1%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	38.38	38.48	36.38	(2.10)

FY24 Change	Eliminated 2 FTE
FY25 Change	Added .10 FTE: County Engineering General
FY26 Proposed Changes	Eliminated 2.10 FTE : 1 Administrative Support 1 Professionals

Engineering Services/Roads



Engineering Services/Roads

Mission Statement

The mission of the Engineering Services and Roads Department is to provide residents and travelers with visibly enjoyable, safe and well-maintained roads, bridges, sidewalks and pedestrian/bicycle paths on which to travel.

Services Provided

The department includes Engineering Services, Upper and Lower Keys Roads Maintenance Departments and Card Sound Toll Authority. Responsibilities include:

• Management of engineering design, permitting and construction of county transportation infrastructure including roads, sidewalks, bridges, shared use paths and associated stormwater management systems.
• Review of right of way permit applications, issuance of permits and inspection of work for conformance to county requirements.
• Review of property development/redevelopment applications and road abandonment applications for impacts to county roads and rights-of-way.
• Performing ongoing maintenance on 312 miles of county maintained roads and 26 bridges including cutting vegetation, fixing potholes, cleaning storm drains, repairing roadway shoulders, addressing flooding complaints, installing signage, sweeping and maintaining bicycle and shared use paths.
• Operating and maintaining the Card Sound Toll All Electronic Tolling System.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

• Quality of Life: Viability- Enhanced Public Transportation

- Action: The Engineering Services and Roads Maintenance Department will improve existing transportation infrastructure to better serve alternative modes of transportation (bicyclists and pedestrians) as well as vehicular traffic.
- Performance Measure: Design phase of roadway improvement and bridge projects initiated will evaluate need to add sidewalks and/or bicycle facilities as part of the project scope(s); include in design scope wherever evaluation indicates need and inclusion is feasible based on site constraints and design guidance.
- Target Metric: Evaluate need for 100% of projects

Department Goals, Actions and Measures:

• Goal: Improve timing and delivery of road infrastructure maintenance services

- Action: Implement GIS based roadway asset management and maintenance system to identify road assets, proactively plan maintenance, document work completed and budget for future needs.
- Performance Measure: GIS based roadway asset management and maintenance system in place. Evaluate alternatives, identify and procure selected software system; initiate asset data collection and input into system.
- Target Metric: Completed or Not Completed

• Goal: Extend service life of roads and reduce amount of money spent on asphalt road rehabilitation.

- Action: Continue proactive pavement maintenance program with treatments (other than mill and resurface) to extend and improve asphalt life.
- Performance Measure: Develop multi-year program for surface treatment of recently resurfaced roads (past 5 years); Continue rejuvenation program and implement additional treatment techniques.
- Target Metric: Completed or Not Completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,444,092	4,177,588	4,481,817	4,481,817	4,383,052	(2.2)%
Operating Expenditures	11,993,002	18,198,973	24,521,723	24,521,723	10,329,180	(57.9)%
Capital Outlay Expenditures	227,376	1,802,400	2,057,656	2,057,656	11,670,618	467.2%
Total Budget	**15,664,470**	**24,178,961**	**31,061,196**	**31,061,196**	**26,382,850**	**(15.1)%**

Engineering Services/Roads

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Card Sound Road	776,163	1,631,246	836,934	836,934	627,730	(25)%
County Engineering General	170,745	184,485	209,389	209,389	202,416	(3)%
Impact Fees Roadways	214,343	720,192	598,515	598,515	607,060	1%
Road Department	7,951,913	9,249,469	16,493,022	16,493,022	12,459,187	(24)%
Transportation Capital Projects	6,551,305	12,393,569	12,923,336	12,923,336	12,486,457	(3)%
Total Budget	**15,664,470**	**24,178,961**	**31,061,196**	**31,061,196**	**26,382,850**	**(15)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Road And Bridge Fund	7,077,471	8,870,018	9,674,640	9,674,640	8,109,397	(16.2)%
Governmental Fund Type Grants	874,442	-	-	-	-	-%
Impact Fees Fund - Roadways	214,343	720,192	598,515	598,515	607,060	1.4%
One Cent Infrastructure Surtax	6,551,305	12,393,569	12,923,336	12,923,336	3,015,577	(76.7)%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	9,470,880	-%
Card Sound Bridge	946,908	2,195,182	7,864,705	7,864,705	5,179,936	(34.1)%
Total Revenue	**15,664,470**	**24,178,961**	**31,061,196**	**31,061,196**	**26,382,850**	**(15.1)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
County Engineering General	1.20	1.10	1.20	1.10	(0.10)
Road Department	36.18	36.28	36.28	34.28	(2.00)
Card Sound Road	3.00	1.00	1.00	1.00	-
Total Full-Time FTE	40.38	38.38	38.48	36.38	(2.10)
Total FTE	**40.38**	**38.38**	**38.48**	**36.38**	**(2.10)**

Engineering Services/Roads

County Engineering Capital

Engineering Services/Roads

County Engineering General

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	168,341	181,506	205,126	205,126	198,283	(3.3)%
Operating Expenditures	2,404	2,979	4,263	4,263	4,133	(3.0)%
Total Budget	**170,745**	**184,485**	**209,389**	**209,389**	**202,416**	**(3.3)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Card Sound Bridge	170,745	184,485	209,389	209,389	202,416	(3.3)%
Total Revenue	**170,745**	**184,485**	**209,389**	**209,389**	**202,416**	**(3.3)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	0.45	0.45	0.45	0.45	-
Officials & Administrators	0.45	0.35	0.45	0.35	(0.10)
Technicians	0.15	0.15	0.15	0.15	-
Professionals	0.15	0.15	0.15	0.15	-
Total Full-Time FTE	1.20	1.10	1.20	1.10	(0.10)
Total FTE	**1.20**	**1.10**	**1.20**	**1.10**	**(0.10)**

Engineering Services/Roads

Road Department

Description and Services Provided

Plan, oversee and administer road and bridge improvement/repair contracts. Incorporate the Florida Department of Transportation's 5 Year Work Program into the Capital Improvement Plan and when needed, find the necessary Grant matches for those State projects. Maintenance of 312 county miles including: cleaning and mowing of the rights-of-way, street patching, guardrail maintenance, street sweeping, stormwater drainage installation and maintenance, and maintaining signs and markings.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	3,084,404	3,903,153	4,178,492	4,178,492	4,082,337	(2.3)%
Operating Expenditures	4,641,269	3,609,915	10,312,758	10,312,758	7,738,046	(25.0)%
Capital Outlay Expenditures	226,239	1,736,401	2,001,772	2,001,772	638,804	(68.1)%
Total Budget	**7,951,913**	**9,249,469**	**16,493,022**	**16,493,022**	**12,459,187**	**(24.5)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Road And Bridge Fund	7,077,471	8,870,018	9,674,640	9,674,640	8,109,397	(16.2)%
Governmental Fund Type Grants	874,442	-	-	-	-	-%
Card Sound Bridge	-	379,451	6,818,382	6,818,382	4,349,790	(36.2)%
Total Revenue	**7,951,913**	**9,249,469**	**16,493,022**	**16,493,022**	**12,459,187**	**(24.5)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	11.40	11.40	10.40	9.40	(1.00)
Officials & Administrators	2.08	1.18	1.18	1.18	-
Service - Maintenance	-	1.00	2.00	2.00	-
Skilled Craft Workers	15.00	15.00	15.00	15.00	-
Technicians	1.85	2.85	2.85	2.85	-
Service Maintenance	4.00	3.00	3.00	3.00	-
Professionals	1.85	1.85	1.85	0.85	(1.00)
Total Full-Time FTE	36.18	36.28	36.28	34.28	(2.00)
Total FTE	**36.18**	**36.28**	**36.28**	**34.28**	**(2.00)**

Engineering Services/Roads

Card Sound Road

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	191,346	92,929	98,199	98,199	102,432	4.3%
Operating Expenditures	583,680	1,472,318	682,851	682,851	525,298	(23.1)%
Capital Outlay Expenditures	1,137	65,999	55,884	55,884	-	(100.0)%
Total Budget	**776,163**	**1,631,246**	**836,934**	**836,934**	**627,730**	**(25.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Card Sound Bridge	776,163	1,631,246	836,934	836,934	627,730	(25.0)%
Total Revenue	**776,163**	**1,631,246**	**836,934**	**836,934**	**627,730**	**(25.0)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	1.00	-
Technicians	1.00	-	-	-	-
Professionals	1.00	-	-	-	-
Total Full-Time FTE	3.00	1.00	1.00	1.00	-
Total FTE	**3.00**	**1.00**	**1.00**	**1.00**	**-**

Engineering Services/Roads

Transportation Capital Projects

Description and Services Provided

The County's transportation capital projects include roadway and drainage improvement projects that were identified and prioritized using the County's 2014 Asphalt Pavement Assessment results. The county is continuing to maintain its 26 bridges using the priority ranking that was developed in the 2014 Bridge Assessment Study, with scheduled replacement of four county maintained bridges over the next few years.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	6,551,305	12,393,569	12,923,336	12,923,336	1,454,643	(88.7)%
Capital Outlay Expenditures	-	-	-	-	11,031,814	-%
Total Budget	**6,551,305**	**12,393,569**	**12,923,336**	**12,923,336**	**12,486,457**	**(3.4)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Governmental Fund Type Grants	-	-	-	-	-	-%
One Cent Infrastructure Surtax	6,551,305	12,393,569	12,923,336	12,923,336	3,015,577	(76.7)%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	9,470,880	-%
Total Revenue	**6,551,305**	**12,393,569**	**12,923,336**	**12,923,336**	**12,486,457**	**(3.4)%**

Engineering Services/Roads

Impact Fees Roadways

Description and Services Provided

Funds are used exclusively for the capital expansion of the county's major road network system in the district from which the moneys were collected, with the exception that a portion of the funds from each district may be allocated to projects outside of the district, on U.S. 1, Card Sound Road, and C-905 in Key Largo, and the proceeds are used in a manner consistent with the capital improvements plan of the comprehensive plan.

The funds shall be used solely for the purpose of acquisition, expansion and development of the major road network system determined to be needed to serve new development, including but not limited to:

1) Planning, design and construction plan preparation;
2) Right-of-way acquisition;
3) Construction of new through lanes;
4) Construction of new turn lanes;
5) Construction of new bridges;
6) Construction of new drainage facilities in conjunction with new roadway construction;
7) Purchase and installation of traffic signalization;
8) Construction of new curbs, medians and shoulders;
9) Construction of new bicycle paths;
10) Construction of new pedestrian pathways and sidewalks;
11) Installation of new landscaping in conjunction with any of the projects listed above.

The disbursal of such funds requires the approval of the Board of County Commissioners. To follow the level of service goals and objectives of Element #3, Traffic Circulation.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	214,343	720,192	598,515	598,515	607,060	1.4%
Total Budget	**214,343**	**720,192**	**598,515**	**598,515**	**607,060**	**1.4%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Impact Fees Fund - Roadways	214,343	720,192	598,515	598,515	607,060	1.4%
Total Revenue	**214,343**	**720,192**	**598,515**	**598,515**	**607,060**	**1.4%**

FY26 Proposed Budget

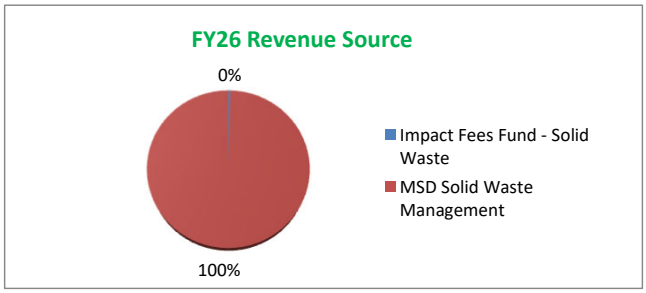
Solid Waste

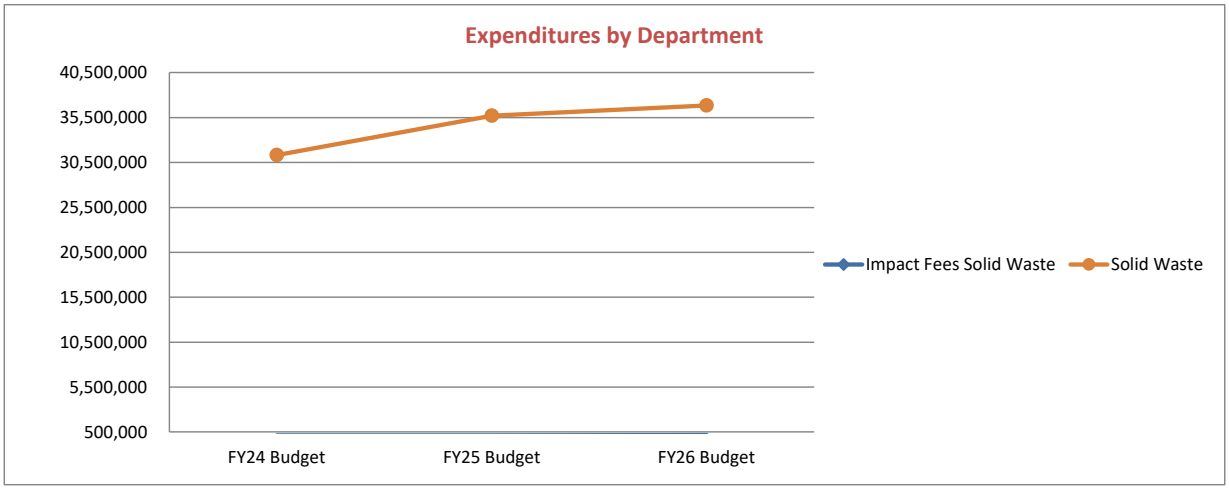
Solid Waste

Proposed FY26:

FY26 Revenue Source

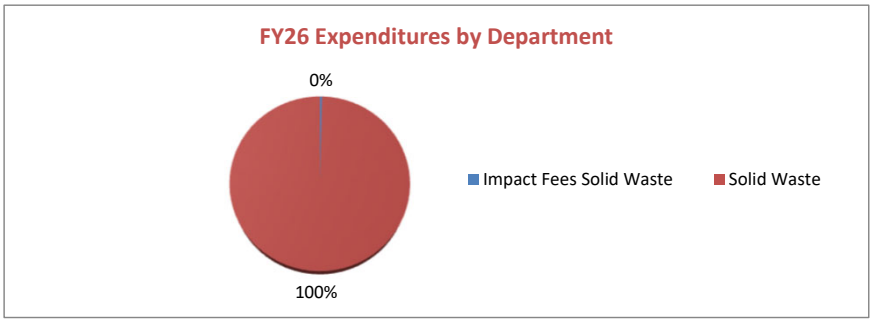
General Fund	$0
Other Ad Valorem Funds	$0
Non Ad Valorem Funds	$0
MSD Solid Waste Mgmt	$36,833,187
Capital Funds	$0
Impact Fees - Solid Waste	$144,183
	$36,977,370





Expenditures by Department

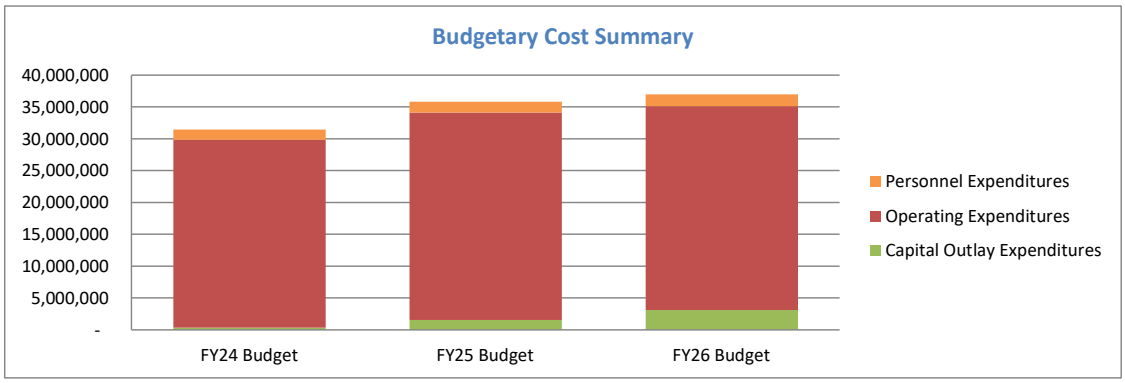
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Impact Fees Solid Waste	135,285	137,615	144,183	4.8%
Solid Waste	31,299,883	35,695,196	36,833,187	3.2%
Total	31,435,168	35,832,811	36,977,370	3.2%



Solid Waste

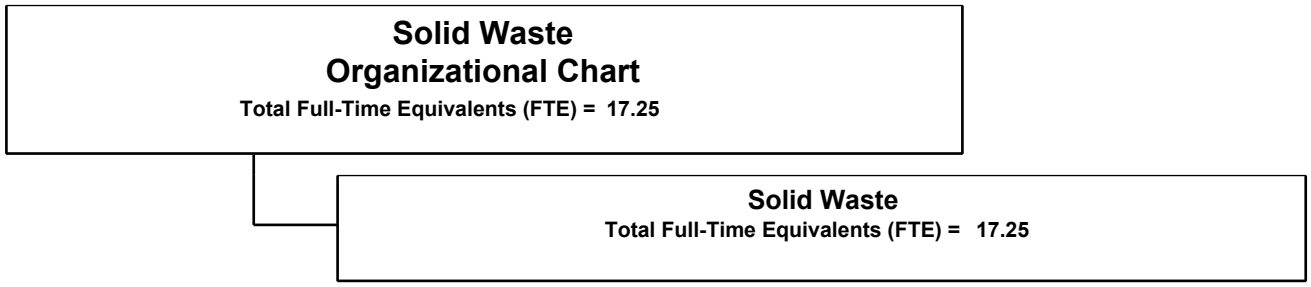
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	1,610,937	1,723,119	1,857,719	5.0%	7.8%
Operating Expenditures	29,432,518	32,550,200	32,036,468	86.6%	-1.6%
Capital Outlay Expenditures	391,713	1,559,492	3,083,183	8.3%	97.7%
Total	31,435,168	35,832,811	36,977,370	100%	3.2%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		17.10	17.10	17.25	0.15
FY24 Change	No changes				
FY25 Change	No changes				
FY26 Proposed Changes	Added .15 FTE: Officials & Administrators				

Solid Waste


Solid Waste
Organizational Chart
Total Full-Time Equivalents (FTE) = 17.25
Solid Waste
Total Full-Time Equivalents (FTE) = 17.25

Solid Waste

Services Provided

The Solid Waste Department provides comprehensive, convenient and reliable services/programs, residential and commercial, for the collection and disposal of the different types of waste, including garbage, recyclables, yard waste, white goods, tires, household hazardous waste, electronic waste, and litter.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

• Environment: Conservation- Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)

- Action: The Solid Waste Department will collaborate/work with other County Agencies & Municipalities to improve the environment by identifying areas and neighborhoods throughout Monroe County that are repeated illegal dumpsites.
- Performance Measure: Identified "illegal dumping" sites countywide in collaboration with municipalities and agencies.
- Target Metric: Completed or Not Completed

• Environment: Conservation- Reuse/Reduction/Recycling of solid waste

- Action: The Solid Waste Department will educate, inform and enhance the role that Reduce/ Reuse/ Recycling of Solid Waste plays in our daily life, by helping to initiate programs in the schools and community to bring awareness of why, how and the benefits of recycling.
- Performance Measure: Created a school recycling program
- Target Metric At least three (3) schools in the Keys – preferably 1 in each area of upper, middle, lower.

Department Goals, Actions and Measures:

• Goal: Reduce and effectively manage illegal dumping sites/areas

- Action: Develop Outreach Programs/education; needs of Business/Private sectors
- Performance Measure: Develop Outreach program for businesses
- Target Metric: Completed or Not Completed

- Action: Post signage and possible purchase of surveillance equipment where possible, at most problematic illegal-dumping sites
- Performance Measure: Signage installed, and surveillance equipment utilized
- Target Metric: at least 10 sites

- Action: Placement of receptacle containers in heavily littered areas
- Performance Measure: Trash receptacles placed in most areas of littering
- Target Metric: Completed or not completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,443,380	1,610,937	1,723,119	1,723,119	1,857,719	7.8%
Operating Expenditures	22,381,287	29,432,518	32,550,200	32,550,200	32,036,468	(1.6)%
Capital Outlay Expenditures	156,398	391,713	1,559,492	1,559,492	3,083,183	97.7%
Total Budget	**23,981,065**	**31,435,168**	**35,832,811**	**35,832,811**	**36,977,370**	**3.2%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Impact Fees Solid Waste	-	135,285	137,615	137,615	144,183	5%
Solid Waste	23,981,065	31,299,883	35,695,196	35,695,196	36,833,187	3%
Total Budget	**23,981,065**	**31,435,168**	**35,832,811**	**35,832,811**	**36,977,370**	**3%**

Solid Waste

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Impact Fees Fund - Solid Waste	-	135,285	137,615	137,615	144,183	4.8%
MSD Solid Waste Management	23,981,065	31,299,883	35,695,196	35,695,196	36,833,187	3.2%
Total Revenue	**23,981,065**	**31,435,168**	**35,832,811**	**35,832,811**	**36,977,370**	**3.2%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Solid Waste	17.10	17.10	17.10	17.25	0.15
Total Full-Time FTE	17.10	17.10	17.10	17.25	0.15
Total FTE	**17.10**	**17.10**	**17.10**	**17.25**	**0.15**

Solid Waste

Impact Fees Solid Waste

Description and Services Provided

Funds are used solely for the purpose of construction and expansion of solid waste facilities in Monroe County, including but not limited to:

1) Design and construction plan preparation;
2) Land acquisition; and
3) Acquisition of trucks and housing building equipment.

The funds shall not be used to maintain existing solid waste facilities. Funds shall be used in a manner consistent with the capital improvements plan (Element #8, Solid Waste) of the comprehensive plan. The disbursal of such funds shall require the approval of the BOCC.

The Public Works/Engineering Division, Department of Solid Waste/Recycling overseas the solid waste disposal and recovery program for the County.

Major Variances

This budget has been adjusted to reflect available revenue. Impact Fees Solid Waste Fund 133 budgets are also listed under the Capital Improvement Plans.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	-	-	137,615	137,615	-	(100.0)%
Capital Outlay Expenditures	-	135,285	-	-	144,183	-%
Total Budget	**-**	**135,285**	**137,615**	**137,615**	**144,183**	**4.8%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Impact Fees Fund - Solid Waste	-	135,285	137,615	137,615	144,183	4.8%
Total Revenue	**-**	**135,285**	**137,615**	**137,615**	**144,183**	**4.8%**

Solid Waste

Solid Waste

Description and Services Provided

The Solid Waste Program provides comprehensive, convenient, and reliable services/programs, residential and commercial, for the collection and disposal of different types of waste, including garbage, recyclables, yard waste, white goods, tires, household hazardous waste, electronic waste, and litter.

Major Variances

FY2026 Requested Budget - $36,977,370

Recommendation for FY2026 Solid Waste Assessment per unit: $577.11 (approximately 35,569 units)
** Current Non-Ad Valorem Assessment: $458.58
** Recommendation to increase to $577.11 per residential unit.
Justification: Contractual Increase

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,443,380	1,672,376	1,723,119	1,723,119	1,857,719	7.8%
Operating Expenditures	22,381,287	23,123,612	32,412,585	32,412,585	32,036,468	(1.2)%
Capital Outlay Expenditures	156,398	114,712	1,559,492	1,559,492	2,939,000	88.5%
Total Budget	**23,981,065**	**24,910,700**	**35,695,196**	**35,695,196**	**36,833,187**	**3.2%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
MSD Solid Waste Management	23,981,065	24,910,700	35,695,196	35,695,196	36,833,187	3.2%
Total Revenue	**23,981,065**	**24,910,700**	**35,695,196**	**35,695,196**	**36,833,187**	**3.2%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	2.10	2.10	2.10	2.10	-
Officials & Administrators	1.00	1.00	1.00	1.15	0.15
Service - Maintenance	6.00	6.00	6.00	6.00	-
Skilled Craft Workers	4.00	4.00	4.00	4.00	-
Technicians	1.00	1.00	1.00	1.00	-
Professionals	3.00	3.00	3.00	3.00	-
Total Full-Time FTE	17.10	17.10	17.10	17.25	0.15
Total FTE	**17.10**	**17.10**	**17.10**	**17.25**	**0.15**

FY26 Proposed Budget

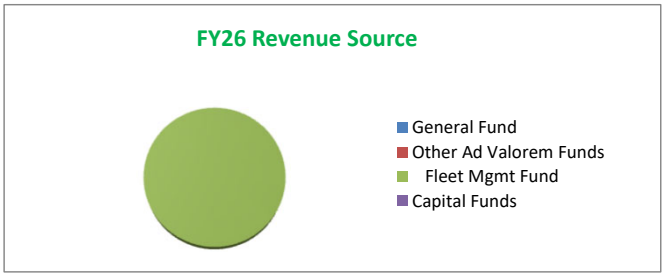
Fleet Management

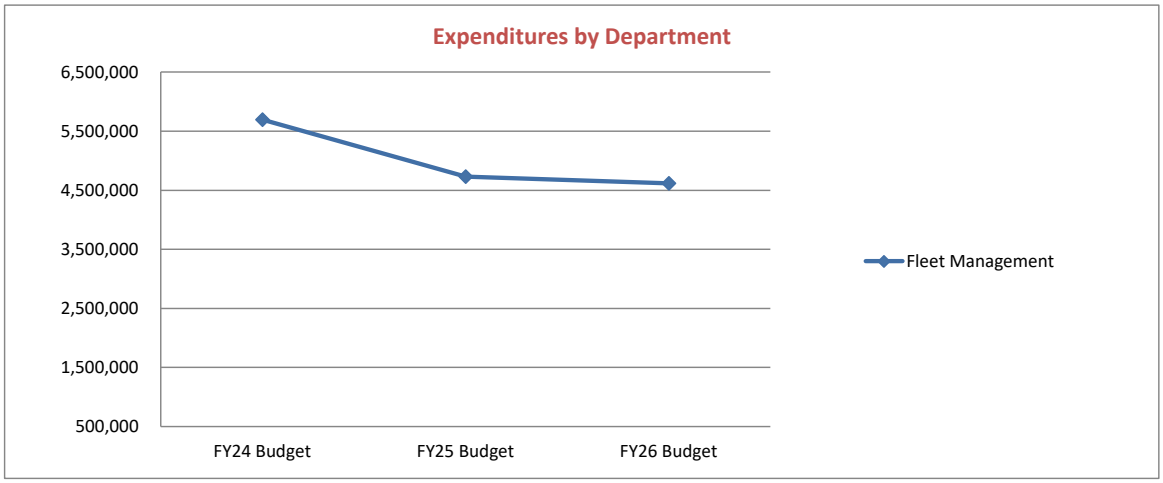
Fleet Management

Proposed FY26:

FY26 Revenue Source

General Fund	$0
Other Ad Valorem Funds	$0
Non Ad Valorem Funds	$0
Fleet Mgmt Fund	$4,618,170
Capital Funds	$0
	$4,618,170

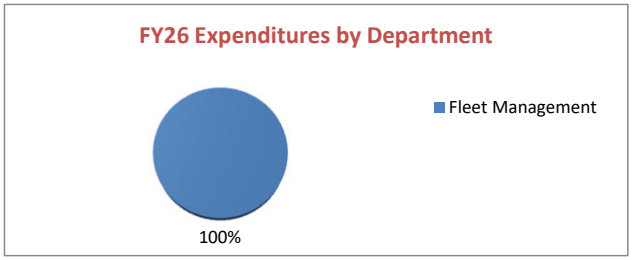




Expenditures by Department

Fleet Management
Total

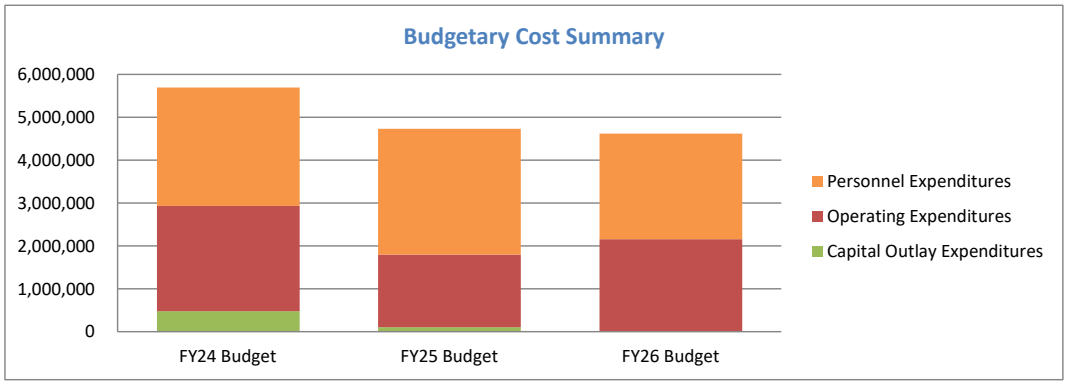
Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
5,691,382	4,729,040	4,618,170	-2.3%
5,691,382	4,729,040	4,618,170	-2.3%



Fleet Management

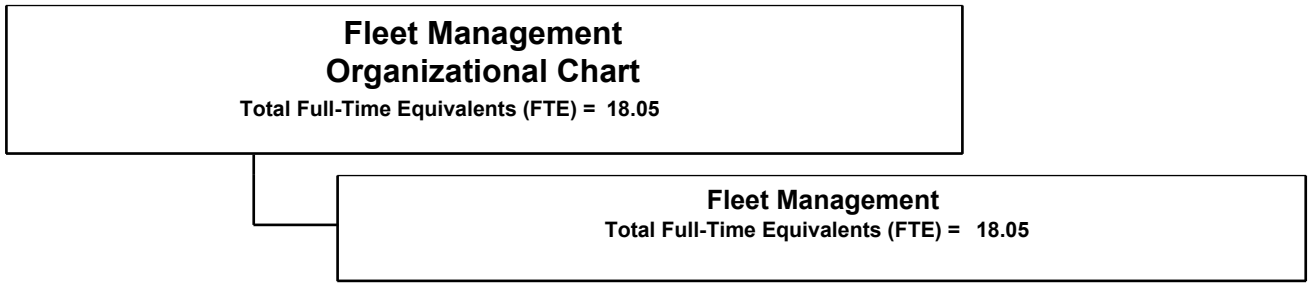
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	2,757,846	2,933,716	2,460,721	53.3%	-16.1%
Operating Expenditures	2,459,536	1,693,324	2,157,449	46.7%	27.4%
Capital Outlay Expenditures	474,000	102,000	0	0.0%	-100.0%
Total	5,691,382	4,729,040	4,618,170	100%	-2.3%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		22.05	22.05	18.05	(4.00)
FY24 Change	Added 1 FTE				
FY25 Change	No change				
FY26 Proposed Changes	Eliminate 4 FTEs: 2 Administrative Support 2 Skilled Craft Workers				

Fleet Management



Fleet Management

Mission Statement

The Mission of the Fleet Management Department is to provide fleet services, fuel, safe county vehicles, equipment and facilities in the most effective and efficient means possible.

Services Provided

Fleet Department services vehicles and equipment out of three county garages located in Key West, Marathon, and Plantation Key.

The Department provides safety inspections, maintenance, and repairs for approximately 850 units which include approximately 230 sheriff department units and more than 70 emergency power generators.

Maintains safety and environmental accountability of 3 garages, 3 large capacity fuel tanks with fuel pumps located at 3 separate fueling facilities in Key West, Marathon, and Plantation Key.

Are responsible for acquiring, replacing, and disposing of more than 600 county vehicle/equipment units.

Resolves manufacturers vehicle and equipment safety recalls.

Manages outside warranty and specialty contract maintenance and repairs.

Operates and maintains a preventative maintenance and repair tracking system, and a fuel management tracking system.

Strategic Goals

Monroe County BOCC Strategic Plan Areas of Concern and Priority related Actions:

• Environment: Resiliency- Stormwater Solutions

- Action: Fleet Management will expand the Department's current Storm Water Pollution Prevention Plan (SWPP) into a comprehensive departmental program that includes County-wide training of fleet personnel and annual documentation of preventative actions used in maintaining hazard storage areas that can be used as a best practice by others in the community.
- Performance Measure: Departmental program established
- Target Metric: Completed or Not Completed

Department Goals, Actions and Measures:

• Goal: Identify and promote ECO Driving practices for all county vehicle operators.

- Action: Provide ECO driving information bulletins for fleet department liaisons to share with department operators.
- Performance Measure: Send bulletins with every fuel bill and mass email
- Target Metric: 12

- Action: Provide simple driving practices and basic operator maintenance steps that can help save money and help protect the environment at the same time.
- Performance Measure: Send bulletins with every fuel bill and mass emails
- Target Metric: 12

• Goal: Reduce the consumption of fuel and carbon dioxide emissions for the Monroe County fleet through the promotion of best practices for operators and fleet management.

- Action: Encourage reduced vehicle idling times when safe and practical.
- Performance Measure: Send bulletins with every fuel bill and mass email
- Target Metric: 12

- Action: Encourage operators to check tire air pressure monthly.
- Performance Measure: Send bulletins with every fuel bill and mass email
- Target Metric: 12

- Action: Encourage county vehicle operators to ease into acceleration and brake smoothly around corners, avoid tailgating and rapid starts and stops.
- Performance Measure: Send bulletins with every fuel bill and mass email
- Target Metric: 12

Fleet Management

- Action: Purchase fuel efficient replacement tires for county vehicles for all applications that are safe and practical.
- Performance Measure: Purchase Fuel efficient tires based on availability
- Target Metric: Completed or Not Completed

- Action: Purchase and use re-refined motor oils in county vehicles; for all applications that are practical, and manufacturer warranty compatible.
- Performance Measure: Purchase and use re-refined motor oils in county vehicles
- Target Metric: Completed or Not Completed

• Goal: Ensure all vehicles receive annual inspection according to scheduled parameters.

- Action: Provide vehicle/safety inspections and maintenance measurements through monthly "Preventative Maintenance Due" reports.
- Performance Measure: Conduct scheduled preventive maintenance on County vehicles
- Target Metric: At least 80%

• Goal: Control surplus vehicle inventory at minimum levels.

- Action: Manage timely surplus vehicle sales and disposal. Measured by running surplus unit inventory reports.
- Performance Measure: Reduction in number of units in surplus
- Target Metric: Less than 20

• Goal: Ensure efficient and effective operations through high quality fleet work order documentation.

- Action: Manage and operate preventative maintenance and repair work order tracking system. Measured by running individual mechanics accountability reports, and by random review of individual work orders.
- Performance Measure: Monitor all direct hours charged to work order in FASTER
- Target Metric: Completed or Not Completed

• Goal: Expedite resolution of vehicle and equipment safety recalls.

- Action: Resolve of all manufacturer's vehicle and equipment safety recalls. Can be measured by viewing spread sheet data reports and saved documents for county vehicle recalls.
- Performance Measure: Ensure reasonable turnaround time on resolution of safety recalls
- Target Metric: within 30 days

• Goal: Ensure garages are subject to written inspections a minimum of 3 times annually and all repairs from inspection are completed and documented.

- Action: Provide garage facility safety inspections; provide repairs from inspection. Can be measured by reviewing garage safety inspection files.
- Performance Measure: Regular inspection for each garage facility
- Target Metric: 3 inspections per facility, per year

- Performance Measure: Complete repairs for each garage facility identified during safety inspections.
- Target Metric: 100%

- Action: Provide routine facility inspections, clean up, and documentation; for all areas utilized for working with and/or storing oils, lubricants, and other hazardous materials.
- Performance Measure: Regular inspection, cleanup and documentation for each garage facility
- Target Metric: Completed or Not Completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	2,434,025	2,757,846	2,933,716	2,933,716	2,460,721	(16.1)%
Operating Expenditures	2,292,088	2,459,536	1,693,324	1,693,324	2,157,449	27.4%
Capital Outlay Expenditures	196,221	474,000	102,00	102,000	-	(100.0)%
Total Budget	**4,922,333**	**5,691,382**	**4,729,040**	**4,729,040**	**4,618,170**	**(2.3)%**

Fleet Management

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fleet Management	4,922,333	5,691,382	4,729,040	4,729,040	4,618,170	(2)%
Total Budget	**4,922,333**	**5,691,382**	**4,729,040**	**4,729,040**	**4,618,170**	**(2)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fleet Management Fund	4,922,333	5,691,382	4,729,040	4,729,040	4,618,170	(2.3)%
Total Revenue	**4,922,333**	**5,691,382**	**4,729,040**	**4,729,040**	**4,618,170**	**(2.3)%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Fleet Management	21.05	22.05	22.05	18.05	(4.00)
Total Full-Time FTE	21.05	22.05	22.05	18.05	(4.00)
Total FTE	**21.05**	**22.05**	**22.05**	**18.05**	**(4.00)**

Fleet Management

Fleet Management

Mission Statement

The mission of the Fleet Management Department is to provide fleet management services in the most economical and efficient means possible.

Description and Services Provided

• Fleet Department services vehicles and equipment out of 3 garages located in Rockland Key, Marathon, and Plantation Key.

• The Department provides safety inspections, maintenance, and repairs for 852 units which include 308 sheriff department units, and more than 70 emergency power generators.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	2,434,025	2,757,846	2,933,716	2,933,716	2,460,721	(16.1)%
Operating Expenditures	2,292,088	2,459,536	1,693,324	1,693,324	2,157,449	27.4%
Capital Outlay Expenditures	196,221	474,000	102,000	102,000	-	(100.0)%
Total Budget	**4,922,333**	**5,691,382**	**4,729,040**	**4,729,040**	**4,618,170**	**(2.3)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fleet Management Fund	4,922,333	5,691,382	4,729,040	4,729,040	4,618,170	(2.3)%
Total Revenue	**4,922,333**	**5,691,382**	**4,729,040**	**4,729,040**	**4,618,170**	**(2.3)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	3.05	3.05	3.05	1.05	(2.00)
Officials & Administrators	2.00	2.00	2.00	2.00	-
Skilled Craft Workers	15.00	16.00	16.00	14.00	(2.00)
Technicians	1.00	1.00	1.00	1.00	-
Total Full-Time FTE	21.05	22.05	22.05	18.05	(4.00)
Total FTE	**21.05**	**22.05**	**22.05**	**18.05**	**(4.00)**

FY26 Proposed Budget

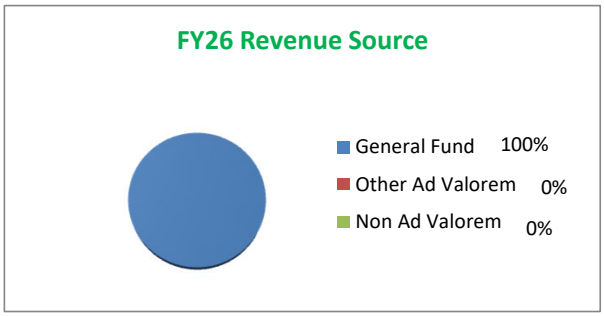
Medical Examiner

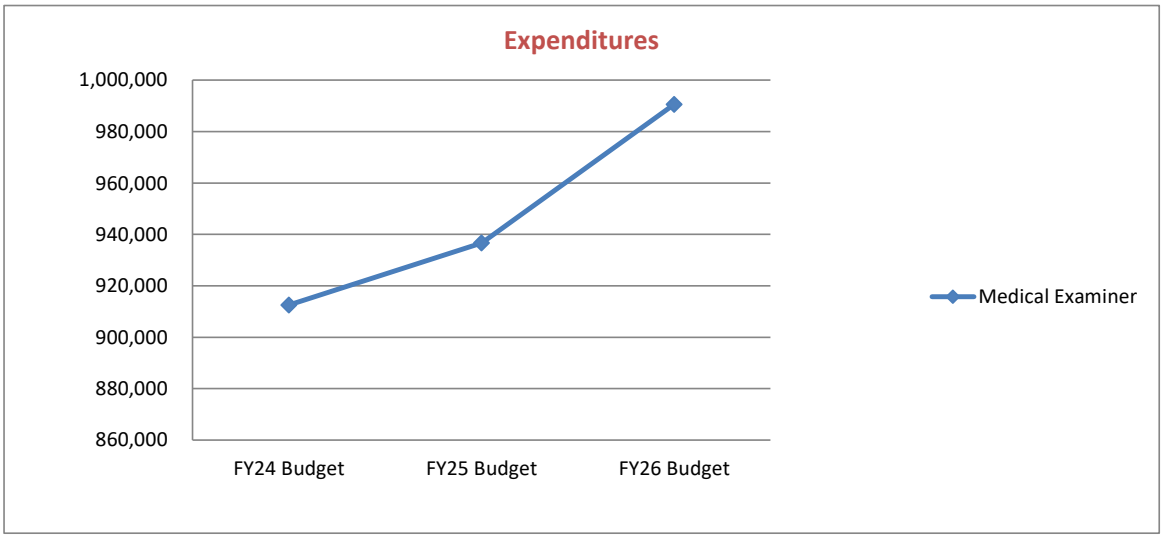
Medical Examiner

Proposed FY26:

FY26 Revenue Source

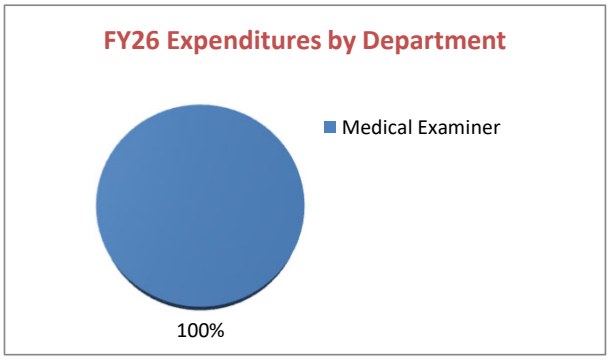
General Fund	$990,522
Other Ad Valorem	$0
Non Ad Valorem	$0
	$990,522





Expenditures by Department

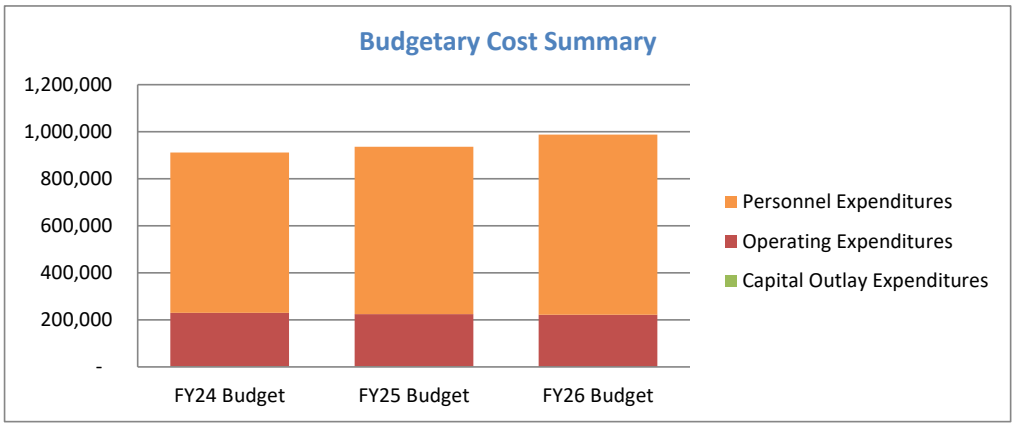
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Medical Examiner	912,501	936,717	990,522	5.74%
Total	912,501	936,717	990,522	5.74%



Medical Examiner

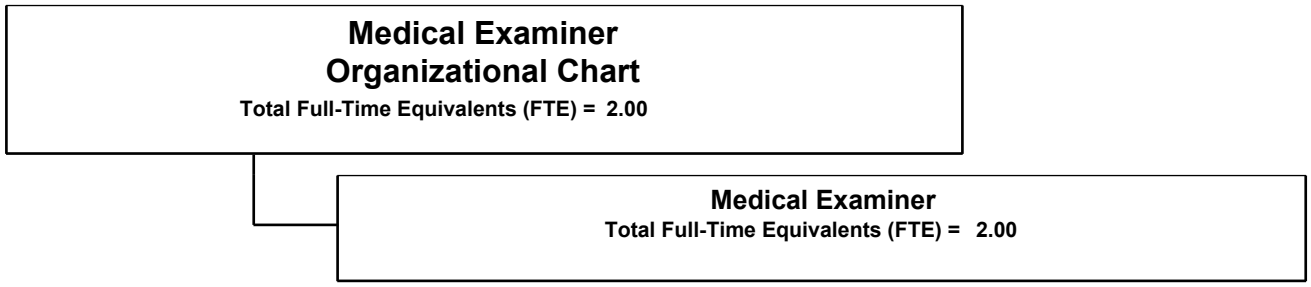
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Personnel Expenditures	682,127	711,462	766,199	7.7%
Operating Expenditures	227,374	222,255	221,323	-0.42%
Capital Outlay Expenditures	3,000	3,000	3,000	0.00%
Total	912,501	936,717	990,522	5.74%



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	2.00	2.00	2.00	-
FY24 Change	Added 2 FTE's: BOCC Approved the Medical Examiner as Dept.			
FY25 Change	No change			
FY26 Proposed Changes	No change			

Medical Examiner



Medical Examiner

Services Provided

Acting under the authority of Florida Statute 406, the Medical Examiner provides accurate, timely, dignified and professional death investigation services for the residents of Monroe County.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	253,060	682,127	711,462	711,462	766,199	7.7%
Operating Expenditures	411,366	227,374	222,255	222,255	221,323	(0.4)%
Capital Outlay Expenditures	-	3,000	3,000	3,000	3,000	-%
Total Budget	**664,426**	**912,501**	**936,717**	**936,717**	**990,522**	**5.7%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Medical Examiner	664,426	912,501	936,717	936,717	990,522	6%
Total Budget	**664,426**	**912,501**	**936,717**	**936,717**	**990,522**	**6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	664,426	912,501	936,717	936,717	990,522	5.7%
Total Revenue	**664,426**	**912,501**	**936,717**	**936,717**	**990,522**	**5.7%**

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Medical Examiner	-	2.00	2.00	2.00	-
Total Full-Time FTE	-	2.00	2.00	2.00	-
Total FTE	**-**	**2.00**	**2.00**	**2.00**	**-**

Medical Examiner

Medical Examiner

Description and Services Provided

Provide Medical Examiner services to District 16, Monroe County.

Major Variances

The requested Medical Examiner Budget for the fiscal year 2025-2026 is $990,522

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	253,060	682,127	711,462	711,462	766,199	7.7%
Operating Expenditures	411,366	227,374	222,255	222,255	221,323	(0.4)%
Capital Outlay Expenditures	-	3,000	3,000	3,000	3,000	-%
Total Budget	**664,426**	**912,501**	**936,717**	**936,717**	**990,522**	**5.7%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	664,426	912,501	936,717	936,717	990,522	5.7%
Total Revenue	**664,426**	**912,501**	**936,717**	**936,717**	**990,522**	**5.7%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Service - Maintenance	-	2.00	2.00	2.00	-
Total Full-Time FTE	-	2.00	2.00	2.00	-
Total FTE	**-**	**2.00**	**2.00**	**2.00**	**-**

FY26 Proposed Budget

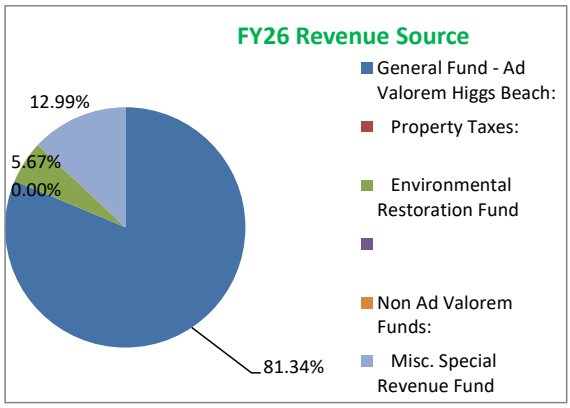
Parks & Recreation

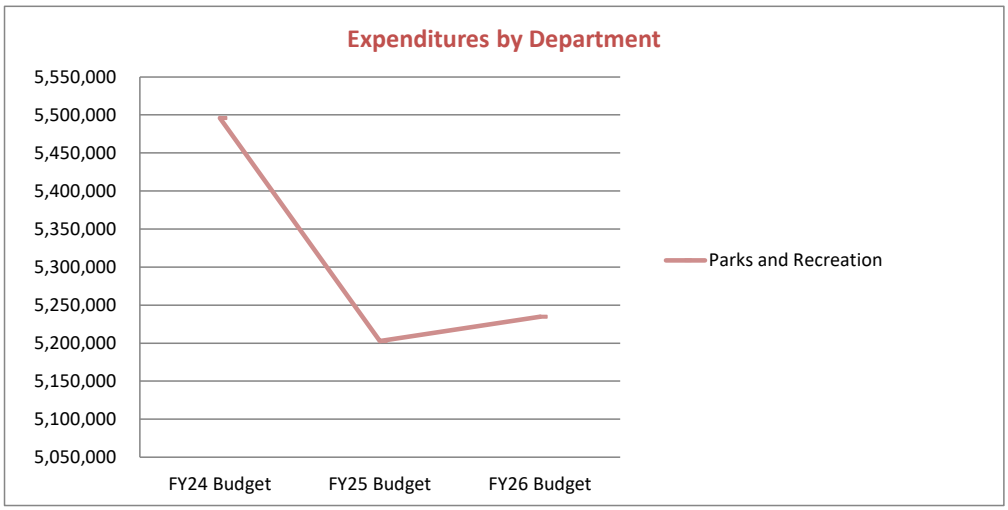
Parks and Recreation

Proposed FY26:

FY26 Revenue Source

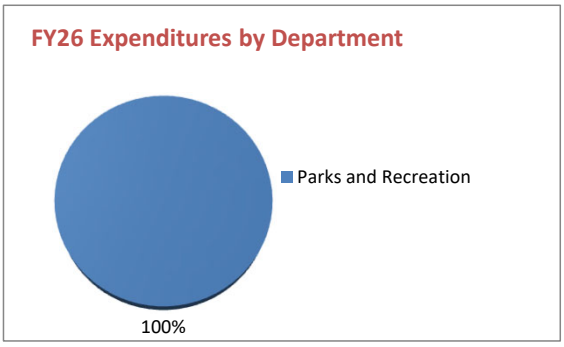
General Fund	$164,659
Other Ad Valorem	$5,032,343
Non Ad Valorem	$26,300
Environmental Restor	$11,483
	$5,234,785





Expenditures by Department

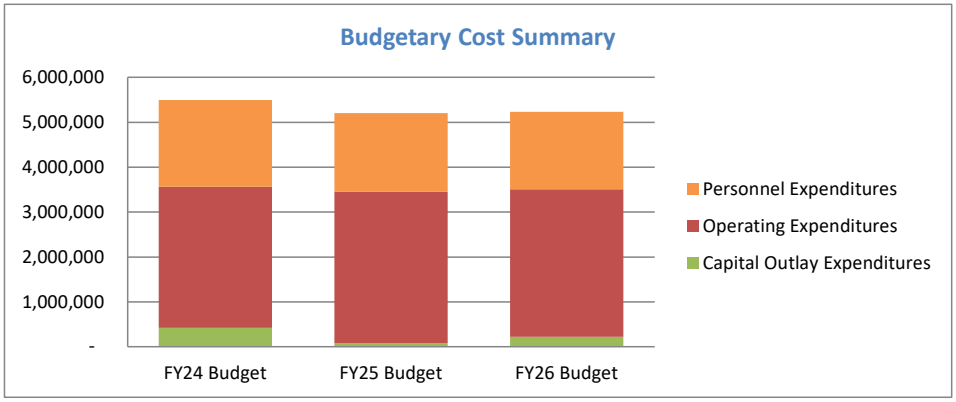
	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Parks and Recreation	5,495,850	5,202,681	5,234,785	0.6%
Total	5,495,850	5,202,681	5,234,785	0.6%



Parks and Recreation

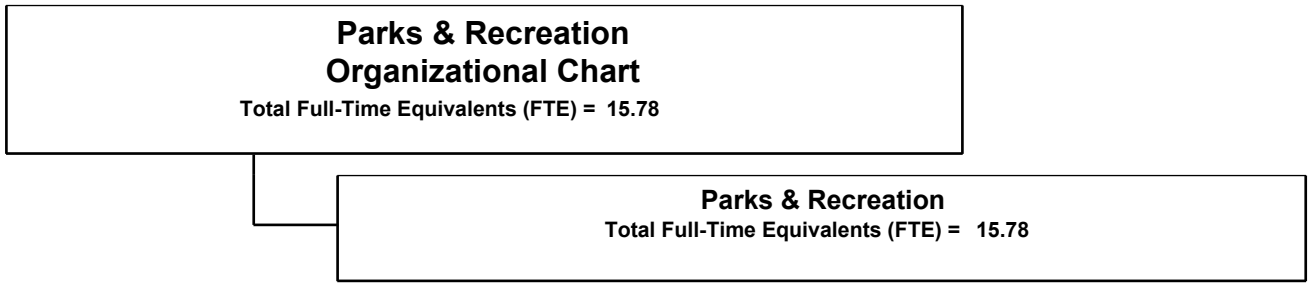
Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures	1,930,261	1,747,917	1,724,258	32.9%	-1.4%
Operating Expenditures	3,141,562	3,372,864	3,289,437	62.8%	-2.5%
Capital Outlay Expenditures	424,027	81,900	221,090	4.2%	170.0%
Total	5,495,850	5,202,681	5,234,785	100%	0.6%



		Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History		16.78	16.78	15.78	(1.00)
FY24 Change	Added 1 FTE: Maintenance Worker 2				
FY25 Change	No Change				
FY26 Proposed Changes	Eliminate 1 FTE: Administrative Support				

Parks & Recreation



Parks & Recreation

Mission Statement

To provide quality parks, beaches, facilities, amenities, and services to meet the recreation needs of the entire Florida Keys community by utilizing the resources of our team, volunteers, and partners. We create opportunities to enjoy life, explore nature, and energize your health.

Enjoy, Explore, Energize

Services Provided

The Parks & Recreation Department maintains all of Monroe County's existing parks, beaches, and boat ramps.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,741,796	1,930,261	1,741,183	1,741,183	1,724,258	(1.0)%
Operating Expenditures	2,010,109	3,141,562	3,379,598	3,379,598	3,289,437	(2.7)%
Capital Outlay Expenditures	38,654	424,027	81,900	81,900	221,090	170.0%
Total Budget	**3,790,559**	**5,495,850**	**5,202,681**	**5,202,681**	**5,234,785**	**0.6%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Parks & Recreation	3,790,559	5,495,850	5,202,681	5,202,681	5,234,785	1%
Total Budget	**3,790,559**	**5,495,850**	**5,202,681**	**5,202,681**	**5,234,785**	**1%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	93,251	176,729	175,824	175,824	164,659	(6.4)%
Governmental Fund Type Grants		-	-	-	-	-%
Unincorporated Svc District - Parks & Recreation	3,689,960	5,305,038	4,989,074	4,989,074	5,032,343	0.9%
Miscellaneous Special Revenue Fund	750	2,600	26,300	26,300	26,300	-%
Environmental Restoration Fund	6,597	11,483	11,483	11,483	11,483	-%
Total Revenue	**3,790,559**	**5,495,850**	**5,202,681**	**5,202,681**	**5,234,785**	**0.6%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Parks & Recreation	15.78	16.78	16.78	15.78	(1.00)
Total Full-Time FTE	15.78	16.78	16.78	15.78	(1.00)
Total FTE	**15.78**	**16.78**	**16.78**	**15.78**	**(1.00)**

Parks & Recreation

Parks & Recreation

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,741,796	1,930,261	1,741,183	1,741,183	1,724,258	(1.0)%
Operating Expenditures	2,010,109	3,141,562	3,379,598	3,379,598	3,289,437	(2.7)%
Capital Outlay Expenditures	38,654	424,027	81,900	81,900	221,090	170.0%
Total Budget	**3,790,559**	**5,495,850**	**5,202,681**	**5,202,681**	**5,234,785**	**0.6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	93,251	176,729	175,824	175,824	164,659	(6.4)%
Governmental Fund Type Grants		-	-	-	-	-%
Unincorporated Svc District - Parks & Recreation	3,689,960	5,305,038	4,989,074	4,989,074	5,032,343	0.9%
Miscellaneous Special Revenue Fund	750	2,600	26,300	26,300	26,300	-%
Environmental Restoration Fund	6,597	11,483	11,483	11,483	11,483	-%
Total Revenue	**3,790,559**	**5,495,850**	**5,202,681**	**5,202,681**	**5,234,785**	**0.6%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	5.50	7.00	8.00	7.00	(1.00)
Service - Maintenance	-	1.00	1.00	1.00	-
Skilled Craft Workers	9.28	7.78	6.78	6.78	-
Professionals	1.00	1.00	1.00	1.00	-
Total Full-Time FTE	15.78	16.78	16.78	15.78	(1.00)
Total FTE	**15.78**	**16.78**	**16.78**	**15.78**	**(1.00)**

FY26 Proposed Budget

Tourist Development Council

Date: June 18, 2025

To: Monroe County Board of County Commissioners

From: Kara Franker, President & CEO

RE: FY 2026 TDC Line Item Budget

During the June 17th, 2025 TDC/VFK Meeting, the Board approved the following FY 26 line item budget. Attached is a line item summary of the final proposed budget.

Revenue

Projected FY 2026 Annual Four Penny Revenue	**$ 57,000,000**
Less 5% non-collection allowance (F.S.129.01)	$ (2,850,000)
Total FY26 Bed tax revenue	**$ 54,150,000**

Fund Balance Forward	
Emergency/Contingency Fund	$11,400,000
Unappropriated Fund Balance	$ 5,845,000
Unexpended Capital Resources	$ 2,355,820
Unexpended Event Resources	$ 490,344
Outstanding FY 25 capital agreements brought forward	$ 11,474,771
Outstanding FY 25 event agreements brought forward	$ 151,875
Total est. fund balance forward	**$31,717,810**
Total Revenue/projected FY26 Budget	**$85,867,810**

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1201 White Street, Suite 102
Key West, Florida 33040

fla-keys.com
800-648-5510
305-296-15[illegible]

Fund Balance Forward
Emergency Disaster Funds
As per the TDC policy approved April 2023, up to $12,000,000 may be set aside for emergency contingency reserves.

An emergency reserve for special advertising and capital projects as needed to respond to economic disasters or other emergency events that directly or indirectly affect the Florida Keys and the promotion of tourism within the Florida Keys. The BOCC and TDC are responsible for ensuring adequate funds are available. Beginning with Fiscal Year 2024, The emergency reserve fund account balance should maintain a minimum of $4 million and a maximum of $12 million. In the event these funds fall below the set amount an action plan to begin the replenishment to the appropriate level will be addressed in the ensuing budget year.

Emergency reserve funds under the 1st and 2nd penny are allowed to be used for capital and generic promotional advertising resources in response to an emergency, natural or economic disasters or other economic disruptions which are held in account and require TDC and BOCC approval.

Emergency reserve funds under 3rd and 4th pennies are allowed to be used upon approval by the DACs for capital and promotional advertising resources in response to an emergency, natural or economic disasters or other economic disruptions. The emergency reserve amounts are contingency funds and are set aside based upon usage for promotional and capital project purposes in prior years, the potential needs of tourist facilities and the estimated cost of construction related services for repairs to those tourist facilities.

The Emergency Fund FY26 budget plan is as follows:

Events Promotion	
(Fund 115/Generic Two Penny: Need TDC/BOCC approval to spend)	$ 1,081,783
Advertising and Promotion	
(Fund 116/Generic Two Penny: Need TDC/BOCC approval to spend)	$ 5,400,000
Administration	
(Fund 116/Generic Two Penny: Need TDC/BOCC approval to spend)	$ 825,000
Capital Economic Disaster Fund	
(Fund 116-121 Districts – Only need DAC approval to spend)	$ 2,730,900
District Promotional Advertising	
(Fund 116-121 Districts – Only need DAC approval to spend)	$ 1,362,317
Total Emergency/Contingency Reserves fund balance forward	**$ 11,400,000**

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Special Public Facilities Projects
The TDC budget is to be formulated in accordance with the Monroe County Tourism Development Plan as set forth Sec. 23-200, Monroe County Code.

Every year as part of the formulation of the TDC budget, an amount that will be determined based upon the details set forth herein and as agreed upon by the OMB and the TDC administrative office will be allocated for special public facility projects within the district budgets. These public facility project funds shall be taken from the previous end of year Unappropriated fund balance and brought forward for the public facility project fund.
Example: FY 24 Unappropriated fund balance amount which has been agreed upon shall be placed in the FY 26 Special Public Facility Projects line item.

The special public facility projects funds should stay in in the fund/account for that purpose unless the District Advisory Committee (DAC) and TDC makes a special request to the BOCC to move those funds into other line items within the DAC budget where the tourist development tax was collected.

The special public facility projects will require TDC and BOCC approval but will not be processed through the capital application process.

DAC's will be given an opportunity to add additional funding to this cost center during their budget meetings in from their Capital Resource line item, and again in June 2025 after allocating Capital project funding if funds remain.

Cultural/Fishing/Dive Committees
We have allocated the following amounts to each of the committee's as follows:

- Cultural Umbrella: $1,500,000 Fishing Advisory Committee: $1,500,000
- Dive Umbrella: $1,500,000

Staff Merit/CPI Increases
We have set aside funds for up to a 4% merit increase plus COLA for staff effective October 1, 2025.

New Initiatives Highlights
During FY 26 the following funds have been set aside for two new initiatives:

- Partnership Activation & Community Engagement $400,000
- Film Incentive Pilot Program $200,000

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Government Full Cost Allocation Transfer

- TDC projects $309,273 for county government end of year indirect cost allocation transfers. To identify indirect costs incurred in support of special fund activities, Monroe County has developed, through a qualified outside CPA firm, this central services cost allocation plan. This includes operating costs for services provided by the BOCC to the TDC but not directly charged to TDC funds. Cost pool items include services for the County Administrator's Office, Finance Department, County Attorney's Office, Technical Services, OMB, Purchasing Department, Public Works, and the Board of County Commissioners.
- Per FL. Stat. 192.01 To offset the expenses relating to the collection and administration of the bed tax revenue by the Tax Collector, up to 3% of the bed tax revenue is provided for this purpose.

Budget Amendments

The TDC budget provides the flexibility to make operational modifications throughout the budget year, any budget amendment would require TDC & BOCC approval.

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SUMMARY OF GENERIC AND DISTRICT BUDGETS

FY 2026 REVENUE:		Annual Projected Revenue	Less 5%	BBF Unappropriated Revenue Variance	BBF DAC FY 25 Event Resources	BBF Contract Commitments	Generic Emergency/ Contingency Funds - DAC promotional and Economic Capital Disaster Funds	BBF DAC FY 25 Capital Resources	Total BBF	Total Budget
GENERIC BUDGET										
	115	$9,276,750	($463,838)	$225,000	$0	$121,875	$1,081,783		$1,428,658	**$10,241,571**
	116	$19,223,250	($961,163)	$5,620,000	$0	$0	$6,225,000		$11,845,000	**$30,107,088**
		$28,500,000	**($1,425,000)**	**$5,845,000**	**$0**	**$121,875**	**$7,306,783**		**$13,273,658**	**$40,348,658**
DISTRICT BUDGETS										
DAC I	117	$14,817,150	($740,858)		488,133	$7,749,676	$1,160,900	$313,962	$9,712,671	**$23,788,964**
DAC II	118	$2,294,250	($114,713)		1,405	$300,000	$270,000	$613,322	$1,184,727	**$3,364,265**
DAC III	119	$4,463,100	($223,155)		0	$1,011,362	$865,886	$564,588	$2,441,836	**$6,681,781**
DAC IV	120	$2,679,000	($133,950)		806	$1,134,771	$687,039	$0	$1,822,616	**$4,367,666**
DAC V	121	$4,246,500	($212,325)		0	$995,000	$1,109,392	$1,177,910	$3,282,302	**$7,316,477**
		$28,500,000	**($1,425,000)**		**490,344**	**$11,190,809**	**$4,093,217**	**$2,669,782**		**$45,519,152**
	Total	**$57,000,000**	**($2,850,000)**	**$5,845,000**	**490,344**	**$11,312,684**	**$11,400,000**	**$2,669,782**	**$31,717,810**	**$85,867,810**

FY 26 TDC TWO PENNY GENERIC PROPOSED BUDGET (Fund 115) EVENT RELATED ITEMS/PROMOTION	FY 2026
REVENUE	**9,276,750**
5% RESERVE STATE STATUTE 129.01	(463,838)
	8,812,913
FUND BALANCE FORWARD UNAPPROPRIATED REVENUE/EXPENSE VARIANCE	225,000
FUND BALANCE FORWARD - Contracted Commitments	121,875
EVENT RESOURCES	0
FUND BALANCE FORWARD - EMERGENCY CONTINGENCY	1,081,783
BUDGET TO BE ALLOCATED	**10,241,571**

EVENTS (35%):

TWO PENNY GENERIC EVENTS	75035• EVENT RESOURCES (contingency)	**72,135**
	75035 - EVENT RELATED SALARIES	330,000
	86529• COUNTY COST ALLOCATION	72,713
	75036• FINANCE SALARY & RELATED COSTS (Clerks Office)	18,065
	75037• FILM COMMISSION OFFICE (including Salary/benefits Chad)	425,000
	75038• PUBLIC RELATIONS AGENCY FEES - turner Advertising	552,000
	75038• PUBLIC RELATIONS EXPENSES	878,000
	75466- PUBLIC RELATIONS STAFF (Salary/benefits/expenses)	570,000
	75039• RESEARCH (including salary/benefits/expenses)	720,000
	75011 CULTURAL UMBRELLA	1,500,000
	75022• FISHING ADVISORY	1,500,000
	75033• DIVE UMBRELLA ($100,000 for Sales)	1,500,000
	75040-FLORIDA KEYS COUNCIL OF THE ARTS	100,000
	CULTURAL EVENTS BBF	**37,000**
	FISHING EVENTS BBF	**14,875**
	75360 - DESTINATION/TURNKEY EVENTS BB	**70,000**
	75361• DAC I SPECIAL PROJECTS (EVENTS)	**415,920**
TWO PENNY GENERIC EVENTS	**75362• DAC II SPECIAL PROJECTS (EVENTS)**	**64,400**
	75363• DAC III SPECIAL PROJECTS (EVENTS)	**125,280**
	75364• DAC IV SPECIAL PROJECTS (EVENTS)	**75,200**
	75365• DAC V SPECIAL PROJECTS (EVENTS)	**119,200**
	75090• EMERGENCY CONTINGENCY RESERVES	**1,081,783**
TWO PENNY GENERIC EVENTS:		10,241,571

Fund 116 ADMINISTRATION

	FY 2026
REVENUE	**1,995,000**
5% RESERVE STATE STATUTE 129.01	(99,750)
	1,895,250
FUND BALANCE FORWARD UNAPPROPRIATED REV/EXPENSE VARIANCE	995,000
RESOURCES	0
FUND BALANCE FORWARD - EMERGENCY CONTINGENCY	825,000
BUDGET TO BE ALLOCATED	**3,715,250**

ADMINISTRATIVE (7%)

TWO PENNY GENERIC ADMINISTRATIVE

76007• ADMINISTRATIVE RESOURCES (Contingency)	**21,078**
76008• ADMINISTRATIVE SERVICES (Salaries & related expenses)	1,070,000
76007• LEGAL SALARIES & BENEFITS (Christine Limber 50%)	148,673
76007• PROFESIONAL SERVICES (outside consultants)	150,000
76007• ADVERTISING	25,000
76007• BOARD/ADMINISTRATIVE TRAVEL	50,000
76007• OFFICE LEASE/UTILITIES/PHONE/POSTAGE/XEROX/WATER COOLER	240,561
76007• COMMUNICATIONS (2x remote staff payment of internet services/hot spot/video communications)	5,056
76007• DUES & SUBSCRIPTIONS	20,000
76080• FINANCE STAFF SALARY AND RELATED COSTS	3,885
76007• OFFICE SUPPLIES	30,000
76007• VIS SOFTWARE (new software licences for staff computers)	5,000
76007• COURIER SERVICE	1,000
76007• JANITORIAL SERVICES	25,000
76007• CAPITAL EXPENDITURES/OPERATING SUPPLIES	40,000
76007• REPAIRS/MAINTENANCE (Key West and Islamorada Offices)	900,000
76007 - STAFF TRAINING - EDUCATION	105,000
86530 COUNTY COST ALLOCATION	39,997
76007 OPERATING SUPPLIES	10,000
76090• EMERGENCY CONTINGENCY RESERVES	**825,000**
TWO PENNY GENERIC ADMINISTRATIVE:	**3,715,250**

Fund 116	Advertising/Promotion/Sales (Brand Awareness)	FY 2026
REVENUE		**17,228,250**
5% RESERVE STATE STATUTE 129.01		(861,413)
		16,366,838
FUND BALANCE FORWARD UNAPPROPRIATED REV/EXPENSE VARIANCE		4,625,000
RESOURCES		0
FUND BALANCE FORWARD - EMERGENCY CONTINGENCY		5,400,000
BUDGET TO BE ALLOCATED		**26,391,838**
ADVERTISING & PROMOTION (BRAND AWARENESS) (65%):		
TWO PENNY GENERIC ADVERTISING & PROMOTION	76064• CONTINGENCY	**105,669**
	86530• COUNTY COST ALLOCATION	74,281
	76065• ADVERTISING RESOURCES	11,199,813
	76065• ADVERTISING - Starmark Advertising - contractual service/Stewardship fees	976,581
	76065• OMG CONTRACT (Webcams and social media fees)	98,397
	76065• ADVERTISING - PRODUCTION (Starmark and OMG)	290,277
	76065• ADVERTISING - REBRANDING	750,000
	76667 -• ADVERTISING - Staff Salaries & Benefits	1,200,000
	76066• SALES & MARKETING EXPENSES	1,488,270
	76081• SALES & MARKETING STAFF	1,300,000
	76079• EUROPEAN SALES AGENCIES	800,000
	76078• TECHNOLOGY/WEBSITE RELATED EXPENSES	875,000
	76674* TECHNOLOGY STAFFING RELATED EXPENSES	370,000
	76668• FINANCE SALARY & RELATED COSTS (Clerks Office)	33,550
	76669 - VISIT FL/ORIDA/DESTINATION FLORIDA /us TRAVEL	250,000
	76670 - ADVERTISING/SALES CONSULTANT SERVICES	100,000
	76671 - PARTNERSHIP ACTIVATION & COMMUNITY ENGAGEMENT	400,000
	76673 - PARTNERSHIP ACTIVATION & COMMUNITY ENGAGEMENT STAFFING & RELATED EXPENSES	480,000
	76672- FILM INCENTIVE PILOT PROGRAM	200,000
	76090• EMERGENCY CONTINGENCY RESERVES	**5,400,000**
		26,391,838

FY 26 DISTRICT I TWO PENNY PROPOSED BUDGET - FUND 117

DISTRICT I TWO PENNY

TWO PENNY	FY 2026
REVENUE	**14,817,150**
5% RESERVE STATE STATUTE 129.01	(740,858)
	14,076,293
FUND BALANCE FORWARD UNAPPROPRIATED REVENUE/EXPENSE VARIANCE	0
FUND BALANCE FORWARD - Commitments (EVENTS/CAPITAL)	7,749,676
FUND BALANCE FORWARD - SPECIAL BEACH FUND	313,962
EVENT RESOURCES BROUGHT FORWARD	488,133
CAPITAL RESOURCES BROUGHT FORWARD	0
FUND BALANCE FORWARD - PROMOTIONAL RESOURCES	500,000
FUND BALANCE FORWARD - CAPITAL ECONOMIC DISASTER	660,900
FUND BALANCE FORWARD - SPECIAL PUBLIC FACILITIES	0
	23,788,964
ADMINISTRATIVE	
77003 ADMINISTRATIVE SERVICES	236,201
86531-COUNTY COST ALLOCATION	54,392
FINANCE SALARY & RELATED COSTS	28,855
77003 - OFFICE LEASE/UTILITIES/PHONE/POSTAGE/XEROX/WATER COOLER	125,067
77003 - ADMINISTRATIVE RESOURCES	
	444,515
ADVERTISING	
77010 - VISITOR INFORMATION SERVICES	350,450
77012 - GAY & LESBIAN VIS	57,882
77020 - DAC I AD CAMPAIGN:	6,250,318
77020 - DAC I WEBCAMS	6,923
77020 - DAC I PROMOTIONAL RESOURCES	**500,000**
TOTAL PROMOTIONAL/VIS	**7,165,573**
CAPITAL/MAINTENANCE/SPECIAL PROJECTS	
77042 - CAPITAL PROJECT RESOURCES	**4,326,527**
77011 - HIGGS BCH CLEAN/MAINTENANCE - MONROE COUNTY PW	230,150
77011 - HIGGS BCH SAND - MONROE COUNTY PW	40,000
77011 - HIGGS BCH UTILITIES - MONROE COUNTY PW	108,900
77041 - HIGGS BCH SALARIES - MONROE COUNTY PW (Roberts - 100%)	110,226
77011 - HIGGS BCH SAND/REPAIR/MAINTENANCE - MONROE COUNTY PW	25,000
77011 - HIGGS BCH OPERATING SUPPLIES - MONROE COUNTY PW	25,000
77011 - HIGGS BEACH 2ND CLEANING	28,675
77011 - WEST MARTELLO MUSEUM MAINTENANCE - MONROE COUNTY PW	15,000
77041 - BEACH SALARY & BENEFITS - MONROE COUNTY PW . (SANDS - 100%)	87,346
77011 - WEST MARTELLO MUSEUM - UTILITIES - MONROE COUNTY PW	29,040
77011 - MUSEUMS - RISK MGMT. - MONROE COUNTY PW	996
77044 - SMATHERS & REST BEACHES	
CLEAN/MAINTENANCE - CITY OF KEY WEST(to 9/30/29 FY26=$900,000; FY 27=$995,000; FY 28=$970,000; FY 29=$1,005,000)	900,000
77043 - ECONOMIC/NATURAL DISASTER CAPITAL RESOURCE	**660,900**
77056 -EAST MARTELLO MAIN GALLERY HVAC/WINDOWS/E CLASSROOM 24	**1,178,576**
77051 - EAST MARTELLO NE WALL BRICK REPAIR 24	**307,125**
77052 - KEY WEST LIGHTHOUSE ADA BATHROOMS 24	**250,000**
77054 - KEY WEST LIGHTHOUSE ADA BATHROOMS SUPPLEMENTAL	**336,500**
77035 - REYNOLDS STREET PIER REPAIRS	**259,448**
77038 - LIGHTHOUSE STABLES RENOVATIONS 23	**520,000**
77040 - THE COLLEGE OF T HE FLORIDA KEYS AQUATIC CENTER GEO THERMAL	**142,000**
77040 - OLDEST HOUSE REPAIRS AND CATERING KITCHEN	**310,000**
77040 - CUSTOM HOUSE SITE WORK AND PARKING LOT IMPROVEMENTS	**242,880**
77040 - CUSTOM HOUSE ARCHIVE FIRE SUPPRESSION UPGRADE	**282,500**
77040 - CUSTOM HOUSE ELEVATOR 24	**175,695**
77040 - SOUTHERNMOST PLAZA PHASE 1 (STUDY COMPLETE)	**994,000**
77040 - SOUTHERNMOST PLAZA PHASE 2	**1,501,302**
77040 - MEL FISHER SECOND ROUND 19 (Partial rollover)	**60,000**
77040 - MEL FISHER LIFE SAFETY, ELECTRICAL MASONRY 24	**50,000**
77040 - KW WILDLIFE CENTER AVIARY 24	**250,000**
77040 - KW COFFEE BUTLER AMPHITHEATER PHASE 3 FY 24	**641,830**
77040 - WATERFRONT PLAYHOUSE	**247,820**
	14,337,436

DISTRICT I TWO PENNY

EVENTS	
77030 - NEW EVENTS	0
77030 - EVENTS RESOURCES	**1,527,478**
TOTAL EVENTS	**1,527,478**
77050 - HIGGS BEACH SPECIAL FUND	
TOTAL HIGGS BEACH SPECIAL FUND/Designated to Sand on 6/29/16	**313,962**
86541 - SPECIAL PUBLIC FACILITY PROJECTS/AFFORDABLE HOUSING	**0**
TOTAL DAC I TWO PENNY BUDGET	**23,788,964**
10% RULE (based on projected FY 2026 REVENUE)	
AVAILABLE FOR BEACH/CHANNEL/ESTUARY/LAGOON PROJECTS - FY 2026	**2,963,430**
BEACH ETC PROJECT COMMITMENTS	1,555,297
BALANCE AVAILABLE FOR BEACH PROJECTS	**1,408,133**

FY 26 DISTRICT II TWO PENNY PROPOSED BUDGET - FUND 118

DISTRICT II TWO PENNY

	FY 2026
TWO PENNY	
REVENUE	**2,294,250**
5% RESERVE STATE STATUTE 129.01	(114,713)
	2,179,538
FUND BALANCE FORWARD UNAPPROPRIATED REVENUE/EXPENSE VARIANCE	0
FUND BALANCE FORWARD - Commitments(EVENTS/CAPITAL)	300,000
EVENT RESOURCES BROUGHT FORWARD	1,405
CAPITAL RESOURCES BROUGHT FORWARD	613,322
FUND BALANCE FORWARD - PROMOTIONAL RESOURCES	100,000
FUND BALANCE FORWARD - CAPITAL ECONOMIC DISASTER	170,000
FUND BALANCE FORWARD - SPECIAL PUBLIC FACILITIES	0
BUDGET TO BE ALLOCATED	**3,364,265**
ADMINISTRATIVE	
78003 - ADMINISTRATIVE SERVICES	**30,020**
86532-COUNTY COST ALLOCATION	14,975
78003 -FINANCE SALARY & RELATED COSTS	4,468
78003 - OFFICE LEASE/UTILITIES/PHONE/POSTAGE/XEROX/WATER COOLER	19,365
78003 - ADMINISTRATIVE RESOURCES	0
	68,828
ADVERTISING	
78010 - VISITOR INFORMATION SERVICES	100,548
78020 - DAC II AD CAMPAIGN	**995,106**
78020 - DAC II WEBCAM	13,845
78020 - DAC II PROMOTIONAL RESOURCES	**100,000**
TOTAL PROMOTIONAL/VIS	**1,209,499**
CAPITAL/MAINTENANCE/SPECIAL PROJECTS	
78040 - CAPITAL PROJECT RESOURCES	**1,379,040**
78042 - LITTLE DUCK KEY MAINTENANCE - SALARIES/BENEFITS - MONROE COUNTY PW (3 WORKERS)	134,030
78044 - LITTLE DUCK KEY BEACH (VETERAN'S PARK) UTILITIES/SUPPLIES/REPAIRS - MONROE COUNTY PW	9,680
78044 - LITTLE DUCK KEY BEACH (VETERAN'S PARK) CLEANING - MONROE COUNTY PW	8,272
78050 - BIG PINE AMPHITHEATER 24	**300,000**
78043 - ECONOMIC/NATURAL DISASTER CAPITAL RESOURCE	**170,000**
TOTAL CAPITAL/SPECIAL PROJECTS	**2,001,022**
EVENTS	
78030 - EVENT RESOURCES	**84,916**
TOTAL EVENTS/PR STRINGER	**84,916**
86542 - SPECIAL PUBLIC FACILITY PROJECTS/AFFORDABLE HOUSING	**0**
	3,364,265
10% RULE (Based on projected FY 2026 REVENUE)	
AVAILABLE FOR BEACH/CHANNEL/ESTUARY/LAGOON PROJECTS - FY 2026	**458,850**
BEACH PROJECT COMMITMENTS	151,982
BALANCE AVAILABLE FOR BEACH PROJECTS	**306,868**

FY 26 DISTRICT III TWO PENNY PROPOSED BUDGET - FUND 119

DISTRICT III TWO PENNY

		FY 2026
TWO PENNY		
REVENUE		4,463,100
5% RESERVE STATUTE 129.01		(223,155)
		4,239,945
FUND BALANCE FORWARD UNAPPROPRITED REVENUE/EXPENSE VARIANCE		0
FUND BALANCE FORWARD - Commitments (EVENTS/CAPITAL)		1,011,362
EVENT RESOURCES BROUGHT FORWARD		0
CAPITAL RESOURCES BROUGHT FORWARD		564,588
FUND BALANCE FORWARD - PROMOTIONAL RESOURCES		365,886
FUND BALANCE FORWARD - CAPITAL ECONOMIC DISASTER		500,000
FUND BALANCE FORWARD - SPECIAL PUBLIC FACILITIES		0
BUDGET TO BE ALLOCATED		6,681,781
ADMINISTRATIVE		
79003 - ADMINISTRATIVE SERVICES		73,934
86533-COUNTY COST ALLOCATION		13,595
79003 - FINANCE SALARY & RELATED COSTS		8,692
79003 - OFFICE LEASE/UTILITIES/PHONE/POSTAGE/XEROX/WATER COOLER		37,672
79003 - ADMINISTRATIVE RESOURCES		
		133,893
ADVERTISING		
79010 - VISITOR INFORMATION SERVICES		176,400
79020 - DAC III AD CAMPAIGN		1,966,955
79020 - DAC III WEBCAM		15,000
79020 - DAC III PROMOTIONAL RESOURCES		365,886
	TOTAL PROMOTIONAL/VIS	2,524,241
CAPITAL/MAINTENANCE/SPECIAL PROJECTS		
79040 - CAPITAL PROJECTS RESOURCES		2,349,828
79042 - BEACH MAINTENANCE - need to reapply for 26		
79042 - DRC RESTORE DOLPHIN LAGOON FY 20		130,000
79041 - ECONOMIC/NATURAL DISASTER CAPITAL RESOURCE		500,000
79042- PIGEON KEY TRAIN ENTRY GATE FY 24 2ND ROUND		63,162
79042 - CITY MARATHON 7 MILE MARINA FINGER DOCKS/SIGN FY 25		490,700
79042 - CITY MARATHON SOMBRERO BEACH INFORMATION & SEC STATION FY 25		150,000
79042 - MARINE PRESERVATION SOCIETY ANCHOR BUOYS FY 25		90,000
79042 - PIGEON KEY SOLAR ARRAY FY 25		57,500
		3,831,190
EVENTS		
79030 - EVENT RESOURCES		162,457
79030 - FANTASY FEST 25		30,000
	TOTAL EVENTS	192,457
86543 - SPECIAL PUBLIC FACILITY PROJECTS/AFFORDABLE HOUSING		0
TOTAL DAC III TWO PENNY BUDGET		6,681,781

10% RULE (Based On Projected FY 2026 REVENUE)

AVAILABLE FOR BEACH/CHANNEL/ESTUARY/LAGOON PROJECTS - FY 2026	**892,620**
BEACH PROJECT COMMITMENTS	**0**
BALANCE AVAILABLE FOR BEACH PROJECTS	**892,620**

FY 26 DISTRICT IV TW0 PENNY DISTRICT PROPOSED BUDGET - FUND 120

DISTRICT IV TWO PENNY

		FY 2026
TWO PENNY		
REVENUE		**2,679,000**
5% RESERVE STATE STATUTE 129.01		(133,950)
		2,545,050
FUND BALANCE FORWARD UNAPPROPRIATED REVENUE/EXPENSE VARIANCE		0
FUND BALANCE FORWARD - Commitments (EVENTS/CAPITAL)		1,134,771
EVENT RESOURCES BROUGHT FORWARD		806
CAPITAL RESOURCES BROUGHT FORWARD		
FUND BALANCE FORWARD - PROMOTIONAL RESOURCES		87,039
FUND BALANCE FORWARD - CAPITAL ECONOMIC DISASTER		600,000
FUND BALANCE FORWARD - SPECIAL PUBLIC FACILITIES		0
BUDGET TO BE ALLOCATED		**4,367,666**
ADMINISTRATIVE		
70003- ADMINISTRATIVE SERVICES		39,538
86534-COUNTY COST ALLOCATION		13,002
70003 - FINANCE SALARY & RELATED COSTS		5,217
70003 - OFFICE LEASE/UTILITIES/PHONE/POSTAGE/XEROX/WATER COOLER		22,613
70003 - ADMINISTRATIVE RESOURCES		0
	TOTAL ADMINISTRATIVE	**80,370**
ADVERTISING		
70010 - VISITOR INFORMATION SERVICES		165,375
70020 - DAC IV AD CAMPAIGN		**1,116,268**
70020 - DAC IV WEBCAM		13,921
70020 - DAC IV PROMOTIONAL RESOURCE		87,039
	TOTAL PROMOTIONAL/VIS	**1,382,603**
CAPITAL/MAINTENANCE/SPECIAL PROJECTS		
70040 - CAPITAL RESOURCES		**972,600**
70045 - ECONOMIC/NATURAL DISASTER CAPITAL RESOURCE		**600,000**
70041 - BEACH CLEANING (3 YEAR CONTRACT) to 9/30/26		99,000
70041 - MOTE ISLAMORADA 24		**215,000**
70041 - ALLIGATOR REEF LIGHT STATION 25		**207,000**
70041 - ALLIGATOR REEF LIGHT STATION 24		**100,000**
70041 - ALLIGATOR REEF LIGHT STATION PHASE 1 23		**115,000**
70041 - FOUNDERS PARK BEACH INCLUSIVE 25		**497,771**
	TOTAL CAPITAL/SPECIAL PROJECTS	**2,806,371**
EVENTS		
70030 - EVENT RESOURCES		**98,322**
	TOTAL EVENTS/PR STRINGER	**98,322**
86576 - SPECIAL PUBLIC FACILITY PROJECTS/AFFORDABLE HOUSING		**0**
TOTAL DAC IV TWO PENNY BUDGET		**4,367,666**

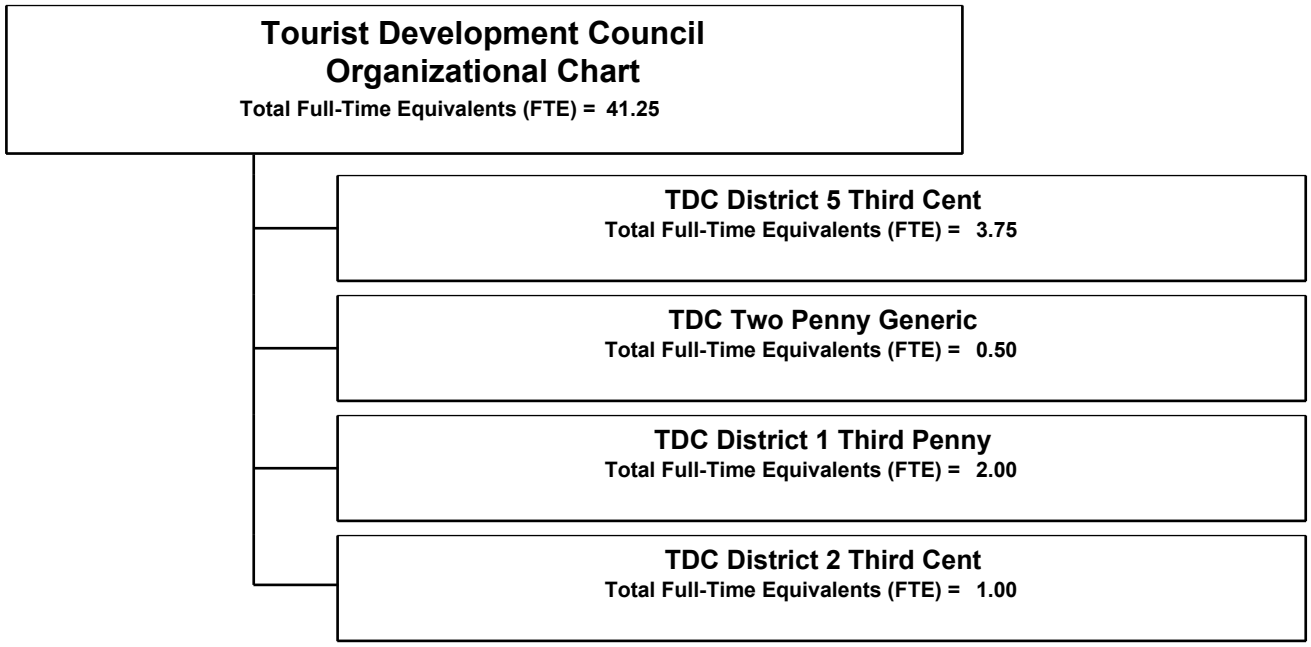
10% RULE (Based on projected FY 2026 REVENUE)

AVAILABLE FOR BEACH.CHANNEL/ESTUARY/LAGOON PROJECTS - FY 2026	**535,800**
BEACH PROJECT COMMITMENTS	**99,000**
BALANCE AVAILABLE FOR BEACH PROJECTS	**436,800**

FY 26 DISTRICT V TWO PENNY PROPOSED BUDGET - FUND 121

	FY 2025
TWO PENNY	
REVENUE	**4,246,500**
5% RESERVE STATE STATUTE 129.01	(212,325)
	4,034,175
FUND BALANCE FORWARD - Commitments (EVENTS/CAPITAL)	995,000
EVENT RESOURCES BROUGHT FORWARD	0
CAPITAL RESOURCES BROUGHT FORWARD	1,177,910
FUND BALANCE FORWARD - PROMOTIONAL RESOURCES	309,392
FUND BALANCE FORWARD - CAPITAL ECONOMIC DISASTER	800,000
FUND BALANCE FORWARD - SPECIAL PUBLIC FACILITIES	0
	7,316,477
ADMINISTRATIVE	
71003 - ADMINISTRATIVE SERVICES	**56,963**
86535 - COUNTY COST ALLOCATION	26,318
71003 - OFFICE LEASE/UTILITIES/PHONE/POSTAGE/XEROX/WATER COOLER	35,844
71003 - FINANCE SALARY & RELATED COSTS	8,270
71003 - ADMINISTRATIVE RESOURCES	
	127,395
ADVERTISING RESOURCES	
71020 - DAC V ADVERTISING CAMPAIGN	**1,890,058**
71020 - DAC V WEBCAMS	20,767
71010 - VISITOR INFORMATION SERVICES	156,555
71020 - DAC V PROMOTIONAL RESOURCES	**309,392**
TOTAL PROMOTIONAL/VIS	**2,376,772**
CAPITAL/MAINTENANCE/SPECIAL PROJECTS	
71041 - CAPITAL PROJECT RESOURCES	2,323,123
71056 - H. HARRIS PARK - UTILITIES - MONROE COUNTY PW	26,000
71056 - H. HARRIS PARK BEACH CLEANING - MONROE COUNTY PW	68,970
71045 - SETTLER'S PARK - SALARIES/BENEFITS - MCPW (50%)	58,948
71045 - H. HARRIS PARK - SALARIES/BENEFITS - MCPW 25%	24,773
71045 - H. HARRIS PARK - SALARIES/BENEFITS - MCPW 100%	89,120
71056 - H. HARRIS PARK - SAND	0
71056 - H.HARRIS PARK OPERATING SUPPLIES	20,000
71056 - H. HARRIS PARK - MAINTENANCE/REPAIRS	25,000
71045 - ROWELL'S SALARY - Maintenance worker 3 100%	109,488
71045 - ROWELL'S SALARY - Team Leader 100%	81,088
71057 - JACOBS AQUATIC CENTER MAINTENANCE/REPAIRS	50,000
71057 - JACOBS CAPITAL IMPROVEMENT	**100,000**
71040 - LAGOON SEAWALL IMPROVEMENT & EDUCATIONAL SIGNAGE	**245,000**
71040 - RENEWING SOUTH CARYSFORT, HORSESHOE, MOLASSES REEFS	**150,000**
71055 - ROWELLS PHASE III	**500,000**
71047 - ECONOMIC/NATURAL DISASTER CAPITAL RESOURCE	**800,000**
71040 - DOLPHINS PLUS SEAWALL FY 26	
71040 - DOLPHINS PLUS TIKI HUTS FY 26	
71040 - WILD BIRD CENTER BOARDWALK FY 26	
71040 - ISLAND DOLPHIN ACARE FLOOR THERAPY BLDG FY 26	
71040 - MARINE RESOURCES LAGOOD AND ADA LIFT	
71040 - COUNTY JACOBS AQUATIC POOL FY 26	
71040 - REEF CAMPUS ATTRACTIONS FY 26	
71040 - REEF HISTORIC BLDG ROOF FY 26	
71040 - REEF RESTORATION FY 26	
71040 - REEF RENEWAL CORAL RESTORATION FY 26	
71040 - CRF CORAL RESTORATION FY 26	
TOTAL CAPITAL/SPECIAL PROJECTS	**4,671,510**
EVENTS	
71030 - EVENT RESOURCES	140,800
TOTAL EVENTS	**140,800**
86577 - SPECIAL PUBLIC FACILITY PROJECTS/AFFORDABLE HOUSING	**0**
71090 - EMERGENCY CONTINGENCY	
TOTAL DAC V TWO PENNY BUDGET	7,316,477

Tourist Development Council



Tourist Development Council

Mission Statement

The mission of the Monroe County Tourist Development Council is to set an overall direction for the Monroe County tourism marketing effort in a manner that will assure long-term sustained growth in tourism revenues while also guaranteeing the sustainability and improvement of our product, including both our man-made and natural resources, and improvements to the quality of life of our residents.

Website: www.fla-keys.com

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	610,818	767,191	845,937	845,937	843,692	(0.3)%
Operating Expenditures	46,802,190	54,945,499	115,429,460	115,429,460	84,694,847	(26.6)%
Capital Outlay Expenditures	20,434	20,208	40,000	40,000	20,000	(50.0)%
Total Budget	**47,433,442**	**55,732,898**	**116,315,397**	**116,315,397**	**85,558,539**	**(26.4)%**

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District 1 Third Penny	13,897,914	8,931,002	20,045,142	20,045,142	23,734,572	18%
TDC District 2 Third Cent	2,969,730	1,309,008	2,747,307	2,747,307	3,349,290	22%
TDC District 3 Third Cent	5,039,076	2,401,985	8,058,513	8,058,513	6,668,186	(17)%
TDC District 4 Third Cent	2,985,184	1,819,282	39,833,692	39,833,692	4,354,664	(89)%
TDC District 5 Third Cent	4,911,312	3,198,822	8,054,258	8,054,258	7,290,159	(9)%
TDC Special Projects	1,174,716	1,181,067	946,172	946,172	670,067	(29)%
TDC Two Penny Events	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11)%
TDC Two Penny Generic	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	16%
Total Budget	**47,433,442**	**55,732,898**	**116,315,397**	**116,315,397**	**85,558,539**	**(26)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District Two Penny	6,360,315	9,420,011	11,642,513	11,642,513	10,168,858	(12.7)%
TDC Admin & Promo 2 Cent	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	15.7%
TDC District 1 Third Cent	13,897,914	8,931,002	36,301,975	36,301,975	23,734,572	(34.6)%
TDC District 2 Third Cent	2,969,730	1,309,008	5,186,132	5,186,132	3,349,290	(35.4)%
TDC District 3 Third Cent	5,039,076	2,401,985	15,658,317	15,658,317	6,668,186	(57.4)%
TDC District 4 Third Cent	2,985,184	1,819,282	8,953,069	8,953,069	4,354,664	(51.4)%
TDC District 5 Third Cent	4,911,312	3,198,822	12,639,419	12,639,419	7,290,159	(42.3)%
Total Revenue	**47,433,442**	**55,732,898**	**116,315,397**	**116,315,397**	**85,558,539**	**(26.4)%**

Tourist Development Council

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
TDC District 4 Third Cent	14.00	14.00	14.00	-	(14.00)
TDC District 5 Third Cent	1.75	3.75	3.75	3.75	-
TDC Two Penny Generic	0.50	0.50	0.50	0.50	-
TDC District 1 Third Penny	2.00	2.00	2.00	2.00	-
TDC District 2 Third Cent	1.00	1.00	1.00	1.00	-
Total FULL-TIME FTE	19.25	21.25	21.25	7.25	(14.00)
Total FTE	**19.25**	**21.25**	**21.25**	**7.25**	**(14.00)**

TDC District 4 Third Cent

Mission Statement

The geographical boundaries for District IV included the area between the Long Key Bridge and Mile Marker 90.939.

Description and Services Provided

Services provided to the District:
-Telemarketing, advertising and promotional campaigns
-Financial assistance for special events such as Mad Dog Mandish Fishing Class and Conch Scramble on the Water
-Brick & Mortar projects including beach cleaning and trash removal

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	2,985,184	1,819,282	39,833,692	39,833,692	4,354,664	(89.1)%
Total Budget	**2,985,184**	**1,819,282**	**39,833,692**	**39,833,692**	**4,354,664**	**(89.1)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District 1 Third Cent	-	-	16,256,833	16,256,833	-	(100.0)%
TDC District 2 Third Cent	-	-	2,438,825	2,438,825	-	(100.0)%
TDC District 3 Third Cent	-	-	7,599,804	7,599,804	-	(100.0)%
TDC District 4 Third Cent	2,985,184	1,819,282	8,953,069	8,953,069	4,354,664	(51.4)%
TDC District 5 Third Cent	-	-	4,585,161	4,585,161	-	(100.0)%
Total Revenue	**2,985,184**	**1,819,282**	**39,833,692**	**39,833,692**	**4,354,664**	**(89.1)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Authorized Positions	14.00	14.00	14.00	-	(14.00)
Total FULL-TIME FTE	14.00	14.00	14.00	-	(14.00)
Total FTE	**14.00**	**14.00**	**14.00**	**-**	**(14.00)**

Tourist Development Council

TDC District 5 Third Cent

Mission Statement

The geographical boundaries of District V include the areas between Mile Marker 90.940 to the Dade/Monroe County line and any mainland portions of Monroe County.

Description and Services Provided

Services provided to the District:
-Telemarketing, advertising and promotional campaigns
-Financial assistance for special events such as Orange Bowl Winter Training, Key Largo Food & Wine Festival, and Key Largo Stone Crab & Seafood Festival
-Brick & Mortar projects including Harry Harris Park utilities and cleaning

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	195,171	312,884	388,074	388,074	363,417	(6.4)%
Operating Expenditures	4,716,141	2,885,938	7,666,184	7,666,184	6,926,742	(9.6)%
Total Budget	**4,911,312**	**3,198,822**	**8,054,258**	**8,054,258**	**7,290,159**	**(9.5)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District 5 Third Cent	4,911,312	3,198,822	8,054,258	8,054,258	7,290,159	(9.5)%
Total Revenue	**4,911,312**	**3,198,822**	**8,054,258**	**8,054,258**	**7,290,159**	**(9.5)%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	0.50	1.50	1.50	1.50	-
Service - Maintenance	-	1.00	1.00	1.00	-
Skilled Craft Workers	1.25	1.25	1.25	1.25	-
Total Full-Time FTE	1.75	3.75	3.75	3.75	-
Total FTE	**1.75**	**3.75**	**3.75**	**3.75**	**-**

Tourist Development Council

TDC Two Penny Events

Description and Services Provided

Marketing research and financial assistance for cultural, fishing, diving and other countywide events.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11.2)%
Total Budget	**5,185,599**	**8,238,944**	**10,696,341**	**10,696,341**	**9,498,791**	**(11.2)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District Two Penny	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11.2)%
Total Revenue	**5,185,599**	**8,238,944**	**10,696,341**	**10,696,341**	**9,498,791**	**(11.2)%**

Tourist Development Council

TDC Special Projects

Description and Services Provided

Funding for 18 events throughout the Keys which include Key Largo Stone Crab and Seafood Festival, P. Peterson's Key West Poker Run and other athletic, fishing and cultural events.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	1,174,716	1,181,067	946,172	946,172	670,067	(29.2)%
Total Budget	**1,174,716**	**1,181,067**	**946,172**	**946,172**	**670,067**	**(29.2)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District Two Penny	1,174,716	1,181,067	946,172	946,172	670,067	(29.2)%
Total Revenue	**1,174,716**	**1,181,067**	**946,172**	**946,172**	**670,067**	**(29.2)%**

Tourist Development Council

TDC Two Penny Generic

Description and Services Provided

Administrative services and operations of the TDC
Funding for Monroe Council of the Arts
Sales & Marketing
Ad Campaigns

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	102,363	127,243	142,005	142,005	148,673	4.7%
Operating Expenditures	11,151,453	28,505,337	25,751,967	25,751,967	29,824,137	15.8%
Capital Outlay Expenditures	16,095	20,208	40,000	40,000	20,000	(50.0)%
Total Budget	**11,269,911**	**28,652,788**	**25,933,972**	**25,933,972**	**29,992,810**	**15.7%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC Admin & Promo 2 Cent	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	15.7%
Total Revenue	**11,269,911**	**28,652,788**	**25,933,972**	**25,933,972**	**29,992,810**	**15.7%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Officials & Administrators	0.50	0.50	0.50	0.50	-
Total Full-Time FTE	0.50	0.50	0.50	0.50	-
Total FTE	**0.50**	**0.50**	**0.50**	**0.50**	**-**

Tourist Development Council

TDC District 1 Third Penny

Mission Statement

The geographical boundaries of District 1 encompasses the city limits of Key West.

Description and Services Provided

Services provided to the District:
-Telemarketing, advertising and promotional campaigns
-Financial assistance for special events such as Fantasy Fest, Key West Race Week along with 27 other events held in Key West.
-Brick & Mortar projects including beach cleaning (Higg's and Smather's) and museum utilities and cleaning.
-Beach funds for Higgs Beach.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	178,803	192,967	189,050	189,050	197,572	4.5%
Operating Expenditures	13,714,772	8,738,035	19,856,092	19,856,092	23,537,000	18.5%
Capital Outlay Expenditures	4,339	-	-	-	-	-%
Total Budget	**13,897,914**	**8,931,002**	**20,045,142**	**20,045,142**	**23,734,572**	**18.4%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District 1 Third Cent	13,897,914	8,931,002	20,045,142	20,045,142	23,734,572	18.4%
Total Revenue	**13,897,914**	**8,931,002**	**20,045,142**	**20,045,142**	**23,734,572**	**18.4%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Skilled Craft Workers	2.00	2.00	2.00	2.00	-
Total Full-Time FTE	2.00	2.00	2.00	2.00	-
Total FTE	**2.00**	**2.00**	**2.00**	**2.00**	**-**

Tourist Development Council

TDC District 2 Third Cent

Mission Statement

The geographical boundaries of District II extend from the city limits of Key West to the west end of the Seven Mile Bridge.

Description and Services Provided

Services provided to the District:
-Telemarketing, advertising and promotional campaigns
-Financial assistance for special events such as Big Pine and Lower Keys Nautical Flea Market and Big Pine and Lower Keys Island Art Festival.
-Brick & Mortar projects including beach cleaning for Little Duck Key beach. Funds set aside for capital projects.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	134,480	134,097	126,808	126,808	134,030	5.7%
Operating Expenditures	2,835,250	1,174,910	2,620,499	2,620,499	3,215,260	22.7%
Total Budget	**2,969,730**	**1,309,008**	**2,747,307**	**2,747,307**	**3,349,290**	**21.9%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District 2 Third Cent	2,969,730	1,309,008	2,747,307	2,747,307	3,349,290	21.9%
Total Revenue	**2,969,730**	**1,309,008**	**2,747,307**	**2,747,307**	**3,349,290**	**21.9%**

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Administrative Support	-	0.50	0.50	0.50	-
Skilled Craft Workers	1.00	0.50	0.50	0.50	-
Total Full-Time FTE	1.00	1.00	1.00	1.00	-
Total FTE	**1.00**	**1.00**	**1.00**	**1.00**	**-**

Tourist Development Council

TDC District 3 Third Cent

Mission Statement

The geographical boundaries of District III include the area from the west end of the Seven Mile Bridge to the Long Key Bridge.

Description and Services Provided

Services provided to the District:
-Telemarketing, advertising and promotional campaigns
-Financial assistance for special events such as Marathon Grand Prix of the Sea, Original Marathon Seafood Festival and Sombrero Beach Run.
-Brick & Mortar projects.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	5,039,076	2,401,985	8,058,513	8,058,513	6,668,186	(17.3)%
Total Budget	**5,039,076**	**2,401,985**	**8,058,513**	**8,058,513**	**6,668,186**	**(17.3)%**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
TDC District 3 Third Cent	5,039,076	2,401,985	8,058,513	8,058,513	6,668,186	(17.3)%
Total Revenue	**5,039,076**	**2,401,985**	**8,058,513**	**8,058,513**	**6,668,186**	**(17.3)%**

FY26 Proposed Budget

Debt Service

Debt Policy
The Board of County Commissioners debt policy is defined by general County ordinance Section 2-241:

> "The board is hereby authorized and empowered, in order to carry out the purpose of this article, to borrow money and issue certificates of indebtedness therefor upon such terms and at such rates of interest as the board may deem advisable and in accordance with the provision of article VII section 12 of the Florida Constitution of 1968 and Florida Statutes, chapter 125 and other special and general laws and said certificates of indebtedness may be a charge upon all revenues derived from taxes in that year or may be made payable from budgetary requirements in due course of law, as the board may elect."

Debt Capacity
The ability of the County to issue debt is a function of: (1) the revenues legally available to pledge as security for the debt; (2) limitations on the collection of that revenue which the bondholder will take into account in determining the principal amount of bonds which could be repaid; and (3) the market interest rates in effect at the time the debt is issued, together with the length of time for repayment. The debt capacity of the County's non-ad valorem revenue base is strong but restricted in practice because the revenues are also used for funding operations.

Annual debt service on Monroe County's direct debt shall not exceed the following annual median ratios for medium size counties published by Moody's Investment Services: debt to operating revenue, debt to assessed valuation, and debt per capita.

Ad Valorem Debt Capacity
Monroe County does not currently use ad valorem debt financing. The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voters' referendum. The County is limited by Article VII, Section 9 of the Florida Constitution to a maximum levy of 10 mills (a mill is defined as $1/1000^{th}$ of a dollar, or $1 per every $1,000 of taxable value) of ad valorem real property taxes for the purposes other than the repayment of voted bonds. The County's countywide millage is below the statutory limit.

There are several different types of debt incurred by cities and counties in Florida, including general obligation debt, revenue debt and other debt including long-term leases and government loans. Following are descriptions of Monroe County's outstanding debt issues:

Clean Water State Revolving Fund Construction Loan Agreement WW602091 (Big Coppitt) - This loan agreement with the Department of Environmental Protection is being used to fund a portion of the Big Coppitt Key Wastewater Project. The loan is being repaid from revenues generated by the One Cent Infrastructure Sales Surtax. The loan agreement was modified, and the principal amount was reduced. Special assessment revenue collection will now be used to pay down the loan.

Clean Water State Revolving Fund Construction Loan Agreement WW440710 (Cudjoe Regional) - This loan agreement with the Department of Environmental Protection is being used to fund a portion of the Cudjoe Regional Wastewater Project. The agreement for the first allocation of $40 million, out of an eventual allocation of $90 million, was executed in May 2013. Amendment 1 to the agreement increasing the allocation to $65 million was executed in November 2013 and Amendment 2 to the agreement increasing the allocation to $71 million was executed in April 2014. Amendment 3, executed in October 2014, increased the allocation to $101 million. Amendment 4, executed in September 2015, increased the allocation to $120

million. Amendment 5, executed in June 2016, increased the allocation to $125 million. Amendment 6, executed in April 2018, increased the allocation to $127.2 million. The initial payment was in 2019 within six months of project completion. The loan will be repaid from revenues generated by the One Cent Infrastructure Sales Surtax as well as special assessment revenue. In 2020, due to COVID, the loan payment has been deferred with a revised amortization schedule approved at the May 8th BOCC meeting.

Infrastructure Sales Surtax Revenue Bond, Series 2016 – Revenue bond issued in 2016 to finance construction of a courthouse and jail to replace the existing facilities on Plantation Key, a Fire/Rescue Training Academy on Crawl Key, a library to replace the existing facility in Marathon, to rehabilitate the Jefferson Browne Building in Key West, to redevelop Bernstein Park in Stock Island, to build a fire station on Cudjoe Key, and to refinance the outstanding 2014 PNC Bank Line of Credit. This bond will be repaid from the One Cent Infrastructure Sales Surtax. The final payment on this bond will be in FY2026.

Lease Purchase Financing Trauma Star Helicopters – To acquire 3 Leonardo AW139 air ambulance helicopters. The payments will be made from the One Cent Infrastructure sales surtax.

Fire Apparatus - To acquire 2 Fouts Fire FB-94 Pumpers, 1 Fouts Fire/Freightliner 3,000 Gallon Water Tanker/Tender, and 1 Fouts Fire/Kenworth 3,000 Gallon Water Tanker/Tender. This purchase is being financed over a three (3)-year term with the final payment in FY2028.

Series 2025 Revenue Bond - Revenue bond issued in 2025 to finance construction of the Boca Chica Mooring Field & Shore Side Facility, acquisition of land for the Rockland Key Public Works facility, installation of a new generator and platform at the Monroe County Detention Center, construction of the Sugarloaf Fire Station, replacement of Sugarloaf Blvd Bridge, Twin Lakes road elevation, Sands Subdivision road elevation, Conch Key road elevation, and Stillwright Point milling & paving. This bond will be repaid from the One Cent Infrastructure Sales Surtax. The final payment on this bond will be in FY2048.

Refinancing of Debt

Management continually monitors the County's debt portfolio for opportunities to refinance or refund outstanding debt, as market conditions and debt covenants allow, maximizing financing cost savings. In 1993, Monroe County refinanced original revenue bond debt issued in 1983 and 1988. In 1998, Monroe County refinanced the Sales Tax Revenue Bonds – 1991, and in 2002, Monroe County refinanced the Refunding Bonds- 1993 (88), and the Solid Waste Revenue Bonds-1991 (88). In 2014, Monroe County refinanced the Infrastructure Sales Surtax Revenue Bond-Series 2003. In 2016, Monroe County refinanced the 2014 PNC Line of Credit.

Debt Service Summary by Type

	Principal Amount Issued	Interest & Other Costs	Total Debt Service	9/30/2025 Debt Paid	9/30/2025 Gross Debt Outstanding	FY2026 Less Debt Payments	9/30/2026 Net Debt Outstanding	Date of Maturity	Effective Interest Rate
General Obligation Bonds:									
Non Ad-Valorem Supported Debt:									
SRF Loan WW602091-Big Coppitt	19,500,540	3,667,722	23,168,262	20,099,540	3,068,722	681,938	2,386,784	03/15/30	2.71%
SRF Loan WW440710-Cudjoe Regional	136,958,110	41,205,700	178,163,810	51,540,821	126,622,989	9,379,481	117,243,508	12/15/38	2.39% to 3.07%
Infrastructure Sales Surtax Rev, 2016	16,065,000	2,091,476	18,156,476	12,756,737	5,399,739	5,399,739	0	04/01/26	2.22%
Trauma Star Air Ambulance Financing	53,000,000	14,561,279	67,561,279	9,011,237	58,550,042	4,505,525	54,044,517	09/30/38	3.26%
Series 2025 Revenue Bond	46,890,000	45,765,863	92,655,863	319,123	92,336,740	2,344,500	89,992,240	04/01/48	5.00%
Fire Apparatus Financing	2,863,746	306,073	3,169,820	-	3,169,820	1,056,607	2,113,213	05/25/28	5.25%

Debt Service Schedule

Infrastructure Sales Surtax
Series 2016

Year	Principal	Interest	Total
2026	5,310,000	89,739	5,399,739
Total	5,310,000	89,739	5,399,739

Clean Water SRF Loan - Big Coppitt
DEP Agreement #WW602091

Year	Principal	Interest	Total
2026	608,234	73,704	681,938
2027	624,829	57,109	681,938
2028	641,877	40,062	681,938
2029	659,389	22,549	681,938
2030	336,411	4,558	340,969
Total	2,870,740	197,982	3,068,722

Debt Service Schedule

Clean Water SRF - Cudjoe Regional
WW440710

Year	Principal	Interest	Total
2026	6,719,613	2,659,868	9,379,481
2027	6,897,395	2,482,086	9,379,481
2028	7,079,935	2,299,546	9,379,481
2029	7,267,360	2,112,120	9,379,481
2030	7,459,805	1,919,676	9,379,481
2031	7,657,403	1,722,078	9,379,481
2032	7,860,296	1,519,185	9,379,481
2033	8,068,626	1,310,855	9,379,481
2034	8,282,541	1,096,940	9,379,481
2035	8,502,193	877,288	9,379,481
2036	8,727,737	651,744	9,379,481
2037	8,959,332	420,148	9,379,481
2038	9,197,144	182,336	9,379,481
2039	4,628,694	61,047	4,689,741
Total	102,679,379	19,314,916	126,622,990

Trauma Star Air Ambulance Financing

Year	Principal	Interest	Total
2026	2,970,000	1,535,525	4,505,525
2027	3,065,000	1,438,730	4,503,730
2028	3,165,000	1,338,838	4,503,838
2029	3,270,000	1,235,688	4,505,688
2030	3,375,000	1,129,115	4,504,115
2031	3,485,000	1,019,121	4,504,121
2032	3,600,000	905,541	4,505,541
2033	3,715,000	788,213	4,503,213
2034	3,835,000	667,138	4,502,138
2035	3,960,000	542,151	4,502,151
2036	4,090,000	413,091	4,503,091
2037	4,225,000	279,794	4,504,794
2038	4,360,000	142,097	4,502,097
Total	47,115,000	11,435,041	58,550,041

Debt Service Schedule

Series 2025 Revenue Bond

Year	Principal	Interest	Total
2026		2,344,500	2,344,500
2027		2,344,500	2,344,500
2028		2,344,500	2,344,500
2029		2,344,500	2,344,500
2030		2,344,500	2,344,500
2031		2,344,500	2,344,500
2032		2,344,500	2,344,500
2033		2,344,500	2,344,500
2034		2,344,500	2,344,500
2035		2,344,500	2,344,500
2036		2,344,500	2,344,500
2037		2,344,500	2,344,500
2038		2,344,500	2,344,500
2039		2,344,500	2,344,500
2040	3660000	2,344,500	6,004,500
2041	4525000	2161500	6,686,500
2042	4755000	1935250	6,690,250
2043	4990000	1697500	6,687,500
2044	5240000	1448000	6,688,000
2045	5505000	1186000	6,691,000
2046	5780000	910750	6,690,750
2047	6065000	621750	6,686,750
2048	6370000	318500	6,688,500
Total	46,890,000	45,446,750	92,336,750

Fire Apparatus Financing

Year	Principal	Interest	Total
2026	906,137	150,469	1,056,607
2027	953,748	102,858	1,056,607
2028	1,003,861	52,746	1,056,607
Total	2,863,746	306,073	3,169,820

Debt Service Schedule

Total Debt Service

Year	Principal	Interest	Total
2026	16,513,984	6,853,805	23,367,789
2027	11,540,972	6,425,283	17,966,255
2028	11,890,672	6,075,692	17,966,364
2029	11,196,750	5,714,857	16,911,607
2030	11,171,215	5,397,850	16,569,065
2031	11,142,403	5,085,698	16,228,101
2032	11,460,296	4,769,226	16,229,522
2033	11,783,626	4,443,568	16,227,194
2034	12,117,541	4,108,577	16,226,118
2035	12,462,193	3,763,939	16,226,132
2036	12,817,737	3,409,335	16,227,072
2037	13,184,332	3,044,442	16,228,774
2038	13,557,144	2,668,933	16,226,077
2039	4,628,694	2,405,547	7,034,241
2040	3,660,000	2,344,500	6,004,500
2041	4,525,000	2,161,500	6,686,500
2042	4,755,000	1,935,250	6,690,250
2043	4,990,000	1,697,500	6,687,500
2044	5,240,000	1,448,000	6,688,000
2045	5,505,000	1,186,000	6,691,000
2046	5,780,000	910,750	6,690,750
2047	6,065,000	621,750	6,686,750
2048	6,370,000	318,500	6,688,500
Total	212,357,560	76,790,502	289,148,062

FY26 Proposed Budget

Capital Projects

Capital Projects Plan

The *Capital Projects Plan* is designed to maintain existing infrastructure and accommodate future growth. Each year Monroe County devotes a large portion of the budget to capital projects. This financial investment, combined with the preservation of capital stock, is necessary in order to maintain and expand public facilities and infrastructure. Capital plans are developed in conjunction with the Monroe County Year 2030 Comprehensive Plan.

Each capital project is undertaken to acquire capital assets; defined as new or rehabilitated physical assets that are nonrecurring and have useful lives of more than five years. Examples of capital projects include construction and rehabilitation of public buildings, major street improvements, parks and recreation projects, and acquisition of fire trucks.

Monroe County's *Capital Projects Plan* is a multiyear plan that identifies each proposed capital project to be undertaken, the year in which it will be started, and the proposed method of financing the expenditures. This information is presented in summary form, by year, and disaggregated by funding source.

The *Capital Projects Plan* should not be confused with the capital budget. The capital budget represents the first year of the capital projects plan and is legally adopted by the Board of County Commissioners annually each fall. Projects and financing sources listed in the *Capital Projects Plan* beyond the current year are not authorized until the annual budgets for those "out years" are legally adopted.

The basic functions of the *Capital Projects Plan* are described as follows:

Formal mechanism for decision making. The *Capital Projects Plan* provides Monroe County with an orderly process for planning and budgeting for capital needs. Answers to questions about what to build, when to build, and how much to spend are provided.

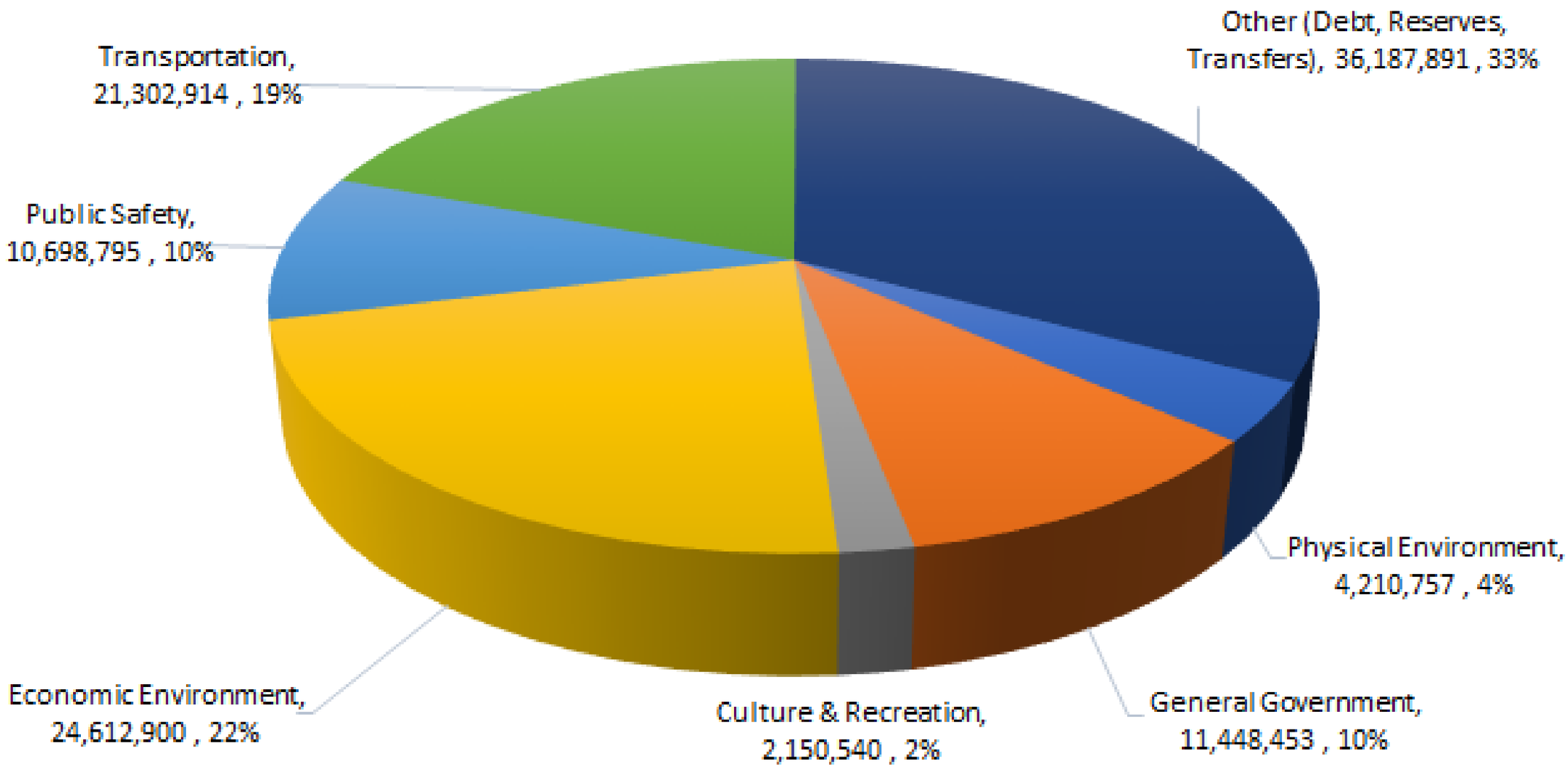
Link to long-range planning. The *Capital Projects Plan* is developed, together with the comprehensive land use plan and other long-range, strategic plans. New demands, due to changes in population, employment patterns, demographics, and land use plans, require changes to the community's planning process.

Financial management tool. Decisions must be made about the needs of the community, and how much money is available to fund these needs. By providing estimates of revenue sources and possible financing methods, projects can be prioritized to ensure financially constrained capital dollars are efficiently allocated.

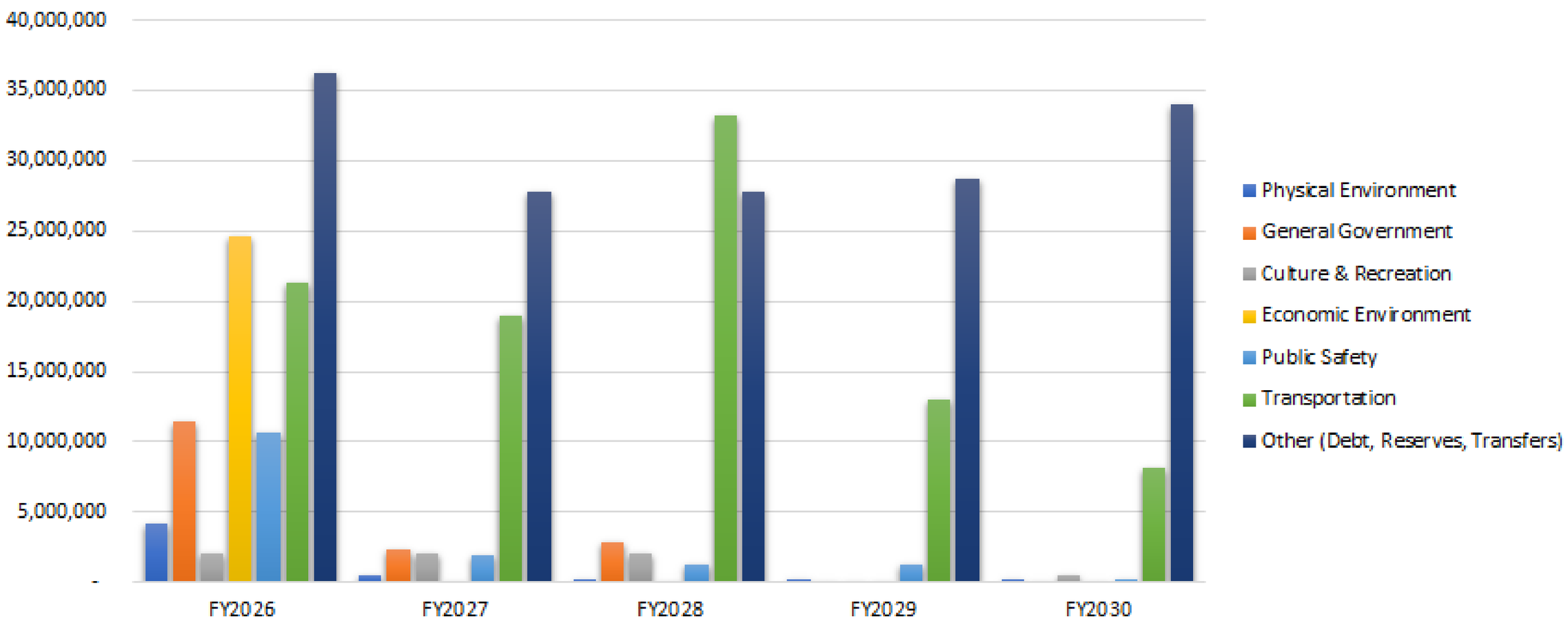
Reporting document. The *Capital Projects Plan* describes proposed projects and communicates to citizens, businesses, and other interested parties, Monroe County's capital priorities and expected sources of funds for the projects.

In summary, the *Capital Projects Plan* is designed to guide Monroe County's capital planning process, in order to promote financial stability and limit the need for dramatic tax increases, or reallocation of resources from other programs to cover unanticipated capital expenditures.

FY 2026 Adopted Budget
Total CIP $110,612,250



Five Year CIP Category Summary



Capital Improvement Projects Summary Schedule

Funded by Sales Tax, Gas Taxes & Special Assessments

			FY2026 Adopted Budget	FY2027 Projected Budget	FY2028 Projected Budget	FY2029 Projected Budget	FY2030 Projected Budget
		Revenues					
Fund(s)							
102		Total Fuel Tax	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000
304		Total Discretionary Sales Tax 1 Cent	32,000,000	32,000,000	32,000,000	32,000,000	32,000,000
130-135		Total Impact Fees	68,700				
304		Total Special Assessments CAP	2,685,400	2,685,400	2,293,511	2,290,400	2,290,400
102		Total State Shared Fuel Tax	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
102		Total Services - Transportation	3,700	3,700	3,700	3,700	3,700
102, 130-135, 304-316		Total Interest	201,000	200,000	200,000	200,000	200,000
316		Total Transfer in from Other Funds	218,362				
102, 130-135, 304-316		Total Less 5%	(2,086,690)	(2,083,205)	(2,063,611)	(2,063,455)	(2,063,455)
102, 130-135, 304,316, 317, 318		Total Fund Balance Forward	70,746,778	14,269,499	28,337,330	3,986,051	3,986,051
TOTAL REVENUES			110,612,250	53,850,394	67,545,930	43,191,696	43,191,696
		Appropriations					
Fund	**Cost Center**	**Project Name**					
Physical Environment							
133	30500	Solid Waste Impact Fees	144,183				
316	23013	Land Acquisition	242,713				
318	23050	Boca Chica Mooring Field & Shore Side Facility	3,591,181	320,000			
304	22031	Big Coppitt Wastewater	51,680	51,680	51,680	51,680	51,680
304	22032	Duck Key Wastewater	31,000	31,000	31,000		
304	22033	Cudjoe Key Wastewater	150,000	150,000	150,000	150,000	150,000
		Total Physical Environment	4,210,757	552,680	232,680	201,680	201,680
General Government							
304	24005	Jackson Square Temporary Chiller & Demolition	693,250	530,000	2,330,000		
304	24003	Ocean Reef VFD Ambulance/Equipment	142,803	497,100			
304	24010	HMGP Wind Retrofit Grant Match (25%)	200,000	200,000	200,000		
304	24012	Ellis Building Renovation - Property Appraiser	361,400				
304	24014	Bayshore Manor Renovations - Supervisor of Elections	600,000				
304	24015	HMGP Generator Grant Match (25%)	400,000	400,000	400,000		
304	24017	Lester Building Air Ducts & Renovation	775,000	775,000			
304	24018	Plantation Key Fleet Roof Replacement	96,000				
304	24019	Harvey Gov Paint/Spalling Repair	180,000				
318	24051	Rockland Key Public Works	8,000,000				
		Total General Government	11,448,453	2,402,100	2,930,000	-	-
Culture & Recreation							
131	295*	Parks & Rec Impact Fees (All Districts)	427,540				
304	25001	Higgs Beach Seawall Repairs	220,000	1,040,000	2,040,000		
304	25005	Rowell's Watefront Park	200,000				
304	25010	Key Largo Playground Equipment					500,000
304	25014	Key Largo Library Roof Replacement	193,000				
304	25015	Higgs Beach Pavilions Renovations	150,000				
304	25017	Key West Library Roof Replacement	960,000	1,040,000			
		Total Culture & Recreation	2,150,540	2,080,000	2,040,000	-	500,000
Economic Environment							
317	25550	Affordable Housing-DAC I	15,968,243				
317	25551	Affordable Housing-DAC II					
317	25552	Affordable Housing-DAC III	6,367,780				
317	25553	Affordable Housing-DAC IV	2,276,877				
317	25554	Affordable Housing-DAC V					
317	85581	Reserves-Contingency					
		Total Economic Environment	24,612,900	-	-	-	-
Public Safety							
135	315*	Fire & EMS Impact Fees (All Districts)	196,190				
304	26011	MCDC Spalling Repair	200,000	1,000,000	1,000,000	1,000,000	
304	26015	MCDC Plumbing Fixtures Replacement	60,000	70,000			
304	26017	Communications Tower Maintenance	339,700				
304	26018	MCDC Window Repairs	75,000	75,000	75,000	75,000	
304	26019	Medical Examiner Generator	193,000				
304	26020	MCDC Kitchen Repairs	1,000,000	250,000	250,000	250,000	250,000
318	26050	MCDC Generator Platform	1,850,000				
318	26051	Sugarloaf Fire Station	6,784,905	615,000			
		Total Public Safety	10,698,795	2,010,000	1,325,000	1,325,000	250,000
Transportation							
102	22***	Roads & Bridges	8,209,397	8,209,397	8,209,397	8,209,397	8,209,397
102/304	22564/27007	Seaview Ave Bridge Replacement	1,525,925				
130	290**	Roadway Impact Fee (All Districts)	607,060				
304	27015	No Name Key Bridge Repair	403,340	460,000	4,450,000	4,450,000	
304	27017	Stillwright Point MIll & Pave Design	35,009				
304	27018	Toms Harbor Channel Bridge Repairs	485,169				
304	27019	Crane Blvd Shared Use Path			1,126,519		
304	27020	Key Deer Blvd North of Watson Road Repair	295,000	1,794,351			
304	27022	Ocean Bay Drive Embankment Repair		64,328		336,055	
304	27024	Flagler Ave Road Paving	271,134	2,600,000	16,455,278		
318	27050	Sugarloaf Blvd Bridge Replacement		5,881,181	2,990,590		
318	27051	Twin Lakes Road Elevation	6,714,102				
318	27052	Sands Subdivision Road Elevation	50,000	10,000			
318	27053	Conch Key Road Elevation	106,778				
318	27054	Stillwright Point Mill & Pave	2,600,000				
		Total Transportation	21,302,914	19,019,257	33,231,784	12,995,452	8,209,397
Other							
102		Reserves/Budgeted Transfers - 102	2,358,919	2,358,919	2,358,919	2,358,919	2,358,919
304		Project Management Admin	2,239,647	2,239,647	2,239,647	2,239,647	2,239,647
304		Old 7 Mile Bridge	562,655	562,655	562,655	562,655	562,655
304		Reserves - Fund 304	4,000,000	4,000,000	4,000,000	6,062,856	11,766,453
304		Transfer to Other Funds & Debt Service - Fund 304	24,026,670	18,625,136	18,625,245	17,445,487	17,102,945
318		Reserves - Fund 318	3,000,000				
		Total Other	36,187,891	27,786,357	27,786,466	28,669,564	34,030,619
TOTAL ALL CATEGORIES-APPROPRIATIONS			110,612,250	53,850,394	67,545,930	43,191,696	43,191,696

**Annual budgets for Impact Fees are based on availability of funds.*

Road And Bridge Fund

Project Categories	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 102 Road & Bridge County-wide Capital Projects	0	2,279,906	2,279,906	2,279,906	2,279,906	2,279,906	11,399,530	11,399,530
102-22002 County Engineer Road & Brid	0	1,002,906	1,002,906	1,002,906	1,002,906	1,002,906	5,014,530	5,014,530
102-22503 Local Option Gas Tax Projects	0	527,000	527,000	527,000	527,000	527,000	2,635,000	2,635,000
102-22506 Constitutional Gas Tax Project	0	650,000	650,000	650,000	650,000	650,000	3,250,000	3,250,000
102-22556 Sustainability - Roads	0	100,000	100,000	100,000	100,000	100,000	500,000	500,000
Fund 102 Road & Bridge Non-Capital	0	5,929,491	5,929,491	5,929,491	5,929,491	5,929,491	29,647,455	29,647,455
102-22500 Road Department	0	5,713,033	5,713,033	5,713,033	5,713,033	5,713,033	28,565,165	28,565,165
102-22504 Street Lighting, Local Option	0	216,458	216,458	216,458	216,458	216,458	1,082,290	1,082,290
Fund 102 Road & Bridge Other Appropriations	0	2,358,919	2,358,919	2,358,919	2,358,919	2,358,919	11,794,595	11,794,595
102-85504 Reserves 102	0	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	9,750,000	9,750,000
102-86501 Budgeted Transfers 102	0	408,919	408,919	408,919	408,919	408,919	2,044,595	2,044,595
Total Project Cost	0	10,568,316	10,568,316	10,568,316	10,568,316	10,568,316	52,841,580	52,841,580

Means of Financing	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 102 Fuel Taxes	0	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000	15,125,000	15,125,000
Fund 102 Fund Balance Forward	0	3,986,051	3,986,051	3,986,051	3,986,051	3,986,051	19,930,255	19,930,255
Fund 102 Interest Income	0	150,000	150,000	150,000	150,000	150,000	750,000	750,000
Fund 102 Less 5%	0	-346,435	-346,435	-346,435	-346,435	-346,435	-1,732,175	-1,732,175
Fund 102 Services-Transportation	0	3,700	3,700	3,700	3,700	3,700	18,500	18,500
Fund 102 State Shared Revenues	0	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	18,750,000	18,750,000
Total Funding	0	10,568,316	10,568,316	10,568,316	10,568,316	10,568,316	52,841,580	52,841,580

Impact Fees Fund - Roadways

Project Categories	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 130 Impact Fees Fund - Roadways	0	607,060	0	0	0	0	607,060	607,060
130-29000 Countywide Roadway Projects	0	24,229	0	0	0	0	24,229	24,229
130-29001 District 1 Roadway Projects	0	136,568	0	0	0	0	136,568	136,568
130-29002 District 2 Roadway Projects	0	301,580	0	0	0	0	301,580	301,580
130-29003 District 3 Roadway Projects	0	101,550	0	0	0	0	101,550	101,550
130-29004 Key Colony Beach Roadway P	0	43,133	0	0	0	0	43,133	43,133
Total Project Cost	0	607,060	0	0	0	0	607,060	607,060

Means of Financing	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 130 District 1 Impact Fees - Roadways	0	20,000	0	0	0	0	20,000	20,000
Fund 130 District 2 Impact Fees - Roadways	0	1,500	0	0	0	0	1,500	1,500
Fund 130 District 3 Impact Fees - Roadways	0	20,000	0	0	0	0	20,000	20,000
Fund 130 Fund Balance	0	566,685	0	0	0	0	566,685	566,685
Fund 130 Interest Earned	0	1,000	0	0	0	0	1,000	1,000
Fund 130 Less 5%	0	-2,125	0	0	0	0	-2,125	-2,125
Total Funding	0	607,060	0	0	0	0	607,060	607,060

Impact Fees Fund - Parks & Recreation

Project Categories	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 131 Impact Fees Fund - Parks & Recreation	0	427,540	0	0	0	0	427,540	427,540
131-29501 District 1 Parks & Rec. Project	0	313,109	0	0	0	0	313,109	313,109
131-29502 District 2 Parks & Rec. Project	0	87,440	0	0	0	0	87,440	87,440
131-29503 District 3 Parks & Rec. Project	0	26,991	0	0	0	0	26,991	26,991
Total Project Cost	0	427,540	0	0	0	0	427,540	427,540

Means of Financing	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 131 District 1 Impact Fees - Parks & Rec	0	10,000	0	0	0	0	10,000	10,000
Fund 131 District 2 Impact Fees - Parks & Rec	0	1,000	0	0	0	0	1,000	1,000
Fund 131 District 3 Impact Fees - Park & Rec.	0	10,000	0	0	0	0	10,000	10,000
Fund 131 Fund Balance - Park & Rec.	0	407,590	0	0	0	0	407,590	407,590
Fund 131 Less 5% Park & Rec	0	-1,050	0	0	0	0	-1,050	-1,050
Total Funding	0	427,540	0	0	0	0	427,540	427,540

Impact Fees Fund - Solid Waste

Project Categories	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 133 Impact Fees Fund - Solid Waste	0	144,183	0	0	0	0	144,183	144,183
133-30500 Countywide Solid Waste Proje	0	144,183	0	0	0	0	144,183	144,183
Total Project Cost	0	144,183	0	0	0	0	144,183	144,183

Means of Financing	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 133 Fund Balance	0	144,183	0	0	0	0	144,183	144,183
Total Funding	0	144,183	0	0	0	0	144,183	144,183

Impact Fees Fund - Fire & EMS

Project Categories	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 135 Impact Fees Fund - Fire Facilities	0	196,190	0	0	0	0	196,190	196,190
135-31501 District 1 Fire & EMS Projects	0	85,325	0	0	0	0	85,325	85,325
135-31502 District 2 Fire & EMS Projects	0	7,390	0	0	0	0	7,390	7,390
135-31503 District 3 Fire & EMS Projects	0	102,375	0	0	0	0	102,375	102,375
135-31504 Key Colony Bch Fire & EMS P	0	1,100	0	0	0	0	1,100	1,100
Total Project Cost	0	196,190	0	0	0	0	196,190	196,190

Means of Financing	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 135 District 1 Fire/EMS Impact Fees	0	3,500	0	0	0	0	3,500	3,500
Fund 135 District 2 Fire/EMS Impact Fees	0	200	0	0	0	0	200	200
Fund 135 District 3 Fire/EMS Impact Fees	0	2,500	0	0	0	0	2,500	2,500
Fund 135 Fund Balance Forward	0	190,300	0	0	0	0	190,300	190,300
Fund 135 Less 5%	0	-310	0	0	0	0	-310	-310
Total Funding	0	196,190	0	0	0	0	196,190	196,190

One Cent Infrastructure Surtax

Project Categories	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 304 Administrative & Misc.	0	31,061,652	25,660,118	25,660,227	26,512,325	31,873,380	140,767,702	140,767,702
304-22004 Administrative, Engineering, L	0	2,239,647	2,239,647	2,239,647	2,239,647	2,239,647	11,198,235	11,198,235
304-22022 Old 7 Mile Bridge Annual Cou	0	562,655	562,655	562,655	562,655	562,655	2,813,275	2,813,275
304-22031 Big Coppitt Wastewater	0	51,680	51,680	51,680	51,680	51,680	258,400	258,400
304-22032 Duck Key Wastewater	0	31,000	31,000	31,000	0	0	93,000	93,000
304-22033 Cudjoe Key Wastewater	0	150,000	150,000	150,000	150,000	150,000	750,000	750,000
304-590207 Debt Service Payments	0	23,492,793	18,091,259	18,091,368	16,911,610	16,569,068	93,156,098	93,156,098
304-590910 Cost Allocation	0	533,877	533,877	533,877	533,877	533,877	2,669,385	2,669,385
304-590990 Contingency Reserves	0	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	8,000,000	8,000,000
304-590991 Cash Balance	0	2,500,000	2,500,000	2,500,000	4,562,856	9,766,453	21,829,309	21,829,309
Fund 304 Culture & Recreation	0	1,723,000	2,080,000	2,040,000	0	500,000	6,343,000	6,343,000
304-25001 Higg's Beach Seawall	0	220,000	1,040,000	2,040,000	0	0	3,300,000	3,300,000
304-25005 Rowell's Waterfront Park	0	200,000	0	0	0	0	200,000	200,000
304-25010 Key Largo Playground Equipm	0	0	0	0	0	500,000	500,000	500,000
304-25014 Key Largo Library Roof	0	193,000	0	0	0	0	193,000	193,000
304-25015 Higgs Beach Pavilions	0	150,000	0	0	0	0	150,000	150,000
304-25017 Key West Library Roof Replac	0	960,000	1,040,000	0	0	0	2,000,000	2,000,000
Fund 304 General Government	0	3,448,453	2,402,100	2,930,000	0	0	8,780,553	8,780,553
304-24010 HMGP Wind Retrofit	0	200,000	200,000	200,000	0	0	600,000	600,000
304-24012 Ellis Building Renovation - Pro	0	361,400	0	0	0	0	361,400	361,400
304-24014 Bayshore Manor Renovation	0	600,000	0	0	0	0	600,000	600,000
-304-24015 HMGP Generators	0	400,000	400,000	400,000	0	0	1,200,000	1,200,000
304-24017 Lester Building Air Ducts & Re	0	775,000	775,000	0	0	0	1,550,000	1,550,000
304-24018 PK Fleet Roof Replacement	0	96,000	0	0	0	0	96,000	96,000
304-24019 Harvey Gov Paint/Spalling Re	0	180,000	0	0	0	0	180,000	180,000
CG1901 Ocean Reef VFD Ambulance/Eq	0	142,803	497,100	0	0	0	639,903	639,903
CG1902 Jefferson Brown Chiller Replace	0	693,250	530,000	2,330,000	0	0	3,553,250	3,553,250
Fund 304 Public Safety	0	1,867,700	1,395,000	1,325,000	1,325,000	250,000	6,162,700	6,162,700
304-26011 Monroe County Detention Cen	0	200,000	1,000,000	1,000,000	1,000,000	0	3,200,000	3,200,000
304-26015 MCDC Plumbing Fixtures Repl	0	60,000	70,000	0	0	0	130,000	130,000
304-26017 Communications Tower Maint	0	339,700	0	0	0	0	339,700	339,700
304-26018 MCDC Window Spalling Repai	0	75,000	75,000	75,000	75,000	0	300,000	300,000
304-26019 Medical Examiner Generator	0	193,000	0	0	0	0	193,000	193,000
304-26020 MCDC Kitchen Repairs	0	1,000,000	250,000	250,000	250,000	250,000	2,000,000	2,000,000
Fund 304 Transportation	0	3,015,577	4,918,679	22,031,797	4,786,055	0	34,752,108	34,752,108
304-27015 No Name Key Bridge Repair	0	403,340	460,000	4,450,000	4,450,000	0	9,763,340	9,763,340
304-27017 Stillwright Point Mill & Pave D	0	35,009	0	0	0	0	35,009	35,009
304-27018 Toms Harbor Channel Bridge	0	485,169	0	0	0	0	485,169	485,169
304-27019 Crane Blvd Shared Use Path	0	0	0	1,126,519	0	0	1,126,519	1,126,519
304-27020 Key Deer Blvd North of Watso	0	295,000	1,794,351	0	0	0	2,089,351	2,089,351
304-27022 Ocean Bay Drive Embankmen	0	0	64,328	0	336,055	0	400,383	400,383
304-27024 Flagler Ave Road Paving	0	271,134	2,600,000	16,455,278	0	0	19,326,412	19,326,412
CR2201 Seaview Drive Bridge Replacem	0	1,525,925	0	0	0	0	1,525,925	1,525,925
Total Project Cost	0	41,116,382	36,455,897	53,987,024	32,623,380	32,623,380	196,806,063	196,806,063

Means of Financing	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 304 Fund Balance Forward	0	8,117,752	3,457,267	21,360,689	0	0	32,935,708	32,935,708
Fund 304 Interest Earnings	0	50,000	50,000	50,000	50,000	50,000	250,000	250,000
Fund 304 Less 5%	0	-1,736,770	-1,736,770	-1,717,176	-1,717,020	-1,717,020	-8,624,756	-8,624,756
Fund 304 Miscellaneous Revenue	0	2,685,400	2,685,400	2,293,511	2,290,400	2,290,400	12,245,111	12,245,111

Fund 304 One Cent Infrastructure Sales Tax	0	32,000,000	32,000,000	32,000,000	32,000,000	32,000,000	160,000,000	160,000,000
Total Funding	0	41,116,382	36,455,897	53,987,024	32,623,380	32,623,380	196,806,063	196,806,063

Fund 304 Administrative & Misc.

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
304-22004 Administrative, Engineering, Legal Costs	-	2,239,647	2,239,647	2,239,647	2,239,647	2,239,647	11,198,235	11,198,235
304-22031 Big Coppitt Wastewater	-	51,680	51,680	51,680	51,680	51,680	258,400	258,400
304-590991 Cash Balance	-	2,500,000	2,500,000	2,500,000	4,562,856	9,766,453	21,829,309	21,829,309
304-590990 Contingency Reserves	-	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	8,000,000	8,000,000
304-590910 Cost Allocation	-	533,877	533,877	533,877	533,877	533,877	2,669,385	2,669,385
304-22033 Cudjoe Key Wastewater	-	150,000	150,000	150,000	150,000	150,000	750,000	750,000
304-590207 Debt Service Payments	-	23,492,793	18,091,259	18,091,368	16,911,610	16,569,068	93,156,098	93,156,098
304-22032 Duck Key Wastewater	-	31,000	31,000	31,000	-	-	93,000	93,000
304-22022 Old 7 Mile Bridge Annual County Match	-	562,655	562,655	562,655	562,655	562,655	2,813,275	2,813,275
Total Project Cost	-	31,061,652	25,660,118	25,660,227	26,512,325	31,873,380	140,767,70	140,767,70

Current Revenues	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 304 Fund Balance Forward	-	8,117,752	3,457,267	17,571,279	-	-	29,146,298	29,146,298
Fund 304 Interest Earnings	-	50,000	50,000	50,000	50,000	50,000	250,000	250,000
Fund 304 Less 5%	-	-1,736,770	-1,736,770	-1,717,176	-1,717,020	-1,717,020	-8,624,756	-8,624,756
Fund 304 Miscellaneous Revenue	-	2,685,400	2,685,400	2,293,511	2,290,400	2,290,400	12,245,111	12,245,111
Fund 304 One Cent Infrastructure Sales Tax	-	21,945,270	21,204,221	7,462,613	25,888,945	31,250,000	107,751,04	107,751,04
Total Funding	-	31,061,652	25,660,118	25,660,227	26,512,325	31,873,380	140,767,70	140,767,70

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Administrative, Engineering, Legal Costs**
Project: **304-22004**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **Engineering Services/Roads**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency: N/A
Project Need: N/A

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
11,198,235	0	2,239,647	2,239,647	2,239,647	2,239,647	2,239,647	2,335,493

Description and Scope

Capital Project related payroll expenses.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	10/19 - 09/26	13,533,728
	Total Budgetary Cost Estimate:	**13,533,728**

Means of Financing

Funding Source	Amount
Fund 304 Interest Earnings	250,000
Fund 304 Less 5%	(8,624,756)
Fund 304 One Cent Infrastructure Sales Tax	19,572,991
Total Programmed Funding:	**11,198,235**
Future Funding Requirements:	**2,335,493**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Old 7 Mile Bridge Annual County Match** | Project: **304-22022**

Category: **Fund 304 Administrative & Misc.** | Status: **Adopted**

Department: **Engineering Services/Roads** | LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A | **Plan Reference:**

LOS/Concurrency: N/A | **Project Need:** N/A

Project Location

District:

Location: Marathon, FL

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,813,275	0	562,655	562,655	562,655	562,655	562,655	0

Description and Scope

Maintenance and upkeep costs for the old 7-mile bridge.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Mgmt	10/21 - 09/52	2,813,275
	Total Budgetary Cost Estimate:	**2,813,275**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	2,813,275
Total Programmed Funding:	**2,813,275**
Future Funding Requirements:	**0**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Big Coppitt Wastewater**
Project: **304-22031**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
258,400	0	51,680	51,680	51,680	51,680	51,680	-258,400

Description and Scope

For System Development and Debt Service costs.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 Miscellaneous Revenue	258,400
Total Programmed Funding:	**258,400**
Future Funding Requirements:	**(258,400)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Duck Key Wastewater**
Project: **304-22032**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
93,000	0	31,000	31,000	31,000	0	0	-93,000

Description and Scope

For System Development and Debt Service costs.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 Miscellaneous Revenue	93,000
Total Programmed Funding:	**93,000**
Future Funding Requirements:	**(93,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Cudjoe Key Wastewater**
Project: **304-22033**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
750,000	0	150,000	150,000	150,000	150,000	150,000	-750,000

Description and Scope

For system development and debt service costs.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount

Total Budgetary Cost Estimate: **0**

Means of Financing

Funding Source	Amount
Fund 304 Miscellaneous Revenue	750,000

Total Programmed Funding: **750,000**
Future Funding Requirements: **(750,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Debt Service Payments**
Project: **304-590207**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **B.O.C.C.**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency: N/A
Project Need: N/A

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
93,156,098	0	23,492,793	18,091,259	18,091,368	16,911,610	16,569,068	-3,069,369

Description and Scope

Transfer of funds from 304 to Debt Service Fund 207.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	10/14 - 09/27	90,086,729
	Total Budgetary Cost Estimate:	**90,086,729**

Means of Financing

Funding Source	Amount
Fund 304 Fund Balance Forward	23,856,400
Fund 304 Miscellaneous Revenue	11,143,711
Fund 304 One Cent Infrastructure Sales Tax	58,155,987
Total Programmed Funding:	**93,156,098**
Future Funding Requirements:	**(3,069,369)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Cost Allocation**
Project: **304-590910**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **B.O.C.C.**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency: N/A
Project Need: N/A

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,669,385	0	533,877	533,877	533,877	533,877	533,877	1,865,230

Description and Scope

Indirect costs paid out of the General Fund 001.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	10/14 - 09/26	4,534,615
	Total Budgetary Cost Estimate:	**4,534,615**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	2,669,385
Total Programmed Funding:	**2,669,385**
Future Funding Requirements:	**1,865,230**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Contingency Reserves**
Project: **304-590990**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **B.O.C.C.**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency: N/A
Project Need: N/A

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
8,000,000	0	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	-5,024,762

Description and Scope

Unappropriated Reserves

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	10/20 - 09/26	2,975,238
	Total Budgetary Cost Estimate:	**2,975,238**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	8,000,000
Total Programmed Funding:	**8,000,000**
Future Funding Requirements:	**(5,024,762)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Cash Balance**
Project: **304-590991**
Category: **Fund 304 Administrative & Misc.**
Status: **Adopted**
Department: **B.O.C.C.**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency: N/A
Project Need: N/A

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
21,829,309	0	2,500,000	2,500,000	2,500,000	4,562,856	9,766,453	-3,743,447

Description and Scope

Cash balance held as reserve.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
Project Management	10/19 - 09/26	18,085,862
Total Budgetary Cost Estimate:		**18,085,862**

Means of Financing

Funding Source	Amount
Fund 304 Fund Balance Forward	5,289,898
Fund 304 One Cent Infrastructure Sales Tax	16,539,411
Total Programmed Funding:	**21,829,309**
Future Funding Requirements:	**(3,743,447)**

Fund 304 Culture & Recreation

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
304-25015 Higgs Beach Pavilions	-	150,000	-	-	-	-	150,000	150,000
304-25001 Higg's Beach Seawall	-	220,000	1,040,000	2,040,000	-	-	3,300,000	3,300,000
304-25014 Key Largo Library Roof	-	193,000	-	-	-	-	193,000	193,000
304-25010 Key Largo Playground Equipment	-	-	-	-	-	500,000	500,000	500,000
304-25017 Key West Library Roof Replacement	-	960,000	1,040,000	-	-	-	2,000,000	2,000,000
304-25005 Rowell's Waterfront Park	-	200,000	-	-	-	-	200,000	200,000
Total Project Cost	-	1,723,000	2,080,000	2,040,000	-	500,000	6,343,000	6,343,000

Current Revenues	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 304 One Cent Infrastructure Sales Tax	-	1,723,000	2,080,000	2,040,000	-	500,000	6,343,000	6,343,000
Total Funding	-	1,723,000	2,080,000	2,040,000	-	500,000	6,343,000	6,343,000

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Higg's Beach Seawall**
Project: **304-25001**
Category: **Fund 304 Culture & Recreation**
Status: **Adopted**
Department: **Project Management**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: Yes
Plan Reference:
LOS/Concurrency: No
Project Need: Growth, Deficiency

Project Location

District:
Location: 1000 Atlantic Blvd., Key West, FL 33040

Programmed Funding

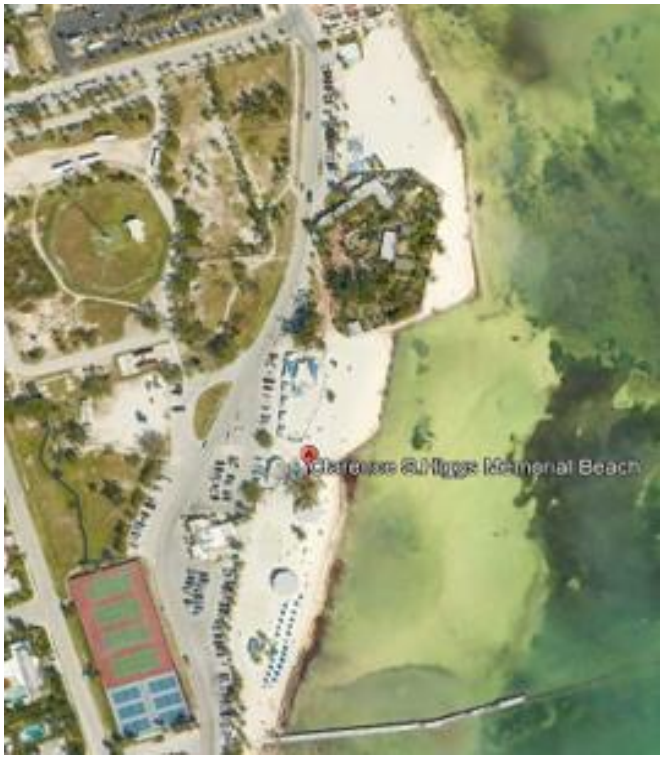
Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
3,300,000	0	220,000	1,040,000	2,040,000	0	0	1,382,781

Description and Scope

Upgrade seawall to repair 70 LF of collapsed seawall and reinforcement of the existing seawall.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Project Mgmt		10,000
Construction		4,672,781
Total Budgetary Cost Estimate:		**4,682,781**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	3,300,000
Total Programmed Funding:	**3,300,000**
Future Funding Requirements:	**1,382,781**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Rowell's Waterfront Park**
Project: **304-25005**
Category: **Fund 304 Culture & Recreation**
Status: **Adopted**
Department: **Project Management**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency: N/A
Project Need: N/A

Project Location

District:
Location: 104550 Overseas Hwy, Key Largo, FL 33037

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
200,000	0	200,000	0	0	0	0	-200,000

Description and Scope

Phase I construction consists of realignment of park entrance, eastern bathroom/storage building and multi-use path along northern side of property, landscaping, and small parking lot. Phase II construction will be covid grant - related construction items including, additional multi-use path that doubles as a vehicle queue when needed, site lighting/power, landscaping and stormwater retention as required to satisfy code.

Rationale

Funding Strategy

One Cent Infrastructure Sales Tax - Fund 304; CDBG-CV grant; multiple TDC grants

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	200,000
Total Programmed Funding:	**200,000**
Future Funding Requirements:	**(200,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key Largo Playground Equipment**
Project: **304-25010**
Category: **Fund 304 Culture & Recreation**
Status: **Proposed**
Department: **Parks & Recreation**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key Largo	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
500,000	0	0	0	0	0	500,000	-500,000

Description and Scope

The proposed playground replacement will upgrade outdated equipment to meet modern safety standards, improve accessibility, and provide a more engaging play experience for children of all ages. Replacing the playground is essential to address wear and tear, ensure compliance with current safety regulations.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	500,000
Total Programmed Funding:	**500,000**
Future Funding Requirements:	**(500,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key Largo Library Roof**
Project: **304-25014**
Category: **Fund 304 Culture & Recreation**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key Largo	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
193,000	0	193,000	0	0	0	0	-193,000

Description and Scope

Replacement of aging roof at Key Largo Library. Project is expected to be started and completed in FY26.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	193,000
Total Programmed Funding:	**193,000**
Future Funding Requirements:	**(193,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Higgs Beach Pavilions**
Project: **304-25015**
Category: **Fund 304 Culture & Recreation**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key West	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
150,000	0	150,000	0	0	0	0	-150,000

Description and Scope

This project involves renovating the historic concrete pavilions on the beach to protect their history, enhance their usability, safety, and aesthetic appeal for community gatherings and recreational activities. Renovations will include structural repairs, repainting, upgrading ramps for ADA and adding tables. Addressing structural wear and tear ensures the shelters meet safety standards and reduces potential hazards for users.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	150,000
Total Programmed Funding:	**150,000**
Future Funding Requirements:	**(150,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key West Library Roof Replacement**
Project: **304-25017**
Category: **Fund 304 Culture & Recreation**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key West	

Programmed Funding

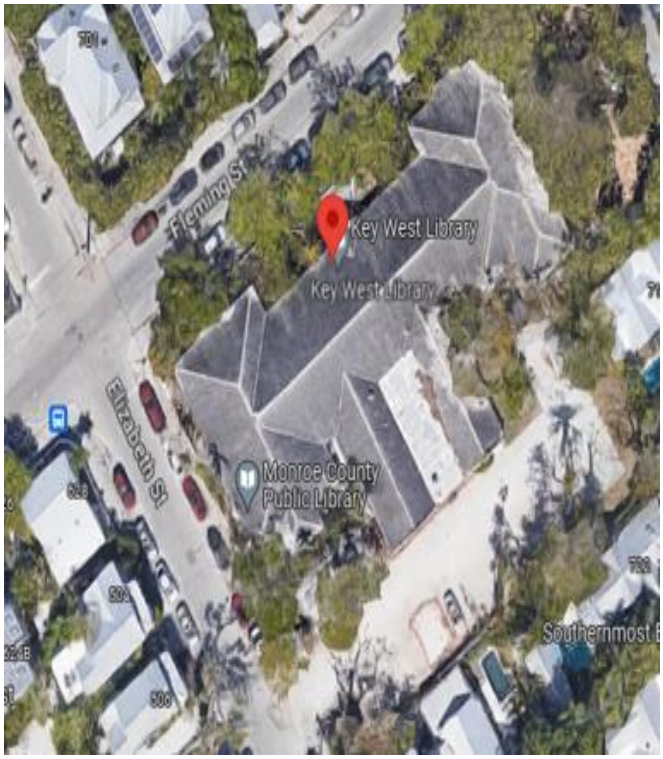
Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,000,000	0	960,000	1,040,000	0	0	0	-2,000,000

Description and Scope

The roof has reached the end of its lifespan and is in need of replacement. Expected to be completed in FY27

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	2,000,000
Total Programmed Funding:	**2,000,000**
Future Funding Requirements:	**(2,000,000)**

Fund 304 General Government

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
304-24014 Bayshore Manor Renovation - Supervisor	-	600,000	-	-	-	-	600,000	600,000
304-24012 Ellis Building Renovation - Property Appra	-	361,400	-	-	-	-	361,400	361,400
304-24019 Harvey Gov Paint/Spalling Repair	-	180,000	-	-	-	-	180,000	180,000
304-24015 HMGP Generators	-	400,000	400,000	400,000	-	-	1,200,000	1,200,000
304-24010 HMGP Wind Retrofit	-	200,000	200,000	200,000	-	-	600,000	600,000
CG1902 Jefferson Brown Chiller Replacement	-	693,250	530,000	2,330,000	-	-	3,553,250	3,553,250
304-24017 Lester Building Air Ducts & Renovation	-	775,000	775,000	-	-	-	1,550,000	1,550,000
CG1901 Ocean Reef VFD Ambulance/Equipment	-	142,803	497,100	-	-	-	639,903	639,903
304-24018 PK Fleet Roof Replacement	-	96,000	-	-	-	-	96,000	96,000
Total Project Cost	-	3,448,453	2,402,100	2,930,000	-	-	8,780,553	8,780,553

Current Revenues	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 304 Fund Balance Forward	-	-	-	2,330,000	-	-	2,330,000	2,330,000
Fund 304 One Cent Infrastructure Sales Tax	-	3,448,453	2,402,100	600,000	-	-	6,450,553	6,450,553
Total Funding	-	3,448,453	2,402,100	2,930,000	-	-	8,780,553	8,780,553

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **HMGP Wind Retrofit**
Project: **304-24010**
Category: **Fund 304 General Government**
Status: **Adopted**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Various

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
600,000	0	200,000	200,000	200,000	0	0	951,136

Description and Scope

Protection of all exterior openings with impact windows and doors of 10 county buildings and retrofitting the existing roof of 7 of those 10 buildings.

Rationale

HMGP Grant received to protect 10 public facilities in Monroe County.

Funding Strategy

HMGP Grant in the amount of $732,505.00 provides 75% funding with 25% match from County Fund 304
125-22578 (HMGP Grant)
304-24010

Project Map

ID	Facility Name	Address	Mitigation Activities
1	MCSO Detention Center	5501College Road, Key West, FL 33040	Opening Protection
2	Fire Station # 9	28 Emerald Drive, Big Coppitt Key, FL 33040	Opening Protection and Roof Hardening
3	Tax Collector/ MCSO Marathon Office/ Clerk Complex	3117 Overseas Highway, Marathon, FL 33050	Opening Protection and Roof Hardening
4	Fire Station # 17	10 South Conch Avenue, Conch Key, FL 33050	Opening Protection and Roof Hardening
5	Historic Key West Courthouse	500 Whitehead Street, Key West, FL 33040	Opening Protection and Roof Hardening
6	Lester Building	530 Whitehead Street, Key West, FL 33040	Opening Protection and Roof Hardening
7	Ellis Building	88800 Overseas Highway, Tavernier, FL 33070	Opening Protection
8	Marathon Government Center	2798 Overseas Highway, Marathon, FL 33050	Opening Protection
9	Harvey Government Center	1200 Truman Avenue, Key West, FL 33040	Opening Protection and Roof Hardening
10	Plantation Key Courthouse	88820 Overseas Highway, Tavernier, FL 33070	Opening Protection and Roof Hardening

Schedule of Activities

Project Activities	From - To	Amount
Site Work Improvement	10/22 - 09/28	1,551,136
	Total Budgetary Cost Estimate:	**1,551,136**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	600,000
Total Programmed Funding:	**600,000**
Future Funding Requirements:	**951,136**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Ellis Building Renovation - Property Appraiser**
Project: **304-24012**
Category: **Fund 304 General Government**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: 88800 Overseas Hwy, Plantation Key

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
361,400	0	361,400	0	0	0	0	-361,400

Description and Scope

Monroe County Property Appraiser is relocating from the 1st floor of the Ellis Building to the 2nd floor. This project is the renovation of the 2nd floor space. The building also requires some spalling repairs.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	361,400
Total Programmed Funding:	**361,400**
Future Funding Requirements:	**(361,400)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Bayshore Manor Renovation - Supervisor of Elections**
Project: **304-24014**
Category: **Fund 304 General Government**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
600,000	0	600,000	0	0	0	0	-600,000

Description and Scope

Building is to be renovated and used as a new office for the Supervisor of Elections

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	600,000
Total Programmed Funding:	**600,000**
Future Funding Requirements:	**(600,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **HMGP Generators**
Project: **304-24015**
Category: **Fund 304 General Government**
Status: **Adopted**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Key West

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
1,200,000	0	400,000	400,000	400,000	0	0	-1,200,000

Description and Scope

The project is for the purchase and installation of an emergency system to reduce and/or mitigate the damage threat that might otherwise occur from severe weather or other hazards. Phase I includes but is not limited to surveying, engineering, designing, plans preparation, permitting and bidding for the proposed project. Phase II includes purchasing and installing 21 permanent generators, purchasing 14 portable generators, and the purchase/installation of two 5,000-gallon fuel tanks to be installed at the MCSO Headquarters.

Rationale

Funding Strategy

Total HMGP grant is for $8,597,807.12 (Phase 1 = $732,505.00, Phase 2 = $7,615,200.59) All Admin award money is for staff admin time 100% FEMA no match on top of total grant amount not to exceed 5%.

Project Map

Project Locations (Permanent Generators):

ID#	Facility	Location
1)	Monroe County Public Works & Garage Facility-Rockland Key	111 Overseas Highway, Key West, Florida, 33040
2)	Monroe County Bayshore Manor Assisted Living Facility	5200 College Road, Key West, Florida 33040
3)	Monroe County Cudjoe Sheriff's Substation	20950 Overseas Highway, Cudjoe Key, Florida 33050
4)	Scout Key/West Summerland Emergency Communications Tower	N/A
5)	Marathon Key Emergency Communications Tower	2796 Overseas Highway, Marathon, Florida 33050
6)	Monroe County Public Works Yard- Marathon	10500 Aviation Boulevard, Marathon, Florida 33050
7)	Plantation Key Public Works Garage	87831 Overseas Highway, Islamorada, Florida 33036
8)	Tavernier Fire Station	151 Marine Avenue, Tavernier, Florida 33070
9)	Monroe County Plantation Key/Magnolia Public Works Yard	300 Magnolia Street Key Largo, Florida 33070
10)	Key Largo/Andros Road Emergency Communications Tower	N/A
11)	Marathon Government Center (EOC)	2798 Overseas Highway, Marathon, Florida 33050
12)	Monroe County Fleet Garage	10500 Aviation Boulevard Marathon, Florida 33050
13)	Monroe County Sheriff's Office Marathon Substation	3103 Overseas Highway, Marathon, Florida 33050
14)	Layton Volunteer Fire Department #18	68260 Overseas Highway, Long Key, Florida 33001
15)	Layton Volunteer Fire Department #18 Living Quarters	68260 Overseas Highway, Long Key, Florida 33001
16)	Lower Sugarloaf Fire Station #10	17175 Overseas Highway, Summerland Key, Florida 33042
17)	Big Coppitt Fire Station #9	28 Emerald Drive, Key West, Florida 33040
18)	Cudjoe Solid Waste Transfer Station	N/A
19)	Long Key Solid Waste Transfer Station	N/A
20)	Key Largo Solid Waste Transfer Station	N/A
21)	Monroe County Fire Academy	56633 Overseas Highway, Marathon, Florida 33050

Project Locations (Fuel Tank):

ID#	Facility	Location
1)	Monroe County Sheriff's Office Headquarters	5525 College Road, Key West, Florida 33040

Project Locations (Portable Generators):

ID#	Facility	Location
1)	Florida Keys Marathon International Airport	9000 Overseas Highway, Marathon, Florida 33050
2)	Key West International Airport	3491 S Roosevelt Boulevard, Key West, Florida 33040
3)	Marathon Middle High School	350 Sombrero Beach Road, Marathon, Florida 33050
4)	Coral Shores High School	89901 Old Highway, Tavernier, Florida 33070
5)	Key West High School	2100 Flagler Avenue, Key West, Florida 33040
6)	Key Largo School	104801, Overseas Highway, Key Largo, Florida 33037
7)	Sugarloaf School	255 Crane Boulevard, Upper Sugarloaf Key, Florida 33042
8)	Horace O'Bryant School	1105 Leon Street, Key West, Florida 33040
9)	Plantation Key School	100 Lake Road, Tavernier, Florida 33070
10)	Gerald Adams Elementary School	5855 College Road, Key West, Florida 33040
11)	Poinciana Elementary School	1407 Kennedy Drive, Key West, Florida 33040
12)	Stanley Switlik Elementary School	3400 Overseas Highway, Marathon, Florida 33050
13)	Pines Park	3501 South Roosevelt Boulevard, Key West, Florida 33040
14)	Bernstein Park	6751 5th Street, Stock Island, Florida 33040
15)	Big Pine Park (MC)	31009 Atlantis Drive, Big Pine Key, Florida 33043
16)	Islamorada County Library	81830 Overseas Highway, Islamorada, Florida 33036
17)	Jerry Ellis Building	88820 Overseas Highway, Tavernier, Florida 33070
18)	Plantation Key Courthouse	88820 Overseas Highway, Tavernier, Florida 33070
19)	Harry Harris Park (MC)	50 Beach Road, Key Largo, Florida 33037
20)	Key Largo Community Park (MC)	500 St Croix Place, Key Largo, Florida 33037
21)	Friendship Park Key Largo	69 Hibiscus Lane, Key Largo, Florida 33037
22)	Baypoint (Saddlebunch Keys) (MS)	5 W Circle Drive, Key West, Florida 33040
23)	College of the Florida Keys	5901 College Road, Key West, Florida 33040
24)	Mobile Generator Support Equipment	3583 S. Roosevelt Boulevard, Key West, Florida 33040

Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	1,200,000
Total Programmed Funding:	**1,200,000**
Future Funding Requirements:	**(1,200,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Lester Building Air Ducts & Renovation**
Project: **304-24017**
Category: **Fund 304 General Government**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Key West

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
1,550,000	0	775,000	775,000	0	0	0	-1,550,000

Description and Scope

Replacing all ductwork in the Lester Building and performing an air flow balance test. Air Handlers will also be replaced, walls adjacent to the handlers will be removed and reconstructed once new units are installed.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	1,550,000
Total Programmed Funding:	**1,550,000**
Future Funding Requirements:	**(1,550,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **PK Fleet Roof Replacement**
Project: **304-24018**
Category: **Fund 304 General Government**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Plantation Key

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
96,000	0	96,000	0	0	0	0	-96,000

Description and Scope

Replacing roof on Plantation Key fleet garage. Project is expected to be started and completed in FY26.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount

Total Budgetary Cost Estimate: **0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	96,000

Total Programmed Funding: **96,000**
Future Funding Requirements: **(96,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Harvey Gov Paint/Spalling Repair**
Project: **304-24019**
Category: **Fund 304 General Government**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key West	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
180,000	0	180,000	0	0	0	0	-180,000

Description and Scope

Repairs to concrete spalling issues found throughout building as well as repainting the exterior.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	180,000
Total Programmed Funding:	**180,000**
Future Funding Requirements:	**(180,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Ocean Reef VFD Ambulance/Equipment**
Project: **CG1901**
Category: **Fund 304 General Government**
Status: **Proposed**
Department: **B.O.C.C.**
LMS: **N/A**

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency: N/A
Project Need: N/A

Project Location

District:
Location: Key Largo, FL

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
639,903	0	142,803	497,100	0	0	0	560,097

Description and Scope

Reimbursement for the purchase of Ambulance and Volunteer Fire Department equipment.

Rationale

Funding Strategy

One Cent Infrastructure Sales Tax-Fund 304

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Project Mgmt	10/18 - 09/20	1,200,000
	Total Budgetary Cost Estimate:	**1,200,000**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	639,903
Total Programmed Funding:	**639,903**
Future Funding Requirements:	**560,097**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Jefferson Brown Chiller Replacement**
Project: **CG1902**
Category: **Fund 304 General Government**
Status: **Adopted**
Department: **Project Management**
LMS: **N/A**

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency: N/A	**Project Need:** N/A	**Location:**	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
3,553,250	0	693,250	530,000	2,330,000	0	0	-3,219,316

Description and Scope

Removal of old chiller on Jefferson Brown building currently servicing Jackson Square (Historic Jail, Historic Courthouse, Freeman Justice, Courthouse Annex) and purchase of trailer mounted chiller to service Jackson square until Jefferson Brown building demolition is complete and permanent chiller installed.

Rationale

Project Map





Schedule of Activities

Project Activities	From - To	Amount
Project Mgmt		333,934
Total Budgetary Cost Estimate:		**333,934**

Means of Financing

Funding Source	Amount
Fund 304 Fund Balance Forward	2,330,000
Fund 304 One Cent Infrastructure Sales Tax	1,223,250
Total Programmed Funding:	**3,553,250**
Future Funding Requirements:	**(3,219,316)**

Fund 304 Public Safety

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
304-26017 Communications Tower Maintenace	-	339,700	-	-	-	-	339,700	339,700
304-26020 MCDC Kitchen Repairs	-	1,000,000	250,000	250,000	250,000	250,000	2,000,000	2,000,000
304-26015 MCDC Plumbing Fixtures Replacement	-	60,000	70,000	-	-	-	130,000	130,000
304-26018 MCDC Window Repairs	-	75,000	75,000	75,000	75,000	-	300,000	300,000
304-26019 Medical Examiner Generator	-	193,000	-	-	-	-	193,000	193,000
304-26011 Monroe County Detention Center Spalling	-	200,000	1,000,000	1,000,000	1,000,000	-	3,200,000	3,200,000
Total Project Cost	-	1,867,700	1,395,000	1,325,000	1,325,000	250,000	6,162,700	6,162,700

Current Revenues	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 304 One Cent Infrastructure Sales Tax	-	1,867,700	1,395,000	1,325,000	1,325,000	250,000	6,162,700	6,162,700
Total Funding	-	1,867,700	1,395,000	1,325,000	1,325,000	250,000	6,162,700	6,162,700

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Monroe County Detention Center Spalling Repairs**
Project: **304-26011**
Category: **Fund 304 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** 5501 College Rd., Key West 33040	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
3,200,000	0	200,000	1,000,000	1,000,000	1,000,000	0	-3,200,000

Description and Scope

This project is to include approximately 13,000 SF of stucco that needs to be removed, replaced and repainted to match the existing surroundings.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	3,200,000
Total Programmed Funding:	**3,200,000**
Future Funding Requirements:	**(3,200,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **MCDC Plumbing Fixtures Replacement**
Project: **304-26015**
Category: **Fund 304 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key West	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
130,000	0	60,000	70,000	0	0	0	-130,000

Description and Scope

Replacement and upgrade of plumbing fixtures at the Monroe County Detention Center.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	130,000
Total Programmed Funding:	**130,000**
Future Funding Requirements:	**(130,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Communications Tower Maintenace**
Project: **304-26017**
Category: **Fund 304 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Various Locations

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
339,700	0	339,700	0	0	0	0	-339,700

Description and Scope

Maintenance of emergency communications towers used by the Sheriff's office located on Grassy Key, Plantation Key, Key Largo, and Stock Island.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	339,700
Total Programmed Funding:	**339,700**
Future Funding Requirements:	**(339,700)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **MCDC Window Repairs**
Project: **304-26018**
Category: **Fund 304 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key West	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
300,000	0	75,000	75,000	75,000	75,000	0	-300,000

Description and Scope

Repair of damaged concrete spalling around jail cell windows.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	300,000
Total Programmed Funding:	**300,000**
Future Funding Requirements:	**(300,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Medical Examiner Generator**
Project: **304-26019**
Category: **Fund 304 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Marathon

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
193,000	0	193,000	0	0	0	0	-193,000

Description and Scope

Replace Generator at Medical Examiner building and build concrete pad that meets Flood Plain requirements. Project expected to be completed in FY26.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	193,000
Total Programmed Funding:	**193,000**
Future Funding Requirements:	**(193,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **MCDC Kitchen Repairs**
Project: **304-26020**
Category: **Fund 304 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Key West

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,000,000	0	1,000,000	250,000	250,000	250,000	250,000	-2,000,000

Description and Scope

The Detention Center kitchen has been in operation 24 hours a day 7 days a week for the last 30+ years and needs to be shut down for a period of time in order to refinish all surfaces, replace all lighting, replace specific equipment, replace broken counters, repair plumbing system, and repair HVAC system.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	2,000,000
Total Programmed Funding:	**2,000,000**
Future Funding Requirements:	**(2,000,000)**

Fund 304 Transportation

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
304-27019 Crane Blvd Shared Use Path	-	-	-	1,126,519	-	-	1,126,519	1,126,519
304-27024 Flagler Ave Road Paving	-	271,134	2,600,000	16,455,278	-	-	19,326,412	19,326,412
304-27020 Key Deer Blvd North of Watson Road Re	-	295,000	1,794,351	-	-	-	2,089,351	2,089,351
304-27015 No Name Key Bridge Repair	-	403,340	460,000	4,450,000	4,450,000	-	9,763,340	9,763,340
304-27022 Ocean Bay Drive Embankment Repair	-	-	64,328	-	336,055	-	400,383	400,383
CR2201 Seaview Drive Bridge Replacement	-	1,525,925	-	-	-	-	1,525,925	1,525,925
304-27017 Stillwright Point Mill & Pave Design	-	35,009	-	-	-	-	35,009	35,009
304-27018 Toms Harbor Channel Bridge Repairs	-	485,169	-	-	-	-	485,169	485,169
Total Project Cost	-	3,015,577	4,918,679	22,031,797	4,786,055	-	34,752,108	34,752,108

Current Revenues	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 304 Fund Balance Forward	-	-	-	1,459,410	-	-	1,459,410	1,459,410
Fund 304 One Cent Infrastructure Sales Tax	-	3,015,577	4,918,679	20,572,387	4,786,055	-	33,292,698	33,292,698
Total Funding	-	3,015,577	4,918,679	22,031,797	4,786,055	-	34,752,108	34,752,108

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **No Name Key Bridge Repair**
Project: **304-27015**
Category: **Fund 304 Transportation**
Status: **Proposed**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
9,763,340	0	403,340	460,000	4,450,000	4,450,000	0	-9,763,340

Description and Scope

Bridge is in need of repairs/maintenance. Last repair project was conducted in 2016. Additional repairs are now necessary. Repair/replacement options to be evaluated during inspection.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 Fund Balance Forward	1,459,410
Fund 304 One Cent Infrastructure Sales Tax	8,303,930
Total Programmed Funding:	**9,763,340**
Future Funding Requirements:	**(9,763,340)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Stillwright Point Mill & Pave Design**
Project: **304-27017**
Category: **Fund 304 Transportation**
Status: **Proposed**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

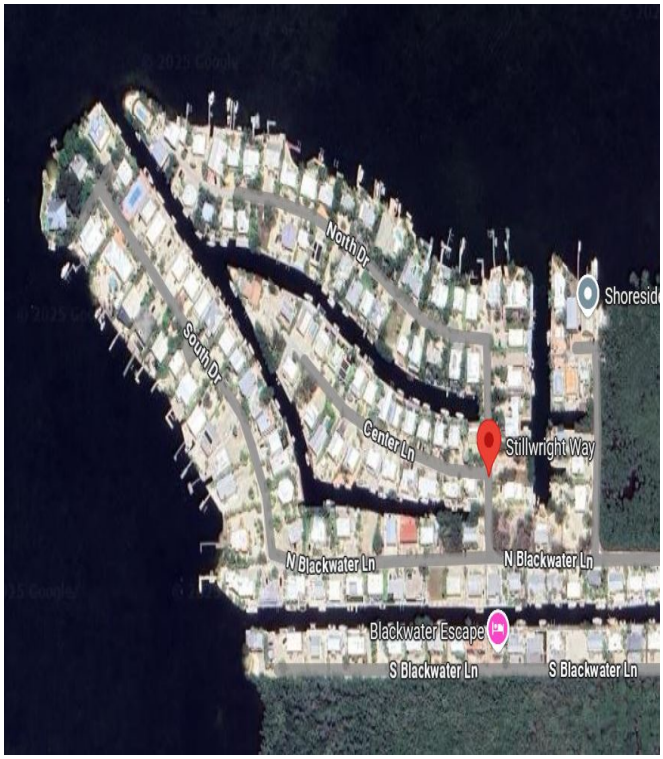
Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
35,009	0	35,009	0	0	0	0	-35,009

Description and Scope

Design of Milling and paving for roads in Stillwright point neighborhood.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	35,009
Total Programmed Funding:	**35,009**
Future Funding Requirements:	**(35,009)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Toms Harbor Channel Bridge Repairs**
Project: **304-27018**
Category: **Fund 304 Transportation**
Status: **Adopted**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
485,169	0	485,169	0	0	0	0	-485,169

Description and Scope

Bridge from US 1 to Duck Key needs repairs to remain in service. Repairs expected to be completed in FY27.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	485,169
Total Programmed Funding:	**485,169**
Future Funding Requirements:	**(485,169)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Crane Blvd Shared Use Path**
Project: **304-27019**
Category: **Fund 304 Transportation**
Status: **Adopted**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
1,126,519	0	0	0	1,126,519	0	0	-1,126,519

Description and Scope

Construction of a shared use path to connect neighborhoods to the north to Sugarloaf school. Project expected to be completed in FY28.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	1,126,519
Total Programmed Funding:	**1,126,519**
Future Funding Requirements:	**(1,126,519)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key Deer Blvd North of Watson Road Repair**
Project: **304-27020**
Category: **Fund 304 Transportation**
Status: **Adopted**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,089,351	0	295,000	1,794,351	0	0	0	-2,089,351

Description and Scope

Project repairs/reconstructs and elevates as needed Key Deer Boulevard north of Watson Blvd. to Kyle Blvd. (approx 2.6 miles). Will incorporate recommendations from SLR vulnerability study to elevate portions of road. Project expected to be completed in FY27.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	2,089,351
Total Programmed Funding:	**2,089,351**
Future Funding Requirements:	**(2,089,351)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Ocean Bay Drive Embankment Repair**
Project: **304-27022**
Category: **Fund 304 Transportation**
Status: **Adopted**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:**	

Programmed Funding

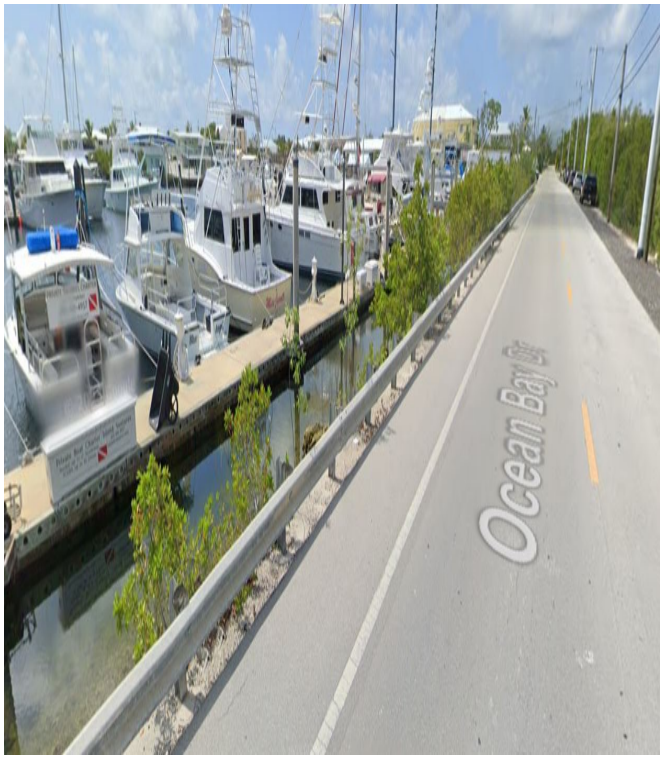
Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
400,383	0	0	64,328	0	336,055	0	-400,383

Description and Scope

Propeller wash from adjacent marina has eroded roadway shoulder along approximately 500 LF of Ocean Bay Drive. Mitigation is needed to prevent further erosion and collapse of guardrail and shoulder.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	400,383
Total Programmed Funding:	**400,383**
Future Funding Requirements:	**(400,383)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Flagler Ave Road Paving**
Project: **304-27024**
Category: **Fund 304 Transportation**
Status: **Adopted**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Flagler Ave, Key West	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
19,326,412	0	271,134	2,600,000	16,455,278	0	0	-19,326,412

Description and Scope

Flagler Avenue Sea Level Rise resiliency project to make road more resilient and upgrade stormwater management from gravity outfalls to pump station.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	19,326,412
Total Programmed Funding:	**19,326,412**
Future Funding Requirements:	**(19,326,412)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Seaview Drive Bridge Replacement**
Project: **CR2201**
Category: **Fund 304 Transportation**
Status: **Proposed**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location:

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
1,525,925	0	1,525,925	0	0	0	0	3,070,638

Description and Scope

Bridge needs to be replaced; cost includes temporary strengthening phase necessary due to weight restrictions. Project expected to be complete in January 2026.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Construction	10/20 - 09/24	4,596,563
	Total Budgetary Cost Estimate:	**4,596,563**

Means of Financing

Funding Source	Amount
Fund 304 One Cent Infrastructure Sales Tax	1,525,925
Total Programmed Funding:	**1,525,925**
Future Funding Requirements:	**3,070,638**

Land Acquisition

Project Categories	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 316 Land Acquisition	0	242,713	0	0	0	0	242,713	242,713
PE1602 Land Acquistion Match	0	242,713	0	0	0	0	242,713	242,713
Total Project Cost	0	242,713	0	0	0	0	242,713	242,713

Means of Financing	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 316 Fund Balance Forward	0	24,351	0	0	0	0	24,351	24,351
Fund 316 Transfer in Fm Other Funds	0	218,362	0	0	0	0	218,362	218,362
Total Funding	0	242,713	0	0	0	0	242,713	242,713

Tourist Development Tax Affordable Housing

Project Categories	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 317 Economic Environment	0	24,612,900	0	0	0	0	24,612,900	24,612,900
317-25550 Affordable Housing-DAC I	0	15,968,243	0	0	0	0	15,968,243	15,968,243
317-25552 Affordable Housing-DAC III	0	6,367,780	0	0	0	0	6,367,780	6,367,780
317-25553 Affordable Housing-DAC IV	0	2,276,877	0	0	0	0	2,276,877	2,276,877
Total Project Cost	0	24,612,900	0	0	0	0	24,612,900	24,612,900

Means of Financing	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 317 Fund Balance Forward	0	24,612,900	0	0	0	0	24,612,900	24,612,900
Total Funding	0	24,612,900	0	0	0	0	24,612,900	24,612,900

Infrastructure Sales Surtax Revenue Bonds Series 2025

Project Categories	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 318 Administrative & Misc.	0	3,000,000	0	0	0	0	3,000,000	3,000,000
318-85582 Reserves-318	0	3,000,000	0	0	0	0	3,000,000	3,000,000
Fund 318 General Government	0	8,000,000	0	0	0	0	8,000,000	8,000,000
318-24051 Rockland Key Public Works A	0	8,000,000	0	0	0	0	8,000,000	8,000,000
Fund 318 Physical Environment	0	3,591,181	320,000	0	0	0	3,911,181	3,911,181
318-23050 Boca Chica Mooring Field & S	0	3,591,181	320,000	0	0	0	3,911,181	3,911,181
Fund 318 Public Safety	0	8,634,905	615,000	0	0	0	9,249,905	9,249,905
318-26050 MCDC Generator Platform	0	1,850,000	0	0	0	0	1,850,000	1,850,000
318-26051 Sugarloaf Fire Station	0	6,784,905	615,000	0	0	0	7,399,905	7,399,905
Fund 318 Transportation	0	9,470,880	5,891,181	2,990,590	0	0	18,352,651	18,352,651
318-27050 Sugarloaf Blvd Bridge Replace	0	0	5,881,181	2,990,590	0	0	8,871,771	8,871,771
318-27051 Twin Lakes Road Elevation	0	6,714,102	0	0	0	0	6,714,102	6,714,102
318-27052 Sands Subdivision Road Elev	0	50,000	10,000	0	0	0	60,000	60,000
318-27053 Conch Key Road Elevation	0	106,778	0	0	0	0	106,778	106,778
318-27054 Stillwright Point Mill & Pave	0	2,600,000	0	0	0	0	2,600,000	2,600,000
Total Project Cost	0	32,696,966	6,826,181	2,990,590	0	0	42,513,737	42,513,737

Means of Financing	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 318 Fund Balance Forward	0	32,696,966	6,826,181	2,990,590	0	0	42,513,737	42,513,737
Total Funding	0	32,696,966	6,826,181	2,990,590	0	0	42,513,737	42,513,737

Fund 318 Administrative & Misc.

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
318-85582 Reserves-318	-	3,000,000	-	-	-	-	3,000,000	3,000,000
Total Project Cost	-	3,000,000	-	-	-	-	3,000,000	3,000,000

Fund Balance Forward	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 318 Fund Balance Forward	-	3,000,000	-	-	-	-	3,000,000	3,000,000
Total Funding	-	3,000,000	-	-	-	-	3,000,000	3,000,000

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Reserves-318**
Project: **318-85582**
Category: **Fund 318 Administrative & Misc.**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Key West

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
3,000,000	0	3,000,000	0	0	0	0	-3,000,000

Description and Scope

Reserve contingency funds.

Rationale

Project Map

Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	3,000,000
Total Programmed Funding:	**3,000,000**
Future Funding Requirements:	**(3,000,000)**

Fund 318 General Government

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
318-24051 Rockland Key Public Works Acquistion	-	8,000,000	-	-	-	-	8,000,000	8,000,000
Total Project Cost	-	8,000,000	-	-	-	-	8,000,000	8,000,000

Fund Balance Forward	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 318 Fund Balance Forward	-	8,000,000	-	-	-	-	8,000,000	8,000,000
Total Funding	-	8,000,000	-	-	-	-	8,000,000	8,000,000

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Rockland Key Public Works Acquistion**
Project: **318-24051**
Category: **Fund 318 General Government**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key West	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
8,000,000	0	8,000,000	0	0	0	0	-8,000,000

Description and Scope

Acquistion of the property on Rockland Key to build future Public Works Facility.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	8,000,000
Total Programmed Funding:	**8,000,000**
Future Funding Requirements:	**(8,000,000)**

Fund 318 Physical Environment

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
318-23050 Boca Chica Mooring Field & Shore Side F	-	3,591,181	320,000	-	-	-	3,911,181	3,911,181
Total Project Cost	-	3,591,181	320,000	-	-	-	3,911,181	3,911,181

Fund Balance Forward	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 318 Fund Balance Forward	-	3,591,181	320,000	-	-	-	3,911,181	3,911,181
Total Funding	-	3,591,181	320,000	-	-	-	3,911,181	3,911,181

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Boca Chica Mooring Field & Shore Side Facility**
Project: **318-23050**
Category: **Fund 318 Physical Environment**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Key West

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
3,911,181	0	3,591,181	320,000	0	0	0	-3,911,181

Description and Scope

New construction of shore side facilities to support the new mooing field in Boca Chica Basin off the east side of Stock Island. The Mooring field will be a newly permitted field with approximately 40 mooring balls, to be developed by the County Marine Resources Department. The site for the shore side facilities may include a dinghy dock, wastewater facilities to support the County's pump out boat, a dockmaster's office, restrooms, showers and laundry facilities, recycling station, and limited parking.

Rationale

Funding Strategy

Fund 304; BIF; various grants (FWC, BIF)

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	3,911,181
Total Programmed Funding:	**3,911,181**
Future Funding Requirements:	**(3,911,181)**

Fund 318 Public Safety

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
318-26050 MCDC Generator Platform	-	1,850,000	-	-	-	-	1,850,000	1,850,000
318-26051 Sugarloaf Fire Station	-	6,784,905	615,000	-	-	-	7,399,905	7,399,905
Total Project Cost	-	8,634,905	615,000	-	-	-	9,249,905	9,249,905

Fund Balance Forward	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 318 Fund Balance Forward	-	8,634,905	615,000	-	-	-	9,249,905	9,249,905
Total Funding	-	8,634,905	615,000	-	-	-	9,249,905	9,249,905

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **MCDC Generator Platform**
Project: **318-26050**
Category: **Fund 318 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Key West	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
1,850,000	0	1,850,000	0	0	0	0	-1,850,000

Description and Scope

Constuction of raised concrete platform to hold two new Generators.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	1,850,000
Total Programmed Funding:	**1,850,000**
Future Funding Requirements:	**(1,850,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Sugarloaf Fire Station**
Project: **318-26051**
Category: **Fund 318 Public Safety**
Status: **Proposed**
Department: **Project Management**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Sugarloaf Key

Programmed Funding

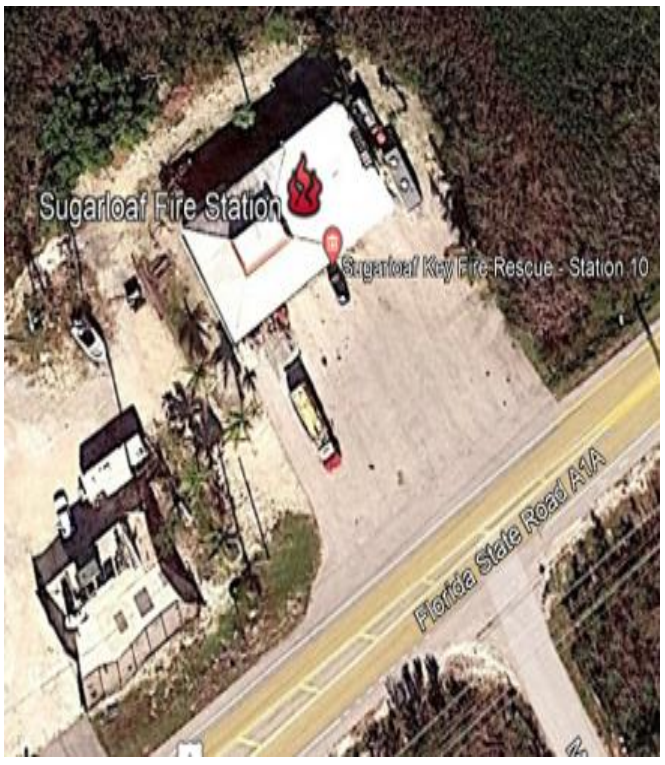
Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
7,399,905	0	6,784,905	615,000	0	0	0	-7,399,905

Description and Scope

Replacement of existing volunteer fire station with a new station and creating a temporary station in the interim.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount

Total Budgetary Cost Estimate: **0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	7,399,905

Total Programmed Funding: **7,399,905**
Future Funding Requirements: **(7,399,905)**

Fund 318 Transportation

Projects	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
318-27053 Conch Key Road Elevation	-	106,778	-	-	-	-	106,778	106,778
318-27052 Sands Subdivision Road Elevation	-	50,000	10,000	-	-	-	60,000	60,000
318-27054 Stillwright Point Mill & Pave	-	2,600,000	-	-	-	-	2,600,000	2,600,000
318-27050 Sugarloaf Blvd Bridge Replacement	-	-	5,881,181	2,990,590	-	-	8,871,771	8,871,771
318-27051 Twin Lakes Road Elevation	-	6,714,102	-	-	-	-	6,714,102	6,714,102
Total Project Cost	-	9,470,880	5,891,181	2,990,590	-	-	18,352,651	18,352,651

Fund Balance Forward	Appropriated To Date	FY 2026 Proposed	*Un-Appropriated Subsequent Years* FY 2027	FY 2028	FY 2029	FY 2030	5 Year Total	CIP Total
Fund 318 Fund Balance Forward	-	9,470,880	5,891,181	2,990,590	-	-	18,352,651	18,352,651
Total Funding	-	9,470,880	5,891,181	2,990,590	-	-	18,352,651	18,352,651

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Sugarloaf Blvd Bridge Replacement**
Project: **318-27050**
Category: **Fund 318 Transportation**
Status: **Proposed**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Sugarloaf Key

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
8,871,771	0	0	5,881,181	2,990,590	0	0	-8,871,771

Description and Scope

Bridge is scheduled for replacement. New design includes increased clearance.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount

Total Budgetary Cost Estimate: **0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	8,871,771

Total Programmed Funding: **8,871,771**
Future Funding Requirements: **(8,871,771)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Twin Lakes Road Elevation**
Project: **318-27051**
Category: **Fund 318 Transportation**
Status: **Proposed**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Twin Lakes

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
6,714,102	0	6,714,102	0	0	0	0	-6,714,102

Description and Scope

Sea level rise and king tide flood mitigation pilot project. Scheduled to be completed in July 2026.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	6,714,102
Total Programmed Funding:	**6,714,102**
Future Funding Requirements:	**(6,714,102)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Sands Subdivision Road Elevation** | Project: **318-27052**

Category: **Fund 318 Transportation** | Status: **Proposed**

Department: **Engineering Services/Roads** | LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** BPK	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
60,000	0	50,000	10,000	0	0	0	-60,000

Description and Scope

Design for Pump and treat storm water drainage system, reconstruction and elevation of roadway segments.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	60,000
Total Programmed Funding:	**60,000**
Future Funding Requirements:	**(60,000)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Conch Key Road Elevation**
Project: **318-27053**
Category: **Fund 318 Transportation**
Status: **Proposed**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information		Project Location	
CIE Project: N/A	**Plan Reference:**	**District:**	
LOS/Concurrency:	**Project Need:**	**Location:** Conch Key	

Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
106,778	0	106,778	0	0	0	0	-106,778

Description and Scope

Project will elevate roads and install engineered stormwater system to adapt to sea level rise.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	106,778
Total Programmed Funding:	**106,778**
Future Funding Requirements:	**(106,778)**

Monroe County Board of County Commissioners

Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Stillwright Point Mill & Pave**
Project: **318-27054**
Category: **Fund 318 Transportation**
Status: **Proposed**
Department: **Engineering Services/Roads**
LMS:

Comprehensive Plan Information

CIE Project: N/A
Plan Reference:
LOS/Concurrency:
Project Need:

Project Location

District:
Location: Key Largo

Programmed Funding

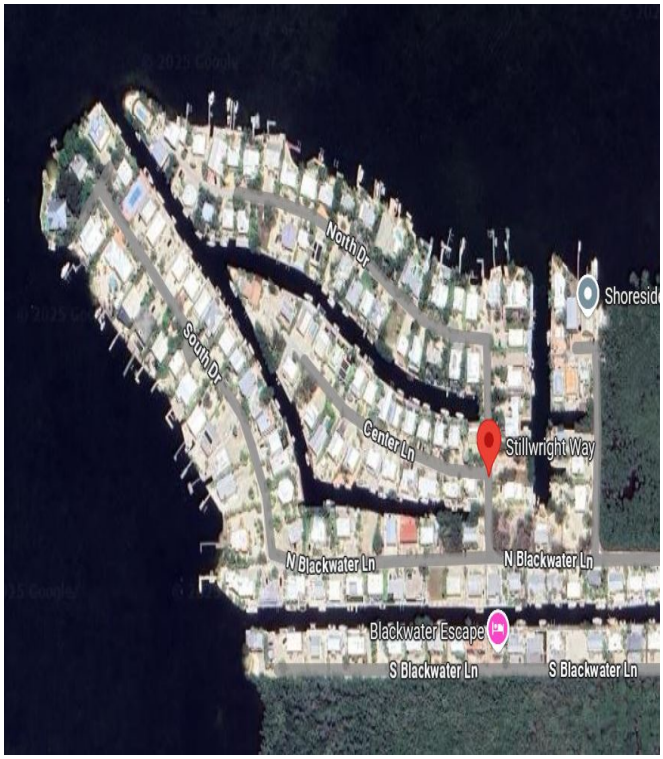
Programmed Funding	Appropriated To Date	Budgeted FY 2026	*Non-Appropriated Programmed CIP Funding* FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,600,000	0	2,600,000	0	0	0	0	-2,600,000

Description and Scope

Milling and paving of roads in Stillwright point neighborhood.

Rationale

Project Map



Schedule of Activities

Project Activities	From - To	Amount
	Total Budgetary Cost Estimate:	**0**

Means of Financing

Funding Source	Amount
Fund 318 Fund Balance Forward	2,600,000
Total Programmed Funding:	**2,600,000**
Future Funding Requirements:	**(2,600,000)**

FY26 Proposed Budget

Glossary & Acronyms

Glossary

ACCOUNT: An expenditure category such as salaries, supplies or contractual services.

ACCRUAL BASIS: The basis of accounting whereby revenues are recognized when earned and measurable regardless of when collected; and expenses are recorded on a matching basis when incurred. All proprietary, expendable trust and agency funds use the accrual basis of accounting.

ADOPTED BUDGET: The budget approved by the Board of County Commissioners after two public hearings prior to the beginning of each fiscal year.

AD VALOREM TAXES: Property taxes based on the assessed value of real property.

AGENCY FUNDS: Agency funds are used to account for the assets held as an agent for individuals, private organizations, other governments, and/or other funds or accounts. Agency funds are purely custodial in nature.

AGGREGATE MILLAGE RATE: An average of all County taxes including dependent districts and municipal service taxing districts. The exception to this average are those amounts which were approved by a voter referendum for debt service expenses.

ARTICLE V: Article V of the Florida Constitution. Revision 7 of this article shifts the responsibility for many court-related items from the County to the State.

APPROPRIATION UNIT: A category of authorized expenditures including personnel services, operating expenses, capital outlay, transfers and reserves.

APPROPRIATION: An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes. State law requires that assessed value be equal to the true market value of each property.

BALANCED BUDGET: A budget with total expenditures not exceeding total revenues and monies available in fund balance or fund equity within an individual fund.

BASIS OF ACCOUNTING: The methodology and timing of when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

BOARD OF COUNTY COMMISSIONERS (BOCC): Five (5) County officials elected by districts whose responsibility includes establishing County policy, adopting a County-wide budget and establishing a County millage rate.

BUDGET: A comprehensive financial plan of operation which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period. Most local governments have two types of budgets - the "operating" budget and the "capital improvement" budget.

CAPITAL ASSET: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them, based on the first year of the *Capital Projects Plan* and legally adopted as a part of the complete annual budget which includes both operating and capital outlays.

CAPITAL OUTLAY: Expenditures for equipment, vehicles or machinery that results in the acquisition or addition to fixed assets with a value greater than $1,000.

Glossary

CAPITAL PROJECTS: Projects that purchase, construct, or renovate capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building, road or facility.

CAPITAL PROJECT PLAN: A multiyear plan that identifies each proposed capital project to be undertaken, when it will be started, and the proposed method of financing the expenditures. This information is presented in summary form, by year, and disaggregated by funding source.

CARRY FORWARD: Another name for Fund Balance since it represents the dollars left at the end of one year to be carried forward as revenue in the next year.

CONSTITUTIONAL OFFICERS: The Property Appraiser, Tax Collector, Supervisor of Elections, Sheriff and Clerk of Court are all independently elected County officials as per State constitution.

CONTRACT AGENCIES: Independent organizations which have a contract with the County to provide services to County residents in return for receiving some funding from the County.

CONTRIBUTIONS: A grant provided by the County to another government or non-profit agency which provides services to County residents.

CONTINGENCY RESERVE: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COST ALLOCATION: The process of assigning indirect costs to cost objects.

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

DEPARTMENT: An organizational unit of the County which is functionally unique in its delivery of services. Department heads are hired by the County Administrator and confirmed by the BOCC.

DIVISION: An organizational unit composed of several departments responsible for carrying out a major governmental function such as Public Safety or Public Works.

ENTERPRISE FUND: A fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed or recovered through user charges. A good example of this type of fund is the Key West Airport Fund where the cost of operations is supported by the revenues generated.

EXPANDED FUNDING LEVEL: Funding for new services, enhancements to existing services and programs which were not already approved in the prior year budget to represent the cost of growth.

EXPENDITURE: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

FISCAL YEAR: Any consecutive 12-month period designated as a budget year. The County's budget year begins October 1 and ends September 30 of the following calendar year.

FORECAST: An estimate of revenue and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

FULL TIME EQUIVALENT: A term to describe manpower requirements in terms of full-time or eight hour days. For example, an employee who works 40 hours per week is a 1.0 FTE employee and an employee who works 20 hours per week at a job would be a .5 FTE.

Glossary

FUND BALANCE: It is the resources remaining from prior years and which are available to be budgeted in the current year.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts within which revenues must equal expenditures, segregated for the purpose of carrying on specific activities of attaining certain objectives.

GENERAL FUND: A fund containing the revenues such as property taxes not designed by law for any one specific purpose. Some of the functions that are a part of the General Fund include the Tax Collector, Property Appraiser, Court Operations and Public Safety.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of a bond. The term is usually used to refer to bonds which will be repaid from taxes and other general revenue sources.

GRANT: A contribution of assets (usually cash) by a governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. They are usually designated for specific purposes.

HOMESTEAD EXEMPTION: A $25,000.00 deduction from the total assessed value of owner occupied property. The taxable value of such a home is $25,000.00 less than the assessed value.

HUMAN SERVICE ORGANIZATION: Agencies, either County sponsored or non-profit in nature, for which the County provides partial funding.

IMPACT FEES: Monetary payments made by builders or developers to jurisdictions in order to defray the public costs of providing infrastructure services to the development.

INDIRECT SERVICE CHARGE: A revenue to the General Fund paid by other County funds for administrative services provided, such as risk management and data processing.

INFRASTRUCTURE: The basic physical and organizational structures and facilities (e.g., buildings, roads, and power supplies) needed for the operation of a society or enterprise.

INTERFUND TRANSFER: Amount transferred from one fund to another whereby a budget transfer represents an appropriation in one fund and a revenue in the other.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis. Monroe County currently operates four (4) internal service funds: Worker's Compensation, Group Insurance, Risk Management and Fleet Management.

LEVY: To impose taxes, special assessments or service charges for the support of County activities.

MANDATE: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that is required as a condition of aid.

MILL: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes for each $1,000 of taxable property value.

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures, whether paid or unpaid, are formally recognized when incurred, but revenues are recognized only when they become both measurable and available to finance expenditures of the current accounting period and expenditures are recognized when the fund liability is incurred. All governmental, expendable trust and agency funds use the modified accrual basis of accounting.

Glossary

MUNICIPAL SERVICE TAXING DISTRICT: A district established to provide a specific service to a specific location within the unincorporated area.

MUNICIPAL SERVICE TAXING UNIT: A district established to provide a specific service to a specific location within the unincorporated area.

OBJECTS OF EXPENDITURE: As used in expenditure classification, this term applies to the character of the article purchased or the service obtained (rather than the purpose for which the article or service was purchased or obtained).

OFFICE OF MANAGEMENT & BUDGET: The County's department responsible for preparing and monitoring the budget document.

OPERATING BUDGET: A plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

OPERATING TRANSFER: Transfer of cash or other assets from one County fund to another County fund.

PERMANENT POSITIONS: Total number of authorized employees including full-time and part-time positions who work on an annual basis.

PERSONAL SERVICES: Costs related to compensating County employees including salaries, wages, overtime pay, holiday pay and employee benefits costs such as social security, retirement, health insurance, life insurance and workers compensation.

PRODUCTIVITY: Maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

PROPERTY TAX: A tax levied on the assessed value of real property. Also referred to as Ad Valorem Taxes.

PROPRIETARY FUNDS: Funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

REFERENDUM: Presenting an issue to the voters of the County where a majority of voters decide on the issue.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

REVENUE BONDS: When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

REVENUE ESTIMATES: A formal estimate of how much revenue will be earned from a specific revenue source from some future period.

REVENUE: Financial resources received from taxes, user charges and other levels of government such as state revenue sharing.

ROLLED BACK RATE: The rate that would generate the same amount of property tax revenues as approved for the prior year. (Less allowances for new construction, additions, deletions annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's value.)

Glossary

SPECIAL REVENUE FUNDS: To account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes.

TAX LEVY: The total amount to be raised by general property taxes.

TAX RATE: The amount of taxes (mills) levied for each $1,000 of assessed valuation.

TAX ROLL: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

TENTATIVE BUDGET: The preliminary budget approved by the Board of County Commissioners for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

TRANSFER: A budget revenue or appropriation to reflect the transfer of dollars from one County fund to another County fund. Revenue transfers reflect transfers from other funds while appropriation transfers reflect transfers to other funds.

TRUST FUNDS: A trust fund is an account for cash set aside in a trustee capacity such as donations for certain programs.

UNIT COST: The cost required to produce a specific product or unit of service such as the cost to process one ton of waste.

USER CHARGES: The payment of a fee for direct receipt of a public service by the person benefiting from the service such as utility charges and emergency medical fees. Also known as user fees.

Acronyms

ALS: Advanced Life Support

BOCC: Board of County Commissioners

CAFR: Comprehensive Annual Financial Report

CEMP: Comprehensive Emergency Management Plan

CIP: Capital Improvement Plan

COPCN: Certificate of Public Convenience and Necessity

CSB: Card Sound Bridge

ELMS: Environmental Lands Management

EMS: Emergency Medical Services

EMT: Emergency Medical Technician

FAA: Federal Aviation Administration

FACE: Florida Association of Code Enforcement

FDEP: Florida Department of Environmental Protection.

FDLE: Florida Department of Law Enforcement

FDOR: Department of Revenue

FDOT: Florida Department of Transportation

FKAA: Florida Keys Aqueduct Authority

FP&L: Florida Power & Light

FRS: Florida Retirement System

FS: Florida Statute

FTE: Full-time equivalents

FY: Fiscal Year

GA: General Aviation

GASB: Government Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

HVAC: Heating, Ventilation and Air Conditioning

LCP: Livable CommuniKeys Program

LDR: Land Development Regulations

LK: Lower Keys

MARC: Monroe Association for Retarded Citizens

MCDC: Monroe County Detention Center

MCEF: Monroe County Education Foundation

MCSO: Monroe County Sheriff's Office

MK: Middle Keys

MSTD: Municipal Service Taxing District

MSTU: Municipal Service Taxing Unit

NFPA: National Fire Protection Association

O & M: Operation & Management

OMB: Office of Management & Budget

OSHA: Occupational Safety & Health Administration

PAX: Passengers (acronym used by the airport)

PFC: Passenger Facility Charge

R & B: Roads & Bridges

R & R: Renew & Replace

REP: Radiological Emergency Preparedness

RFP: Request for Proposal

RFQ: Request for Qualifications

ROGO: Rate of Growth Ordinance

SBA: State Board of Administration

TDC: Tourist Development Council

TRIM: Truth in Millage

UK: Upper Keys

VA: Veterans Affairs

VAB: Value Adjustment Board

FISCAL YEAR

2026

PROPOSED ANNUAL CONSTITUTIONAL OFFICERS BUDGET

HEALTH DEPARTMENT

LAND AUTHORITY

MONROE COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

MONROE COUNTY
PROPERTY APPRAISER

SAM C. STEELE, CFC
Monroe County Tax Collector

Public Defender
SIXTEENTH JUDICIAL CIRCUIT OF FLORIDA
IN AND FOR MONROE COUNTY

Dennis W. Ward
State Attorney

Florida HEALTH
Monroe County

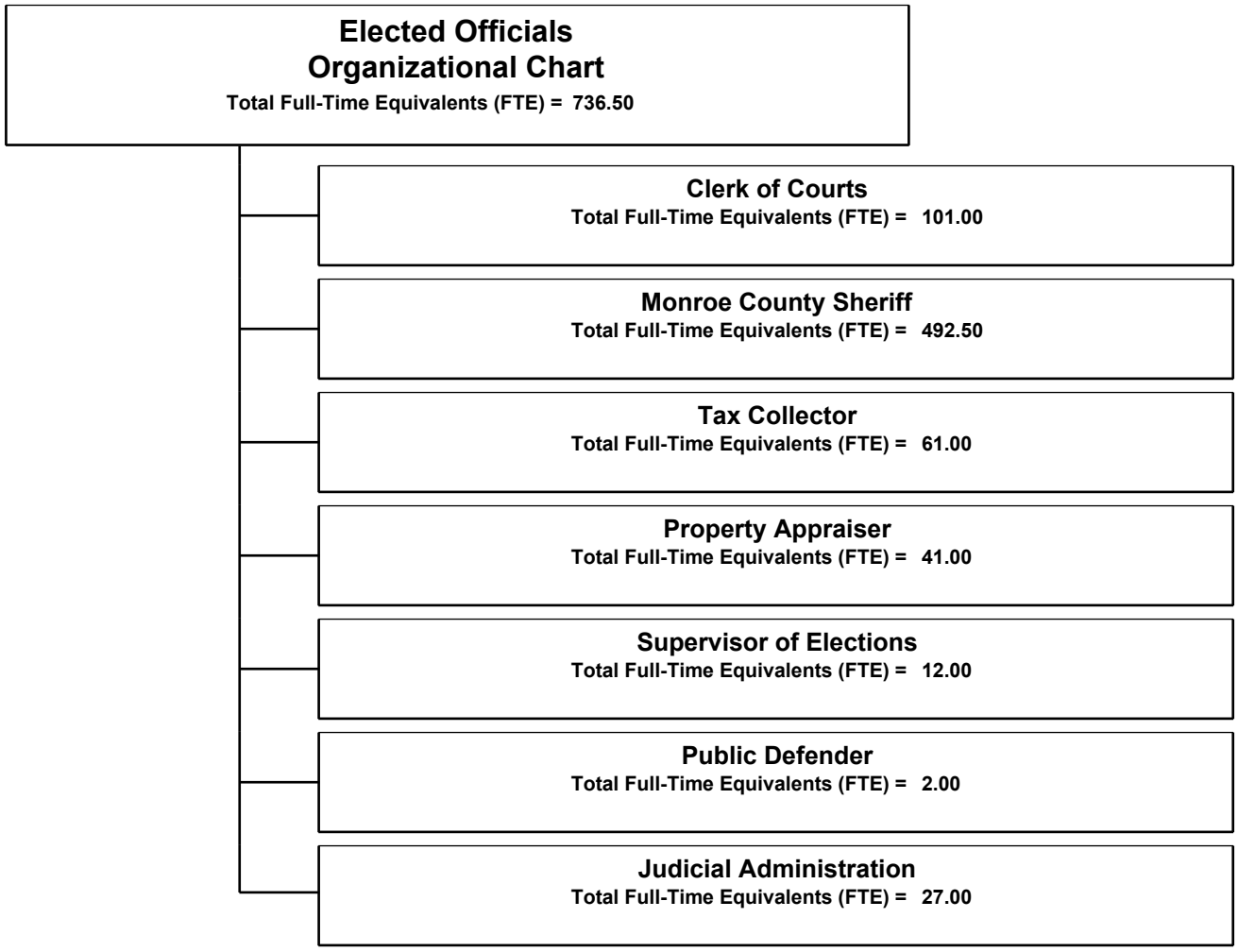
Total Elected Officials					
Elected Officials	**FY2024 Adopted Budget**	**FY2025 Adopted Budget**	**FY2026 Proposed Budget**	**Difference (FY25 to FY26)**	**Percent Change (FY25 to FY26)**
Clerk of Court	9,059,815	10,178,081	10,641,226	463,145	4.6%
Sheriff's Office	90,691,120	96,755,166	103,727,285	6,972,119	7.2%
Tax Collector	8,575,291	10,619,223	11,388,938	769,715	7.2%
Property Appraiser	6,365,708	6,688,369	7,282,981	594,612	8.9%
Supervisor of Elections	3,177,039	2,947,589	3,535,378	587,789	19.9%
State Attorney	978,867	980,117	1,040,117	60,000	6.1%
Public Defender	839,821	656,051	636,636	(19,415)	-3.0%
Judicial Court Administration	3,479,451	2,882,446	2,871,198	(11,248)	-0.4%
Sub-Total	**123,167,112**	**131,707,042**	**141,123,759**	**9,416,717**	**7.6%**

Ad Valorem/Property Taxes Change					
Elected Officials	**FY2024 Adopted Budget**	**FY2025 Adopted Budget**	**FY2026 Proposed Budget**	**Difference (FY25 to FY26)**	**Percent Change (FY25 to FY26)**
Clerk of Court	8,959,815	10,046,015	10,513,015	467,000	4.6%
Sheriff's Office	86,722,218	91,740,200	99,886,537	8,146,337	8.9%
Tax Collector	8,573,143	10,617,075	11,387,838	770,763	7.3%
Property Appraiser	6,365,708	6,688,369	7,282,981	594,612	8.9%
Supervisor of Elections	3,177,039	2,947,589	3,535,378	587,789	19.9%
State Attorney	828,867	830,117	880,117	50,000	6.0%
Public Defender	693,821	510,051	490,636	(19,415)	-3.8%
Judicial Court Administration	2,486,188	2,477,396	2,521,729	44,333	1.8%
Sub-Total	**117,806,799**	**125,856,812**	**136,498,231**	**10,641,419**	9.0%

Special/Restricted Revenue Change					
Elected Officials	**FY2024 Adopted Budget**	**FY2025 Adopted Budget**	**FY2026 Proposed Budget**	**Difference (FY25 to FY26)**	**Percent Change (FY25 to FY26)**
Clerk of Court	100,000			-	
Sheriff's Office	3,968,902	5,014,966	3,840,748	(1,174,218)	-23.4%
Tax Collector	2,148	2,148	1,100	(1,048)	-48.8%
Property Appraiser	-			-	
Supervisor of Elections	-			-	
State Attorney	150,000	150,000	160,000	10,000	6.7%
Public Defender	146,000	146,000	146,000	-	0.0%
Judicial Court Administration	993,263	537,116	477,680	(59,436)	-11.1%
Sub-Total	**5,360,313**	**5,850,230**	**4,625,528**	**(1,224,702)**	**-22.8%**

FTE Change					
Elected Officials	**FY2024 Adopted Budget**	**FY2025 Adopted Budget**	**FY2026 Proposed Budget**	**Difference (FY25 to FY26)**	**Percent Change (FY25 to FY26)**
Clerk of Court	101.00	101.00	101.00	0.00	0.0%
Sheriff's Office	492.50	492.50	492.50	0.00	0.0%
Tax Collector	61.00	61.00	61.00	0.00	0.0%
Property Appraiser	42.00	41.00	41.00	0.00	0.0%
Supervisor of Elections	12.00	12.00	12.00	0.00	0.0%
State Attorney	0.00	0.00	0.00	0.00	0.0%
Public Defender	2.00	2.00	2.00	0.00	0.0%
Judicial Court Administration	29.00	28.00	27.00	(1.00)	-3.4%
Sub-Total	**739.50**	**737.50**	**736.50**	**(1.00)**	**-0.1%**

Elected Officials



Elected Officials

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	10,600,657	12,241,602	12,121,255	12,121,255	13,125,928	8.3%
Operating Expenditures	84,673,544	95,090,456	100,535,992	100,535,992	110,606,958	10.0%
Capital Outlay Expenditures	147,379	221,500	307,465	307,465	218,500	(28.9)%
Interfund Transfers	7,235,600	8,959,815	10,046,015	10,046,015	10,513,015	4.6%
Total Budget	**102,657,181**	**116,513,373**	**123,010,727**	**123,010,727**	**134,464,401**	**9.3%**

Appropriations by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Clerk of Courts	7,235,600	8,959,815	10,046,015	10,046,015	10,513,015	5%
Communications	749,536	712,898	740,300	740,300	900,000	22%
Court Services Network System	572,984	100,000	-	-	-	-%
Court Technology Fund	109,291	119,755	132,066	132,066	128,211	(3)%
Judicial Administration	2,368,602	3,359,696	2,882,446	2,882,446	2,871,198	-%
Law Enforcement Trust	189,588	3,181,004	4,199,666	4,199,666	2,865,748	(32)%
LEEA	75,000	75,000	75,000	75,000	75,000	-%
Monroe County Sheriff	73,586,989	80,068,479	83,043,885	83,043,885	93,227,616	12%
Property Appraiser	5,865,699	6,365,708	6,688,369	6,688,369	7,282,981	9%
Public Defender	612,369	839,821	656,051	656,051	636,636	(3)%
State Attorney	409,699	978,867	980,117	980,117	1,040,117	6%
Supervisor of Elections	2,841,648	3,177,039	2,947,589	2,947,589	3,535,378	20%
Tax Collector	8,040,176	8,575,291	10,619,223	10,619,223	11,388,501	7%
Total Budget	**102,657,181**	**116,513,373**	**123,010,727**	**123,010,727**	**134,464,401**	**9%**

Elected Officials

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	25,666,201	29,743,139	32,660,474	32,660,474	35,015,095	7.2%
Fine & Forfeiture Fund	63,153,992	68,616,311	71,048,592	71,048,592	79,252,777	11.5%
Middle Keys Health Care MSTU	118,055	137,239	151,317	151,317	82,767	(45.3)%
Fire & Ambulance, District #1 - Lower and Middle Keys	682,334	750,284	805,128	805,128	943,499	17.2%
Unincorporated Svc District - Parks & Recreation	81,308	106,437	106,385	106,385	106,385	-%
Unincorporated Svc District - Planning, Building, and Zoning	49,592	53,731	60,634	60,634	91,556	51.0%
Municipal Policing	10,722,879	11,770,919	12,286,067	12,286,067	14,280,494	16.2%
911 Enhancement Fee	557,028	572,898	600,300	600,300	700,000	16.6%
Duck Key Security District	973	1,100	1,100	1,100	1,100	-%
Miscellaneous Special Revenue Fund	561,049	632,655	684,966	684,966	775,511	13.2%
Law Enforcement Trust (600)	189,588	3,181,004	4,199,666	4,199,666	2,865,748	(31.8)%
Court Facilities Fees Trust (602)	301,198	1,048	405,050	405,050	349,469	(13.7)%
Canal Special Assessments	-			1,048	-	(100.0)%
One Cent Infrastructure Surtax	572,984	100,000	-	-	-	-%
Total Revenue	**102,657,181**	**116,513,373**	**123,010,727**	**123,010,727**	**134,464,401**	**9.3%**

Position Summary by Department	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Clerk of Courts	101.00	101.00	101.00	101.00	-
Monroe County Sheriff	492.50	492.50	492.50	492.50	-
Tax Collector	61.00	61.00	61.00	61.00	-
Property Appraiser	45.00	42.00	41.00	41.00	-
Supervisor of Elections	12.00	12.00	12.00	12.00	-
Public Defender	2.00	2.00	2.00	2.00	-
Judicial Administration	29.00	29.00	28.00	27.00	(1.00)
Total FULL-TIME FTE	742.50	739.50	737.50	736.50	(1.00)
Total FTE	**742.50**	**739.50**	**737.50**	**736.50**	**(1.00)**

Elected Officials

Clerk of Courts

Description and Services Provided

The functions of the Monroe County Clerk of Circuit Court and Comptroller (the Clerk's Office) are governed by the Florida Constitution, by acts of the Florida Legislature, and by order of the Court. Specifically, the functions of the Clerk of the Circuit Court and Comptroller shall be Clerk of the Circuit Court, Clerk of the County Court, County Comptroller/Treasurer, County Auditor, County Recorder, and Secretary/Ex-officio Clerk to the Board of County Commissioners (BOCC).

The Clerk's Office has a bifurcated funding structure for its court-related activity. Florida Statutes identify which court-related costs are the responsibility of the County versus which court-related costs must be funded by the State through court fines, fees, and service charges. The budgets of the Clerk of the Circuit Court and County Court for court-related functions are contained in the Clerk's Court-Related Fund and the Clerk's Modernization Trust Fund.

The BOCC annually appropriates tax dollars to fund the Clerk's activity that supports the BOCC. The budget for the Clerk's BOCC activity is accounted for in the Clerk's General Fund.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Interfund Transfers	7,235,600	8,959,815	10,046,015	10,046,015	10,513,015	4.6%
Total Budget	**7,235,600**	**8,959,815**	**10,046,015**	**10,046,015**	**10,513,015**	**4.6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	7,235,600	8,959,815	10,046,015	10,046,015	10,513,015	4.6%
Total Revenue	**7,235,600**	**8,959,815**	**10,046,015**	**10,046,015**	**10,513,015**	**4.6%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Authorized Positions	101.00	101.00	101.00	101.00	-
Total FULL-TIME FTE	101.00	101.00	101.00	101.00	-
Total FTE	**101.00**	**101.00**	**101.00**	**101.00**	**-**

Elected Officials

Court Services Network System

Description and Services Provided

For the use to upgrade the Clerk's computer network and software.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	483	-	-	-	-	-%
Operating Expenditures	572,501	100,000	-	-	-	-%
Total Budget	**572,984**	**100,000**	**-**	**-**	**-**	**-%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
One Cent Infrastructure Surtax	572,984	100,000	-	-	-	-%
Total Revenue	**572,984**	**100,000**	**-**	**-**	**-**	**-%**

Elected Officials

Communications

Mission Statement

The Monroe County Emergency Communication's Department provides maintenance, planning, engineering, procurement, protocol and installation of all communicaton systems for the Department under the Board of County Commissioners and the Sheriff's Department. The Department strives to provide consistent dependable wireless communications for the daily routine communications needed to provide services to Monroe County.The Department maintains high standards with redundant facilities to assure the necessary emergency communications required by emergency services in protecting the life and property of Monroe County citizens and visitors.

Description and Services Provided

- Provide 24/7 emergency radio system maintenance and repair for all County systems to and including the Sheriff's Department.
- Provide radio system design, construction, and support.
- Maintain County infrastructure of towers and radio facilities.
- Provide Countywide 911 coordination, budgeting, maintenance, planning and enhancement programs.
- Provide law enforcement calibration, maintenance and support of radar equipment.
- Provide maintenance and support the Public Safety Dispatch centers.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	749,536	712,898	740,300	740,300	900,000	21.6%
Total Budget	**749,536**	**712,898**	**740,300**	**740,300**	**900,000**	**21.6%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
911 Enhancement Fee	557,028	572,898	600,300	600,300	700,000	16.6%
Miscellaneous Special Revenue Fund	192,508	140,000	140,000	140,000	200,000	42.9%
Total Revenue	**749,536**	**712,898**	**740,300**	**740,300**	**900,000**	**21.6%**

Elected Officials

Monroe County Sheriff

Mission Statement

Partnering with our community to provide exceptional service and safety in the Florida Keys.

Description and Services Provided

Law Enforcement and Operations
- Road Patrol and traffic Enforcement
- K-9 Unit
- Special Weapons and Tactics Team (S.W.A.T.)
- Dive Team
- Special Investigations (Narcotics and Homicide investigations along with Crimes Against Women and Children)

Community Relations
- Crime Watch
- Crime Prevention
- Public Information/Media Relations and Web Site Management
- School Resource Officers
- Juvenile Programs (Teen Court, IDDS, and Explorer/Cadets)

Corrections

Legal Division

Professional Standards

Internal Affairs

Administration
- Website: www.keysso.net

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	7,174,988	8,067,717	7,937,542	7,937,542	8,761,764	10.4%
Operating Expenditures	66,412,001	72,000,762	75,106,343	75,106,343	84,465,852	12.5%
Total Budget	**73,586,989**	**80,068,479**	**83,043,885**	**83,043,885**	**93,227,616**	**12.3%**

Elected Officials

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fine & Forfeiture Fund	63,078,992	68,541,311	70,973,592	70,973,592	79,177,777	11.6%
Municipal Policing	10,465,168	11,477,168	11,980,293	11,980,293	13,954,839	16.5%
Miscellaneous Special Revenue Fund	42,829	50,000	90,000	90,000	95,000	5.6%
Total Revenue	**73,586,989**	**80,068,479**	**83,043,885**	**83,043,885**	**93,227,616**	**12.3%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Authorized Positions	492.50	492.50	492.50	492.50	-
Total FULL-TIME FTE	492.50	492.50	492.50	492.50	-
Total FTE	**492.50**	**492.50**	**492.50**	**492.50**	**-**

Elected Officials

LEEA

Mission Statement

Law Enforcement Education Assistance (LEEA) is administered under the Sheriff's Department.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	75,000	75,000	75,000	75,000	75,000	-%
Total Budget	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**-%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Fine & Forfeiture Fund	75,000	75,000	75,000	75,000	75,000	-%
Total Revenue	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**-%**

Elected Officials

Law Enforcement Trust

Mission Statement

This fund accounts for expenditures to non-profit organizations to help deter drug use and juvenile delinquency and is restricted by F.S. 932.705, Law Enforcement trust funds.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	189,588	3,181,004	4,199,666	4,199,666	2,865,748	(31.8)%
Total Budget	**189,588**	**3,181,004**	**4,199,666**	**4,199,666**	**2,865,748**	**(31.8)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Law Enforcement Trust (600)	189,588	3,181,004	4,199,666	4,199,666	2,865,748	(31.8)%
Total Revenue	**189,588**	**3,181,004**	**4,199,666**	**4,199,666**	**2,865,748**	**(31.8)%**

Elected Officials

Tax Collector

Mission Statement

We are committed to providing the citizens of Monroe County and the local and state agencies for which we collect taxes with courteous, professional, accurate and efficient service, while providing an environment conducive to the professional and personal growth of the Tax Collector's employees.

Description and Services Provided

Collection of ad valorem taxes, non-ad valorem taxes, motor vehicle and vessel registration and title applications, collection of sales tax, issuance of hunting and fishing licenses, driver licenses, local business tax, and collection of tourist development taxes.

Website: www.monroetaxcollector.com

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	730,338	827,188	885,352	885,352	958,203	8.2%
Operating Expenditures	7,309,838	7,748,103	9,733,871	9,733,871	10,430,298	7.2%
Total Budget	**8,040,176**	**8,575,291**	**10,619,223**	**10,619,223**	**11,388,501**	**7.2%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	7,300,353	7,719,420	9,675,020	9,675,020	10,386,417	7.4%
Middle Keys Health Care MSTU	73,186	88,626	100,172	100,172	24,457	(75.6)%
Fire & Ambulance, District #1 - Lower and Middle Keys	424,272	470,685	536,838	536,838	634,009	18.1%
Unincorporated Svc District - Parks & Recreation	81,308	106,437	106,385	106,385	106,385	-%
Unincorporated Svc District - Planning, Building, and Zoning	-	187,975	-	-	23,101	-%
Municipal Policing	160,084	1,100	198,660	198,660	213,032	7.2%
Duck Key Security District	973	-	1,100	1,100	1,100	-%
Canal Special Assessments	-	1,048	1,048	1,048	-	(100.0)%
Total Revenue	**8,040,176**	**8,575,291**	**10,619,223**	**10,619,223**	**11,388,501**	**7.2%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Authorized Positions	61.00	61.00	61.00	61.00	-
Total FULL-TIME FTE	61.00	61.00	61.00	61.00	-
Total FTE	**61.00**	**61.00**	**61.00**	**61.00**	**-**

Elected Officials

Property Appraiser

Description and Services Provided

The Monroe County Property Appraiser is responsible for identifying, locating, and fairly valuing all property, both real and personal, within the county for tax purposes. The market value of real property is based on the current real estate market. Finding the "market" value of your property means discovering the price most people would pay for your property. Determining a fair and equitable value is the only role of this office in the taxing process. The property appraiser does not create the value. People make the value by buying and selling real estate in the market place. The property appraiser has the legal responsibility to study those transactions and appraise your property accordingly.

The property appraiser also:

Tracks ownership changes
Maintains maps of parcel boundaries
Keeps descriptions of buildings and property characteristics up to date
Accepts and approves applications from individuals eligible for exemptions and other forms of property tax relief
Analyzes trends in sales prices, construction costs, and rents to best estimate the value of assessable property

A Computer Assisted Mass Appraisal (C.A.M.A.) system is used by experienced appraisers to ensure that fair values are set for all Monroe County property owners. Appraisers are also assisted by our Geographic Information System (GIS) which helps us to provide detailed and up-to-date property ownership maps for field appraisers. The GIS is frequently updated to reflect changes to the land in Monroe County. This information is also used to analyze property data and gives appraisers yet another tool for comparing similar properties.

Website: www.mcpafl.org

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	614,352	652,575	628,498	628,498	676,678	7.7%
Operating Expenditures	5,251,347	5,713,133	6,059,871	6,059,871	6,606,303	9.0%
Total Budget	**5,865,699**	**6,365,708**	**6,688,369**	**6,688,369**	**7,282,981**	**8.9%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	5,415,549	5,877,989	6,201,186	6,201,186	6,734,103	8.6%
Middle Keys Health Care MSTU	44,869	48,613	51,145	51,145	58,310	14.0%
Fire & Ambulance, District #1 - Lower and Middle Keys	258,062	279,599	268,290	268,290	309,490	15.4%
Unincorporated Svc District - Planning, Building, and Zoning	49,592	53,731	60,634	60,634	68,455	12.9%
Municipal Policing	97,628	105,776	107,114	107,114	112,623	5.1%
Total Revenue	**5,865,699**	**6,365,708**	**6,688,369**	**6,688,369**	**7,282,981**	**8.9%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Authorized Positions	45.00	42.00	41.00	41.00	-
Total FULL-TIME FTE	45.00	42.00	41.00	41.00	-
Total FTE	**45.00**	**42.00**	**41.00**	**41.00**	**-**

Elected Officials

Supervisor of Elections

Mission Statement

The Monroe County Supervisors of Elections is promulgated by the Florida Constitution and exists to conduct fair, honest, and accurate elections. We provide voter education programs in our schools, as well as the private sectors of our county. Our voter outreach program exists to help our voters, and future voters, become familiar with our voting system and gain confidence that their votes are being tabulated accurately.

Our goal is to provide a service and equipment that accommodates all voters so that all voters may cast their ballot in secret and unassisted.

It is also our goal to provide voter registration services that enable all who wish to register to vote may do so conveniently without any undue influence.

We also maintain that all services are conducted within the confines of State and Federal Laws, and the policies of this office.

All citizens of Monroe County are treated fairly and with compassion.
Website: www.keys-elections.org

Description and Services Provided

We provide Voter Registration services.
We conduct voter and candidate informational seminars.
We are the repository for most financial disclosure required for some government employees and some government officials. (Form 1 Financial Disclosure).
We conduct Municipal, county, state, and federal elections.
We provide computer services for candidates and the public. We provide current and historical data regarding voters, candidates, and election results.

Offices in Monroe County:
Key West---5200 College Road, Key West, FL 33040 (305) 292-3416
Marathon---MM 52.5, 10015 Overseas Hwy, Marathon, FL 33050
Key Largo---MM 102, Murray Nelson Center, 102050 Overseas Highway #137, Key Largo, FL 33037-2785

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	2,219	161,215	174,726	174,726	187,597	7.4%
Operating Expenditures	2,839,429	3,015,824	2,772,863	2,772,863	3,347,781	20.7%
Total Budget	**2,841,648**	**3,177,039**	**2,947,589**	**2,947,589**	**3,535,378**	**19.9%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,841,648	3,177,039	2,947,589	2,947,589	3,535,378	19.9%
Total Revenue	**2,841,648**	**3,177,039**	**2,947,589**	**2,947,589**	**3,535,378**	**19.9%**

Elected Officials

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Authorized Positions	12.00	12.00	12.00	12.00	-
Total FULL-TIME FTE	12.00	12.00	12.00	12.00	-
Total FTE	**12.00**	**12.00**	**12.00**	**12.00**	**-**

Elected Officials

State Attorney

Mission Statement

Within the 16th Judicial Circuit Court, the State Attorney prosecutes or defends all law suits, applications, or motions, civil or criminal, in which the state is a party to. The State Attorney is an elected position and serves a term of 4 years as described by Florida Statutes 27.01-27.367.

Website address: www.keyssao.org

We signed an agreement with the county several years ago that we would be reimbursed for the cost of an IT employee, rather than utilize an employee on the county payroll. At the present time, we have three full-time IT employees on our payroll. Currently, we are only reimbursed for our one IT Specialist, and not our IT Director or STAC Coordinator. Due to our paperless initiative amongst other projects, additional IT personnel will be needed in the near future.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Operating Expenditures	409,699	938,867	940,117	940,117	1,000,117	6.4%
Capital Outlay Expenditures	-		40,000	40,000	40,000	-%
Total Budget	**409,699**	**978,867**	**980,117**	**980,117**	**1,040,117**	**6.1%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	269,142	828,867	830,117	830,117	880,117	6.0%
Miscellaneous Special Revenue Fund	140,556	150,000	150,000	150,000	160,000	6.7%
Total Revenue	**409,699**	**978,867**	**980,117**	**980,117**	**1,040,117**	**6.1%**

Elected Officials

Public Defender

Mission Statement

In accordance with Florida Statutes 27.40-27.61, the Public Defender represents indigent persons charged with criminal offenses in Circuit, County, Juvenile and Appeals Court. The position of Public Defender is an elected position and serves a term of 4 years. The Public Defender has three office locations in Monroe County; Key West, Marathon and Plantation Key.

The County provides an expenditure budget based on the Public Defender's request that is necessary for proper and efficient functions of their offices.

Funds collected by the Clerks of the Court and distributed to the Board of County Commissioners ($2.00) from the $4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12) (e)1, F.S. The funds shall be used exclusively to fund court-related technology and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trail courts, state attorney, public defender, and criminal and civil regional counsel in the county. In 2006, a Memorandum Of Agreement was approved to split the funds accordingly: the 16th Judicial Circuit Courts shall receive $1.00 per page of the $2.00 fee, while the State Attorney for the 16th Circuit shall receive $0.60 per page and the Public Defender for the 16th Circuit shall receive $0.40 per page. The fees collected are recorded under Fund 158 Misc. Special Revenue Fund and the budget is amended quarterly after being reconciled.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	197,176	211,044	223,536	223,536	232,960	4.2%
Operating Expenditures	375,584	478,777	252,515	252,515	253,676	0.5%
Capital Outlay Expenditures	39,609	150,000	180,000	180,000	150,000	(16.7)%
Total Budget	**612,369**	**839,821**	**656,051**	**656,051**	**636,636**	**(3.0)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	558,903	693,821	510,051	510,051	490,636	(3.8)%
Miscellaneous Special Revenue Fund	53,466	146,000	146,000	146,000	146,000	-%
Total Revenue	**612,369**	**839,821**	**656,051**	**656,051**	**636,636**	**(3.0)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Professionals	2.00	2.00	2.00	2.00	-
Total Full-Time FTE	2.00	2.00	2.00	2.00	-
Total FTE	**2.00**	**2.00**	**2.00**	**2.00**	**-**

Elected Officials

Judicial Administration

Mission Statement

The mission of the Florida judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

Vision of the Florida Judicial Branch
Justice in Florida will be accessible, fair, effective, responsive and accountable.
To be accessible, the Florida justice system will be convenient, understandable, timely and affordable to everyone.
To be fair, it will respect the dignity of every person, regardless of race, class, gender or other characteristic, apply the law appropriately to the circumstances of individual cases, and include judges and court staff that reflect the community's diversity.
To be effective, it will uphold the law and apply rules and procedures consistently; and in a timely manner, resolve cases with finality and provide enforceable decisions.
To be responsive, it will anticipate and respond to the needs of all members of society, and provide a variety of dispute resolution methods.
To be accountable, the Florida justice system will use public resources efficiently, and in a way that the public can understand.

Monroe County is the 16th Judicial Circuit Court, which is composed of the Circuit and County courts.
Website address: www.keyscourts.net

Description and Services Provided

Courthouse locations:
Freeman Justice Center in Key West,
Marathon Branch Courthouse,
Upper Keys Government Center in Tavernier.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	1,881,046	2,321,863	2,271,601	2,271,601	2,308,726	1.6%
Operating Expenditures	394,255	1,029,833	546,880	546,880	557,472	1.9%
Capital Outlay Expenditures	93,302	8,000	63,965	63,965	5,000	(92.2)%
Total Budget	**2,368,602**	**3,359,696**	**2,882,446**	**2,882,446**	**2,871,198**	**(0.4)%**

Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
General Fund	2,045,006	2,486,188	2,450,496	2,450,496	2,475,429	1.0%
Miscellaneous Special Revenue Fund	22,398	26,900	26,900	26,900	46,300	72.1%
Court Facilities Fees Trust (602)	301,198	846,608	405,050	405,050	349,469	(13.7)%
Total Revenue	**2,368,602**	**3,359,696**	**2,882,446**	**2,882,446**	**2,871,198**	**(0.4)%**

Position Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Variance
Authorized Positions	25.00	25.00	24.00	23.00	(1.00)
Skilled Craft Workers	4.00	4.00	4.00	4.00	-
Total Full-Time FTE	29.00	29.00	28.00	27.00	(1.00)
Total FTE	**29.00**	**29.00**	**28.00**	**27.00**	**(1.00)**

Elected Officials

Court Technology Fund

Mission Statement

Funds collected by the Clerks of the Court and distributed to the Board of County Commissioners ($2.00) from the $4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12) (e)1, F.S. The funds shall be used exclusively to fund court-related technology and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trail courts, state attorney, public defender, and criminal and civil regional counsel in the county. In 2006, a Memorandum Of Agreement was approved to split the funds accordingly: the 16th Judicial Circuit Courts shall receive $1.00 per page of the $2.00 fee, while the State Attorney for the 16th Circuit shall receive $0.60 per page and the Public Defender for the 16th Circuit shall receive $0.40 per page. The fees collected are recorded under Fund 158 Misc. Special Revenue Fund.

Description and Services Provided

1) Server maintenance costs,
2) Software licenses,
3) Computers,
4) Network peripherals, cables & connections.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Personnel Expenditures	56	-	-	-	-	-%
Operating Expenditures	94,766	96,255	108,566	108,566	104,711	(3.6)%
Capital Outlay Expenditures	14,468	23,500	23,500	23,500	23,500	-%
Total Budget	**109,291**	**119,755**	**132,066**	**132,066**	**128,211**	**(2.9)%**

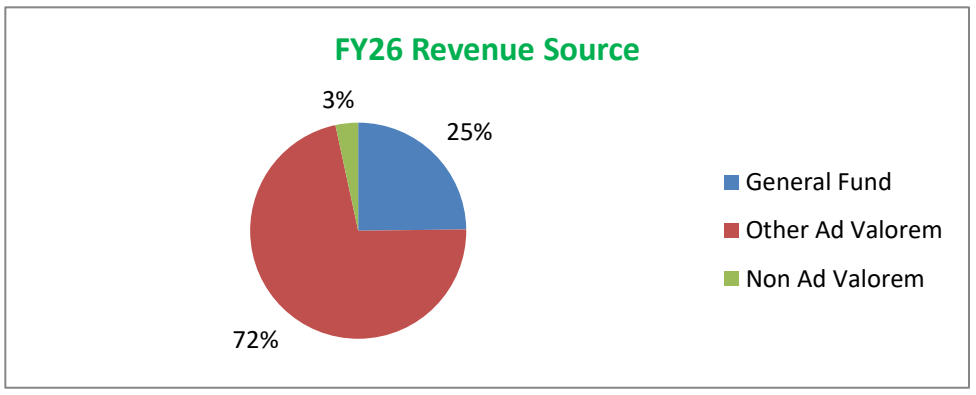
Revenue Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2026 Change
Miscellaneous Special Revenue Fund	109,291	119,755	132,066	132,066	128,211	(2.9)%
Total Revenue	**109,291**	**119,755**	**132,066**	**132,066**	**128,211**	**(2.9)%**

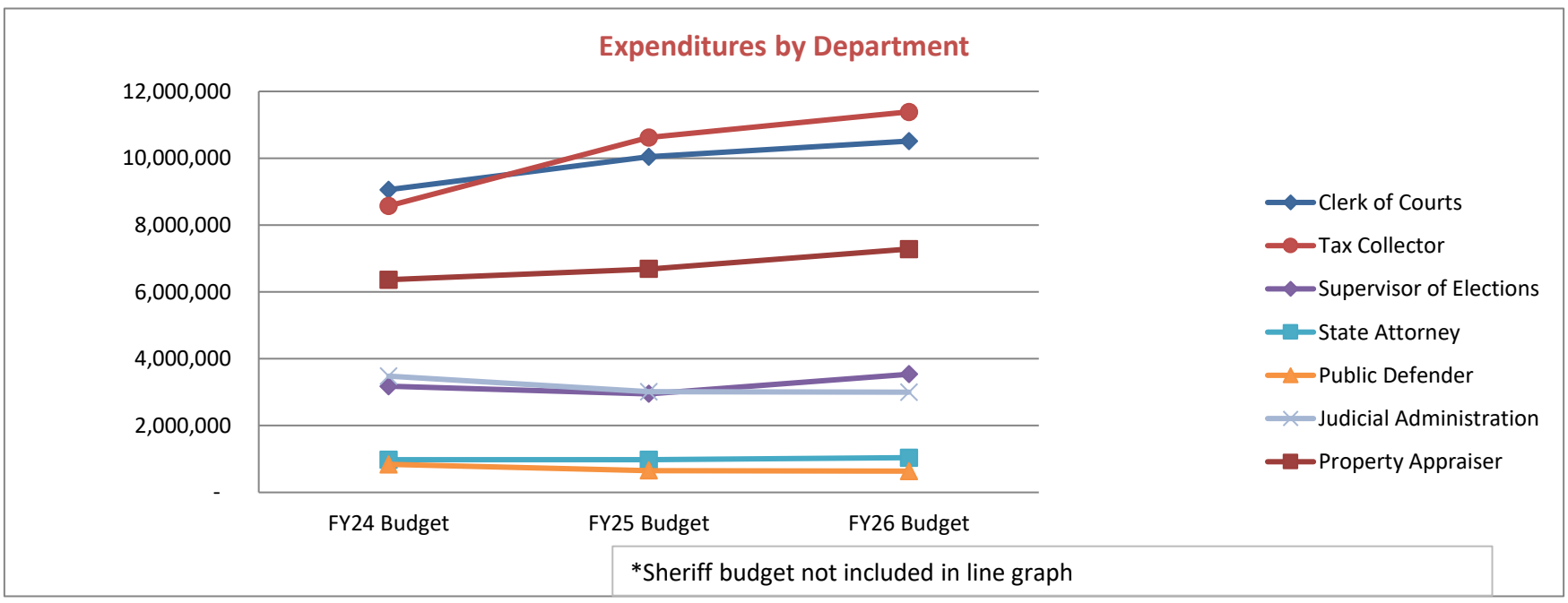
Elected Officials

Proposed FY26:

FY26 Revenue Source

General Fund	$35,015,095
Other Ad Valorem	$101,333,632
Non Ad Valorem	$4,775,032
	$141,123,759



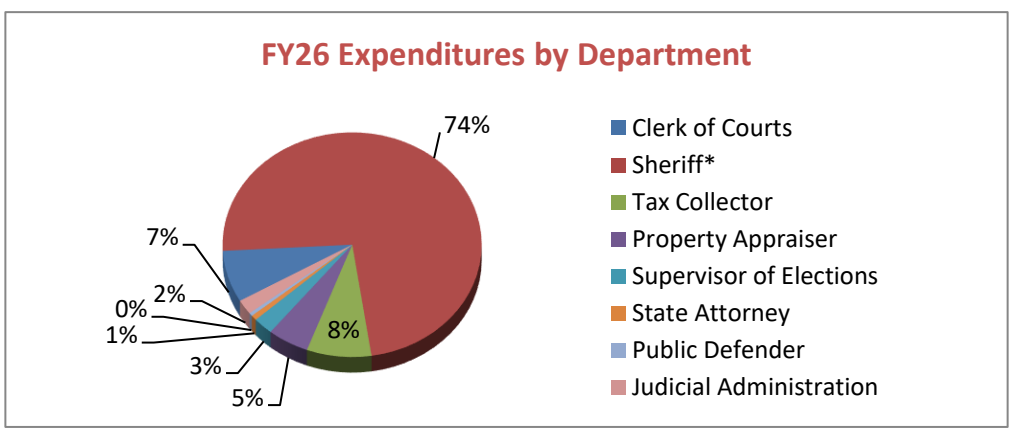


Expenditures by Department

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Clerk of Courts	9,059,815	10,046,015	10,513,015	4.6%
Sheriff*	90,691,120	96,755,166	103,727,285	7.2%
Tax Collector	8,575,291	10,619,223	11,388,938	7.2%
Property Appraiser	6,365,708	6,688,369	7,282,981	8.9%
Supervisor of Elections	3,177,039	2,947,589	3,535,378	19.9%
State Attorney	978,867	980,117	1,040,117	6.1%
Public Defender	839,821	656,051	636,636	-3.0%
Judicial Administration	3,479,451	3,014,512	2,999,409	-0.5%
Total	123,167,112	131,707,042	141,123,759	7.1%

Sheriff Also includes 911 Enhancement, Police Facilities Impact Fees, LEEA, and Law Enforcement Trust (see next page)*

Clerk of Courts Also includes Court Services Network System & Court Technology Fund*

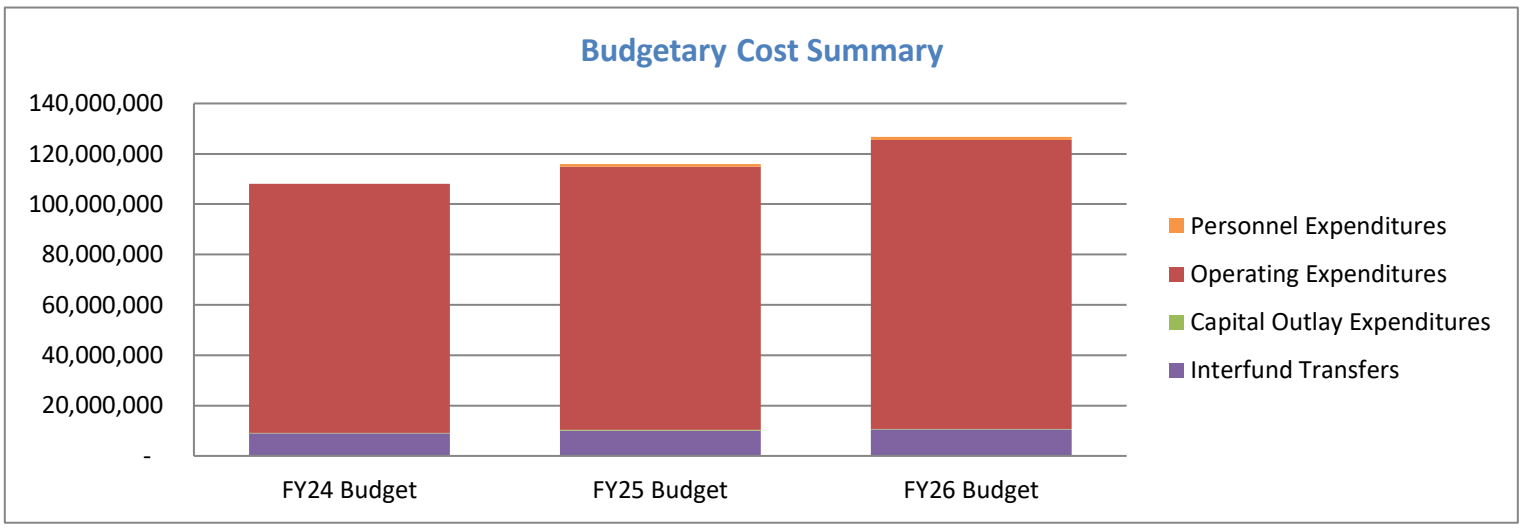


Elected Officials

Budgetary Cost Summary

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 % of Total	FY26 Change
Personnel Expenditures*	15,106,845	16,875,772	15,620,301	11.1%	-7.4%
Operating Expenditures	98,878,952	104,477,790	114,771,943	81.3%	9.9%
Capital Outlay Expenditures	221,500	307,465	218,500	0.2%	-28.9%
Interfund Transfers	8,959,815	10,046,015	10,513,015	7.4%	4.6%
Total	123,167,112	131,707,042	141,123,759	100%	7.1%

*Personnel Expenditures are only Sheriff's Group Insurance and Worker's Comp



	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
FTE History	739.50	737.50	736.50	(1.00)
FY25 Changes	Elimated: -2 FTE: from Propery Appraiser office & 1 from Judicial Admin			
FY26 Proposed Changes	Elimated: -1 FTE's: from Judicial Administration			

Sheriff's Total Expenditures

	Adopted FY24 Budget	Adopted FY25 Budget	Proposed FY26 Budget	FY26 Change
Sheriff	80,068,479	83,043,885	93,227,616	12.3%
Communications- 911 Enhancement	712,898	740,300	900,000	21.6%
Police Facilities Impact Fees	0	0	0	0.0%
LEEA	75,000	75,000	75,000	0.0%
Law Enforcement Trust	3,181,004	4,199,666	2,865,748	-31.8%
Trauma Star	6,653,739	8,696,315	6,658,921	-23.4%
	90,691,120	96,755,166	103,727,285	7.2%

FY26 Proposed Budget

Clerk of Courts

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MONROE COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT & COMPTROLLER

PROPOSED BUDGET FOR FISCAL YEAR 2026

Presented by: Kevin Madok, CPA
Ex-Officio to the Board of County Commissioners

Submitted: May 28, 2025

Kevin Madok, CPA

Clerk of the Circuit Court & Comptroller – Monroe County, Florida

May 28, 2025

Mayor Jim Scholl
Members of the Board of County Commissioners
530 Whitehead Street, Suite 102
Key West, FL 33040

Dear Mayor and Commissioners:

Enclosed is the Fiscal Year (FY) 2026 budget request for the Monroe County Clerk of the Circuit Court & Comptroller. This budget request is for both the non-court activities of the Clerk's Office and for certain court-related costs. Specifically, we are requesting the Board fund court-related costs including court-related costs that are required to be funded by the County under Section 29.008, F.S. (e.g., telephones, equipment, and information system costs).

Table 1 on page 4 of the enclosed budget proposal details the increase in our FY 2026 proposed operating budget. The requested funding level includes a 5% wage adjustment for both court and non-court Clerk employees. This adjustment was influenced by the County's other constitutional officers' stated intention of providing similar pay adjustments to their employees for FY 2026. We set our pay adjustments at the same level to be competitive in attracting qualified employees as well as retaining our current employees.

In addition, we adjusted the funding for fringe benefits due to an overestimate from the prior year related to employer contributions for the retirement and health insurance. Retirement contributions are legislatively mandated and the employer share of health insurance are set by the County. Both of these fringe benefits are outside of the Clerk's control.

Section 28.36, F.S., requires that I submit budgets for court-related functions to the Clerk of Court Operations Corporation (CCOC). My Office will be working with the CCOC and the other clerks throughout the State to deliberate and finalize our budget request for inclusion in the CCOC budget that must be presented to the Legislative Budget Commission no later than August 1st. Typically I will not know my actual state budget appropriation until early October. Once our state budget is finalized, it will be made available to the BOCC as well as the public.

I welcome any questions or comments you may have.

Sincerely,

Kevin Madok, CPA
Clerk of the Circuit Court & Comptroller
Ex-officio Clerk to the Board of County Commissioners

Cc: County Administrator
Clerk's Finance Department

MONROE COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT & COMPTROLLER

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For Fiscal Year 2026

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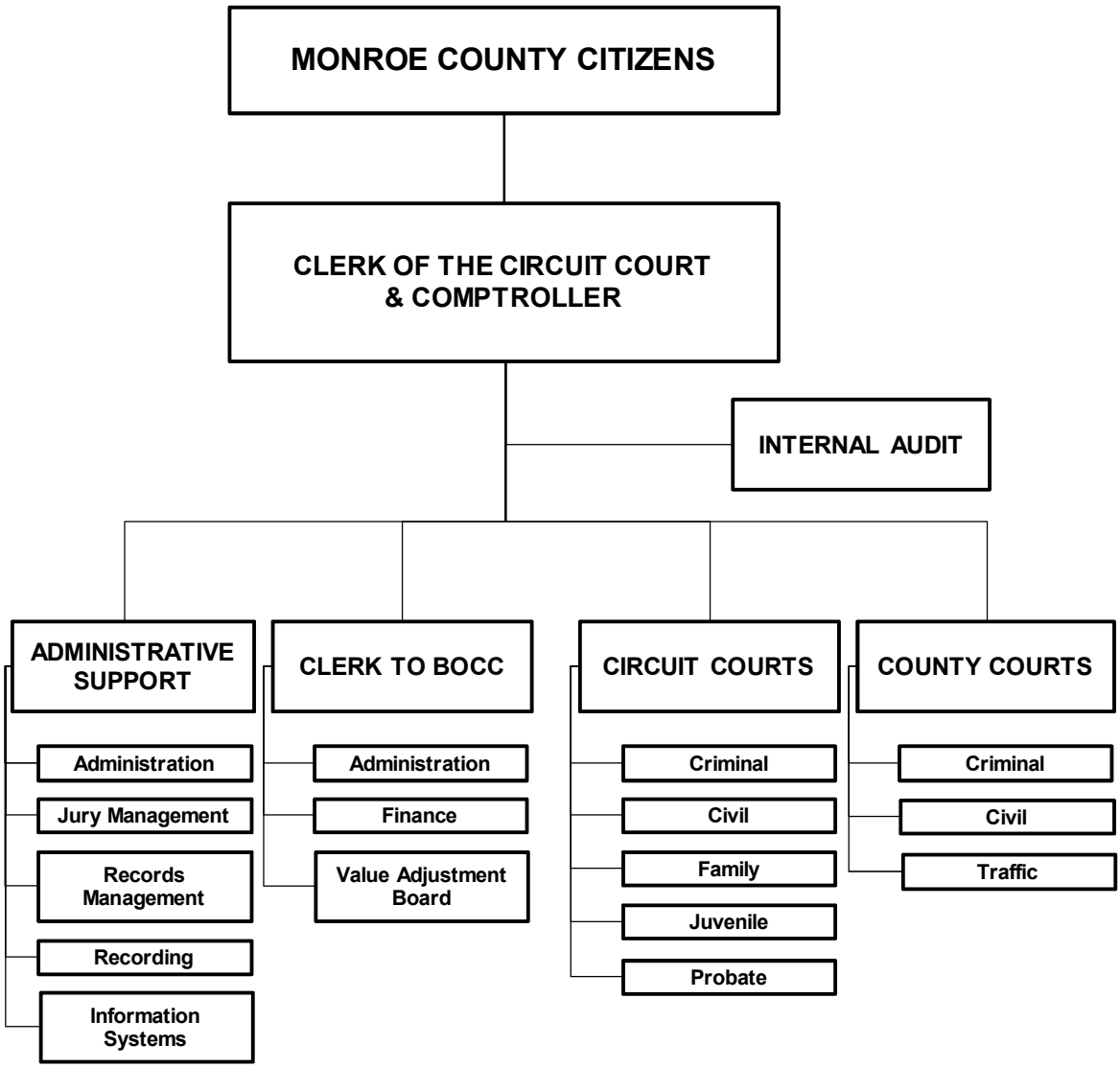
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INTRODUCTION

ORGANIZATION CHART



FUNCTIONS AND FUNDING

The functions of the Monroe County Clerk of Circuit Court and Comptroller (the Clerk's Office) are governed by the Florida Constitution, by acts of the Florida Legislature, and by order of the Court. Specifically, the functions of the Clerk of the Circuit Court and Comptroller shall be: Clerk of the Circuit Court, Clerk of the County Court, County Comptroller/Treasurer, County Auditor, County Recorder, and Secretary/Ex-officio Clerk to the Board of County Commissioners (BOCC).

The Clerk's Office has a bifurcated funding structure for its court-related activity. Florida Statutes identifies which court-related costs are the responsibility of the County versus which court-related costs must be funded by the State through court fines, fees, and service charges. The budgets of the Clerk of the Circuit Court and County Court for court-related functions are contained in the Clerk's Court-Related Fund and the Clerk's Modernization Trust Fund.

The BOCC annually appropriates tax dollars to fund the Clerk's activity that supports the BOCC. The budget for the Clerk's BOCC activity is accounted for in the Clerk's General Fund.

State Funding

Florida Statute Sections 28.35 and 28.36 established the Florida Clerks of Court Operations Corporation (CCOC) to review, certify, and recommend proposed state funding for each of Florida's 67 Clerks of Circuit Court. The CCOC works directly with all Clerks to develop a statewide budget that is submitted annually to the Legislative Budget Commission by August 1st. Final determination of Clerks' fiscal year state funding usually is not known until early October.

County Funding

County funding to the Clerk's Office is primarily from the County's General Revenue appropriation. The County provides funding to support the Clerk's work as the County's Comptroller/Treasurer, County Auditor, County Recorder, and Secretary/Ex-officio Clerk to the BOCC. The Clerk's Office also receives some funding from the Tourist Development Council (TDC) to support the Clerk's processing of the TDC's vendor payments. In addition, the County funds certain court-related costs as specified by statute – namely telephones, equipment, and information system costs.

For the last number of fiscal years, the BOCC has also provided much needed financial support to the Clerk's Office by appropriating funds for insurance costs and cost-of-living adjustments (COLA) for both non-court and court-related Clerk staff. The Clerk's Office uses this county appropriation only if court-related revenues are not sufficient to cover these operating costs. The Clerk's Office returns any unspent funds to the County through excess fees at fiscal year-end. The Clerk's Office will continue to expend all available state funding appropriated to Monroe County before using county funding to support court-related operations.

As shown in **Table 1**, the increase in our FY 2026 proposed General Fund operating budget includes a pay adjustment for Clerk employees. In addition, we adjusted our request for funding for fringe benefits downwards due to overestimating prior year fringe benefit costs. These fringe benefit costs are related to employer contributions for retirement and health insurance. Finally, based on current year revenue collections, we are projecting non-court revenue to be reduced by $100,000 during FY 2026 which impacts our funding request.

Table 1
Summary of Changes to FY 2026 Operating Budget

Detail Changes Made To Budget:	**Amount**
Adjustment due to annual pay increases	617,800
Adjustment due to over-estimating fringe benefits in prior year	(244,200)
Funding for updating/upgrading IT infrastructure; improve cybersecurity measures, update aging servers and network, upgrade software applications and licenses, scanning paper files	-
Change in non-court revenue projections	100,000
Total	**$ 473,600**

As always, the Clerk's Office will make every effort to be prudent with General Fund monies to maximize the Office's unspent appropriations which are typically returned to the County at fiscal year-end as excess fees.

MONROE COUNTY, FLORIDA
CLERK OF THE CIRCUIT COURT & COMPTROLLER

OPERATIONAL BUDGET COMPARISON
FISCAL YEAR 2026

	FY 2026 Proposed Budget	FY 2025 Approved Budget	Proposed Increase (Decrease)
Non-Court Clerk Functions			
Administration	$ 1,040,100	$ 1,042,300	$ (2,200)
Clerk to BOCC	3,830,000	4,051,700	(221,700)
Internal Audit	721,500	716,300	5,200
Information Technology	1,775,800	1,518,100	257,700
Recording	818,100	465,300	352,800
Records Management	50,000	50,000	-
Total Non-Court Clerk Functions:	**8,235,500**	**7,843,700**	**391,800**
Court-Related Clerk Functions			
Court Related Salary Adjustments	1,743,500	1,497,100	246,400
Court Related Insurance	1,065,200	1,336,400	(271,200)
County Obligation per Statute	268,815	268,815	-
Total Court-Related Clerk Functions:	**3,077,515**	**3,102,315**	**(24,800)**
Total Clerk Function Expenditures	11,313,015	10,946,015	367,000
Less Non-Court Fees and Other Revenues	(800,000)	(900,000)	100,000
General Revenue Funding	**10,513,015**	**10,046,015**	**467,000**
TDC Functions			
Clerk Functions funded by TDC Revenues	107,700	101,100	6,600
Total Clerk Related TDC Functions:	**107,700**	**101,100**	**6,600**
Funded by General Fund and TDC Revenue	**$ 10,620,715**	**$ 10,147,115**	**$ 473,600**

NON-COURT DEPARTMENTS' ANNUAL OPERATING BUDGETS

CLERK TO BOCC- FINANCE AND ADMINISTRATION

FUNCTION:

The Florida Constitution provides that the Clerk of the Circuit Court shall be: Clerk of the Circuit Court, Clerk of the County Court, County Comptroller, County Auditor, County Recorder, and Ex-Officio Clerk to the Board of County Commissioners.

In addition, according to Florida Statute Sections 125.17 and 28.12, "the Clerk of the Circuit Court and Comptroller for the County shall be the Clerk and Accountant of the Board of County Commissioners" (BOCC). The Clerk "shall keep the minutes and accounts." As Clerk of the BOCC, the Clerk is also responsible to serve as Clerk to the Value Adjustment Board (VAB) created pursuant to Florida Statute Section 194.015.

DESCRIPTION/OBJECTIVE:

The Clerk to BOCC performs the accounting function and maintains property control for the BOCC (Clerk to the BOCC-Finance), records the minutes of the BOCC meetings (Clerk to the BOCC-Administration) and administers the VAB (Clerk to the BOCC-VAB).

Clerk to the BOCC-Finance:

The Clerk's Finance Department maintains the BOCC's accounting records including the accounting records of the Tourist Development Council (TDC) and the Clerk's court-related accounts in accordance with United States generally accepted governmental accounting principles and in compliance with statutory requirements. The Finance Department's responsibilities also include managing cash, investment, debt, and property management for the BOCC as well as processing the receipts and disbursements of Monroe County's funds, including payroll.

For the last thirty-six fiscal years, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Monroe County for its Annual Comprehensive Financial Report (ACFR). The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of the state and local government financial reports.

Clerk to the BOCC Admin:

The Clerk's Administration provides for the general management of all departments reporting to the Clerk of the Circuit Court and Comptroller. Administration is responsible for long-range planning, clerk budget preparation, and the development of policies and procedures. Administrative assistants provide secretarial and technical support.

Administrative staff maintains the accounting records for receipt and disbursement of the Clerk's court activities in accordance with United States generally accepted governmental accounting principles and in compliance with statutory requirements. This includes preparing the Clerk of the Circuit Court and Comptroller's annual budget; monitoring and processing operating expenditures; accounting for user fees charged by the Clerk of the Circuit Court and Comptroller and transferring these fees to the BOCC, the State of Florida and other local, state and federal agencies.

Administration prepares and indexes official minutes of regular and special meetings of the BOCC. In addition to preparing and processing ordinances and resolutions resulting from those meetings, the Clerk's Administration maintains all County contracts and custody of the County seal as well as affixes the seal to any paper or instrument as required by law. Finally, Administration is responsible for the custody and care of the BOCC's official documents and makes them available for public inspection.

Clerk to the BOCC-VAB:

The VAB meets in accordance with applicable Florida Statutes and Department of Revenue rules. VAB is charged with conducting hearings and making decisions pertaining to: petitions relating to ad valorem assessments; appeals relating to ad valorem tax exemptions; and appeals concerning ad valorem tax deferrals and classification. As authorized by Florida Statute Section 194.035, the VAB appoints special magistrates to take testimony from petitioners and make recommendations to VAB.

The Clerk's office, together with the contracted VAB attorney and the Property Appraiser's office, assists in VAB's operations. The Clerk's staff also provides education on VAB by providing general information and requirements through written materials and direct contact to taxpayers. Our primary goal is to be as helpful and cooperative as possible throughout the entire VAB process.

The Clerk's Office files all petitions, receives filing fees, assists in the process of obtaining services of special magistrates, schedules and notifies petitioners and parties of hearings before special magistrates and the VAB, attends and records special magistrate hearings and VAB meetings, documents and sends notification of final decisions of the VAB, and other duties as directed by law.

GOALS:

Clerk to the BOCC-Finance:

During FY 2026, the Clerk's Finance Department has identified number of goals for the fiscal year and will focus its efforts in the following areas:

- Revamping the process for developing the County's Annual Comprehensive Financial Report.
- Interfacing the Clerk's court case management system with the Clerk's automated accounting system to streamline operations.
- Working with BOCC staff to identify possible interfaces between BOCC automated systems and the BOCC's automated accounting system.
- Scanning remaining paper records so they are readily available electronically.
- Automating the processing of the Court Registry.

Clerk to the BOCC Admin:

The Administration will continue its work to improve its Document Imaging System which maintains minutes from 1980 to the present; resolutions from 1960 to the present; ordinances from 1970 to the present and marriage licenses issued from 1829-1996. In addition, Administration is continuing its work to organize paper files, scan those files and then destroy those files that are allowed by statute. Finally, Administration is organizing its new long-term storage location for the Clerk's records.

ADMINISTRATION BOCC

Departmental Allocated Position Authority	Positions 2025	2026	Change	Budget Amount
Clerk of Court	0.50	0.50	-	73,100
Deputy Clerks	2.00	2.00	-	231,000
Subtotal:	2.50	2.50	-	**$ 304,100**
	Overtime/ Terminal Leave/Payouts			-
	COLA & Merit (5.0%)			15,300
			Total Salaries:	**$ 319,400**
	FICA, Retirement Contributions			89,900
	Life, Health & Workers' Compensation			44,800
			Total Fringe Benefits:	**$ 134,700**
			Totals:	**$ 454,100**

Workload Measures:	Fiscal Year 2022	2023	2024
CLERK TO BOCC - ADMIN			
- BOCC Meetings Held	16	17	20
- Pages of Minutes	273	279	279
- Resolutions Adopted	522	646	550
- Ordinances	31	28	30
- Contracts Executed	1,086	1,052	904
CLERK TO BOCC - VAB			
- VAB Meetings	2	1	2
- VAB Petitions	396	607	521
- Special Magistrate Hearings	5	6	5

Budget Summary:	Proposed 2026 Budget	Approved 2025 Budget	Proposed Increase (Decrease)	Percent Change
Personnel Services	$ 454,100	$ 456,300	$ (2,200)	-0.48%
Operating Expenses	$ 578,000	$ 578,000	$ -	0.00%
Capital Outlay	$ 8,000	$ 8,000	$ -	0.00%
Totals:	$ 1,040,100	$ 1,042,300	$ (2,200)	-0.21%

CLERK FINANCE

Departmental Allocated Position Authority	Positions 2025	Positions 2026	Positions Change	Budget Amount
Deputy Clerks	21.00	21.00	-	1,819,100
Subtotal:	21.00	21.00	-	**$ 1,819,100**
	Overtime/ Terminal Leave/Payouts			55,000
	COLA & Merit (5.0%)			90,900
			Total Salaries:	**$ 1,965,000**
	FICA, Retirement Contributions			495,100
	Life, Health & Workers' Compensation			351,900
			Total Fringe Benefits:	**$ 847,000**
			Totals:	**$ 2,812,000**

Workload Measures:	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
CLERK TO BOCC - FINANCE			
- Cash Receipts	5,701	5,042	5,244
- Payroll Checks / Direct Deposits	21,566	45,743	22,875
- Vendor Payment Transactions Processed	21,116	23,312	45,620
- Accounts Payable Lines Processed	42,577	22,431	22,745
- Journal Entries processed	1,926	1,461	1,890
- Grants Administered	96	97	116
- Cost Centers Maintained	971	1,013	1,052
- Funds Maintained	70	53	54
- Inventory Property Records	7,381	7,772	8,086

Budget Summary:	Proposed 2026 Budget	Approved 2025 Budget	Proposed Increase (Decrease)	Percent Change
Personnel Services	$ 2,812,000	$ 2,801,700	$ 10,300	0.37%
Operating Expenses	$ 1,018,000	$ 1,250,000	$ (232,000)	-18.56%
Capital Outlay	$ -	$ -	$ -	
	$ 3,830,000	$ 4,051,700	$ (221,700)	-5.47%

TDC				
Departmental Allocated Position Authority	**Positions**			**Budget Amount**
	2025	**2026**	**Change**	
TDC Finance Clerk	1.00	1.00	-	62,700
Subtotal:	1.00	1.00	-	**$ 62,700**
	Overtime/ Terminal Leave/Payouts			-
	COLA & Merit (5.0%)			3,200
			Total Salaries:	**$ 65,900**
	FICA, Retirement Contributions			14,300
	Life, Health & Workers' Compensation			17,500
			Total Fringe Benefits:	**$ 31,800**
			Totals:	**$ 97,700**

Budget Summary:	**Proposed 2026 Budget**	**Approved 2025 Budget**	**Proposed Increase (Decrease)**	**Percent Change**
Personnel Services	$ 97,700	$ 91,100	$ 6,600	7.24%
Operating Expenses	$ 10,000	$ 10,000	$ -	0.00%
Capital Outlay	$ -	$ -	$ -	
	$ 107,700	$ 101,100	$ 6,600	6.53%

INTERNAL AUDIT

FUNCTION:

The Internal Audit Department performs audits as part of the constitutional responsibilities of the Monroe County Clerk of Circuit Court and Comptroller. The mission of the Internal Audit Department is to provide independent and objective reviews and assessments of Monroe County's business activities, operations, financial systems and internal controls.

DESCRIPTION/OBJECTIVE:

Comprehensive assurance audits and consulting services are designed to add value, increase the efficiency of operations, advance accountability, and improve stewardship of public resources. This is accomplished through a systematic and disciplined approach in which internal auditors actively work with applicable BOCC and Clerk of Court management in identifying risks, evaluating controls, and making recommendations that promote economical, efficient, and effective use of funds and delivery of services.

Internal Audit conducts audits and reviews of County departments and offices, Clerk of the Circuit Court, and all entities that receive County funds. In addition, Internal Audit reviews and investigates allegations of fraud, waste, abuse, and ethical misconduct (received via the fraud "hotline").

GOALS:

Internal Audit has been involved in many value-added projects this past year. The recommendations resulting from these audits and reviews are expected to have significant impacts and improvements on the operations of the County government. The goals of the Internal Audit Department include:

- Assist with identifying operational risks and evaluating regulatory compliance.
- Cash handling policies and procedures are reviewed as part of each department audit.
- Assist in implementing any improvements in processes, systems whenever possible.
- Use data analytics to identify risks, patterns, and anomalies when planning audits.
- Cost reductions or increased revenue sources will be analyzed as part of each audit.
- Review and answer all inquiries from the BOCC and the Monroe County Administration.

INTERNAL AUDIT

Departmental Allocated Position Authority	Positions 2025	2026	Change	Budget Amount
Deputy Clerks	4.00	4.00	-	470,200
Subtotal:	4.00	4.00	-	**$ 470,200**
	Overtime/ Terminal Leave/Payouts			-
	COLA & Merit (5.0%)			23,600
			Total Salaries:	**$ 493,800**
	FICA, Retirement Contributions			135,200
	Life, Health & Workers' Compensation			71,500
			Total Fringe Benefits:	**$ 206,700**
			Totals:	**$ 700,500**

WORKLOAD MEASURES

Audits Completed, Planned or In Progress

Personal Use of County Vehicles (2024-003)
Parks & Beaches Cash Management (2024-004)
Tourist Development Council's Digital Services (2024-005)
Library Cash Management (2025-001)
StandGuard Aquatics (on-going)
Solid Waste Cash Management (on-going)
Social Services Grants Management (on-going)
Risk Management Program (on-going)
Guardianships

Non-Audit/Administrative

Assistance and Guidance
Audits of various BOCC processes
Quarterly Surprise Cash Counts
Staff Development
Fraud Hotline Investigations
Data Analytics
Other Internal Audit Duties

Budget Summary:	Proposed 2026 Budget	Approved 2025 Budget	Proposed Increase (Decrease)	Percent Change
Personnel Services	$ 700,500	$ 695,300	$ 5,200	0.75%
Operating Expenses	$ 21,000	$ 21,000	$ -	0.00%
Capital Outlay	$ -	$ -	$ -	0.00%
	$ 721,500	$ 716,300	$ 5,200	0.73%

CLERK INFORMATION TECHNOLOGY

FUNCTION:

The role of the Clerk's Information Technology (IT) Department is to provide information technology support to all departments of the Clerk of the Circuit Court, as well as to the BOCC and eight other agencies that are a part of the Criminal Justice Information Systems (CJIS) network.

DESCRIPTION/OBJECTIVES:

The IT Department supports the following functions:

- Circuit Court: Civil, Probate, Jury Management
- County Court: Traffic, Civil/Small Claims
- Criminal Justice Information System (CJIS)
- Juvenile
- E-Filing
- Document Recording and Indexing
- Budgeting
- Clerk of Court's Accounting and Financial Reporting
- Clerk to the BOCC Accounting and Financial Reporting
- Clerk and BOCC Payroll
- Fixed and Moveable Assets
- Clerk to the BOCC Purchasing and Workflow
- Clerk Purchasing and Workflow

The Clerk's IT Department is responsible for maintaining an up-to-date IT infrastructure and network to ensure a secure and efficient technology network that interfaces and shares data with the Clerk's justice partners and BOCC stakeholders.

GOALS:

The overall goal of the Clerk's IT Department is to strengthen security, streamline operations, and support innovation through technology to better serve the Clerk's Office and the Public. The IT Department will continue its work on the following through FY 2026:

- **Cybersecurity:** The IT Department will continue to strengthen our cybersecurity posture by conducting extensive vulnerability assessments and penetration testing.

- **Process Efficiency & Public Experience:** A major focus will be implementing a new payment solution to enhance the public's experience when paying online or by phone. This will also streamline internal processes and help reduce foot traffic at Clerk locations.

- **Workday System Integrations:** The IT Department aims to complete integrations between Workday and both Odyssey and Landmark to significantly reduce manual data entry. We continue to explore ways to improve and expand Workday functionality for both the Clerk and BOCC.

- **e-Certify:** Actively developing an in-house electronic certification (e-Certify) solution to improve the processing and security of certified documents.

- **Jury System Enhancements:** Working to complete the development of an online presence for the Jurymark system, allowing the public to submit excusal requests and check their jury reporting status. We are also evaluating the use of kiosks for jury check-in.

- **Clerk Minutes Solution:** Exploring options to digitize the Clerk’s minutes process to improve efficiency and usability for court clerks.

- **Data Quality & UCR Compliance:** Ongoing efforts will also include improving data quality and continuing work on Uniform Case Reporting (UCR) requirements.

CLERK INFORMATION TECHNOLOGY

Departmental Allocated Position Authority	Positions 2025	Positions 2026	Positions Change	Budget Amount
Deputy Clerks	2.00	2.00	-	296,300
Subtotal:	2.00	2.00	-	**$ 296,300**
	Overtime/Terminal Leave/Payouts			5,000
	COLA & Merit (5.0%)			14,900
			Total Salaries:	**$ 316,200**
	FICA, Retirement Contributions			111,100
	Life, Health & Workers' Compensation			46,300
			Total Fringe Benefits:	**$ 157,400**
			Totals:	**$ 473,600**

Workload Measures:	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
- Workstations and Laptops	154	174	165
- Servers	105	135	125
- Software Applications	26	25	27

Budget Summary:	Proposed 2026 Budget	Approved 2025 Budget	Proposed Increase (Decrease)	Percent Change
Personnel Services	$ 473,600	$ 447,900	$ 25,700	5.74%
Operating Expenses	$ 977,200	$ 745,200	$ 232,000	31.13%
Capital Outlay	$ 325,000	$ 325,000	$ -	0.00%
	$ 1,775,800	$ 1,518,100	$ 257,700	16.98%

RECORDING

FUNCTION:

The Florida Constitution provides that the Clerk of Court shall be responsible for recording all instruments authorized by law to be recorded in the Official Records of Monroe County.

DESCRIPTION/OBJECTIVES:

The Recording Division processes all documents that are recorded in the Official Records of Monroe County. The staff records documents and collects documentary and intangible taxes due to the State of Florida, Department of Revenue. The Recording Division also maintains a daily register of recorded documents and provides an index to the Official Records.

GOALS:

Public access to the Official Records Document Recording and Indexing System via the Clerk of Court's website has greatly enhanced the public usage of these records. An automated recording system allows the Clerk's Office to accept e-records from the general public and, in turn, accept credit cards as payment when a document is recorded for the County. The Clerk's Office will continue to evaluate its recording function and make improvements.

RECORDING

Departmental Allocated Position Authority	Positions 2025	Positions 2026	Positions Change	Budget Amount
Deputy Clerks	4.30	7.05	2.75	461,600
Subtotal:	4.30	7.05	2.75	**$ 461,600**
	Overtime/ Terminal Leave/Payouts			20,000
	COLA & Merit (5.0%)			23,100
			Total Salaries:	**$ 504,700**
	FICA, Retirement Contributions			131,900
	Life, Health & Workers' Compensation			122,400
			Total Fringe Benefits:	**$ 254,300**
			Totals:	**$ 759,000**

Workload Measures:	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
- Documents Recorded	46,988	39,760	38,486
- Pages Recorded	149,875	114,398	121,462
- Marriage Licenses Issued	2,626	2,369	2,349

Budget Summary:	Proposed 2026 Budget	Approved 2025 Budget	Proposed Increase (Decrease)	Percent Change
Personnel Services	$ 759,000	$ 406,200	$ 352,800	86.85%
Operating Expenses	$ 59,100	$ 59,100	$ -	
Capital Outlay	$ -	$ -	$ -	
	$ 818,100	$ 465,300	$ 352,800	75.82%

RECORDS MANAGEMENT

FUNCTION:

The Florida Constitution provides that the Clerk of Court is responsible for the maintenance and protection of public records under his stewardship.

DESCRIPTION/OBJECTIVES:

The Records Management Division processes all Official Records, court records, and other miscellaneous records with imaging technology. Records are maintained until the retention period has been met. Once the retention period is met, the records are scanned and subsequently destroyed. In addition, the department provides Official Record document images and indexes to the public.

GOALS:

New documents filed in Monroe County court cases are redacted as required by Florida Statutes. The Official Records for 1985-1996 have been redacted by an outside vendor. The Court Record redaction software redacts sensitive information that is prohibited from being publicly available from official records. Preservation of historical court records was maintained by converting these files into electronic or another format.

RECORDS MANAGEMENT

Departmental Positions	Positions 2025	2026	Change	Budget Amount
Deputy Clerks	-	-	-	-
Subtotal:	-	-	-	**$ -**
	Overtime/ Terminal Leave/Payouts			-
	COLA & Merit (5.0%)			-
			Total Salaries:	**$ -**
	FICA, Retirement Contributions			-
	Life, Health & Workers' Compensation			-
			Total Fringe Benefits:	**$ -**
			Totals:	**$ -**

Workload Measures:	Fiscal Year 2022	2023	2024
- Pages Microfilmed	166,261	N/A	N/A
- Efiled Cases	21,294	16,677	17,483

Budget Summary:	Proposed 2026 Budget	Approved 2025 Budget	Proposed Increase (Decrease)	Percent Change
Personnel Services	$ -	$ -	$ -	#DIV/0!
Operating Expenses	$ 50,000	$ 50,000	$ -	
Capital Outlay	$ -	$ -	$ -	
	$ 50,000	$ 50,000	$ -	0.00%

COURT-RELATED CLERK FUNCTIONS
COUNTY-FUNDED CLERK OF COURT OPERATIONS

Salary Increases and Related Fringe Benefits			
DIRECT COSTS	***Prior Year Funding***	***FY 2026***	***Total***
Circuit Court Juvenile	48,000	7,900	55,900
Circuit Court Civil	156,800	19,500	176,300
Circuit Court Criminal	217,700	33,700	251,400
Circuit Court Family	47,900	8,800	56,700
Circuit Court Probate	71,400	7,300	78,700
County Court Civil	95,500	19,600	115,100
County Court Criminal	200,200	20,200	220,400
County Court Traffic	289,600	56,100	345,700
Jury Management	38,000	7,800	45,800
TOTAL DIRECT COSTS:	**1,165,100**	**180,900**	**1,346,000**
INDIRECT COSTS			
Administration	320,800	65,500	386,300
Records Management	11,200	-	11,200
TOTAL INDIRECT COSTS:	**332,000**	**65,500**	**397,500**
TOTAL COSTS:	**1,497,100**	**246,400**	**1,743,500**

Employee Benefits				
DIRECT COSTS	***Health Ins***	***Workers' Comp***	***Risk Mgt***	***Total***
Circuit Court Juvenile	30,900	1,100	700	**32,700**
Circuit Court Civil	96,100	3,000	2,000	**101,100**
Circuit Court Criminal	147,200	5,200	3,300	**155,700**
Circuit Court Family	38,400	1,300	900	**40,600**
Circuit Court Probate	30,100	1,100	700	**31,900**
County Court Civil	104,600	3,100	1,800	**109,500**
County Court Criminal	89,500	3,200	2,700	**95,400**
County Court Traffic	265,100	8,800	3,500	**277,400**
Jury Management	33,500	1,200	400	**35,100**
TOTAL DIRECT COSTS:	**835,400**	**28,000**	**16,000**	**879,400**
INDIRECT COSTS				
Administration	158,900	22,800	3,700	**185,400**
Records Management	-	-	400	**400**
TOTAL INDIRECT COSTS:	**158,900**	**22,800**	**4,100**	**185,800**
TOTAL COSTS:	**994,300**	**50,800**	**20,100**	**1,065,200**

Statutory Obligations				
DIRECT COSTS	***Phones***	***Computers***	***Equip/ Leases***	***Total***
- Circuit Court Juvenile	200	10,340	1,150	**11,690**
- Circuit Court Civil	300	25,850	1,720	**27,870**
- Circuit Court Criminal	600	5,170	3,450	**9,220**
- Circuit Court Family	100	7,755	575	**8,430**
- Circuit Court Probate	100	7,755	575	**8,430**
- County Court Civil	600	51,700	3,450	**55,750**
- County Court Criminal	600	51,700	3,450	**55,750**
- County Court Traffic	800	51,700	4,600	**57,100**
- Jury Management	100	5,170	575	**5,845**
TOTAL DIRECT COSTS:	**3,400**	**217,140**	**19,545**	**240,085**
INDIRECT COSTS				
- Administration	100	5,170	1,150	**6,420**
- Records Management	300	15,510	6,500	**22,310**
TOTAL INDIRECT COSTS:	**400**	**20,680**	**7,650**	**28,730**
TOTAL COSTS:	**3,800**	**237,820**	**27,195**	**268,815**

SUMMARY OF CLERK FULL-TIME EQUIVALENT POSITIONS

Non-Court Related	# OF FTE*	
Clerk to BOCC	23.50	
Internal Audit	4.00	
Information Systems	2.00	
Recording	7.05	
Records Management	-	
TDC	1.00	
Total Non-Court FTEs	**37.55**	**37.18%**
Court Related FTEs	58.45	**57.87%**
Records Modernization FTEs	5.00	**4.95%**
Total Clerk FTEs	**101.00**	**42.13%**
FTEs providing Direct Service	95.00	94.06%
FTEs providing Indirect Service	6.00	5.94%
Total Clerk Positions	**101.00**	**100.00%**

OTHER CLERK FUNDING SOURCES

PUBLIC RECORDS MODERNIZATION TRUST FUND

PUBLIC RECORDS MODERNIZATION TRUST FUND

	Florida Stats. 28.24(12)(d)	Florida Stats. 28.24(12)(e)(1)
Revenues		
Recording Fees	57,014	163,240
Interest Income	3,000	12,000
Cash Carry Forward	1,046,292	2,442,493
Total Revenues	1,106,306	2,617,733
Expenditures		
Personnel Services	441,553	
Operating Expenses	500,000	900,000
Equipment		
Contingency		
Reserves		
Total Expenditures	941,553	900,000
Estimated ending balance	164,754	1,717,733

The Public Records ModernizationTrust Fund is authorized by Florida Statutes Section 28.24 (12)(d) and (e). The use of these funds is restricted as follows:

- Public Records Modernization Trust Funds [Florida Statute 28.24(12)(d)] are to be used for equipment, maintenance, personnel training, and technical assistance in modernizing the public records system of the Clerk's Office.

- Public Records Court Technology Funds [Florida Statute 28.24(12)(e)(1)] are to be used exclusively for the operation and support of an integrated computer system for judicial agencies and to support the operations and maintenance of the state court system.

FOR INFORMATIONAL PURPOSES ONLY

FY26 Proposed Budget

Sheriff's Office

MONROE COUNTY SHERIFF'S OFFICE
RICHARD A. RAMSAY, SHERIFF

May 28, 2025

Honorable Members
Monroe County Board of Commissioners
500 Whitehead Street
Key West, FL 33040

Dear Commissioners:

Pursuant to Florida Statute 30.49, I am required to prepare and submit a budget request to the Board of County Commissioners to meet the responsibilities of my Office. Enclosed please find the budget request for the Office of Sheriff for Fiscal Year 2025-2026.

The requested Public Safety Budget for fiscal year 2025-2026 is $80,481,381. This request represents an increase of 13.36% over the previous year.

This budget includes the following:

- Salary increases for union personnel per the collective bargaining agreement.
- Salary increases of 5% for all non-bargaining unit personnel.
- An increase of $2,834,960 in retirement contributions to the state.
- There are no operational or capital increases in this budget.

Also, included in this document are separate budgets for the Sheriff's Office portion of the Trauma Star program and the Emergency Communications Department. The budget for the Trauma Star program for fiscal year 2025-2026 is $7,441,529. This request represents a decrease of $1,054,194 over last year. The budget request for the Trauma Star program contains the following:

- A 5% salary increase for all Trauma Star pilots and mechanics.
- There is a decrease in operating expenses due to one-time unanticipated revenues.
- There are no capital increases in this budget.

The budget request for the Emergency Communications Department for the fiscal year 2025-2026 is $1,292,186. This request represents an increase of $15,047 over the previous year. This budget contains the following:

- A 5% salary increase for all Emergency Communications employees.
- There are no operational or capital increases in this budget.

Please feel free to contact me if I can provide you with any additional information.

Sincerely,

Richard A. Ramsay

Richard A. Ramsay
Sheriff of Monroe County

Monroe County Sheriff's Office
Budget Request for Fiscal Year 2025 - 2026

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Monroe County Sheriff's Office
Budget Request for Fiscal Year 2025 - 2026

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May 28, 2025

MONROE COUNTY SHERIFF'S OFFICE

BUDGET CERTIFICATE
FISCAL YEAR 2025-2026

As required by Chapter 30.49(2)(a), I certify that the proposed budget expenditures is reasonable and necessary for the proper and efficient operations of the Sheriff's Office of Monroe County, Florida, for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

The functional distribution is as follows:

LAW ENFORCEMENT

.10	Personal Services	$ 37,801,261
.30	Operating Expenses	4,739,584
.60	Capital Outlay	1,209,971
.90	Other Uses	140,000
	TOTAL	$ 43,890,816

CORRECTIONS

.10	Personal Services	$ 24,794,239
.30	Operating Expenses	8,538,602
.60	Capital Outlay	75,000
.90	Other Uses	-
	TOTAL	$ 33,407,841

BUDGET CERTIFICATE
FISCAL YEAR 2025-2026

COURT SECURITY

.10	Personal Services	$ 3,126,209
.30	Operating Expenses	56,515
.60	Capital Outlay	-
.90	Contingency	-
	TOTAL	$ 3,182,724

PUBLIC SAFETY

.10	Personal Services	$ 65,721,709
.30	Operating Expenses	13,334,701
.60	Capital Outlay	1,284,971
.90	Contingency	140,000
	TOTAL	$ 80,481,381

Respectfully submitted,

Richard A. Ramsay
Sheriff of Monroe County

June 30, 2025
REVISED
MONROE COUNTY SHERIFF'S OFFICE

BUDGET CERTIFICATE
FISCAL YEAR 2025-2026

As required by Chapter 30.49(2)(a), I certify that the proposed budget expenditures is reasonable and necessary for the proper and efficient operations of the Sheriff's Office of Monroe County, Florida, for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

The functional distribution is as follows:

Trauma Star

.10	Personal Services	$ 2,618,455
.30	Operating Expenses	3,808,074
.60	Capital Outlay	15,000
.90	Contingency	-
	TOTAL	$ 6,441,529

Radio Communications

.10	Personal Services	$ 293,158
.30	Operating Expenses	991,028
.60	Capital Outlay	8,000
.90	Contingency	-
	TOTAL	$ 1,292,186

BUDGET CERTIFICATE
FISCAL YEAR 2025-2026

PUBLIC SAFETY

.10	Personal Services	$ 2,911,613
.30	Operating Expenses	4,799,102
.60	Capital Outlay	23,000
.90	Contingency	-
	TOTAL	$ 7,733,715

Respectfully submitted,

Richard A. Ramsay
Sheriff of Monroe County

Public Safety Budget
Fiscal Year 2025 - 2026

*Law Enforcement

*Corrections

*Court Security



MONROE COUNTY SHERIFF'S OFFICE
ORGANIZATIONAL CHART



SHERIFF

- Sheriff's Aide
- General Counsel
  - Legal Assistant

UNDERSHERIFF

- Animal Farm / Landscaping
- Inspector General
  - Media Relations
  - Airport Security
  - Professional Standards Staff Inspections
  - Internal Affairs
- Training
- School Resource Officers (SRO)

Bureau of Administration
Chief of Staff

- Finance Executive Director
- Records Director (Central / Warrants/ Main Jail)
- Property & Evidence Director
- Grants Administration/ Risk Management
- Aviation Director
- Information Management Executive Director
- Emergency Communications Director
- Human Resources Executive Director
- Aviation Maintenance Director

Bureau of Law Enforcement

- District One (Lower Keys) Commander
- District Six (Islamorada) Commander
- Major Crimes, Special Operations & VOCA
- Communications
- Reserve Unit Commander
- Bomb
- DIVE Team
- District Four/Five (Middle Keys) Commander
- District Seven (Upper Keys/Ocean Reef) Commander
- Intelligence, Civil & Court Security
- Juvenile Diversion Supervisor
- School Security
- SWAT
- CRISIS TEAM

Bureau of Corrections
Major

- Operations Commander
- Key West Security
- Marathon Site Commander
- Plantation Key Site Commander
- Accreditation
- Financial Assistant
- Support Services Commander
- Maintenance
- Inmate Services
- Classification
- Food Services
- PREA Coordinator
- Programs Director
- Commissary
- Work Release
- Visitation

28-May-25

Updated by: Jill Cranney-Black
PUBLIC SAFETY - BUDGET
BREAKDOWN BY FUNCTION

	TOTAL LAW ENFORCEMENT 521	TOTAL CORRECTIONS 523	TOTAL COURT SECURITY 516	TOTAL
PERSONNEL SERVICES				
Headcount	280.0	175.0	21.0	476.0
Executive Salary	214,761	-	-	214,761
Regular Salaries	26,553,054	16,206,933	2,207,071	44,967,059
Overtime	733,010	1,495,264	15,266	2,243,540
Incentive	121,315	46,079	11,880	179,274
Employer Taxes	2,115,771	1,358,245	170,918	3,644,934
Retirement Contribution	7,989,349	5,675,402	719,774	14,384,525
Life & Health Insurance	39,000	5,750	1,300	46,050
Unemployment Compensation	35,000	6,566	-	41,566
Total Personnel Services	37,801,261	24,794,239	3,126,209	65,721,709
OPERATING EXPENSES				
Expenses Other Than Salaries	-	-	-	-
Professional Services	54,650	5,041,529	5,100	5,101,279
Other Contractual Services	360,350	42,000	-	402,350
Investigations	30,000	-	-	30,000
Travel & Per Diem	53,000	15,172	1,000	69,172
Communications	292,500	22,000	-	314,500
Freight & Postage	20,400	5,000	-	25,400
Utility Services	105,000	1,525,000	-	1,630,000
Rentals	125,200	-	-	125,200
Insurance	560,600	170,000	27,000	757,600
Repairs & Maintenance	1,504,041	230,000	15,000	1,749,041
Printing	6,400	-	-	6,400
Advertising	7,400	-	-	7,400
Office Supplies	107,550	30,000	1,000	138,550
Operating Supplies	1,363,493	1,419,901	7,000	2,790,394
Books/Subscriptions/Memberships	29,000	3,000	-	32,000
Tuition	45,000	5,000	-	50,000
Training	75,000	30,000	415	105,415
Total Operating Expenses	4,739,584	8,538,602	56,515	13,334,701
CAPITAL OUTLAY				
Other Building Improvements	-	25,000	-	25,000
Automobiles/Machinery/Equip.	1,209,971	50,000	-	1,259,971
Total Capital Outlay	1,209,971	75,000	-	1,284,971
OTHER USES				
Aids to Government Agencies	-	-	-	-
Aids to Private Organizations	-	-	-	-
Intragovernmental Transfers	140,000	-	-	140,000
Total Other Uses	140,000	-	-	140,000
TOTAL	43,890,816	33,407,841	3,182,724	80,481,381

28-May-25

Updated by: Jill Cranney-Black
BUDGET - PUBLIC SAFETY
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	476.0	476.0	-
Executive Salary	181,662	214,761	33,099
Regular Salaries	39,167,783	44,967,059	5,799,275
Overtime	1,893,923	2,243,540	349,617
Incentive	184,554	179,274	(5,280)
Employer Taxes	3,172,416	3,644,934	472,518
Retirement Contribution	11,549,565	14,384,525	2,834,960
Life & Health Insurance	46,050	46,050	-
Unemployment Compensation	41,566	41,566	-
Total Personnel Services	56,237,519	65,721,709	9,484,190
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	5,101,279	5,101,279	-
Other Contractual Services	402,350	402,350	-
Investigations	30,000	30,000	-
Travel & Per Diem	69,172	69,172	-
Communications	314,500	314,500	-
Freight & Postage	25,400	25,400	-
Utility Services	1,630,000	1,630,000	-
Rentals	125,200	125,200	-
Insurance	757,600	757,600	-
Repairs & Maintenance	1,749,041	1,749,041	-
Printing	6,400	6,400	-
Advertising	7,400	7,400	-
Office Supplies	138,550	138,550	-
Operating Supplies	2,790,394	2,790,394	-
Books/Subscriptions/Memberships	32,000	32,000	-
Tuition	50,000	50,000	-
Training	105,415	105,415	-
Total Operating Expenses	13,334,701	13,334,701	-
CAPITAL OUTLAY			
Other Building Improvements	25,000	25,000	-
Automobiles/Machinery/Equip.	1,259,971	1,259,971	-
Total Capital Outlay	1,284,971	1,284,971	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	140,000	140,000	-
Total Other Uses	140,000	140,000	-
TOTAL	70,997,191	80,481,381	9,484,190
			13.36%

28-May-25

Updated by: Jill Cranney-Black
BUDGET - REGIONAL
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	401.0	401.0	-
Executive Salary	181,662	214,761	33,099
Regular Salaries	32,930,900	37,589,295	4,658,395
Overtime	1,632,368	1,933,702	301,334
Incentive	144,476	139,076	(5,400)
Employer Taxes	2,672,219	3,053,758	381,538
Retirement Contribution	9,478,233	11,755,154	2,276,921
Life & Health Insurance	39,250	39,250	-
Unemployment Compensation	41,566	41,566	-
Total Personnel Services	47,120,674	54,766,561	7,645,887
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	5,084,629	5,084,629	-
Other Contractual Services	402,000	402,000	-
Investigations	30,000	30,000	-
Travel & Per Diem	65,672	65,672	-
Communications	277,000	277,000	-
Freight & Postage	25,000	25,000	-
Utility Services	1,630,000	1,630,000	-
Rentals	125,200	125,200	-
Insurance	564,600	564,600	-
Repairs & Maintenance	1,323,100	1,323,100	-
Printing	6,400	6,400	-
Advertising	7,400	7,400	-
Office Supplies	131,000	131,000	-
Operating Supplies	2,491,740	2,491,740	-
Books/Subscriptions/Memberships	31,000	31,000	-
Tuition	50,000	50,000	-
Training	99,415	99,415	-
Total Operating Expenses	12,344,156	12,344,156	-
CAPITAL OUTLAY			
Other Building Improvements	25,000	25,000	-
Automobiles/Machinery/Equip.	633,806	633,806	-
Total Capital Outlay	658,806	658,806	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	140,000	140,000	-
Total Other Uses	140,000	140,000	-
TOTAL	60,263,636	67,909,523	7,645,887

28-May-25

Updated by: Jill Cranney-Black
BUDGET - UNINCORPORATED
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	40	40	-
Regular Salaries	3,196,614	3,768,418	571,804
Overtime	126,158	149,447	23,289
Incentive	18,479	16,799	(1,680)
Employer Taxes	255,606	301,002	45,396
Retirement Contribution	1,047,562	1,324,890	277,328
Life & Health Insurance	3,400	3,400	-
Unemployment Compensation	-	-	-
Total Personnel Services	4,647,818	5,563,956	916,137
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	8,200	8,200	-
Other Contractual Services	-	-	-
Investigations	-	-	-
Travel & Per Diem	-	-	-
Communications	20,000	20,000	-
Freight & Postage	100	100	-
Utility Services	-	-	-
Rentals	-	-	-
Insurance	95,000	95,000	-
Repairs & Maintenance	245,500	245,500	-
Printing	-	-	-
Advertising	-	-	-
Office Supplies	3,200	3,200	-
Operating Supplies	192,359	192,359	-
Books/Subscriptions/Memberships	-	-	-
Tuition	-	-	-
Training	-	-	-
Total Operating Expenses	564,359	564,359	-
CAPITAL OUTLAY			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	348,688	348,688	-
Total Capital Outlay	348,688	348,688	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL	5,560,865	6,477,003	916,137

28-May-25

Updated by: Jill Cranney-Black
BUDGET - MARATHON
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	17	17	-
Executive Salary	-	-	-
Regular Salaries	1,375,341	1,640,589	265,248
Overtime	52,984	62,765	9,781
Incentive	8,400	8,640	240
Employer Taxes	109,909	130,967	21,058
Retirement Contribution	463,497	593,724	130,227
Life & Health Insurance	1,400	1,400	-
Unemployment Compensation	-	-	-
Total Personnel Services	2,011,531	2,438,084	426,554
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	3,700	3,700	-
Other Contractual Services	350	350	-
Investigations	-	-	-
Travel & Per Diem	2,000	2,000	-
Communications	8,000	8,000	-
Freight & Postage	200	200	-
Utility Services	-	-	-
Rentals	-	-	-
Insurance	45,000	45,000	-
Repairs & Maintenance	87,800	87,800	-
Printing	-	-	-
Advertising	-	-	-
Office Supplies	2,300	2,300	-
Operating Supplies	94,110	94,110	-
Books/Subscriptions/Memberships	-	-	-
Tuition	-	-	-
Training	4,000	4,000	-
Total Operating Expenses	247,460	247,460	-
CAPITAL OUTLAY			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	133,308	133,308	-
Total Capital Outlay	133,308	133,308	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL SHERIFF'S BUDGET	2,392,299	2,818,852	426,554
COUNTY COSTS:*			
- Health Insurances	229,248	229,248	-
- Worker's Compensation	33,566	33,566	-
- County Allocation	-	-	-
Total County Expenses	262,814	262,814	-
***Estimates**			
TOTAL BUDGET	2,655,112	3,081,666	426,554

28-May-25

Updated by: Jill Cranney-Black
BUDGET - ISLAMORADA
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	18.0	18.0	-
Executive Salary	-	-	-
Regular Salaries	1,664,929	1,968,757	303,828
Overtime	82,413	97,626	15,213
Incentive	13,199	14,759	1,560
Employer Taxes	134,681	159,207	24,526
Retirement Contribution	560,273	710,757	150,484
Life & Health Insurance	2,000	2,000	-
Unemployment Compensation	-	-	-
Total Personnel Services	2,457,496	2,953,108	495,612
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	4,750	4,750	-
Other Contractual Services	-	-	-
Investigations	-	-	-
Travel & Per Diem	1,500	1,500	-
Communications	9,500	9,500	-
Freight & Postage	100	100	-
Utility Services	-	-	-
Rentals	-	-	-
Insurance	53,000	53,000	-
Repairs & Maintenance	92,641	92,641	-
Printing	-	-	-
Advertising	-	-	-
Office Supplies	2,050	2,050	-
Operating Supplies	12,185	12,185	-
Books/Subscriptions/Memberships	1,000	1,000	-
Tuition	-	-	-
Training	2,000	2,000	-
Total Operating Expenses	178,726	178,726	-
CAPITAL OUTLAY			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	144,169	144,169	-
Total Capital Outlay	144,169	144,169	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL SHERIFF'S BUDGET	2,780,391	3,276,003	495,612
COUNTY COSTS:*			
- Health Insurances	257,904	257,904	-
- Worker's Compensation	41,383	41,383	-
- County Allocation	-	-	-
Total County Expenses	299,287	299,287	-
***Estimates**			
TOTAL BUDGET	3,079,678	3,575,290	495,612

Updated by: Jill Cranney-Black
BUDGET- REGIONAL - PUBLIC SAFETY
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	Total	Less: Unincorporated	Less: Marathon	Less: Islamorada	Regional
PERSONNEL SERVICES					
Headcount					
FYE 2026	476.0	40.0	17.0	18.0	401.0
FYE 2025	476.0	40.0	17.0	18.0	401.0
Increase (Decrease)	-	-	-	-	-
Total Personal Services					
FYE 2026	65,721,709	5,563,956	2,438,084	2,953,108	54,766,561
FYE 2025	56,237,519	4,647,818	2,011,531	2,457,496	47,120,674
Increase (Decrease)	9,484,190	916,138	426,553	495,612	7,645,887
Total Operating Expenses					
FYE 2026	13,334,701	564,359	247,460	178,726	12,344,156
FYE 2025	13,334,701	564,359	247,460	178,726	12,344,156
Increase (Decrease)	-	-	-	-	-
Total Capital Outlay					
FYE 2026	1,284,971	348,688	133,308	144,169	658,806
FYE 2025	1,284,971	348,688	133,308	144,169	658,806
Increase (Decrease)	-	-	-	-	-
Total Other Uses					
FYE 2026	140,000	-	-	-	140,000
FYE 2025	140,000	-	-	-	140,000
Increase (Decrease)	-	-	-	-	-
TOTAL					
FYE 2026	80,481,381	6,477,003	2,818,852	3,276,003	67,909,523
FYE 2025	70,997,191	5,560,866	2,392,299	2,780,391	60,263,636
Increase (Decrease)	9,484,190	916,137	426,553	495,612	7,645,887

28-May-25

Updated by: Jill Cranney-Black
BUDGET - PUBLIC SAFETY
FIVE YEAR EXPENDITURE COMPARISON
FY 2022 - FY 2026

	Adopted FY 2022	Adpoted FY 2023	Adopted FY 2024	Adopted FY 2025	Proposed Budget FY 2026
PERSONNEL SERVICES					
Executive Salary	133,672	158,918	173,679	181,662	214,761
Regular Salaries	32,330,729	35,193,466	37,382,498	39,167,783	44,967,059
Overtime	1,576,306	1,686,671	1,804,737	1,893,923	2,243,540
Incentive	237,013	239,293	237,853	184,554	179,274
Employer Taxes	2,625,425	2,854,973	3,032,485	3,172,416	3,644,934
Retirement Contribution	7,685,965	8,970,746	10,838,448	11,549,565	14,384,525
Life & Health Insurance	46,050	46,050	46,050	46,050	46,050
Unemployment Compensation	41,566	41,566	41,566	41,566	41,566
Total Personnel Services	44,676,727	49,191,683	53,557,316	56,237,519	65,721,709
OPERATING EXPENSES					
Expenses Other Than Salaries	-	-	-	-	-
Professional Services	3,726,279	4,476,279	4,626,279	5,101,279	5,101,279
Other Contractual Services	202,350	302,350	402,350	402,350	402,350
Investigations	30,000	30,000	30,000	30,000	30,000
Travel & Per Diem	69,172	69,172	69,172	69,172	69,172
Communications	314,500	314,500	314,500	314,500	314,500
Freight & Postage	25,400	25,400	25,400	25,400	25,400
Utility Services	1,530,000	1,530,000	1,630,000	1,630,000	1,630,000
Rentals	125,200	125,200	125,200	125,200	125,200
Insurance	556,050	556,050	702,000	757,600	757,600
Repairs & Maintenance	1,126,891	1,391,891	1,538,791	1,749,041	1,749,041
Printing	6,400	6,400	6,400	6,400	6,400
Advertising	7,400	7,400	7,400	7,400	7,400
Office Supplies	138,550	138,550	138,550	138,550	138,550
Operating Supplies	2,480,394	2,680,394	2,740,394	2,790,394	2,790,394
Books/Subscriptions/Memberships	32,000	32,000	32,000	32,000	32,000
Tuition	50,000	50,000	50,000	50,000	50,000
Training	105,415	105,415	105,415	105,415	105,415
Total Operating Expenses	10,526,001	11,841,001	12,543,851	13,334,701	13,334,701
CAPITAL OUTLAY					
Other Building Improvements	25,000	25,000	25,000	25,000	25,000
Automobiles/Machinery/Equipment	1,049,971	1,049,971	1,259,971	1,259,971	1,259,971
Total Capital Outlay	1,074,971	1,074,971	1,284,971	1,284,971	1,284,971
OTHER USES					
Aids to Government Agencies	-	-	-	-	-
Aids to Private Organizations	-	-	-	-	-
Intragovernmental Transfers	140,000	140,000	140,000	140,000	140,000
Total Other Uses	140,000	140,000	140,000	140,000	140,000
TOTAL	56,417,699	62,247,655	67,526,138	70,997,191	80,481,381
	2.87%	10.33%	8.48%	5.14%	13.36%

Law Enforcement Budget
Fiscal Year 2025 - 2026

COMPONENTS:

*Finance
*Information Systems
*Property & Evidence
*Central Records / Warrants / Detention Records
*Professional Standards
*Media Relations
*Criminal Investigations
*Major Crimes
*Communications
*Training
*Airport Security
*Human Resources
*Risk Management
*Civil
*Internal Affairs
*School Resources
*Road Patrol
*Special Operations
*Juvenile Diversion
*Intelligence
*Victim Advocates



BUREAU OF LAW ENFORCEMENT ORGANIZATIONAL CHART

COLONEL
Bureau of Law Enforcement

- Captain/Commander Reserves
- Communications Lieutenant
- Communications
- Specialty Team Commanders

Captain/Commander District One	Captain/Commander District Four/Five	Captain/Commander District Six	Captain/Commander District Seven	Director	Lieutenant
Administrative	Administrative	Administrative	Administrative	Special Operations	Homeland Security Intelligence
Patrol	Patrol	Patrol	Patrol	Major Crimes	Court Security Key West
Criminal Investigations	Criminal Investigations		Criminal Investigations	Traffic Enforcement	Court Security Marathon
Crime Scene			Ocean Reef	Victim Advocates	Court Security Plantation Key
			Crime Scene	HIDTA	Crime Analysis
					Civil

Updated: May 21, 2025

BUREAU OF ADMINISTRATION ORGANIZATIONAL CHART



Bureau of Administration Chief of Staff

- Grants Administration/ Risk Management

Finance Executive Director
- Bonds
- Payroll
- Supply
- Purchasing
- Fleet
- Inventory
- Accounting
- HIDTA Grant

Records Director
- Records: Central & Jail
- Warrants
- Inmate Property
- Expungement
- Main Control Support
- Uniform Crime Reporting

Information Systems Director
- Computer Systems

Emergency Communications Director
- Radios Maintenance
- 911 Database Coordinator

Aviation Director
- Pilots

Aviation Maintenance Director
- Aviation Fleet

Human Resources Executive Director
- Personnel
- Backgrounds
- Switchboard

Evidence & Property Director
- Central Evidence & Property
- Satellite Evidence & Property

Updated: April 25, 2025

28-May-25

Updated by: Jill Cranney-Black
BUDGET - LAW ENFORCEMENT
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	280.0	280.0	-
Executive Salary	173,679	214,761	41,082
Regular Salaries	22,292,139	26,553,054	4,260,915
Overtime	590,318	733,010	142,692
Incentive	123,475	121,315	(2,160)
Employer Taxes	1,775,918	2,115,771	339,854
Retirement Contribution	6,000,704	7,989,349	1,988,646
Life & Health Insurance	39,000	39,000	-
Unemployment Compensation	35,000	35,000	-
Total Personnel Services	31,030,232	37,801,261	6,771,029
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	54,650	54,650	-
Other Contractual Services	360,350	360,350	-
Investigations	30,000	30,000	-
Travel & Per Diem	53,000	53,000	-
Communications	292,500	292,500	-
Freight & Postage	20,400	20,400	-
Utility Services	105,000	105,000	-
Rentals	125,200	125,200	-
Insurance	560,600	560,600	-
Repairs & Maintenance	1,504,041	1,504,041	-
Printing	6,400	6,400	-
Advertising	7,400	7,400	-
Office Supplies	107,550	107,550	-
Operating Supplies	1,363,493	1,363,493	-
Books/Subscriptions/Memberships	29,000	29,000	-
Tuition	45,000	45,000	-
Training	75,000	75,000	-
Total Operating Expenses	4,739,584	4,739,584	-
CAPITAL OUTLAY			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	1,209,971	1,209,971	-
Total Capital Outlay	1,209,971	1,209,971	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	140,000	140,000	-
Total Other Uses	140,000	140,000	-
TOTAL	37,119,787	43,890,816	6,771,029
			18.24%

28-May-25

Updated by: Jill Cranney-Black
BUDGET - LAW ENFORCEMENT
5 YEAR COMPARISON
FY 2022 - FY 2026

	Adopted FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Proposed FY 2026
PERSONNEL SERVICES					
Executive Salary	133,672	158,918	173,679	181,662	214,761
Regular Salaries	19,261,977	21,005,924	22,292,139	23,403,491	26,553,054
Overtime	515,586	551,699	590,318	618,783	733,010
Incentive	123,834	126,594	123,475	122,876	121,315
Employer Tax	1,535,360	1,673,677	1,775,918	1,863,679	2,115,771
Retirement Contribution	4,244,984	4,987,476	6,000,704	6,439,159	7,989,349
Life & Health Insurance	39,000	39,000	39,000	39,000	39,000
Unemployment Compensation	35,000	35,000	35,000	35,000	35,000
Total Personnel Services	25,889,413	28,578,289	31,030,232	32,703,650	37,801,261
OPERATING EXPENSES					
Expenses Other Than Salaries	-	-	-	-	-
Professional Services	54,650	54,650	54,650	54,650	54,650
Other Contractual Services	160,350	260,350	360,350	360,350	360,350
Investigations	30,000	30,000	30,000	30,000	30,000
Travel and Per Diem	53,000	53,000	53,000	53,000	53,000
Communications	292,500	292,500	292,500	292,500	292,500
Freight & Postage	20,400	20,400	20,400	20,400	20,400
Utility Services	105,000	105,000	105,000	105,000	105,000
Rentals	125,200	125,200	125,200	125,200	125,200
Insurance	441,050	441,050	520,000	560,600	560,600
Repairs & Maintenance	1,013,791	1,178,791	1,303,791	1,504,041	1,504,041
Printing	6,400	6,400	6,400	6,400	6,400
Advertising	7,400	7,400	7,400	7,400	7,400
Office Supplies	107,550	107,550	107,550	107,550	107,550
Operating Supplies	1,263,493	1,363,493	1,363,493	1,363,493	1,363,493
Books/Subscriptions/Memberships	29,000	29,000	29,000	29,000	29,000
Tuition	45,000	45,000	45,000	45,000	45,000
Training	75,000	75,000	75,000	75,000	75,000
Total Operating Expenses	3,829,784	4,194,784	4,498,734	4,739,584	4,739,584
CAPITAL OUTLAY					
Other Building Improvements	-	-	-	-	-
Automobiles/Machinery/Equipment	999,971	1,209,971	1,209,971	1,209,971	1,209,971
Total Capital Outlay	999,971	1,209,971	1,209,971	1,209,971	1,209,971
OTHER USES					
Aids to Government Agencies	-	-	-	-	-
Aids to Private Organizations	-	-	-	-	-
Intragovernmental Transfers	140,000	140,000	140,000	140,000	140,000
Total Other Uses	140,000	140,000	140,000	140,000	140,000
TOTAL	30,859,168	34,123,044	36,878,937	38,793,205	43,890,816
% Increase/(Decrease)	3.9%	10.6%	8.1%	5.2%	13.1%

28-May-25

Updated by: Jill Cranney-Black

BUDGET -- LAW ENFORCEMENT

BUDGETED POSITIONS BY SECTION

FYE 2026

	Section Number	Total Personnel	Sworn Personnel	Nonsworn Personnel
Office of the Sheriff	1000	1.9	1.0	0.9
Landscape Specialist	1004	0.5	-	0.5
Basic Law Enforcement Academy	1050	3.0	-	3.0
Bureau of Law Enforcement	1300	1.0	1.0	-
Inspector General's Office	1100	4.0	2.0	2.0
Accreditation	1140	3.0	2.0	1.0
Community Relation's Office				-
Public Information	1210	1.0	-	1.0
School Resource Officers	1240	2.0	2.0	-
Finance Office				-
Administration	1400	7.0	-	7.0
Fleet/Inventory/Supply	1410	4.0	-	4.0
Legal Review Office				-
Administration	1500	1.3	-	1.3
Civil	1510	6.0	3.0	3.0
Sector 1				
Administration	1310	4.0	2.0	2.0
Chief - Law Enforcement Operations	1355	3.0	2.0	1.0
Regional Service/ Road Patrol	1311	10.0	8.0	2.0
Marine Officer	1313	1.0	1.0	-
CIU	1319	5.0	5.0	-
Unincorporated Road Patrol	4100	18.0	18.0	-
Sector 4				
Administration	1320	2.0	2.0	-
Regional Service/ Road Patrol	1321	8.0	8.0	-
Communications	1322	22.0	1.0	21.0
Records	1325	2.0	-	2.0
CIU	1329	5.0	5.0	-
Marathon	4401	16.0	16.0	-
School Crossing Guard	4402	1.0	-	1.0
Sector 5				
Unincorporated Road Patrol	4500	3.0	3.0	-
Sector 6				-
Islamorada	4601	18.0	18.0	-
Regional Service/ Road Patrol	1328	2.0	2.0	-
Sector 7				-
Administration	1330	2.0	2.0	-
Regional Service/ Road Patrol	1331	10.0	8.0	2.0
Records	1335	2.0	-	2.0
CIU	1339	8.0	7.0	1.0
Unincorporated Road Patrol	4700	17.0	17.0	-
School Crossing Guard	4702	2.0	-	2.0
Division IV				
Administration	1340	1.0	-	1.0
Traffic	1341	9.0	9.0	-
Special Operations	1342	17.0	17.0	-
Homeland Security	1346	1.0	1.0	-
Aviation	1352	3.0	-	3.0
Administration	1350	1.9	-	1.9
Human Resources	1351	6.5	-	6.5
Property	1353	4.0	-	4.0
Information Management	1354	7.0	-	7.0
Training	1356	4.0	3.0	1.0
Jail Records	1357	18.0	-	18.0
Central Records	1358	6.0	-	6.0
Warrants	1359	6.0	-	6.0
Total		280.0	166.0	114.0

28-May-25

Updated by: Jill Cranney-Black

BUDGET -- LAW ENFORCEMENT

BUDGETED POSITIONS BY SECTION

FYE 2026

Total Approved Budgeted Positions October 1, 2025					280.0
Requested Budgeted Positions October 1, 2025					280.0
Personnel by Position:					
Sheriff	1.0				
Undersheriff	1.0				
Chief	1.0				
Major	1.0				
Captains	5.0				
Lieutenants	8.0				
Directors	10.0				
Legal	1.0				
Sergeants	25.0				
Inspectors	3.0				
Law Enforcement Cadettes	3.0				
Deputies\Detectives	127.0				
Support Staff	94.0				
	280.0				
	POSITIONS FUNDED BY OTHER SOURCES:				
1348	*- Victim Advocates***		4.0	-	4.0
1324	*- Airport Security (Key West)*		14.0	14.0	-
1415	*- HIDTA Admin ***		5.5	-	5.5
1395	*- Impact Support*		1.0	-	1.0
1260	*- Teen Court***		1.0	-	1.0
1250	*- IDDS Program***		2.0	-	2.0
1401	*- 911 Database Coordinator*		1.5	-	1.5
1241	*- School Resource Officers***		11.0	11.0	-
			40.0	25.0	15.0

**Health Ins/Wcomp is charged to County's fine and forfeiture fund and not the Special Revenue Funds

Corrections Budget
Fiscal Year 2025 - 2026

COMPONENTS:

*Key West Detention Facility
*Marathon Detention Facility
*Plantation Key Detention Facility
*Administration
*Security
*Intake & Release
*Accreditation
*Classification
*Inmate Programs
*Transportation
*Inmate Property
*Commissary







BUREAU OF CORRECTIONS ORGANIZATIONAL CHART

Major
Bureau of Corrections

- Executive Assistant

Captain – Operations
Field Force Commander

- Lieutenant – Key West Day Watch
- Lieutenant – Key West Night Watch
- Lieutenant – Marathon Facility
- Lieutenant – Plantation Key Facility
- Administrative Assistant
- Accreditation
- Medical Services
- Main Control

Lieutenant– Support Services
PREA Coordinator

- Maintenance
- Food Service
- Transportation
- Classification
- Inmate Services
- Security Inspections

Programs Director

- Staff Assistant
- Laundry
- Inmate Mail
- Inmate Visitation
- Commissary
- Medical Deputy
- Identification
- Work Release
- Inmate Education
- Programs Liaison – Satellite Jail Facilities

Updated: April 9, 2025

28-May-25

Updated by: Jill Cranney-Black
BUDGET - CORRECTIONS
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	175.0	175.0	-
Executive Salary	-	-	-
Regular Salaries	13,924,105	16,206,933	2,282,828
Overtime	1,262,252	1,495,264	233,011
Incentive	49,559	46,079	(3,480)
Employer Taxes	1,166,050	1,358,245	192,196
Retirement Contribution	4,515,116	5,675,402	1,160,285
Life & Health Insurance	5,750	5,750	-
Unemployment Compensation	6,566	6,566	-
Total Personnel Services	20,929,398	24,794,239	3,864,841
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	5,041,529	5,041,529	-
Other Contractual Services	42,000	42,000	-
Investigations	-	-	-
Travel & Per Diem	15,172	15,172	-
Communications	22,000	22,000	-
Freight & Postage	5,000	5,000	-
Utility Services	1,525,000	1,525,000	-
Rentals	-	-	-
Insurance	170,000	170,000	-
Repairs & Maintenance	230,000	230,000	-
Printing	-	-	-
Advertising	-	-	-
Office Supplies	30,000	30,000	-
Operating Supplies	1,419,901	1,419,901	-
Books/Subscriptions/Memberships	3,000	3,000	-
Tuition	5,000	5,000	-
Training	30,000	30,000	-
Total Operating Expenses	8,538,602	8,538,602	-
CAPITAL OUTLAY			
Other Building Improvements	25,000	25,000	-
Automobiles/Machinery/Equip.	50,000	50,000	-
Total Capital Outlay	75,000	75,000	-
			-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL	29,543,000	33,407,841	3,864,841
			13.08%

28-May-25

Updated by: Jill Cranney-Black
BUDGET - CORRECTIONS
FIVE YEAR EXPENDITURE COMPARISON
FY 2022 - FY 2026

	Adopted FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025	Proposed FY 2026
PERSONNEL SERVICES					
Executive Salary	-	-	-	-	-
Regular Salaries	11,629,227	12,590,938	13,390,144	13,924,105	16,206,933
Overtime	1,050,000	1,123,500	1,202,145	1,262,252	1,495,264
Incentive	104,060	104,539	105,739	49,559	46,079
Employer Taxes	978,424	1,057,654	1,124,901	1,166,050	1,358,245
Retirement Contribution	3,064,826	3,535,397	4,285,411	4,515,116	5,675,402
Life & Health Insurance	5,750	5,750	5,750	5,750	5,750
Unemployment Compensation	6,566	6,566	6,566	6,566	6,566
Total Personnel Services	16,838,852	18,424,344	20,120,656	20,929,398	24,794,239
OPERATING EXPENSES					
Expenses Other Than Salaries	-	-	-	-	-
Professional Services	3,666,529	4,416,529	4,566,529	5,041,529	5,041,529
Other Contractual Services	42,000	42,000	42,000	42,000	42,000
Investigations	-	-	-	-	-
Travel and Per Diem	15,172	15,172	15,172	15,172	15,172
Communications	22,000	22,000	22,000	22,000	22,000
Freight & Postage	5,000	5,000	5,000	5,000	5,000
Utility Services	1,425,000	1,425,000	1,525,000	1,525,000	1,525,000
Rentals	-	-	-	-	-
Insurance	100,000	100,000	160,000	170,000	170,000
Repairs & Maintenance	113,100	213,100	220,000	230,000	230,000
Printing	-	-	-	-	-
Advertising	-	-	-	-	-
Office Supplies	30,000	30,000	30,000	30,000	30,000
Operating Supplies	1,209,901	1,309,901	1,369,901	1,419,901	1,419,901
Books/Subscriptions/Memberships	3,000	3,000	3,000	3,000	3,000
Tuition	5,000	5,000	5,000	5,000	5,000
Training	30,000	30,000	30,000	30,000	30,000
Total Operating Expenses	6,666,702	7,616,702	7,993,602	8,538,602	8,538,602
CAPITAL OUTLAY					
Other Building Improvements	25,000	25,000	25,000	25,000	25,000
Automobiles/Machinery/Equipment	50,000	50,000	50,000	50,000	50,000
Total Capital Outlay	75,000	75,000	75,000	75,000	75,000
OTHER USES					
Aids to Government Agencies	-	-	-	-	-
Aids to Private Organizations	-	-	-	-	-
Intragovernmental Transfers	-	-	-	-	-
Total Other Uses	-	-	-	-	-
TOTAL	23,580,554	26,116,046	28,189,258	29,543,000	33,407,841
% Increase/(Decrease)	5.92%	10.75%	7.94%	4.80%	13.08%

5/28/2025

Updated by: Jill Cranney-Black
BUDGET -- CORRECTIONS
BUDGETED POSITIONS BY SECTION
FYE 2026

	Section Number	Total Personnel	Sworn Personnel	Nonsworn Personnel
Administration	3000	2.0	1.0	1.0
Corrections Academy	3170	12.0	-	12.0
Division I				
Programs	3110	6.0	4.0	2.0
Security Administration	3120	1.0	1.0	-
A	3121	26.0	26.0	-
B	3122	23.0	23.0	-
C	3123	26.0	26.0	-
D	3124	24.0	24.0	-
Transportation	3130	8.0	7.0	1.0
Sector 4				
Security	3220	17.0	17.0	-
Sector 7				
Security	3320	17.0	17.0	-
Technical Services				
Classification	3430	3.0	1.0	2.0
Support Services				
Administration	3510	6.0	2.0	4.0
Maintenance	3520	4.0	-	4.0
Total Public Safety Personnel		175.0	149.0	26.0
Total Approved Budgeted Positions October 1, 2025				175.0
Requested Budgeted Positions October 1, 2025				175.0

Sworn Personnel by Position:

Major	1.0
Captain	1.0
Lieutenants	5.0
Director	1.0
Sergeants	18.0
Detention Cadettes	12.0
Detention Deputies	123.0
Support Staff	14.0
	175.0

POSITIONS FUNDED BY OTHER SOURCES:
*- Commissary Personnel***

5

**Health Ins/Wcomp is charged to County's fine and forfeiture fund and not the Special Revenue Funds

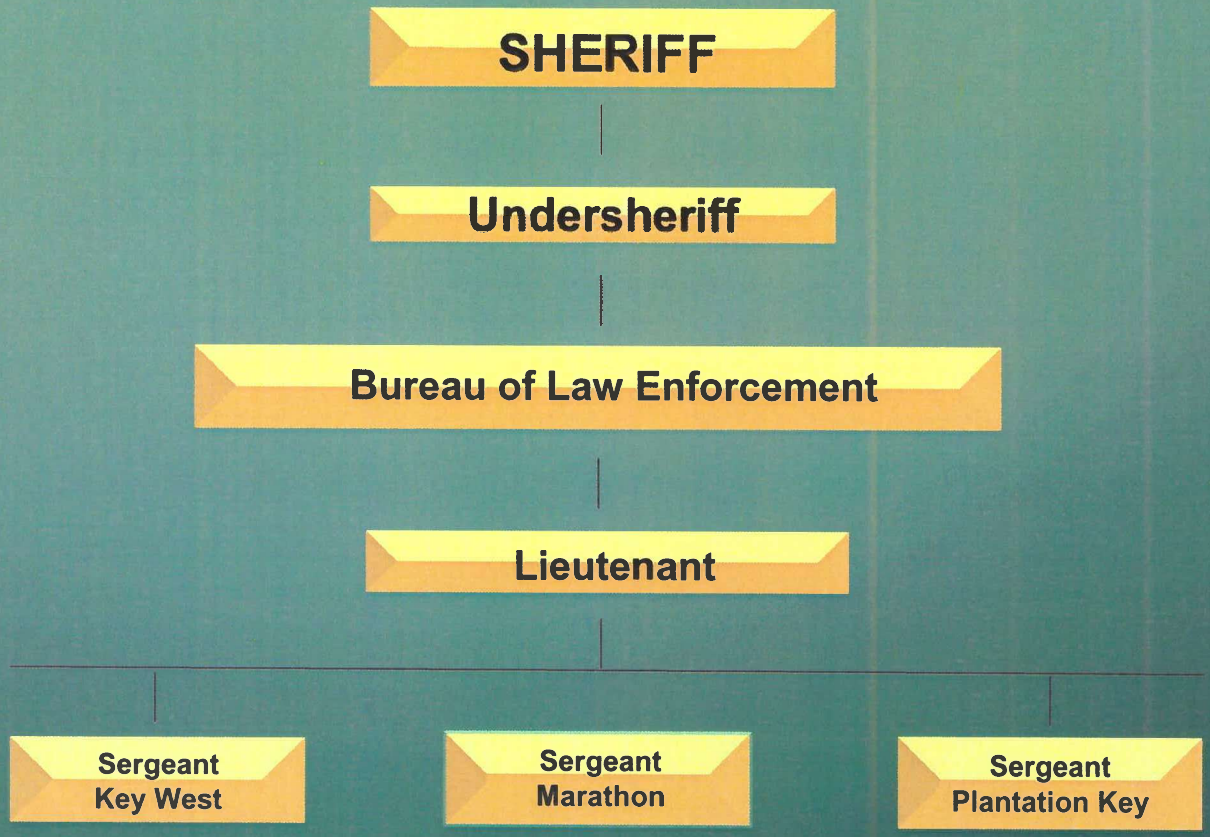
Court Services Budget
Fiscal Year 2025 - 2026

- **COMPONENTS:**

- *Administration
- *Courtroom Security
- *Video First Appearance
- *Holding
- *Visitor Screening



COURT SECUITY ORGANIZATIONAL CHART



Updated: April 25, 2024

28-May-25

Updated by: Jill Cranney-Black
BUDGET - COURT SECURITY
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	21.0	21.0	-
Executive Salary	-	-	-
Regular Salaries	1,840,187	2,207,071	366,884
Overtime	12,888	15,266	2,378
Incentive	12,120	11,880	(240)
Employer Taxes	142,687	170,918	28,230
Retirement Contribution	595,289	719,774	124,485
Life & Health Insurance	1,300	1,300	-
Unemployment Compensation	-	-	-
Total Personnel Services	2,604,471	3,126,209	521,738
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	5,100	5,100	-
Other Contractual Services	-	-	-
Investigations	-	-	-
Travel & Per Diem	1,000	1,000	-
Communications	-	-	-
Freight & Postage	-	-	-
Utility Services	-	-	-
Rentals	-	-	-
Insurance	27,000	27,000	-
Repairs & Maintenance	15,000	15,000	-
Printing	-	-	-
Advertising	-	-	-
Office Supplies	1,000	1,000	-
Operating Supplies	7,000	7,000	-
Books/Subscriptions/Memberships	-	-	-
Tuition	-	-	-
Training	415	415	-
Total Operating Expenses	56,515	56,515	-
CAPITAL OUTLAY			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	-	-	-
Total Capital Outlay	-	-	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL	2,660,986	3,182,724	521,738
			19.61%

28-May-25

Updated by: Jill Cranney-Black
BUDGET - COURT SECURITY
FIVE YEAR EXPENDITURE COMPARISON
FY 2022 - FY 2026

	Adopted FY 2022	Adpoted FY 2023	Adopted FY 2024	Adopted FY 2025	Proposed FY 2026
PERSONNEL SERVICES					
Executive Salary	-	-	-	-	-
Regular Salaries	1,439,525	1,596,604	1,700,215	1,840,187	2,207,071
Overtime	10,721	11,471	12,274	12,888	15,266
Incentive	9,120	8,160	8,640	12,120	11,880
Employer Taxes	111,641	123,642	131,666	142,687	170,918
Retirement Contribution	376,155	447,873	552,333	595,289	719,774
Life & Health Insurance	1,300	1,300	1,300	1,300	1,300
Unemployment Compensation	-	-	-	-	-
Total Personnel Services	1,948,462	2,189,050	2,406,428	2,604,471	3,126,209
OPERATING EXPENSES					
Expenses Other Than Salaries	-	-	-	-	-
Professional Services	5,100	5,100	5,100	5,100	5,100
Other Contractual Services	-	-	-	-	-
Investigations	-	-	-	-	-
Travel & Per Diem	1,000	1,000	1,000	1,000	1,000
Communications	-	-	-	-	-
Freight & Postage	-	-	-	-	-
Utility Services	-	-	-	-	-
Rentals	-	-	-	-	-
Insurance	15,000	15,000	22,000	27,000	27,000
Repairs & Maintenance	-	-	15,000	15,000	15,000
Printing	-	-	-	-	-
Advertising	-	-	-	-	-
Office Supplies	1,000	1,000	1,000	1,000	1,000
Operating Supplies	7,000	7,000	7,000	7,000	7,000
Books/Subscriptions/Memberships	-	-	-	-	-
Tuition	-	-	-	-	-
Training	415	415	415	415	415
Total Operating Expenses	29,515	29,515	51,515	56,515	56,515
CAPITAL OUTLAY					
Other Building Improvements	-	-	-	-	-
Automobiles/Machinery/Equipment	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
OTHER USES					
Aids to Government Agencies	-	-	-	-	-
Aids to Private Organizations	-	-	-	-	-
Intragovernmental Transfers	-	-	-	-	-
Total Other Uses	-	-	-	-	-
TOTAL	1,977,977	2,218,565	2,457,943	2,660,986	3,182,724
% Increase/(Decrease)	-2.9%	12.2%	10.8%	8.3%	19.6%

28-May-25

Updated by: Jill Cranney-Black
BUDGET -- COURT SECURITY
BUDGETED POSITIONS BY SECTION
FYE 2026

	Section Number	Total Personnel	Sworn Personnel	Nonsworn Personnel
Sector 1	2010	11.0	11.0	-
Sector 4	2020	3.0	3.0	-
Sector 7	2030	7.0	7.0	-
Total Public Safety Personnel		21.0	21.0	-

Total Approved Budgeted Positions October 1, 2025	21.0
Requested Budgeted Positions October 1, 2025	21.0

Sworn Personnel by Position:	
Court Deputies	18.0
Court Sergeants	3.0
	21.0

Trauma Star Budget
Fiscal Year 2025 - 2026







TRAUMA STAR
ORGANIZATIONAL CHART

SHERIFF

Undersheriff

Chief of Staff
Bureau of Administration

Trauma Star

Updated: April 25, 2025

30-Jun-25

Updated by: Jill Cranney-Black
BUDGET - TRAUMA STAR
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	14.0	14.0	-
Executive Salary	-	-	-
Regular Salaries	1,597,675	1,681,787	84,112
Overtime	402,093	476,321	74,227
Incentive	-	-	-
Employer Taxes	152,982	165,095	12,113
Retirement Contribution	272,125	294,050	21,925
Life & Health Insurance	1,202	1,202	-
Unemployment Compensation	-	-	-
Total Personnel Services	2,426,078	2,618,455	192,377
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	1,440	1,440	-
Other Contractual Services	1,469	1,469	-
Investigations	-	-	-
Travel & Per Diem	12,176	12,176	-
Communications	1,910	1,910	-
Freight & Postage	9,416	9,416	-
Utility Services	-	-	-
Rentals	1,590	1,590	-
Insurance	865,794	652,158	(213,636)
Repairs & Maintenance	3,825,208	1,792,273	(2,032,935)
Printing	-	-	-
Advertising	-	-	-
Office Supplies	732	732	-
Operating Supplies	855,450	855,450	-
Books/Subscriptions/Memberships	15,080	15,080	-
Tuition	-	-	-
Training	464,380	464,380	-
Total Operating Expenses	6,054,645	3,808,074	(2,246,571)
CAPITAL OUTLAY			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	15,000	15,000	-
Total Capital Outlay	15,000	15,000	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL	8,495,723	6,441,529	(2,054,194)
			-24.18%

Emergency Communications Budget
Fiscal Year 2025 - 2026

COMPONENTS:

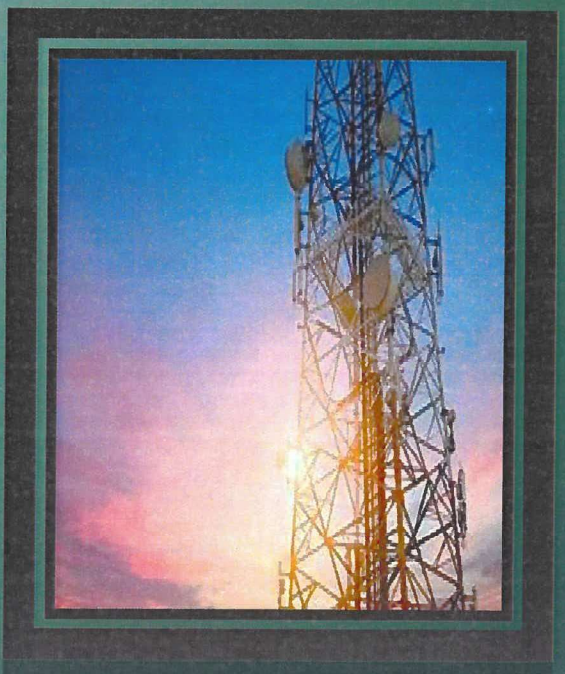
*Administration

*Design & Maintenance of Radio Systems:

-800 MHz - Sheriff's Office & Other Agencies
-UHF – Monroe County Fire Rescue
-Amateur Radio – Assists HAM Operators

*Maintenance of 911 System

*Site Management:
-Towers
-Buildings & Structures



*Emergency Operations Center (Support)

- Maintain & Prepare Licenses for the FAA & FCC

* Coordinates Radar Calibration and Repairs

EMERGENCY COMMUNICATIONS ORGANIZATIONAL CHART

SHERIFF

Undersheriff

Chief of Staff
Bureau of Administration

Emergency Communications

Updated: April 25, 2025

28-May-25

Updated by: Jill Cranney-Black
BUDGET - EMERGENCY COMMUNICATIONS
2 YEAR COMPARISON FOR FYE 2025 TO FYE 2026

	ADOPTED BUDGET FYE 2025	PROPOSED BUDGET FYE 2026	DIFFERENCE + OR (-)
PERSONNEL SERVICES			
Headcount	2.5	2.5	-
Executive Salary	-	-	-
Regular Salaries	216,835	227,659	10,824
Overtime	2,373	2,811	438
Incentive	-	-	-
Employer Taxes	16,769	17,631	862
Retirement Contribution	41,984	44,907	2,923
Life & Health Insurance	150	150	-
Unemployment Compensation	-	-	-
Total Personnel Services	278,111	293,158	15,047
OPERATING EXPENSES			
Expenses Other Than Salaries	-	-	-
Professional Services	100	100	-
Other Contractual Services	-	-	-
Investigations	-	-	-
Travel & Per Diem	-	-	-
Communications	3,500	3,500	-
Freight & Postage	600	600	-
Utility Services	600	600	-
Rentals	9,200	9,200	-
Insurance	3,500	3,500	-
Repairs & Maintenance	954,733	954,733	-
Printing	-	-	-
Advertising	-	-	-
Office Supplies	1,000	1,000	-
Operating Supplies	9,250	9,250	-
Books/Subscriptions/Memberships	-	-	-
Tuition	-	-	-
Training	8,545	8,545	-
Total Operating Expenses	991,028	991,028	-
CAPITAL OUTLAY			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	8,000	8,000	-
Total Capital Outlay	8,000	8,000	-
OTHER USES			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL	1,277,139	1,292,186	15,047
			1.18%

FY26 Proposed Budget

Property Appraiser

MONROE COUNTY
PROPERTY APPRAISER
PO BOX 1176
KEY WEST, FLORIDA 33041-1176

Scott P. Russell, CFA
MONROE COUNTY PROPERTY APPRAISER
WWW.MCPAFL.ORG

May 30, 2025

Ms. Tina Boan
Senior Director, Budget & Finance
1100 Simonton St
Suite 2-213
Key West, FL 33040

Re: Florida Statute 192.091
Prorata share of the Property Appraiser's adopted FY 25-26 Budget

Dear Ms. Boan,

The Monroe County Property Appraiser's estimated FY 25-26 budget as submitted to the Department of Revenue is $7,151,279. The prorata share of the budget is subject to changes based on the final approved FY 25-26 budget, the districts allocated with the FY 25-26 budget, and the 2025 tax rolls. Documentation from the Department of Revenue is attached. The prorata share of this budget for the following districts using the 2024 tax rolls is as follows:

	BREAKDOWN 24 TAX ROLL	TOTAL TAX ROLL	% DISTRICTS	BUDGET	ALLOCATION
BCC	340,813,669.06	410,094,627.87	0.831061043	7,151,279.00	5,943,149.38
GPMSTD	3,925,596.75	410,094,627.87	0.009572417	7,151,279.00	68,455.03
L/M F/A #1	17,747,909.96	410,094,627.87	0.043277597	7,151,279.00	309,490.17
MC LAW ENF	6,458,439.35	410,094,627.87	0.015748656	7,151,279.00	112,623.03
MKHC MSTD	3,343,794.80	410,094,627.87	0.008153715	7,151,279.00	58,309.49
K/L F/R/E	7,116,429.80	410,094,627.87	0.017353141	7,151,279.00	124,097.15
MOSQ	20,062,021.10	410,094,627.87	0.048920468	7,151,279.00	349,843.92
SFWMD	10,626,767.05	410,094,627.87	0.025912963	7,151,279.00	185,310.83
	410,094,627.87		100.00%		7,151,279.00

Sincerely,

Scott P. Russell, CFA
Monroe County Property Appraiser
SPR/do

FY26 Proposed Budget

Supervisor of Elections

SHERRI HODIES

Supervisor of Elections

Monroe County, Florida
www.KeysElections.org

May 28, 2025

Christine Hurley, AICP
Monroe County (Florida Keys) Administrator
1100 Simonton Street
Key West, Florida, 33040

Ms. Hurley,

Attached you will find the Monroe County Supervisor of Elections budget request for the 2025/2026 budget year. My total budget request will be $3,316,206.00.

I plan to award employees up to a 4% increase this year. I have also asked for funds to facilitate possible renovations to my Key West Office so that we may serve the public more efficiently during early voting and reconfigure our ballot tabulation suite to accommodate additional equipment that may be mandated by upcoming legislature changes.

If you have any questions, please call either, Staci Ruble at ext. 3064 or myself at ext. 3416.

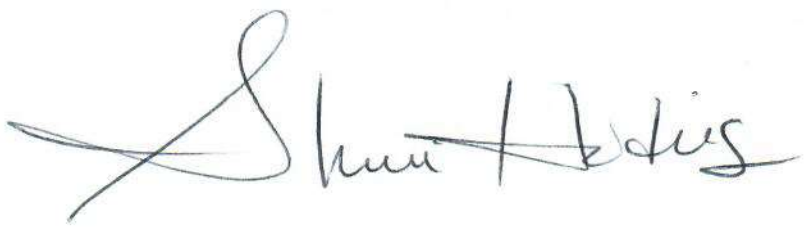
Sincerely,

Sherri Hodies

Sherri Hodies

Monroe County Supervisor of Elections
2025/2026
Administrative and Election Budget

		Budget Request
	Personal Services	
519.100	**Official Salaries**	$155,700.00
519.120	**Regular Salaries**	$991,006.00
519.130	*Poll Worker Salaries (August 2026 Election)*	*$175,000.00*
519.140	*Overtime Salaries (August 2026 Election)*	*$50,000.00*
519.150	**LT Employee Vacation & Sick Leave Payout**	$60,000.00
519.210	**Fica/Medicare Expense**	$96,500.00
519.220	**Official Retirement**	$91,500.00
519.220	**Employees Retirement**	$146,500.00
	Total Personal Services	$1,766,206.00
	Operating Expenses	
519.320	**Professional Services-Acctg**	$25,000.00
519.340	**Professional Services-Other**	$50,000.00
519.400	**Travel & Per Diem**	$23,000.00
519.410	**Phone**	$65,000.00
519.410	*Postage/Freight (August 2026 Election)*	*$40,000.00*
519.460	**Repair & Maint**	$30,000.00
519.450	**Maintenance Agreements & Software Licenses**	$190,000.00
519.430	**Information Technology**	$115,000.00
519.440	**Rentals All**	$85,000.00
519.440	**Vehicle Rental**	$0.00
519.440	*Rentals All (August 2026 Election)*	*$6,000.00*
519.460	**Vehicle Maintenance**	$1,000.00
519.470	**Printing**	$35,000.00
519.470	*Printing (August 2026 Election)*	*$70,000.00*
519.490	**Miscellaneous Exp All**	$15,000.00
519.490	*Miscellaneous Exp All (August 2026 Election)*	*$6,000.00*
519.498	**Advertising**	$20,000.00
519.498	*Advertising (August 2026 Election)*	*$15,000.00*
519.510	**Office Supplies**	$50,000.00
519.521	**Gasoline**	$4,000.00
519.540	**Bks, Pubs, Subs, Educ & Mem**	$15,000.00
	Total Operating Expenses	$860,000.00
519.640	**Equipment**	$250,000.00
519.640	**Equipment Upgrades**	$140,000.00
519.650	**Building Renovations**	$300,000.00
	Total Non-Operating Disbursements	$690,000.00
	Total Expenditures	$3,316,206.00



Monroe County Supervisor of Elections
Salaries 2025/2026 budget Oct. 2025 Up to 4% Individual Adjust

	Hire Date	Annually	Hourly
Staci L Ruble	3/30/1992	$146,536	$ 75.15
Belinda Brown	11/4/1992	$136,660	$ 70.08
Donna A Robinson	2/12/1996	$101,315	$ 51.96
Hazel M Lopez	6/6/2005	$123,708	$ 63.44
Deris Behari	3/28/2022	$71,571	$ 36.70
William Spizzirri	5/22/2023	$77,596	$ 39.79
Orlando Acevedo DelValle	9/11/2023	$71,504	$ 36.67
Katsiaryna Tolkach	11/30/2023	$66,963	$ 34.34
Kathy Salce	6/3/2024	$75,190	$ 38.56
Elizabeth Croteau	6/17/2024	$66,963	$ 34.34
Vacant Deputy SOE KW		$53,000	$ 27.18
		$991,006	

Increases to salaries varied from no increase up to 4%.Detail of precentage awarded: 2% D. Behari, E. Croteau, O. DelValle, K. Tolkach. 3% H. Lopez, K.Salce, W. Spizzirri. 4% S.Ruble

5/28/2025 Sherri Hodies, SOE

Sherri Hodies

FY26 Proposed Budget

State Attorney

Cost Center: **69600 State Attorney**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **State Attorney**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00036	Other Contractual Services	10,000	14,639	10,000		0	10,000
SC_00041	Communications	25,000	2,980	20,000		0	20,000
SC_00043	Phone	25,000	1,819	25,000		0	15,000
SC_00046	Utility Services	8,000	4,936	8,000		0	8,000
SC_00057	Risk Management Charges	9,367	7,117	7,117		0	7,117
SC_00062	Repair And Maintenance	7,500	17,478	20,000		0	20,000
SC_00078	Office Supplies	24,000	9,316	20,000		0	20,000
SC_00083	Operating Supplies	30,000	0	30,000		0	30,000
SC_00084	Software Subscription with Cancelable Terms	100,000	0	100,000		0	100,000
SC_00097	Jury or Witness Meals & Lodging	30,000	42,811	30,000		0	40,000
SC_00402	Data Processing Services	220,000	112,280	220,000		0	220,000
SC_IT_Office_Sup	IT Office Supplies	0	21,428	0		0	
SC_IT_Profession	IT Professional Services	300,000	257,353	300,000		0	350,000
Sub-Total of Operating Expenditures		**788,867**	**492,158**	**790,117**		**0**	

Cost Center: **69600 State Attorney**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **State Attorney**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00102	Capital Outlay Equipment and Furniture	40,000	0	40,000		0	40,000
	Sub-Total of Capital Outlay	**40,000**	**0**	**40,000**		**0**	40,000
	Total of State Attorney	**828,867**	**492,158**	**830,117**		**0**	

Cost Center: **69601 Sa Ct Tch Fs28.24(12)(e)**
Fund: **158 Miscellaneous Special Revenue Fund**
Department: **Elected Officials**
Office: **State Attorney**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00036	Other Contractual Services	30,000	28,405	30,000		0	40,000
SC_00040	Postage & Freight	0	2,460	0		0	0
SC_00045	Transportation	0	0	0		0	0
SC_00062	Repair And Maintenance	25,000	26,293	25,000		0	25,000
SC_00083	Operating Supplies	15,000	6,577	15,000		0	15000
SC_00400	Travel And Per Diem	0	1,125	0		0	0
SC_00402	Data Processing Services	80,000	2,296	80,000		0	80,000
	Sub-Total of Operating Expenditures	**150,000**	**67,156**	**150,000**		**0**	
	Total of Sa Ct Tch Fs28.24(12)(e)	**150,000**	**67,156**	**150,000**		**0**	

Kevin Madok, CPA

Clerk of the Circuit Court & Comptroller – Monroe County, Florida

DATE: October 29, 2019

TO: Roman Gastesi
County Administrator

Lindsey Ballard, Aide
to the County Administrator

FROM: Pamela G. Hancock, D.C.

SUBJECT: October 16th BOCC Meeting

Attached is an electronic copy of the following item for your handling:

P2 Interlocal Agreement with the State Attorney's Office for the 16th Judicial Circuit to pay on a reimbursement basis for IT positions. County funding for the positions is required by Florida Statute 29.008(1).

Should you have any questions, please feel free to contact me at (305) 292-3550.

cc: County Attorney
Finance
File

KEY WEST
500 Whitehead Street
Key West, Florida 33040
305-294-4641

MARATHON
3117 Overseas Highway
Marathon, Florida 33050
305-289-6027

PLANTATION KEY
88820 Overseas Highway
Plantation Key, Florida 33070
305-852-7145

PK/ROTH BUILDING
50 High Point Road
Plantation Key, Florida 33070
305-852-7145

AGREEMENT WITH THE OFFICE OF THE STATE ATTORNEY, 16TH JUDICIAL CIRCUIT OF FLORIDA, FOR PAYMENT OF INFORMATION SYSTEMS STAFFING COSTS

THIS AGREEMENT is made and entered into on the 16th day of October 2019, by and between the **STATE ATTORNEY'S OFFICE OF THE 16TH JUDICIAL CIRCUIT (hereinafter "SAO") and MONROE COUNTY, a political subdivision of the State of Florida (hereinafter "County"),** which when referenced together shall be called "the Parties".

WHEREAS, Section 29.008(1), Florida Statutes, states that Counties are requires by section 14, Article V of the Florida Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems for the state attorneys' offices as well as other offices with court-related functions as set forth in the statute; and

WHEREAS, Section 29.008(1)(f), Florida states, defines the term "communications services" to mean "support staff or services including any county-funded support staff located in the offices of the circuit court, county courts, state attorneys, public defenders, guardians ad litem, and criminal conflict and civil regional counsel"; and

WHEREAS, Section 29.008(1)(g), Florida Statutes, defines the term "existing radio systems" to include "personnel and supplies necessary for operation"; and

WHEREAS, Section 29.008(1)(h), Florida Statutes, defines the term "existing multiagency criminal justice information system" to mean, *inter alia*, "maintenance and updates of supporting technology infrastructure and associated staff"; and

WHEREAS, the County and SAO wish to clarify their respective responsibilities with respect to SAO employees working with communications services, existing radio systems, and existing multiagency criminal justice information systems for the SAO.

NOW, THEREFORE, that for and in consideration of the terms, conditions and covenants hereinafter provided, the Parties agree as follows:

1. Beginning on October 1, 2019 ("Effective Date) and continuing thereafter until terminated in accordance with Paragraph 8, below, the County shall fund the cost of staffing for communication s services, existing radio systems, and existing multiagency criminal justice information system (cumulatively, "Information Systems Staffing"), as required by Section 29.008(1), Florida Statutes. Such cost shall consist of the loaded cost for the positions, consisting of base salary and the employer's share of FICA taxes, withholding taxes, state and federal unemployment taxes, retirement benefits, and insurance benefits, if applicable.

2. The amount necessary for the Information Systems Staffing shall be budgeted and appropriated each year by the County through the budget process, based on a budget request provided to the County by the SAO.

3. Funding for the Information Systems Staffing is subject to annual appropriation by the Board of County Commissioners.

4. The County's responsibility for the Information Systems Staffing positions is limited to providing the funding for the positions.

5. For all personnel purposes, including but not limited to hiring, firing, discipline, assignment of duties, supervision, management and control, the employer of these positions is solely the SAO. The SAO is considered to be the employer for the purpose of any claims filed by the employee under Chapter 440 (workers' compensation) and Chapter 443 (unemployment benefits). In addition, the SAO shall be considered to be the sole employer for the purpose of any and all federal, state, or local employment laws and is responsible for compliance with all requirements of federal and state employment laws, and shall fully indemnify the County from any liability under such laws, as authorized by s. 768.28(19), F.S., to the extent such liability is the result of the acts or omissions of the Office of the State Attorney or its agents or employees, including but not limited to claims arising under Title VII of the Civil Rights Acts of 1964; Title I of the Americans with Disabilities Act, 43 U.S.C. § 1983; the Family Medical Leave Act; the Fair Labor Standards Act; chapters 440, 443, 447 and 760, Florida Statutes; Section 112.3187, F.S.; and the Age Discrimination in Employment Act, as amended from time to time.

6. The County shall provide the funding required for these positions in the following manner. At least monthly, or more frequently if the Parties agree, the SAO shall submit a pay register to the Clerk's Office, showing actual payments that have been made for each of the Information Staffing Systems covered by this Agreement and such other backup as the County or Clerk may require. On behalf of the County, the Clerk shall then issue reimbursement to the SAO for the payments.

7. The parties acknowledge that this Agreement and any related financial records, audits, records, plans, correspondence, and other documents related to this agreement may be subject to public disclosure pursuant to Chapter 119, Florida Statutes. In the event a party fails to abide by the provisions of Chapter 119, Florida Statutes, the other party, without prejudice to any right or remedy, and after giving that party five (5) days written notice and that party fails to allow access to such documents within that period, may terminate this Agreement.

8. Either party to this Agreement may terminate this Agreement by providing at least thirty (30) days' written notice to the other party, by personal delivery or first-class certified mail, delivered to the persons below.

To the County:

Mr. Roman Gastesi
County Administrator
Monroe County
1100 Simonton St.
Key West, FL 33040

To the State Attorney's Office

Mr. Dennis W. Ward
State Attorney for the 16th Judicial Circuit
530 Whitehead St.
Suite 301
Key West, FL 33040

9. This document incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein, and the parties agree that there are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. It is further agreed that no modification, amendment, or alteration in the terms or conditions contained herein shall be effective absent a written document executed by the Parties hereto.

The foregoing sets forth the terms and conditions of the Agreement between the SAO and the County. This Agreement shall take effect as of execution by the last signatory to this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed by signature their agreement herewith on this 16th day of October, 2019.

APPROVED:

BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY

By: _____
Deputy Clerk

By: _____
Mayor

STATE ATTORNEY'S OFFICE, 16TH JUDICIAL CIRCUIT

By: _____
Dennis Ward
State Attorney

FILED FOR RECORD
2019 OCT 29 PM 4:41
CLERK CIR. CT.
MONROE COUNTY, FL

APPROVED AS TO FORM:
MONROE COUNTY ATTORNEY'S OFFICE

Digitally signed by Cynthia L. Hall
DN: cn=Cynthia L. Hall, o=Monroe County BOCC, ou, email=hall-cynthia@monroecounty-fl.gov, c=US
Date: 2019.10.17 12:46:44 -04'00'

FY26 Proposed Budget

Public Defender

MONROE COUNTY

KEY WEST
PUBLIC DEFENDER'S OFFICE
316 SIMONTON STREET
KEY WEST, FL 33040
PHONE: (305) 295-3100

MARATHON
PUBLIC DEFENDER'S OFFICE
4695 OVERSEAS HIGHWAY, SUITE 2
MARATHON, FL 33050
PHONE: (305) 289-6015

PLANTATION KEY
PUBLIC DEFENDER'S OFFICE
50 HIGH POINT ROAD, SUITE 103
TAVERNIER, FL 33070
PHONE: (305) 853-7410

Public Defender
SIXTEENTH JUDICIAL CIRCUIT OF FLORIDA
IN AND FOR MONROE COUNTY

ROBERT LOCKWOOD
PUBLIC DEFENDER

Memorandum

To: The Honorable Jim Scholl, Mayor, Monroe County Commissioner
The Honorable Michelle Lincoln, Mayor Pro Tem, Monroe County Commissioner
The Honorable Holly Merrill Raschein, Monroe County Commissioner
The Honorable Craig Cates, Monroe County Commissioner
The Honorable David Rice, Monroe County Commissioner

From: Robert Lockwood, Public Defender, 16th Circuit

CC: Tina Boan, Sr. Budget Manager

Date: June 3, 2025

Re: FY 2026 Budget Request

Attached you will find the FY 2026 Budget Request for the Office of the Public Defender, 16th Judicial Circuit.

001 General Fund: $496,476

158 Misc Special Revenue Fund- "Court-Related Technology" (money collected in accordance with Section 28.24(12)(e)): $146,000

Cost Center: **69800 Public Defender**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Public Defender**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted		FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	152,716	154,087	160,350	0	160,350	168,987	168,350
SC_00019	Fica Taxes	11,682	11,515	12,267	0	12,267	12,927	12,927
SC_00020	Life And Health Insurance	28,656	26,268	28,656	0	28,656	33,456	33,456
SC_00023	Retirement Contributions	17,578	20,937	21,856	0	21,856	23,033	23,033
SC_00026	Workers Compensation	412	412	407	0	407	397	397
	Sub-Total of Personal Services	**211,044**	**213,219**	**223,536**	**0**	223,536	**238,800**	238,800
SC_00036	Other Contractual Services	10,000	8,477	10,000	0	10,000	0	10,000
SC_00040	Postage & Freight	2,000	0	2,000	0	2,000	0	2,000
SC_00041	Communications	30,000	37,919	30,000	0	30,000	0	30,000
SC_00043	Phone	2,000	606	2,000	0	2,000	0	2,000
SC_00046	Utility Services	7,000	6,436	7,000	0	7,000	0	7,000
SC_00050	Rentals And Leases	272,000	16,781	48,700	0	48,700	0	50,400
SC_00057	Risk Management Charges	12,335	9,373	9,373	0	9,373	8,834	8,834
SC_00062	Repair And Maintenance	18,456	10,259	18,456	0	18,456	0	18,456
SC_00083	Operating Supplies	28,486	2,191	28,486	0	28,486	0	28,486
SC_00085	Books, Pubs, Subs, Educ, Memberships	0	5,760	0	0	0	0	0

Cost Center: **69800 Public Defender**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Public Defender**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted		FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00400	Travel And Per Diem	500	0	500	0	500	0	500
	Sub-Total of Operating Expenditures	**382,777**	**97,801**	**156,515**	**0**	156,515	**8,834**	157,676
SC_00100	Vehicles	0	0	30,000	0	30,000	0	0
SC_00102	Capital Outlay Equipment and Furniture	100,000	1,367	100,000	0	100,000	0	100,000
SC_00145	Capital Outlay Lease	0	0	0	0	0	0	0
	Sub-Total of Capital Outlay	**100,000**	**1,367**	**130,000**	**0**	130,000	**0**	100,000
SC_00142	Lease Principal Payment	0	104,240	0	0	0	0	0
SC_00143	Lease Interest Expense	0	24,731	0	0	0	0	0
	Sub-Total of Other Uses	**0**	**128,972**	**0**	**0**	0	**0**	0
	Total of Public Defender	**693,821**	**441,359**	**510,051**	**0**	510,051	**247,634**	496,476

Cost Center: **69801 Pd Ct Tech Fs28.24(12)(e)**
Fund: **158 Miscellaneous Special Revenue Fund**
Department: **Elected Officials**
Office: **Public Defender**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 YTD	Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00050	Rentals And Leases	8,000	5,427	8,000	0	8,000	0	8,000
SC_00062	Repair And Maintenance	1,000	0	1,000	0	1,000	0	1,000
SC_00083	Operating Supplies	21,000	19,647	21,000	0	21,000	0	21,000
SC_00084	Software Subscription with Cancelable Terms	0	19,630	0	0	0	0	0
SC_00147	Copier Meter Usage Charges	1,000	3,706	1,000	0	1,000	0	1,000
SC_00402	Data Processing Services	65,000	0	65,000	0	65,000	0	65,000
	Sub-Total of Operating Expenditures	**96,000**	**48,410**	**96,000**	**0**	96,000	**0**	96,000
SC_00102	Capital Outlay Equipment and Furniture	50,000	6,709	50,000	0	50,000	0	50,000
	Sub-Total of Capital Outlay	**50,000**	**6,709**	**50,000**	**0**	50,000	**0**	50,000
SC_00142	Lease Principal Payment	0	433	0	0	0	0	0
SC_00143	Lease Interest Expense	0	8	0	0	0	0	0
	Sub-Total of Other Uses	**0**	**441**	**0**	**0**	0	**0**	0
	Total of Pd Ct Tech Fs28.24(12)(e)	**146,000**	**55,560**	**146,000**	**0**	146,000	**0**	146,000

FY26 Proposed Budget

Judicial Administration

Memorandum

To: The Honorable Jim Scholl, Mayor, Monroe County

The Honorable Michelle Lincoln, Mayor Pro Tem, Monroe County

The Honorable David Rice, Monroe County Commissioner

The Honorable Holly Merrill Raschein, Monroe County Commissioner

The Honorable Craig Cates, Monroe County Commissioner

From: Bonnie J. Helms, Chief Judge

CC: Christine Hurley, Monroe County Administrator w/ attachments

Tina Boan, Assistant County Administrator/OMB w/ attachments

The Honorable Kevin Madok, w/attachments

Date: 5/29/2025

Re: FY 2026 Budget Request

In accordance with Section 29.008, Florida Statutes, please find the 16th Judicial Circuit Court's tentative budget request, including local requirements for fiscal year 2026. I am hereby certifying the listing of local requirements as they appear on the attached spreadsheet. The amounts in the column titled "County Obligations" are items defined by Section 29.008, Florida Statutes.

Our 2026 budget request reflects a $52,533 increase from last fiscal year's adopted budget due to the increase in insurance costs per FTE, as well as the inclusion of a 4% across-the-board salary increase for our county funded court employees. As you are aware, the Florida Legislature has extended the session for budget negotiations. The Senate has proposed a 4% salary increase for state employees. Each year through the county budget process, we request the same salary adjustment for county-funded court employees as they fall under the Judicial Branch personnel rules and salary schedule. The funding for this 4% salary adjustment totals $60,039 and it could be decreased or eliminated based on the adopted state budget.

We are decreasing our FTE count by one employee in the Information Technology cost center due to the allocation of a new state-funded employee. As in previous years, we are requesting a budget from the Court Facilities fund, the Court Technology Fund and the Court Innovations Fund. These funds are derived from fines and/or fees and have no impact on the General Fund. We will continue to fund four janitorial staff from the Court Facilities Fund to ensure a full maintenance staff at the Freeman Justice Center and the Plantation Key Government Center. Although these positions are funded by the Court, they are supervised and under the authority of Monroe County Public Works.

Thank you for your continued support. Please do not hesitate to contact me or our Court Administrator Holly Elomina with any questions regarding our budget request.

16th Judicial Circuit Budget Request FY 2026

General Fund

Cost Center	Cost Center Title	FY 24 Budget	FY 25 Budget	FY 26 Proposed	Difference (+/-) Amount	County Obligation	Certified Local Need Requirement/ Local Need
80001	Court Administration	2,559.00	2,545.00	2,545	0	1,345	1,200
80002	Judicial Support	379,796.00	234,280.00	243,365	9,085	30,162	213,203
82011	Case Management	220,288.00	244,997.00	258,978	13,981	3,072	255,906
82501	Circuit Court Reporting Services	1,575.00	1,575.00	1,575	0	0	1,575
83001	Circuit Drug Court	338,722.00	340,204.00	345,685	5,481	7,278	338,407
83500	Pretrial Release	496,975.00	528,380.00	563,868	35,488	18,990	544,878
83501	Screening Lab	253,032.00	263,739.00	256,081	-7,658	0	256,081
83502	Probation Services**	520,819.00	551,408.00	617,038	65,630	617,038	0
84500	Information Technology	272,422.00	283,368.00	213,894	-69,474	213,894	0
	TOTAL	2,486,188.00	2,450,496.00	2,503,029	52,533	891,779	1,611,250

Misc. Special Revenue/Courthouse Facilities

81501	Courthouse Facilities (Fund 163)	336,754	405,050	357,242
82506	Court Innovations (Misc Special Revenue)	26,200	26,900	46,300
82507	Court Technology Fund (Misc. Special Revenue)	119,755	132,066	128,211

**Court Administration assumed responsibility for Misdemeanor Probation Services effective 9/1/2019

	A	B	C	D	E	F
1			**FY25**	**FY26**	**Difference**	**% inc/dec**
2	80001	**Court Administration**				
3		Personnel	0.00	0.00	0.00	0%
4		Operating	2,545.00	2,545.00	0.00	0%
5	80002	**Judicial Support**				
6		Personnel	169,543.00	179,128.00	9,585.00	6%
7		Operating	64,737.00	64,237.00	-500.00	-1%
8	82011	**Case Management**				
9		Personnel	238,295.00	252,776.00	14,481.00	6%
10		Operating	6,702.00	6,202.00	-500.00	-7%
11	82501	**Circuit Court Reporting Services**				
12		Personnel	0.00	0.00	0.00	
13		Operating	1,575.00	1,575.00	0.00	0%
14	83001	**Circuit Drug Court**				
15		Personnel	97,626.00	103,357.00	5,731.00	6%
16		Operating	242,578.00	242,328.00	-250.00	0%
17	83500	**Pretrial Release**				
18		Personnel	493,762.00	528,928.00	35,166.00	7%
19		Operating	34,618.00	34,940.00	322.00	1%
20	83501	**Screening Lab**				
21		Personnel	187,639.00	180,481.00	-7,158.00	-4%
22		Operating	76,100.00	75,600.00	-500.00	-1%
23	83502	**Probation Services**				
24		Personnel	540,658.00	606,788.00	66,130.00	12%
25		Operating	10,750.00	10,250.00	-500.00	-5%
26	84500	**Information Systems**				
27		Personnel	273,385.00	204,211.00	-69,174.00	-25%
28		Operating	9,983.00	9,683.00	-300.00	-3%
29						
30		**TOTAL COURT BUDGET**	2,450,496.00	2,503,029.00	52,533.00	2%
31						
32						
33		TOTAL PERSONNEL	2,000,908.00	2,055,669.00	54,761.00	3%
34		TOTAL OPERATING	449,588.00	447,360.00	-2,228.00	0%
35		TOTAL CAPITAL				
36		**TOTAL BUDGET**	2,450,496.00	2,503,029.00	52,533.00	2%

80001		**Court Administration**				
	SC_00040	**Phone & Postage**	Postage	400	**400**	
	SC_00057	**Risk Management**	fixed cost		**45**	
	SC-00071	**Miscellaneous Expenses**	county employee recognition items Cintas Medical--First Aid Kits	*900*	**900**	
	SC_00085	**Books, Pubs, Subs, Educ, Mem**		*1200*	**1200**	
		Subtotal Operating Expense				**2,545**
		TOTAL COURT ADMIN				**2,545**

80002	**Judicial Support**				
SC_00016	**Salaries**	2 FTE	119,817		
SC_00019	**FICA**		9166		
SC_00020	**Insurance**	2 FTE	33456		
SC_00023	**Retirement**		16331		
SC_00026	**Workers Comp**		358		
	Subtotal Personnel				***179,128***
SC_00043	**Phones**			**7878**	
		SUNCOM Conference Call Line	1200		
		Judges Duty Phones/Ipads	6678		
SC_00050	**Rentals and Leases**			***24156***	
		Car (2 leases)	12000		
		Canon Multi-function Copiers (3 courthouses)	12156		
SC_00057	**Risk Management**			**13875**	
SC_00062	**Repair and Maintenance**			**1000**	
SC_00071	**Miscellaneous Expenses**			***1500***	
		car tags/misc expenses			
SC_00078	**Office Supplies**	2 users		***900***	
SC_00082	**Internal Fuel**			**1800**	
SC_00083	**Operating Supplies**			***1000***	
SC_00085	**Books,Pubs, Subs, Educ,Mem**			***1500***	
SC_000147	**Copier Meter Usage Charges**			**10128**	
SC_00400	**Travel and Per Diem**			**500**	
	Subtotal Operating Expense				**64,237**
	TOTAL JUDICIAL				**243,365**

BUDGET WORKSHEET

82011 Case Management					
SC_00016	Salaries	3 FTE	166,634		
SC_00019	FICA		12748		
SC_00020	Insurance	3 FTE	50184		
SC_00023	Retirement		22712		
SC_00026	Workers Comp		498		
	Subtotal Personnel				***252,776***
SC_00040	Phone & Postage			**480**	
		Postage	480		
SC_00057	**Risk Management**	fixed cost		**3072**	
SC_00064	**Printing**			***300***	
SC_00078	**Office Supplies**	3 employees @ $300 each		***900***	
SC_00083	**Operating Supplies**			***250***	
SC_00400	**Travel and Per Diem**			**1200**	
	Subtotal Operating Expense				**6,202**
	TOTAL Case Management				**258,978**

Budget Worksheet

82501	**Court Reporting**				
	SC_00085	**Books,Pubs, Subs, Educ,Mem**	NCRA 5@$315 memberships	***1575***	
		Subtotal Operating Expense			**1575**
		TOTAL Court Reporting			**1,575**

83001		**Drug Court**				
	SC_00016	**Salaries**	1 FTE	68,387		
	SC_00019	**FICA salaries**		5232		
	SC_00020	**Insurance**	1 FTE	16728		
	SC_00023	**Retirement**		9321		
	SC_00026	**Workers Comp**		3689		
		Subtotal Personnel				***103,357***
	SC_00036	**Other Contractual Services**			**230000**	
			Drug Court Treatment-Counseling Services			
	SC_00057	**Risk Management**	fixed cost		**7278**	
	SC_00064	**Printing**			***250***	
	SC_00078	**Office Supplies**			***300***	
			1 @ 300.00	300		
	SC_00083	**Operating Supplies**			**500**	
	SC_00085	**Books,Pubs, Subs, Educ,Mem**			***1000***	
			Books/Notary	1000		
	SC_00400	**Travel and Per Diem**			**3000**	
			Annual Training	2500		
			In-County Travel	500		
		Subtotal Operating Expense				**242,328**
		TOTAL Drug Court				**345,685**

83500		**Pretrial Services**				
	SC_00016	**Salaries**	6 FTE	338,315		
	SC_00019	**FICA**		25881		
	SC_00020	**Insurance**		100368		
	SC_00023	**Retirement**		46112		
	SC_00026	**Workers Comp**		18252		
		Subtotal Personnel				***528,928***
	SC_00036	**Other Contractual Service**			***13568***	
			Electronic Monitoring	3000		
			out of county drug testing	1000		
			Case Management Software	9568		
	SC_00057	**Risk Management**	fixed cost		**9422**	
	SC_00064	**Printing**			***500***	
	SC_00071	**Office Supplies**	6 FTE @300		***1800***	
				1800		
	SC_00083	**Operating Supplies**	non-consumable office supplies		***250***	
	SC_00085	**Books,Pubs, Subs, Educ,Mem**	notaries, conference reg., etc.		***2400***	
	SC_00040	**Travel and Per Diem**			***7000***	
			In-county staff travel	2000		
			Staff training travel	5000		
		Subtotal Operating Expense				**34,940**
		TOTAL Pretrial				**563,868**

83501	**Screening Lab**				
SC_00016	**Salaries**	2 FTE	116,064		
SC_00019	**FICA**		8879		
SC_00020	**Insurance**	*2 FTE*	33456		
SC_00023	**Retirement**		15820		
SC_00026	**Workers Comp**		6262		
	Subtotal Personnel				***180,481***
SC_00036	**Other Contractual Services**	Medical Review Officer		**8000**	
		Thermo Fisher			
		Medical Waste Disposal			
SC_00078	**Office Supplies**			***600***	
		2 @ 300	600		
SC_00083	**Operating Supplies**			***60000***	
		adult drug tests	26500		
		juvenile drug tests	26500		
		containers/gloves	7000		
SC_00040	**Travel**			***7000***	
		in county travel	7000		
	Subtotal Operating Expense				**75,600**
	TOTAL Screening Lab				**256,081**

83502		**Probation**				
	SC_00016	**Salaries**	7 FTE	386,573		
	SC_00019	**FICA**		29573		
	SC_00020	**Insurance**	7 FTE	117096		
	SC_00023	**Retirement**		52690		
	SC_00026	**Workers Comp**		20856		
		Subtotal Personnel				***606,788***
	SC_00064	**Printing**			***500***	
	SC_00078	**Office Supplies**	7 @ 300		***2100***	
				2100		
	SC_00083	**Operating Supplies**	non-consumable office supplies		***250***	
	SC_00085	**Books,Pubs, Subs, Educ,Mem**	notaries, conference reg., etc.		***2400***	
	SC_00400	**Travel and Per Diem**			***5000***	
			In-county staff travel	500		
			Staff training travel/Conference	4500		
		Subtotal Operating Expense				**10,250**
		TOTAL Probation				**617,038**

84500		**Information Technology**				
	SC_00016	**Salaries**	2 FTE	139,256		
	SC_00019	**FICA**		10653		
	SC_00020	**Insurance**	2 FTE	33456		
	SC_00023	**Retirement**		18981		
	SC_00026	**Workers Comp**		1865		
		Subtotal Personnel				**204,211**
	SC_00043	**Phone**			**2281**	
			Pretrial Services OSNC Circuit DJJ	792		
			PTS 294-7288	1309		
			AT&T	180		
	SC_00057	**Risk Management**	fixed cost		**3802**	
	SC_00078	**Office Supplies**	2 employees @ $300		**600**	
	SC_00085	**Books, Pubs, Subs**			**1500**	
			CITOC			
	SC_00400	**Travel**			**1500**	
			In-County Travel			
			FDLE Certification/Training			
		Subtotal Operating Expense				**9,683**
		TOTAL Information Technology				**213,894**

82506		**Court Innovations Fund**			
	SC-00036	**Other Contactual**			
			New Probation Software	**24,300.00**	
			Pretrial Database Conversion	**17,000.00**	
	SC_00102	**Capital Outlay-equipment**		**5,000.00**	
			TOTAL COURT INNOVATIONS FUND		**46,300.00**

82507	Court Technology Fund			
SC_00036	**Other Contractual Services**			**1545**
		Website Hosting/Development	1545	
SC_00062	**Repair and Maintenance**			**29785**
		Palo Alto Firewall	9785	
		Misc Maintenance	20000	
SC_00083	**Operating Supplies**			**12800**
		Network Cables and Connectors	800	
		Toner for all Programs	12000	
SC_00085	**Books, Pubs, Subs**			**60581**
		Malwarebytes	5938	
		Office 365	34297	
		Adobe	3317	
		Solarwinds Support	2632	
		Cisco Umbrella	2993	
		Cisco SMARTNET	967	
		KnowBe4 training	7413	
		Stormwinds	1442	
		Softerra	494	
		Acronis	1088	
SC_000102	**Capital Outlay**			**23500**
		Network Peripherals	3500	
		Computers--Desktops (10)	20000	
		TOTAL COURT TECHNOLOGY FUND		**128,211**

BUDGET WORKSHEET

81501		**Courthouse Facilities**				
	SC_00016	**Salaries**	4 FTE	178,511		
	SC_00019	**FICA**		13658		
	SC_00020	**Insurance**	4 FTE	66912		
	SC_00023	**Retirement**		24332		
	SC_00026	**Workers Comp**		5017		
		Subtotal Personnel		0		**288,430**
	SC_00041	**Communications**	Miami Bandwidth/Internet/Metro-E		**21,227**	
			Quality Technology	9840		
			SBC Internet Service	3768		
			Comcast Business	4631		
			Comcast-FJC	1008		
			Comcast--PK	1,980		
	SC_00050	**Rentals and Leases**	Jury Water Coolers (10 Courtrooms)		**11,040**	
			Urinalysis Lab Cooler			
	SC_00062	**Repair and Maintenance**			**18,000**	
			PA System/Microphones/DCR/Mixers			
			PA/Mic Maintenance			
	SC_00071	**Miscellaneous**			**5,000**	
	SC_00083	**Operating Expense**			**7,500**	
	SC_00085	**Books, Pubs, Subs**				
			Meraki Wireless Support--3 courthouses		**6,045**	
		Subtotal Operating				**68,812**
		TOTAL Court Facilities				**357,242**

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL-'25-26
by Fund, Cost Center

GENERAL FUND - 80002 Judicial Support

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp.	Total
Staff Attorney	Cooper		1.00	$ 70,937.00	$ 5,426.68	$ 9,668.71	$ 16,728.00	$ 212.10	$ 102,972.50
Judicial Staff Assistant	Cisneros		1.00	$ 48,880.00	$ 3,739.32	$ 6,662.34	$ 16,728.00	$ 146.15	$ 76,155.82
					$ -	$ -		$ -	$ -
					$ -	$ -		$ -	$ -
			2.00	**119,817.00**	**9,166.00**	**16,331.06**	**33,456.00**	**358.25**	**179,128.31**

assumes FICA (7.65%), Retirement (13.63%)
Workers Comp formula is salary times .23 times 1.3%

5/27/2025

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL '25-26
by Fund, Cost Center

GENERAL FUND - Case Management

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp.	Total
Program Specialist	VACANT	✓	1.00	$ 52,367.00	$ 4,006.08	$7,137.62	$ 16,728.00	$ 156.58	$ 80,395.27
Program Specialist	Rang	✓	1.00	$ 57,616.00	$ 4,407.62	$7,853.06	$ 16,728.00	$ 172.27	$ 86,776.96
Program Specialist	Goodman	✓	1.00	$ 56,651.00	$ 4,333.80	$7,721.53	$ 16,728.00	$ 169.39	$ 85,603.72
			3.00	**$ 166,634.00**	**$ 12,747.50**	**$22,712.21**	**$50,184.00**	**$ 498.24**	**$ 252,775.95**

assumes FICA (7.65%); Retirement (13.63%)
Workers Comp formula is salary times .23 x 1.3%

5/27/2025

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL'25-26
by Fund, Cost Center

GENERAL FUND - 83001 Drug Court

assumes no change in FICA (7.65%)
Retirement 13.63%
Workers Comp formula is salary x 4.15 x 1.3%

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp.	Total
Senior Case Manager	Winne	✓	1.00	$68,387.00	$ 5,231.61	$ 9,321.15	$ 16,728.00	$ 3,689.48	$ 103,357.23
			1.00	**$ 68,387.00**	**$ 5,231.61**	**$ 9,321.15**	**$ 16,728.00**	**$ 3,689.48**	**$ 103,357.23**

5/27/2025

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL '25-26
by Fund, Cost Center

GENERAL FUND - 83500 Pretrial Services

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp.	Total
PTS Manager	Wiles		1.00	$ 68,494.00	$ 5,239.79	$ 9,335.73	$ 16,728.00	$ 3,695.25	$ 103,492.77
PTS Officer-Lead Worker	Barnett	✓	1.00	$ 64,217.00	$ 4,912.60	$ 8,752.78	$ 16,728.00	$ 3,464.51	$ 98,074.88
PTS Officer	Baratov	✓	1.00	$ 51,380.00	$ 3,930.57	$ 7,003.09	$ 16,728.00	$ 2,771.95	$ 81,813.62
PTS Officer	Lambertus	✓	1.00	$ 56,924.00	$ 4,354.69	$ 7,758.74	$ 16,728.00	$ 3,071.05	$ 88,836.48
PTS Officer	Middents	✓	1.00	$ 49,400.00	$ 3,779.10	$ 6,733.22	$ 16,728.00	$ 2,665.13	$ 79,305.45
PTS Officer	VACANT	✓	1.00	$ 47,900.00	$ 3,664.35	$ 6,528.77	$ 16,728.00	$ 2,584.21	$ 77,405.33
			6.00	**$ 338,315.00**	**$ 25,881.10**	**$ 46,112.33**	**$ 100,368.00**	**$ 18,252.09**	**$ 528,928.53**

FICA 7.65%; Retirement 13.63%; Workers Comp salary x 4.15 x 1.3%

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL '25-26
by Fund, Cost Center

GENERAL FUND - 83501 General Operations - Screening Lab

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp	Total
FT Lab Technician	VACANT		1.00	$ 46,800.00	$ 3,580.20	$ 6,378.84	$ 16,728.00	$ 2,524.86	$ 76,011.90
Lab Technicians*	Finigan			$ 22,464.00	$ 1,718.50	$ 3,061.84		$ 1,211.93	$ 28,456.27
FT Lab Technician	VACANT		1.00	$ 46,800.00	$ 3,580.20	$ 6,378.84	$ 16,728.00	$ 2,524.86	$ 76,011.90
			2.00	**$ 116,064.00**	**$ 8,878.90**	**$ 15,819.52**	**$ 33,456.00**	**$ 6,261.65**	**$180,480.07**

FICA 7.65%; Retirement 13.63%; Workers Comp 4.15 x 1.3%

PK--8 hours per week 27.00 $11,232
MR--8 hours per week 27.00 $11,232

5/27/2025

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL '25-26
by Fund, Cost Center

GENERAL FUND - Probation Services

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp.	Total
Probation Officer	Tintera		1.00	$ 64,005.00	$ 4,896.38	$ 8,723.88	$ 16,728.00	$ 3,453.07	$ 97,806.33
Probation Officer	Reyes	✓	1.00	$ 54,500.00	$ 4,169.25	$ 7,428.35	$ 16,728.00	$ 2,940.28	$ 85,765.88
Probation Officer	VACANT	✓	1.00	$ 52,000.00	$ 3,978.00	$ 7,087.60	$ 16,728.00	$ 2,805.40	$ 82,599.00
Probation Manager	Hensel	✓	1.00	$ 67,600.00	$ 5,171.40	$ 9,213.88	$ 16,728.00	$ 3,647.02	$ 102,360.30
Pobation Officer		✓	1.00	$ 52,000.00	$ 3,978.00	$ 7,087.60	$ 16,728.00	$ 2,805.40	$ 82,599.00
Probation AA	Garcia	✓	1.00	$ 41,968.00	$ 3,210.55	$ 5,720.24	$ 16,728.00	$ 2,264.17	$ 69,890.96
Probation Officer	Beerbower	✓	1.00	$ 54,500.00	$ 4,169.25	$ 7,428.35	$ 16,728.00	$ 2,940.28	$ 85,765.88
			7.00	**$ 386,573.00**	**$ 29,572.83**	**$ 52,689.90**	**$ 117,096.00**	**$ 20,855.61**	**$ 606,787.35**

FICA 7.65%; Retirement 13.63%; Workers Comp salary x 4.15 x 1.3%

5/27/2025

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL '25-'26
by Fund, Cost Center

GENERAL FUND - 84500 General Operations - Information Systems

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp	Total
IT System Analyst II	Doe		1.00	$ 77,126.00	$ 5,900.14	$10,512.27	$ 16,728.00	$1,032.72	$ 111,299.13
IT System Analyst I	Suarez	✓	1.00	$ 62,130.00	$ 4,752.95	$ 8,468.32	$ 16,728.00	$ 831.92	$ 92,911.18
			2.00	**$ 139,256.00**	**$ 10,653.08**	**$18,980.59**	**$ 33,456.00**	**$1,864.64**	**$ 204,210.31**

FICA 7.65%; Retirement 13.63%; Workers Comp 1.03 x 1.3%

5/27/2025

MONROE COUNTY
BOARD OF COUNTY COMMISSIONERS
POSITION DETAIL '25-'26
by Fund, Cost Center

81501 - Court Facilities

Title	Name	FLSA	FTE	Direct Salary	FICA	Retirement	Group Ins.	Work. Comp.	Total
Custodian--FJC	Galiano		1.00	$46,271.00	$ 3,539.73	$ 6,306.74	$ 16,728.00	$ 2,575.44	$ 75,420.91
Custodian--FJC	DeArmas		1.00	$47,078.00	$ 3,601.47	$ 6,416.73	$ 16,728.00	$ 2,620.36	$ 76,444.56
Custodian--PK	Iglesias		1.00	$ 43,638.00	$ 3,338.31	$ 5,947.86	$ 16,728.00	$ 2,428.89	$ 72,081.06
Custodian--PK	Diaz		1.00	$ 41,524.00	$ 3,176.59	$ 5,659.72	$ 16,728.00	$ 2,311.23	$ 69,399.53
			4.00	**$ 178,511.00**	**$ 13,656.09**	**$24,331.05**	**$ 66,912.00**	**$ 9,935.92**	**$ 293,346.06**

FICA 7.65%; Retirement 13.63%; Workers Comp 5.06 times 1.10%

Cost Center **80001 Court Administration**
Fund: **001 General Fund**
Department **Elected Officials**
Office **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00040	Postage & Freight	400	507	400	0	0	400
SC_00050	Rentals And Leases	0	-832	0	0	0	0
SC_00057	Risk Management Charges	59	45	45	43	0	45
SC_00071	Miscellaneous Expenses	900	747	900	900	0	900
SC_00078	Office Supplies	0	17	0	11	0	0
SC_00085	Books, Pubs, Subs, Educ, Memberships	1,200	600	1,200	1,200	0	1,200
	Sub-Total of Operating Expenditures	**2,559**	**1,084**	**2,545**	2,154	**0**	2,545
SC_00142	Lease Principal Payment	0	826	0	0	0	0
SC_00143	Lease Interest Expense	0	6	0	0	0	0
	Sub-Total of Other Uses	**0**	**832**	**0**	0	**0**	0
	Total of Court Administration	**2,559**	**1,917**	**2,545**	2,154	**0**	2,545

Cost Center **80002 Judicial Support**
Fund: **001 General Fund**
Department **Elected Officials**
Office **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	250,016	218,274	115,880	87,465	0	119,817
SC_00017	Other Salaries & Wages	0	6,140	0	0	0	0
SC_00019	Fica Taxes	19,126	15,964	8,865	6,647	0	9,166
SC_00020	Life And Health Insurance	42,984	28,656	28,656	28,656	0	33,456
SC_00023	Retirement Contributions	28,777	29,150	15,795	11,951	0	16,331
SC_00026	Workers Compensation	748	748	347	262	0	358
	Sub-Total of Personal Services	**341,651**	**298,932**	**169,543**	134,981	**0**	179,128
SC_00040	Postage & Freight	0	653	0	0	0	0
SC_00043	Phone	1,200	705	7,878	7,878	0	7878
SC_00050	Rentals And Leases	9,986	9,553	24,156	24,156	0	24,156
SC_00057	Risk Management Charges	18,259	13,875	13,875	13,077	0	13,875
SC_00062	Repair And Maintenance	1,000	0	1,000	0	0	1000
SC_00064	Printing and Binding	0	0	0	0	0	0
SC_00068	Advertising	500	0	500	0	0	0
SC_00071	Miscellaneous Expenses	1,500	160	1,500	1,500	0	1,500
SC_00078	Office Supplies	900	495	900	400	0	900
SC_00081	Gasoline	0	763	0	100	0	0

Cost Center: **80002 Judicial Support**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00082	Internal Fuel	1,800	385	1,800	500	0	1,800
SC_00083	Operating Supplies	1,000	-14	1,000	200	0	1,000
SC_00085	Books, Pubs, Subs, Educ, Memberships	1,500	1,269	1,500	500	0	1,500
SC_00147	Copier Meter Usage Charges	0	0	10,128	10,128	0	10,128
SC_00400	Travel And Per Diem	500	240	500	100	0	500
	Sub-Total of Operating Expenditures	**38,145**	**28,083**	**64,737**	58,539	**0**	64,237
SC_00102	Capital Outlay Equipment and Furniture	0	3,023	0	0	0	0
	Sub-Total of Capital Outlay	**0**	**3,023**	**0**	0	**0**	0
	Total of Judicial Support	**379,796**	**330,038**	**234,280**	193,520	**0**	243,365

Cost Center **81501 Courthouse Facilities**
Fund: **163 Court Facilities Fees Trust (602)**
Department **Elected Officials**
Office **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	163,599	117,482	171,874	171,874	178,511	178,511
SC_00018	Overtime	0	122	0	Ø	0	Ø
SC_00019	Fica Taxes	12,515	8,791	13,148	13,148	13,658	13,658
SC_00020	Life And Health Insurance	57,312	52,536	57,312	57,312	66,912	66,912
SC_00023	Retirement Contributions	18,831	15,927	23,427	23,427	24,332	24,332
SC_00026	Workers Compensation	5,610	5,610	4,932	4,932	5,017	5,017
	Sub-Total of Personal Services	**257,867**	**200,468**	**270,693**	270,693	**288,430**	288,430
SC_00036	Other Contractual Services	500,000	0	0	Ø	0	Ø
SC_00040	Postage & Freight	0	1,779	0	Ø	0	Ø
SC_00041	Communications	33,060	23,311	33,060	33,060	0	21,227
SC_00046	Utility Services	0	840	0	Ø	0	Ø
SC_00050	Rentals And Leases	9,381	10,687	11,032	11,032	0	11,040
SC_00062	Repair And Maintenance	30,000	17,915	18,000	15,000	0	18,000
SC_00071	Miscellaneous Expenses	5,000	3,295	5,000	2,500	0	5,000
SC_00083	Operating Supplies	7,500	28,866	7,500	79,000	0	7,500

Cost Center **81501 Courthouse Facilities**
Fund: **163 Court Facilities Fees Trust (602)**
Department **Elected Officials**
Office **Judicial Administration**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00085	Books, Pubs, Subs, Educ, Memberships	3,800	0	3,800	Ø	0	6,045
Sub-Total of Operating Expenditures		**588,741**	**86,693**	**78,392**	140,592	**0**	68,812
SC_00101	Capital Outlay Buildings	0	34,752	0	Ø	0	Ø
SC_00102	Capital Outlay Equipment and Furniture	0	34,816	55,965	30,000	0	Ø
Sub-Total of Capital Outlay		**0**	**69,567**	**55,965**	30,000	**0**	Ø
Total of Courthouse Facilities		**846,608**	**356,728**	**405,050**	441,285	**288,430**	357,242

Cost Center: **82011 Case Management**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	142,000	121,060	160,645	78,1646	0	116,634
SC_00017	Other Salaries & Wages	0	0	0	0	0	0
SC_00019	Fica Taxes	10,863	8,745	12,289	6,178	0	12,748
SC_00020	Life And Health Insurance	42,984	39,402	42,984	42,984	0	50,184
SC_00023	Retirement Contributions	16,344	16,444	21,896	11,016	0	22,712
SC_00026	Workers Compensation	425	425	481	242	0	498
	Sub-Total of Personal Services	**212,616**	**186,077**	**238,295**	135,824	**0**	252,776
SC_00040	Postage & Freight	480	0	480	0	0	480
SC_00057	Risk Management Charges	4,042	3,072	3,072	2,895	0	3022
SC_00064	Printing and Binding	300	0	300	0	0	300
SC_00068	Advertising	500	0	500	0	0	0
SC_00078	Office Supplies	900	321	900	500	0	400
SC_00083	Operating Supplies	250	0	250	0	0	250
SC_00085	Books, Pubs, Subs, Educ, Memberships	0	113	0	226	0	0

Cost Center **82011 Case Management**
Fund: **001 General Fund**
Department **Elected Officials**
Office **Judicial Administration**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00400	Travel And Per Diem	1,200	402	1,200	200	0	1,200
	Sub-Total of Operating Expenditures	**7,672**	**3,907**	**6,702**	3,821	**0**	6,202
	Total of Case Management	**220,288**	**189,984**	**244,997**	139,645	**0**	258,978

Cost Center **82501 Circ Ct Reptg Svcs Gen**
Fund: **001 General Fund**
Department **Elected Officials**
Office **Judicial Administration**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00085	Books, Pubs, Subs, Educ, Memberships	1,575	1,050	1,575	1,575	0	1,575
Sub-Total of Operating Expenditures		**1,575**	**1,050**	**1,575**	1,575	**0**	1,575
Total of Circ Ct Reptg Svcs Gen		**1,575**	**1,050**	**1,575**	1,575	**0**	1,575

Cost Center **82506 Ord 016-2004 St Court Sup**
Fund: **158 Miscellaneous Special Revenue Fund**
Department **Elected Officials**
Office **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00036	Other Contractual Services	18,900	11,425	18,900	18,900	0	41,300
SC_00085	Books, Pubs, Subs, Educ, Memberships	0	0	0	0	0	0
	Sub-Total of Operating Expenditures	**18,900**	**11,425**	**18,900**	18,900	**0**	41,300
SC_00102	Capital Outlay Equipment and Furniture	8,000	0	8,000	0	0	5,000
	Sub-Total of Capital Outlay	**8,000**	**0**	**8,000**	0	**0**	5,000
	Total of Ord 016-2004 St Court Sup	**26,900**	**11,425**	**26,900**	18,900	**0**	46,300

Cost Center: **83001 Circuit Drug Court**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	63,841	64,682	65,757	65,757	0	68,387
SC_00019	Fica Taxes	4,884	4,883	5,030	5,030	0	5,232
SC_00020	Life And Health Insurance	14,328	13,134	14,328	14,328	0	16,728
SC_00023	Retirement Contributions	7,348	8,789	8,963	8963	0	9,321
SC_00026	Workers Compensation	3,444	3,444	3,548	3,548	0	3,689
	Sub-Total of Personal Services	**93,845**	**94,932**	**97,626**	97,626	**0**	103,357
SC_00036	Other Contractual Services	230,000	88,454	230,000	150,000	0	230,000
SC_00057	Risk Management Charges	9,577	7,278	7,278	6,860	0	7,278
SC_00062	Repair And Maintenance	0	0	0	0	0	0
SC_00064	Printing and Binding	250	0	250	0	0	250
SC_00068	Advertising	250	0	250	0	0	0
SC_00071	Miscellaneous Expenses	0	115	0	150	0	0
SC_00078	Office Supplies	300	27	300	100	0	300
SC_00083	Operating Supplies	500	-429	500	100	0	500
SC_00085	Books, Pubs, Subs, Educ, Memberships	1,000	5,521	1,000	5,000	0	1000

Cost Center **83001 Circuit Drug Court**
Fund: **001 General Fund**
Department **Elected Officials**
Office **Judicial Administration**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00400	Travel And Per Diem	3,000	3,741	3,000	3,000	0	3000
Sub-Total of Operating Expenditures		**244,877**	**104,707**	**242,578**	165,20	**0**	242,325
SC_00102	Capital Outlay Equipment and Furniture	0	5,691	0	ϕ	0	ϕ
Sub-Total of Capital Outlay		**0**	**5,691**	**0**	ϕ	**0**	ϕ
Total of Circuit Drug Court		**338,722**	**205,330**	**340,204**	22,836	**0**	345,689

Cost Center: **83500 Pretrial Release**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	304,827	286,060	320,342	280,469	0	338,315
SC_00018	Overtime	2,000	0	2,000	0	0	0
SC_00019	Fica Taxes	23,319	21,037	24,506	20,633	0	25,881
SC_00020	Life And Health Insurance	85,968	86,864	85,968	85,960	0	100,368
SC_00023	Retirement Contributions	35,086	38,875	43,663	37,393	0	46,112
SC_00026	Workers Compensation	16,445	16,445	17,283	14,801	0	18,252
	Sub-Total of Personal Services	**467,645**	**449,281**	**493,762**	439,264	**0**	528,928
SC_00036	Other Contractual Services	4,000	2,679	12,266	12,266	0	13,568
SC_00040	Postage & Freight	480	6	480	0	0	0
SC_00057	Risk Management Charges	12,400	9,422	9,422	8,881	0	9422
SC_00064	Printing and Binding	500	0	500	0	0	500
SC_00068	Advertising	500	0	500	0	0	0
SC_00071	Miscellaneous Expenses	0	25	0	0	0	0
SC_00078	Office Supplies	1,800	1,282	1,800	1,000	0	1,800
SC_00083	Operating Supplies	250	1,108	250	250	0	250
SC_00085	Books, Pubs, Subs, Educ, Memberships	2,400	709	2,400	500	0	2400

Cost Center **83500 Pretrial Release**
Fund: **001 General Fund**
Department **Elected Officials**
Office **Judicial Administration**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00400	Travel And Per Diem	7,000	158	7,000	2,000	0	7000
	Sub-Total of Operating Expenditures	**29,330**	**15,389**	**34,618**	24,897	**0**	34,940
	Total of Pretrial Release	**496,975**	**464,670**	**528,380**	464,161	**0**	563,868

Cost Center: **83501 Screening Lab**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	119,045	106,594	125,505	77,025	0	116,064
SC_00019	Fica Taxes	9,107	7,849	9,601	6,412	0	8879
SC_00020	Life And Health Insurance	28,656	26,268	28,656	28,656	0	33,456
SC_00023	Retirement Contributions	13,702	14,484	17,106	12,027	0	15,820
SC_00026	Workers Compensation	6,422	6,422	6,771	4,838	0	6262
	Sub-Total of Personal Services	**176,932**	**161,617**	**187,639**	128,958	**0**	180,481
SC_00036	Other Contractual Services	8,000	0	8,000	0	0	8000
SC_00040	Postage & Freight	0	1,971	0	0	0	0
SC_00068	Advertising	500	0	500	0	0	0
SC_00071	Miscellaneous Expenses	0	0	0	0	0	0
SC_00078	Office Supplies	600	145	600	100	0	600
SC_00083	Operating Supplies	60,000	56,541	60,000	65,000	0	60,000
SC_00085	Books, Pubs, Subs, Educ, Memberships	0	1,060	0	0	0	0
SC_00400	Travel And Per Diem	7,000	9,722	7,000	8,000	0	7,000
	Sub-Total of Operating Expenditures	**76,100**	**69,438**	**76,100**	73,100	**0**	75,600
	Total of Screening Lab	**253,032**	**231,056**	**263,739**	202,058	**0**	256,081

Cost Center: **83502 Probation Services**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	328,989	285,873	347,631	313,300	0	390,573
SC_00019	Fica Taxes	25,168	22,144	26,594	23,944	0	29,573
SC_00020	Life And Health Insurance	100,296	94,625	100,296	100,296	0	117,091
SC_00023	Retirement Contributions	37,867	38,846	47,382	35,392	0	52,690
SC_00026	Workers Compensation	17,749	17,749	18,755	18,752	0	20,256
	Sub-Total of Personal Services	**510,069**	**459,237**	**540,658**	491,684	**0**	626,788
SC_00064	Printing and Binding	500	287	500	118	0	500
SC_00068	Advertising	500	0	500	0	0	0
SC_00071	Miscellaneous Expenses	0	0	0	0	0	0
SC_00078	Office Supplies	2,100	569	2,100	500	0	2,100
SC_00083	Operating Supplies	250	10	250	200	0	250
SC_00085	Books, Pubs, Subs, Educ, Memberships	2,400	0	2,400	0	0	2,400
SC_00400	Travel And Per Diem	5,000	2,210	5,000	4,000	0	5,000
	Sub-Total of Operating Expenditures	**10,750**	**3,076**	**10,750**	4,818	**0**	12,250
	Total of Probation Services	**520,819**	**462,312**	**551,408**	496,502	**0**	617,038

Cost Center: **84500 Information Systems**
Fund: **001 General Fund**
Department: **Elected Officials**
Office: **Judicial Administration**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00016	Regular Salaries & Wages	181,125	103,091	187,900	133,900	0	139,256
SC_00019	Fica Taxes	13,856	7,431	14,374	10,244	0	10,653
SC_00020	Life And Health Insurance	42,984	39,402	42,984	42,984	0	33,456
SC_00023	Retirement Contributions	20,848	14,013	25,611	18,250	0	18,981
SC_00026	Workers Compensation	2,425	2,425	2,516	1,793	0	1,865
	Sub-Total of Personal Services	**261,238**	**166,362**	**273,385**	207,171	**0**	204,211
SC_00040	Postage & Freight	0	6	0	0	0	0
SC_00043	Phone	2,281	3,992	2,281	2,281	0	2,281
SC_00057	Risk Management Charges	5,003	3,802	3,802	3,583	0	3,802
SC_00068	Advertising	0	0	0	0	0	0
SC_00071	Miscellaneous Expenses	0	0	0	0	0	0
SC_00078	Office Supplies	900	47	900	250	0	600
SC_00083	Operating Supplies	0	0	0	0	0	0
SC_00085	Books, Pubs, Subs, Educ, Memberships	1,500	379	1,500	1,000	0	1,500

Cost Center **84500 Information Systems**
Fund: **001 General Fund**
Department **Elected Officials**
Office **Judicial Administration**

Account		FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00400	Travel And Per Diem	1,500	363	1,500	500	0	1,500
	Sub-Total of Operating Expenditures	**11,184**	**8,589**	**9,983**	7,614	**0**	9,683
	Total of Information Systems	**272,422**	**174,951**	**283,368**	214,785	**0**	213,894

Cost Center: **82507 J Ct Tech Fs28.24(12)(e)**
Fund: **158 Miscellaneous Special Revenue Fund**
Department: **Elected Officials**
Office: **Court Technology Fund**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted		FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00026	Workers Compensation	0	0	0	0	Ø	0	Ø
	Sub-Total of Personal Services	**0**	**0**	**0**	**0**	Ø	**0**	Ø
SC_00036	Other Contractual Services	19,466	345	11,500	0	20,000	0	1,545
SC_00043	Phone	6,678	1,399	0	0	50	0	Ø
SC_00050	Rentals And Leases	12,992	11,255	0	0	Ø	0	Ø
SC_00062	Repair And Maintenance	2,591	0	24,496	0	15,000	0	29,785
SC_00083	Operating Supplies	10,800	16,100	12,800	0	45,000	0	12,800
SC_00084	Software Subscription with Cancelable Terms	0	1,726	0	0	20,000	0	Ø
SC_00085	Books, Pubs, Subs, Educ, Memberships	33,600	54,810	59,770	0	Ø	0	60,581
SC_00147	Copier Meter Usage Charges	10,128	7,083	0	0	Ø	0	Ø
	Sub-Total of Operating Expenditures	**96,255**	**92,718**	**108,566**	**0**	100,000	**0**	104,711
SC_00102	Capital Outlay Equipment and Furniture	23,500	9,455	23,500	0	10,000	0	23,500
SC_00105	Capital Outlay Equipment < $1,000	0	0	0	0	Ø	0	Ø
	Sub-Total of Capital Outlay	**23,500**	**9,455**	**23,500**	**0**	10,000	**0**	23,500
SC_00142	Lease Principal Payment	0	861	0	0	Ø	0	Ø

Cost Center: **82507 J Ct Tech Fs28.24(12)(e)**
Fund: **158 Miscellaneous Special Revenue Fund**
Department: **Elected Officials**
Office: **Court Technology Fund**

	Account	FY 2024 Adopted	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated Actual	FY 2026 Proposed	FY 2026 Requested
SC_00143	Lease Interest Expense	0	76	0	0	0	0
	Sub-Total of Other Uses	**0**	**937**	**0**	**0**	**0**	**0**
	Total of J Ct Tech Fs28.24(12)(e)	**119,755**	**103,110**	**132,066**	**0** 110,000	**0**	**0** 128,211

FY26 Proposed Budget

Health Department

Date: May 1, 2025

To: Christine Hurley, Monroe County Administrator
Kevin Wilson, Assistant County Administrator
Tina Boan, Assistant County Administrator
John Quinn, Monroe County Office of Management and Budget

Craig Cates, Monroe County Commissioner - District 1
Michelle Lincoln, Monroe County Mayor Pro Tem- District 2
Jim Scholl, Monroe County Mayor - District 3
Dr. David Rice, Monroe County Commissioner- District 4
Holly Merill-Raschein, Monroe County Commissioner- District 5

From: Dr. Carla Fry, Administrator - Florida Department of Health- Monroe CF

Subject: 2025-2026 Budget Request

In our continuing effort to promote and protect the health and safety of all persons in Monroe County through the delivery of quality public health services, we request the following funding for the upcoming contract year (October 1, 2025 – September 30, 2026):

County Tax Revenue	$ 1,762,675	For Public Health Operations

This amount represents level funding from FY 2024-25 to FY 2025-26.

CC: Mark Roby- Sr. Community Health Nursing Director, Monroe County Health Department

Monroe County Health Department

Board of County Commissioners Funding Request

Fiscal Year 2025-26

Prepared by

Dr. Carla Fry, Administrator & Health Officer

Dr. Mark Roby, Sr. Community Health Nursing Director

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Budget Request Summary

Services	Description	2024-25 Request	2025-26 Request	
Immunizations	Core public health function to provide immunizations for preventable diseases.	$ 557,356	$557,356	No change
Family Planning	Services for men and women that include prenatal care, cervical & breast health, family planning & counseling, and domestic violence screening.	$390,552	$295,000*	($95,552)
Epidemiology & Disease Prevention	The Epidemiology program at FDOH-Monroe continues to integrate and enhance the existing surveillance systems at the local, state, national, and international levels to detect, monitor, report and evaluate public health threats.	$227,726	$297,000	$69,274
Community Health	The Community Health Division is actively engaged in three significant projects: the Quality-of-Life Plan, the Stock Island Community Health Initiative, and the Community Health Improvement Plan (CHIP). The division also organizes community outreach events designed to improve health, wellness, and safety in the community.	$138,419	$138,419	No change
Public Information	Timely and accurate dissemination of information between the health department, the media and the public are essential insure the health, wellness, and safety of the community.	$96,167	$96,167	No change
Preparedness	The priorities of the Preparedness Program are to ensure delivery of essential medical and public health services are maintained or restored following a disaster and that assistance is provided to meet emergency needs of the affected population.	$43,463	$43,463	No change

Environmental Health	Environmental Health (EH) is a branch of FDOH-Monroe dedicated to protecting the public from illness related to water quality, food hygiene in group settings, septic systems, tattoo and piercing facilities, public swimming pools, etc.	Funding provided by County approved service fees.	Funding provided by County approved service fees.	No change
Health Clinic	The Health Clinic is open 8:00am-5:00pm Monday thru Friday and sees clients by appointment and on a walk-in basis.	$243,992	$305,270	$61,278
School Based Dental Program	The program fosters a positive dental presence within the community by providing preventive dental care to children who are most at-risk for developing dental issues.	$65,000	$30,000	($35,000)
Total Funding Request		**$1,762,675**	**$1,762,675**	**No change**

Introduction

The Florida Department of Health in Monroe County (DOH-Monroe) works closely with county commissioners, emergency management, and other local and federal agencies to protect the health and welfare of Monroe County residents and visitors.

MISSION To protect, promote, and improve the health of all people in Florida through integrated state, county, and community efforts.

VISION To be the **healthiest state** in the nation.

VALUES

Innovation
We search for creative solutions and manage resources wisely.

Collaboration
We use teamwork to achieve common goals and solve problems.

Accountability
We perform with integrity and respect.

Responsiveness
We achieve our mission by serving our customers and engaging our partners.

Excellence
We promote quality outcomes through learning and continuous performance improvement.

2024 Highlights by the Numbers

16,417 Childhood Immunizations Administered

4,750 Refugee Health Visits

32 Swim Lesson Vouchers

522 Bicycle Helmets distributed

1,750 Women's Health Visits Provided

7,528 Individual Clients

83,000 Condoms Distributed

93 Community Health Outreach Events Held

111 Travel Vaccine Appointments

330 Narcan Kits Provided

16 HIV Test Sites

687 Adult Health Visits

16,494 Clinic Client Visits

76,536 Services Provided

6,057 Nutrition Education Consultations Provided

625 High Risk Nutrition Clients

166 Newly insured Monroe County Residents

2,271 Mental Health Platform Engagement

6,397 Adult Vaccines Provided

1,643 Breastfeeding Education Appointments

A MESSAGE FROM THE

HEALTH OFFICER

GRATITUDE TO OUR BOCC



At FDOH-Monroe, we are profoundly grateful for the steadfast support of the Board of County Commissioners, county staff, and the citizens who tirelessly advocate for public health in Monroe County. Thanks to this local collaboration, we are empowered to prioritize community outreach, disease prevention, healthcare accessibility, public safety, and emergency response.

Our dedicated team continually demonstrates remarkable resilience and innovation, consistently seeking new and effective ways to reach those who need our services the most.

We deeply appreciate your leadership and unwavering commitment to safeguarding the health and well-being of our cherished community. Thank you for your ongoing efforts in making a lasting impact.

Dr. Carla Fry, Administrator

Office 305.676.3835

Mobile 305.619.5395

Carla.fry@flhealth.gov

This funding request to the Board of County Commissioners (BOCC) is aligned with the evolving needs of a diverse client population, shifting communicable disease trends, and a strong commitment to delivering services prioritized by both clients and community leaders. In 2024, FDOH-Monroe experienced an influx of new clients, many of whom had complex medical needs necessitating specialized care. Clients who visit the Health Department receive care regardless of their ability to pay as we utilize a sliding scale fee schedule based on income. Private insurance, Medicaid, and Medicare are also accepted, and the Fee Schedule is approved by the BOCC keeping prices reasonable for residents and visitors in need of services.

Despite challenges in the labor market, the department has successfully retained most employees with a year over year, and at the time of this report, there is only one vacancy across all four locations. Operating with an annual budget of approximately $10 million—sourced from federal, state, local, and grant funding—FDOH-Monroe remains dedicated to advancing public health initiatives. The following details outline programmatic accomplishments and future goals. We appreciate your time and consideration and welcome any inquiries.

		1/2024	2/2024	3/2024	4/2024	5/2024	6/2024	7/2024	8/2024	9/2024	10/2024	11/2024	12/2024	YTD Total			
Pediatric Immunizations	Clients	364	351	521	401	290	271	364	448	281	400	114	240	2,636	2,636		
	Visits	371	356	523	407	292	274	371	451	283	410	116	241	4,095		4,095	
	Services	1,624	1,510	1,986	1,693	1,154	1,135	1,491	1,678	1,158	1,609	452	927	16,417			16,417
STD/DIS	Clients	42	40	33	31	39	30	39	36	26	42	25	27	266	266		
	Visits	47	48	40	36	45	37	52	51	29	54	28	31	498		498	
	Services	254	315	155	163	229	250	328	306	202	380	120	190	2,892			2,892
HIV Care & Prevention	Clients	103	101	89	101	94	88	78	83	87	90	61	74	242	242		
	Visits	142	125	112	133	118	106	90	102	104	110	75	99	1,316		1,316	
	Services	972	744	465	702	725	637	525	737	621	698	392	484	7,702			7,702
Tuberculosis	Clients	37	47	44	26	82	71	50	50	42	21	5	6	312	312		
	Visits	68	61	88	56	124	148	128	149	110	86	69	29	1,116		1,116	
	Services	126	159	153	86	222	247	224	215	155	115	77	34	1,813			1,813
Adult Immunizations	Clients	102	34	127	64	54	45	29	53	123	244	62	70	923	923		
	Visits	103	36	130	65	54	45	30	54	126	246	63	72	1,024		1,024	
	Services	245	79	265	136	139	111	73	130	222	378	132	161	2,071			2,071
Hepatitis	Clients	10	3	21	6	36	16	6	7	20	17	1	8	140	140		
	Visits	10	3	21	6	36	16	6	7	20	17	1	8	151		151	
	Services	10	7	37	12	67	28	9	8	39	33	2	14	266			266
Indigent Care	Clients	117	106	122	93	77	72	51	108	74	108	81	85	853	853		
	Visits	119	106	123	94	78	74	51	109	76	108	83	86	1,107		1,107	
	Services	284	266	317	254	182	184	121	246	144	254	210	255	2,717			2,717
Refugee Health	Clients	369	355	322	305	288	275	263	222	188	141	62	65	1,207	1,207		
	Visits	638	592	489	461	485	432	523	390	307	225	95	113	4,750		4,750	
	Services	3,679	3,944	2,771	2,921	3,345	2,849	3,875	2,734	1,824	1,420	649	645	30,656			30,656
Family Planning	Clients	162	148	125	145	137	122	142	146	122	140	87	122	699	699		
	Visits	179	163	138	173	153	133	151	158	128	158	88	128	1,750		1,750	
	Services	864	851	663	846	813	685	779	785	666	771	416	731	8,870			8,870
Adult Health	Clients	56	48	53	53	65	42	44	51	40	55	40	48	250	250		
	Visits	71	57	58	70	77	45	46	62	44	59	46	52	687		687	
	Services	380	273	225	321	390	235	238	320	199	272	103	176	3,132			3,132
															7,528	16,494	76,536
															Client Total	Visit Total	Services Total

This table provides a comprehensive overview of clinic services delivered across all four FDOH-Monroe locations. In the 2024 calendar year, a total of 7,528 unique clients were served, resulting in 16,494 office visits and the delivery of 76,536 services. With 251 operational days in the year, the clinics maintained a daily average of 30 clients.

Among the four locations, the Gato clinic in Key West is the busiest, followed by the Marathon and Tavernier clinics, ranked second and third in service volume, respectively. The Stock Island location, situated on The College of the Florida Keys campus, opened in October 2024 as a collaborative initiative between the College, the Health Department, and Rural Health Network. The establishment of the Tuga Clinic was a direct response to the Stock Island Community Health Assessment, which highlighted a strong demand from residents for accessible healthcare services in the area.

As mandated by statute, the Department of Health provides essential Core Public Health Services, including immunizations; prevention and treatment of sexually transmitted infections, HIV, tuberculosis, and hepatitis; healthcare access for individuals unable to afford services; refugee health screenings and immunizations for those seeking citizenship; and Family Planning (Women's Health).

Immunizations

The immunization program at FDOH-Monroe is one of our most expansive initiatives, providing vaccinations for infants, school-aged children, adults, and travelers at all four locations. As part of our Core Programming, we ensure that all children from birth to 18 years old receive necessary immunizations, preventing any barriers to school attendance due to vaccine requirements. Additionally, our Community Outreach efforts include routine immunization events at the local homeless shelter and various businesses across the Keys, tailored to employer requests. These outreach initiatives emerged during the pandemic, reinforcing the importance of meeting individuals where they live and work to enhance accessibility and public health engagement.

Immunization guidelines are taken from the Advisory Committee on Immunization Practices (ACIP) and supported by the Centers for Disease Control and Prevention (CDC). A comprehensive list of vaccine recommendations and guidelines can be found at ACIP Vaccine Recommendations | CDC. These vaccines play a critical role in protecting public health and preventing the spread of infectious diseases within the community.

The most frequently administered vaccines at FDOH-Monroe include:

- Tetanus, Diphtheria, & Pertussis (Tdap)
- Influenza (Flu)
- Pneumonia
- Human Papilloma Virus (HPV)
- Menactra (Meningitis)
- Hepatitis A

Immunizations 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $557,356 in funding for Immunizations. At the time of this report with five months remaining in the BOCC FY, FDOH-Monroe has incurred programmatic, salary, and benefit expenditures for Immunizations of just over $700,000 with additional financial support coming from federal and state sources.

Funding Description	2025-26 Request
Program Expenditures	$268,000
Salary & Benefits	$289,356
	$557,356 **No change**

Family Planning

The Family Planning Program at FDOH-Monroe provides comprehensive care, education, and services for both women and men in Monroe County. These wraparound services include prenatal care, cervical and breast health screenings, family planning and counseling, and domestic violence assessments. Key program offerings include:

- Physical exams for women aged 14 to 55
- Family planning education
- Birth control supplies
- Family planning pharmaceuticals
- Counseling and referrals for domestic violence, human trafficking, and nutrition
- Smoking cessation support, including free nicotine patches
- Sterilization services for both women and men, in collaboration with local providers

Family planning clinical services play a vital role in preventing, diagnosing, and treating sexually transmitted diseases (STDs), while also serving as a gateway to other healthcare programs at FDOH-Monroe, improving access to care for both men and women. Of the approximately 750 births in Monroe County each year, 25% qualify for Medicaid, as they are legal citizens living at or below 185% of the federal poverty level. Additionally, another 20-25% of uninsured or underinsured individuals meet poverty standards but are ineligible for Medicaid due to their citizenship status.

These services are routinely offered across all four locations, staffed by an Autonomous Advanced Practice Nurse specializing in women's health. Additionally, a partnership with the Surgery Center and a local GYN specialist has been established to provide tubal ligations for indigent clients with no payor source. Historically, many women had to travel outside Monroe County for this service, often facing financial hardship, transportation challenges, and difficulties with follow-up care. This local collaboration ensures greater accessibility and reduces barriers to essential reproductive health services.

Family Planning 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $390,552 in funding for Immunizations. At the time of this report with five months remaining in the BOCC FY, FDOH-Monroe has incurred programmatic, salary, and benefit expenditures for the Family Planning program of roughly $370,000 with additional financial support coming from federal and state sources. Volume from

FY 2023-24 to 2024-25 decreased by about 40 clients; therefore, we are requesting less funding in this category for the coming year.

Funding Description	2025-26 Request
Program Expenditures	$95,000
Salary & Benefits	$200,000
	$295,000 **$95,552 Reduction**

Epidemiology/Disease Prevention

The Epidemiology team at FDOH-Monroe plays a vital role in monitoring and responding to public health threats, including STDs, Tuberculosis, Hepatitis, animal bites, and vector-borne illnesses. The program continuously enhances surveillance systems at all levels to detect, report, and assess emerging diseases such as MPOX, Hepatitis A & B, Legionnaire's Disease, Dengue, Influenza, and the resurgence of Measles. Additionally, lesser-known reportable illnesses like diphtheria, staphylococcus aureus, and vibriosis are actively tracked. Through strengthened human and technological resources, the program works to prevent, investigate, and mitigate health risks while fostering research to drive effective interventions. Local partnerships bolster public outreach efforts, ensuring timely education and disease prevention. The team also collaborates closely with clinic staff to provide rapid linkage to care, recognizing the urgency required for many of these conditions.

Health threats globally include rising cases of Measles, Malaria, Dengue, Tuberculosis, and Hepatitis. Monroe County also faced extreme heat in the summer of 2024, leading to an increase in heat-related illnesses among residents and visitors. The Epidemiology program monitored these conditions and issued advisories to local healthcare providers. Additionally, sexually transmitted infections—syphilis, gonorrhea, and chlamydia—continued to rise, necessitating expanded contact tracing and education efforts. For the latest communicable disease data, visit FLHealthCHARTS.gov.

State TB program funding is based on active cases treated annually, and while Monroe County has historically had low TB rates, an influx of refugees from Haiti, Cuba, Nicaragua, Venezuela, and Ukraine—where TB incidence is high—has increased the need for surveillance and prevention. As an airborne illness, TB requires proactive monitoring to protect public health. The county currently employs one full-time TB Program Manager responsible for screening, testing, and treatment of both active and latent infections.

Epidemiology/Disease Prevention 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $227,726 in funding for Epidemiology. At the time of this report with five months remaining in the BOCC FY, FDOH-Monroe has incurred programmatic, salary, and benefit expenditures for the Epidemiology program of nearly $650,000 with additional financial support coming from state sources. Volume for communicable illnesses is increasing locally, and vaccine skepticism enhances the risk of outbreaks particularly in communal settings. As such, we are requesting an increase of $69,274 for Epidemiology.

Funding Description	2025-26 Request
Program Expenditures	$61,048
Salary & Benefits	$235,952
	$297,000 **$69,274 increase**

Community Health

The Community Health Improvement Division at FDOH-Monroe focuses on expanding access to care, addressing mental health and substance abuse, and administering key grants such as “Health in All Policies” and “Tobacco Free Florida.” In 2024, over 100 “Health to You” outreach events brought health services directly to the community, supported by 22 partner organizations offering screenings, immunizations, HIV testing, Bicycle Helmets, Narcan, Blood Pressure Cuffs, Diabetes Screening, and much more. These efforts mark a paradigm shift for the community “meeting clients where they are” instead of asking them to take time out of their busy days and come to us.

Accreditation
The Florida Department of Health in Monroe County (DOH-Monroe) continues to be one of the 67 counties in the state that meet and exceed national standards for public health performance management. It is accredited through the Public Health Accreditation Board, reflecting its commitment to excellence in public health services. Florida operates as an integrated department of health, ensuring consistency and quality statewide.

Tobacco Control
Monroe County has been a pioneer in tobacco prevention, becoming the first county in Florida to offer 100% smoke-free beaches and parks. Additionally, the Monroe County School District leads the state by implementing all 15 tobacco-free policies across its schools.

Community Health Improvement Plan (CHIP) and Community Health Assessment (CHA)
In December 2023, DOH-Monroe launched a comprehensive effort to better understand the health needs of the community and develop targeted strategies as part of its 5-year CHIP. This effort engaged nearly 1,100 community respondents and 70 community partners. The assessment identified key public health priorities, each with chairpersons facilitating quarterly meetings.

Community Safety
Bike safety is a focus area, with four educational presentations conducted and nearly 600 bike helmets fitted in 2024 so far. Additionally, 96 individuals are now certified to fit helmets correctly, thanks to training provided by DOH-Monroe, which currently employs a regional trainer and is onboarding a second. In the realm of human trafficking, two awareness and prevention trainings were held with 96 participants. Drowning prevention efforts included facilitating 12 Water Safety Instructor Certifications in partnership with Keys Kids Swim at Jacobs Aquatic Park. These certified instructors are now providing free swim lessons in the Upper Keys. A summer 2024 initiative, in collaboration with the College of the Florida Keys (CFK), provided free swim lessons to 91 students in grades one through three, with 65 students successfully swimming the full length of the pool. Furthermore, the swim voucher program enrolled two vendors (CFK and Jacobs Aquatic Center), distributed 32 vouchers to families, and currently has eight families on the waitlist. Additionally, 23 life jackets were distributed to swim lesson providers.

Access to Care
To enhance healthcare access, a new Access to Care app is under development by two volunteers and one DOH-Monroe staff member in partnership with UniverCity, Inc. The app aims to provide a comprehensive directory of health providers in the area.

Mental Health and Substance Abuse
Efforts to address mental health and substance use include six suicide prevention trainings (Question, Persuade, Response), which trained 216 participants. In support of overdose prevention, 155 Narcan kits were distributed. The KeysHealthyMind platform, launched in November, has seen growing community engagement with 2,588 views, 2,872 sessions, and 721 assessments completed, underscoring the demand for accessible mental health resources.

PACE-EH
On May 15, 2024, the Florida Department of Health in Monroe County presented the Stock Island Survey data and analysis to the County Commissioners as part of the PACE-EH (Protocol for Assessing Community Excellence in Environmental Health) initiative. Among the key results were the establishment of the Tuga Clinic, the successful acquisition of an SOS grant, and the donation of two commercial refrigeration units to Bernstein Park. Commissioner Cates publicly expressed gratitude to DOH-Monroe for the refrigeration donation, recognizing its importance to the local community.

Community Health 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $138,419 in funding for the Community Health Division. At the time of this report with five months remaining in the BOCC FY, FDOH-Monroe has incurred programmatic, salary, and benefit expenditures of just over $460,000 with additional financial support coming from state sources. We anticipate a similar level of effort with outreach for 2025-26; therefore, we are requesting level funding for this division.

Funding Description	2025-26 Request
Program Expenditures	$35,000
Salary & Benefits	$103,419
	$138,419 **No change**

Public Information and Marketing

As a rural island chain located over 126 miles from the mainland, timely and accurate communication is essential for Monroe County residents. The Public Information Officer (PIO) plays a key role in media relations, press releases, marketing, and public outreach, serving as the department's spokesperson when the Health Officer is unavailable. The PIO also coordinates with the Communications Division in Tallahassee, ensuring effective stakeholder engagement during emergencies.

In 2024, the Department of Health in Monroe County (DOH-Monroe) made significant advancements in improving the quality of its SurveyApp for customer satisfaction. This included a new methodology for survey collection with standalone kiosks at key locations such as Gato Clinic, Tuga Clinic, RIC Clinic, and ROTH Clinic. The kiosks were expanded from five to seven, and dedicated kiosks were added for outreach events. The survey, launched in February 2024 in English, Spanish, and Haitian Creole, will soon be available in additional languages like Ukrainian, Russian, Polish, Czech, and Portuguese. Enhancements to the survey include simplified content, staff pictures, and graphics to accommodate various literacy levels. Tri-lingual marketing materials and case management functionality have further improved the user experience, with the overarching goal of obtaining more actionable feedback from clients.

DOH-Monroe also focused on communication and outreach efforts throughout the year. The internal newsletter, "DOH-Monroe Insider," was published quarterly, featuring staff recognition, educational content, and inspirational events aimed at staff education and retention. The department spearheaded awareness campaigns, including heat illness

prevention during the summer and mental health and suicide prevention education through various media channels. DOH-Monroe also enhanced its website and continued its long-standing partnership with local radio programs to provide health education to the community. Furthermore, five onboarding training videos were produced to educate staff on key public health topics, and the department expanded its outreach events, improving its services' visibility in Monroe County.

Looking ahead, DOH-Monroe aims to modernize its signage, including multilingual directional signs and improved internal clinic navigation. The installation of six new digital screens at the Gato Clinic will also enhance communication. Additionally, ten more onboarding videos on various health topics are being developed. The department plans to host its Seventh Annual Communications Symposium in May 2025 and produce an accordion-style promotional flyer to highlight its programs and services. These efforts are part of an ongoing commitment to improving services, outreach, and internal communication to better serve the residents and visitors of Monroe County.

Public Information and Marketing 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $96,167 for the Public Information Officer (PIO). We anticipate a similar level of effort for the PIO for 2025-26; therefore, we are requesting level funding for this department.

Funding Description	2025-26 Request
Salary & Benefits	**$96,167**
	$96,167 **No change**

Preparedness

The Emergency Preparedness Program at FDOH-Monroe ensures swift and effective public health responses during emergencies and disasters. Working closely with Monroe County Emergency Management, law enforcement, fire/rescue, and the Board of County Commissioners, the department coordinates medical and health services before, during, and after crises to minimize service disruptions through its Continuity of Operations Plan (COOP).

Preparedness staff communicate regularly with the State of Florida Emergency Support Function Eight (ESF-8), other counties, senior leadership, and the State Watch Office, fostering collaboration across agencies. Monthly drills maintain readiness, and an all-hazards approach

ensures preparedness for hurricanes, mass-casualty events, radiological incidents, and potential mass migration events.

During FY 2024-25, participation in local and virtual exercises was a key component of maintaining readiness, alongside active involvement in Keys Health Ready Coalition meetings, events, and exercises. Additionally, regular engagement in local exercises, meetings, and training sessions further enhanced preparedness efforts. Weekly preparedness meetings with DOH team members ensured consistent communication and planning. Several specific exercises were undertaken, including a radiological drill, the LKMC Hurricane Exercise, the Key West Pipeline Co Fuel Spill Drill, and the HurrEX – MCEM exercise. The NWS Key West Tropical Training, BOLD CEMP Training, and Marathon EOC Orientation were also part of the preparedness efforts, as was the Chem Threat Exercise. Participation in the REP Marine Reception Center Exercise, the 2024 SpNS Registry Call Down Exercise, and WebEOC training further strengthened response capabilities.

Emergency preparedness training was provided in collaboration with the Center for Independent Living, and involvement in Community Organizations Active in Disaster (COAD) meetings ensured coordination across various community groups. Hazards and Vulnerabilities Analysis was conducted with community partners, and a COOP event and After-Action Review/Improvement Plan (AAR/IP) were completed. Reviews of the Comprehensive Emergency Management Plan (CEMP) were also conducted, while coordination calls with the Community Health Department (CHD), Monroe County Emergency Management (MCEM), and local agencies during weather events ensured effective collaboration. PHEP deliverables were completed ahead of their due dates, and an inventory of emergency preparedness equipment and supplies was conducted at all locations, with Gato set for completion in 2025.

In October 2025, a team of Florida Department of Health in Monroe County (FDOH-Monroe) staff, including the Health Officer, Director of Nursing, Preparedness Planner, Information Technology Program Manager, and Executive Administrative Assistant, voluntarily deployed to support the recovery efforts following Hurricanes Helene and Milton. Representing Monroe County, these professionals provided critical assistance and subject matter expertise to Hillsborough and Pinellas Counties, allowing local teams a well-deserved respite after extensive hours of service to their communities. This deployment also offered invaluable experience for FDOH-Monroe staff, who maintain a heightened state of readiness to oversee the Special Needs Shelter for clients who are oxygen-dependent or require additional assistance during hurricane evacuations.

Preparedness 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $43,463 for the Preparedness Department. To date this FY, expenditures for programmatic needs and salary have exceeded $200,000 with additional funds coming from federal and state sources. We anticipate a similar level of federal and state funding for 2025-26; therefore, we are requesting level funding for this department.

Funding Description	2025-26 Request
Salary & Benefits	$43,463
	$43,463 **No change**

Health Clinic Operations (Key West, Stock Island, Marathon, & Tavernier)

FDOH-Monroe maintains clinic operations in Key West, Stock Island, Marathon, and Tavernier. The Health Clinics are staffed by a multi-disciplinary team of physicians, nursing practitioners, registered nurses, medical assistants, dieticians, lactation consultants and front-office personnel. In addition to supporting the services discussed above, the Health Clinic works with other programs, such as Healthy Start, Women, Infants, & Children (WIC), Refugee Health, care for persons living with HIV/AIDS, and Health Counseling for uninsured/underinsured daily. The Health Clinic is open 8:00am-5:00pm Monday thru Friday and sees clients by appointment and on a walk-in basis.

All clients who come to the Health Department are seen regardless of their ability to pay. We provide primary care services for complex clients co-infected with Tuberculosis and HIV, and those with Hepatitis. Often, clients are seen for communicable illnesses because of a referral from the Epidemiology team and their surveillance efforts. One such example is rabies prophylaxis vaccines for clients who've been bitten or scratched by an unfamiliar animal. Other examples include treatment for parasitic illness, skin conditions, food-borne illnesses, diabetes, and hypertension. The clinic typically operates at upwards of a million dollar per year deficit due in large part to clients' inability to pay.

Health Clinic Operations 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $243,992 in funding for the Health Clinic. At the time of this report with five months remaining in the BOCC FY, FDOH-Monroe has incurred programmatic, salary, and benefit expenditures of nearly four million dollars with additional

financial support coming from federal and state sources. According to Florida Charts data, Monroe County has a higher burden for many chronic illnesses than other counties and the national average. As such, prevention and prompt treatment are imperative; therefore, we are requesting an increase of $61,278 with a total request of $305,270.

Funding Description	2025-26 Request
Program Expenditures	$31,278
Salary & Benefits	$273,992
	$305,270 **$61,278 increase**

School Based Dental Program

FDOH-Monroe started a School-Based Dental Sealant Program (SBDSP) as part of a comprehensive statewide oral health initiative. This was established to promote evidence-based prevention to achieve optimal oral health for 2nd and 7th grade Monroe County public school students. The program fosters a positive dental presence within the community by providing preventive dental care to children who are most at-risk for developing dental issues. Dental sealants are a thin, plastic coating applied to the chewing surfaces of molar teeth. Each sealant application applied to the tooth can prevent dental decay for up to five years. In 2019-2020 we added Fluoride Varnish to our program. This is an additional layer of protection to prevent/reduce cavities. In some instances, children in the sealant program need a cleaning performed before the sealants can be completed. When this situation arises, funds from the BOCC are utilized to cover the cost of the cleaning for those who are uninsured/underinsured.

FDOH-Monroe offers assessments, dental sealants, fluoride varnish, and Oral Hygiene Instruction by Licensed Dental Hygienists in our School-Based Dental Sealant Program clinics. The SBDSP clinic functions in every public school in the county at least once a year. In the 2nd and 7th grade all students (approximately 1,200) are provided an electric toothbrush, toothpaste, and a brushing timer. Additionally, each student is given oral hygiene instructions to promote the prevention of tooth decay.

In 2024, 728 students (down from 844 in 2023) received dental sealant services through the FDOH-Monroe program. Funding for this program also supported dental cleanings for students with the greatest financial and dental hygiene needs throughout the County.

School-Based Dental Program 2025-26 Budget Request

For the 2024-25 FY, the BOCC provided $65,000 for Dental Sealants & Cleanings. Given the reduction in services, we are requesting $35,000 less this FY. Any overages will be covered by a state funding source, so no child is denied care.

Funding Description	2025-26 Request
Contractual Services Sealants/Cleanings	**$30,000** **$35,000 decrease**

Departments Supported by other Funding Sources

To provide a complete picture of services offered by FDOH-Monroe, we've included programs below that receive no BOCC funding. Many times, public health services are conducted "behind the scenes" so hopefully this additional level of detail will be helpful.

Environmental Public Health

Environmental Public Health (EPH) at FDOH-Monroe plays a vital role in safeguarding community health by monitoring and enforcing regulations related to water quality, food hygiene in shared settings, septic systems, tattoo and piercing facilities, and public swimming pools. The team collaborates with county, state, and federal agencies—including fire/rescue, law enforcement, the Division of Business and Professional Regulation (DBPR), the Department of Environmental Protection (DEP), and the Board of County Commissioners—to ensure compliance with health and safety standards. EPH also works closely with the Epidemiology team to investigate illnesses linked to waterborne contaminants, animal bites, vector-borne diseases, and sanitary nuisances, strengthening public health protection efforts across Monroe County. The Environmental Public Health Department is supported through the Fee Schedule which includes permits and inspections, and when there is a shortfall, non-categorical general revenue is utilized to cover the balance.

Women, Infants, & Children (WIC)

The Women, Infants, and Children (WIC) program is a federally funded initiative that provides nutritional support, healthcare referrals, and education for low-income pregnant women, postpartum mothers, infants, and children up to age five. WIC helps ensure access to healthy

foods, breastfeeding support, immunizations, and guidance on child development. By promoting proper nutrition and early health interventions, the program plays a vital role in improving maternal and child health outcomes, reducing food insecurity, and fostering long-term wellness. WIC is fully supported by Federal Funding.

During the 2024 calendar year, WIC provided new mothers with 60 breast pumps to encourage breast feeding over bottle feeding and delivered over 8,325 services to women and children in Monroe County.

Healthy Start

Healthy Start is a statewide program designed to improve maternal and infant health outcomes by providing education, support, and resources for expecting mothers and families with young children. Services include prenatal and postpartum care, childbirth education, breastfeeding support, parenting classes, developmental screenings, and referrals to healthcare and social services. By addressing risk factors and promoting early interventions, Healthy Start aims to reduce infant mortality, improve birth outcomes, and ensure families have the tools they need for a healthy start in life. Healthy Start is fully supported by the Healthy Start Coalition, a non-profit 501c3.

Vital Statistics

Vital Statistics manages the registration and issuance of essential life records, including birth, death, marriage, and divorce certificates. These records serve as official documentation for legal, identification, and health-related purposes. Vital Statistics also assists with amendments to records, genealogy research, and public health data collection, supporting government agencies in tracking demographic trends and ensuring accurate historical records. Vital Statistics is supported via Fee for Service and non-categorical general revenue should a shortfall exist.

Beginning in May 2025, FDOH-Monroe will implement Vital Chek in additional to in-person services. Vital Chek is designed to provide convenience for those who require a birth or death certificate from Monroe County, but do not wish to travel to Key West where services are offered. More details will follow via a press release soon.

School Health

The Florida Department of Health School Health Program works to ensure students are healthy, in school, and ready to learn. It provides essential health services to public school students across Florida's 67 counties, including health screenings, nursing assessments, preventative dental care, and emergency health services.

The program operates in partnership with the Florida Department of Education and is guided by Florida statutes. It aims to minimize health barriers to learning by offering Basic School Health Services**,** Comprehensive School Health Services**,** and Full-Service Schools. These services include managing chronic and acute health conditions, assisting with medication administration, and providing first aid and emergency care. The School Health Program is supported through State Funding via FDOH and FDOE.

Ancillary Services (Business Office, Information Technology, Personnel Liaison, and Administrative Support)

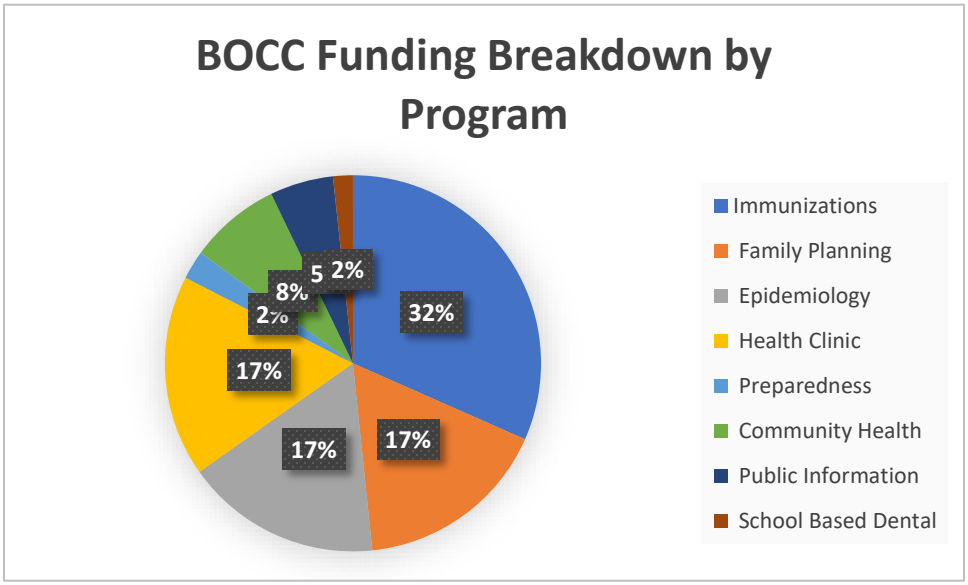
FDOH-Monroe has 81 employees or 64 full time equivalents (FTE) with a ten-million-dollar annual budget from federal, state, and local sources. To ensure fiscal accountability, we entered into a shared services agreement approximately 2 years ago to share a Business Manager with Volusia County as they are experts in budget management, revenue, and expenditures. Since the inception of this arrangement, financial health has improved, and the Business Office has experienced zero turnover. There is one full time personnel liaison who oversees talent management, there are two full time Information Technology staffers who manage all four FDOH-Monroe locations along with Preparedness responsibilities, and there is one executive administrative assistant. The ancillary services described are supported entirely by non-categorical general revenue.

Florida Department of Health Monroe BOCC Funding Request Summary

Monroe County is consistently ranked as one of the healthiest counties in the state thanks to the strength of our partnerships and the financial support provided at the local level. [Monroe County, Florida | County Health Rankings & Roadmaps]

The total funding request for 2025-26 is $1,762,865. This represents level funding year over year.

FY2024-25	**$1,762,675**
FY2025-26	**$1,762,675**



As always, FDOH-Monroe would like to thank the Board of County Commissioners for their unwavering commitment to the health of our residents. Please do not hesitate to reach out with any questions. We look forward to a year filled with health and wellness!

FY26 Proposed Budget

Land Authority

MONROE COUNTY LAND AUTHORITY
1200 Truman Avenue, Suite 207, Key West, FL 33040
Phone: (305) 295-5180 Fax: (305) 295-5181

MEMO TO: Christine Hurley, County Administrator, Tina Boan, Assistant County Administrator, John Quinn, Assistant Director, Office of Management and Budget

FROM: Cynthia Guerra, Executive Director

CC: Bob Shillinger, County Attorney, Mark Rosch, Senior Acquisition Specialist, Paunece Scull, Property Acquisition Specialist

DATE: June 27, 2025

RE: FY 2026 Funding Request for DEP MOA Reimbursements, Affordable Housing Non-Construction Costs and Land Acquisition – Fund 316

The Monroe County Land Authority (MCLA) is pleased to submit our FY26 Budget request for Land Acquisition, Fund 316. Attached is a spreadsheet that includes our estimated Fund performance for FY25, with projected expenditures, revenues, and reimbursements.

Request:

Staff request is to rollover Fund 316 end of year balance, estimated to be $291,440 from FY25 to FY26.

In recognition of projected fiscal conditions for the County, we are foregoing making an additional allocation request for FY26 other than the rollover, which could be used in FY25 if a critical or timely land acquisition project is identified in the remainder of the current fiscal year.

The total Fund 316 balance for FY26 being requested is $509,802.04, which is $291,440 rollover from FY25, plus $218,362.04 transferred in from Fund 158 (Monetary Point Purchases). The request of $509,802.04 would provide funding for:

- $40,000 in funding for land acquisition due diligence (appraisals, surveys, title work, etc.) reimbursable by DEP as required by the Memorandum of Agreement between DEP and the County. DEP has recently advised there are no funds for Monroe County purchases in FY26 except for several option contracts in process that will still close in late FY25 or FY26. Funding is still needed for potentially eligible reimbursable items.
- $100,000 in funding for non-construction costs that negatively impact development of affordable and workforce housing, such as construction performance bonds required when private affordable housing is built by Habitat for Humanity on County owned parcels.
- $369,802.04 for land acquisition in support of environmental protection, density reduction and sustainability projects (i.e. road elevation and canal restoration). During FY25, $805,000 of Fund 316 was used to purchase land for road elevation resiliency projects, but the acquisitions also retired density. Parcels needed to support canal restoration projects are more expensive than land locked parcels. Depending on county priorities, this

funding could potentially allow for acquisition of approximately 1-3 lots.

As of June 26, 2025, Senate Bill 180 (2025) was awaiting approval by the Governor. If signed, Senate Bill 180 (2025) will grant the Florida Keys and 900 permit allocations to be distributed over a period of at least 10 years, which may reduce the immediate need for programs like the Less Than Fee Program. Even if the new allocations are approved, there is still projected to be a shortfall between the number of allocations that can be awarded and the number of potentially developable parcels remaining in unincorporated Monroe County.

MCLA is not making a request for funding, or for the resumption of the Less Than Fee Program at this time. However, there is still a waiting list of approximately 180 applicants. Assuming an average purchase price of $56,000 per development right, there is an overall estimated need of over $10,000,000.

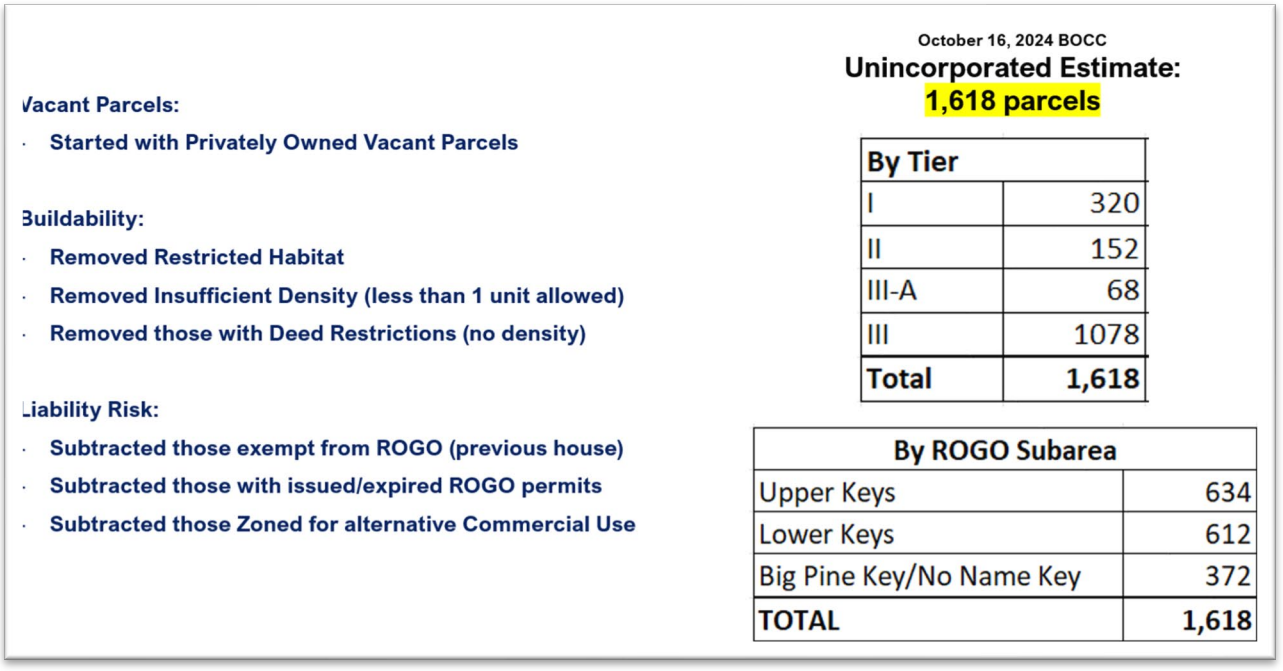
Background:

Density Reduction

Monroe County and the State of Florida could face significant legal liability due to the large number of undeveloped privately owned vacant parcels in the Florida Keys Area of Critical State Concern (ACSC), which exceeds the number of new residential building permits projected to be available as authorized by the State and administered by the County using the Rate of Growth Ordinance (ROGO).

Pending signature by the Governor, Senate Bill 180 (2025) will grant the Florida Keys and 900 permit allocations to be distributed over a period of at least 10 years. The legislation requires all permit allocations be issued for vacant, buildable parcels, of which only one may be awarded for any individual parcel, and the distribution of which must prioritize allocations for owner-occupied residences, affordable housing, and workforce housing. Of the 900 proposed permit allocations, approximately 588 would be made available for unincorporated Monroe County, with the remainder being allocated to the Marathon, Islamorada and Key West.

In 2024, the Planning Department refined their estimate of the number of private vacant parcels that could potentially be buildable, as presented to the Board of County Commissioners in October 2024. According to their data (shown below), 1,618 parcels contain uplands and have zoning or land use that allow at least 1 TDR.



Vacant Parcels:

- **Started with Privately Owned Vacant Parcels**

Buildability:

- **Removed Restricted Habitat**
- **Removed Insufficient Density (less than 1 unit allowed)**
- **Removed those with Deed Restrictions (no density)**

Liability Risk:

- **Subtracted those exempt from ROGO (previous house)**
- **Subtracted those with issued/expired ROGO permits**
- **Subtracted those Zoned for alternative Commercial Use**

October 16, 2024 BOCC

Unincorporated Estimate:

1,618 parcels

By Tier	
I	320
II	152
III-A	68
III	1078
Total	**1,618**

By ROGO Subarea	
Upper Keys	634
Lower Keys	612
Big Pine Key/No Name Key	372
TOTAL	**1,618**

The 588 ROGO allocations pending for Monroe County represents only 35% of the potentially buildable private vacant lots. That would leave over 1,000 undeveloped privately owned parcels that exceeds the number of new residential permits that may be available (shown below).

	900 over 10 years	Number of vacant private lots	% of total vacant private lots
	24.5 Hrs		
	10 Years		
Monroe County	588	1618	65.3%
Marathon	204	560	22.6%
Islamorada	78	214	8.6%
Key West	30	84	3.4%
Total Units	900	2476	100.0%
Monroe County Restricted to Vacant Private Lots (1618)	588		
Monroe County 70% Market Rate Workforce	412		
Monroe County Available for Affordable or permanent residents	176		

Without enough permits available, some private property owners could file takings and Bert Harris suits against both the State and Monroe County. Even in the unlikely event that the County were to successfully defend each claim, the cost of defending against such claims will be significant.

To help mitigate the anticipated liability, Monroe County, working with the MCLA and partners like DEP, has implemented a long-term acquisition strategy in the Florida Keys aimed at reducing the total inventory of privately owned vacant land and to retire development rights from property owners. These efforts became more coordinated with the passage of the Florida Keys Stewardship Act (Stewardship Act) in July 2016. Fund 316 provides funding for due diligence (appraisals, surveys, title work, etc.) reimbursable by DEP as described in a Memorandum of Agreement between DEP and the County.

Climate Change Adaptation and Mitigation

Sustainability is also a major focus of the County, which is already experiencing the effects of sea level rise and climate change. This County's Sustainability Action Plan identifies and prioritizes vulnerable infrastructure, buildings, roads and habitats. Strategies and actionable solutions to best prepare for and adapt to the impacts of climate change often require land acquisition to implement. Where possible, land acquisition can be targeted to achieve the combined goals of density reduction and resiliency.

MCLA is actively involved in programs overseen by the Chief Resilience Officer, including the Keys Roads Plan, and the Canal Restoration Program. In FY25, MCLA contributed $805,000 towards the acquisition of two lots in Stillwright Point, Key Largo, supporting the road improvement efforts under the Keys Roads Plan.

MCLA holds monthly coordination meetings with the Chief Resilience Officer and other county departments to identify parcels suitable for acquisition to support ongoing and future sustainability initiatives. MCLA continues to seek funding opportunities to support land acquisitions vital to advancing the County's Sustainability Programs.

Affordable Housing

One of the most challenging issues that faces Monroe County is the lack of affordable and workforce housing. This problem is due to the quadruple impact of high land values, land limited by geographic and environmental features, a tourism economy with a prevalence of lower-paying, service-sector employment, and a housing supply limited by the controlled Rate of Growth Ordinance (ROGO).

A challenge faced by the County's affordable housing partners—such as Habitat for Humanity—is the requirement to post construction bonds, which can create financial obstacles to affordable housing development. To help overcome this barrier, the MCLA is proposing to access Fund 316 to fund the bonds for projects on County-owned and leased parcels, thereby supporting the timely development of much-needed affordable housing throughout the County. This proposal has been submitted for consideration by the County Attorney.

Programs supported through Fund 316:

Since 2016, working in partnership with the Land Authority, the County has expanded its land acquisition effort through the implementation of the following programs:

Density Reduction Acquisition Program

The Density Reduction Program goal is to purchase lands that do not consist of significant habitat for the purpose of retiring the associated density (Transferable Development Rights or TDRs). Since 2016, the BOCC purchased 27 density reduction properties at a cost of $2,032,724, including two density reduction properties that were acquired in FY25 at a cost of $805,000. These parcels were also purchased for use in a sustainability project.

Less Than Fee Acquisition Program

The Less Than Fee Program goal is to purchase Development Rights from owners of lots zoned IS, IS-M and URM adjacent to the seller's primary residence. Property owners can continue to use the land for non-habitable accessory structures permitted by county land use regulations, such as a pool, open yard, or garage. Since 2016, the County acquired 104 Less Than Fee Development Rights at a cost of $5,438,631. There are approximately 180 applications pending representing over $10,000,000 in value.

Because of the uncertainty due to the future of ROGO prior to this year's legislative session, offers for Density Reduction and Less Than Fee transactions were stopped in 2025 because most of the available funding in Fund 316 had been committed. But when the Less Than Fee program was active, it was an effective and popular program.

Resale Program

When buildable lots are acquired under the Density Reduction Program, they may be resold to homeowners of contiguous properties or to Property Owner Associations, without the ability of the purchaser to ask for a Rate of Growth Ordinance (ROGO) allocation to build a residential unit with all density stripped from the land. While the County had completed some resales prior to 2022, the County Commission adopted an ordinance establishing a "Resale Program" on January 21, 2022. Between 2016 and 2023, 14 density reduction parcels were sold generating $547,094 in revenue**.**

Pre-Acquisition/Resale to DEP

The 2016 Stewardship Act documented the State and County partnership and outlined the urgency in purchasing land in the Florida Keys to retire development rights, as well as protect the natural environment. The goal within the Act is for the State to spend $5 million per year on land acquisition in the Florida Forever Boundary.

The Land Authority has assisted in this effort by serving as a local partner with DEP, pursuant to a memorandum of agreement between DEP and the County. In this role, the Land Authority helps locate suitable properties with willing sellers for DEP, obtains due diligence products for DEP, and pre-acquires conservation land for resale to the State.

As of June 25, 2025, the Land Authority resold $8,808,545 of land to the State of Florida, since 2016, with DEP spending a total of $14,775,063. The table below demonstrates the annual expenditures by DEP, since passage of the Florida Keys Stewardship Bill:

STATE FISCAL YEAR	STATE PURCHASES FROM PRIVATE SELLERS*	STATE PURCHASES OF PRE-ACQUIRED LAND FROM MCLA*	TOTAL STATE PURCHASES*
2017	$0	$0	$0
2018	$709,246	$0	$709,246
2019	$2,037,381	$0	$2,037,381
2020	$1,177,841	$0	$1,177,841
2021	$695,492	$0	$695,492
2022	$89,732	$607,323	$697,055
2023	$210,828	$2,924,856	$3,135,684
2024	$0	$2,338,813	$2,338,813
2025 YTD	$1,045,998	$2,937,553	$3,983,551
TOTAL	$5,966,518	$8,808,545	$14,775,063

*Includes soft costs such as Appraisals, surveying, etc.

Unfortunately, DEP is now in the process of discontinuing this pre-acquisition system due to a state budget reduction. DEP's legislative appropriation for Florida Forever acquisitions was reduced from $100 million in Fiscal Year 2025 to $18 million in Fiscal Year 2026. On June 24, 2025, DEP notified MCLA that all Florida Forever funding is now obligated and there will be no funding available for the State to purchase pre-acquired land from MCLA until the Legislature appropriates additional funds. The Land Authority will continue to make purchases within Florida Forever areas and will pursue reinstating the partnership as soon as additional State funding is made available.

Budget Request FY26:

Continuation of funding from Fund 316 is needed to continue conservation and density-reduction land acquisition efforts to accomplish the retirement of development rights, support County resiliency efforts, and expand affordable housing. Staff is recommending a total Fund 316 balance for FY26 of $509,802.04, which is $291,440 rollover from FY25, plus $218,362.04 transferred in from Fund 158 (Monetary Point Purchases).

5-Year Capital Plan Summary

Project Name	Fund	FY2026	FY2027	FY2028	FY2029	FY2030
Physical Environment						
Solid Waste Impact Fee Projects	133	144,183				
Land Acquisition	316	242,713				
Big Coppitt Key Wastewater Administration	304	51,680	51,680	51,680	51,680	51,680
Duck Key Wastewater Administration	304	31,000	31,000	31,000		
Cudjoe Key Wastewater Administration	304	150,000	150,000	150,000	150,000	150,000
Boca Chica Shore Side Facility	318	3,591,181	320,000			
Total Physical Environment		**4,210,757**	**552,680**	**232,680**	**201,680**	**201,680**
General Government						
Jackson Square Temporary Chiller & Demolition	304	693,250	530,000	2,330,000		
Ocean Reef VFD Ambulance/Equipment	304	142,803	497,100			
HMGP Wind Retrofit Grant Match	304	200,000	200,000	200,000		
Ellis Building Renovation - Property Appraiser	304	361,400				
Bayshore Manor Emergency Repairs - Supervisor of Elections	304	600,000				
HMGP Generator Grant Match	304	400,000	400,000	400,000		
Lester Building Air Ducts & Renovation	304	775,000	775,000			
Plantation Key Fleet Roof Replacement	304	96,000				
Harvey Government Center Safety Repair	304	180,000				
Rockland Key Public Works	318	8,000,000				
Total General Government		**11,448,453**	**2,402,100**	**2,930,000**	**-**	**-**
Culture & Recreation						
Parks & Rec Impact Fees (All Districts)	131	427,540				
Higgs Beach Seawall Repairs	304	220,000	1,040,000	2,040,000		
Rowell's Waterfront Park	304	200,000				
Key Largo Playground Equipment	304					500,000
Key Largo Library Roof Replacement	304	193,000				
Higgs Beach Pavilion Renovations	304	150,000				
Key West Library Roof Replacement	304	960,000	1,040,000			
Total Culture & Recreation		**2,150,540**	**2,080,000**	**2,040,000**	**-**	**500,000**
Economic Environment						
Affordable Housing-DAC I	317	15,968,243				
Affordable Housing-DAC II	317					
Affordable Housing-DAC III	317	6,367,780				
Affordable Housing-DAC IV	317	2,276,877				
Affordable Housing-DAC V	317					
Total Economic Environment		**24,612,900**	**-**	**-**	**-**	**-**
Public Safety						
Fire & EMS Impact Fees (All Districts)	135	196,190				
MCDC Spalling Repair	304	200,000	1,000,000	1,000,000	1,000,000	
MCDC Plumbing Fixtures Replacement	304	60,000	70,000			
MCDC Window Repair	304	75,000	75,000	75,000	75,000	
MCDC Kitchen Repairs	304	1,000,000	250,000	250,000	250,000	250,000
MCDC Generator Installation	318	1,850,000				
Communications Tower Maintenance	304	339,700				
Medical Examiner Generator Replacement	304	193,000				
Sugarloaf Fire Station	318	6,784,905	615,000			
Total Public Safety		**10,698,795**	**2,010,000**	**1,325,000**	**1,325,000**	**250,000**
Transportation						
Roadway Impact Fee (All Districts)	130	607,060				
Roads & Bridges (F_102)	102	8,109,397	8,109,397	8,109,397	8,109,397	8,109,397
Seaview Ave Bridge Replacement	304	1,525,925				
No Name Key Bridge Repair	304	403,340	460,000	4,450,000	4,450,000	
Crane Blvd Shared Use Path	304			1,126,519		
Toms Harbor Channel Bridge Repairs	304	485,169				
Sugarloaf Blvd Bridge Replacement	318		5,881,181	2,990,590		
Key Deer Blvd North of Watson Road Repair	304	295,000	1,794,351			
Ocean Bay Drive Embankment Repair	304		64,328		336,055	
Flagler Ave Road Paving	304	271,134	2,600,000	16,455,278		
Twin Lakes Pilot Project Road Elevation - Construction Completion	318	6,714,102				
Stillwright Point Road Elevation - Design Completion	304	35,009				
Sands Subdivision Road Elevation - Design Completion	318	50,000	10,000			
Conch Key Road Elevation - Design Completion	318	106,778				
Stillwright Point Mill & Pave	318	2,600,000				
Marathon Airport Grant Match	403	3,200,000				
Key West Airport Grant Match	404	9,000,000				
Key West Airport Rental Car Facility	404	4,500,000				
Key West Airport Concourse A	405	19,700,000				
Tubby's Creek Bridge Replacement	401	2,176,443				
Mosquito Creek Bridge Replacement	401	2,173,347				
Total Transportation		**61,952,704**	**18,919,257**	**33,131,784**	**12,895,452**	**8,109,397**
Administrative & Miscellaneous						
Project Management Admin & Legal	304	2,239,647	2,239,647	2,239,647	2,239,647	2,239,647
Old 7 Mile Bridge Maintenance	304	562,655	562,655	562,655	562,655	562,655
Total Administrative & Miscellaneous		**2,802,302**	**2,802,302**	**2,802,302**	**2,802,302**	**2,802,302**
Debt Service						
SRF Big Coppitt Wastewater	207	681,940	681,940	681,940	681,940	340,970
SRF Cudjoe Reg. Wastewater	207	9,379,482	9,379,482	9,379,482	9,379,482	9,379,482
Key Largo WTD - Mayfield Loan	207	125,000	125,000	125,000		
2016 Revenue Bond	207	5,399,739				
Key West Airport Debt Service	405	3,180,975	3,180,975	3,180,975	3,180,975	9,180,975
Trauma Star Helicopters Financing	207	4,505,525	4,503,730	4,503,839	4,505,688	4,504,116
Series 2025 Revenue Bond	207	2,344,500	2,344,500	2,344,500	2,344,500	2,344,500
Fire Apparatus Financing	207	1,056,607	1,056,607	1,056,607		
Total Debt Service		**26,673,768**	**21,272,234**	**21,272,343**	**20,092,585**	**25,750,043**
Total Capital & Debt Service		**$ 144,550,219**	**$ 50,038,573**	**$ 63,734,109**	**$ 37,317,019**	**$ 37,613,422**

RECOMMENDATIONS
MONROE COUNTY FUNDING

FOR
HEALTH AND HUMAN SERVICES PROVIDERS

FY 2026

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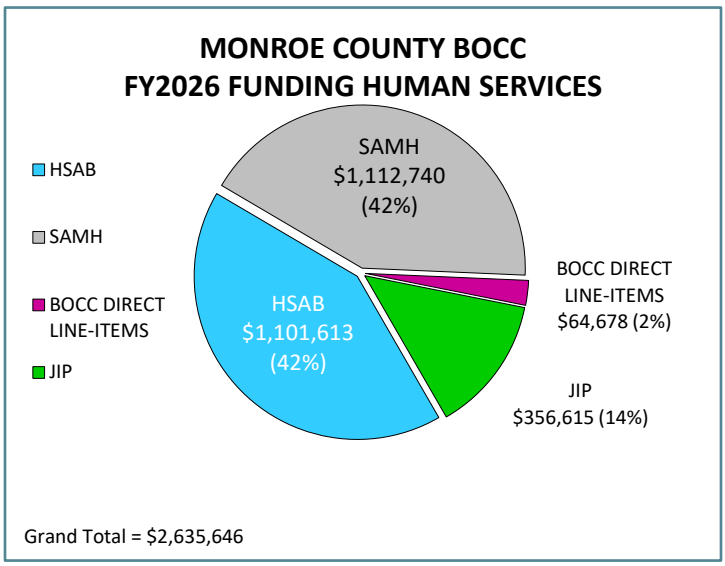
Human Service Agency Allocations (Discretionary & Non-discretionary):

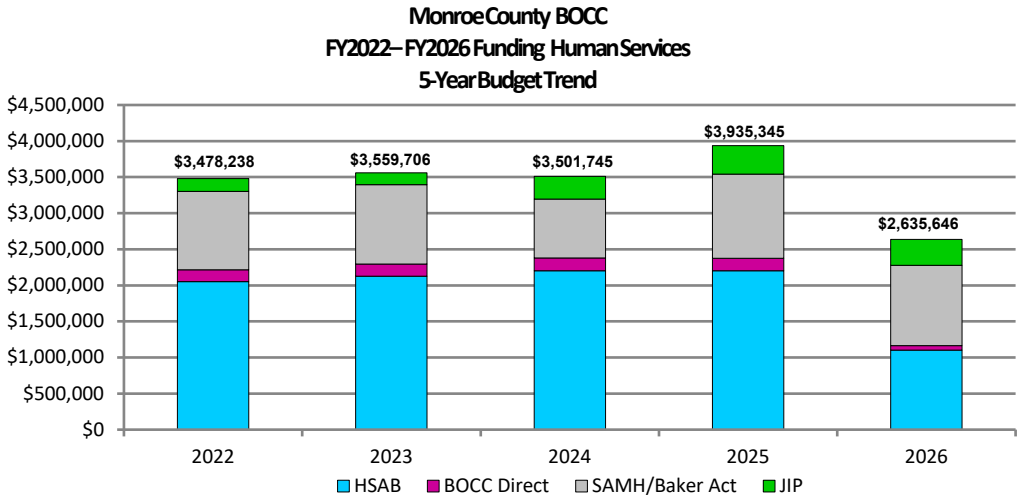
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MONROE COUNTY HUMAN SERVICES FUNDING OVERVIEW

- Monroe County Board of County Commissioners (BOCC) has 3 approaches for providing funding from ad valorem taxes to not-for-profit organizations that provide health and human services focused on improving the overall quality of life of the residents of Monroe County:
  - Through the Human Services Advisory Board (HSAB)
  - BOCC Direct Line-Item (Discretionary) funding
  - Through Substance Abuse Mental Health (SAMH)/Baker Act (Non-Discretionary) funding
    - Jail In-House Substance Abuse Treatment Program (JIP)
- FY2026 Proposed total funding for not-for-profit health and human services: $2,635,646
- The funding amount in each category for FY2026:
  - HSAB: $1,101,613 (29 organizations)
  - BOCC Direct Line-Item: $64,678
  - SAMH/Baker Act: $1,112,740 *estimated*
    - Jail In-House Substance Abuse Treatment Program (JIP): $356,615 *estimated*





HUMAN SERVICES ADVISORY BOARD (HSAB)

BACKGROUND

- The Human Services Advisory Board (HSAB) is charged with making recommendations to the Board of County Commissioners (BOCC) regarding the distribution of funding for health and human services among individual organizations. Each year the BOCC determines an amount of funding to designate for the HSAB. The five members of the HSAB are each appointed by a County Commissioner.
- The HSAB typically meets in the first quarter of the calendar year to begin the funding cycle. Applications are required from all organizations requesting funds. The HSAB reviews all applications and meets again during the funding cycle to discuss the merits of the requests and to make its funding recommendations to the BOCC. The recommendations are reviewed and approved by the BOCC as part of the annual budget process.
- The HSAB prioritizes funding for organizations that use HSAB funds to leverage outside funding, do not duplicate existing services, demonstrate need for services and demonstrate sound financial management.
- Applicant organizations must provide services in one of three categories:
    1. Medical Services: Medical, mental, and dental care for the economically disadvantaged.
    2. Core Social Services: Essential services such as food, clothing, or housing; emergency disaster relief; family violence issues; and adult and child daycare.
    3. Quality of Life Improvement Services: Services provided to improve the quality of life for individuals or the community such as educational, preventative, training, recreational and cultural services, etc.

FIVE-YEAR FUNDING HISTORY

- FY2022: Rolled forward $10,000 in funding due to an organization rescinding FY2021 HSAB contract. FY2022 Budget $2,050,000 ($2,040,0000 + $10,000). The Human Services Advisory Board recommended funding for 31 not-for-profit organizations
- FY2023: Requesting $2,126,300 for FY2023, a 4.23% increase to the HSAB budget. The Human Services Advisory Board recommended funding for 26 not-for-profit organizations.
- FY2024: The proposed amount of funding for FY2024 budget is $2,203,225; includes a 3.62% adjustment. The Human Services Advisory Board recommended funding for 30 not-for-profit organizations.
- FY2025: The proposed amount of funding for FY2025 budget is $ 2,203,226. The Human Services Advisory Board recommended funding for 30 not-for-profit organizations.
- FY2026: The proposed amount of funding for FY2026 is $ 1,101,613. This is a 50% adjustment from the previous year. The Human Services Advisory Board recommended funding for 29 not-for-profit organizations.

For Fiscal Year 2026 how will the amount requested be utilized?

Comments from some of the recommended service providers:

"to provide Academic and social Mentoring for high-risk youth; Truancy Prevention; Drop out prevention; Literacy Support; Drug, alcohol and Violence prevention; Civic engagement opportunities; Leadership Programs... The Prevention Coordinators, Literacy Coaches and Success Coaches will all be funded through this grant.".

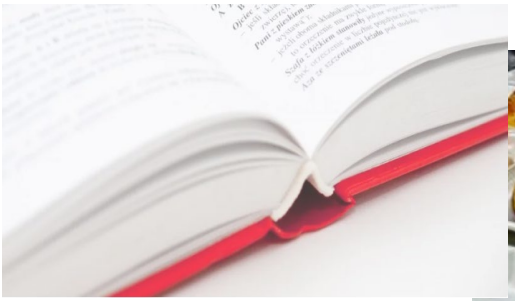


"The Keys AHEC Health Centers will utilize the requested HSAB funds primarily to support medical and dental professional staff who provide direct primary medical care and dental treatment for medically vulnerable children from low- and moderate-income families. This funding will ensure the delivery of approximately 9,400 patient visits and over 66,500 medical and dental services annually."

Special Olympics

"to help people with intellectual and developmental disabilities participate as productive and respected members of society at large, by offering them a fair opportunity to develop and demonstrate their skills and talents by increasing the public's awareness of their capabilities and needs."

"To provide one to one and small group literacy instruction free of charge to Monroe County adults who read and write in English at below a 5th grade level and/or need help understanding and communicating in English.."





"The funding allocated in the Fiscal Year 2026 is designated for food purchasing for Monroe County and related personnel costs. These funds will continue to help us secure recovered protein and produce, which are both difficult to obtain and require our staff to drive to the mainland to procure them."



"The HSAB funding allows us to pull more than $250,000 each year from the state for the Healthy Families program. A portion will go toward an Adoptions position in our case management program. It is needed for the Promoting Safe and Stable Families PSSF match dollars. Finally, a portion will go toward a teacher salary at our Gold Seal accredited Inez Martin Child Development Center."

HSAB FUNDING: Award History & HSAB Recommendations for FY2026

FUNDING CATEGORY/Agency Name	2022	2023	2024	2025	2026
MEDICAL SERVICES					
A.H. of Monroe	$95,000	$100,000	$100,000	$100,000	$50,591
Autism Society of the Keys	$40,000	$45,000	$45,000	$45,000	$22,500
Chapters Health Hospice Keys	Did Not Apply	Did Not Apply	$39,175	Did Not Apply	Did Not Apply
Dr. Jose Sanchez Lions Eye Clinc	$5,000	Did Not Apply	Did Not Apply	Did Not Apply	Did Not Apply
Fla. Keys Area Health Education Ctr. (AHEC)	$130,000	$198,000	$198,000	$195,000	$98,694
Fla. Keys Healthy Start Coalition	$80,000	$109,500	$109,500	$110,000	$55,655
Good Health Clinic	$60,000	$105,600	$105,600	$100,000	$50,591
Rural Health Network of Monroe County (RHN)	Did Not Apply	Did Not Apply	Did Not Apply	$15,000	$7,551
Womankind	$155,000	$167,200	$167,200	$160,000	$80,972
Total Medical Services	**$565,000**	**$725,300**	**$764,475**	**$725,000**	**$366,554**
CORE SERVICES					
Anchors Aweigh	$15,000	$15,000	$15,000	$15,000	$7,552
Burton Memorial UMC	$15,000	$15,000	$15,000	$15,000	$7,500
Domestic Abuse Shelter	$80,000	$90,000	$90,000	$97,742	$49,448
Florida Keys Children's Shelter	$150,000	$150,000	$150,000	$150,000	$75,909
Florida Keys Outreach Coalition (FKOC)	$110,000	$110,000	$110,000	$110,000	$55,655
Grace Jones Day Care Center	$70,000	$60,000	$60,000	$60,000	$30,000
Heart of the Keys/Marathon Rec Center	$50,000	$50,000	$50,000	$50,000	$25,273
Heron/GCC	$40,000	$45,000	$45,000	$45,000	$22,742
Independence Cay Transitional Housing	$30,000	$35,000	$35,000	$45,000	$22,500
Keys Area Interdenominational Resources (KAIR)	$30,000	$35,000	$35,000	$45,000	$22,500
Kids Come First in the Fla. Keys	$30,000	Did Not Apply	$31,250	$37,742	$19,066
Marathon New Life Assembly of God/Kreative Kids	$25,000	Did Not Apply	$15,000	Late Application	Did Not Apply
Monroe Assoc for ReMARCable Citizens (MARC)	$200,000	$205,000	$205,000	$205,000	$103,758
Samuel's House	$105,000	$120,000	$120,000	$110,000	$55,654
Southernmost Homeless Assistance League (SHAL)	Did Not Apply	Did Not Apply	Did Not Apply	Did Not Apply	Did Not Apply
Star of the Sea Foundation (SOS)	$100,000	$85,000	$85,000	$90,000	$45,527
The Hammock House at St. Columba Episc. Church	Did Not Apply	Did Not Apply	Did Not Apply	$5,000	$2,500
UMC/Hearts, Hammers and Hands	$10,500	Did Not Apply	Did Not Apply	Did Not Apply	Did Not Apply
Voices for Florida Keys Children	$17,000	$17,000	Did Not Apply	Did Not Apply	Did Not Apply
Wesley House	$157,500	$113,000	$113,000	$113,000	$57,174
Total Core Services	**$1,235,000**	**$1,145,000**	**$1,174,250**	**$1,193,484**	**$602,758**
QUALITY OF LIFE SERVICES					
A Positive Step	$25,000	$55,000	$55,000	$55,000	$27,805
Boys and Girls Club	$100,000	$89,000	$89,000	$85,000	$42,996
Key West Community Sailing Center Inc.	Did Not Apply	Did Not Apply	Did Not Apply	$25,000	$3,532
Keys to Be the Change	$50,000	$42,000	$42,000	$42,000	$21,223
Literacy Volunteers	$60,000	$50,000	$50,000	$45,000	$22,742
Mark Sorensen Youth Sailing Program (MSYSP)	Did Not Apply	Did Not Apply	$6,000	Did Not Apply	Late Application
Ocean Dreams Cancer Healing Center a/k/a ODCHC	Did Not Apply	Did Not Apply	$2,500	Late Application	Did Not Apply
Presents in Paradise	Did Not Apply	Did Not Apply	Did Not Apply	$5,000	Did Not Apply
Special Olympics of Florida	$15,000	$20,000	$20,000	$27,742	$14,003
Total Ouality of Life Services	**$250,000**	**$256,000**	**$264,500**	**$284,742**	**$132,301**
TOTAL HSAB Funding	**$2,050,000**	**$2,126,300**	**$2,203,225**	**$2,203,226**	**$1,101,613**

BOCC DIRECT LINE-ITEM FUNDING

Separate from the HSAB, there are organizations that receive funding directly from the BOCC. The funding cycle mirrors that of the HSAB, for all but the AARPs and the Older American Volunteer Program, with similar contracts, contract requirements and contract periods. Also, like the HSAB, their funding is approved by the BOCC as part of the annual budget approval process.

The following organizations remain in the BOCC line-item category:

- AARPs and Older Americans Volunteer Program, which operate as county programs
- There is a 10% local match required for the Commission for the Transportation Disadvantaged (CTD) program, which is funded through a state grant to the Guidance/Care Center. As the grant amount may vary each year, the match amount does too.
  - FY2022: Approximately 14.7% decrease in the required match for Community Transportation for the Disadvantaged program.
  - FY2023: The CTD program reflects 19.9% increase in the required local match for Community Transportation for the Disadvantaged (CTD) program due to additional State funding (Innovative Service Development Grant (ISD) and 11% budget decrease for the AARP programs.
  - FY2024: Approximately 7.5% decrease in the required local match for CTD and ISD. programs and 9.9% budget increase for the Florida Keys Council of the Arts program
  - FY2025: Approximately 13% decrease in the required local match for CTD and ISD
  - FY2026: The Historic Florida Keys Foundation experienced a 50% funding decrease in FY26. Also, Arts Council funding was moved to the TDC fund in FY26. The required CTD and ISD grant match decreased by approximately 6%.

All other Direct Line-item programs remain unchanged.

BOCC Direct Line-Item Funding	FY 22	FY 23	FY 24	FY 25	FY 26
AARP Big Pine	$4,500	$4,000	$4,000	$4,000	$4,000
AARP Lower Keys	$4,500	$4,000	$4,000	$4,000	$4,000
AARP Middle Keys	$4,500	$4,000	$4,000	$4,000	$4,000
AARP Upper Keys	$4,500	$4,000	$4,000	$4,000	$4,000
Older American Volunteer Program	$500	$500	$500	$500	$500
Florida Keys Council of the Arts	$79,900	$79,900	$87,800	$87,800	$0
Historic Florida Keys Foundation	$32,450	$32,450	$32,450	$32,450	$16,225
Guidance/Care Center - Community Transportation for the Disadvantaged	$35,181	$42,198	$39,047	$33,841	$31,953
Total BOCC Line-Items	**$166,031**	**$171,048**	**$175,797**	**$170,591**	**$64,678**

**Funding for the Florida Keys Council of the Arts was moved from BOCC Direct Line-item funding to the TDC fund in FY26.*

SUBSTANCE ABUSE MENTAL HEALTH (SAMH) FUNDING

SUBSTANCE ABUSE MENTAL HEALTH (BAKER ACT) FUNDING

- "Substance Abuse Mental Health" (SAMH) is a comprehensive category of mental health funding that includes Baker Act services. F.S. 394.76 requires a 25% local match for SAMH funding. Local match may be met by a variety of local revenue sources, of which the County is one. Counties have an obligation to participate in the local match to the extent that it makes up the difference between all other local revenue sources and the statutory requirement.
- Monroe County provides SAMH match funding to the Guidance/Care Center & Lower Keys Medical Center.
- Monroe County uses the Guidance/Care Center's (G/CC) most recent audited financial statements to calculate the County's portion of the local match required for Baker Act Services. Since the amount of funding and the other local revenue sources vary each year, the County understands its requirement may also fluctuate annually.
- FY 2022: The Jail In-House Program has a 1% decrease in the budget. The JIP budget is augmented by the award of the County Administered RSAT grant of $133,334.
- FY2023: A 26% decrease in the required match for SAMH Services/Designated Receiving Facility.
- FY2024: The required match for SAMH Services/Designated Receiving Facility is a 34% decrease in funding. The Jail In-House program did not receive grant funding for FY24. The budget for the total JIP costs is augmented by Opioid Settlement Funds of $78,000 received in FY2023.
- FY2025: G/CC requested an increasing in SAMH matching funds due to additional State funding received and which was not factored into the FY2024 funding request. Monroe County did not receive RSAT and Byrne/JAG funding for the Jail In-House program, leading to a 25% budget increase for the program.
- FY2026: The SAMH funding request for FY2026 decreased by 5%. This is primarily due to Lower Keys Medical not renewing their contract with South Florida Behavioral Health Network. This resulted in a required match decrease of $83,333. Grant funding was not received for the JIP program in FY26. However, the total funding request still decreased by 9% year over year.

BAKER ACT TRANSPORTATION

- According to F.S. 394.462, each county must designate a single law enforcement agency within the county or contract on an annual basis with an emergency medical transport service or private transport company for transportation of Baker Act patients.
- Monroe County contracts with G/CC for this service. This is a vendor contract, so only services used are billed. This amount is based on the estimated cost to provide the required transportation services.

SUBSTANCE ABUSE MENTAL HEALTH (SAMH) SERVICES					
Provider	**FY 22**	**FY 23**	**FY 24**	**FY 25**	**FY 25**
Guidance/Care Center (G/CC) *(formerly Baker Act)* and Designated Central Receiving Facility	$836,518	$802,721	$527,507	$875,000	$902,000
G/CC - Baker Act Transportation	$165,000	$213,315	$207,450	$210,740	$210,740
Lower Keys Medical Center (Baker Act Services)	$83,334	$83,334	$83,334	$83,333	$0
Total Funding for Baker Act & SAMH Services	**$1,084,852**	**$1,099,370**	**$818,291**	**$1,169,073**	**$1,112,740**

Guidance/Care Center - Jail In-House Program (JIP) 5-Year History of Funding for JIP (Discretionary)*					
Provider	**FY 22**	**FY 23**	**FY 24**	**FY 25**	**FY 25**
G/CC - Jail In-House Program *(discretionary)**	$177,355	$162,988	$304,432	$392,455	$356,615

Funding is requested for JIP with the understanding that the BOCC may reduce the request for any federal and state grants obtained for the program.

HSAB FUNDING: Award History & HSAB Recommendations for FY2026

FUNDING CATEGORY/Agency Name	2022	2023	2024	2025	2026
MEDICAL SERVICES					
A.H. of Monroe	$95,000	$100,000	$100,000	$100,000	$50,591
Autism Society of the Keys	$40,000	$45,000	$45,000	$45,000	$22,500
Chapters Health Hospice Keys	Did Not Apply	Did Not Apply	$39,175	Did Not Apply	Did Not Apply
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Star of the Sea Foundation (SOS)	$100,000	$85,000	$85,000	$90,000	$45,527
The Hammock House at St. Columba Episc. Church	Did Not Apply	Did Not Apply	Did Not Apply	$5,000	$2,500
UMC/Hearts, Hammers and Hands	$10,500	Did Not Apply	Did Not Apply	Did Not Apply	Did Not Apply
Voices for Florida Keys Children	$17,000	$17,000	Did Not Apply	Did Not Apply	Did Not Apply
Wesley House	$157,500	$113,000	$113,000	$113,000	$57,174
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Presents in Paradise	Did Not Apply	Did Not Apply	Did Not Apply	$5,000	Did Not Apply
Special Olympics of Florida	$15,000	$20,000	$20,000	$27,742	$14,003
Total Ouality of Life Services	**$250,000**	**$256,000**	**$264,500**	**$284,742**	**$132,301**
TOTAL HSAB Funding	**$2,050,000**	**$2,126,300**	**$2,203,225**	**$2,203,226**	**$1,101,613**
BOCC Line Items					
AARP Big Pine	$4,500	$4,000	$4,000	$4,000	$4,000
AARP Lower Keys	$4,500	$4,000	$4,000	$4,000	$4,000
AARP Middle Keys	$4,500	$4,000	$4,000	$4,000	$4,000
AARP Upper Keys	$4,500	$4,000	$4,000	$4,000	$4,000
Older American Vol Prog	$500	$500	$500	$500	$500
Council of the Arts	$79,900	$79,900	$87,800	$87,800	$0
Historic Florida Keys Foundation	$32,450	$32,450	$32,450	$32,450	$16,225
G/CC - Community Transportation for the Disadvantaged (CTD)	$35,181	$42,198	$39,047	$33,841	$31,953
SUB-TOTAL BOCC Direct Funding	**$166,031**	**$171,048**	**$175,797**	**$170,591**	**$64,678**
BOCC Substance Abuse Mental Health (SAMH) Services/Baker Act Line Items					
Guidance/Care Center (G/CC) SAMH Services	$836,518	$802,721	$527,507	$875,000	$902,000
G/CC - Baker Act Transportation	$165,000	$213,315	$207,450	$210,740	$210,740
Lower Keys Medical Center (Baker Act Services)	$83,334	$83,334	$83,334	$83,333	$0
SUB-TOTAL SAMH Funding	**$1,084,852**	**$1,099,370**	**$818,291**	**$1,169,073**	**$1,112,740**
G/CC - Jail In-House Programs	$177,355	$162,988	$304,432	$392,455	$356,615
TOTAL FUNDING	**$3,478,238**	**$3,559,706**	**$3,501,745**	**$3,935,345**	**$2,635,646**

Historic Florida Keys Foundation.....p. 10

Guidance/Care Center…… p. 11

HISTORIC FLORIDA KEYS FOUNDATION, INC.

A Florida not-for-profit corporation FEID: 65-0135871

Old City Hall, 510 Greene Street, Key West, FL 33040

Tel.: (305) 292-6718 **Cell: (305)304-1453** **Fax: (305) 293-6348**

Diane E. Silvia, Ph.D., RPA

April 22, 2025

Office of Management and Budget
Monroe County BOCC
1100 Simonton Street, Room 2-213
Key West, FL 33040

Dear Mr. Roltsch:

The Historic Florida Keys Foundation provides professional staffing services to the Monroe County Historic Preservation Program. The Historic Preservation Commission (HPC) reviews applications for Special Certificates of Appropriateness for Monroe County as per the attached Memorandum of Agreement which articulates the Foundation's duties and responsibilities.

As the preservationist for the HPC work includes reviewing applications for completeness and writing staff reports and meeting minutes. In addition, work will include recording any historic period structures County staff requests as part of grant requirements for elevating or demolishing structures. Archaeological monitoring of sub surface disturbance related to construction activity as required, is also available for County owned historic property.

For Fiscal Year 2026, the Foundation requests $32,450. Funding will help reimburse staff's salary, office, postage, and travel expenses.

Very truly yours,
Diane Silvia
Diane E. Silvia,
Historic Preservationist

WEST CARE

UPLIFTING THE HUMAN SPIRIT

GUIDANCE/CARE CENTER, INC.

May 6, 2025

Mr. Andrew Roltsch
Administrator, Finance and Grants
Monroe County BOCC | Office of Management & Budget
1100 Simonton Street, Suite 2-213
Key West, FL 33040

Re: Funding Requests to Board of County Commissioners for Fiscal Year 2026

Dear Mr. Roltsch:

The Guidance/Care Center requests the following items be included in the Monroe County Budget for FY 2026:

1. Transportation: **$242,693**. The Commission for Transportation Disadvantaged required match for the FY 2026 Trip & Equipment Grant is **$22,781**. The CTD FY 2025-2026 Draft Trip and Equipment Grant Allocations follow as Attachment A. The CTD Innovative Service Development Grant is due to the Commission on May 12, 2025. Guidance/Care Center is applying for $91,725, which will require 10% match of **$9,172**. The CTD Funding Recommendations are scheduled for the June CTD business meeting. A screenshot of our application follows as Attachment B. The request for Baker Act Transportation is **$210,740,** which is the same as FY 25.
2. Jail In House Program: **$356,615**. The total expenses are currently budgeted at $409,259. This is a 4% increase from the JIP budget for FY 2025 ($392,455). The increase is due to salary increases for staff recruitment and retention. GCC is requesting $356,615 in County funding. The preliminary budget for the JIP program follows as Attachment C.
3. Mental Health and Substance Abuse Treatment services: For FY 2026, we request **$902,000,** which is less than the required local match.

We are providing additional information as attachments:

- Attachment A: CTD FY 2025-26 Draft Trip and Equipment Grant Allocations
- Attachment B: CTD FY 2026 Innovative Service Grant application cover page
- Attachment C: FY 26 Jail Program budget
- Attachment D: Exhibits H for the Main contract KHME2-01-27 and the Prevention Partnership contract P-03
- Attachment E: DCF report from FY 2024 audit

Thank you for your consideration.

Sincerely,
A. Romance
Anne Romance
Senior Regional Accountant

1205 4th Street
Key West, FL 33040
Telephone: 305.434-7660
Fax: 305.292-6723

3000 41st Street, Ocean
Marathon, FL 33050
Telephone: 305.434.7660
Fax: 305.434.9040

99198 Overseas Hwy, Suite 5
Key Largo, FL 33037
Telephone: 305.434.7660
Fax: 305.451.8019

Partially funded by the Florida Department of Children and Families, Thriving Minds South Florida and Monroe County

THRIVING MIND SOUTH FLORIDA

Attachment A

Commission for the Transportation Disadvantaged

DRAFT Trip & Equipment Grant Allocations

FY2025-2026

	Trip & Equipment Grant			Voluntary Dollars			
County	Allocation *	Local Match **	Total Funding	Funding	Local Match **	Total Funding	Total Funding FY25-26
Alachua	$ 500,824	$ 55,647	$ 556,471	$ 25	$ 2	$ 27	$ 556,498
Baker	$ 223,692	$ 24,854	$ 248,546	$ -	$ -	$ -	$ 248,546
Bay	$ 545,786	$ 60,642	$ 606,428	$ 22	$ 2	$ 24	$ 606,452
Bradford	$ 182,877	$ 20,319	$ 203,196	$ -	$ -	$ -	$ 203,196
Brevard	$ 1,634,966	$ 181,662	$ 1,816,628	$ 68	$ 7	$ 75	$ 1,816,703
Broward	$ 5,368,687	$ 596,520	$ 5,965,207	$ -	$ -	$ -	$ 5,965,207
Calhoun	$ 174,678	$ 19,408	$ 194,086	$ -	$ -	$ -	$ 194,086
Charlotte	$ 555,005	$ 61,667	$ 616,672	$ 106	$ 11	$ 117	$ 616,789
Citrus	$ 667,318	$ 74,146	$ 741,464	$ 45	$ 5	$ 50	$ 741,514
Clay	$ 421,625	$ 46,847	$ 468,472	$ 39	$ 4	$ 43	$ 468,515
Collier	$ 740,125	$ 82,236	$ 822,361	$ 48	$ 5	$ 53	$ 822,414
Columbia	$ 297,815	$ 33,090	$ 330,905	$ 3	$ -	$ 3	$ 330,908
DeSoto	$ 121,556	$ 13,506	$ 135,062	$ 296	$ 32	$ 328	$ 135,390
Dixie	$ 206,838	$ 22,982	$ 229,820	$ 2	$ -	$ 2	$ 229,822
Duval	$ 1,285,160	$ 142,795	$ 1,427,955	$ 66	$ 7	$ 73	$ 1,428,028
Escambia	$ 901,295	$ 100,143	$ 1,001,438	$ 168	$ 18	$ 186	$ 1,001,624
Flagler	$ 907,974	$ 100,886	$ 1,008,860	$ 29	$ 3	$ 32	$ 1,008,892
Franklin	$ 140,997	$ 15,666	$ 156,663	$ -	$ -	$ -	$ 156,663
Gadsden	$ 364,973	$ 40,552	$ 405,525	$ 11	$ 1	$ 12	$ 405,537
Gilchrist	$ 140,201	$ 15,577	$ 155,778	$ 5,303	$ 589	$ 5,892	$ 161,670
Glades	$ 114,559	$ 12,728	$ 127,287	$ -	$ -	$ -	$ 127,287
Gulf	$ 238,981	$ 26,553	$ 265,534	$ -	$ -	$ -	$ 265,534
Hamilton	$ 104,801	$ 11,644	$ 116,445	$ -	$ -	$ -	$ 116,445
Hardee	$ 120,037	$ 13,337	$ 133,374	$ -	$ -	$ -	$ 133,374
Hendry	$ 220,767	$ 24,529	$ 245,296	$ 5	$ -	$ 5	$ 245,301
Hernando	$ 398,468	$ 44,274	$ 442,742	$ 34	$ 3	$ 37	$ 442,779
Highlands	$ 358,746	$ 39,860	$ 398,606	$ 10	$ 1	$ 11	$ 398,617
Hillsborough	$ 2,477,365	$ 275,262	$ 2,752,627	$ 735	$ 81	$ 816	$ 2,753,443
Holmes	$ 221,449	$ 24,605	$ 246,054	$ 1	$ -	$ 1	$ 246,055
Indian River	$ 343,354	$ 38,150	$ 381,504	$ 25	$ 2	$ 27	$ 381,531
Jackson	$ 420,033	$ 46,670	$ 466,703	$ -	$ -	$ -	$ 466,703
Jefferson	$ 207,408	$ 23,045	$ 230,453	$ -	$ -	$ -	$ 230,453
Lafayette	$ 109,461	$ 12,162	$ 121,623	$ -	$ -	$ -	$ 121,623
Lake	$ 862,323	$ 95,813	$ 958,136	$ 2	$ -	$ 2	$ 958,138
Lee	$ 1,114,112	$ 123,790	$ 1,237,902	$ 546	$ 60	$ 606	$ 1,238,508
Leon	$ 697,505	$ 77,500	$ 775,005	$ 244	$ 27	$ 271	$ 775,276
Levy	$ 351,251	$ 39,027	$ 390,278	$ 18	$ 2	$ 20	$ 390,298
Liberty	$ 214,263	$ 23,807	$ 238,070	$ -	$ -	$ -	$ 238,070
Madison	$ 272,953	$ 30,328	$ 303,281	$ -	$ -	$ -	$ 303,281
Manatee	$ 485,278	$ 53,919	$ 539,197	$ -	$ -	$ -	$ 539,197
Marion	$ 806,616	$ 89,624	$ 896,240	$ 138	$ 15	$ 153	$ 896,393
Martin	$ 255,725	$ 28,413	$ 284,138	$ 76	$ 8	$ 84	$ 284,222
Miami-Dade	$ 5,858,652	$ 650,961	$ 6,509,613	$ -	$ -	$ -	$ 6,509,613
Monroe	$ 205,035	$ 22,781	$ 227,816	$ -	$ -	$ -	$ 227,816
Nassau	$ 769,219	$ 85,468	$ 854,687	$ 19	$ 2	$ 21	$ 854,708
Okaloosa	$ 744,558	$ 82,728	$ 827,286	$ 31	$ 3	$ 34	$ 827,320
Okeechobee	$ 123,851	$ 13,761	$ 137,612	$ 3	$ -	$ 3	$ 137,615
Orange	$ 1,740,961	$ 193,440	$ 1,934,401	$ 72	$ 8	$ 80	$ 1,934,481
Osceola	$ 559,880	$ 62,208	$ 622,088	$ 60	$ 6	$ 66	$ 622,154
Palm Beach	$ 3,171,371	$ 352,374	$ 3,523,745	$ 16	$ 1	$ 17	$ 3,523,762
Pasco	$ 964,624	$ 107,180	$ 1,071,804	$ 42	$ 4	$ 46	$ 1,071,850
Pinellas	$ 4,247,615	$ 471,957	$ 4,719,572	$ 6	$ -	$ 6	$ 4,719,578
Polk	$ 1,314,949	$ 146,105	$ 1,461,054	$ 45	$ 5	$ 50	$ 1,461,104
Putnam	$ 439,850	$ 48,872	$ 488,722	$ 62	$ 6	$ 68	$ 488,790
St. Johns	$ 718,319	$ 79,813	$ 798,132	$ 275	$ 30	$ 305	$ 798,437
St. Lucie	$ 706,134	$ 78,459	$ 784,593	$ 91	$ 10	$ 101	$ 784,694
Santa Rosa	$ 500,949	$ 55,661	$ 556,610	$ 71	$ 7	$ 78	$ 556,688
Sarasota	$ 1,131,173	$ 125,685	$ 1,256,858	$ 1	$ -	$ 1	$ 1,256,859

Commission for the Transportation Disadvantaged
DRAFT Trip & Equipment Grant Allocations
FY2025-2026

	Trip & Equipment Grant			Voluntary Dollars			
County	**Allocation ***	**Local Match ****	**Total Funding**	**Funding**	**Local Match ****	**Total Funding**	**Total Funding FY25-26**
Seminole	$ 583,259	$ 64,806	$ 648,065	$ 14	$ 1	$ 15	$ 648,080
Sumter	$ 359,207	$ 39,911	$ 399,118	$ -	$ -	$ -	$ 399,118
Suwannee	$ 254,523	$ 28,280	$ 282,803	$ 18	$ 2	$ 20	$ 282,823
Taylor	$ 295,381	$ 32,820	$ 328,201	$ 2	$ -	$ 2	$ 328,203
Union	$ 123,726	$ 13,747	$ 137,473	$ -	$ -	$ -	$ 137,473
Volusia	$ 1,296,282	$ 144,031	$ 1,440,313	$ 153	$ 17	$ 170	$ 1,440,483
Wakulla	$ 265,387	$ 29,487	$ 294,874	$ 2	$ -	$ 2	$ 294,876
Walton	$ 477,556	$ 53,061	$ 530,617	$ 23	$ 2	$ 25	$ 530,642
Washington *	$ 283,395	$ 31,488	$ 314,883	$ 7	$ -	$ 7	$ 314,890
Sub Total		$ 5,879,269	$ 58,792,972		$ 989	$ 10,067	$ 58,803,039
Rounding		$ 31	$ 31		$ 20	$ 20	**$ 51**
Total	**$ 52,913,703**	**$ 5,879,300**	**$ 58,793,003**	**$ 9,078**	**$ 1,009**	**$ 10,087**	**$ 58,803,090**
	90%	10%	100%	90%	10%	100%	

The following were implemented for a cleaner management of the decimal portion of funding distribution

**Funding to the hundredth place was reduced from all counties (totaling $38) and re-allocated to Washington*

** Funding to the hundredth place was reduced from all counties (totaling $31 for Trip & Equpment Local Match and $20 for Voluntary Dollars Local Match)

Commission for the Transportation Disadvantaged
Trip & Equipment Grant FY26 vs FY25
March 31, 2025 Business Meeting

County	FY25-26	FY24-25	Difference
Alachua	$ 500,825	$ 525,349	(24,524)
Baker	$ 223,692	$ 240,191	(16,499)
Bay	$ 545,787	$ 524,351	21,436
Bradford	$ 182,878	$ 187,036	(4,158)
Brevard	$ 1,634,967	$ 1,645,455	(10,488)
Broward	$ 5,368,687	$ 5,311,190	57,497
Calhoun	$ 174,679	$ 164,058	10,621
Charlotte	$ 555,006	$ 551,969	3,037
Citrus	$ 667,318	$ 644,054	23,264
Clay	$ 421,625	$ 451,798	(30,173)
Collier	$ 740,126	$ 765,322	(25,196)
Columbia	$ 297,816	$ 318,807	(20,991)
DeSoto	$ 121,556	$ 140,295	(18,739)
Dixie	$ 206,839	$ 206,141	698
Duval	$ 1,285,160	$ 1,238,407	46,753
Escambia	$ 901,295	$ 863,828	37,467
Flagler	$ 907,975	$ 627,302	280,673
Franklin	$ 140,997	$ 144,752	(3,755)
Gadsden	$ 364,973	$ 390,999	(26,026)
Gilchrist	$ 140,201	$ 142,496	(2,295)
Glades	$ 114,559	$ 127,161	(12,602)
Gulf	$ 238,981	$ 233,115	5,866
Hamilton	$ 104,802	$ 115,217	(10,415)
Hardee	$ 120,038	$ 139,074	(19,036)
Hendry	$ 220,768	$ 241,862	(21,094)
Hernando	$ 398,468	$ 418,295	(19,827)
Highlands	$ 358,747	$ 399,902	(41,155)
Hillsborough	$ 2,477,366	$ 2,497,161	(19,795)
Holmes	$ 221,449	$ 231,878	(10,429)
Indian River	$ 343,355	$ 370,468	(27,113)
Jackson	$ 420,034	$ 428,024	(7,990)
Jefferson	$ 207,409	$ 208,942	(1,533)
Lafayette	$ 109,461	$ 114,997	(5,536)
Lake	$ 862,324	$ 878,069	(15,745)
Lee	$ 1,114,112	$ 1,186,160	(72,048)
Leon	$ 697,506	$ 681,324	16,182
Levy	$ 351,251	$ 360,032	(8,781)
Liberty	$ 214,264	$ 223,147	(8,883)
Madison	$ 272,954	$ 274,181	(1,227)
Manatee	$ 485,278	$ 523,238	(37,960)
Marion	$ 806,617	$ 818,357	(11,740)

Commission for the Transportation Disadvantaged
Trip & Equipment Grant FY26 vs FY25
March 31, 2025 Business Meeting

County	FY25-26	FY24-25	Difference
Martin	$ 255,726	$ 280,704	(24,978)
Miami-Dade	$ 5,858,652	$ 5,715,031	143,621
Monroe	$ 205,036	$ 233,039	(28,003)
Nassau	$ 769,219	$ 670,326	98,893
Okaloosa	$ 744,559	$ 726,102	18,457
Okeechobee	$ 123,852	$ 142,448	(18,596)
Orange	$ 1,740,962	$ 1,914,869	(173,907)
Osceola	$ 559,881	$ 624,058	(64,177)
Palm Beach	$ 3,171,371	$ 3,002,292	169,079
Pasco	$ 964,624	$ 944,791	19,833
Pinellas	$ 4,247,615	$ 4,270,096	(22,481)
Polk	$ 1,314,950	$ 1,318,455	(3,505)
Putnam	$ 439,851	$ 446,993	(7,142)
St. Johns	$ 718,320	$ 713,689	4,631
St. Lucie	$ 706,135	$ 715,364	(9,229)
Santa Rosa	$ 500,950	$ 497,429	3,521
Sarasota	$ 1,131,173	$ 1,102,375	28,798
Seminole	$ 583,260	$ 637,916	(54,656)
Sumter	$ 359,207	$ 369,410	(10,203)
Suwannee	$ 254,523	$ 270,886	(16,363)
Taylor	$ 295,382	$ 262,018	33,364
Union	$ 123,727	$ 130,496	(6,769)
Volusia	$ 1,296,282	$ 1,397,372	(101,090)
Wakulla	$ 265,387	$ 260,232	5,155
Walton	$ 477,557	$ 484,604	(7,047)
Washington	$ 283,357	$ 287,222	(3,865)
Total	**$ 52,913,703**	**$ 52,972,621**	**(58,918)**

Transportation
Disadvantaged

Transportation Disadvantaged Innovative Service Development Grant

APPLICATION

Legal Name of Applicant	Guidance/ Care Center, Inc.		
Federal Employer Identification Number	59-1458324		
Registered Address	3000 41st Street Ocean		
City and State	Marathon, FL	Zip Code	33050
Contact Person for this Grant	Maureen Dunleavy	Phone Number	3054347660
E-Mail Address *[Required]*	maureen.dunleavy@westcare.com		
Project Location *{County(ies)J*	Monroe County and Miami-Dade County	Proposed Project Start Date	7/1/2025

Proposed Project Funding Request	
Total Proposed Project Amount (100%)	$91,725
Local Match [10%]	$9,172
Requested Funding Amount [90%]	$82,553

As the authorized Grant Recipient Representative, I hereby certify that the information contained in this form is true and accurate and is submitted in accordance with the grant application instructions.

Signature of Grant Recipient Representative

4/8/2025
Date

GUIDANCE/CARE CENTER, INC.
JIP Program
October 1, 2025 through September 30, 2026

	Salary	FTEs	DCF Jail MAT #2622	FTEs	JIP BOCC #3060-FK01	Total Program Cost
Salaries						
Program Director - Maureen Dunleavy	174,190.35	-	-	0.100	17,419	17,419
Clinical Program Coordinator - Myriam Carter	90,029.72	-	-	0.75	67,522	67,522
Data Entry Manager - Debra Genners	85,920.31	-	-	0.050	4,296	4,296
Clinical Evaluation - Dr. Scafidi	184,142.40	-	-	-	-	-
Fiscal Assistant - Natalie Widlak	56,199.94	-	-	0.100	5,620	5,620
SA Counselor I - Samantha Kelly	53,228.56	0.200	10,646	0.800	42,583	53,229
SA Counselor I - Kristin Flores	72,839.27	0.200	14,568	0.800	58,271	72,839
SA Counselor I - Ellison	55,572.61	0.200	11,115	0.800	44,458	55,573
Total Wages		0.600	36,329	3.400	240,169	276,498
Fringe @ 22.8% per IDC 8/2024	22.8%		8,283		54,759	63,042
Total Salaries & Fringe			44,612		294,928	339,540
Curriculum/Supplies						
MRT Workbooks $26/ea			-		0	-
SSC Workbooks $25/ea			-		0	-
Drug Tests $6/ea			-		0	-
Training			-		0	-
Educational materials			-		2500	2,500
subtotal			-		2,500	2,500
Other Expenses						
Mileage			-		150	150
Copier Lease			-		1,065	1,065
Office Supplies			-		550	550
Printing			-		-	-
Cellphone			-		675	675
Internet/Aircard			-		1,150	1,150
Dues & Memberships			-		100	100
Employee Recruitment			-		100	100
Conference/Training			-		1,000	1,000
subtotal			-		4,790	4,790
Total Program Cost			44,612		302,218	346,830
Indirect @ 18%	18%		8,030		54,397	62,429
Total			52,642		356,615	409,259
Funding Requested - Monroe County BOCC 5/7/25					**356,615**	
FY 25 Contract					392,455	

EXHIBIT H - FUNDING DETAIL

Provider: Guidance/Care Center, Inc. **Contract #: KHME2-01-27** **Amendment #**

ADULT MENTAL HEALTH

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MH001	$ 460,058
Non-Residential Services	MH009	$ 828,088
Crisis and Baker Act Services	MH018	$ 1,318,000
Early Intervention - Psychotic Disorders	MH026	$ -
Community Forensic Program	MH072	$ 160,000
Indigent Drug Program	MH076	$ 50,564
Proviso Allocation - Citrus	MH094	$ -
Carry Forward	MH0CF	$ -
Care Coordination	MH0CN	$ 150,000
Forensic Hospital Multidisciplinary Team	MH0FH	$ -
FACT Team	MH0FT	$ -
PATH Grant	MH0PG	$ 165,000
TANF Services	MH0TB	$ -
Crisis Services	MHOCB	$ -
MH 988 Suicide and Crisis Lifeline Susta	MHSCL	$ -
Citrus Health Network ACS	MH128	$ -
Expanding 211 Call Vol& Coordination I	MH211	$ -
Key Clubhouse- Work Training & Job Pla	MH135	$ -
Supported Employment Services	MHEMP	$ 150,000
Forensic Transitional Beds	MHFMH	$ -
Residential stability Coord MHBG SUP2	MHRE2	$ -
For Profit Sub-Recipeint - Key West HMA	MHSFP	$ -
ME Other Multidisciplinary Team	MHMDT	$ -
MDC - Central Receiving Facility	MDCRF	$ -
Community Action Treatment (CAT) Tea	MHCAT	$ 150,000
Mobile Crisis Team	MHMCT	$ 100,668
Specialty Programs	SPLTY	$ -
Involuntary Outpatient Services Pilot Proj	MH021	$ -
MH Services MHBG Supplemental 2	MHARP	$ -
MDC-HT/ Project Lazarus Specialized Ou	MH119	$ -
CRF- Banyan	MHSCR	$ -
Prevention Services	MH0SP	$ -
TOTAL ADULT MENTAL HEALTH =		**$ 3,532,378**

CHILDREN MENTAL HEALTH

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MH001	$ -
Non-Residential Services	MH009	$ 470,000
Crisis and Baker Act Services	MH018	$ 15,677
Purchased Residential Treatment (PRTS)	MH071	$ -
Special Appropriation - ICFH	MH0BN	$ -
Carry Forward	MH0CF	$ -
Community Action Treatment (CAT) Team	MHCAT	$ 600,000
Mobile Crisis Team	MHMCT	$ 947,301
ME Other Multidisciplinary Team	MHMDT	$ -
Telehealth Behavioral Health Services	MHTLH	$ 111,110
Prevention Services	MH0SP	$ -
Specialty Programs	SPLTY	$ -
MH Services MHBG Supplemental 2	MHARP	$ -
Care Coordination	MH0CN	$ -
TOTAL CHILDREN MENTAL HEALTH =		**$ 2,144,088**

ADULT SUBSTANCE ABUSE

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MS003	$ -
Non-Residential Services	MS011	$ 523,791
Detox Services	MS021	$ 486,643
HIV Services	MS023	$ -
Prevention Services	MS025	$ -
Women's Services	MS027	$ -
Pregnant Women Project	MS081	$ -
FIT Team	MS091	$ 200,000
Care Coordination	MS0CN	$ 60,570
Carry Forward	MS0CF	$ -
TANF Services	MS0TB	$ -
Opioid TF Hospital Bridge Programs	MSOHB	$ -
Opioid TF Non-Qualified Counties	MSONQ	$ 386,307
Opioid TF Peer Supports & Recovery Com	MSOPR	$ -
Opioid TF Treatment and Recovery	MSOTR	$ -
McKinsey Settlement- SA Services	MS925	$ -
Community Based Services	MSCBS	$ 50,000
SA 988 Suicide and Crisis Lifeline Sustai	MSSCL	$ -
SOR-MAT Year 7	MSSM7	$ 148,505
Detox Services	MSOCB	$ 341,739
Specialty Programs	SPLTY	$ -
Opioid TF Coord Opioid Recovery Care	MSOCR	$ -
SA Services SAPT Supplemental 2	MSARP	$ -
Here's Help Residential Treatment Expan	MS921	$ -
Opioid Response Disc. Rec Comm Org-Y	MSRC7	$ -
TOTAL ADULT SUBSTANCE ABUSE =		**$ 2,197,555**

CHILDREN SUBSTANCE ABUSE

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MS003	$ -
Non-Residential Services	MS011	$ 242,468
Detox Services	MS021	$ -
HIV Services	MS023	$ -
Prevention Services	MS025	$ 182,720
Prevention Partnership Grant	MS0PP	$ -
Carry Forward	MS0CF	$ -
TANF Services	MS0TB	$ -
Care Coordination	MS0CN	$ -
Proviso Allocation - Here's Help	MS903	$ -
Here's Help Residential Treatment Expansion	MS921	$ -
Prevention Partnership Prog SAPT SUP1	MSPPS	$ -
SOR- Prevention Year 7	MSSP7	$ 53,604
Specialty Programs	SPLTY	$ -
Prevention Partnership Program SAPT Supplemental	MSPP2	$ -
SA Services SAPT Supplemental 2	MSARP	$ -
TOTAL CHILDREN SUBSTANCE ABUSE =		**$ 478,792**

FUNDS NOT REQUIRING MATCH:

Drug Abuse Services	$ 243,624
Block Grant (CMHC)	$ 1,974,702
Deinstitutionalization Project	$ 789,692
CMH Program	$ 621,650
	$ -
TOTAL FUNDS NOT REQUIRING MATCH	**$ 3,629,668**

TOTAL ALL PROGRAMS =	$ 8,352,813
UNCOMPENSATED UNITS =	$ 1,670,563
TOTAL =	**$ 10,023,375**
TOTAL FUNDS REQUIRING MATCH =	$ 4,723,145
LOCAL MATCH REQUIRED =	**$ 1,574,382**

NOTES

FY 2024-25 Adjustments:

8/7/24 $86,994 is reduced from MH009(recurring) and $185,000 from AMH-MHARP (recurring) due to budget shortfall.
$201,805 is added back to AMH- MH0CF (MH009) and $70,179 to MHARP subject to carry over budget availability and Departmental approval, 1-time only.
$240,083 is removed from MHCC2 (recurring), $120,000 from CMH-MHARP (recurring) due to termination of the supplemental Block Grant funding.
$47,688 is added back in CMH-MHARP and 172,406 in CMH-MH0CF ($72,312 -MH009 and $100,094 -MHTLH) subject to availability of CF funds; 1-time only.
MHMCT funding allocatin is increased by $310,830 (recurring). and MHTLH funding is reduced by $55,557 (recurring) due to reduction in the SOF allocation.
$1,305 is reduced from CSA-MS011 and $16,343 from MS025 (both-recurring) due to budget shortfall.
$120,000 is reduced from CSA-MSARP and $78,615 from ASA-MSARP (both-recurring) due tp budget shortfall and $24,827 is reinstated in MSARP subject to availbility of CF funds; 1-time only.
$48,000 is reduced from MS925 and replaced with MSSM6 funds, $420,967 is reduced from MSONQ to align with the SOF allocation to the ME. (recurring adjustments).
MSSM6 and MSSM7 allocations are adjusted based on projected utilization of funds.
MSSP6 amd MSSP7 funding allocations are made based on the schedule of funds allocation.

'10/8/24 $341,739 is added to MS0CB to fund 3 Detox beds.
$187,497 is added to AMH-MH018 for additional CSU beds.

'11/22/24 $364,365 is added to ASA-MS0CF (MSOPR) for RCO/Peer Specialist services, 1-time only.
$55,555 is added to CMh-MHTLH to restore the reduction.

12/2/24 $150,000 is added to AMH-MH0CN and $60,570 to ASA-MS0CN for Admission and Dischage Planning activities(Care Coordination).

'2/13/25 $423,797.48 is added to ASA-MS0CF (MSONQ - non-qualified county) for additional services; 1-time only.
$66,482.07 is removed from MSSM6 based on funds lapsed from the first quarter.

FY 2025-26 Adjustments:

'2/27/25 MH0CF, MS0CF and MSARP are removed as these allocations were non-recurring in nature.
MSSP7 and MSSM7 funding allocations are only for the first quarter; these funds should be expended prior to 9/30/25.

EXHIBIT H - FUNDING DETAIL
For FY2025-2026

Provider: Guidance/Care Center, Inc. PPG **Contract #: P-03** **Amendment #**

ADULT MENTAL HEALTH

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MH001	$ -
Non-Residential Services	MH009	$ -
Crisis and Baker Act Services	MH018	$ -
Early Intervention - Psychotic Disorders	MH026	$ -
Community Forensic Program	MH072	$ -
Indigent Drug Program	MH076	$ -
Proviso Allocation - Citrus	MH094	$ -
Carry Forward	MH0CF	$ -
Care Coordination	MH0CN	$ -
Forensic Hospital Multidisciplinary Team	MH0FH	$ -
FACT Team	MH0FT	$ -
PATH Grant	MH0PG	$ -
TANF Services	MH0TB	$ -
BSCA Early Intervention SVC-Psychotic Disorders	MH26B	$ -
MH 988 Suicide and Crisis Lifeline Sustainment	MHSCL	$ -
Citrus Health Network ACS	MH128	$ -
Expanding 211 Call Vol& Coordination Initiative	MH211	$ -
Key Clubhouse- Work Training & Job Placement	MH135	$ -
Early Intervention Services MHBG Supplemental 2	MH262	$ -
Supported Employment Services	MHEMP	$ -
Forensic Transitional Beds	MHFMH	$ -
Residential stability Coord MHBG SUP2	MHRE2	$ -
For Profit Sub-Recipeint - Key West HMA	MHSFP	$ -
MH 988 State & Territory Improvement Grant	MH981	$ -
MH 988 Implementation Fed Discretionary Grant	MH98G	$ -
MDC - Central Receiving Facility	MDCRF	$ -
Suicide Prevention MHBG Supplemental 2	MHPV2	$ -
Community Action Treatment (CAT) Team	MHCAT	$ -
Mobile Crisis Team	MHMCT	$ -
Specialty Programs	SPLTY	$ -
Involuntary Outpatient Services Pilot Project	MH021	$ -
MH Services MHBG Supplemental 2	MHARP	$ -
Connect Familias Youth Screen	MHCFY	$ -
JCS Crisis Line	MHJCL	$ -
JCS Surfside	MHSUR	$ -
Core Crisis Set Aside MHBG Supplemental 2	MH988	$ -
TBA	MHTBA	$ -
Prevention Services	MH025	$ -
Core Crisis Set Aside MHBG Supplemental 2	MHCC2	$ -
Agape Network - Community Reentry	MH101	$ -
MDC-HT/ Project Lazarus Specialized Outreach	MH119	$ -
CRF- Banyan	MHSCR	$ -
TOTAL ADULT MENTAL HEALTH =		**$ -**

CHILDREN MENTAL HEALTH

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MH001	$ -
Non-Residential Services	MH009	$ -
Crisis and Baker Act Services	MH018	$ -
Purchased Residential Treatment (PRTS)	MH071	$ -
Special Appropriation - ICFH	MH0BN	$ -
BSCA 988 Suicide & Crisis Lifeline	MHCBS	$ -
Carry Forward	MH0CF	$ -
TBA	MHTBA	$ -
Community Action Treatment (CAT) Team	MHCAT	$ -
Mobile Crisis Team	MHMCT	$ -
ME Other Multidisciplinary Team	MHMDT	$ -
Telehealth Behavioral Health Services	MHTLH	$ -
Prevention services	MH025	$ -
Specialty Programs	SPLTY	$ -
Connect Familias Youth Screen	MHCFY	$ -
JCS Crisis Line	MHJCL	$ -
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MH Services MHBG Supplemental 2	MHARP	$ -
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TOTAL CHILDREN MENTAL HEALTH =		**$ -**

ADULT SUBSTANCE ABUSE

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MS003	$ -
Non-Residential Services	MS011	$ -
Detox Services	MS021	$ -
HIV Services	MS023	$ -
Prevention Services	MS025	$ -
Women's Services	MS027	$ -
Pregnant Women Project	MS081	$ -
FIT Team	MS091	$ -
Care Coordination	MS0CN	$ -
Carry Forward	MS0CF	$ -
TANF Services	MS0TB	$ -
Opioid TF Hospital Bridge Programs	MSOHB	$ -
Opioid TF Non-Qualified Counties	MSONQ	$ -
Opioid TF Peer Supports & Recovery Comm	MSOPR	$ -
Opioid TF Treatment and Recovery	MSOTR	$ -
McKinsey Settlement- SA Services	MS925	$ -
Community Based Services	MSCBS	$ -
SOR-MAT Year 6	MSSM6	$ -
NES/SEN Care Coordination SAPT Supplemental 2	MSCS3	$ -
SA 988 Suicide and Crisis Lifeline Sustainment	MSSCL	$ -
Opioid Response Disc. Rec Comm Org-Year 5	MSRC5	$ -
SOR-MAT Year 4	MSSM4	$ -
SOR-MAT Year 5	MSSM5	$ -
Suicide Prevention SAPT SUP1	MSSPV	$ -
Specialty Programs	SPLTY	$ -
Opioid Response Disc. Rec Comm Org-Year 6	MSRC6	$ -
JCS Crisis Line	MHJCL	$ -
Opioid TF Coord Opioid Recovery Care	MSOCR	$ -
SA Services SAPT Supplemental 2	MSARP	$ -
Primary Prevention SAPT Supplemental 2	MS252	$ -
COSSAP	COSSAP	$ -
Here's Help Residential Treatment Expasion	MS921	$ -
TOTAL ADULT SUBSTANCE ABUSE =		**$ -**

CHILDREN SUBSTANCE ABUSE

OCA DESCRIPTION	NEW OCA	AMOUNT
Residential Services	MS003	$ -
Non-Residential Services	MS011	$ -
Detox Services	MS021	$ -
HIV Services	MS023	$ -
Prevention Services	MS025	$ -
Prevention Partnership Grant	MS0PP	$ 150,000
Carry Forward	MS0CF	$ -
TANF Services	MS0TB	$ -
SOR-Prevention Year 6	MSSP6	$ -
		$ -
		$ -
Proviso Allocation - Here's Help	MS903	$ -
Here's Help Residential Treatment Expasion	MS921	$ -
Prevention Partnership Prog SAPT SUP1	MSPPS	$ -
Suicide Prevention SAPT SUP1	MSSPV	$ -
Suicide Prevention SAPT Supplemental 2	MSPV2	$ -
SOR-Prevention Year 4	MSSP4	$ -
SOR-Prevention Year 5	MSSP5	$ -
Specialty Programs	SPLTY	$ -
		$ -
JCS Crisis Line	MHJCL	$ -
		$ -
Prevention Partnership Program SAPT Supplemental 2	MSPP2	$ -
Primary Prevention SAPT Supplemental 2	MS252	$ -
SA Services SAPT Supplemental 2	MSARP	$ -
		$ -
		$ -
		$ -
		$ -
		$ -
		$ -
		$ -
		$ -
TOTAL CHILDREN SUBSTANCE ABUSE =		**$ 150,000**

FUNDS NOT REQUIRING MATCH:

Drug Abuse Services	$ -
Block Grant (CMHC)	$ -
Deinstitutionalization Project	$ -
CMH Program	$ -
SOR Grant	$ -
TOTAL FUNDS NOT REQUIRING MATCH	$ -

TOTAL ALL PROGRAMS =	$ 150,000
UNCOMPENSATED UNITS =	$ -
TOTAL =	**$ 150,000**
TOTAL FUNDS REQUIRING MATCH =	$ 150,000
LOCAL MATCH REQUIRED =	**$ 37,500**

NOTES

FY 2024-25 Adjustments:

8/1/24 $150,000 is added to this contract to fund the PPG services -Annualized amount

Provider Name:	Guidance Care Center, Inc. (GCC)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

								Mental Health						
FUNDING SOURCES & REVENUES			Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Residential I	Incidental Expenses	R&B with Sup. II
A			01	02	03	04	05	11	12	14	15	16	20	30
IA. STATE SAMH FUNDING														
Current Year Funding														
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
MH001	ME225-13-27	F/S										$ 98,805.74		$ 361,253.09
MH009	ME225-13-27	F/S	$ 314,328.86	$ 15,050.77			$ 264,092.73	$ 301,848.64	$ 293,063.68	$ 186,781.32	$ 9,914.73			
MH018	ME225-13-27	F/S			$ 1,102,543.90	$ 31,996.92								
MH072	ME225-13-27	S	$ 16,611.77	$ 20,523.78				$ 26,272.41	$ 46,608.02	$ 9,748.16	$ 40,235.86			
MH076	ME225-13-27	S											$ 30,834.00	
MH0PG	ME225-13-27	F	$ 43,130.43	$ 59,787.90							$ 12,081.63			
MHARP	ME225-13-27	F	$ 299.79	$ 7,125.69			$ 19,431.37	$ 179,937.10			$ 112,874.40			
MHCAT	ME225-13-27	S												
MHCC2	ME225-13-27	F				$ 240,083.00								
MHEMP	ME225-13-27	S												
MHMCT	ME225-13-27	F/S				$ 716,413.33			$ 20,727.32					
MHTLH	ME225-13-27	S	$ 8,771.14	$ 1,089.56			$ 65,569.05	$ 108.67	$ 35,573.57					
MS011	ME225-13-27	F/S												
MS021	ME225-13-27	F/S												
MS025	ME225-13-27	F												
MS091	ME225-13-27	S												
MSARP	ME225-13-27	F												
MSCBS	ME225-13-27	S												
MSONQ	ME225-13-27	S												
MSSM5	ME225-13-27	F												
MSSM6	ME225-13-27	F												
MSSP5	ME225-13-27	F												
MSSP6	ME225-13-27	F												
Total Current Year Funding			$ 383,141.99	$ 103,577.69	$ 1,102,543.90	$ 988,493.24	$ 349,093.16	$ 508,166.83	$ 395,972.60	$ 196,529.48	$ 175,106.62	$ 98,805.74	$ 30,834.00	$ 361,253.09
Carry Forward Funding														
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
MHCAT	ME225-13-27	S												
MS925	ME225-13-27	S												
Total Carry Forward Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL STATE SAMH FUNDING =			$ 383,141.99	$ 103,577.69	$ 1,102,543.90	$ 988,493.24	$ 349,093.16	$ 508,166.83	$ 395,972.60	$ 196,529.48	$ 175,106.62	$ 98,805.74	$ 30,834.00	$ 361,253.09
IB. OTHER GOVERNMENT FUNDING														
(1) Other State Agency Funding														
(2) Medicaid			$ 11,719.85	$ 21,134.87	$ 46,269.73		$ 46,772.65	$ 1,174.32	$ 119,163.26	$ 10,276.77				$ 40,432.44
(3) Local Government & Match			$ 80,613.17		$ 80,613.17	$ 350,296.97		$ 80,613.17				$ 60,000.00		$ 45,000.00
(4) Federal Grants and Contracts														
(5) In-kind from local govt. only														
TOTAL OTHER GOVERNMENT FUNDING =			$ 92,333.02	$ 21,134.87	$ 126,882.90	$ 350,296.97	$ 46,772.65	$ 81,787.49	$ 119,163.26	$ 10,276.77	$ -	$ 60,000.00	$ -	$ 85,432.44
IC. ALL OTHER REVENUES														
(1) 1st & 2nd Party Payments					$ 4,870.00				$ 10,846.61	$ 10,726.78				$ 149,064.10
(2) 3rd Party Payments (except Medicare)			$ 47.35	$ 16,268.20			$ 2,678.88		$ 34,532.84	$ 20,449.16				
(3) Medicare					$ 18,220.00				$ 56,174.49	$ 15,158.71		$ 1,650.00		
(4) Contributions and Donations														$ 9,612.00
(5) Other & Match														
(6) In-kind														
TOTAL ALL OTHER REVENUES =			$ 47.35	$ 16,268.20	$ 23,090.00	$ -	$ 2,678.88	$ -	$ 101,553.94	$ 46,334.65	$ -	$ 1,650.00	$ -	$ 158,676.10
TOTAL FUNDING =			$ 475,522.36	$ 140,980.75	$ 1,252,516.80	$ 1,338,790.21	$ 398,544.69	$ 589,954.32	$ 616,689.80	$ 253,140.89	$ 175,106.62	$ 160,455.74	$ 30,834.00	$ 605,361.63

Provider Name:	Guidance Care Center, Inc. (GCC)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCH

$AMH COVERED $ERVICE$ or PROJECT$

$TATE-FUNDED

FUNDING SOURCE$ & REVENUE$			MH Clubhouse	CAT Team	Mental Health Total	Substance Abuse: Assessment	Case Management	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Outpatient (Indiv.)	Outreach	Inpatient Detoxification	Outpatient Group	Prevention - Indicated
A			43	68	B	01	02	04	08	11	14	15	26	35	48
IA. STATE SAMH FUNDING															
Current Year Funding															
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State													
MH001	ME225-13-27	F/S			$ 460,058.83										
MH009	ME225-13-27	F/S			$ 1,385,080.73										
MH018	ME225-13-27	F/S			$ 1,134,540.82										
MH072	ME225-13-27	S			$ 159,999.99										
MH076	ME225-13-27	S			$ 30,834.00										
MH0PG	ME225-13-27	F			$ 114,999.95										
MHARP	ME225-13-27	F			$ 319,668.34										
MHCAT	ME225-13-27	S		$ 750,000.00	$ 750,000.00										
MHCC2	ME225-13-27	F			$ 240,083.00										
MHEMP	ME225-13-27	S	$ 150,000.00		$ 150,000.00										
MHMCT	ME225-13-27	F/S			$ 737,140.65										
MHTLH	ME225-13-27	S			$ 111,112.00										
MS011	ME225-13-27	F/S			$ -	$ 113,412.40	$ 75,170.12		$ 4,422.11	$ 107,301.06	$ 133,417.23	$ 187,233.48		$ 210,153.73	
MS021	ME225-13-27	F/S			$ -			$ 5,431.42					$ 481,212.31		
MS025	ME225-13-27	F			$ -										$ 6,862.44
MS091	ME225-13-27	S			$ -										
MSARP	ME225-13-27	F			$ -	$ 429.80	$ 111,794.58						$ 78,615.73		
MSCBS	ME225-13-27	S			$ -	$ 8,646.50	$ 1,195.07				$ 17,116.02			$ 17,278.55	
MSONQ	ME225-13-27	S			$ -	$ 10,062.69	$ 21,633.97		$ 321.05	$ 553.83	$ 33,184.09		$ 249,035.83	$ 68,685.06	
MSSM5	ME225-13-27	F			$ -										
MSSM6	ME225-13-27	F			$ -										
MSSP5	ME225-13-27	F			$ -										
MSSP6	ME225-13-27	F			$ -										$ 186.10
Total Current Year Funding			$ 150,000.00	$ 750,000.00	$ 5,593,518.32	$ 132,551.39	$ 209,793.74	$ 5,431.42	$ 4,743.16	$ 107,854.89	$ 183,717.34	$ 187,233.48	$ 808,863.87	$ 296,117.34	$ 7,048.54
Carry Forward Funding															
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State													
MHCAT	ME225-13-27	S		$ 76,875.00	$ 76,875.00										
MS925	ME225-13-27	S			$ -									$ 50,889.96	
Total Carry Forward Funding			$ -	$ 76,875.00	$ 76,875.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,889.96	$ -
TOTAL STATE SAMH FUNDING =			$ 150,000.00	$ 826,875.00	$ 5,670,393.32	$ 132,551.39	$ 209,793.74	$ 5,431.42	$ 4,743.16	$ 107,854.89	$ 183,717.34	$ 187,233.48	$ 808,863.87	$ 347,007.30	$ 7,048.54
IB. OTHER GOVERNMENTT FUNDING															
(1) Other State Agency Funding					$ -										
(2) Medicaid			$ 85,321.69		$ 382,265.57		$ 21,134.87				$ 10,276.77		$ 24,056.45		
(3) Local Government & Match				$ 80,613.17	$ 777,749.65		$ 80,613.17						$ 180,613.17		
(4) Federal Grants and Contracts					$ -										
(5) In-kind from local govt. only					$ -										
TOTAL OTHER GOVERNMENT FUNDING =			$ 85,321.69	$ 80,613.17	$ 1,160,015.22	$ -	$ 101,748.04	$ -	$ -	$ -	$ 10,276.77	$ -	$ 204,669.62	$ -	$ -
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments					$ 175,507.49	$ 8,304.50					$ 10,726.78				
(2) 3rd Party Payments (except Medicare)					$ 73,976.43						$ 20,449.16				
(3) Medicare					$ 91,203.20										
(4) Contributions and Donations					$ 9,612.00										
(5) Other & Match					$ -										
(6) In-kind					$ -										
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ 350,299.12	$ 8,304.50	$ -	$ -	$ -	$ -	$ 31,175.94	$ -	$ -	$ -	$ -
TOTAL FUNDING =			$ 235,321.69	$ 907,488.17	$ 7,180,707.65	$ 140,855.89	$ 311,541.78	$ 5,431.42	$ 4,743.16	$ 107,854.89	$ 225,170.04	$ 187,233.48	$ 1,013,533.49	$ 347,007.30	$ 7,048.54

Provider Name:	Guidance Care Center, Inc. (GCC)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCH

FUNDING SOURCES & REVENUES			Prevention - Selective	Prevention - Universal Direct	FIT Team	Federal Project Grant	Other Bundled Projects	Substance Abuse Total	Total for State $AMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding
A			49	59	A2	A7	C3	C	D	E	F	G	H
IA. STATE SAMH FUNDING													
Current Year Funding													
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State											
MH001	ME225-13-27	F/S						$ -	$ 460,058.83		$ 460,058.83		$ 460,058.83
MH009	ME225-13-27	F/S						$ -	$ 1,385,080.73		$ 1,385,080.73		$ 1,385,080.73
MH018	ME225-13-27	F/S						$ -	$ 1,134,540.82		$ 1,134,540.82		$ 1,134,540.82
MH072	ME225-13-27	S						$ -	$ 159,999.99		$ 159,999.99		$ 159,999.99
MH076	ME225-13-27	S						$ -	$ 30,834.00		$ 30,834.00		$ 30,834.00
MHOPG	ME225-13-27	F						$ -	$ 114,999.95		$ 114,999.95		$ 114,999.95
MHARP	ME225-13-27	F						$ -	$ 319,668.34		$ 319,668.34		$ 319,668.34
MHCAT	ME225-13-27	S						$ -	$ 750,000.00		$ 750,000.00		$ 750,000.00
MHCC2	ME225-13-27	F						$ -	$ 240,083.00		$ 240,083.00		$ 240,083.00
MHEMP	ME225-13-27	S						$ -	$ 150,000.00		$ 150,000.00		$ 150,000.00
MHMCT	ME225-13-27	F/S						$ -	$ 737,140.65		$ 737,140.65		$ 737,140.65
MHTLH	ME225-13-27	S						$ -	$ 111,112.00		$ 111,112.00		$ 111,112.00
MS011	ME225-13-27	F/S					$ 179,917.50	$ 1,011,027.63	$ 1,011,027.63		$ 1,011,027.63		$ 1,011,027.63
MS021	ME225-13-27	F/S						$ 486,643.73	$ 486,643.73		$ 486,643.73		$ 486,643.73
MS025	ME225-13-27	F	$ 108,860.58	$ 46,530.16				$ 162,253.17	$ 162,253.17		$ 162,253.17		$ 162,253.17
MS091	ME225-13-27	S			$ 200,000.62			$ 200,000.62	$ 200,000.62		$ 200,000.62		$ 200,000.62
MSARP	ME225-13-27	F						$ 190,840.11	$ 190,840.11		$ 190,840.11		$ 190,840.11
MSCBS	ME225-13-27	S						$ 44,236.14	$ 44,236.14		$ 44,236.14		$ 44,236.14
MSONQ	ME225-13-27	S						$ 383,476.52	$ 383,476.52		$ 383,476.52		$ 383,476.52
MSSM5	ME225-13-27	F				$ 123,187.89		$ 123,187.89	$ 123,187.89		$ 123,187.89		$ 123,187.89
MSSM6	ME225-13-27	F				$ 414,657.36		$ 414,657.36	$ 414,657.36		$ 414,657.36		$ 414,657.36
MSSP5	ME225-13-27	F		$ 460.48				$ 460.48	$ 460.48		$ 460.48		$ 460.48
MSSP6	ME225-13-27	F	$ 44,596.37	$ 16,467.55				$ 61,250.03	$ 61,250.03		$ 61,250.03		$ 61,250.03
Total Current Year Funding			$ 153,456.95	$ 63,458.19	$ 200,000.62	$ 537,845.25	$ 179,917.50	$ 3,078,033.68	$ 8,671,552.00		$ 8,671,552.00		$ 8,671,552.00
Carry Forward Funding													
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State											
MHCAT	ME225-13-27	S						$ -	$ 76,875.00		$ 76,875.00		$ 76,875.00
MS925	ME225-13-27	S						$ 50,889.96	$ 50,889.96		$ 50,889.96		$ 50,889.96
Total Carry Forward Funding			$ -	$ -	$ -	$ -	$ -	$ 50,889.96	$ 127,764.96		$ 127,764.96		$ 127,764.96
TOTAL STATE SAMH FUNDING =			$ 153,456.95	$ 63,458.19	$ 200,000.62	$ 537,845.25	$ 179,917.50	$ 3,128,923.64	$ 8,799,316.96		$ 8,799,316.96		$ 8,799,316.96
IB. OTHER GOVERNMENTT FUNDING													
(1) Other State Agency Funding								$ -	$ -	$ 631,348.90	$ 631,348.90		$ 631,348.90
(2) Medicaid								$ 55,468.08	$ 437,733.65		$ 437,733.65		$ 437,733.65
(3) Local Government & Match								$ 261,226.34	$ 1,038,975.99	$ 311,349.98	$ 1,350,325.97		$ 1,350,325.97
(4) Federal Grants and Contracts								$ -	$ -	$ 1,329,237.35	$ 1,329,237.35		$ 1,329,237.35
(5) In-kind from local govt. only								$ -	$ -		$ -		$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ 316,694.42	$ 1,476,709.64	$ 2,271,936.23	$ 3,748,645.87	$ -	$ 3,748,645.87
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments						$ 104,981.07		$ 124,012.35	$ 299,519.83		$ 299,519.83		$ 299,519.83
(2) 3rd Party Payments (except Medicare)								$ 20,449.16	$ 94,425.59		$ 94,425.59		$ 94,425.59
(3) Medicare								$ -	$ 91,203.20		$ 91,203.20		$ 91,203.20
(4) Contributions and Donations								$ -	$ 9,612.00		$ 9,612.00		$ 9,612.00
(5) Other & Match								$ -	$ -	$ 104,679.38	$ 104,679.38		$ 104,679.38
(6) In-kind								$ -	$ -		$ -		$ -
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ 104,981.07	$ -	$ 144,461.51	$ 494,760.62	$ 104,679.38	$ 599,440.00	$ -	$ 599,440.00
TOTAL FUNDING =			$ 153,456.95	$ 63,458.19	$ 200,000.62	$ 642,826.32	$ 179,917.50	$ 3,590,079.56	$ 10,770,787.22	$ 2,376,615.61	$ 13,147,402.83	$ -	$ 13,147,402.83

Provider Name:	Guidance Care Center, Inc. (GCC)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

	Mental Health											
EXPENSE CATEGORIES	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Residential I	Incidental Expenses	R&B with Sup. II
A	01	02	03	04	06	11	12	14	15	18	28	38
IIA. PERSONNEL EXPENSES												
(1) Salaries	$ 210,111.24	$ 41,512.12	$ 469,169.61	$ 563,805.03	$ 226,723.17	$ 305,483.31	$ 179,212.20	$ 128,235.56	$ 99,828.40	$ 73,079.21		$ 233,471.11
(2) Fringe Benefits	$ 43,483.81	$ 8,591.19	$ 97,097.52	$ 116,682.90	$ 46,921.75	$ 63,221.64	$ 37,089.06	$ 26,539.13	$ 20,660.10	$ 15,124.19	$ -	$ 48,318.27
TOTAL PERSONNEL EXPENSES =	$ 253,595.05	$ 50,103.30	$ 566,267.13	$ 680,487.93	$ 273,644.92	$ 368,704.95	$ 216,301.26	$ 154,774.69	$ 120,488.50	$ 88,203.40	$ -	$ 281,789.39
IIB. OTHER EXPENSES												
(1) Building Occupancy	$ 15,461.22	$ 1,044.99	$ 14,629.88	$ 12,357.94	$ 13,975.81	$ 16,770.81	$ 46,160.17	$ 7,525.43	$ 3,000.00			$ 15,050.87
(2) Professional Services	$ 17,727.17	$ 24,460.29	$ 252,444.02	$ 152,319.52	$ 11,305.56	$ 23,307.59	$ 58,047.61	$ 6,219.40	$ 4,500.00			$ 12,175.22
(3) Travel	$ 226.77	$ 14,016.84	$ 4,734.79	$ 8,449.52	$ 1,920.49	$ 2,828.01		$ 4,485.40				$ 2,068.22
(4) Equipment	$ 9,774.34	$ 530.51	$ 7,427.11	$ 1,061.02	$ 2,169.90	$ 4,404.49	$ 7,588.23	$ 1,168.41		$ 11.69		$ 2,336.82
(5) Food Services		$ 2,322.59	$ 32,516.24	$ 4,645.18		$ 289.66		$ -				$ -
(6) Medical and Pharmacy	$ 264.83	$ 461.70	$ 6,463.79	$ 923.40		$ 518.76	$ 1,173.66	$ 75.51			$ 30,000.00	$ -
(7) Subcontracted Services												$ -
(8) Insurance								$ -				$ -
(9) Interest Paid								$ -				$ -
(10) Operating Supplies & Expenses	$ 13,420.62	$ 1,335.45	$ 11,696.33	$ 30,574.06	$ 11,808.81	$ 19,147.94	$ 27,663.83	$ 4,089.36	$ 1,119.63	$ 1,902.85		$ 12,178.72
(11) Other-Expense	$ 35,000.00		$ 100,000.00			$ 22,000.00			$ 30,000.00			
(12) Depreciation												
TOTAL OTHER EXPENSES =	$ 91,874.95	$ 44,172.37	$ 429,912.16	$ 210,330.64	$ 41,180.57	$ 89,267.26	$ 140,633.50	$ 23,563.51	$ 38,619.63	$ 1,914.54	$ 30,000.00	$ 43,809.84
TOT. PERSONNEL & OTH. EXP. =	$ 345,470.00	$ 94,275.67	$ 996,179.29	$ 890,818.57	$ 314,825.49	$ 457,972.21	$ 356,934.76	$ 178,338.20	$ 159,108.13	$ 90,117.94	$ 30,000.00	$ 325,599.23
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)												
(b) Administration	$ 37,959.52	$										
TOT. DISTRD INDIRECT COSTS =	$ 37,959.52	$ 10,358.81	$ 109,458.10	$ 97,881.29	$ 34,592.37	$ 50,321.03	$ 39,219.25	$ 19,595.43	$ 17,482.47	$ 9,901.97	$ 3,296.34	$ 35,776.16
TOTAL ACTUAL OPER. EXPENSES =	$ 383,429.52	$ 104,634.48	$ 1,105,637.40	$ 988,699.86	$ 349,417.86	$ 508,293.24	$ 396,154.01	$ 197,933.62	$ 176,590.60	$ 100,019.91	$ 33,296.34	$ 361,375.39
IID. UNALLOWABLE COSTS												
TOT. ALLOWABLE OPER. EXP. =	$ 383,429.52	$ 104,634.48	$ 1,105,637.40	$ 988,699.86	$ 349,417.86	$ 508,293.24	$ 396,154.01	$ 197,933.62	$ 176,590.60	$ 100,019.91	$ 33,296.34	$ 361,375.39
IIE. CAPITAL EXPENDITURES												
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS												
IIIA. Unearned Funds	$ (287.53)	$ (1,056.80)	$ (3,093.49)	$ (206.61)	$ (324.70)	$ (126.42)	$ (181.41)	$ (1,404.15)	$ (1,483.98)	$ (1,214.17)	$ (2,462.34)	$ (122.30)

IIIB. Funding Allocations

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
Total Funding Allocations			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

IIIC. Excess Funds

Excess Funds														
Excess Current Year Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Excess Carry Forward Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Provider Name:	Guidance Care Center, Inc. (GCC)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCH

SAMH COVERED SERVICES

EXPENSE CATEGORIES	MH Clubhouse	CAT Team	Mental Health Total	Assessment	Case Management	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Outpatient (Indiv.)	Outreach	Substance Abuse: Inpatient Detoxification	Substance Abuse: Outpatient Group	Substance Abuse: Prevention - Indicated
A	40	64	B	01	02	04	06	11	14	15	24	35	48
IIA. PERSONNEL EXPENSES													
(1) Salaries	$ 106,487.62	$ 497,721.95	$ 3,134,840.53	$ 75,799.21	$ 119,198.82	$ 5,000.00	$ 5,000.00	$ 85,500.00	$ 120,907.40	$ 138,781.50	$ 476,715.03	$ 255,324.07	$ 9,300.80
(2) Fringe Benefits	$ 22,038.26	$ 103,006.60	$ 648,774.42	$ 15,687.11	$ 24,668.92	$ 1,034.78	$ 1,034.78	$ 17,694.75	$ 25,022.53	$ 28,721.68	$ 98,659.09	$ 52,840.88	$ 1,924.86
TOTAL PERSONNEL EXPENSES =	$ 128,525.88	$ 600,728.55	$ 3,783,614.95	$ 91,486.32	$ 143,867.74	$ 6,034.78	$ 6,034.78	$ 103,194.75	$ 145,929.93	$ 167,503.18	$ 575,374.12	$ 308,164.95	$ 11,225.66
IIB. OTHER EXPENSES													
(1) Building Occupancy	$ 3,450.37	$ 6,040.01	$ 155,467.50	$ 10,815.53	$ 16,223.29						$ 11,650.78		$ 50.18
(2) Professional Services	$ 2,330.91	$ 15,583.46	$ 580,420.75	$ 9,008.30	$ 13,823.71				$ 9,525.00		$ 86,358.64		
(3) Travel	$ 886.38	$ 10,410.82	$ 50,027.24	$ 316.43	$ 474.65				$ 546.31		$ 3,973.00		$ 269.15
(4) Equipment	$ 1,001.49	$ 547.19	$ 38,021.20	$ 1,868.71	$ 2,803.06				$ 67.95		$ 10,858.70		
(5) Food Services	$ -		$ 39,773.67	$ -	$ -						$ 26,875.67		
(6) Medical and Pharmacy	$ 64.72	$ 3,505.38	$ 43,451.74	$ -	$ 212.35				$ 49.66		$ 5,302.05		
(7) Subcontracted Services			$ -	$ -									
(8) Insurance			$ -	$ -	$ -								
(9) Interest Paid			$ -	$ -	$ -								
(10) Operating Supplies & Expenses		$ 8,493.53	$ 143,431.13	$ 7,618.76	$ 11,928.15				$ 12,490.70	$ 5,500.00	$ 10,106.06	$ 5,219.45	$ 413.39
(11) Other-Expenses		$ 100,000.00	$ 287,000.00										
(12) Depreciation			$ -										
TOTAL OTHER EXPENSES =	$ 7,733.88	$ 144,580.39	$ 1,337,593.23	$ 29,627.73	$ 45,465.20	$ -	$ -	$ -	$ 22,679.62	$ 5,500.00	$ 155,124.90	$ 5,219.45	$ 732.72
TOT. PERSONNEL & OTH. EXP. =	$ 136,259.76	$ 745,308.94	$ 5,121,208.18	$ 121,114.05	$ 189,332.95	$ 6,034.78	$ 6,034.78	$ 103,194.75	$ 168,609.55	$ 173,003.18	$ 730,499.02	$ 313,384.40	$ 11,958.38
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)			$ -										
(b) Administration			$ 562,707.67	$									
TOT. DISTR'D INDIRECT COSTS =	$ 14,971.94	$ 81,892.99	$ 562,707.67	$ 13,307.76	$ 20,803.51	$ 663.09	$ 663.09	$ 11,338.82	$ 18,526.47	$ 19,009.23	$ 80,265.71	$ 34,434.02	$ 1,313.96
TOTAL ACTUAL OPER. EXPENSES =	$ 151,231.70	$ 827,201.93	$ 5,683,915.85	$ 134,421.81	$ 210,136.46	$ 6,697.87	$ 6,697.87	$ 114,533.57	$ 187,136.01	$ 192,012.41	$ 810,764.73	$ 347,818.42	$ 13,272.34
IID. UNALLOWABLE COSTS			$ -										
TOT. ALLOWABLE OPER. EXP. =	$ 151,231.70	$ 827,201.93	$ 5,683,915.85	$ 134,421.81	$ 210,136.46	$ 6,697.87	$ 6,697.87	$ 114,533.57	$ 187,136.01	$ 192,012.41	$ 810,764.73	$ 347,818.42	$ 13,272.34
IIE. CAPITAL EXPENDITURES			$ -										
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS F													
IIIA. Unearned Funds	$ (1,231.70)	$ (326.93)	$ (13,522.53)	$ (1,870.42)	$ (342.72)	$ (1,266.45)	$ (1,954.71)	$ (6,678.68)	$ (3,418.67)	$ (4,778.93)	$ (1,900.86)	$ (811.13)	$ (6,223.81)
IIIB. Funding Allocations													
Current Year Funding													
Expenditure Report OCA# / Provider Subcontract# / Funding Source: F-Federal S-State F/S-Federal and State			$ -										
Carry Forward Funding													
Expenditure Report OCA# / Provider Subcontract# / Funding Source: F-Federal S-State F/S-Federal and State			$ -										
Total Funding Allocations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IIIC. Excess Funds													
Excess Funds			$ -										
Excess Current Year Funds to be returned to Managing Entity / Funding Source: F-Federal S-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -										
Excess Carry Forward Funds to be returned to Managing Entity / Funding Source: F-Federal S-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -										

Provider Name:	Guidance Care Center, Inc. (GCC)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCH

*except IIIC & IID

EXPENSE CATEGORIES	Prevention - Selective	Prevention - Universal Direct	FIT Team	Federal Project Grant	Other Bundled Projects	Substance Abuse Total	Total for State SAMH-Funded Covered Services (B+C)	Total for Non-State-Funded Covered Services	Total for All Covered Services (D+E)	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses (F+G+H*+I*)
A	49	50	A2	A7	C0	C	D	E	F	G	H	I	J
IIIA. PERSONNEL EXPENSES													
(1) Salaries	$ 108,211.19	$ 46,504.00	$ 94,228.14	$ 162,042.47	$ 129,020.92	$ 1,831,533.55	$ 4,966,374.08	$ 1,440,798.69	$ 6,407,172.77		$ 106,487.62	$ 245,986.40	$ 6,759,646.79
(2) Fringe Benefits	$ 22,394.97	$ 9,624.29	$ 19,501.09	$ 33,535.68	$ 26,701.67	$ 379,047.07	$ 1,027,821.50	$ 298,182.10	$ 1,326,003.60	$ -	$ 22,038.26	$ 50,908.39	$ 1,398,950.25
TOTAL PERSONNEL EXPENSES =	$ 130,606.16	$ 56,128.28	$ 113,729.23	$ 195,578.15	$ 155,722.59	$ 2,210,580.62	$ 5,994,195.57	$ 1,738,980.79	$ 7,733,176.36	$ -	$ 128,525.88	$ 296,894.79	$ 8,158,597.04
IIIB. OTHER EXPENSES													
(1) Building Occupancy	$ 702.53	$ 250.90				$ 39,693.21	$ 195,160.71	$ 54,990.00	$ 250,150.71		$ 1,375.59	$ 3,177.61	$ 254,703.91
(2) Professional Services	$ -	$ -		$ 2,010.51		$ 120,726.16	$ 701,146.91	$ 143,128.00	$ 844,274.91		$ 11,523.11	$ 26,618.39	$ 882,416.41
(3) Travel	$ 3,768.15	$ 1,345.77	$ 2,428.22		$ 188.02	$ 13,309.70	$ 63,336.94	$ 26,511.83	$ 89,848.77		$ 2,380.37	$ 5,498.67	$ 97,727.81
(4) Equipment	$ -	$ -				$ 15,598.42	$ 53,619.62		$ 53,619.62		$ -	$ -	$ 53,619.62
(5) Food Services	$ -	$ -				$ 26,875.67	$ 66,649.34	$ 49,368.00	$ 116,017.34		$ -	$ -	$ 116,017.34
(6) Medical and Pharmacy	$ -	$ -		$ 284,390.73	$ 1,418.05	$ 291,372.84	$ 334,824.58	$ 78,945.42	$ 413,770.00		$ -	$ -	$ 413,770.00
(7) Subcontracted Services	$ -	$ -				$ -	$ -		$ -		$ -	$ -	$ -
(8) Insurance	$ -	$ -				$ -	$ -	$ 120,041.14	$ 120,041.14			$ 440,107.84	$ 560,148.98
(9) Interest Paid	$ -	$ -				$ -	$ -		$ -		$ -	$ -	$ -
(10) Operating Supplies & Expenses	$ 5,787.46	$ 2,066.95		$ 3,998.73	$ 8,070.71	$ 73,200.36	$ 216,631.49	$ 325,068.34	$ 541,699.83		$ 32,646.15	$ 325,882.28	$ 900,228.26
(11) Other-Expenses			$ 65,000.00			$ 65,000.00	$ 352,000.00	$ 381,357.96	$ 733,357.96			$ 857,461.95	$ 1,590,819.91
(12) Depreciation						$ -	$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ 10,258.14	$ 3,663.62	$ 67,428.22	$ 290,399.97	$ 9,676.78	$ 645,776.36	$ 1,983,369.59	$ 1,179,410.69	$ 3,162,780.28	$ -	$ 47,925.23	$ 1,658,746.73	$ 4,869,452.24
TOT. PERSONNEL & OTH. EXP. =	$ 140,864.30	$ 59,791.90	$ 181,157.45	$ 485,978.12	$ 165,399.37	$ 2,856,356.98	$ 7,977,565.16	$ 2,918,391.48	$ 10,895,956.65	$ -	$ 176,451.11	$ 1,955,641.52	$ 13,028,049.28
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)						$ -	$ -	$ 176,451.11	$ 176,451.11		$ (176,451.11)		$ (0.00)
(b) Administration	$ 15,477.88	$ 6,569.81	$ 19,905.20	$ 53,398.26	$ 18,173.74	$ 313,850.54	$ 876,558.21	$ 1,079,083.31	$ 1,955,641.52			$ (1,955,641.52)	$ 0.00
TOT. DISTRD INDIRECT COSTS =	$ 15,477.88	$ 6,569.81	$ 19,905.20	$ 53,398.26	$ 18,173.74	$ 313,850.54	$ 876,558.21	$ 1,255,534.42	$ 2,132,092.63	$ -	XXXXXXXXXX	XXXXXXXXX	
TOTAL ACTUAL OPER. EXPENSES =	$ 156,342.17	$ 66,361.71	$ 201,062.65	$ 539,376.38	$ 183,573.11	$ 3,170,207.52	$ 8,854,123.38	$ 4,173,925.90	$ 13,028,049.28	$ -	$ 0.00	$ 0.00	$ 13,028,049.28
IID. UNALLOWABLE COSTS						$ -	$ -		$ -		XXXXXXXXXX	XXXXXXXXX	$ -
TOT. ALLOWABLE OPER. EXP. =	$ 156,342.17	$ 66,361.71	$ 201,062.65	$ 539,376.38	$ 183,573.11	$ 3,170,207.52	$ 8,854,123.38	$ 4,173,925.90	$ 13,028,049.28	$ -	XXXXXXXXX	XXXXXXXXX	$ 13,028,049.28
IIIE. CAPITAL EXPENDITURES						$ -	$ -		$ -				$ -
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS F													
IIIA. Unearned Funds	$ (2,885.22)	$ (2,903.53)	$ (1,062.03)	$ (1,531.13)	$ (3,655.61)	$ (41,283.89)	$ (54,806.42)						

IIIB. Funding Allocations

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State								
								$ -	$ -	

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State								
								$ -	$ -	
Total Funding Allocations			$ -	$ -	$ -	$ -	$ -	$ -	$ -	

IIIC. Excess Funds

Excess Funds								$ -	$ -	
Excess Current Year Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
								$ -	$ -	
Excess Carry Forward Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
								$ -	$ -	

Provider Name:	Guidance Care Center, Inc. (PPG)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

			STATE-FUNDED								
			Mental Health	Substance Abuse							
FUNDING SOURCES & REVENUES			Mental Health Total	Prevention - Selective	Prevention - Universal Direct	Substance Abuse Total	Total for State SAMH-Funded Covered Services or Projects (B+C)	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects (D+E)	Non-SAMH Covered Services or Projects	Total Funding (F+G)
A			B	49	60	C	D	E	F	G	H
IA. STATE SAMH FUNDING											
Current Year Funding											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
MS0PP	P-03	F	$ -	$ 100,000.80	$ 49,999.96	$ 150,000.76	$ 150,000.76		$ 150,000.76		$ 150,000.76
Total Current Year Funding			$ -	$ 100,000.80	$ 49,999.96	$ 150,000.76	$ 150,000.76		$ 150,000.76		$ 150,000.76
Carry Forward Funding											
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State									
Total Carry Forward Funding			$ -	$ -	$ -	$ -	$ -		$ -		$ -
TOTAL STATE SAMH FUNDING =			$ -	$ 100,000.80	$ 49,999.96	$ 150,000.76	$ 150,000.76		$ 150,000.76		$ 150,000.76
IB. OTHER GOVERNMENTT FUNDING											
(1) Other State Agency Funding			$ -			$ -	$ -		$ -		$ -
(2) Medicaid			$ -			$ -	$ -		$ -		$ -
(3) Local Government			$ -			$ -	$ -		$ -		$ -
(4) Federal Grants and Contracts			$ -			$ -	$ -		$ -		$ -
(5) In-kind from local govt. only			$ -			$ -	$ -		$ -		$ -
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments			$ -			$ -	$ -		$ -		$ -
(2) 3rd Party Payments (except Medicare)			$ -			$ -	$ -		$ -		$ -
(3) Medicare			$ -			$ -	$ -		$ -		$ -
(4) Contributions and Donations			$ -			$ -	$ -		$ -		$ -
(5) Other			$ -			$ -	$ -		$ -		$ -
(6) In-kind			$ -			$ -	$ -		$ -		$ -
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL FUNDING =			$ -	$ 100,000.80	$ 49,999.96	$ 150,000.76	$ 150,000.76	$ -	$ 150,000.76	$ -	$ 150,000.76

Provider Name:	Guidance Care Center, Inc. (PPG)
Audit Period:	7/1/2023 - 6/30/2024

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

	SAMH COVERED SERVICES												
		Substance Abuse											*except IIC & IID
EXPENSE CATEGORIES	Mental Health Total	Prevention - Selective	Prevention - Universal Direct	Substance Abuse Total	Total for State SAMH-Funded Covered Services	Total for Non-State-Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses
		49	50		(B+C)		(D+E)				(F+G+H*+I*)
A	B			C	D	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES											
(1) Salaries	$ -	$ 112,615.52	$ 48,263.79	$ 160,879.31	$ 160,879.31		$ 160,879.31			$ 2,484.71	$ 163,364.02
(2) Fringe Benefits	$ -	$ 23,306.47	$ 9,988.49	$ 33,294.96	$ 33,294.96		$ 33,294.96			$ 514.23	$ 33,809.18
TOTAL PERSONNEL EXPENSES =	$ -	$ 135,921.99	$ 58,252.28	$ 194,174.27	$ 194,174.27	$ -	$ 194,174.27	$ -	$ -	$ 2,998.94	$ 197,173.20
IIB. OTHER EXPENSES											
(1) Building Occupancy	$ -			$ -	$ -		$ -			$ 32.10	$ 32.10
(2) Professional Services	$ -			$ -	$ -		$ -			$ 268.87	$ 268.87
(3) Travel	$ -	$ 646.22	$ 276.95	$ 923.17	$ 923.17		$ 923.17			$ 55.54	$ 978.71
(4) Equipment	$ -			$ -	$ -		$ -			$ -	$ -
(5) Food Services	$ -			$ -	$ -		$ -			$ -	$ -
(6) Medical and Pharmacy	$ -			$ -	$ -		$ -			$ -	$ -
(7) Subcontracted Services	$ -			$ -	$ -		$ -			$ -	$ -
(8) Insurance	$ -			$ -	$ -		$ -			$ -	$ -
(9) Interest Paid	$ -			$ -	$ -		$ -			$ -	$ -
(10) Operating Supplies & Expenses	$ -	$ 1,649.66	$ 707.00	$ 2,356.66	$ 2,356.66		$ 2,356.66			$ 4,401.08	$ 6,757.74
(11) Other-Expense	$ -			$ -	$ -		$ -			$ 18,000.09	$ 18,000.09
(12) Donated Items	$ -			$ -	$ -		$ -				$ -
TOTAL OTHER EXPENSES =	$ -	$ 2,295.88	$ 983.95	$ 3,279.83	$ 3,279.83	$ -	$ 3,279.83	$ -	$ -	$ 22,757.68	$ 26,037.51
TOT. PERSONNEL & OTH. EXP. =	$ -	$ 138,217.87	$ 59,236.23	$ 197,454.10	$ 197,454.10	$ -	$ 197,454.10	$ -	$ -	$ 25,756.62	$ 223,210.72
IIC. DISTRIBUTED INDIRECT COSTS											
(a) Other Support Costs (Optional)	$ -			$ -	$ -		$ -		$ -		$ -
(b) Administration	$ -	$ 15,187.09	$ 6,508.75	$ 21,695.84	$ 21,695.84	$ 4,060.77	$ 25,756.61			$ (25,756.62)	$ (0.00)
TOT. DISTR'D INDIRECT COSTS =	$ -	$ 15,187.09	$ 6,508.75	$ 21,695.84	$ 21,695.84	$ 4,060.77	$ 25,756.61	$ -	XXXXXXXXXX	XXXXXXXX	
TOTAL ACTUAL OPER. EXPENSES =	$ -	$ 153,404.96	$ 65,744.98	$ 219,149.94	$ 219,149.94	$ 4,060.77	$ 223,210.71	$ -	$ 0.00	$ 0.00	$ 223,210.71
IID. UNALLOWABLE COSTS	$ -			$ -	$ -		$ -		XXXXXXXXXX	XXXXXXXX	$ -
TOT. ALLOWABLE OPER. EXP. =	$ -	$ 153,404.96	$ 65,744.98	$ 219,149.94	$ 219,149.94	$ 4,060.77	$ 223,210.71	$ -	XXXXXXXX	XXXXXXXX	$ 223,210.71
IIE. CAPITAL EXPENDITURES	$ -			$ -	$ -		$ -				$ -
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS											
IIIA. Unearned Funds	$ -	$ (53,404.16)	$ (15,745.02)	$ (69,149.18)	$ (69,149.18)						

IIIB. Funding Allocations

Current Year Funding

Expenditure Report OCA#	Provider Suboontract#	Funding Source: F-Federal S-State F/S-Federal and State				
			$ -		$ -	$ -

Carry Forward Funding

Expenditure Report OCA#	Provider Suboontract#	Funding Source: F-Federal S-State F/S-Federal and State				
			$ -		$ -	$ -
Total Funding Allocations			$ -	$ -	$ -	$ -

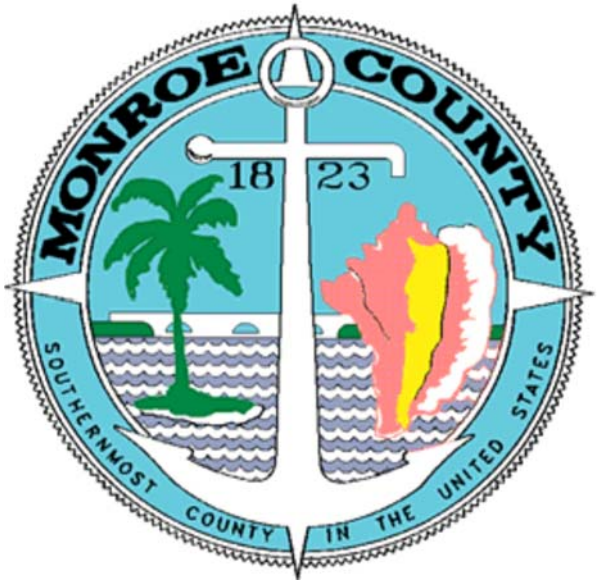


Christine Hurley
County Administrator
1100 Simonton Street
Key West, FL 33040

Monroe County

Budgetary Funds Worksheet Summary

2025 - 2026



Fund 001:

General Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
GENERAL FUND - 001 BUDGETED REVENUE ANALYSIS
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 Actual	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended Budget	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Amended Budget	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual
Ad Valorem Taxes	44,429,630	46,041,067	41,495,902	41,479,733	43,000,935	36,036,466	37,025,306	37,025,306	25,317,381	26,268,078	26,268,078	22,716,500	22,239,273	21,149,022
Deliq Taxes	0	10,000	1,500	(1,130)	10,000	1,202	5,000	5,000	21,336	50,000	50,000	37,175	77,393	73,170
Tourist Impact Taxes	7,125,000	7,125,000	7,427,440	5,199,108	7,500,000	7,682,876	7,750,000	7,750,000	7,684,859	6,500,000	6,500,000	8,635,689	7,065,770	4,011,963
Total Taxes	**51,554,630**	**53,176,067**	**48,924,842**	**46,677,711**	**50,510,935**	**43,720,544**	**44,780,306**	**44,780,306**	**33,023,576**	**32,818,078**	**32,818,078**	**31,389,364**	**29,382,437**	**25,234,155**
Licenses and Permits Occup.	500,000	500,000	546,847	164,712	500,000	569,773	500,000	500,000	521,849	525,000	525,000	548,920	541,755	522,456
Subtotal	**500,000**	**500,000**	**546,847**	**164,712**	**500,000**	**569,773**	**500,000**	**500,000**	**521,849**	**525,000**	**525,000**	**548,920**	**541,755**	**522,456**
Payment in Lieu of Taxes	1,500,000	1,500,000	1,629,947	129,947	1,425,000	1,690,815	1,425,000	1,425,000	1,593,511	1,418,000	1,418,000	1,464,622	1,418,480	1,436,410
State Shared Sales Tax - ***Final Debt Service payment FY09***	3,486,204	3,486,204	3,679,361	2,672,869	4,000,000	4,225,505	3,638,935	3,638,935	4,524,787	3,531,609	3,531,609	3,638,935	3,281,893	2,573,873
State Shared Revenue 1/2 Cent Sales Tax*split dist.	11,005,000	11,005,000	11,167,986	6,635,678	11,360,000	9,403,989	9,564,307	9,564,307	13,033,069	10,264,307	10,264,307	13,806,409	11,765,462	8,310,138
State Shared Revenue	400,000	400,000	407,390	403,457	400,000	412,138	400,000	400,000	405,707	400,000	400,000	412,272	408,300	382,710
Total Intergovernmental	**16,391,204**	**16,391,204**	**16,884,685**	**9,841,950**	**17,185,000**	**15,732,447**	**15,028,242**	**15,028,242**	**19,557,074**	**15,613,916**	**15,613,916**	**19,322,238**	**16,874,135**	**12,703,132**
Trsf in- Excess Fees Const Officers	5,800,000	6,000,000	6,000,000	0	5,250,000	8,946,154	5,250,000	5,250,000	6,697,605	5,000,000	5,000,000	5,872,519	6,818,126	5,824,951
Medical Examiner Fees			14,065	10,415		16,700			5,600					
Svcs/Quasi Other Charges & Fees-Engineering & Ch 76	150,000	150,000	169,871	103,190	150,000	177,666	175,000	175,000	157,033	175,000	175,000	173,872	117,953	148,064
General Fund Svcs-Othr-Prtril Prog Fee		0	0	13		1,815	20,000	20,000	27,532	20,000	20,000	28,649	23,323	20,744
Public Safety/Other Svcs														
Human Services include Transportation				0		0			0	1,000	1,000	0	20	3,216
Animal Control	15,000	20,000	17,258	12,733	20,000	17,621	20,000	20,000	23,660	35,000	35,000	27,833	28,892	24,765
Bayshore Food Stams/ACS/Respite			0	0		0	0	0	0			162	179,433	273,741
Library Non-Resident Fee	4,900	5,000	4,751	4,633	5,000	6,454	5,000	5,000	4,566	6,000	6,000	3,510	1,303	4,677
Probation Services	475,000	475,000	488,640	335,554	600,000	448,238	450,000	450,000	673,908	450,000	450,000	488,874	421,082	411,692
Serv-TDC&TIMP Audit													0	0
Services other prop usage atty	0		5,273	3,851		4,355			0	15,000	15,000	1,050	600	11,460
Total Charges for Services	**6,444,900**	**6,650,000**	**6,699,857**	**470,388**	**6,025,000**	**9,619,003**	**5,920,000**	**5,920,000**	**7,589,903**	**5,702,000**	**5,702,000**	**6,596,469**	**7,590,734**	**6,723,310**
Fines and Forfeitures	**0**	**0**	**0**	**0**	**5,000**	**127**	**5,000**	**5,000**	**3,980**	**5,000**	**5,000**	**3,422**	**4,039**	**1,657**
Investment Income	1,500,000	1,500,000	1,885,866	1,219,501	300,000	2,285,524	300,000	300,000	1,839,594	300,000	300,000	(571,225)	122,471	709,965
Interest-tax Collector	75,000	75,000	78,401	61,771	15,000	99,809	15,000	15,000	54,118	15,000	15,000	39	2,784	13,773
Total Interest Earnings	**1,575,000**	**1,575,000**	**1,964,267**	**1,281,272**	**315,000**	**2,385,333**	**315,000**	**315,000**	**1,893,712**	**315,000**	**315,000**	**(571,186)**	**125,255**	**723,738**
Rents	550,000	550,000	549,267	369,848	350,000	533,614	350,000	350,000	541,773	450,000	450,000	396,293	471,739	479,409
Disposit. of Fixed Assets		0	958	0		145	0	0				14,451	21,556	12,142
Library Donations			502	502			0	0	58			219,638	13,072	183,413
Contributions													200	
Other Miscellaneous Revenues	100,000	100,000	205,000	128,327	100,000	237,080	100,000	100,000	255,456	91,500	91,500	158,103	38,456	86,131
Misc - Fire Academy Tuition														11,000
Misn - Employee Interchange Agreement							115,635							
Settlements														
Lease Financing						229,483			1,039,552					
Donations							0	0						8,256
Total Misc. Revenue	**650,000**	**650,000**	**755,727**	**498,677**	**450,000**	**1,000,323**	**565,635**	**450,000**	**1,836,838**	**541,500**	**541,500**	**788,484**	**545,023**	**780,351**
InterFund transfers	**5,099,754**	**5,099,754**	**4,436,595**	**0**	**4,966,034**	**5,099,754**	**4,966,034**	**4,966,034**	**6,538,601**	**6,492,601**	**6,492,601**	**6,409,199**	**8,114,084**	**8,546,558**
Transfer in Fund 403 - EOC Repayment/Mthn Aip Proj 7.2+400k FY26, 1.4M FY27, 1M FY27			0	0	7,000,000									
(Trans Fixed- not part of 95% calculation)														
Subtotal	**82,215,488**	**84,042,025**	**80,212,820**	**58,934,711**	**86,956,969**	**78,127,304**	**72,080,217**	**71,964,582**	**70,965,533**	**62,013,095**	**62,013,095**	**64,486,911**	**63,177,462**	**55,235,357**
Fund Balance Forward		6,850,899			3,457,528		26,794,322	26,794,322		24,833,599	14,833,599			
Less 5% Per Fl. Statute		(3,647,114)			(3,487,047)		(3,087,458)	(3,087,458)		(2,526,025)	(2,526,025)			
Total General Fund	**82,215,488**	**87,245,810**	**80,212,820**	**58,934,711**	**86,927,450**	**78,127,304**	**95,787,081**	**95,671,446**	**70,965,533**	**84,320,669**	**74,320,669**	**64,486,911**	**63,177,462**	**55,235,357**

General Fund - 001, Fund Balance Forward Calculation

as of 6/26/25 6/16/2025

Fiscal Year	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Actual	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior FY	35,902,609	35,788,434	43,007,391	47,968,129	49,287,103	49,287,103	46,886,568	44,259,515	44,259,515	41,132,839	47,923,706	47,923,706	45,900,020	45,900,020
Revenues	55,235,357	63,177,461	64,486,911	74,320,669	84,320,669	70,965,533	95,671,446	95,787,081	78,127,304	86,927,450	58,934,711	80,212,820	87,245,810	82,215,488
Expense	55,349,532	55,958,505	58,207,199	74,320,669	84,320,669	75,993,121	95,671,446	95,787,081	74,463,112	86,927,450	59,159,892	82,236,506	87,245,810	82,102,621
Estimated Ending Fund Balance	35,788,434	43,007,391	49,287,103	47,968,129	49,287,103	44,259,515	46,886,568	44,259,515	47,923,706	41,132,839	47,698,525	45,900,020	45,900,020	46,012,886
	(114,175)	7,218,957	6,279,712	0	0	(5,027,588)	0	0	3,664,191	0	(225,181)	(2,023,686)	0	112,867

Revenues:	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Amended	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 Actual	Fiscal Year 2025 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Ad Valorem Taxes	21,149,022	22,239,273	22,716,500	26,268,078	26,268,078	25,317,381	37,025,306	37,025,306	36,036,466	43,000,935	41,479,733	41,495,902	46,041,067	44,429,630
Deliq Taxes	73,170	77,393	37,175	50,000	50,000	21,336	5,000	5,000	1,202	10,000	(1,130)	1,500	10,000	0
Other Revenue	19,641,656	25,928,586	29,451,518	24,202,416	24,202,416	32,390,610	24,718,242	24,833,877	28,043,728	26,730,000	17,456,107	28,278,823	26,891,204	26,886,104
Less 5% Per Fl. Statute				(2,526,025)	(2,526,025)		(3,087,458)	(3,087,458)		(3,487,047)			(3,647,114)	
Transfers in - Excess Fees	5,824,951	6,818,126	5,872,519	5,000,000	5,000,000	6,697,605	5,250,000	5,250,000	8,946,154	5,250,000	0	6,000,000	6,000,000	5,800,000
Transfers in - Cost Allocation	8,546,558	8,114,084	6,409,199	6,492,601	6,492,601	6,538,601	4,966,034	4,966,034	5,099,754	4,966,034	0	4,436,595	5,099,754	5,099,754
Transfers in - Fund 403 - EOC Repayment										7,000,000	0	0	0	0
Subtotal	55,235,357	63,177,461	64,486,911	59,487,070	59,487,070	70,965,533	68,877,124	68,992,759	78,127,304	83,469,922	58,934,711	80,212,820	80,394,911	82,215,488
Fund Balance Forward				14,833,599	24,833,599		26,794,322	26,794,322		3,457,528			6,850,899	
Total		63,177,461	64,486,911	74,320,669	84,320,669	70,965,533	95,671,446	95,787,081	78,127,304	86,927,450	58,934,711	80,212,820	87,245,810	82,215,488

Appropriations:	Cost Center #	FY20 Actual	FY21 Actual	FY22 Actual	23 Adopted	23 Amended	FY23 Actual	24 Adopted	24 Amended	FY24 Actual	25 Adopted	FY25 YTD	25 Estimate	26 Proposed	26 Estimate
Office of Management & Budget	06001	591,938	653,545	637,147	1,003,226	1,008,114	767,139	1,053,834	1,053,834	1,084,994	1,129,874	733,412	1,073,380	961,705	937,662
BOCC Grants Administration- FDLE, DOJ, Treasury, etc.	06000	116,009	170,502	135,649	407,456	407,456	140,253	426,930	426,930	24,825	327,833	7,740	245,875	0	0
County Purchasing Office	06030	215,463	244,481	373,624	332,094	332,094	519,991	478,966	478,966	597,705	502,023	533,785	489,144	927,358	904,174
Legal Settlements	00107					100,000	100,000	100,000	100,000	72,174	100,000	0	100,000	100,000	97,500
BOCC General Government Administrative/Operating, Historic FL Keys	0|045904|045907|04596	1,820,718	2,266,102	1,836,938	2,240,942	2,252,994	2,089,541	2,475,207	2,475,207	2,079,147	2,499,282	1,785,248	2,338,301	2,452,321	2,391,013
BOCC Human Service (non HSAB) Arts Council, AARP, Older American	015**	131,186	131,665	118,843	128,168	138,598	133,046	143,347	143,347	134,496	138,141	98,090	130,141	48,453	47,242
BOCC Human Service Advisory Board	032**	2,040,000	1,997,955	2,041,728	2,126,300	2,126,300	2,126,245	2,203,225	2,203,225	2,190,756	2,203,226	1,617,844	2,203,226	1,101,613	1,074,073
Value Adjustment Board	04536	26,977	27,603	25,984	35,000	35,000	26,961	35,000	35,000	33,726	35,000	26,025	30,000	45,900	44,753
Hurricane	04537	0	0	-	100,000	100,000	0	100,000	100,000	-	100,000	39,311	39,311	100,000	97,500
Tax Increment Districts F.S. - City of Key West BCCLT	04539	0			1,500,000	165,267	0	1,500,000	0	-	0	-	0	-	0
State Mandated Baker Act	045901/045903	207,371	239,503	248,333	296,649	296,649	264,852	290,784	290,784	222,551	294,073	85,379	294,073	210,740	205,472
State Mandated Mental Health F.S. 394.76 & Jail Program Match	045905/045906	971,975	935,209	983,554	1,287,523	1,287,523	965,709	831,939	831,939	781,260	1,096,303	579,093	1,096,303	1,150,768	1,121,999
College of FLK Upper Keys	045930	0													0
Health Dept	04594/04599	0													0
BOCC Employee Housing Program	06090			-	1,000,000	1,000,000	0	1,300,000	1,300,000	-	0	-	0		0
County Administrator	05000	1,652,125	1,538,567	773,758	827,578	833,828	819,436	754,128	754,128	816,783	791,071	762,207	791,071	1,222,035	1,191,484
Legislative Affairs	05010			645,592	535,231	673,131	685,707	682,452	682,452	681,351	695,938	468,972	935,293	637,812	621,867
Sustainability	05008			354,231	483,458	483,458	426,258	984,961	984,961	569,656	935,293	480,918	695,938	742,240	723,684
SE FL Climate Leadership Summit	05051									24,406	151,250	103,482	151,250	-	0
Public Information Officer	05050							184,488	184,488	24,401	195,250	20,588	195,250	195,683	190,791
Stategic Planning	05011			90,698	102,390	102,390	101,599	124,593	124,593	108,014	132,218	88,248	132,218	129,978	126,729
Transit	05012				265,429	465,429	462,596	751,262	751,262	319,337	771,076	233,828	771,076	877,882	855,935
Guardian Ad Litem	04100	189,236	176,078	212,309	312,165	312,165	247,697	321,783	321,783	235,367	328,901	180,009	328,901	333,061	324,734
Assistant County Administrator															0
Animal Shelters	20000/21000	1,506,225	1,581,746	1,767,392	1,723,664	1,723,771	1,684,981	1,897,560	1,897,560	1,852,904	2,044,857	1,188,306	2,044,857	2,020,831	1,970,310
Facilities Maintenance	20501/20506/20542/20543	7,975,892	8,189,686	9,301,054	10,249,675	10,988,486	9,453,460	13,693,808	13,693,808	11,989,722	13,323,893	9,826,145	13,268,893	14,099,733	13,747,240
Engineering Services	22001/22010/22011	132,962	49,809	78,508	62,196	66,988	61,344	250,775	250,775	222,043	246,507	41,974	133,983	245,730	239,587
Parks & Recreation Higgs Beach	20502/20503	96,190	98,328	99,526	127,310	128,326	93,251	176,729	176,729	94,242	175,824	86,632	104,713	164,659	160,543
Information Technology/MCTV	05002/05003	2,764,514	2,429,364	2,900,707	3,276,447	3,302,563	3,165,803	3,646,023	3,646,023	3,715,704	3,803,672	2,587,459	3,618,789	3,829,660	3,733,919
Emergency Services Fire Training Academy	120*	519,371	560,764	669,714	811,608	818,886	710,582	1,057,372	1,057,372	718,234	810,016	489,793	810,016	870,677	848,910
Emergency Management	135*	567,477	476,031	580,021	845,865	854,570	749,538	1,360,728	1,663,904	1,186,719	1,651,513	845,105	1,594,174	838,849	817,878
Employee Services	06500	595,667	562,092	621,050	729,443	733,538	882,231	816,475	932,110	893,786	852,675	587,882	852,675	935,905	912,507
Extension Services UF	61000	190,113	201,350	212,077	255,112	259,060	227,511	286,482	286,482	269,575	316,330	163,274	271,012	156,966	153,042
Libraries	620*	3,443,700	3,609,525	4,314,234	5,253,733	5,403,696	5,007,759	6,189,619	6,189,619	5,674,276	6,532,802	4,331,075	6,532,802	6,304,379	6,146,770
Social Services	615**	3,428,859	3,377,876	3,778,486	3,578,144	3,685,127	3,703,114	3,954,642	3,972,422	3,828,128	4,201,581	2,728,170	4,181,581	3,296,348	3,213,939
Veterans Affairs	67001/67003	677,941	684,691	817,757	922,554	927,262	899,084	1,054,249	1,054,249	1,067,659	1,087,752	758,650	1,087,752	1,096,630	1,069,214
County Attorney	67501	1,456,900	1,225,237	1,206,429	2,036,828	2,048,035	2,513,397	2,076,495	2,076,495	1,895,622	2,359,695	1,584,011	2,359,695	2,693,820	2,626,475
Medical Examiner	68000	591,198	552,420	560,006	697,085	702,832	664,426	912,501	912,501	755,118	936,717	555,591	870,214	990,522	965,759

Appropriations:	Cost Center #	FY20 Actual	FY21 Actual	FY22 Actual	23 Adopted	23 Amended	FY23 Actual	24 Adopted	24 Amended	FY24 Actual	25 Adopted	FY25 YTD	25 Estimate	26 Proposed	26 Estimate
Constitutional Officers/Elected Officials															**0**
Clerk of the Court	**02***	**6,656,225**	**8,586,700**	**6,412,700**	7,235,600	7,235,600	**7,235,600**	8,959,815	8,959,815	**8,959,815**	10,046,015	**7,761,927**	10,046,015	**10,513,015**	**10,250,190**
Property Appraiser	**69200**	**4,359,115**	**4,408,519**	**4,703,260**	5,374,436	5,417,451	**5,415,549**	5,877,989	5,877,989	**5,568,989**	6,201,186	**4,594,290**	6,201,186	**6,734,103**	**6,565,750**
Supervisor of Elections	**04318/69400**	**2,176,177**	**2,067,514**	**2,221,487**	2,981,651	2,993,536	**2,841,648**	3,177,039	3,177,039	**3,035,111**	2,947,589	**2,307,141**	2,947,589	**3,535,378**	**3,446,994**
Tax Collector- *BOCC F.S. 3% of property tax levy	**69000**	**5,626,140**	**6,076,611**		3,602,894	3,659,009	**0**	4,520,033	5,849,077		4,872,890		0	5,269,249	**5,137,518**
Tax Collector- **School Board F.S. 192.091 (A) 3% of property tax levy	**69000**			**6,375,001**	3,552,792	3,552,792	**7,300,353**	3,199,387	3,199,387	**8,733,478**	4,802,130	**8,824,502**	9,440,762	**5,117,375**	**4,989,441**
State Attorney	**69600**	**227,140**	**29,382**	**189,392**	416,346	418,871	**269,142**	828,867	828,867	**492,158**	830,117	**267,059**	600,000	**880,117**	**858,114**
Public Defender	**69800**	**421,714**	**480,911**	**238,737**	592,048	595,373	**558,903**	693,821	693,821	**441,359**	510,051	**244,812**	510,051	**490,636**	**478,370**
Judicial	**80*/82*/83*/84***	**1,963,722**	**1,866,692**	**1,876,844**	2,338,553	2,351,855	**2,045,006**	2,486,188	2,486,188	**2,061,307**	2,450,496	**1,378,096**	2,450,496	**2,475,429**	**2,413,543**
Total Operating		**53,340,238**	**55,496,459**	**57,402,770**	69,647,593	69,988,023	**65,359,712**	81,859,496	82,125,131	**73,456,899**	83,431,060	**58,996,071**	81,968,006	**83,797,560**	**81,702,621**
Emergency Reserve Restoration	**85500**														
Cash Balance	**85500**				3,618,076	3,618,076	**0**	3,131,950	3,131,950	**0**	2,816,390	**0**	0	**2,500,000**	**0**
Quasi External Service	**89000**	**148,949**	**151,992**	**144,516**	230,000	230,000	**158,418**	230,000	230,000	**177,306**	230,000	**129,097**	218,500	**200,000**	**200,000**
Transfers Out-Grant Match	**86500**	**652,152**	**310,055**	**70,256**	500,000	200,000	**49,992**	200,000	200,000	**828,908**	200,000	**34,724**	50,000	**200,000**	**200,000**
Transfers Out-Library Donations - Fund 158	**86500**				225,000	225,000	**83,183**	0	0	**0**	0	**0**	0	**0**	**0**
Transfers Out-Grant Match-COVID	**86500**														
Transfers Out-Marathon EOC (F_403)	**86500**					10,000,000	**10,341,817**	10,000,000	10,000,000	**0**	0	**0**	0	**0**	**0**
Transfers Out- County Affordable Housing- The Quarry	**86500**	**861,358**													
Transfers Out-Line of Credit	**85500**	**338,800**		**589,657**											
Contingency	**85500**				100,000	59,570		250,000	100,000		250,000	0	0	548,250	0
Sub Total		**2,001,258**	**462,047**	804,429	4,673,076	14,332,646	10,633,409	13,811,950	13,661,950	1,006,214	3,496,390	163,821	268,500	3,448,250	400,000
Total Appropriations		**55,349,532**	**55,958,505**	**58,207,199**	**74,320,669**	**84,320,669**	**75,993,121**	**95,671,446**	**95,787,081**	**74,463,112**	**86,927,450**	**59,159,892**	**82,236,506**	**87,245,810**	**82,102,621**
		(114,175)	7,218,957	6,279,712	0	0	(5,027,588)	0	0	3,664,191	0	(225,181)	(2,023,686)	0	112,867

Fund 100:

Affordable Housing Programs

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS BUDGETED REVENUE ANALYSIS

AFFORDABLE HOUSING PROGRAMS - 100

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																
Investment Income	5,000	5,000	8,340	8,445	3,000	20,693.84	3,000	13,896	3,000	(4,248)	920	8,569	11,185	3,405	1,943	599
Misc - Ship Mort Satisfy																
Miscellaneous Revenues																
Total Misc. Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Revenues	5,000	5,000	8,340	8,445	3,000	20,694	3,000	13,896	3,000	(4,248)	920	8,569	11,185	3,405	1,943	599
Non-Operating Sources (FB)		313,100			315,000		315,000		315,000							
Less 5%		(250)			(150)		(150)		(150)							
Total Afford. Housing Fund	5,000	317,850	8,340	8,445	317,850	20,694	317,850	13,896	317,850	(4,248)	920	8,569	11,185	3,405	1,943	599

Fund 100 Affordable Housing Prog

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD (6/30/2025)	2025 Estimate	2026 Proposed	2026 Estimate (6/13/2025)
7/3/2025 9:09																
Audited Fund Bal Prior Year (ACFR)	388,737	390,270	392,213	395,619	406,803	415,372	416,291	417,191	412,043	412,043	425,939	427,214	446,633	446,633	447,833	447,833
Revenue	1,533	1,943	3,405	11,185	8,569	919	(4,248)	317,850	13,896	317,850	20,694	317,850	8,445	1,200	317,850	5,000
Expenses	-	-	-	-	-	-	-	317,850	-	317,850	-	317,850	-	-	317,850	-
Estimated Ending Fund Balance	390,270	392,213	395,619	406,803	415,372	416,291	412,043	417,191	425,939	412,043	446,633	427,214	455,078	447,833	447,833	452,833
	1,533	1,943	3,405	11,185	8,568	919	(4,248)	0	13,896	0	20,694	0	8,445	1,200	0	5,000

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Taxes																
Deliq Taxes																
Other Revenue - Interest Earnings	1,533	1,943	3,405	11,185	8,569	919	(4,248)	3,000	13,896	3,000	20,694	3,000	8,445	1,200	5,000	5,000
Subtotal	1,533	1,943	3,405	11,185	8,569	919	(4,248)	3,000	13,896	3,000	20,694	3,000	8,445	1,200	5,000	5,000
Less 5%								(150)		(150)		(150)			(250)	
Fund Bal Fwd								315,000		315,000		315,000			313,100	
Total	1,533	1,943	3,405	11,185	8,569	919	(4,248)	317,850	13,896	317,850	20,694	317,850	8,445	1,200	317,850	5,000
Appropriations:																
Operating 01005	0	0	0	0	0	0		290,000	0	290,000	0	290,000		0	290,000	0
Cash Balance 85502								15,000		15,000		15,000		0	15,000	0
Contingency 85502								12,850		12,850		12,850		0	12,850	0
Total	0	0	0	0	0	0	0	317,850	0	317,850	0	317,850	0	0	317,850	0
	1,533	1,943	3,405	11,185	8,569	919	(4,248)	0	13,896	0	20,694		1,200	1,200	0	5,000

Fund 101:

Fine & Forfeiture

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

FINE AND FORFEITURE FUND - 101

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Amended**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Amended**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Ad Valorem Taxes	84,613,619	87,773,464	76,605,300	76,734,421	79,548,598	72,210,564	74,188,900	74,188,900	62,647,929	64,995,405	64,995,405	55,892,775	51,254,758	48,765,783	48,699,055	47,186,301	46,286,049	44,299,094
Delinquent Ad Valorem Taxes	10,000	10,000	3,000	(925)	10,000	3,816	10,000	10,000	49,052	100,000	100,000	86,836	174,065	158,585	137,585	90,547	86,588	(400,351)
Total Taxes	**84,623,619**	**87,783,464**	**76,608,300**	**76,733,497**	**79,558,598**	**72,214,380**	**74,198,900**	**74,198,900**	**62,696,980**	**65,095,405**	**65,095,405**	**55,979,611**	**51,428,823**	**48,924,368**	**48,836,640**	**47,276,848**	**46,372,637**	**43,898,743**
Fed Grants-Economic Environment																		
Payment in Lieu of Taxes	75,000		75,000			74,946			79,188			73,808	71,639	76,300	83,277	75,127	95,456	84,096
Total Intergovernmental	**75,000**	**0**	**75,000**	**0**	**0**	**74,946**	**0**	**0**	**79,188**	**0**	**0**	**73,808**	**71,639**	**76,300**	**83,277**	**75,127**	**95,456**	**84,096**
Excess Fees Const. Officers																		
Circuit Court	35,000	35,000	35,710	22,540	40,000	39,380	40,000	40,000	40,410	50,000	50,000	39,065	38,125	29,020	46,920	48,510	48,525	50,363
Svcs-Othr-Salary Reimb						47,019												0
Svcs - Pub Safety - Pol																		0
Services - Public Safety Hsng Pris.	325,000	325,000	340,886	271,656	250,000	192,060	250,000	250,000	206,186	400,000	400,000	459,986	422,330	1,714,698	2,500,502	2,198,665	2,986,634	2,567,970
Services - Public Safety Ambulance													135					
Emergency Medical Air Transport	7,000,000	7,000,000	6,939,987	3,339,987	10,100,000	8,830,090	10,100,000	10,100,000	11,120,235	9,548,281	9,548,281	13,742,752	8,911,287	5,557,623	9,423,425	7,972,806	5,939,461	3,524,333
Svcs DJJ Maintenance	500	500	162	477	500	247	500	500	266	1,000	1,000	885	562	2,182	10,591	13,587	7,635	25,325
Total Charges for Services	**7,360,500**	**7,360,500**	**7,316,745**	**3,634,660**	**10,390,500**	**9,108,795**	**10,390,500**	**10,390,500**	**11,367,098**	**9,999,281**	**9,999,281**	**14,242,688**	**9,372,439**	**7,303,523**	**11,981,439**	**10,233,568**	**8,982,256**	**6,167,990**
Clerk Fines	80,000	80,000	97,647	60,388	80,000	93,764	80,000	80,000	94,062	70,000	70,000	87,228	86,175	63,017	69,909	63,060	70,953	70,479
Traffic Penalty SCGTF	2,500	2,500	4,730	2,493	2,500	4,284	2,500	2,500	6,232	2,500	2,500	7,721	4,617	1,827	2,191	2,900	2,421	4,847
Fines Local Ord Handicapped																		
Fines				0		7,592			13,515			10,669	9,417	9,397	11,918		2,945	3,250
Total Fines and Forfeits	**82,500**	**82,500**	**102,376**	**62,881**	**82,500**	**105,640**	**82,500**	**82,500**	**113,809**	**72,500**	**72,500**	**105,618**	**100,209**	**74,241**	**84,018**	**65,960**	**76,319**	**78,576**
Investment Income	3,500,000	3,500,000	4,278,137	4,107,020	100,000	4,595,512	100,000	100,000	2,200,625	100,000	100,000	(127,115)	94,024	261,852	455,433	450,423	217,061	371,636
Interest Tax Collector	100,000	100,000	133,236	94,947	5,000	160,524	5,000	5,000	72,437	5,000	5,000	49	4,367	25,890	51,892	25,927	12,153	0
Total Investment Income	**3,600,000**	**3,600,000**	**4,411,373**	**4,201,967**	**105,000**	**4,756,036**	**105,000**	**105,000**	**2,273,063**	**105,000**	**105,000**	**(127,066)**	**98,391**	**287,742**	**507,325**	**476,350**	**229,215**	**371,636**
Disposit. of Fixed Assets				(642)												407		
Cash repayment													713	4,350,690				
Contributions & Donations						174,689			185,312			255,351						
Other Miscellaneous Revenues	150,000	150,000	175,000	124,181	150,000	182,868	1,250,745	120,000	176,781	120,000	120,000	168,180	123,535	110,026	99,147	689	633	1,250
Other Insurance Pro																		
Total Misc. Revenue	**150,000**	**150,000**	**175,000**	**123,539**	**150,000**	**357,557**	**1,250,745**	**120,000**	**362,092**	**120,000**	**120,000**	**423,531**	**124,248**	**4,460,716**	**99,147**	**1,096**	**633**	**1,250**
Subtotal Revenue	**95,891,619**	**98,976,464**	**88,688,794**	**84,756,543**	**90,286,598**	**86,617,354**	**86,027,645**	**84,896,900**	**76,892,230**	**75,392,186**	**75,392,186**	**70,698,189**	**61,195,749**	**61,126,891**	**61,591,846**	**58,128,949**	**55,756,515**	**50,602,290**
Operat. Transf Fm Other Fnds													**36,566**	**176,000**		**3,690,276**	**2,500,000**	**2,755,000**
Trsf in Shf-Excess Fees	**2,000,000**	**2,000,000**	**2,500,000**	**0**	**1,500,000**	**2,933,562**	**1,500,000**	**1,500,000**	**2,273,206**	**1,500,000**	**1,500,000**	**2,145,698**	**1,456,828**	**971,635**	**920,088**	**1,979,464**	**591,959**	**1,516,758**
Short Term Loan from Sheriff																		
Non-Operating Sources (FB)		4,414,354			5,439,552		6,125,661	6,125,661		7,336,071	7,336,071							
(LESS 5% Florida Statute		(5,048,824)			(4,589,330)		(4,244,845)	(4,244,845)		(3,769,609)	(3,769,609)							
Total Fine and Forfeiture Fund	**97,891,619**	**100,341,994**	**91,188,794**	**84,756,543**	**92,636,820**	**89,550,917**	**89,408,461**	**88,277,716**	**79,165,436**	**80,458,648**	**80,458,648**	**72,843,887**	**62,689,143**	**62,274,526**	**62,511,933**	**63,798,689**	**58,848,474**	**54,874,049**

Trauma Star is an entry of billings not actual collections the figure reflected above is gross deposits

Fine & Forfeiture Fund-101, Fund Balance Forward Calculation

as of 6/26/25 as of 6/16/25

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior FY	14,342,587	16,760,058	19,061,763	21,255,010	24,028,739	19,499,623	16,571,522	21,174,982	20,232,475	20,232,475	22,260,441	22,260,441	22,260,441	23,858,058	28,627,700	28,627,700	30,134,057	30,134,057
Revenues	54,874,049	58,848,474	63,798,689	62,511,933	62,274,526	62,689,143	72,843,887	80,458,648	80,458,648	79,165,436	88,277,716	89,408,461	89,550,917	92,636,820	84,756,543	91,188,794	100,341,994	97,891,619
Expense	52,456,582	56,546,770	61,605,441	59,738,204	66,803,642	65,617,245	69,182,934	80,458,648	80,458,648	77,137,470	88,277,716	89,408,461	83,183,657	92,636,820	72,935,037	89,682,438	100,341,994	97,077,095
Estimated Ending Fund Balance	16,760,058	19,061,763	21,255,010	24,028,739	19,499,623	16,571,522	20,232,475	21,174,982	20,232,475	22,260,441	22,260,441	22,260,441	28,627,700	23,858,058	40,449,207	30,134,057	30,134,057	30,948,581
	2,417,471	2,301,705	2,193,248	2,773,729	(4,529,116)	(2,928,102)	3,660,953	(0)	0	2,027,966	0	0	6,367,259	0	11,821,507	1,506,357	0	814,524

Fine & Forfeiture Fund - 101, Budget

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Taxes	44,299,094	46,286,049	47,186,301	48,699,055	48,765,783	51,254,758	55,892,775	64,995,405	64,995,405	62,647,929	74,188,900	74,188,900	72,210,564	79,548,598	76,734,421	76,605,300	87,773,464	84,613,619
Deliq Taxes	(400,351)	86,588	90,547	137,585	158,585	174,065	86,836	100,000	100,000	49,052	10,000	10,000	3,816	10,000	(925)	3,000	10,000	10,000
Other Revenue	611,245	457,783	680,630	831,279	4,930,201	433,309	515,840	348,500	348,500	2,868,828	348,000	1,478,745	5,380,825	378,000	4,411,404	4,799,622	3,868,000	3,943,000
Public Safety Hsng Pris.	2,567,970	2,986,634	2,198,665	2,500,502	1,714,698	422,330	459,986	400,000	400,000	206,186	250,000	250,000	192,060	250,000	271,656	340,886	325,000	325,000
Emergency Medical Air Transport	3,524,333	5,939,461	7,972,806	9,423,425	5,557,623	8,911,287	13,742,752	9,548,281	9,548,281	11,120,235	10,100,000	10,100,000	8,830,090	10,100,000	3,339,987	6,939,987	7,000,000	7,000,000
Subtotal	50,602,290	55,756,515	58,128,949	61,591,846	61,126,891	61,195,749	70,698,189	75,392,186	75,392,186	76,892,230	84,896,900	86,027,645	86,617,354	90,286,598	84,756,543	88,688,794	98,976,464	95,891,619
Transfers In/Excess Fees	4,271,758	3,091,959	5,669,740	920,088	1,147,635	1,493,394	2,145,698	1,500,000	1,500,000	2,273,206	1,500,000	1,500,000	2,933,562	1,500,000	0	2,500,000	2,000,000	2,000,000
Less 5%								(3,769,609)	(3,769,609)		(4,244,845)	(4,244,845)	0	(4,589,330)	0	0	(5,048,824)	0
Fund Balance Forward								7,336,071	7,336,071		6,125,661	6,125,661	0	5,439,552	0	0	4,414,354	0
Total	54,874,049	58,848,474	63,798,689	62,511,933	62,274,526	62,689,143	72,843,887	80,458,648	80,458,648	79,165,436	88,277,716	89,408,461	89,550,917	92,636,820	84,756,543	91,188,794	100,341,994	97,891,619

Appropriations:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
BOCC- Mandated																			
Tax Increment Payment-BCCLT	04538	550,000	600,000	665,494	713,123	1,178,229	1,229,049	1,273,755	1,500,000	1,500,000	1,398,636	1,500,000	1,737,588	1,737,588	1,903,000	1,902,679	1,902,679	2,092,947	2,092,947
Juvenile Detention Cost Share *DJJ Es	04590	221,358	137,132	139,649	75,305	57,809	67,859	48,174	250,000	250,000	86,888	250,000	250,000	204,061	250,000	110,529	147,372	250,000	180,000
Correction Facilities	20505	1,582,798	1,730,700	1,791,258	2,495,399	2,579,744	2,748,075	2,536,076	3,271,568	3,310,982	3,049,119	3,406,307	3,461,307	3,426,814	4,491,686	2,825,076	4,223,444	4,587,364	4,449,743
County Facilities Wastewater Upgrad	20536	0	0																
Bond Refunds	68616	0	0	0	0	0	0		25,000	25,000		25,000	25,000		25,000			25,000	
Extradition	81008	40,422	64,822	61,688	74,499	95,794	249,774	165,256	100,000	100,000	326,275	200,000	200,000	261,180	200,000	77,219	200,000	200,000	200,000
Subtotal BOCC		2,394,579	2,532,654	2,658,090	3,358,326	3,911,575	4,294,756	4,023,261	5,146,568	5,185,982	4,860,918	5,381,307	5,673,895	5,629,643	6,869,686	4,915,503	6,473,495	7,155,311	6,922,690
Trauma Star Helicopter Program	11001	2,985,979	4,678,314	6,657,179	7,196,635	7,610,736	8,220,714	8,454,356	9,548,281	9,548,281	9,413,421	10,442,235	10,442,235	10,265,176	12,638,113	9,903,663	12,385,351	10,823,906	10,607,428
Sheriff Budget																			
Law Enforcement-Sheriff	68629	23,342,409	24,659,727	26,313,488	23,059,591	28,347,132	24,634,901	26,729,768	28,681,665	28,681,665	29,135,273	31,513,619	32,644,364	31,112,710	32,517,605	26,662,121	32,517,605	36,056,506	36,302,506
Corrections-Sheriff	68630	21,372,784	22,100,467	23,011,370	23,263,983	23,950,538	25,465,318	26,827,268	29,860,352	29,860,352	30,170,611	32,957,256	32,957,256	32,309,659	33,822,815	27,803,713	33,822,815	37,913,260	38,123,260
Court Security-Sheriff	68631	1,823,952	1,949,021	2,046,173	2,108,548	2,202,341	2,172,776	2,314,730	2,607,596	2,630,509	2,603,549	2,898,911	2,898,911	2,853,428	3,077,247	2,504,345	3,077,247	3,635,012	3,660,212
Interagency Communication	68634	445,212	542,395	669,901	671,213	677,598	741,834	756,798	835,907	842,081	843,284	946,525	946,525	938,041	1,330,925	1,106,179	1,330,925	1,347,999	1,350,999
LEEA Funds Training &Travel	68700	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	39,512	75,000	75,000	75,000
Sheriff Hurricane Irma Insurance	86737			155,007															
Subtotal Sheriff		47,059,357	49,326,610	52,270,939	49,178,335	55,252,609	53,089,828	56,703,564	62,060,520	62,089,607	62,827,717	68,391,311	69,522,056	67,288,838	70,823,592	58,115,870	70,823,592	79,027,777	79,511,977
Subtotal Operating		52,439,915	56,537,579	61,586,207	59,733,296	66,774,919	65,605,299	69,181,180	76,755,369	76,823,870	77,102,057	84,214,853	85,638,186	83,183,657	90,331,391	72,935,037	89,682,438	97,006,994	97,042,095
Cash Balance	85503								3,419,945	3,419,945		3,729,529	3,729,529		1,970,429			3,000,000	
Transfers Out	86518	16,667	9,191	19,234	4,909	28,722	11,944	1,753	33,334	33,334	35,413	33,334	33,334		35,000			35,000	35,000
Contingency	85503								250,000	181,499		300,000	7,412		300,000			300,000	
Total		52,456,582	56,546,770	61,605,441	59,738,204	66,803,642	65,617,245	69,182,934	80,458,648	80,458,648	77,137,470	88,277,716	89,408,461	83,183,657	92,636,820	72,935,037	89,682,438	100,341,994	97,077,095
		2,417,466	2,301,705	2,193,248	2,773,729	(4,529,116)	(2,928,102)	3,660,953	(0)	0	2,027,967	0	0	6,367,259	0	11,821,507	1,506,357	0	814,524

Fund 102:

Road & Bridge

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
ROAD AND BRIDGE FUND - 102
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Estimate**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Sales Tax County 9th Cent	525,000	525,000	592,017	294,968	525,000	517,973	553,316	575,000	581,098	591,257	585,713	591,257	522,425	565,999	535,289	564,819	562,954
Fuel Tax Local Option	2,500,000	2,500,000	2,953,285	1,494,516	2,500,000	2,625,154	2,756,960	2,400,000	2,930,630	2,409,420	2,518,693	2,409,420	1,773,239	1,980,939	1,840,815	1,979,973	1,971,908
Total Taxes	**3,025,000**	**3,025,000**	**3,545,302**	**1,789,485**	**3,025,000**	**3,143,127**	**3,310,276**	**2,975,000**	**3,511,728**	**3,000,677**	**3,104,405**	**3,000,677**	**2,295,664**	**2,546,939**	**2,376,104**	**2,544,792**	**2,534,862**
Shared Trns Fuel Use	1,100,000	1,100,000	1,164,188	686,974	1,100,000	1,107,137	1,318,317	1,125,000	1,126,111	1,143,084	1,196,856	1,143,084	1,069,221	1,170,266	1,157,892	1,147,550	1,120,983
Constitut. Gas Tax 20%	525,000	525,000	532,576	311,073	525,000	539,240	556,977	525,000	550,972	513,991	545,662	513,991	487,315	494,099	525,277	561,952	333,591
Constitut. Gas Tax 80%	2,125,000	2,125,000	2,130,304	1,244,292	2,125,000	2,156,958	2,227,908	2,115,000	2,203,886	2,055,963	2,182,649	2,055,963	1,949,259	2,199,386	2,101,107	2,247,080	2,190,910
Total Intergovernmental	**3,750,000**	**3,750,000**	**3,827,068**	**2,242,340**	**3,750,000**	**3,803,335**	**4,103,202**	**3,765,000**	**3,880,970**	**3,713,038**	**3,925,167**	**3,713,038**	**3,505,795**	**3,863,751**	**3,784,276**	**3,956,582**	**3,645,485**
Service Transp. Road Perm	3,500	3,500	3,137	1,795	3,500	3,600	3,885	3,500	3,205	3,500	4,802	3,565	3,203	4,455	5,120	4,721	3,633
Traffic & HWY light Maintennce												0	0	0	120,754	28,649	68,121
Service Transp. Signs	200	200	1,442	1,292	200	255	696	200	531	200	480	205	0	123	870	635	3,148
Service Transp. Road & Bridge												0	0	0	6,075	990	13,365
Property Usage			300	300		100	100		-		100	100	0	200	4,037	200	750
Total Charges for Services	**3,700**	**3,700**	**4,878**	**3,387**	**3,700**	**3,955**	**4,681**	**3,700**	**3,736**	**3,700**	**5,382**	**3,870**	**3,203**	**4,778**	**136,856**	**35,195**	**89,016**
Investment Income	**150,000**	**150,000**	**247,086**	**145,950**	**25,000**	**29,339**	**371,296**	**150,000**	**270,933**	**150,000**	**(54,607)**	**23,118**	**299,056**	**425,897**	**130,500**	**74,384**	**54,566**
Disposit. of Fixed Assets									-		19,438	12,155	33,754	79,738	10,073	10,729	13,164
Donations																	
Miscellaneous Revenue	-	-	-	-		9,586	17,821		160,461		3,310	233	21,955	757	134	592	546
Misc Road Abandonment																	
Misc. Other Gas Tax Revenue	-	-	11,747	11,747			3,585		6,306		6,041	8,814	25,364	370	40,478	19,354	17,345
Total Misc. Revenue	**-**	**-**	**11,747**	**11,747**	**-**	**9,586**	**21,406**	**-**	**166,768**	**0**	**28,789**	**21,202**	**81,073**	**80,865**	**50,685**	**30,675**	**31,055**
Local Grants																	
Operating Trns Fm Other Fnds												**91,546**			**0**	**77,483**	**73,983**
Subtotal Revenues	**6,928,700**	**6,928,700**	**7,636,081**	**4,192,909**	**6,803,700**	**6,989,342**	**7,810,861**	**6,893,700**	**7,834,135**	**6,867,415**	**7,009,137**	**6,853,451**	**6,184,789**	**6,922,229**	**6,478,421**	**6,719,111**	**6,428,967**
Non-Operating Sources (FB)		3,986,051			5,670,044			5,065,879		5,228,796							
(LESS 5% Florida Statute)		(346,435)			(340,185)			(344,685)		(343,371)							
Total Road and Bridge	**6,928,700**	**10,568,316**	**7,636,081**	**4,192,909**	**12,133,559**	**6,989,342**	**7,810,861**	**11,614,894**	**7,834,135**	**11,752,840**	**7,009,137**	**6,853,451**	**6,184,789**	**6,922,229**	**6,478,421**	**6,719,111**	**6,428,967**

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
ROAD AND BRIDGE FUND - 102
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

ROAD AND BRIDGE FUND - 102 Fund Balance Forward Calculation — as of 6/27/25 — 6/16/25

Fiscal Year	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	2021 Adopted	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD**	2025 Estimate	**2026 Proposed**	2026 Estimate
Audited Begin Fund Balance	**12,438,426**	**12,981,958**	**14,664,076**	14,439,834	12,683,256	10,569,561	10,569,561	8,196,473	4,872,486	6,168,644	7,123,750	7,370,281	7,123,750	7,551,440	7,551,440	5,718,825	5,718,825
Revenue	**6,428,967**	**6,719,111**	6,478,421	6,922,229	6,184,789	16,546,864	6,853,451	7,009,137	11,752,840	7,834,135	11,614,894	7,810,861	12,133,559	4,192,909	7,636,081	10,568,316	6,928,700
Expense	**5,885,435**	**5,036,993**	6,702,659	8,678,807	8,298,575	16,546,864	9,226,539	9,036,965	11,752,840	6,632,498	11,614,894	7,629,703	12,133,559	5,142,331	9,468,696	10,568,316	7,691,509
Estm Ending Fund Balance	**12,981,958**	**14,664,076**	**14,439,834**	12,683,256	10,569,470	**10,569,561**	8,196,473	**6,168,644**	**4,872,486**	**7,370,281**	**7,123,750**	**7,551,440**	**7,123,750**	**6,602,017**	**5,718,825**	**5,718,825**	**4,956,016**
	543,533	1,682,118	(224,243)	(1,756,577)	(2,113,786)	0	(2,373,088)	(2,027,829)	0	1,201,637	0	181,159	0	(949,423)	(1,832,615)	0	**(762,809)**

Revenues:	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	2021 Adopted	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 YTD**	2025 Adopted	**2025 YTD**	2025 Estimate	**2026 Proposed**	2026 Estimate
Fuel Taxes	2,534,862	2,544,792	2,376,104	2,546,939	2,295,664	2,456,542	3,000,677	3,104,405	3,000,677	3,511,728	2,975,000	3,310,276	3,025,000	1,789,485	3,545,302	3,025,000	3,025,000
Intergovmt'l Revenues	3,645,485	3,956,582	3,784,276	3,863,751	3,505,795	3,485,789	3,713,038	3,925,167	3,713,038	3,880,970	3,765,000	4,103,202	3,750,000	2,242,340	3,827,068	3,750,000	3,750,000
Subtotal- Fuel Rev	**6,180,347**	**6,501,374**	**6,160,380**	**6,410,690**	**5,801,458**	**5,942,331**	**6,713,715**	**7,029,573**	**6,713,715**	**7,392,698**	**6,740,000**	**7,413,479**	**6,775,000**	**4,031,824**	**7,372,370**	**6,775,000**	**6,775,000**
Other Revenue	174,637	140,254	318,040	511,540	383,331	214,000	48,190	(20,436)	153,700	441,437	153,700	397,383	28,700	161,084	263,711	153,700	153,700
Trasf In	73,983	77,483					91,546										
Less 5%						(307,817)			(343,371)	-	(344,685)		(340,185)			(346,435)	
Fund Bal Fwd						10,698,350			5,228,796	-	5,065,879		5,670,044			3,986,051	-
Total	**6,428,967**	**6,719,111**	**6,478,421**	**6,922,229**	**6,184,789**	16,546,864	**6,853,451**	**7,009,137**	11,752,840	7,834,135	11,614,894	7,810,861	12,133,559	4,192,909	7,636,081	10,568,316	6,928,700

Appropriations:

		2016	**2017**	**2018**	**2019**	**2020**	2021 Adopt	**2021**	**2022**	2023 Adopt	**2023**	2024 Adopt	**2024**	2025 Adopt	**2025**	2025 Estm	**2026 Prop**	2026 Estm
Roads Department	22500	3,039,671	3,159,927	2,730,117	3,293,984	4,014,122	4,198,699	3,751,996	4,184,722	6,695,241	4,425,729	6,278,303	5,323,054	7,080,317	3,948,721	6,802,895	5,713,033	5,427,381
Local Option	22503	304,753	325,418	230,540	282,478	287,821	362,583	268,201	240,070	427,583	373,140	612,583	543,317	582,000	235,158	548,634	527,000	395,250
Street Lights	22504	227,928	229,149	179,218	144,473	150,176	183,618	140,296	166,790	198,643	168,727	212,041	159,348	211,765	113,511	169,978	216,458	162,344
Const. 80%	22506	550,922	6,221	39	17,972	500,000	650,000	137,564		650,000	273,777	650,000	150,986	650,000	34,167	317,071	650,000	325,000
In House 20%	22507																	
Paving Backlog Total $4M	22548	401,349	302,478	2,215,487	47,406			-										
Islamorada Roads	22509																	
Key Deer Blvd Stmwtr Grant	22539																	
No Name Key Emrg Brdg Rep	22544																	
Bridge Inventory	22549																	
Sugarloaf Blvd Bridge	22554	288,567	24,311	16,446	68,384	248,851	2,596,846	8,574										
Garrison Bight Bridge	22555	165	0	2,985														
Sustainability-Roads	22556		33,680	80,857	717,086	624,777	939,009	646,339	411,883		58,502	100,000	14,674	100,000		70,641	100,000	70,000
Bimini Drive Bridge #904603 Replace	22560				302,670	97,190	1,609,856	1,094,615	1,625,228									
Harbor Drive Bridge Replacement	22561				101,082	327,083	100,000	1,053,954	41,774									
Twin Lakes/Sands Subdivision	22562				363,165	167,200	997,338	286,248	283,544	241,598	44,375		845					
Truman Bridge #904602 Replace	22563																	
Seaview Ave. Bridge #904602	22564						430,000	711,037	913,548									
Key Largo/Burton Drive Road	22567				106,410	186,007			21,553		56,978		10,902					
CR905 Paving	22568				895,792	99,532												
Quarry Big Coppitt Roadway Improve	22569				1,130,062	534,101												
Engineering																		
Engineering-R&B	22002	362,096	435,762	475,211	533,839	652,794	652,283	718,796	738,934	851,966	822,352	1,117,091	1,017,657	1,150,558	810,775	1,150,558	1,002,906	902,615
Paving Eval. & Mgmt	22013																	
Cash Balance 85504-590991	85504						2,202,476			1,915,263		1,787,718		1,500,000			1,500,000	-
Transfers Out 86501-590125	86501				265,084													
Trsf Out 86501-590312 CRWW X-Paving	86501																	
Trsf Out 86501-590125 Moved to 401 Card Sound Bridge																		
Trsf Out 86501-590125 Garrison Bight	86501			251,712														
Trsf Out 86501-590125 Tom's Har	86501																	
Trsf Out 86501-590125 NoNameKy	86501	189,936																
Transfers Out 86501-590910	86501	520,047	520,047	520,047	408,919	408,919	408,919	408,919	408,919	408,919	408,919	408,919	408,919	408,919		408,919	408,919	408,919
Contingency 85504-590990	85504						1,215,237			363,627		448,239		450,000			450,000	-
Total		**5,885,435**	**5,036,993**	**6,702,659**	**8,678,807**	**8,298,575**	16,546,864	**9,226,539**	**9,036,965**	**11,752,840**	**6,632,498**	**11,614,894**	**7,629,703**	**12,133,559**	**5,142,331**	**9,468,696**	**10,568,316**	**7,691,509**
		543,532	1,682,118	(224,239)	(1,756,577)	(2,113,786)	0	(2,373,088)	(2,027,829)	0	1,201,637	0	181,159	0	(949,423)	(1,832,615)	0	(762,809)

Fund 104:

Middle Keys Health Care MSTU

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
MIDDLE KEYS HEALTH CARE MSTU - 104
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 YTD**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Amended**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**
Ad Valorem Taxes	786,297	815,661	3,215,497	3,232,767	3,339,042	2,904,442	2,954,186	2,510,516	2,624,381	2,624,381	2,153,851	2,021,371	1,905,125
Delinquent Ad Valorem Taxes		1,000	1,500	(1,590)	1,000	(4,680)	1,000	(2,873)	1,000	1,000	2,148	3,422	267
Total Taxes	**786,297**	**816,661**	**3,216,997**	**3,231,177**	**3,340,042**	**2,899,763**	**2,955,186**	**2,507,643**	**2,625,381**	**2,625,381**	**2,155,999**	**2,024,794**	**1,905,392**
Interest Earnings			1,000	11,450	600	833	600	531	600	600	256	622	9,657
Interest-Tax Collector			6,500	4,213	200	6,040	200	3,561	200	200	2	184	1,041
Total Investment Income	**0**	**0**	**7,500**	**15,663**	**800**	**6,872**	**800**	**4,092**	**800**	**800**	**258**	**805**	**10,698**
Rents													
Disposition of Fixed Assets													
Miscellaneous Revenue													
Total Misc. Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Trsf in Property App Excess Fees			9,000		6,000	9,445	6,000	12,604	6,000	6,000	10,487	7,115	7,932
Trsf in Tax Coll Excess Fees			35,000		25,000	44,299	25,000	32,058	25,000	25,000	30,251	31,146	25,298
Total Trsf fm Const'l Officers	**0**	**0**	**44,000**	**0**	**31,000**	**53,744**	**31,000**	**44,662**	**31,000**	**31,000**	**40,738**	**38,261**	**33,231**
Non-Operating Sources (FB)		206,246			284,955		0		0	0			
(LESS 5% Florida Statute)		(40,834)			(168,593)		(147,799)		(131,308)	(131,308)			
Tot Uninc. Serv Dist. Pks & Rec	**786,297**	**982,073**	**3,268,497**	**3,246,840**	**3,488,204**	**2,960,379**	**2,839,187**	**2,556,397**	**2,525,873**	**2,525,873**	**2,196,995**	**2,063,860**	**1,949,321**

Middle Keys Health Care Municipal Service Taxing Unit - 104, Fund Balance Forward

Fiscal Year	**2020 Actual**	**2021 Actual**	**2022 Actual**	**2023 Adopted**	**2023 Amended**	**2023 Actual**	**2024 Adopted**	**2024 Actual**	**2025 Adopted**	as of 6/26/25 **2025 YTD**	as of 6/16/25 **2025 Estimate**	**2026 Proposed**	**2026 Estimate**
Audited Fund Balance Prior FY	0	122,325	0	128,007	112,647	112,647	148,627	222,625	334,352	425,953	425,953	206,246	206,246
Revenue	1,949,321	2,063,860	2,196,995	2,525,873	2,525,873	2,556,397	2,839,187	2,960,379	3,488,204	3,246,840	3,268,497	982,073	786,297
Expenses	1,826,996	2,186,185	2,084,348	2,525,873	2,525,873	2,446,419	2,839,187	2,757,051	3,488,204	3,470,765	3,488,204	982,073	978,011
Estimated Ending Fund Balance	122,325	0	112,647	128,007	112,647	222,625	148,627	425,953	334,352	202,027	206,246	206,246	14,533
	122,325	(122,324)	112,647	0	0	109,979	0	203,328	0	(223,926)	(219,707)	0	(191,714)

Middle Keys Health Care Municipal Service

Revenues:		2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Taxes		1,905,125	2,021,371	2,153,851	2,624,381	2,624,381	2,510,516	2,954,186	2,904,442	3,339,042	3,232,767	3,215,497	815,661	786,297
Deliq Tax		267	3,422	2,148	1,000	1,000	(2,873)	1,000	(4,680)	1,000	(1,590)	1,500	1,000	0
Rents			0		0	0	0	0	0	0	0	0	0	0
Other Revenue		10,698	805	258	800	800	4,092	800	6,872	800	15,663	7,500	0	0
Subtotal		1,916,090	2,025,599	2,156,257	2,626,181	2,626,181	2,511,735	2,955,986	2,906,635	3,340,842	3,246,840	3,224,497	816,661	786,297
Transfers In (Grants & Excess Fees)		33,231	38,261	40,738	31,000	31,000	44,662	31,000	53,744	31,000		44,000	0	0
Less 5% Fl Statute					(131,308)	(131,308)		(147,799)		(168,593)			(40,834)	
Fund Bal Fwd					0	0		0		284,955			206,246	
Total Revenues		**1,949,321**	**2,063,860**	**2,196,995**	**2,525,873**	**2,525,873**	**2,556,397**	**2,839,187**	**2,960,379**	**3,488,204**	**3,246,840**	**3,268,497**	**982,073**	**786,297**
Appropriations:														
Middle Keys Health Care	045908	1,737,358	2,091,347	1,982,985	2,328,364	2,328,364	2,328,364	2,626,948	2,626,948	3,336,887	3,336,887	3,336,887	896,112	896,112
Tax Collector	69020	54,787	59,259	63,119	78,731	78,731	73,186	88,626	84,645	100,172	93,967	100,172	24,470	23,589
Property Appraiser	69209	34,851	35,579	38,244	43,778	43,778	44,869	48,613	45,458	51,145	39,911	51,145	58,310	58,310
Cash Balance	85577													
Contingency	85577				75,000	75,000		75,000					3,181	
Total		**1,826,996**	**2,186,185**	**2,084,348**	**2,525,873**	**2,525,873**	**2,446,419**	**2,839,187**	**2,757,051**	**3,488,204**	**3,470,765**	**3,488,204**	**982,073**	**978,011**
		122,325	(122,324)	112,648	0	0	109,979	0	203,328	0	(223,926)	(219,707)	0	(191,714)

Fund 115:

TDC District Two Penny

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

TDC DISTRICT TWO - 115 Admin, Marketing, Research

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2021 YTD	Fiscal Year 2020 YTD	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual	Fiscal Year 2015 Actual
Revenues:																			
Tourist Develop. Tax 2 Cent	9,276,750	9,276,750	9,626,397	6,769,238	9,762,000	10,003,105	10,090,500	10,090,500	10,005,686	7,730,625	11,243,668	5,818,313	9,199,632	5,223,576	6,485,636	5,332,289	5,943,594	5,962,063	5,594,876
Total Taxes	**9,276,750**	**9,276,750**	**9,626,397**	**6,769,238**	**9,762,000**	**10,003,105**	**10,090,500**	**10,090,500**	**10,005,686**	**7,730,625**	**11,243,668**	**5,818,313**	**9,199,632**	**5,223,576**	**6,485,636**	**5,332,289**	**5,943,594**	**5,962,063**	**5,594,876**
Services-Tax Collector																			
Services Tax Coll - Excess Fees																			
Services Clk Circt - Excess Fees																			
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	400,000		869,976	476,884		1,105,539			733,216		(98,275)	-	15,264	121,219	144,747	37,650	27,907	20,504	13,469
Interest-Tax Collector	25,000		25,722	13,601		25,724			21,456		25	-	1,158	3,313	8,468	4,660	2,895		
Total Interest Earnings	**425,000**	**-**	**895,697**	**490,485**	**-**	**1,131,263**	**-**	**-**	**754,672**	**-**	**(98,251)**	**-**	**16,422**	**124,532**	**153,216**	**42,310**	**30,802**	**20,504**	**13,469**
Other Miscellaneous Revenue									-		-								93
Settlements																			
Total Misc. Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**93**
Subtotal Revenue	**9,701,750**	**9,276,750**	**10,522,094**	**7,259,723**	**9,762,000**	**11,134,368**	**10,090,500**	**10,090,500**	**10,760,358**	**7,730,625**	**11,145,417**	**5,818,313**	**9,216,054**	**5,348,108**	**6,638,852**	**5,374,599**	**5,974,396**	**5,982,567**	**5,608,438**
TRSF IN CLK TO BCC-EXCES						115,606			-									1,223	14,588
TRSF IN TC EXCESS FEES									96,335		119,016		104,051	51,935	63,379	58,249	105,663	101,476	83,629
Total TRSF FM CONST'L OFFICE	-	-	-	-	-	**115,606**	-	-	**96,335**	-	**119,016**	-	**104,051**	**51,935**	**63,379**	**58,249**	**105,663**	**102,699**	**98,217**
Fund Balance Forward		346,876			1,359,543		10,412,170	10,412,170		839,487		1,764,666	-	-					
Fund Bal Forward TDC Emerg		1,081,783			1,081,783		1,081,783	1,081,783		1,827,833		1,827,833	-	-					
(LESS 5% Florida Statute)		(463,838)			(488,100)		(504,525)	(504,525)		(386,531)		(290,916)	-	-					
Total TDC Dist. Two Penny	**9,701,750**	**10,241,571**	**10,522,094**	**7,259,723**	**11,715,226**	**11,249,974**	**21,079,928**	**21,079,928**	**10,856,693**	**10,011,414**	**11,264,433**	**9,119,896**	**9,320,105**	**5,400,043**	**6,702,231**	**5,432,848**	**6,080,059**	**6,085,266**	**5,706,655**

FUND 115 DISTRICT TWO PENNY
Fund Balance Forward Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD 7/1/2025	2025 Estimated	2026 Proposed	2026 Estimate 6/27/2025
Audited Fund Balance Prior Year	5,858,219	5,741,360	5,320,141	4,875,902	5,933,219	6,609,778	10,618,053	11,995,634	14,968,707	17,835,381	17,835,381	22,129,714	22,259,045	22,259,044	22,226,604	24,016,292	24,016,292	27,074,220	27,074,220
Revenue	6,085,266	6,080,059	5,432,848	6,702,231	5,400,054	9,320,105	9,119,896	11,264,433	10,011,414	10,011,414	10,856,693	21,079,928	21,079,928	11,249,974	11,715,226	7,259,723	10,522,094	10,241,571	9,701,750
Expense	6,202,125	6,501,278	5,877,087	5,644,917	4,723,495	3,934,249	9,119,896	5,424,686	10,011,414	10,011,414	6,433,030	21,079,928	21,079,928	9,492,726	11,715,226	5,311,063	7,464,166	10,241,571	9,776,909
Estimated Ending Fund Balance	5,741,360	5,320,141	4,875,902	5,933,219	6,609,778	11,995,634	10,618,053	17,835,381	14,968,707	17,835,381	22,259,044	22,129,714	22,259,045	24,016,292	22,226,604	25,964,952	27,074,220	27,074,220	26,999,062
	(116,859)	(421,219)	(444,239)	1,057,317	676,559	5,385,856	0	5,839,747	(0)	0	4,423,663	0		1,757,248	0	1,948,660	3,057,928	0	(75,159)

TDC All Districts, Two cents Special Revenue Fund -115

Revenues:		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Amended	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimated
Taxes		5,962,063	5,943,594	5,332,289	6,485,636	5,223,576	9,199,632	5,818,313	11,243,668	7,730,625	7,730,625	10,005,686	10,090,500	10,090,500	10,003,105	9,762,000	6,769,238	9,626,397	9,276,750	9,276,750
Interest Earnings		20,504	30,802	42,310	153,216	124,543	16,422	-	(98,251)	-	-	754,672	-	-	1,131,263	-	490,485	895,697		425,000
Miscellaneous Rev		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers In		102,699	105,663	58,249	63,379	51,935	104,051	-	119,016	-	-	96,335	-	-	115,606	-	-			
Less 5%		-	-	-		-	-	(290,916)		(386,531)	(386,531)		(504,525)	(504,525)		(488,100)			(463,838)	
Subtotal		6,085,266	6,080,059	5,432,848	6,702,231	5,400,054	9,320,105	5,527,397	11,264,433	7,344,094	7,344,094	10,856,693	9,585,975	9,585,975	11,249,974	9,273,900	7,259,723	10,522,094	8,812,912	9,701,750
Fund Bal Fwd		-	-	-	-	-	-	1,764,666		839,487	839,487		10,412,170	10,412,170		1,359,543			346,876	-
Fund Bal Fwd-Emergency		-	-	-	-	-	-	1,827,833		1,827,833	1,827,833		1,081,783	1,081,783		1,081,783			1,081,783	-
Total		**6,085,266**	**6,080,059**	**5,432,848**	**6,702,231**	**5,400,054**	**9,320,105**	**9,119,896**	**11,264,433**	**10,011,414**	**10,011,414**	**10,856,693**	**21,079,928**	**21,079,928**	**11,249,974**	**11,715,226**	**7,259,723**	**10,522,094**	**10,241,571**	**9,701,750**
Appropriations:																				
Cultural Umbrella	75011	1,084,796	1,177,135	1,059,968	755,835	644,533	472,882	813,089	591,885	1,037,276	1,037,276	748,418	1,687,797	1,687,797	1,327,255	1,553,693	771,890	1,125,492	1,514,875	1,363,388
Fishing Umbrella	75022	914,590	978,484	936,742	682,857	750,918	593,040	725,000	662,116	917,000	917,000	746,254	1,568,999	1,568,999	1,365,134	1,508,000	901,519	1,257,044	1,537,000	1,383,300
Film Payroll Total	75023													76,000	59,954				200,000	200
Research Payroll Total	75024													72,000	63,450				190,325	190,325
Mail Fulfillment	75031															97,621	80,853	97,621	-	-
Dive Umbrella	75033	985,556	1,031,237	950,944	787,046	723,877	591,767	700,000	718,968	850,000	850,000	841,996	1,500,000	1,500,000	1,461,286	1,500,000	579,676	1,117,094	1,500,000	1,350,000
Events	75035	2,091,159	2,280,890	2,247,179	2,577,795	2,147,785	1,834,849	3,556,071	2,513,307	382,973	82,973	54,685	4,711,925	4,658,510	107,456	100,000	99,275	100,000	72,135	72,135
Finance	75036									11,393	11,393	11,393	56,000	56,000	56,000	16,275	12,132	16,226	18,065	18,065
Film Commission	75037									300,000	300,000	229,689	500,000	424,000	211,039	425,000	185,239	229,261	225,000	225,000
Public Relations	75038									2,325,226	2,325,226	1,871,563	2,832,549	2,832,549	1,938,058	2,582,549	983,656	1,539,274	1,430,000	1,430,000
Market Research	75039									700,000	700,000	371,634	900,000	828,000	330,101	731,000	351,312	379,923	529,675	720,000
Arts Council	75040									100,000	100,000	100,000	100,000	100,000	100,000	100,000	93,504	100,000	100,000	100,000
200th Anniversary Celebration	75041										150,000	94,944	-	53,415	53,415					
3rd July 200th Anniversary BP	75042										50,000	43,914	-	-	-					
200th Anniversary Rowell's	75043										50,000	30,957	-	-	-					
200th Anniversary Old Seven Mile	75044										50,000	40,154	-	-	-					
Catastrophic/Emer	75090	-	-	-	-	-		1,827,833		1,827,833	1,827,833		1,081,783	1,081,783	-	1,081,783			1,081,783	1,081,783
Special Projects	75360	1,067,842	975,350	624,072	768,671	372,973	368,998	1,425,190	865,697	1,487,000	1,487,000	1,174,717	493,200	1,632,000	1,181,067	946,172	662,143	783,798	670,067	670,067
DAC I Special Event Funding	75361												2,669,849	1,896,049	693,686	748,772	382,306	391,843	35,253	35,253
DAC II Special Event Funding	75362												443,209	298,209	98,698	20,000				
DAC III Special Event Funding	75363												999,591	914,591	117,613	70,000	27,660	36,879	65,280	65,280
DAC IV Special Event Funding	75364												595,406	525,406	175,799	50,000	79,013	105,351	25,200	25,200
DAC V Special Event Funding	75365												866,907	801,907	80,000	111,648	100,885	111,648	74,200	74,200
PR Internal Staff Salaries	75466																		570,000	570,000
VFT Event Related Staff Salaries	75468																		330,000	330,000
Total Other		6,143,943	6,443,096	5,818,905	5,572,204	4,640,086	3,861,536	9,047,183	5,351,973	9,938,701	9,938,701	6,360,317	21,007,215	21,007,215	9,420,013	11,642,513	5,311,063	7,391,453	10,168,858	9,704,196
Cash Balance																				
Transfers Out	86529	58,182	58,182	58,182	72,713	83,409	72,713	72,713	72,713	72,713	72,713	72,713	72,713	72,713	72,713	72,713		72,713	72,713	72,713
Contingency																				
Total Misc		58,182	58,182	58,182	72,713	4,723,495	3,934,249	72,713	72,713	72,713	72,713	72,713	72,713	72,713	72,713	72,713	-	72,713	72,713	72,713
Total		**6,202,125**	**6,501,278**	**5,877,087**	**5,644,917**	**4,723,495**	**3,934,249**	**9,119,896**	**5,424,686**	**10,011,414**	**10,011,414**	**6,433,030**	**21,079,928**	**21,079,928**	**9,492,726**	**11,715,226**	**5,311,063**	**7,464,166**	**10,241,571**	**9,776,909**
	Variance	(116,859)	(421,219)	(444,239)	1,057,314	676,559	5,385,856	0	5,839,747	(0)	0	4,423,663	0	0	1,757,248	0	1,948,660	3,057,928	0	(75,159)

Fund 116:

TDC Admin & Promo 2 Cent

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

TDC DISTRICT TWO - 116 Cultural, Fishing, Diving, Special Events

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																		
Tourist Develop. Tax 2 Cent	19,223,250	19,223,250	19,947,788	14,027,192	20,238,000	20,728,398	20,909,500	20,909,500	20,733,748	16,019,375	23,299,089	12,056,687	19,063,445	10,824,276	13,439,514	11,049,551	12,316,296	12,354,567
Total Taxes	**19,223,250**	**19,223,250**	**19,947,788**	**14,027,192**	**20,238,000**	**20,728,398**	**20,909,500**	**20,909,500**	**20,733,748**	**16,019,375**	**23,299,089**	**12,056,687**	**19,063,445**	**10,824,276**	**13,439,514**	**11,049,551**	**12,316,296**	**12,354,567**
Services Tax Coll - Excess Fees																		
Services Clk Circt - Excess Fees																		
Charges for Services		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Interest Earnings	1,250,000		1,509,622	794,177		2,014,637			1,348,745		(190,979)		22,537	200,993	194,978	30,756	39,365	26,465
Interest-Tax Collector	45,000		50,332	28,183		53,304			44,462		51		2,400	6,866	17,548	9,656	5,998	0
Total Interest Income	**1,295,000**	**0**	**1,559,954**	**822,361**	**0**	**2,067,941**	**0**	**0**	**1,393,206**	**0**	**(190,928)**	**0**	**24,937**	**207,859**	**212,527**	**40,411**	**45,363**	**26,465**
Other Miscellaneous Revenue			1,122	1,122							0				275			
Settlements																		
Total Misc. Revenue		**0**	**1,122**	**1,122**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**275**	**0**	**0**	**0**
Subtotal Revenue	**20,518,250**	**19,223,250**	**21,508,864**	**14,850,675**	**20,238,000**	**22,796,339**	**20,909,500**	**20,909,500**	**22,126,954**	**16,019,375**	**23,108,161**	**12,056,687**	**19,088,382**	**11,032,135**	**13,652,315**	**11,089,962**	**12,361,659**	**12,381,032**
Disposition of Fixed Assets				**0**														
TRSF IN CLK TO BCC-EXCES													0	0				2,298
TRSF IN TC EXCESS FEES									178,907		221,029		193,238	96,451	117,703	108,177	196,231	188,455
Total TRSF FM CONST'L OFFICE		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**178,907**	**0**	**221,029**	**0**	**193,238**	**96,451**	**117,703**	**108,177**	**196,231**	**190,754**
Fund Balance Forward		5,620,001				214,697	14,419,055	14,419,055		5,134,375		2,218,337	0	0				
Fund Bal Forward TDC Emerg		6,225,000			6,822,150		6,825,000	6,825,000		2,475,000		1,626,982	0	0				
State Grants																		
(LESS 5% Florida Statute)		(961,163)			(1,011,900)		(1,045,475)	(1,045,475)		(800,969)		(602,834)	0	0				
Total TDC Admin & Promo 2 ct	**20,518,250**	**30,107,088**	**21,508,864**	**14,850,675**	**26,048,250**	**23,011,036**	**41,108,080**	**41,108,080**	**22,305,861**	**22,827,781**	**23,329,189**	**15,299,172**	**19,281,620**	**11,128,586**	**13,770,018**	**11,198,139**	**12,557,890**	**12,571,786**

FUND 116 TDC ADMIN & PROMO 2 CENT
Fund Balance Forward Calculation

7/1/2025 6/27/2025

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimated	2026 Proposed	2026 Estimate
Audited Fund Balance Prior Year	9,048,279	8,587,295	8,214,876	6,248,556	9,201,425	9,557,394	18,245,547	19,994,077	26,562,595	32,975,855	43,355,487	43,897,528	43,897,528	33,906,221	38,141,501	38,141,501	43,398,961	43,398,961
Revenue	12,571,786	12,557,890	11,198,139	13,770,018	11,128,584	19,281,620	15,299,172	23,329,189	22,827,781	22,305,861	41,108,080	41,108,080	23,011,036	26,048,250	14,850,675	21,508,864	30,107,088	20,518,250
Expense	13,032,770	12,930,309	13,164,460	10,817,148	10,772,615	8,844,937	15,299,172	10,347,411	22,827,781	11,384,188	41,108,080	41,108,080	28,767,063	26,048,250	7,729,405	16,251,404	30,107,088	22,271,754
Estimated Ending Fund Balance	8,587,295	8,214,876	6,248,556	9,201,425	9,557,394	19,994,077	18,245,547	32,975,855	26,562,595	43,897,528	43,355,487	43,897,528	38,141,501	33,906,221	45,262,772	43,398,961	43,398,961	41,645,457
	(460,984)	(372,419)	(1,966,320)	2,952,870	355,969	10,436,683	0	12,981,778	0	10,921,673	0	0	(5,756,027)	0	7,121,270	5,257,460	0	(1,753,504)

TDC All Districts, Two Cent Special Revenue Fund - 116

Revenues:		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes		12,354,567	12,316,296	11,049,551	13,439,514	10,824,275	19,063,445	12,056,687	23,299,089	16,019,375	20,733,748	20,909,500	20,909,500	20,728,398	20,238,000	14,027,192	19,947,788	19,223,250	19,223,250
Interest Earnings		26,465	45,363	40,411	212,527	207,858	24,937	0	(190,928)	0	1,393,206	0	0	2,067,941	0	822,361	1,559,954		1,295,000
Miscellaneous Rev		0	0	0	275	0	0	0		0	0	0	0		0	1,122	1,122		
Transfers In		190,754	196,231	108,177	117,703	96,451	193,238	0	221,029	0	178,907	0	0		0				
Less 5%		0	0	0	0	0	0	(602,834)		(800,969)		(1,045,475)	(1,045,475)		(1,011,900)			(961,163)	
Subtotal		12,571,786	12,557,890	11,198,139	13,770,018	11,128,584	19,281,620	11,453,853	23,329,189	15,218,406	22,305,861	19,864,025	19,864,025	22,796,339	19,226,100	14,850,675	21,508,864	18,262,087	20,518,250
State Grant		0	0	0	0	0	0	0											
Fund Bal Fwd		0	0	0	0	0	0	2,218,337		5,134,375		14,419,055	14,419,055	214,697				5,620,001	
Fund Bal Fwd-Emergency		0	0	0	0	0	0	1,626,982		2,475,000		6,825,000	6,825,000		6,822,150			6,225,000	
Total		**12,571,786**	**12,557,890**	**11,198,139**	**13,770,018**	**11,128,584**	**19,281,620**	**15,299,172**	**23,329,189**	**22,827,781**	**22,305,861**	**41,108,080**	**41,108,080**	**23,011,036**	**26,048,250**	**14,850,675**	**21,508,864**	**30,107,088**	**20,518,250**
Appropriations:																			
Admin Svcs	76007	945,576	897,245	826,236	927,966	665,429	277,682	1,449,072	431,654	1,288,762	1,206,791	2,623,787	2,623,787	1,206,035	1,779,273	1,330,244	1,773,658	1,627,695	1,627,695
Admin Salaries and Related Expense	76008																	1,070,000	1,070,000
Advertising & Promotion Contingen	76064														400,000	4,799	6,399	105,669	105,669
Promo & Advertisment	76065	10,355,476	10,614,766	9,840,029	9,774,903	9,170,743	8,452,977	11,260,822	9,801,479	11,935,279	8,225,641	12,593,912	12,593,912	9,413,925	13,250,772	4,688,943	11,925,695	13,315,068	11,983,561
Sales - Fund 116	76066									1,010,000	786,879	1,215,000	1,215,000	699,515	1,281,997	720,561	960,748	1,488,270	1,339,443
Advertising Satffing and Related Cos	76667																	1,200,000	1,200,000
Finance Salary (Clerk's Office)	76668																	33,550	33,550
Visit Florida Destination	76669																	250,000	250,000
Consultant	76670																	100,000	100,000
Resources	76671																	400,000	400,000
Resources	76672																	200,000	200,000
Partnership Staff and Related Expen	76673																	480,000	480,000
Staffing and Related Expenses	76674																	370,000	370,000
Website - Fund 116	76078									2,450	120,141	200,000	200,000	85,616	200,000	75,859	101,145	875,000	875,000
Catastrophic/Emer	76090			993,695	0	0	0	2,475,000		6,825,000	0	6,825,000	6,825,000	0	6,825,000			6,225,000	
Special Projects	76660	1,692,108	1,378,688	1,464,890		800,000		0			0	0	0	0					
Fund 116 Payroll Items	76077									281,854	0	116,822	116,822	6,787	142,005	9,831	13,108	148,673	148,673
European Sales Agency	76079									449,000	453,659	449,000	449,000	379,175	521,200	212,270	440,147	800,000	800,000
Finance - Fund 116	76080									21,158	21,158	24,000	24,000	24,000	33,725	25,022	33,725	3,885	3,885
Sales Staffing Costs	76081									900,000	455,642	1,000,000	1,000,000	993,204	1,500,000	661,876	882,501	1,300,000	1,170,000
DAC I Special Project Advertising	76661											7,183,500	7,183,500	7,170,348					
DAC II Special Project Advertising	76662											1,791,949	1,791,949	1,776,386					
DAC III Special Project Advertising	76663											2,689,500	2,689,500	2,679,726					
DAC IV Special Project Advertising	76664											1,602,000	1,602,000	1,586,887					
DAC V Special Project Advertising	76665											2,679,332	2,679,332	2,631,180					
Total Other		12,993,160	12,890,699	13,124,850	10,702,870	10,636,172	8,730,659	15,184,894	10,233,133	22,713,503	11,269,911	40,993,802	40,993,802	28,652,785	25,933,972	7,729,405	16,137,126	29,992,810	22,157,476
Cash Balance																			
Transfers Out	86530	39,610	39,610	39,610	114,278	136,443	114,278	114,278	114,278	114,278	114,278	114,278	114,278	114,278	114,278		114,278	114,278	114,278
Contingency																			
Total Misc		39,610	39,610	39,610	114,278	136,443	114,278	114,278	114,278	114,278	114,278	114,278	114,278	114,278	114,278	0	114,278	114,278	114,278
Total		**13,032,770**	**12,930,309**	**13,164,460**	**10,817,148**	**10,772,615**	**8,844,937**	**15,299,172**	**10,347,411**	**22,827,781**	**11,384,188**	**41,108,080**	**41,108,080**	**28,767,063**	**26,048,250**	**7,729,405**	**16,251,404**	**30,107,088**	**22,271,754**
Variance		(460,984)	(372,419)	(1,966,320)	2,952,871	355,969	10,436,683	0	12,981,778	0	10,921,673	0	0	(5,756,027)	0	7,121,270	5,257,460	0	(1,753,504)

Fund 117:

TDC District 1 Third Cent

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

TDC DISTRICT ONE THREE CENT - 117 Key West City Limits

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																		
Tourist Develop. Tax - 2 CN													889,856	426,539.55	0	449,643		
Tourist Develop. Tax - 3 CN	14,817,150	14,817,150	14,434,991	10,180,424	14,844,000	14,471,184	14,845,900	14,845,900	14,309,261	11,062,750	16,569,470	8,642,563	12,225,099	7,305,735	10,763,188	9,204,343	9,931,895	10,251,807
Total Taxes	**14,817,150**	**14,817,150**	**14,434,991**	**10,180,424**	**14,844,000**	**14,471,184**	**14,845,900**	**14,845,900**	**14,309,261**	**11,062,750**	**16,569,470**	**8,642,563**	**13,114,955**	**7,732,275**	**10,763,188**	**9,653,987**	**9,931,895**	**10,251,807**
Services Tax Coll - Excess Fees																		
Services Clk Circt - Excess Fees																		
Charges for Services		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Interest Earnings	900,000		976,193	424,566		1,376,901			889,619		(183,681)		30,928	349,247	375,166	106,734	62,658	34,685
Interest-Tax Collector	35,000		39,543	23,417		44,290			36,942		43		1,994	5,705	14,580	8,023	4,984	
Total Interest Income	**935,000**	**0**	**1,015,737**	**447,983**	**0**	**1,421,191**	**0**	**0**	**926,561**	**0**	**(183,638)**	**0**	**32,922**	**354,952**	**389,746**	**114,757**	**67,641**	**34,685**
Trnsfer in from Other Funds													6,366					
Other Miscellaneous Revenue											0		0	0				
Settlements																		
Total Misc. Revenue		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**6,366**	**0**	**0**	**0**	**0**	**0**
Subtotal Revenue	**15,752,150**	**14,817,150**	**15,450,727**	**10,628,408**	**14,844,000**	**15,892,374**	**14,845,900**	**14,845,900**	**15,235,822**	**11,062,750**	**16,385,832**	**8,642,563**	**13,154,243**	**8,087,226**	**11,152,934**	**9,768,743**	**9,999,536**	**10,286,492**
Sargassum Grant FY23 Expenditures Charged to F_117						107,127												
TRSF IN CLK TO BCC-EXCES													0	0				
TRSF IN TC EXCESS FEES						166,175			128,538		162,813		138,001	72,398	98,038	98,942	164,955	162,507
Total TRSF FM CONST'L OFFICE		**0**	**0**	**0**	**0**	**273,302**	**0**	**0**	**128,538**	**0**	**162,813**	**0**	**138,001**	**72,398**	**98,038**	**98,942**	**164,955**	**162,507**
		0																
Fund Balance Forward		8,551,772			22,254,567		16,946,949	16,946,949		11,618,049		5,984,514						
Fund Bal Forward-Beaches																		
Fund Bal Forward TDC Emerg		1,160,900																
(LESS 5% Florida Statute)		(740,858)			(742,200)		(742,295)	(742,295)		(553,138)		(432,128)						
Total TDC Dist. One 3 Cent	**15,752,150**	**23,788,964**	**15,450,727**	**10,628,408**	**36,356,367**	**16,165,676**	**31,050,554**	**31,050,554**	**15,364,360**	**22,127,661**	**16,548,645**	**14,194,949**	**13,292,244**	**8,159,624**	**11,250,972**	**9,867,685**	**10,164,491**	**10,448,999**

FUND 117 TDC DISTRICT 1, 3 CENT 7/1/2025 6/27/2025

Fund Balance Forward Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior Year	8,272,518	10,181,537	12,279,409	12,189,309	14,982,768	13,764,880	13,739,329	18,007,508	20,610,347	24,387,162	21,982,413	25,799,215	25,799,215	27,652,287	32,979,498	32,979,498	25,691,902	25,691,902
Revenue	10,448,999	10,164,491	9,867,685	11,250,973	8,159,622	13,292,244	14,194,949	16,548,645	22,127,661	15,364,360	31,050,554	31,050,554	16,165,676	36,356,367	10,628,408	15,450,727	23,788,964	15,752,150
Expense	8,539,980	8,066,620	9,957,785	8,457,514	9,377,510	9,049,615	14,194,949	10,168,991	22,127,661	13,952,307	31,050,554	31,050,554	8,985,394	36,356,367	20,772,561	22,738,322	23,788,964	23,788,964
Estimated Ending Fund Balance	10,181,537	12,279,409	12,189,309	14,982,768	13,764,880	18,007,508	13,739,329	24,387,162	20,610,347	25,799,215	21,982,413	25,799,215	32,979,498	27,652,287	22,835,344	25,691,902	25,691,902	17,655,088
	1,909,019	2,097,871	(90,099)	2,793,458	(1,217,888)	4,242,629	0	6,379,654	0	1,412,053	0	0	7,180,282	0	(10,144,154)	(7,287,595)	0	(8,036,814)

TDC District 1, Three Cent Special Revenue Fund - 117

Revenues:		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes		10,251,807	9,931,895	9,653,987	10,763,188	7,732,273	13,114,955	8,642,563	16,569,470	11,062,750	14,309,261	14,845,900	14,845,900	14,471,184	14,844,000	10,180,424	14,434,991	14,817,150	14,817,150
Interest Earnings		34,685	67,641	114,757	389,746	354,952	32,922	0	(183,638)	0	926,561	0	0	1,421,191	0	447,983	1,015,737		935,000
Miscellaneous Rev		0	0	0	0	0	6,366	0	0	0	0	0	0	0	0				
Transfers In		162,507	164,955	98,942	98,038	72,398	138,001	0	162,813	0	128,538	0		273,302	0				
Less 5%						0	0	(432,128)		(553,138)		(742,295)	(742,295)		(742,200)			(740,858)	
Subtotal		10,448,999	10,164,491	9,867,685	11,250,972	8,159,622	13,292,244	8,210,435	16,548,645	10,509,612	15,364,360	14,103,605	14,103,605	16,165,676	14,101,800	10,628,408	15,450,727	14,076,292	15,752,150
Fund Bal Fwd		0	0	0		0	0	5,984,514		11,618,049		16,946,949	16,946,949		22,254,567			8,551,772	
Fund Bal Fwd-Emergency		0	0	0	0	0	0											1,160,900	
Total		**10,448,999**	**10,164,491**	**9,867,685**	**11,250,972**	**8,159,622**	**13,292,244**	**14,194,949**	**16,548,645**	**22,127,661**	**15,364,360**	**31,050,554**	**31,050,554**	**16,165,676**	**36,356,367**	**10,628,408**	**15,450,727**	**23,788,964**	**15,752,150**
Appropriations:																			
Admin Svcs	77003	14,874	3,666	114,168	4,271	193,781	402,089	358,352	304,372	609,437	122,375	866,358	866,358	110,854	365,188	129,921	173,228	390,123	390,123
Information Svs	77010	383,761	383,760	383,752	383,752	402,949	402,949	402,950	402,949	350,450	350,449	350,450	350,450	350,449	350,450	233,958	350,450	350,450	350,450
County Capital Projects	77011							4,341,441	3,112,772	412,730	326,594	441,687	441,687	363,751	478,004	234,076	393,659	502,761	502,761
Key West Business Guild	77012									55,125	55,125	55,125	55,125	55,125	57,882	38,588	57,882	57,882	57,882
Promo & Advertisment	77020	5,441,531	5,732,526	4,658,104	4,727,319	4,552,435	4,884,794	4,475,761	4,090,652	9,874,431	9,371,224	4,537,991	4,537,991	4,037,975	6,855,298	2,593,053	3,427,649	6,757,241	6,757,241
Special Events	77030	333,991	339,640	387,835	331,051	221,210	147,163	650,131	118,039	2,198,199	598,583	1,193,699	1,193,699	122,316	1,338,589	436,043	581,391	1,527,478	1,527,478
Higgs Beach Restroom - Phase 2	77031									210,373		210,373	210,373	91,097					
Higgs Beach Restroom - Phase 1	77032									386,820	5,467	386,820	386,820	381,353					
Key West Lighthouse Repairs	77033									326,287	301,615	0	0	0					
Historic Jail Museum	77034									650,000	449,712	0	0	0					
Reynolds Street Pier Repairs	77035									259,448		259,448	259,448	0				259,448	259,448
Higgs Beach Restroom Phase III	77036									833,627	446,002	833,627	833,627	387,525					
Lighthouse Stables Renovations	77038									520,000		520,000	520,000	0				520,000	520,000
West Martello Air & Electrical	77039									250,000		250,000	250,000	0	250,000				
Bricks & Mortar	77040	2,306,024	1,547,228	4,354,127	2,956,729	3,934,904	3,009,864	3,770,642	1,951,820	3,105,142	901,465	2,280,873	5,833,367	2,046,995	5,936,433	298,000	397,333	9,224,554	9,224,554
Payroll Itmes	77041							141,280	133,995	151,688	178,803	161,236	161,236	192,967	189,050	132,090	180,505	197,572	197,572
DAC I Capital Projects	77042									94,066		5,288,195			0			0	0
Economic/Natural Disaster - Fund 117	77043									660,900		660,900	660,900		660,900			660,900	660,900
Smathers/Rest Beach	77044									790,500	790,500	790,500	790,500	790,500	865,000	420,000	865,000	900,000	900,000
West Martello Wire Frame Art	77045									19,999		0							
Beaches	77050	0	0	0	0	0		0		314,047		314,047	314,047	95	313,962			313,962	313,962
East Martello NE Wall Brick Repair	77051												307,125		307,125			307,125	307,125
Key West Lighhouse ADA Bathrooms	77052												250,000		250,000			250,000	250,000
East Martello Main Gallery Windows	77056														1,178,576			1,178,576	1,178,576
West Martello Main Gallery/HVAC	77053												1,178,576		187,185				
KW Lighthouse Supplemental	77054														336,500			336,500	336,500
West Martello HVAC Supplemental	77055														125,000				
Special Public Facilities Projects	86541											11,594,833	11,594,833		16,256,833				
Catastrophic/Emer	77090	0	0	0	0	0	0												
Total Other		**8,480,181**	**8,006,821**	**9,897,986**	**8,403,122**	**9,305,279**	**8,846,859**	**14,140,557**	**10,114,599**	**22,073,269**	**13,897,914**	**30,996,162**	**30,996,162**	**8,931,002**	**36,301,975**	**4,515,728**	**6,427,097**	**23,734,572**	**23,734,572**
Cash Balance																			
Transfers Out	86531	59,799	59,799	59,799	54,392	72,231	202,756	54,392	54,392	54,392	54,392	54,392	54,392	54,392	54,392	16,256,833	16,311,225	54,392	54,392
Contingency																			
Total Misc		59,799	59,799	59,799	54,392	72,231	202,756	54,392	54,392	54,392	54,392	54,392	54,392	54,392	54,392	16,256,833	16,311,225	54,392	54,392
		8,539,980	**8,066,620**	**9,957,785**	**8,457,514**	**9,377,510**	**9,049,615**	**14,194,949**	**10,168,991**	**22,127,661**	**13,952,307**	**31,050,554**	**31,050,554**	**8,985,394**	**36,356,367**	**20,772,561**	**22,738,322**	**23,788,964**	**23,788,964**
Variance		1,909,019	2,097,871	(90,099)	2,793,457	(1,217,888)	4,242,629	0	6,379,654	0	1,412,053	0	0	7,180,282	0	(10,144,154)	(7,287,595)	0	(8,036,814)

Fund 118:

TDC District 2 Third Cent

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

TDC DISTRICT TWO THREE CENT - 118 KW to W end of 7 Mile Bridge

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Proposed**	**Fiscal Year 2026 Proposed**	**Fiscal Year 2025 Estimated**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Amended**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2022 Adopted**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Tourist Dev Tax 2 Cent													203,511	89,246		57,790		
Tourist Dev Tax 3 Cent	2,294,250	2,294,250	2,536,595	1,731,672	2,604,000	2,615,660	2,464,500	2,464,500	2,502,163	1,957,000	2,731,576	1,319,175	2,146,429	1,103,248	1,253,830	975,276	1,200,478	986,794
Total Taxes	**2,294,250**	**2,294,250**	**2,536,595**	**1,731,672**	**2,604,000**	**2,615,660**	**2,464,500**	**2,464,500**	**2,502,163**	**1,957,000**	**2,731,576**	**1,319,175**	**2,349,939**	**1,192,494**	**1,253,830**	**1,033,065**	**1,200,478**	**986,794**
Services Tax Coll - Excess Fees																		
Services Clk Circt - Excess Fees																		
Charges for Services	**0**	**0**			**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Interest Earnings	100,000		115,346	64,980		203,749			141,156		(28,514)		5,185	32,676	41,727	10,000	5,076	3,104
Interest-Tax Collector	2,000		2,920	2,065		3,905			3,258		4		176	503	1,286	707	439	0
Total Interest Income	**102,000**	**0**	**118,266**	**67,045**	**0**	**207,654**	**0**	**0**	**144,414**	**0**	**(28,511)**	**0**	**5,360**	**33,179**	**43,013**	**10,708**	**5,516**	**3,104**
Transfer in from Fund 125													2,857					
Other Miscellaneous Revenue											0		0	0				
Settlements																		
Total Misc. Revenue	**0**	**0**			**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,857**	**0**	**0**	**0**	**0**	**0**
Subtotal Revenue	**2,396,250**	**2,294,250**	**2,654,861**	**1,798,717**	**2,604,000**	**2,823,314**	**2,464,500**	**2,464,500**	**2,646,576**	**1,957,000**	**2,703,065**	**1,319,175**	**2,358,156**	**1,225,673**	**1,296,843**	**1,043,773**	**1,205,994**	**989,898**
TRSF IN CLK TO BCC-EXCES													0	0			0	4
TRSF IN TC EXCESS FEES						28,604			22,377		27,000		24,498	10,773	11,390	10,135	19,653	15,511
Total TRSF FM CONST'L OFFICE	**0**	**0**			**0**	**28,604**	**0**	**0**	**22,377**	**0**	**27,000**	**0**	**24,498**	**10,773**	**11,390**	**10,135**	**19,653**	**15,515**
Fund Balance Forward		914,728			2,727,307		1,813,112	1,813,112		2,163,384		1,142,114						
Fund Balance Forwd TDC Emerg		270,000																
(LESS 5% Florida Statute)		(114,713)			(130,200)		(123,225)	(123,225)		(97,850)		(65,959)						
Total TDC Dist. Two 3 Cent	**2,396,250**	**3,364,265**	**2,654,861**	**1,798,717**	**5,201,107**	**2,851,918**	**4,154,387**	**4,154,387**	**2,668,953**	**4,022,534**	**2,730,065**	**2,395,330**	**2,382,653**	**1,236,446**	**1,308,233**	**1,053,908**	**1,225,647**	**1,005,413**

FUND 118 TDC DISTRICT 2, 3 CENT

Fund Balance Forward Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD 7/1/2025	2025 Estimate 6/27/2025	2026 Proposed	2026 Estimate
Audited Fund Balance Prior Year	849,782	850,318	977,618	1,241,781	1,480,580	1,592,529	2,862,283	3,079,987	3,369,057	3,964,817	3,620,308	3,649,064	3,649,064	4,867,661	5,176,999	5,176,999	3,861,387	3,861,387
Revenue	1,005,413	1,225,647	1,053,908	1,308,233	1,236,446	2,382,652	2,395,330	2,730,065	4,022,534	2,668,953	4,154,387	4,154,387	2,851,918	5,201,107	1,798,717	2,654,861	3,364,265	2,396,250
Expense	1,004,877	1,098,347	789,745	1,069,434	1,124,497	895,194	2,395,330	1,845,235	4,022,534	2,984,706	4,154,387	4,154,387	1,323,983	5,201,107	3,427,227	3,970,474	3,364,265	3,009,672
Estimated Ending Fund Balance	850,318	977,618	1,241,781	1,480,580	1,592,529	3,079,987	2,862,283	3,964,817	3,369,057	3,649,064	3,620,308	3,649,064	5,176,999	4,867,661	3,548,490	3,861,387	3,861,387	3,247,964
	536	127,300	264,163	238,799	111,949	1,487,458	0	884,830	0	(315,753)	0	0	1,527,935	0	(1,628,510)	(1,315,613)	0	(613,422)

TDC District 2, Three Cent Special Revenue Fund - 118

Revenues:	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes	986,794	1,200,478	1,033,065	1,253,830	1,192,494	2,349,938	1,319,175	2,731,576	1,957,000	2,502,163	2,464,500	2,464,500	2,615,660	2,604,000	1,731,672	2,536,595	2,294,250	2,294,250
Interest Earnings	3,104	5,516	10,708	43,013	33,179	5,360	0	(28,511)	0	144,414	0	0	207,654	0	67,045	118,266	0	102,000
Miscellaneous Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Transfers In	15,515	19,653	10,135	11,390	10,773	27,355	0	27,000	0	22,377	0	0	28,604	0				
Less 5%	0	0	0	0	0	0	(65,959)		(97,850)		(123,225)	(123,225)		(130,200)			(114,713)	
Subtotal	1,005,413	1,225,647	1,053,908	1,308,233	1,236,446	2,382,652	1,253,216	2,730,065	1,859,150	2,668,953	2,341,275	2,341,275	2,851,918	2,473,800	1,798,717	2,654,861	2,179,537	2,396,250
Fund Bal Fwd	0	0	0	0	0	0	1,142,114		2,163,384		1,813,112	1,813,112		2,727,307			914,728	
Fund Bal Fwd-Emergency	0	0	0	0	0	0											270,000	
Total	**1,005,413**	**1,225,647**	**1,053,908**	**1,308,233**	**1,236,446**	**2,382,652**	**2,395,330**	**2,730,065**	**4,022,534**	**2,668,953**	**4,154,387**	**4,154,387**	**2,851,918**	**5,201,107**	**1,798,717**	**2,654,861**	**3,364,265**	**2,396,250**
Appropriations:																		
Admin Svcs 78003	1,674	515	555	594	18,183	44,594	56,884	46,177	105,701	23,549	109,657	109,657	20,587	58,015	19,028	25,371	53,853	53,853
Information Svs 78010	95,760	95,760	95,760	95,760	92,169	100,548	100,548	100,548	100,548	100,548	100,548	100,548	100,548	100,548	67,032	100,548	100,548	100,548
Promo & Advertisment 78020	746,587	826,533	432,201	653,792	803,004	613,816	986,524	901,177	2,438,851	2,335,371	760,468	760,468	660,148	1,176,051	555,126	999,643	1,108,951	998,056
Special Events 78030	15,000	0	4,400	0	0		1,236,399		138,666	6,341	2,600	2,600	2,600	88,561	29,113	38,817	84,916	84,916
Bricks & Mortar 78040	122,567	152,248	233,539	304,313	194,011	121,262	0	78,708	176,845		1,131,682	48,632		913,322			974,790	731,093
Coral Restoration 78041									347,900	184,883		583,050	198,500	96,050			144,250	144,250
Payroll Items 78042								87,209	113,048	134,480	119,832	119,832	134,097	126,808	95,829	126,808	134,030	134,030
Economic/Natural Disaster Cap. 78043									170,000		170,000	170,000		170,000	0		170,000	170,000
Little Duck Key Beach 78044									16,000	15,541	16,800	16,800	14,860	17,952	12,944	16,157	17,952	17,952
Pine Channel Nature Park 78046									200,000			200,000	177,668					
Florida Keys Hertiage Trail 78047									100,000	100,000								
Veterans Beach 78048									100,000		100,000	100,000						
Pigeon Key Fire Sprinklers 78049										68,483		300,000			0			
Big Pine Community Park Amphitheate 78050															209,330	209,330	300,000	300,000
County Big Pine Park 78051																	260,000	260,000
Special Public Facilities Projects 86542											1,627,825	1,627,825		2,438,825				
County Capital Projects 78022								616,442		535								
Total Other	**981,587**	**1,075,057**	**766,455**	**1,054,459**	**1,107,367**	**880,219**	**2,380,355**	**1,830,260**	**4,007,559**	**2,969,731**	**4,139,412**	**4,139,412**	**1,309,008**	**5,186,132**	**988,402**	**1,516,674**	**3,349,290**	**2,994,697**
Cash Balance																		
Transfers Out 86532	23,290	23,290	23,290	14,975	17,130	14,975	14,975	14,975	14,975	14,975	14,975	14,975	14,975	14,975	2,438,825	2,453,800	14,975	14,975
Contingency																		
Total Misc	23,290	23,290	23,290	14,975	17,130	14,975	14,975	14,975	14,975	14,975	14,975	14,975	14,975	14,975	2,438,825	2,453,800	14,975	14,975
Total	**1,004,877**	**1,098,347**	**789,745**	**1,069,434**	**1,124,497**	**895,194**	**2,395,330**	**1,845,235**	**4,022,534**	**2,984,706**	**4,154,387**	**4,154,387**	**1,323,983**	**5,201,107**	**3,427,227**	**3,970,474**	**3,364,265**	**3,009,672**
Variance	536	127,300	264,163	238,800	111,949	1,487,458	0	884,830	0	(315,752)	0	0	1,527,935	0	(1,628,510)	(1,315,613)	0	(613,422)

Fund 119:

TDC District 3 Third Cent

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

TDC DISTRICT THREE THREE CENT - 119 W end of 7 Mile bridge to Long Key Bridge

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																		
Tourist Develop. Tax - 2 Cent													393,930	184,160	-	105,753		
Tourist Develop. Tax - 3 Cent	4,463,100	4,463,100	5,112,979	3,576,877	5,130,000	5,626,859	5,558,300	5,558,300	5,686,656	4,341,500	6,191,651	3,247,888	4,756,603	2,748,003	3,147,918	2,019,351	2,848,466	2,913,297
Total Taxes	**4,463,100**	**4,463,100**	**5,112,979**	**3,576,877**	**5,130,000**	**5,626,859**	**5,558,300**	**5,558,300**	**5,686,656**	**4,341,500**	**6,191,651**	**3,247,888**	**5,150,532**	**2,932,163**	**3,147,918**	**2,125,105**	**2,848,466**	**2,913,297**
Services Tax Coll - Excess Fees																		
Services Clk Circt - Excess Fees																		
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Income	350,000		350,000	157,861		565,612			360,687		(65,355)		10,183	86,307	105,754	29,013	17,742	8,861
Interest-Tax Collector	10,000		10,000	5,766		10,906			9,097		11		491	1,405	3,590	1,975	1,227	
Total Investment Income	**360,000**	-	**360,000**	**163,627**	-	**576,518**	-	-	**369,784**	-	(65,344)	-	**10,674**	**87,712**	**109,344**	**30,989**	**18,969**	**8,861**
Other Miscellaneous Revenue													-	-				
Settlements																		
Total Misc. Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenue	**4,823,100**	**4,463,100**	**5,472,979**	**3,740,504**	**5,130,000**	**6,203,377**	**5,558,300**	**5,558,300**	**6,056,439**	**4,341,500**	**6,126,306**	**3,247,888**	**5,161,206**	**3,019,875**	**3,257,262**	**2,156,093**	**2,867,435**	**2,922,158**
TRSF IN CLK TO BCC-EXCES													-	-				9
TRSF IN TC EXCESS FEES						55,028			50,837		61,378		54,880	26,932	28,846	21,569	47,095	46,331
Total TRSF FM CONST'L OFFICE	-	-	-	-	-	**55,028**	-	-	**50,837**	-	**61,378**	-	**54,880**	**26,932**	**28,846**	**21,569**	**47,095**	**46,340**
Fund Balance Forward	-	1,575,950			10,798,412		6,913,575	6,913,575		3,329,621		2,239,359						
Fund Bal Forward TDC Emerg	-	865,886																
(LESS 5% Florida Statute)		(223,155)			(256,500)		(277,915)	(277,915)		(217,075)		(162,394)						
Total TDC Dist. Three 3 Cent	**4,823,100**	**6,681,781**	**5,472,979**	**3,740,504**	**15,671,912**	**6,258,405**	**12,193,960**	**12,193,960**	**6,107,276**	**7,454,046**	**6,187,684**	**5,324,853**	**5,216,086**	**3,046,807**	**3,286,109**	**2,177,662**	**2,914,530**	**2,968,498**

FUND 119 TDC DISTRICT 3, 3 CENT
Fund Balance Forward Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	7/1/2025 2025 YTD	2025 Estimate	6/27/2025 2026 Proposed	2026 Estimated
Audited Fund Balance Prior Year	1,816,662	2,671,275	3,539,202	3,372,409	4,191,562	4,395,888	7,410,205	6,879,457	7,614,441	9,233,996	9,843,272	10,288,602	10,288,602	9,767,496	14,131,426	14,131,426	7,864,164	7,864,164
Revenue	2,968,498	2,914,530	2,177,662	3,286,109	3,046,807	5,216,086	5,324,853	6,187,684	7,454,046	6,107,276	12,193,960	12,193,960	6,258,405	15,671,912	3,740,504	4,823,100	6,681,781	4,823,100
Expense	2,113,885	2,046,605	2,344,455	2,466,955	2,842,482	2,732,517	5,324,853	3,833,145	7,454,046	5,052,671	12,193,960	12,193,960	2,415,581	15,671,912	10,192,826	11,090,362	6,681,781	6,681,781
Estimated Ending Fund Balance	2,671,275	3,539,200	3,372,409	4,191,562	4,395,888	6,879,457	7,410,205	9,233,996	7,614,441	10,288,602	9,843,272	10,288,602	14,131,426	9,767,496	7,679,104	7,864,164	7,864,164	6,005,483
	854,613	867,925	(166,793)	819,154	204,325	2,483,569	0	2,354,540	0	1,054,605	0	0	3,842,824	0	(6,452,322)	(6,267,262)	0	(1,858,681)

TDC District 3, Three Cent Special Revenue Fund - 119

Revenues:		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes		2,913,297	2,848,466	2,125,105	3,147,918	2,932,163	5,150,532	3,247,888	6,191,651	4,341,500	5,686,656	5,558,300	5,558,300	5,626,859	5,130,000	3,576,877	4,463,100	4,463,100	4,463,100
Interest Earnings		8,861	18,969	30,989	109,344	87,712	10,674		(65,344)	0	369,784	0	0	576,518	0	163,627	360,000		360,000
Miscellaneous Rev		0	0	0	0	0	0		0	0	0	0	0	0	0				
Transfers In		46,340	47,095	21,569	28,846	26,932	54,880		61,378	0	50,837	0	0	55,028	0				
Less 5%						0	0	(162,394)		(217,075)		(277,915)	(277,915)		(256,500)			(223,155)	
Subtotal		2,968,498	2,914,530	2,177,662	3,286,109	3,046,807	5,216,086	3,085,494	6,187,684	4,124,425	6,107,276	5,280,385	5,280,385	6,258,405	4,873,500	3,740,504	4,823,100	4,239,945	4,823,100
Fund Bal Fwd						0		2,239,359		3,329,621		6,913,575	6,913,575		10,798,412			1,575,950	
Fund Bal Fwd-Emergency																		865,886	
Total		2,968,498	2,914,530	2,177,662	3,286,109	3,046,807	5,216,086	5,324,853	6,187,684	7,454,046	6,107,276	12,193,960	12,193,960	6,258,405	15,671,912	3,740,504	4,823,100	6,681,781	4,823,100
Appropriations:																			
Admin Svcs	79003	3,359	1,347	1,443	21,981	38,833	111,898	146,151	113,850	205,617	50,393	352,224	352,224	45,122	152,365	46,070	61,427	120,298	120,298
Information Svs	79010	168,000	168,000	168,000	168,000	176,400	176,400	176,400	176,400	176,400	176,400	176,400	176,400	176,400	176,400	117,600	176,400	176,400	176,400
Promo & Advertisment	79020	1,301,367	1,692,741	1,309,937	1,738,312	1,151,144	1,209,075	2,398,535	2,319,551	4,282,630	3,913,119	1,642,231	1,642,231	1,275,496	2,951,280	1,082,421	1,443,228	2,347,841	2,347,841
Special Events	79030	55,648	14,800	32,859	19,871	63,256		0		17,200	10,000				114,846	50,000	66,667	192,457	192,457
Bricks & Mortar	79040	569,154	153,361	815,860	505,196	1,394,124	1,221,549	2,590,172	491,926	400		2,258,951	969,718		886,638	207,263	276,351	0	0
Economic/Natural Disaster - Fund 119	79041									500,000		500,000	500,000		500,000			500,000	500,000
Not For Profit & Municipality Project	79042									2,258,204	882,864	1,494,755	2,783,988	904,968	3,276,984	1,089,669	1,452,892	3,331,190	3,331,190
Special Public Facilities Projects	86543											5,755,804	5,755,804		7,599,804			0	0
County Capital Projects	79043								717,824		6,300								
Total Other		2,097,529	2,030,249	2,328,099	2,453,360	2,823,758	2,718,922	5,311,258	3,819,550	7,440,451	5,039,076	12,180,365	12,180,365	2,401,986	15,658,317	2,593,022	3,476,963	6,668,186	6,668,186
Cash Balance																			
Transfers Out	86533	16,356	16,356	16,356	13,595	18,724	13,595	13,595	13,595	13,595	13,595	13,595	13,595	13,595	13,595	7,599,804	7,613,399	13,595	13,595
Contingency																			
Total Misc		16,356	16,356	16,356	13,595	18,724	13,595	13,595	13,595	13,595	13,595	13,595	13,595	13,595	13,595	7,599,804	7,613,399	13,595	13,595
Total		2,113,885	2,046,605	2,344,455	2,466,955	2,842,482	2,732,517	5,324,853	3,833,145	7,454,046	5,052,671	12,193,960	12,193,960	2,415,581	15,671,912	10,192,826	11,090,362	6,681,781	6,681,781
	Variance	854,613	867,925	(166,793)	819,154	204,325	2,483,569	0	2,354,539	0	1,054,605	0	0	3,842,824	0	(6,452,322)	(6,267,262)	0	(1,858,681)

Fund 120:

TDC District 4 Third Cent

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

TDC DISTRICT FOUR THREE CENT - 120 Long Key Bridge to MM 90.939

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																		
Tourist Develop. Tax - 2 Cent													206,207	121,295	-	70,705		
Tourist Develop. Tax - 3 Cent	2,679,000	2,679,000	3,161,828	2,107,964	2,766,000	3,057,606	3,310,800	3,310,800	3,438,131	2,667,125	3,692,985	1,978,763	2,964,425	1,617,949	1,948,960	1,152,897	1,908,747	1,949,297
Total Taxes	**2,679,000**	**2,679,000**	**3,161,828**	**2,107,964**	**2,766,000**	**3,057,606**	**3,310,800**	**3,310,800**	**3,438,131**	**2,667,125**	**3,692,985**	**1,978,763**	**3,170,633**	**1,739,244**	**1,948,960**	**1,223,602**	**1,908,747**	**1,949,297**
Services Tax Coll - Excess Fees																		
Services Clk Circt - Excess Fees																		
Charges for Services	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Interest Income	100,000		103,986	88,375		349,110			232,429		(40,687)		6,164	46,562	58,859	14,765	10,014	5,132
Interest-Tax Collector	5,000		6,529	4,647		8,788			7,331		8		396	1,132	2,893	1,592	989	7
Total Investment Income	**105,000**	**0**	**110,515**	**93,022**	**0**	**357,898**	**0**	**0**	**239,760**	**0**	**(40,678)**	**0**	**6,560**	**47,694**	**61,752**	**16,357**	**11,002**	**5,139**
Other Miscellaneous Revenue													0	0				
Settlements													0	0				
Total Misc. Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Subtotal Revenue	**2,784,000**	**2,679,000**	**3,272,343**	**2,200,986**	**2,766,000**	**3,415,504**	**3,310,800**	**3,310,800**	**3,677,890**	**2,667,125**	**3,652,306**	**1,978,763**	**3,177,194**	**1,786,938**	**2,010,713**	**1,239,958**	**1,919,750**	**1,954,436**
TRSF IN CLK TO BCC-EXCES													0	0				
TRSF IN TC EXCESS FEES						30,223			30,772		36,317		33,386	16,293	17,746	12,182	31,669	30,820
Total TRSF FM CONST'L OFFICE	**0**	**0**	**0**	**0**	**0**	**30,223**	**0**	**0**	**30,772**	**0**	**36,317**	**0**	**33,386**	**16,293**	**17,746**	**12,182**	**31,669**	**30,820**
Fund Balance Forward		1,135,577			6,338,371		3,845,559	3,845,559		2,452,164		1,442,992						
Fund Bal Forward TDC Emerg		687,039																
(LESS 5% Florida Statute)		(133,950)			(138,300)		(165,540)	(165,540)		(133,356)		(98,938)						
Total TDC Dist. Four 3 Cent	**2,784,000**	**4,367,666**	**3,272,343**	**2,200,986**	**8,966,071**	**3,445,727**	**6,990,819**	**6,990,819**	**3,708,663**	**4,985,933**	**3,688,623**	**3,322,817**	**3,210,579**	**1,803,231**	**2,028,459**	**1,252,140**	**1,951,419**	**1,985,256**

FUND 120 TDC DISTRICT 4, 3 CENT
Fund Balance Forward Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD (7/1/2025)	2025 Estimated	2026 Proposed (6/27/2025)	2026 Estimate
Audited Fund Balance Prior Year	1,173,812	1,580,882	1,970,462	1,948,943	2,024,801	2,499,251	2,553,663	4,341,974	5,461,227	5,952,457	7,886,800	6,662,934	6,662,934	9,226,761	8,276,377	8,276,377	4,833,125	4,833,125
Revenue	1,985,256	1,951,419	1,252,141	2,028,458	1,803,231	3,210,579	3,322,817	3,688,623	4,985,933	3,708,662	6,990,819	6,990,819	3,445,727	8,966,071	2,200,986	3,272,343	4,367,666	2,784,000
Expense	1,578,185	1,561,839	1,273,660	1,952,600	1,328,781	1,367,856	3,322,817	2,078,140	4,985,933	2,998,185	6,990,819	6,990,819	1,832,284	8,966,071	6,052,759	6,715,595	4,367,666	4,367,666
Estimated Ending Fund Balance	1,580,882	1,970,462	1,948,943	2,024,801	2,499,251	4,341,974	2,553,663	5,952,457	5,461,226	6,662,934	7,886,800	6,662,934	8,276,377	9,226,761	4,424,603	4,833,125	4,833,125	3,249,459
	407,070	389,580	(21,519)	75,858	474,450	1,842,723	0	1,610,483	0	710,477	0	0	1,613,443	0	(3,851,774)	(3,443,252)	0	(1,583,666)

TDC District 4, Three Cent Special Revenue Fund - 120

Revenues:		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes		1,949,297	1,908,747	1,223,602	1,948,960	1,739,244	3,170,633	1,978,763	3,692,985	2,667,125	3,438,131	3,310,800	3,310,800	3,057,606	2,766,000	2,107,964	3,161,828	2,679,000	2,679,000
Interest Earnings		5,139	11,003	16,357	61,752	47,694	6,560		(40,678)	0	239,760	0	0	357,898	0	93,022	110,515		105,000
Miscellaneous Rev		0	0	0	0	0	0		0	0	0	0	0	0	0				
Transfers In		30,820	31,669	12,182	17,746	16,293	33,386		36,317	0	30,772	0	0	30,223	0				
Less 5%		0				0	0	(98,938)		(133,356)		(165,540)	(165,540)		(138,300)			(133,950)	
Subtotal		1,985,256	1,951,419	1,252,141	2,028,458	1,803,231	3,210,579	1,879,825	3,688,623	2,533,769	3,708,662	3,145,260	3,145,260	3,445,727	2,627,700	2,200,986	3,272,343	2,545,050	2,784,000
Fund Bal Fwd		0				0	0	1,442,992		2,452,164		3,845,559	3,845,559		6,338,371			1,135,577	
Fund Bal Fwd-Emergency		0				0	0											687,039	
Total		**1,985,256**	**1,951,419**	**1,252,141**	**2,028,458**	**1,803,231**	**3,210,579**	**3,322,817**	**3,688,623**	**4,985,933**	**3,708,662**	**6,990,819**	**6,990,819**	**3,445,727**	**8,966,071**	**2,200,986**	**3,272,343**	**4,367,666**	**2,784,000**
Appropriations:																			
Admin Svcs	70003	3,161	870	12,182	12,255	25,859	69,051	86,682	69,447	136,576	34,966	196,723	196,723	28,377	88,068	28,192	37,590	67,368	67,368
Information Svs	70010	157,500	157,500	157,500	157,500	165,375	165,375	165,375	165,325	165,375	165,375	165,375	165,375	165,375	165,375	110,250	165,375	165,375	165,375
Promo & Advertisment	70020	1,195,174	1,217,094	869,708	1,024,235	942,226	901,166	1,371,337	1,318,022	2,279,165	2,186,392	785,615	785,615	698,185	1,550,912	790,460	1,053,947	1,217,228	1,217,228
Special Events	70030	28,921	73,418	61,919	25,880	0	22,076	24,300		137,700		50,000	50,000		122,632	92,290	123,053	98,322	98,322
Bricks & Mortar	70040	181,407	100,695	160,078	718,363	182,319	197,187	1,662,121	333,844			1,367,712	12,000		0			43,475	43,475
Not For Profit & Municipality	70041									1,654,115	598,450	816,015	2,171,727	927,345	2,306,705	912,190	1,216,253	2,162,896	2,162,896
County Capital Projects	70044								178,500										
Economic/Natural Disaster	70045									600,000		600,000	600,000		600,000			600,000	600,000
Special Public Facilities Projects	86576											2,996,377	2,996,377		4,119,377				
Total Other		**1,566,162**	**1,549,577**	**1,261,387**	**1,938,233**	**1,315,779**	**1,354,854**	**3,309,815**	**2,065,138**	**4,972,931**	**2,985,183**	**6,977,817**	**6,977,817**	**1,819,282**	**8,953,069**	**1,933,382**	**2,596,218**	**4,354,664**	**4,354,664**
Cash Balance																			
Transfers Out	86534	12,023	12,262	12,273	14,367	13,002	13,002	13,002	13,002	13,002	13,002	13,002	13,002	13,002	13,002	4,119,377	4,119,377	13,002	13,002
Contingency																			
Total Misc		12,023	12,262	12,273	14,367	13,002	13,002	13,002	13,002	13,002	13,002	13,002	13,002	13,002	13,002	4,119,377	4,119,377	13,002	13,002
Total		**1,578,185**	**1,561,839**	**1,273,660**	**1,952,600**	**1,328,781**	**1,367,856**	**3,322,817**	**2,078,140**	**4,985,933**	**2,998,185**	**6,990,819**	**6,990,819**	**1,832,284**	**8,966,071**	**6,052,759**	**6,715,595**	**4,367,666**	**4,367,666**
Variance		407,071	389,580	(21,519)	75,858	474,450	1,842,723	0	1,610,483	(0)	710,477	0	0	1,613,443	0	(3,851,774)	(3,443,252)	0	(1,583,666)

Fund 121:

TDC District 5 Third Cent

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

TDC DISTRICT FIVE THREE CENT - 121 MM 90.939 to Dade Co. line

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																		
Tourist Develop. Tax - 2 Cent													324,724	178,822	-	102,975		
Tourist Develop. Tax - 3 Cent	4,246,500	4,246,500	4,573,370	3,199,493	4,656,000	4,960,195	4,820,500	4,820,500	4,803,224	3,721,625	5,357,073	2,686,611	4,152,293	2,272,854	2,811,254	2,243,107	2,370,304	2,215,435
Total Taxes	**4,246,500**	**4,246,500**	**4,573,370**	**3,199,493**	**4,656,000**	**4,960,195**	**4,820,500**	**4,820,500**	**4,803,224**	**3,721,625**	**5,357,073**	**2,686,611**	**4,477,016**	**2,451,677**	**2,811,254**	**2,346,081**	**2,370,304**	**2,215,435**
Services Tax Coll - Excess Fees																		
Services Clk Circt - Excess Fees																		
Charges for Services	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Interest Income	150,000		154,988	124,479		448,731			298,298		(54,464)		6,375	67,264	80,151	19,413	11,209	6,578
Interest Tax Collector	7,000		7,321	5,889		11,139			9,291		11		501	1,435	3,667	2,018	1,253	0
Total Interest Income	**157,000**	**0**	**162,309**	**130,368**	**0**	**459,870**	**0**	**0**	**307,589**	**0**	**(54,453)**	**0**	**6,876**	**68,698**	**83,818**	**21,431**	**12,462**	**6,578**
Miscellaneous											1		7	(1)				
Settlements																		
Trfs FM Grant Fund-125													4,378					
Total Misc. Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**4,385**	**(1)**	**0**	**0**	**0**	**0**
Subtotal Revenue	**4,403,500**	**4,246,500**	**4,735,679**	**3,329,861**	**4,656,000**	**5,420,065**	**4,820,500**	**4,820,500**	**5,110,813**	**3,721,625**	**5,302,621**	**2,686,611**	**4,488,277**	**2,520,375**	**2,895,072**	**2,367,512**	**2,382,767**	**2,222,013**
TRSF IN CLK TO BCC-EXCES													0	0				
TRSF IN TC EXCESS FEES						50,272			42,718		52,537		46,526	21,991	25,062	23,599	38,522	34,762
Total TRSF FM CONST'L OFFICE	**0**	**0**	**0**	**0**	**0**	**50,272**	**0**	**0**	**42,718**	**0**	**52,537**	**0**	**46,526**	**21,991**	**25,062**	**23,599**	**38,522**	**34,762**
Fund Balance Forward		2,172,910			8,242,537		4,794,999	4,794,999		4,322,334		2,440,382						
Fund Bal Fwd TDC Emerg		1,109,392																
(LESS 5% Florida Statute)		(212,325)			(232,800)		(241,025)	(241,025)		(186,081)		(134,331)						
Total TDC Dist. Four 3 Cent	**4,403,500**	**7,316,477**	**4,735,679**	**3,329,861**	**12,665,737**	**5,470,337**	**9,374,474**	**9,374,474**	**5,153,531**	**7,857,878**	**5,355,158**	**4,992,662**	**4,534,803**	**2,542,365**	**2,920,134**	**2,391,111**	**2,421,289**	**2,256,775**

FUND 121 TDC DISTRICT 5, 3 CENT
Fund Balance Forward Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior Year	1,512,303	1,897,983	1,881,997	2,514,777	3,165,705	3,593,015	3,336,412	5,849,991	7,337,811	8,079,586	8,058,387	8,295,487	8,295,487	10,435,876	10,540,683	10,540,683	7,496,973	7,496,973
Revenue	2,256,775	2,421,289	2,391,111	2,920,134	2,542,365	4,534,803	4,992,662	5,355,158	7,857,878	5,153,531	9,374,474	9,374,474	5,470,337	12,665,737	3,329,861	4,735,679	7,316,477	4,403,500
Expense	1,871,095	2,437,275	1,758,331	2,269,207	2,115,055	2,277,827	4,992,662	3,125,563	7,857,878	4,937,630	9,374,474	9,374,474	3,225,141	12,665,737	6,948,047	7,779,389	7,316,477	7,316,477
Estimated Ending Fund Balance	1,897,983	1,881,997	2,514,777	3,165,705	3,593,015	5,849,991	3,336,412	8,079,586	7,337,811	8,295,487	8,058,387	8,295,487	10,540,683	10,435,876	6,922,497	7,496,973	7,496,973	4,583,996
	385,680	(15,986)	632,780	650,928	427,310	2,256,976	0	2,229,595	(0)	215,901	0	0	2,245,196	0	(3,618,186)	(3,043,710)	0	(2,912,977)

TDC District 5, Three Cent Special Revenue Fund - 121

Revenues:		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimated	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes		2,215,435	2,370,304	2,346,081	2,811,254	2,451,677	4,477,016	2,686,611	5,357,073	3,721,625	4,803,224	4,820,500	4,820,500	4,960,195	4,656,000	3,199,493	4,573,370	4,246,500	4,246,500
Interest Earnings		6,578	12,462	21,431	83,818	68,698	6,876		(54,453)	0	307,589	0	0	459,870	0	130,368	162,309		157,000
Miscellaneous Rev		0	0	0	0	(1)	4,385		1	0	0	0	0	0	0				
Transfers In		34,762	38,522	23,599	25,062	21,991	46,526		52,537	0	42,718	0	0	50,272	0				
Less 5%		0	0	0	0	0	0	(134,331)		(186,081)		(241,025)	(241,025)		(232,800)			(212,325)	
Subtotal		2,256,775	2,421,289	2,391,111	2,920,134	2,542,365	4,534,803	2,552,280	5,355,158	3,535,544	5,153,531	4,579,475	4,579,475	5,470,337	4,423,200	3,329,861	4,735,679	4,034,175	4,403,500
Fund Bal Fwd								2,440,382		4,322,334		4,794,999	4,794,999		8,242,537			2,172,910	
Fund Bal Fwd-Emergency																		1,109,392	
Total		**2,256,775**	**2,421,289**	**2,391,111**	**2,920,134**	**2,542,365**	**4,534,803**	**4,992,662**	**5,355,158**	**7,857,878**	**5,153,531**	**9,374,474**	**9,374,474**	**5,470,337**	**12,665,737**	**3,329,861**	**4,735,679**	**7,316,477**	**4,403,500**
Appropriations:																			
Admin Svcs	71003	2,461	539	573	1,712	45,695	97,916	123,460	94,460	209,419	40,036	247,142	247,142	38,312	114,082	44,868	59,824	101,077	101,077
Information Svs	71010	149,100	149,100	149,100	149,100	156,555	156,555	156,555	156,555	156,555	156,555	156,555	156,555	156,555	156,555	104,370	156,555	156,555	156,555
Promo & Advertisment	71020	1,397,707	1,681,297	940,222	1,620,284	1,628,418	1,474,747	1,980,035	1,808,765	4,305,630	3,987,415	1,496,906	1,496,906	1,188,396	2,503,265	896,939	1,195,918	2,220,217	2,220,217
Special Events	71030	45,004	84,723	87,640	4,286	60,000		0		23,300	20,000				83,172			140,800	140,800
Bricks & Mortar	71040	239,399	484,191	543,372	467,507	198,069	522,291	2,706,294	274,607	1,595,640	462,606	978,643	2,244,836	1,462,668	2,700,140	657,211	876,281	1,238,496	1,238,496
DAC V Capital Projects	71041											1,686,900	170,707		0			979,627	979,627
Payroll Items	71045								66,050	136,016	141,732	339,149	339,149	263,939	388,074	218,185	290,914	363,417	363,417
Economic/Natural Disaster - Fund 121	71047									800,000		800,000	800,000		800,000			800,000	800,000
County Capital Projects	71055								698,809	500,000		500,000	500,000		500,000			500,000	500,000
Beach Maintenance - Fund 121	71056									105,000	102,969	117,700	117,700	88,954	148,970	66,819	89,093	139,970	139,970
Jacobs Aquatic Center	71057												250,000		660,000	374,494	499,326	150,000	150,000
Jacobs Aquatic ActivityPool Supplemental	71058																	500,000	500,000
Special Public Facilities Projects	86577											3,025,161	3,025,161		4,585,161				
Total Other		1,833,671	2,399,851	1,720,907	2,242,889	2,088,737	2,251,509	4,966,344	3,099,245	7,831,560	4,911,312	9,348,156	9,348,156	3,198,823	12,639,419	2,362,886	3,167,910	7,290,159	7,290,159
Cash Balance																			
Transfers Out	86535	37,424	37,424	37,424	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	4,585,161	4,611,479	26,318	26,318
Contingency																			
Total Misc		37,424	37,424	37,424	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	26,318	4,585,161	4,611,479	26,318	26,318
Total		**1,871,095**	**2,437,275**	**1,758,331**	**2,269,207**	**2,115,055**	**2,277,827**	**4,992,662**	**3,125,563**	**7,857,878**	**4,937,630**	**9,374,474**	**9,374,474**	**3,225,141**	**12,665,737**	**6,948,047**	**7,779,389**	**7,316,477**	**7,316,477**
Variance		385,680	(15,986)	632,780	650,926	427,310	2,256,976	0	2,229,595	(0)	215,901	0	0	2,245,196	0	(3,618,186)	(3,043,710)	0	(2,912,977)

Fund 130:

Impact Fees Fund - Roadway

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
IMPACT FEES ROADWAYS - 130
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Amended Budget	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended Budget	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Misc Interest District 1								2,000	2,000		2,000				4,255	957	1,946	0
Misc Interest District 2								6,000	6,000		6,000				36,608	10,665	0	0
Misc Interest District 3								2,000	2,000		2,000				2,327	297	1,137	0
Misc Interest Key Colony Beach								500	500		500				1,232	360	575	
Interest Earnings	1,000	1,000	20,000	18,266	1,000	1,000	41,442			30,521		(10,439)	3,673	35,155	(2,251)	0	2,821	9,546
Countywide Interest											25				664	12,802	3,686	
Total Interest Revenue	**1,000**	**1,000**	**20,000**	**18,266**	**1,000**	**1,000**	**41,442**	**10,500**	**10,500**	**30,521**	**10,525**	**(10,439)**	**3,673**	**35,155**	**42,835**	**25,082**	**10,166**	**9,546**
Misc Impact Fees Roads District 1	20,000	20,000	30,000	24,275	20,000	20,000	44,557	20,000	20,000	22,163	40,000	33,103	69,469	22,898	39,888	33,453	36,816	72,049
Misc Impact Fees Roads District 2	1,500	1,500	2,000	1,266	1,500	1,500	4,431	2,500	2,500	1,899	5,000	3,798	1,899	5,697	3,165	5,697	5,697	4,431
Misc Impact Fees Roads District 3	20,000	20,000	36,562	23,013	20,000	20,000	48,973	20,000	20,000	31,716	65,000	32,299	37,770	79,908	63,562	44,734	76,685	50,014
Misc Impact Fees Roads District 4																		
Total Impact Fees	**41,500**	**41,500**	**68,562**	**48,554**	**41,500**	**41,500**	**97,961**	**42,500**	**42,500**	**55,778**	**110,000**	**69,200**	**109,138**	**108,504**	**106,616**	**83,885**	**119,198**	**126,494**
Trsf in fm Fund 304- CR905 Bike																**0**	**0**	**36,555 0**
Subtotal Revenues	**42,500**	**42,500**	**88,562**	**66,820**	**42,500**	**42,500**	**139,403**	**53,000**	**53,000**	**86,299**	**120,525**	**58,761**	**112,811**	**143,659**	**149,451**	**108,966**	**129,364**	**172,594**
Fund Balance Forward all dist.		566,685			808,140	558,140		669,842	669,842		684,344							
(LESS 5% Florida Statute)		(2,125)			(2,125)	(2,125)		(2,650)	(2,650)		(6,026)							
Total Impact Fees Roadways	**42,500**	**607,060**	**88,562**	**66,820**	**848,515**	**598,515**	**139,403**	**720,192**	**720,192**	**86,299**	**798,843**	**58,761**	**112,811**	**143,659**	**149,451**	**108,966**	**129,364**	**172,594**

IMPACT FEES ROADWAYS - 130 Fund Balance Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	as of 6/30/25 2025 Adopted	2025 Amended	as of 6/4/25 2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Begin Fund Balance	**1,365,592**	**1,371,933**	**1,423,814**	**1,532,781**	**1,682,231**	1,533,733	1,188,257	721,027	922,135	794,090	794,090	794,090	615,297	933,493	933,493	933,493	692,368	692,368
Revenue	**172,594**	**129,364**	**108,966**	**149,451**	**143,659**	112,811	58,761	798,843	86,299	720,192	720,192	139,403	598,515	848,515	66,820	88,562	607,060	42,500
Expense	**166,253**	**77,483**	**0**	**0**	**292,158**	**458,286**	324,883	798,843	214,344	720,192	720,192	0	598,515	848,515	0	329,686	607,060	0
Estm Ending Fund Balance	**1,371,933**	**1,423,814**	**1,532,781**	**1,682,231**	**1,533,733**	**1,188,257**	922,135	721,027	794,090	794,090	794,090	933,493	615,297	933,493	1,000,313	692,368	692,368	734,868
Difference	6,341	51,881	108,966	149,451	(148,499)	(345,475)	(266,122)	(0)	(128,045)	0	0	139,403	0	66,820	66,820	(241,124)	0	42,500

District FB Forward Calculation	FY20 Actual Expend	Audited FY20 Fund Bal	FY21 Actual Revenue	FY21 Actual Expend	Audited FY21 Fund Bal	FY22 Actual Revenue	Audited FY22 Fund Bal	FY23 Actual Revenue	FY23 Actual Expend	Audited FY23 Ending FB	FY24 Actual Revenue	FY24 Actual Expend	Unaudited FY24 Ending FB	FY25 Estimated Revenue	FY25 Estimated Expend	Estimated FY25 Ending FB
District 1 (inc Cudjoe Gardens)	14,378	**197,331**	**69,469**	21,946	**244,854**	**33,103**	**242,276**	**22,163**	214,343	**50,096**	**44,557**	0	**94,653**	**30,000**	0	**124,653**
District 2 (inc Bimini Bridge)	277,780	**1,012,170**	**1,899**	436,340	**577,729**	**3,798**	**292,325**	**1,899**	0	**294,224**	**4,431**	0	**298,655**	**2,000**	0	**300,655**
District 3 (inc Shared Bike Path&CR905 Bike Lanes)	0	**224,917**	**37,770**	0	**262,687**	**32,299**	**294,986**	**31,716**	0	**326,702**	**48,973**	0	**375,675**	**36,562**	329,686	**82,550**
District KCB	0	**43,133**	**0**	0	**43,133**	**0**	**43,133**	**0**	0	**43,133**	**0**	0	**43,133**	**0**	0	**43,133**
District Countywide	0	**23,279**	**0**	0	**23,279**	**0**	**23,279**	**0**	0	**23,279**	**0**	0	**23,279**	**0**	0	**23,279**
Interest Earned		**32,902**	3,673		**36,576**	(10,439)	**26,137**	**30,521**	0	**56,657**	**41,442**	0	**98,099**	**20,000**	0	**118,099**
Total	**292,158**	**1,533,731**	**112,811**	**458,286**	**1,188,257**	**58,761**	**922,135**	**86,299**	**214,343**	**794,090**	**139,403**	**0**	**933,493**	**88,562**	**329,686**	**692,369**

Appropriations: Operating	Cost Ctr	Actual FY16	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Adopted FY23	Actual FY23	Adopted FY24	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
District Countywide	29000	0	0	0	0	0	0		23,303		23,279	23,279		24,229	24,229	-	-	24,229	-
District 1	29001	73,983	77,483	0	0	0	0		25,419		20,900	20,900		108,493	108,493	0	0	136,568	0
Cudjoe Gardens Trail	29018					14,378	21,946	35,681	259,602	214,344									
District 2	29002	0	0	0	0	0	0		58,824		302,299	302,299		298,181	298,181	0	0	301,580	0
Truman Bridge	29012	0	0	0	0	0	0												
Toms Harbor																			
Bimini Drive	29017					277,780	436,340	289,202											
District 3	29003	0	0	0	0	0	0		388,087		329,686			44,793	44,793	0	0	101,550	0
KLIII Roadway and Drainage Improven	29019											329,686		79,686	0	0	0	0	0
Dist 3 Shared Use Path	29014		0	0	0	0	0												
Dist 3 Shared Use Path	86519		0	0	0	0	0												
Dist 3 CR905 Bike Lanes	29015	92,270	0	0	0	0	0												
District KCB	29004	0	0	0	0	0	0		43,608		44,028	44,028		43,133	43,133	0	0	43,133	0
Budgeted Transfers - Grant Match - D3	86519														329,686		329,686		
Total		**166,253**	**77,483**	**0**	**0**	**292,158**	**458,286**	**324,883**	**798,843**	**214,344**	**720,192**	**720,192**	**0**	**598,515**	**848,515**	**0**	**329,686**	**607,060**	**0**

Fund 131:

Impact Fees Fund – Parks & Rec

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
IMPACT FEES PARKS AND RECREATION - 131
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Amended Budget	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended Budget	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual	Fiscal Year 2015 Actual
Revenues:																			
Misc Interest District 1											300			5,158	8,075	0	1,012	0	0
Misc Interest District 2											600			6,265	10,824	0	1,353	0	0
Misc Interest District 3											300			4,999	1,596	0	748	0	0
Interest Earnings	0	0	12,000	9,160			34,398			30,062		(8,451)	1,202	(217)	216	5,983	0	2,487	1,456
Total Interest Revenue	**0**	**0**	**12,000**	**9,160**	**0**	**0**	**34,398**	**0**	**0**	**30,062**	**1,200**	**(8,451)**	**1,202**	**16,205**	**20,711**	**5,983**	**3,113**	**2,487**	**1,456**
Imp Fees Parks & Rec Dist.1	10,000	10,000	15,504	8,500	10,000	10,000	8,160	10,000	10,000	11,325	18,000	10,540	16,660	11,560	20,740	16,320	16,660	46,520	38,845
Imp Fees Parks & Rec Dist.2	1,000	1,000	340	680	1,000	1,000	2,380	1,000	1,000	1,020	1,200	2,040	1,020	3,060	1,700	3,400	3,060	2,380	1,020
Imp Fees Parks & Rec Dist.3	10,000	10,000	13,872	8,510	10,000	10,000	11,560	10,000	10,000	12,345	18,000	15,980	14,620	12,580	25,160	22,440	27,200	19,040	21,760
Total Impact Fees	**21,000**	**21,000**	**29,716**	**17,690**	**21,000**	**21,000**	**22,100**	**21,000**	**21,000**	**24,690**	**37,200**	**28,560**	**32,300**	**27,200**	**47,600**	**42,160**	**46,920**	**67,940**	**61,625**
Subtotal Revenues	**21,000**	**21,000**	**41,716**	**26,850**	**21,000**	**21,000**	**56,498**	**21,000**	**21,000**	**54,752**	**38,400**	**20,109**	**33,502**	**43,405**	**68,311**	**48,143**	**50,033**	**70,427**	**63,081**
Fund Bal Fwd District 1		303,609			306,329	306,329		292,624	292,624		290,684								
Fund Bal Fwd District 2		86,490			306,172	306,172		304,813	304,813		302,893								
Fund Bal Fwd District 3		17,491			14,819	14,819		242,972	242,972		247,172								
(LESS 5% Florida Statute)		(1,050)			(1,050)	(1,050)		(1,050)	(1,050)		(1,920)								
Total Impact Fees Parks & Rec.	**21,000**	**427,540**	**41,716**	**26,850**	**647,270**	**647,270**	**56,498**	**860,359**	**860,359**	**54,752**	**877,229**	**20,109**	**33,502**	**43,405**	**68,311**	**48,143**	**50,033**	**70,427**	**63,081**

IMPACT FEES PARKS AND RECREATION - 131 Fund Balance Calculation

Fiscal Year 7/7/2025 8:54	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimated	2026 Proposed	2026 Estimate
Audited Begin Fund Balance	**503,464**	**566,545**	**623,617**	**648,250**	**696,392**	**764,703**	**808,108**	841,610	843,090	829,843	855,247	877,446	877,446	650,234	464,801	464,801	464,801	506,517	506,517
Revenue	**63,081**	**70,427**	**50,033**	**48,143**	**68,311**	**43,405**	**33,502**	20,109	877,229	54,752	860,359	860,359	56,498	647,270	647,270	26,850	41,716	427,540	21,000
Expense	0	**13,355**	**25,400**	-	-	-	-	31,877	877,229	7,149	860,359	860,359	469,143	647,270	647,270	-	-	427,540	-
Estm Ending Fund Balance	**566,545**	**623,617**	**648,250**	**696,392**	**764,703**	**808,108**	**841,610**	829,843	843,090	877,446	855,247	877,446	464,801	650,234	464,801	491,651	506,517	506,517	527,517
Difference	63,081	57,072	24,633	48,143	68,311	43,405	33,502	(11,767)	(0)	47,603	-	(0)	(412,645)	(0)	-	26,850	41,716	0	21,000

District Fund Balance Calculation	Audited FY19 Fund Bal	FY20 Actual Revenue	FY20 Actual Expend	Audited FY20 Fund Bal	FY21 Actual Revenue	FY21 Actual Expend	Audited FY21 Fund Bal	FY22 Actual Revenue	FY22 Actual Expend	Audited FY22 Fund Bal	FY23 Actual Revenue	FY23 Actual Expend	Audited FY23 Fund Bal	FY24 Actual Revenue	FY24 Actual Expend	Unaudited FY24 Fund Bal	FY25 Estimated Revenue	FY25 Estimated Expend	Estimated FY25 Fund Bal
District 1 inc Bay Pt, Big Cop, Bernstein	240,206	16,718	0	256,924	16,660	0	273,584	10,540	0	284,124	11,325	0	295,449	8,160	0	303,609	15,504	0	319,113
District 2 inc Palm Villa	291,408	9,325	0	300,733	1,020	0	301,753	2,040	0	303,793	1,020	0	304,812	2,380	220,702	86,490	340	0	86,830
District 3 inc KL Tennis Crts, KL Pickleball	232,873	17,579	0	250,452	14,620	0	265,072	15,980	31,877	249,175	12,345	7,149	254,371	11,560	248,441	17,490	13,872	0	31,362
																			0
Interest not allocated	217	(217)		0	1,202		1,202	(8,451)		(7,249)	30,062	0	22,813	34,398	0	57,211	12,000	0	69,211
Total	**764,705**	**43,405**	**0**	**808,109**	**33,502**	**0**	**841,611**	**20,109**	**31,877**	**829,843**	**54,752**	**7,149**	**877,446**	**56,498**	**469,143**	**464,801**	**41,716**	**0**	**506,517**

Appropriations:		FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Amend	FY24 Actual	FY25 Budget	FY25 Amend	FY25 YTD	FY25 Estm	FY26 Prop	FY26 Estm
District 1	29501		-	-	-	-	-	-		308,069	-	302,124	302,124		315,829	315,829	0	0	313,109	0
Bernstein Park	29519	-	-	25,400																
Bay Point Park	29515	-																		
Big Coppitt Park	29516	-	13,355																	
Bay Pt Tennis Courts	29521																			
BPK Resurface TC	29523																			
Watson Field Resf TC	29524																			
District 2	29502	-	-	-	-	-	-	-		304,603	-	305,763	305,763	220,702	307,122	86,490	-	-	87,440	-
Palm Villa Park	29517																			
District 3	29503	-	-	-	-	-	-	-		79,557	-	74,621	-		24,319	24,319	-	-	26,991	-
Scoreboards HH&KL	29526																			
Sod Ballfields HH&KL	29527																			
New Dugouts HHP	29528																			
KL Resurf Hockey Rink	29525																			
KL Park Lighting	29522																			
KL Park Pickleball Court	29523								31,877	185,000	7,149	177,851	252,472	248,441						
Reserves 131	85580															220,632				
Total		-	**13,355**	**25,400**	-	-	-	-	**31,877**	**877,229**	**7,149**	**860,359**	**860,359**	**469,143**	**647,270**	**647,270**	-	-	**427,540**	-

Fund 133:

Impact Fees Fund – Solid Waste

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
IMPACT FEES SOLID WASTE - 133
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budge	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Estimate	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																	
Interest Earnings	2,500		2,666	2,712		6,568	300	4,939	300	300	(1,320)	382	2,317	2,943	893	490	344
Total Interest Revenue	**2,500**	**0**	**2,666**	**2,712**	**0**	**6,568**	**300**	**4,939**	**300**	**300**	**(1,320)**	**382**	**2,317**	**2,943**	**893**	**490**	**344**
Misc Impact Fees Solid-Dist 1															768	3,563	3,392
Misc Impact Fees Solid-Dist 2															64	512	878
Misc Impact Fees Solid-Dist 3															512	5,223	3,595
Misc Impact Fees Solid-Dist 4															576	512	128
Total Impact Fees	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,920**	**9,810**	**7,993**
Misc Imp Fees Solid- Waste																128	
Disposition of Fixed Assets											6,007		20,000				
Total Revenues	**2,500**	**0**	**2,666**	**2,712**	**0**	**6,568**	**300**	**4,939**	**300**	**300**	**4,687**	**382**	**22,317**	**2,943**	**2,813**	**10,428**	**8,338**
Non-Operating Sources (FB)		144,183			137,615		135,000		128,290								
(LESS 5% Florida Statute)							(15)		(15)								
Total Impact Fees Solid Waste	**2,500**	**144,183**	**2,666**	**2,712**	**137,615**	**6,568**	**135,285**	**4,939**	**128,575**	**300**	**4,687**	**382**	**22,317**	**2,943**	**2,813**	**10,428**	**8,338**

IMPACT FEES SOLID WASTE - 133 Fund Balance Calculation

Fiscal Year	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2023 Estimated	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD** (as of 6/30/25)	2025 Estimated (as of 6/4/25)	2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year (CAFR)	**80,769**	**89,106**	**99,534**	**102,347**	**105,290**	**127,607**	**127,989**	132,676	**132,676**	132,676	136,241	**137,615**	137,615	**144,183**	144,183	146,850	146,850
Revenue	**8,338**	**10,428**	**2,813**	**2,943**	**22,317**	**382**	4,687	128,575	4,939	3,565	135,285	6,568	137,615	2,712	2,666	144,183	2,500
Expenses	**0**	**0**	**0**	**0**	**0**	**0**	0	128,575	0	-	135,285	0	137,615	0	-	144,183	-
Estimated Ending Fund Balance	**89,106**	**99,534**	**102,347**	**105,290**	**127,607**	**127,989**	**132,676**	**132,676**	**137,615**	**136,241**	**136,241**	**144,183**	**137,615**	**146,895**	**146,850**	**146,850**	**149,350**
	8,338	10,428	2,813	2,943	22,317	382	4,687	0	4,939	3,565	0	6,568	0	2,712	2,666	0	2,500

Revenues:	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2023 Estimated	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD**	2025 Estimated	2026 Proposed	2026 Estimate
Impact Fees	**7,993**	**9,938**	**1,920**	**0**	**0**	**0**											
Other Revenue	**344**	**490**	**893**	**2,943**	**22,317**	**382**	4,687	300	4,939	3,565	300	6,568		2,712	2,666	-	2,500
Transfers In																	
Subtotal Revenue	8,338	10,428	2,813	2,943	22,317	382	4,687	300	4,939	3,565	300	6,568	0	2,712	2,666	0	2,500
Less 5%								(15)			(15)						
Fund Bal Fwd								128,290			135,000		137,615			144,183	
Total	**8,338**	**10,428**	**2,813**	**2,943**	**22,317**	**382**	**4,687**	**128,575**	**4,939**	**3,565**	**135,285**	**6,568**	**137,615**	**2,712**	**2,666**	**144,183**	**2,500**
Appropriations:																	
Operating 30500	0	0	0	0	0	0	-	128,575	-	-	135,285		137,615		-	144,183	-
Cash Balance																	
Transfers Out 86524																	
Contingency																	
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**128,575**	**0**	**0**	**135,285**	**0**	**137,615**	**0**	**0**	**144,183**	**0**
	8,338	10,428	2,813	2,943	22,317	382	4,687	0	4,939	3,565	0	6,568	0	2,712	2,666	0	2,500

Fund 135:

Impact Fees Fund – Fire & EMS

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
IMPACT FEES FIRE and EMS 135
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual	Fiscal Year 2015 Actual
Interest Earnings - District 1							55		55								
Interest Earnings - District 2							5		5								
Interest Earnings - District 3							65		65								
Interest Earnings - Key Colony Beach							6		6								
Interest Earnings	4,000	0	6,000	4,148		9,810		6,092		(1,782)	357	3,049	3,696	961	476	312	165
Total Interest Revenue			**6,000**	**4,148**	**0**	**9,810**	**131**	**6,092**	**131**	**(1,782)**	**357**	**3,049**	**3,696**	**961**	**476**	**312**	**165**
Misc Impact Fees Fire & EMS Dist. 1	3,500	3,500	4,500	3,755	3,500	5,330	6,500	3,509	6,500	3,557	11,070	3,690	6,580	5,524	5,575	5,565	11,460
Misc Impact Fees Fire & EMS Dist. 2	200	200	300	210	200	735	200	315	200	636	315	945	525	1,050	1,050	735	210
Misc Impact Fees Fire & EMS Dist. 3	2,500	2,500	3,500	3,009	2,500	4,700	7,000	4,042	7,000	4,963	5,107	5,622	20,572	6,960	8,599	6,403	7,340
Misc Impact Fees Fire & EMS Dist. 4											0	0	152	47	(1)	53	11
Total Misc. Impact Fees	**6,200**	**6,200**	**8,300**	**6,974**	**6,200**	**10,765**	**13,700**	**7,866**	**13,700**	**9,156**	**16,492**	**10,257**	**27,829**	**13,581**	**15,223**	**12,756**	**19,021**
Disposition of Fixed Assets																	
Subtotal Revenues	**6,200**	**6,200**	**14,300**	**11,122**	**6,200**	**20,575**	**13,831**	**13,958**	**13,831**	**7,374**	**16,849**	**13,306**	**31,525**	**14,542**	**15,699**	**13,068**	**19,186**
Fund Balance Fwd - Dist 1		82,000			77,000		77,000		76,508								
Fund Balance Fwd - Dist 2		7,200			6,500		6,500		5,865								
Fund Balance Fwd - Dist 3		100,000			94,000		94,000		93,703								
Fund Balance Fwd - Dist KCB		1,100			1,100		1,100		1,263								
(LESS 5% Florida Statute)		(310)			(310)		(692)		(692)								
Total Impact Fees Fire & EMS	**6,200**	**196,190**	**14,300**	**11,122**	**184,490**	**20,575**	**191,739**	**13,958**	**190,478**	**7,374**	**16,849**	**13,306**	**31,525**	**14,542**	**15,699**	**13,068**	**19,186**

IMPACT FEES FIRE and EMS- 135 Fund Balance Calculation

Fiscal Year		**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD** (as of 6/30/25)	2025 Estimate	2026 Proposed (as of 6/4/25)	2026 Estimate
Audited Fund Bal Prior Year	CAFR	**68,477**	**81,545**	**97,243**	**111,786**	**143,311**	**156,617**	173,466	186,605	180,840	192,836	194,798	206,536	215,373	215,373	223,673	223,673
Revenue		**13,068**	**15,699**	**14,542**	**31,525**	**13,306**	**16,849**	**7,374**	190,478	**13,958**	191,739	**20,575**	184,490	11,122	8,300	196,190	6,200
Expense		**0**	**0**	**0**	**0**	**0**	**0**	-	190,478	-	191,739	-	184,490	-	-	196,190	-
Estimated Ending Fund Balance		**81,545**	**97,243**	**111,786**	**143,311**	**156,617**	**173,466**	180,840	186,605	194,798	192,836	215,373	206,536	226,495	223,673	223,673	229,873
		13,068	15,699	14,542	31,525	13,306	16,849	7,374	0	13,958	0	20,575	0	11,122	8,300	(0)	6,200

Fund Balance Forward Calculation

		FY20 Actual Expend	Audited FY20 Fund Balance	FY21 Actual Revenue	FY21 Actual Expend	Audited FY21 Fund Balance	FY22 Actual Revenue	FY22 Actual Expend	Unaudited FY22 Fund Balance	FY23 Actual Revenue	FY23 Actual Expend	Audited FY23 Fund Balance	FY24 Actual Revenue	FY24 Actual Expend	Audited FY24 Fund Balance	FY25 Estimated Revenue	FY24 Estimated Expend	Estimated FY25 Fund Balance
District 1		-	59,262	11,070	-	70,333	3,557	-	73,890	3,509	-	77,399	5,330	-	82,729	4,500	-	87,229
District 2		-	5,360	315	-	5,675	636	-	6,311	315	-	6,626	735	-	7,361	300	-	7,661
District 3		-	81,947	5,107	-	87,053	4,963	-	92,016	4,042	-	96,058	4,700	-	100,758	3,500	-	104,258
District KCB		-	1,263	-	-	1,263	-	-	1,263	0	-	1,263		-	1,263		-	1,263
Interest		-	8,785	357	-	9,142	(1,782)	-	7,360	6,092	-	13,452	9,810	-	23,262	6,000		29,262
	Total	**-**	**156,617**	**16,849**	**-**	**173,466**	**7,374**	**-**	**180,840**	**13,958**	**-**	**194,798**	**20,575**	**-**	**215,373**	**14,300**	**-**	**229,673**

Appropriations:		**FY16 Actual**	**FY17 Actual**	**FY18 Actual**	**FY19 Actual**	**FY20 Actual**	**FY21 Actual**	**FY22 Actual**	FY23 Adopted	**FY23 Actual**	FY24 Adopted	**FY24 Actual**	FY25 Adopted	**FY25 YTD**	FY25 Estimate	FY26 Proposed	FY26 Estimate
District 1	31501	-	-	-	-	-	-	-	82,735	-	83,227		80,325	-	-	85,325	-
District 2	31502	-	-	-	-	-	-	-	6,060	-	6,695		6,690	-	-	7,390	-
District 3	31503	-	-	-	-	-	-	-	100,415	-	100,711		96,375	-	-	102,375	-
District KCB	31504	-	-	-	-	-	-	-	1,268	-	1,106		1,100	-	-	1,100	-
District 1 Fire Hydrants	31506																
District 3 Fire Hydrants	31507																
District 2 Fire Hydrants	31509																
District KCB Fire Hydrants	31510																
Reserves 135	85566																
Total		-	-	-	-	-	-	-	190,478	-	191,739	-	184,490	-	-	196,190	-

Fund 141:

Fire & Ambulance District 1 L&M Key

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
FIRE & AMBULANCE L&M KEYS - 141
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Amended**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2022 Adopted**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**
Ad Valorem Taxes	20,372,537	21,133,337	17,232,478	17,142,611	17,894,577	15,232,293	15,689,512	14,445,700	14,998,405	14,998,405	13,699,070	14,214,218	13,029,339	12,480,298	12,219,009	11,496,974
Delinquent Ad Valorem Taxes	10,000	10,000	10,000	3,345	10,000	12,205	7,500	42,320	40,000	40,000	5,389	40,000	40,242	46,595	15,139	19,789
Total Taxes	**20,382,537**	**21,143,337**	**17,242,478**	**17,145,955**	**17,904,577**	**15,244,498**	**15,697,012**	**14,488,020**	**15,038,405**	**15,038,405**	**13,704,459**	**14,254,218**	**13,069,581**	**12,526,893**	**12,234,148**	**11,516,763**
Payment in Lieu of Taxes	85,000	0	85,465	22,842		93,180		82,179			81,036		99,542	106,658	112,473	98,196
State Shared Rev Pub Safety	40,000	40,000	40,549	37,933	35,000	47,394	35,000	42,603	35,000	35,000	31,650	35,000	26,160	30,164	36,360	26,072
Total Intergovernmental	**125,000**	**40,000**	**126,014**	**60,774**	**35,000**	**140,574**	**35,000**	**124,782**	**35,000**	**35,000**	**112,686**	**35,000**	**125,703**	**136,823**	**148,833**	**124,268**
Services - Prop App. Excess Fees																
Services - Tax Coll Excess Fees																
Services - Public Safety Ambulance	1,200,000	1,200,000	1,222,729	562,730	1,000,000	1,228,880	850,000	1,173,429	650,000	650,000	1,044,939	650,000	767,234	573,013	792,684	638,217
Services - Public Safety Fire Life & Safety Inspection	0	0				(200)					530					
Services - Public Safety Fire & EMS			1,900	1,900									80			
Services- Quasi Fee/Chgs	5,700		5,700	2,375		5,700		5,700			2,375					
Total Charges for Services	**1,205,700**	**1,200,000**	**1,230,329**	**567,005**	**1,000,000**	**1,234,380**	**850,000**	**1,179,129**	**650,000**	**650,000**	**1,047,844**	**650,000**	**767,314**	**573,013**	**792,684**	**638,217**
Investment Income	500,000	500,000	586,527	379,418	75,000	753,946	75,000	448,362	75,000	75,000	(34,013)	75,000	19,447	166,944	268,257	84,128
Interest-Tax Collector	25,000	25,000	30,193	20,887	10,000	35,768	8,000	20,061	8,000	8,000	12	8,000	1,161	6,817	12,767	7,137
Total Interest Earnings	**525,000**	**525,000**	**616,720**	**400,305**	**85,000**	**789,714**	**83,000**	**468,423**	**83,000**	**83,000**	**(34,001)**	**83,000**	**20,608**	**173,761**	**281,024**	**91,264**
Disposit. of Fixed Assets											1,507		16,445	11,225	10,000	1,525
Donations											5,265		22,000			
Other Miscellaneous Revenues			145,330	145,929		339,080		325,460			7,165		10,713	210,426	13,265	4,733
Other Sources - Reimbursement						41,627										
Misc-Other Tuition															11,000	
Total Misc. Revenue	**0**	**0**	**145,330**	**145,929**	**0**	**380,707**	**0**	**325,460**	**0**	**0**	**13,937**	**0**	**49,158**	**221,651**	**34,265**	**6,258**
Trans Fm Grant Fund-125	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Trans Fm 1 cent Infra Fund																
Trans Fm Risk Fund-503																
Trans Fm Fund 125													743,648			
SBCA Lease Purchase																
Trsf in PA-Excess Fees	45,000	45,000	45,000		50,000	49,543	30,000	72,487	30,000	30,000	66,791	30,000	45,899	52,056	27,793	30,042
Trsf in TC-Excess Fees	200,000	200,000	225,000		150,000	232,622	150,000	185,845	150,000	150,000	192,782	150,000	200,852	167,837	158,624	171,729
	245,000	**245,000**	**270,000**	**0**	**200,000**	**282,165**	**180,000**	**258,332**	**180,000**	**180,000**	**259,573**	**180,000**	**990,399**	**219,892**	**186,416**	**201,771**
Subtotal Revenues	**22,483,237**	**23,153,337**	**19,630,871**	**18,319,969**	**19,224,577**	**18,072,038**	**16,845,012**	**16,844,146**	**15,986,405**	**15,986,405**	**15,104,498**	**15,202,218**	**15,022,762**	**13,852,033**	**13,677,371**	**12,578,541**
Non-Operating Sources (FB)		1,820,894			2,275,550		2,120,930		2,007,648	2,007,648		3,241,560				
(LESS 5% Florida Statute)		(1,157,667)			(961,229)		(833,251)		(790,320)	(790,320)		(751,111)				
Total Fire and Amb District 1	**22,483,237**	**23,816,564**	**19,630,871**	**18,319,969**	**20,538,898**	**18,072,038**	**18,132,691**	**16,844,146**	**17,203,733**	**17,203,733**	**15,104,498**	**17,692,668**	**15,022,762**	**13,852,033**	**13,677,371**	**12,578,541**

Dist. 1 Fire & Ambulance Fund - 141, Fund Balance Forward Calculation

as of 6/26/25 as of 6/16/25

Fiscal Year	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior FY	**5,276,737**	**5,021,011**	**4,325,401**	**4,746,841**	**4,974,286**	**6,169,529**	5,454,502	6,460,945	**6,460,945**	7,624,690	**7,298,815**	8,046,106	8,679,015	8,679,015	8,870,988	8,870,988
Revenues	**11,271,501**	**12,578,541**	**13,677,371**	**13,852,033**	**15,022,762**	**15,104,498**	17,203,733	17,203,733	**16,844,146**	18,132,691	**18,072,038**	20,538,898	18,319,969	19,630,871	23,816,564	22,483,237
Expenses	**11,527,230**	**13,274,151**	**13,255,931**	**13,624,591**	**13,827,519**	**14,813,082**	17,203,733	17,203,733	**16,006,276**	18,132,691	**16,691,838**	20,538,898	12,236,713	19,438,898	23,816,564	22,472,266
Estimated Ending Fund Balance	**5,021,011**	**4,325,401**	**4,746,841**	**4,974,286**	**6,169,529**	**6,460,945**	5,454,502	6,460,945	**7,298,815**	7,624,690	**8,679,015**	8,046,106	14,762,271	8,870,988	8,870,988	8,881,959
	(255,726)	(695,610)	421,440	227,445	1,195,244	291,415	(0)	0	837,870	0	1,380,200	0	6,083,256	191,973	0	10,971

(24) SAFER Employees Added in FY2025 = $2,468,798

Dist. 1 Fire & Ambulance Fund - 141, Budget

Revenues:	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Taxes	9,961,979	11,496,974	12,219,009	12,480,298	13,029,339	13,699,070	14,998,405	14,998,405	14,445,700	15,689,512	15,232,293	17,894,577	17,142,611	17,232,478	21,133,337	20,372,537
Deliq Taxes	51,174	19,789	15,139	46,595	40,242	5,389	40,000	40,000	42,320	7,500	12,205	10,000	3,345	10,000	10,000	10,000
Ambulance Revenue	656,238	638,217	792,684	573,013	767,314	1,044,939	650,000	650,000	1,173,429	850,000	1,228,880	1,000,000	562,730	1,222,729	1,200,000	1,200,000
Other Revenue	418,671	221,790	464,123	532,234	195,469	95,527	118,000	118,000	924,365	118,000	1,316,495	120,000	611,284	895,664	565,000	655,700
Subtotal	**11,088,063**	**12,376,770**	**13,490,955**	**13,632,141**	**14,032,364**	**14,844,925**	15,806,405	15,806,405	**16,585,814**	16,665,012	**17,789,873**	19,024,577	18,319,969	19,360,871	22,908,337	22,238,237
Transfers In (Grants & Excess Fees)	183,438	201,771	186,416	219,892	990,399	259,573	180,000	180,000	258,332	180,000	282,165	200,000	0	270,000	245,000	245,000
Less 5%							(790,320)	(790,320)		(833,251)		(961,229)			(1,157,667)	
Fund Bal Fwd							2,007,648	2,007,648		2,120,930		2,275,550			1,820,894	
Total	**11,271,501**	**12,578,541**	**13,677,371**	**13,852,033**	**15,022,762**	**15,104,498**	17,203,733	17,203,733	**16,844,146**	18,132,691	**18,072,038**	20,538,898	18,319,969	19,630,871	23,816,564	22,483,237

Appropriations:		2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fire Rescue Central	11500	10,130,179	12,216,971	11,508,019	11,859,300	12,042,147	12,988,388	14,201,648	14,389,129	14,104,832	14,931,629	14,835,787	17,460,660	11,525,260	17,460,660	20,599,963	20,393,963
Tax Collector Fees	69001	293,441	396,187	360,448	363,477	382,141	402,240	454,452	454,452	424,272	470,685	444,481	536,838	499,619	536,838	634,001	611,177
Property Appr. Fees	69201	195,091	206,734	214,354	228,704	229,521	243,583	278,826	278,826	258,062	279,599	238,460	268,290	211,834	268,290	309,490	294,016
Cash Balance	85520							845,697	845,697		877,525		850,000			850,000	
Transfers Out	86511	908,519	454,260	1,173,110	1,173,110	1,173,710	1,178,871	1,173,110	1,173,110	1,219,110	1,173,110	1,173,110	1,173,110		1,173,110	1,173,110	1,173,110
Contingency	85520							250,000	62,519		400,143		250,000			250,000	
Total		**11,527,230**	**13,274,151**	**13,255,931**	**13,624,591**	**13,827,519**	**14,813,082**	17,203,733	17,203,733	**16,006,276**	18,132,691	**16,691,838**	**20,538,898**	**12,236,713**	**19,438,898**	**23,816,564**	**22,472,266**
		(255,729)	(695,610)	421,440	227,442	1,195,244	291,416	(0)	0	837,870	0	1,380,200	0	6,083,256	191,973	0	10,971

Fund 147:

Unincorporated Svc Dist. Parks & Rec

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

UNINC SERV DISTRICT PARKS AND REC - 147

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Amended	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Ad Valorem Taxes	3,418,503	3,546,165	3,414,957	3,777,318	3,546,165	3,438,471	3,547,891	2,774,928	2,873,891	2,873,891	2,522,332	2,363,230	2,228,884	2,174,178	1,835,843	1,619,563	1,602,438
Delinquent Ad Valorem Taxes	1,000	1,000	1,000	35	1,000	2,625	1,000	3,995	7,500	7,500	1,698	11,290	12,758	3,934	4,236	5,052	2,597
Total Taxes	**3,419,503**	**3,547,165**	**3,415,957**	**3,777,353**	**3,547,165**	**3,441,096**	**3,548,891**	**2,778,922**	**2,881,391**	**2,881,391**	**2,524,030**	**2,374,520**	**2,241,642**	**2,178,112**	**1,840,079**	**1,624,615**	**1,605,035**
Payment in Lieu of Taxes						6,435		6,342			6,060	6,082	6,452	6,927	5,422	6,252	5,674
State Shared Local Gov 1/2 cent	1,240,000	1,240,000	1,258,365	747,682	1,280,000	1,618,195	1,655,533	835,453	1,655,533	1,655,533	885,025	752,465	420,766				
Total Intergovernmental	**1,240,000**	**1,240,000**	**1,258,365**	**747,682**	**1,280,000**	**1,624,630**	**1,655,533**	**841,795**	**1,655,533**	**1,655,533**	**891,085**	**758,547**	**427,219**	**6,927**	**5,422**	**6,252**	**5,674**
Services - Parks and Recreation	75,000	75,000	76,470	44,470	75,000	101,065	75,000	108,988	75,000	75,000	125,608	172,348	86,940	0	0	56,560	64,306
Services - Human Service - Animal Control												60					
Services - Other Property Usage	15,000	15,000	17,892	10,892	25,000	24,025		28,667			17,314	2,397				589	469
Total Charges for Services	**90,000**	**90,000**	**94,362**	**55,362**	**100,000**	**125,091**	**75,000**	**137,655**	**75,000**	**75,000**	**142,922**	**174,805**	**86,940**	**0**	**0**	**57,149**	**64,775**
Interest Earnings	135,000	135,000	155,895	84,277	15,000	170,397	15,000	115,774	5,000	5,000	(17,622)	4,278	26,358	43,854	13,322	7,011	5,839
Interest-Tax Collector	5,000	5,000	5,758	4,610	2,500	6,981	2,500	3,862	1,000	1,000	2	206	1,183	2,162	987	406	
Total Investment Income	**140,000**	**140,000**	**161,652**	**88,887**	**17,500**	**177,378**	**17,500**	**119,635**	**6,000**	**6,000**	**(17,620)**	**4,485**	**27,540**	**46,016**	**14,309**	**7,417**	**5,839**
Rents	0	0		0		0	25,000	32,477	25,000	25,000	18,700	25,850	24,650	25,224	38,375	44,714	43,445
Rents-Rowells															180	(2,000)	7,779
Rents-Bernstein Park									5,000	5,000		0	5,008	13,110			
Disposition of Fixed Assets												3,712	18,430	1,336	2,271		1,560
Miscellaneous Revenue	250		275	289		347		92				198		556			3,984
Trfs Fm Grant Fund - 125												25,596					
Total Misc. Revenue	**250**	**0**	**275**	**289**	**0**	**347**	**25,000**	**32,569**	**30,000**	**30,000**	**18,700**	**55,357**	**48,088**	**40,226**	**40,826**	**42,714**	**56,768**
Transfer From 1 Cent Infra (304)																	
Subtotal Revenues	**4,889,753**	**5,017,165**	**4,930,611**	**4,669,572**	**4,944,665**	**5,368,542**	**5,321,924**	**3,910,576**	**4,647,924**	**4,647,924**	**3,559,117**	**3,367,712**	**2,831,429**	**2,271,281**	**1,900,637**	**1,738,146**	**1,738,090**
Trsf in Property App Excess Fees											12,297	8,316	9,304				
Trsf in Tax Coll Excess Fees	35,000		35,000			52,750		35,616			35,604	36,651	30,111	28,375	27,549	24,818	24,188
Other Sources SBITA Liabilities Issued 380000						38,320											
Non-Operating Sources (FB)		954,198			979,804		930,124		522,170	72,170							
(LESS 5% Florida Statute)		(250,859)			(247,234)		(266,096)		(232,396)	(232,396)							
Tot Uninc. Serv Dist. Pks & Rec	**4,924,753**	**5,720,504**	**4,965,611**	**4,669,572**	**5,677,235**	**5,459,612**	**5,985,952**	**3,946,192**	**4,937,698**	**4,487,698**	**3,607,017**	**3,412,679**	**2,870,844**	**2,299,656**	**1,928,186**	**1,762,964**	**1,762,279**

UNINCORPORATED SERV DISTRICT PARKS AND RECREATION - 147, Fund Balance Forward

as of 6/26/25 | as of 6/16/25

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amend	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior FY	**1,042,836**	**966,974**	**725,252**	**771,399**	**680,618**	**1,129,894**	**1,855,506**	2,010,759	1,879,743	**1,879,743**	1,801,865	**1,722,891**	1,593,015	**2,258,926**	2,258,926	2,246,373	2,246,373
Revenue	**1,762,279**	**1,762,964**	**1,928,186**	**2,299,656**	**2,870,844**	**3,412,679**	**3,607,017**	4,487,698	4,937,698	**3,946,192**	5,985,952	**5,459,612**	5,677,235	**4,669,572**	4,767,893	5,720,504	4,924,753
Expenses	**1,838,143**	**2,004,687**	**1,882,039**	**2,390,438**	**2,421,570**	**2,687,067**	**3,582,781**	4,487,698	4,937,698	**4,103,044**	5,985,952	**4,923,576**	5,677,235	**2,873,065**	4,780,447	5,720,504	5,084,397
Estimated Ending Fund Balance	**966,974**	**725,252**	**771,399**	**680,618**	**1,129,894**	**1,855,506**	**1,879,743**	2,010,759	1,879,743	**1,722,891**	1,801,865	**2,258,926**	1,593,015	**4,055,434**	2,246,373	2,246,373	2,086,729
	(75,862)	(241,722)	46,147	(90,782)	449,277	725,612	24,237	(0)	0	(156,852)	0	536,036	0	1,796,508	(12,554)	0	(159,644)

Unincorporated Service District Park and Recreation

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amend	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Taxes	**1,602,438**	**1,619,563**	**1,835,843**	**2,174,178**	**2,228,884**	**2,363,230**	**2,522,332**	2,873,891	**2,873,891**	**2,774,928**	3,547,891	**3,438,471**	3,546,165	**3,777,318**	3,404,318	3,546,165	3,418,503
Deliq Tax	**2,597**	**5,052**	**4,236**	**3,934**	**12,758**	**11,290**	**1,698**	7,500	**7,500**	**3,995**	1,000	**2,625**	1,000	**35**	950	1,000	1,000
Services - Parks and Recreation	**64,306**	**56,560**	**0**	**0**	**86,940**	**174,805**	**142,922**	75,000	**75,000**	**137,655**	75,000	**125,091**	100,000	**55,362**	95,000	90,000	90,000
Rents	**51,224**	**42,714**	**40,826**	**40,226**	**48,088**	**55,357**	**18,700**	30,000	**30,000**	**32,477**	25,000	**0**	0	**0**	0	0	0
Other Revenue	**17,526**	**14,257**	**19,731**	**52,943**	**454,759**	**763,031**	**873,465**	1,661,533	**1,661,533**	**961,522**	1,673,033	**1,840,676**	1,297,500	**836,857**	1,232,625	1,380,000	1,380,250
Subtotal	**1,738,090**	**1,738,146**	**1,900,637**	**2,271,281**	**2,831,429**	**3,367,712**	**3,559,117**	4,647,924	**4,647,924**	**3,910,576**	5,321,924	**5,406,862**	4,944,665	**4,669,572**	4,732,893	5,017,165	4,889,753
Transfers In (Grants & Excess Fees)	**24,188**	**24,818**	**27,549**	**28,375**	**39,415**	**44,967**	**47,900**			**35,616**					35,000	0	35,000
Less 5% Fl Statute								(232,396)	(232,396)		(266,096)		(247,234)			(250,859)	
Fund Bal Fwd								72,170	522,170		930,124	**52,750**	979,804			954,198	
Total Revenues	**1,762,279**	**1,762,964**	**1,928,186**	**2,299,656**	**2,870,844**	**3,412,679**	**3,607,017**	4,487,698	**4,937,698**	**3,946,192**	5,985,952	**5,459,612**	5,677,235	**4,669,572**	4,767,893	5,720,504	4,924,753

Appropriations:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amend	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Unicorporated Parks & Beaches	20503	**1,421,681**	**1,593,170**	1,622,209	2,119,492	1,981,634	2,405,334	2,966,218	3,446,763	3,920,615	3,469,778	4,263,725	3,822,382	3,983,654	2,335,397	3,585,289	4,135,121	3,928,365
Recreation	20527											509,313	287,186	402,620	175,715	315,905	294,422	279,701
School Board ILA Sugarloaf	20524	**26,500**	**21,053**	25,790	26,952	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	16,000	32,000	32,000	32,000
Jacobs Aquatic Center	20531	**180,000**	**180,000**	180,000	180,000	180,000	180,000	178,500	192,600	212,600	188,182	500,000	349,440	570,800	235,102	413,029	570,800	410,000
Tax Collector	69019	**47,194**	**47,696**	54,040	63,993	65,168	69,733	74,287	86,217	86,217	81,308	106,437	100,791	106,385	110,851	102,449	106,385	102,555
Property Appraiser	69208																	
Cash Balance	85524								308,342	308,342		132,770		150,000			150,000	
Transfers Out	86514	**162,768**	**162,768**			162,768	0	331,776	331,776	331,776	331,776	331,776	331,776	331,776		331,776	331,776	331,776
Contingency	85524								90,000	46,148		109,931		100,000			100,000	
Total		**1,838,143**	**2,004,687**	**1,882,039**	**2,390,438**	**2,421,570**	**2,687,067**	3,582,781	4,487,698	4,937,698	4,103,044	5,985,952	4,923,576	5,677,235	2,873,065	4,780,447	5,720,504	5,084,397

Fund 148:

MSTD – Planning/Building/Code/Fire Mar.

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
PLANNING, BUILDING, ZONING - 148
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Amended	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Ad Valorem Taxes	745,034	772,857	366,856	12,780	380,951													0
Delinquent Ad Valorem Taxes				(2)														0
Local Comm Serv. Taxes (State Estm)	500,000	500,000	533,458	362,782	500,000	543,072	500,000	500,000	677,826	438,423	438,423	500,157	487,137	487,925	527,555	585,882	610,480	646,077
Total Taxes	**1,245,034**	**1,272,857**	**900,314**	**375,560**	**880,951**	**543,072**	**500,000**	**500,000**	**677,826**	**438,423**	**438,423**	**500,157**	**487,137**	**487,925**	**527,555**	**585,882**	**610,480**	**646,077**
Permits			36	36		190												
Pymt in Lieu of Taxes						962			948			905	909	964	1,035	810	933	849
State Shared Revenue 1/2 cnt tx	3,255,000	3,255,000	3,303,207	1,962,665	3,360,000	5,174,774	5,335,494	5,335,494	2,840,541	4,635,494	4,635,494	3,009,089	2,563,913	1,788,258	1,374,824	1,270,079	1,805,568	3,334,808
Public Safety																		
Total Intergovernmental	**3,255,000**	**3,255,000**	**3,303,243**	**1,962,701**	**3,360,000**	**5,175,925**	**5,335,494**	**5,335,494**	**2,841,488**	**4,635,494**	**4,635,494**	**3,009,995**	**2,564,821**	**1,789,222**	**1,375,859**	**1,270,889**	**1,806,501**	**3,335,657**
Services Other - Planning	3,000,000	3,000,000	3,072,160	2,280,289	2,900,000	3,174,963	2,896,870	2,896,870	3,353,304	2,570,486	2,570,486	3,218,745	2,856,096	2,780,745	2,946,194	2,407,744	2,273,074	2,189,291
Services Other - Life Safety	750,000	750,000	514,196	359,114	400,000	538,086	672,608	672,608	828,430	410,959	410,959	388,016	456,621	496,950	472,944	366,581	377,782	302,616
Services Other - Fire Vacation Rental Inspection Fee	50,000	50,000	33,500	26,100	20,000	33,200	20,000	20,000	19,600			20,200						
Services Other - Fire Public Records Requests												25						
Services Other - Fire Life & Safety Inspection Fee	100,000	100,000	44,543	55,830	30,000	71,243	30,000	30,000	48,058			19,035						
Total Charges for Services	**3,900,000**	**3,900,000**	**3,664,399**	**2,721,333**	**3,350,000**	**3,817,492**	**3,619,478**	**3,619,478**	**4,249,391**	**2,981,445**	**2,981,445**	**3,646,021**	**3,312,717**	**3,277,695**	**3,419,138**	**2,774,324**	**2,650,856**	**2,491,907**
One time Chrgs & Fees																		
Historic Preservation Fee	2,000	2,000	2,600	1,600	1,000	2,600	2,000	2,000	2,600			3,200	1,800	600	800	4,187	3,200	200
Flood Insurance Prgrm - Home																		
Admin Fees Building	500	500	121	583	500	363	1,500	1,500	1,022	5,000	5,000	1,504	1,628	2,223	1,105	11,765	119,111	113,222
Services other Salary																		0
Total Charges for Services-Other		**2,500**	**2,721**	**2,183**	**1,500**	**2,963**	**3,500**	**3,500**	**3,622**	**5,000**	**5,000**	**4,704**	**3,428**	**2,823**	**1,905**	**15,952**	**122,311**	**113,422**
Fines Local Ord - Code Enforce	250,000	250,000	417,982	364,698	200,000	286,171	200,000	200,000	243,610	200,000	200,000	162,675	221,234	196,549	274,558	2,206,152	1,562,516	1,101,595
Fines Local Ord - Code Vacation Rentals	950,000	950,000	979,002	863,395	1,200,000	1,065,887	1,200,000	1,200,000	1,184,595	2,200,000	2,200,000	1,219,643	2,484,026	1,329,690	1,852,923	181,073		
Total Fines and Forfeitures-Local Ord	**1,200,000**	**1,200,000**	**1,396,984**	**1,228,093**	**1,400,000**	**1,352,058**	**1,400,000**	**1,400,000**	**1,428,205**	**2,400,000**	**2,400,000**	**1,382,318**	**2,705,259**	**1,526,239**	**2,127,482**	**2,387,225**	**1,562,516**	**1,101,595**
Fines Local Ord - False Fire Alarms																		
Total Fire Fines - Local Ord	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Investment Income	200,000	200,000	307,610	137,857	50,000	332,414	50,000	50,000	308,678	20,000	20,000	(40,840)	18,473	194,347	293,421	88,585	57,855	43,203
Interest-Tax Collector																		0
Disposition of Fixed Assets													8,507	500	5,430	3,874		475
Other Miscellaneous Revenues			509	387		1,004			30,110			651	2,238	400	5,120	806	252	1,143
Settlements													54,691					
Transfer from Fund 125													759,635					
Total Misc	**200,000**	**200,000**	**308,119**	**138,244**	**50,000**	**333,418**	**50,000**	**50,000**	**338,788**	**20,000**	**20,000**	**(40,189)**	**843,545**	**195,246**	**303,971**	**93,265**	**58,107**	**44,821**
Subtotal Revenues	**9,800,034**	**9,830,357**	**9,575,780**	**6,428,115**	**9,042,451**	**11,224,928**	**10,908,472**	**10,908,472**	**9,539,321**	**10,480,362**	**10,480,362**	**8,503,006**	**9,916,907**	**7,279,150**	**7,755,911**	**7,127,537**	**6,810,770**	**7,733,480**
Trsf fm Const'l Officers			12,000			11,197			13,930	10,000	10,000				4,938	4,801	4,544	8,310
Other Sources - Reimbursement						4,971												
Fund Balance Forward		1,304,372			3,660,660		1,922,917	1,922,917		2,604,694	2,604,694							
Less 5%		(491,518)			(452,123)		(545,424)	(545,424)		(502,097)	(502,097)							
Total Planning Build. Zoning	**9,800,034**	**10,643,211**	**9,587,780**	**6,428,115**	**12,250,988**	**11,241,096**	**12,285,965**	**12,285,965**	**9,553,251**	**12,592,959**	**12,592,959**	**8,503,006**	**9,916,907**	**7,279,150**	**7,760,848**	**7,132,338**	**6,815,315**	**7,741,790**

PLANNING, CODE ENFORCEMENT, FIRE MARSHAL - 148, Fund Balance Forward Calculation as of 6/26/25 6/16/2025

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior FY	9,596,209	10,280,946	9,677,973	9,080,223	8,598,264	6,600,972	7,599,635	6,692,637	6,291,197	6,291,197	5,808,958	5,398,816	5,398,816	5,236,138	6,367,180	6,367,180	5,392,183	5,392,183
Revenues	7,741,790	6,815,315	7,132,338	7,760,848	7,279,150	9,916,907	8,503,006	12,592,959	12,592,959	9,553,251	12,285,965	12,285,965	11,241,096	12,250,988	6,428,116	9,587,780	10,643,211	9,802,534
Expense	7,057,053	7,418,289	7,730,088	8,242,808	9,276,439	8,918,294	9,811,445	12,592,959	12,592,959	10,445,632	12,285,965	12,285,965	10,272,732	12,250,988	7,444,960	10,562,777	10,643,211	10,215,543
Estimated Ending Fund Balance	10,280,946	9,677,973	9,080,223	8,598,264	6,600,972	7,599,635	6,291,197	6,692,637	6,291,197	5,398,816	5,808,959	5,398,817	6,367,180	5,236,138	5,350,336	5,392,183	5,392,183	4,979,174
	684,737	(602,973)	(597,749)	(481,960)	(1,997,292)	998,663	(1,308,437)	0	(0)	(892,381)	0	0	968,364	0	(1,016,844)	(974,997)	0	(413,009)

PLANNING, CODE ENFORCEMENT, FIRE MARSHALL - 148, Budget

Revenues:	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Amended	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes	0	0	0	0	0	0				0	0			380,951	12,780	366,856	772,857	745,034
Deliq Taxes	0	0	0	0	0	0				0	0							
Local Comm Serv. Taxes	646,077	610,480	585,882	527,555	487,925	487,137	500,157	438,423	438,423	677,826	500,000	500,000	543,072	500,000	362,782	533,458	500,000	500,000
State Shared Rev 1/2 cent tax	3,334,808	1,805,568	1,270,079	1,374,824	1,788,258	2,563,913	3,009,089	4,635,494	4,635,494	2,840,541	5,335,494	5,335,494	5,174,774	3,360,000	1,962,665	3,303,207	3,255,000	3,255,000
Other Revenue	3,752,595	4,394,722	5,271,576	5,853,531	5,002,967	6,865,858	4,993,760	5,406,445	5,406,445	6,020,955	5,072,978	5,072,978	5,507,082	4,801,500	4,089,890	5,372,259	5,302,500	5,302,500
Subtotal	7,733,480	6,810,770	7,127,537	7,755,911	7,279,150	9,916,907	8,503,006	10,480,362	10,480,362	9,539,321	10,908,472	10,908,472	11,224,928	9,042,451	6,428,116	9,575,780	9,830,357	9,802,534
Transfers In	8,310	4,544	4,801	4,938	0	0		10,000	10,000	13,930	0		16,168		0	12,000		0
Less 5%								(502,097)	(502,097)		(545,424)	(545,424)		(452,123)			(491,518)	
Fund Bal Fwd								2,604,694	2,604,694		1,922,917	1,922,917		3,660,660			1,304,372	
Total	7,741,790	6,815,315	7,132,338	7,760,848	7,279,150	9,916,907	8,503,006	12,592,959	12,592,959	9,553,251	12,285,965	12,285,965	11,241,096	12,250,988	6,428,116	9,587,780	10,643,211	9,802,534

Appropriations:

		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Amended	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Amended	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Fire & Rescue Coord	12000	718,991	790,250	820,465	927,077	1,159,337	1,307,882	1,302,539	1,422,005	1,466,123	1,409,535	1,773,559	1,773,559	1,632,786	2,167,533	1,352,019	1,822,949	1,868,271	1,774,857
Fire Marshall	14000	406,240	393,639	481,997	412,101	631,109	760,536	917,145	1,093,574	1,102,374	888,638	1,092,294	1,092,294	828,351	996,003	708,326	959,437	884,447	840,225
		1,125,231	1,183,889	1,302,463	1,339,178	1,790,447	2,068,418	2,219,685	2,515,579	2,568,497	2,298,173	2,865,853	2,865,853	2,461,137	3,163,536	2,060,345	2,782,386	2,752,718	2,615,082
Growth Mang Admin (less legal)	50001	304,457	330,740	0															
GIS	50002	151,039	0																
Planning Dept.	50500	1,238,950	1,627,583	1,980,168	2,050,301	2,583,705	2,317,095	2,668,560	3,022,909	3,043,847	2,827,005	3,345,855	3,345,855	3,108,357	3,416,146	2,396,403	3,142,854	2,930,033	2,783,531
Affordable Housing	50521			2,638	111,037	206,632	15,799	91,187	130,454	130,454	130,000	139,040	139,040	141,087	48,348	2,990	48,348	0	0
Comp Plan	51000	60,342	0																
Planning Commission	51500	69,541	71,206	60,524	76,015	83,306	82,420	75,274	27,402	31,132	79,449	30,209	88,347	87,041	88,225	70,095	101,025	105,654	105,654
Environmental Resources	52000	642,124	768,952	884,310	931,382	882,775	569,444	671,436	1,189,045	1,251,256	989,332	1,408,766	1,408,766	1,113,683	1,224,704	744,090	1,102,234	901,417	1,223,002
Non-Conservation Land Management	52040																	57,200	54,340
Marine Resources		0	0	0															
Refunds	54500 & 54506	99,326	19,827	11,816	22,667	14,754	4,720	20,801	20,000	20,000	31,058	20,000	20,000	19,811	25,000	25,846	25,000	25,000	25,000
Code Compliance	60500	1,227,999	1,311,073	1,355,102	1,709,365	1,588,062	1,608,534	1,722,819	2,352,378	2,379,512	1,586,422	2,620,025	2,620,025	2,055,431	2,382,925	1,342,311	2,144,633	2,140,694	2,097,880
Pump-out Vessel																			
County Attorney-Growth Mang	67502	453,690	473,372	0															
Planning Legal	67504			289,276	326,669	365,641	519,115	640,690	786,212	786,212	771,982	818,836	846,540	823,234	883,422	526,845	839,251	903,593	876,485
Code Compliance Legal	67505			152,531	201,330	229,311	230,854	257,826	272,901	272,901	270,039	307,532	307,532	309,205	323,547	226,497	313,841	335,261	343,762
Subtotal		4,247,468	4,602,754	4,736,365	5,428,766	5,954,186	5,347,981	6,148,594	7,801,301	7,915,314	6,685,287	8,690,263	8,776,105	7,657,849	8,392,317	5,335,079	7,717,185	7,398,852	7,509,655
Outside Legal Fees	67504-530318	90,794	34,223	84,796	43,763	92,486													
Legal Settlements	01006																		
Building Department*																			
Settlement Agreement																			
Tax Collector Fees	69004		47	6,699	173	41										109		23,186	22,351
Property Appraiser Fees	69204	32,879	31,696	33,037	38,081	40,878	41,582	44,846	51,335	51,335	49,592	53,731	53,892	53,892	60,634	46,855	60,634	68,455	68,455
Cash Balance	85525								662,976	662,976		217,604	131,601		246,965			250,000	
Transfers Out-Grants	86509					5,554					19,733								
Transfers Out	86509	1,560,680	1,565,679	1,566,729	1,392,847	1,392,847	1,460,313	1,398,321	1,392,847	1,392,847	1,392,847	0	0	99,854		2,573	2,573		
Contingency	85525								168,921	1,990		458,514	458,514		387,536			150,000	
Subtotal		1,684,354	1,631,646	1,691,261	1,474,865	1,531,806	1,501,895	1,443,167	2,276,079	2,109,148	1,462,172	729,849	644,007	153,746	695,135	49,537	63,207	491,641	90,806
Total		7,057,053	7,418,289	7,730,088	8,242,808	9,276,439	8,918,294	9,811,445	12,592,959	12,592,959	10,445,632	12,285,965	12,285,965	10,272,732	12,250,988	7,444,960	10,562,777	10,643,211	10,215,543
		684,737	(602,974)	(597,750)	(481,960)	(1,997,289)	998,613	(1,308,439)	(0)	(0)	(892,381)	0	0	968,364	0	(1,016,844)	(974,997)	0	(413,009)

Fund 149:

Municipal Policing

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
MUNICIPAL POLICING - 149
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Amended**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Ad Valorem Taxes	6,849,920	7,105,726	6,221,900	6,235,573	6,460,955	6,074,325	6,265,825	5,462,818	5,657,500	5,657,500	4,683,552	4,773,041	4,501,811	4,391,291	4,005,788	3,826,268	4,024,114
Delinquent Ad Valorem Taxes	5,000	5,000	5,000	150	5,000	5,183	5,000	8,442	15,000	15,000	3,594	23,200	24,720	8,624	9,362	10,620	5,235
Total Taxes	**6,854,920**	**7,110,726**	**6,226,900**	**6,235,723**	**6,465,955**	**6,079,508**	**6,270,825**	**5,471,260**	**5,672,500**	**5,672,500**	**4,687,146**	**4,796,240**	**4,526,531**	**4,399,914**	**4,015,150**	**3,836,888**	**4,029,349**
Services - Excess Fees																	
Services - School Cross Guards																	
Services - Sheriff																	
Services - Prop Appraiser																	
Svc - PS City Policing (Marathon & Islamorada Exp)	6,745,171	6,745,171	5,758,081	4,044,453	5,758,081	5,478,011	5,474,291	5,039,156	5,031,612	5,031,612	4,608,088	4,084,273	4,079,543	3,897,443	3,578,356	3,780,045	3,498,473
Total Charges for Services	**6,745,171**	**6,745,171**	**5,758,081**	**4,044,453**	**5,758,081**	**5,478,011**	**5,474,291**	**5,039,156**	**5,031,612**	**5,031,612**	**4,608,088**	**4,084,272**	**4,079,543**	**3,897,443**	**3,578,356**	**3,780,045**	**3,498,473**
Investment Income	100,000	100,000	157,430	113,162	35,000	168,804	35,000	128,056	20,000	20,000	(21,351)	7,473	38,779	55,734	22,584	16,227	10,933
Interest-Tax Collector	10,000	10,000	10,673	7,636	5,000	12,969	5,000	7,056	1,000	1,000	(4)	417	2,389	4,366	2,153	959	
Total Investment Income	**110,000**	**110,000**	**168,102**	**120,798**	**40,000**	**181,773**	**40,000**	**135,112**	**21,000**	**21,000**	**(21,355)**	**7,890**	**41,167**	**60,100**	**24,737**	**17,186**	**10,933**
Subtotal Revenues	**13,710,091**	**13,965,897**	**12,153,083**	**10,400,974**	**12,264,036**	**11,739,292**	**11,785,116**	**10,645,528**	**10,725,112**	**10,725,112**	**9,273,879**	**8,888,402**	**8,647,241**	**8,357,457**	**7,618,244**	**7,634,118**	**7,538,755**
Disposition of Fixed Assets																	
Donations																	
Trsf fm Sheriff	300,000	300,000	300,000			629,225		307,602	275,000	275,000	(113,090)	(39,698)	965,457	(158,224)	250,753	194,382	304,054
Trsf fm PA	20,000	20,000	20,000		20,000	19,780	20,000	27,422	20,000	20,000	22,833	16,795	18,792	9,972	10,476	11,709	20,869
Trsf fm TC	65,000	65,000	65,000		65,000	93,195	65,000	70,122	60,000	60,000	66,115	74,031	60,800	57,320	60,113	58,583	60,728
Fund Balance Forward		1,305,112			1,276,667		1,239,246		1,053,933	1,053,933							
Less 5%		(361,037)			(325,298)		(315,541)		(284,675)	(284,675)							
Total Municipal Policing	**14,095,091**	**15,294,972**	**12,538,083**	**10,400,974**	**13,300,405**	**12,481,492**	**12,793,821**	**11,050,674**	**11,849,370**	**11,849,370**	**9,249,738**	**8,939,530**	**9,692,291**	**8,266,526**	**7,939,585**	**7,898,792**	**7,924,406**

Local Road Patrol Law Enforcement - 149 Fund Balance Forward Calculation

as of 6/27/25 | as of 6/16/25

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance Prior Year	**2,368,998**	**2,412,724**	**2,229,038**	**1,741,200**	**1,438,862**	**2,378,359**	2,565,750	2,598,321	2,210,114	2,210,114	2,224,941	2,523,571	2,174,469	3,329,832	3,329,832	3,574,860	3,574,860
Revenue	**7,924,406**	**7,898,792**	**7,939,585**	**8,266,526**	**9,692,291**	**8,939,532**	9,249,738	11,849,370	11,849,370	11,050,674	12,793,821	12,481,492	13,300,405	10,400,974	12,538,083	15,294,972	14,095,091
Expense	**7,880,680**	**8,082,479**	**8,427,423**	**8,568,866**	**8,752,796**	**8,752,141**	9,605,374	11,849,370	11,849,370	10,737,217	12,793,821	11,675,231	13,300,405	10,111,101	12,293,055	15,294,972	14,362,960
Estimated Ending Fund Balance	**2,412,724**	**2,229,038**	**1,741,200**	**1,438,862**	**2,378,359**	**2,565,750**	2,210,114	2,598,321	2,210,114	2,523,571	2,224,941	3,329,832	2,174,469	3,619,706	3,574,860	3,574,860	3,306,991
	43,726	(183,686)	(487,837)	(302,338)	939,496	187,391	(355,635)	(0)	(0)	313,457	0	806,261	0	289,874	245,028	0	(267,869)

Local Road Patrol Law Enforcement - 149, Budget

Revenues:		Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2023 Amended	Fiscal Year 2023 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2025 Adopted	Fiscal Year 2025 YTD	Fiscal Year 2025 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2026 Estimate
Taxes		4,024,114	3,826,268	4,005,788	4,391,291	4,501,811	4,773,041	4,683,552	5,657,500	5,657,500	5,462,818	6,265,825	6,074,325	6,460,955	6,235,573	6,221,900	7,105,726	6,849,920
Deliq Taxes		5,235	10,620	9,362	8,624	24,720	23,200	3,594	15,000	15,000	8,442	5,000	5,183	5,000	150	5,000	5,000	5,000
City Policing		3,498,473	3,780,045	3,578,356	3,897,443	4,079,543	4,084,273	4,608,088	5,031,612	5,031,612	5,039,156	5,474,291	5,478,011	5,758,081	4,044,453	5,758,081	6,745,171	6,745,171
Other Revenue		10,933	17,186	24,737	60,100	41,167	7,890	(21,355)	21,000	21,000	135,112	40,000	181,773	40,000	120,798	168,102	110,000	110,000
Transfers In		385,651	264,674	321,342	(90,931)	1,045,050	51,128	(24,141)	355,000	355,000	405,146	85,000	742,200	85,000	-	385,000	385,000	385,000
Less 5%									(284,675)	(284,675)		(315,541)		(325,298)			(361,037)	
Subtotal		7,924,406	7,898,792	7,939,585	8,266,526	9,692,291	8,939,532	9,249,738	10,795,437	10,795,437	11,050,674	11,554,575	12,481,492	12,023,738	10,400,974	12,538,083	13,989,860	14,095,091
Fund Bal Fwd									1,053,933	1,053,933		1,239,246		1,276,667			1,305,112	
Total		**7,924,406**	**7,898,792**	**7,939,585**	**8,266,526**	**9,692,291**	**8,939,532**	**9,249,738**	11,849,370	11,849,370	**11,050,674**	12,793,821	**12,481,492**	13,300,405	**10,400,974**	12,538,083	15,294,972	14,095,091
Appropriations:																		
Sheriff Insurance Unincorp/Layton	04319	466,889	508,627	646,222	481,855	485,331	529,411	562,743	649,973	649,973	600,226	673,009	625,249	661,347	426,194	661,347	732,665	780,665
Sheriff Insurance Islamorada	04320	236,736	237,715	267,102	200,232	202,089	219,721	231,820	297,913	297,913	274,878	308,946	287,454	303,856	194,912	303,856	337,779	359,379
Sheriff Insurance Marathon	04321	178,711	209,501	240,088	182,859	181,914	198,444	210,934	276,834	276,834	254,546	285,903	265,605	281,535	181,364	281,535	312,537	332,937
Sheriff Unincorp/Layton	68608	3,693,924	3,746,461	3,818,162	4,087,503	4,107,385	4,082,808	4,328,436	4,872,244	4,872,244	4,873,003	5,329,868	5,329,868	5,560,865	4,692,169	5,560,865	6,477,003	6,477,003
Sheriff Islamorada	68610	1,673,120	1,718,336	1,748,788	1,818,133	1,881,116	1,867,379	2,118,836	2,355,554	2,355,554	2,360,819	2,616,487	2,616,487	2,780,391	2,341,021	2,780,391	3,276,003	3,276,003
Sheriff Marathon	68611	1,418,726	1,462,686	1,490,972	1,577,404	1,666,389	1,629,542	1,931,384	2,101,311	2,101,311	2,101,699	2,262,955	2,262,955	2,392,299	2,015,801	2,392,299	2,818,852	2,818,852
Total Sheriff		**7,668,106**	**7,883,325**	**8,211,335**	**8,347,986**	**8,524,224**	**8,527,305**	**9,384,153**	10,553,829	10,553,829	**10,465,171**	11,477,168	**11,387,618**	11,980,293	**9,851,459**	11,980,293	13,954,839	14,044,839
Tax Collector	69007	118,486	112,755	132,488	129,628	131,672	140,852	137,950	169,725	169,725	160,080	187,975	178,071	198,660	182,556	191,310	213,172	205,498
Property Appraiser	69207	82,574	74,884	72,086	76,914	82,562	83,983	83,270	95,318	95,318	97,628	105,776	95,204	107,114	77,086	107,114	112,623	112,623
Total Other		**201,060**	**187,640**	**204,574**	**206,542**	**214,234**	**224,836**	**221,221**	265,043	265,043	**257,708**	293,751	**273,275**	305,774	**259,642**	298,424	325,795	318,121
Contingency	85545								100,000	100,000		100,000		100,000			100,000	
Cash Balance	85545								916,160	916,160		908,564		900,000			900,000	
Transfers Out	Various	11,514	11,514	11,514	14,338	14,338	0		14,338	14,338	14,338	14,338	14,338	14,338		14,338	14,338	14,338
Total Misc		11,514	11,514	11,514	14,338	14,338	0	0	1,030,498	1,030,498	14,338	1,022,902	14,338	1,014,338		14,338	1,014,338	
Total		**7,880,680**	**8,082,479**	**8,427,423**	**8,568,866**	**8,752,796**	**8,752,141**	**9,605,374**	11,849,370	11,849,370	**10,737,217**	12,793,821	**11,675,231**	13,300,405	**10,111,101**	12,293,055	15,294,972	14,362,960
	Variance	43,726	(183,686)	(487,837)	(302,340)	939,494	187,391	(355,635)	(0)	(0)	313,456	0	806,261	0	289,874	245,028	0	(267,869)

Fund 150:

Enhancement Fee

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

911 ENHANCEMENT FEE - 150

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed Budget**	**Fiscal Year 2025 Estimated**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Amended**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Amended**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Services - Public Safety Emerg. 911	200,000	200,000	109,814	67,902	150,000	150,000	104,138	190,000	190,000	109,921	190,000	120,907	113,596	147,939	131,374	154,319	164,315	161,642
Services - P.S. E-911 Wireless	500,000	500,000	1,116,646	668,113	1,999,742	450,000	827,556	782,267	375,000	445,195	375,000	445,771	344,397	463,831	334,318	308,816	297,039	296,533
Total Charges for Services	**700,000**	**700,000**	**1,226,460**	**736,015**	**2,149,742**	**600,000**	**931,694**	**972,267**	**565,000**	**555,116**	**565,000**	**566,678**	**457,993**	**611,770**	**465,692**	**463,135**	**461,354**	**458,175**
Investment Income	**1,000**	**1,000**	**7,891**	**4,486**	**300**	**300**	**4,346**	**300**	**300**	**2,912**	**300**	**37**	**1,634**	**566**	**956**	**0**	**0**	**295**
Other Miscellaneous Revenues																		
Total Misc. Revenue	**0**	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Interfund Transfers In																		
Subtotal Revenues	**701,000**	**701,000**	**1,234,352**	**740,501**	**2,150,042**	**600,300**	**936,040**	**972,567**	**565,300**	**558,028**	**565,300**	**566,715**	**459,628**	**612,336**	**466,648**	**463,135**	**461,354**	**458,470**
Fund Balance Forward		34,050			30,015	30,015		35,863	35,863		28,265							
Fund Balance Wireless																		
(LESS 5% Florida Statute)		(35,050)			(30,015)	(30,015)		(28,265)	(28,265)		(28,265)							
Total 911 Enhancement	**701,000**	**700,000**	**1,234,352**	**740,501**	**2,150,042**	**600,300**	**936,040**	**980,165**	**572,898**	**558,028**	**565,300**	**566,715**	**459,628**	**612,336**	**466,648**	**463,135**	**461,354**	**458,470**

FUND 150 911 ENHANCEMENT FEE

6/30/2025

Fund Balance Forward Calculation

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fund Bal *	3,300	194	194	194	139	38,535	1,660	1,660	1,235	35,863	2,235	2,235	3,235	48,421	48,421	48,421	744,585	744,585
Revenue	458,470	461,354	463,135	466,648	612,336	459,628	566,715	565,300	558,028	572,898	980,165	936,040	600,300	2,150,042	740,501	1,227,460	700,000	701,000
Expenses	454,977	461,354	463,135	466,703	573,939	496,503	567,139	565,300	557,028	572,898	980,165	889,854	600,300	2,150,042	350,050	531,296	700,000	700,000
Estimated Ending Fund Balance	194	194	194	139	38,535	1,660	1,235	1,660	2,235	35,863	2,235	48,421	3,235	48,421	438,872	744,585	744,585	745,585
	3,493	-	-	(55)	38,397	(36,876)	(424)	-	1,000	-	-	46,186	-	(0)	390,451	696,164	-	1,000

*** In 2011, CAFR combined 911 Enhancement Fee Fund with the Sheriff's E911 Fund**

****Finance pays the Sheriff as the the money is received, it should wash**

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amend	2024 Actual	2025 Adopted	2025 Amend	2025 YTD	2025 Estm	2026 Prop	2026 Estm
Services - RC_00149	161,642	164,315	154,319	131,374	147,939	113,596	120,907	190,000	109,921	190,000	190,000	104,138	150,000	150,000	67,902	109,814	200,000	200,000
Services - RC_00150	296,533	297,039	308,816	334,318	463,831	344,397	445,771	375,000	445,195	375,000	782,267	827,556	450,000	1,999,742	668,113	1,116,646	500,000	500,000
Other Revenue	295	-	-	956	566	1,634	37	300	2,912	300	300	4,346	300	300	4,486	1,000	1,000	1,000
Transfers In							-											
Less 5%								(28,265)		(28,265)	(28,265)		(30,015)	(30,015)			(35,050)	
Fund Bal Fwd								28,265		35,863	35,863		30,015	30,015			34,050	
Total	**458,470**	**461,354**	**463,135**	**466,648**	**612,336**	**459,628**	566,715	565,300	558,028	572,898	980,165	936,040	600,300	2,150,042	740,501	1,227,460	700,000	701,000

Appropriations:																			
911 Enhancement	**10504**	158,366	164,315	154,319	145,236	136,963	200,198	121,001	190,105	110,296	197,703	197,703	131,858	150,105	150,105	60,611	111,300	200,000	200,000
911 Enhancement/Wireless	**10506**	296,611	297,039	308,816	321,468	436,976	296,305	446,138	375,195	446,732	375,195	782,462	757,996	450,195	1,999,937	289,439	419,996	500,000	500,000
Cash Balance																			
Transfers Out to Sheriff																			
Contingency																			
Total		**454,977**	**461,354**	**463,135**	**466,703**	**573,939**	**496,503**	**567,139**	565,300	557,028	572,898	980,165	889,854	600,300	2,150,042	350,050	531,296	700,000	700,000
		3,493	0	0	(55)	38,397	(36,875)	(424)	0	1,000	0	0	46,186	0	0	390,451	696,164	0	1,000

Fund 152:

Duck Key Security District

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
DUCK KEY SECURITY DISTRICT - 152
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimated Budget	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																
Del Ad Valorem Taxes														-	-	-
Special Assessments SVC Vacant	3,139	3,139	3,139	3,544	3,976	3,139	4,424	3,976	4,424	3,814	4,285	4,670	4,634	4,684	5,049	4,939
Special Assessments SVC Improved	117,469	117,469	117,469	118,415	115,483	117,469	114,172	115,483	114,172	113,279	110,317	107,829	97,406	88,452	79,095	70,920
Total Licenses & Permits	**120,608**	**120,608**	**120,608**	**121,958**	**119,459**	**120,608**	**118,596**	**119,459**	**118,596**	**117,093**	**114,602**	**112,499**	**102,040**	**93,135**	**84,144**	**75,858**
Interest Earnings	4,500	4,500	8,496	8,913	500	20,177	4,500	14,480	4,500	(3,425)	2,851	7,933	10,332	3,154	1,945	1,704
Interest-Tax Collector	-		-	162		295		142			10	60	110	60	22	-
Total Interest Earnings	**4,500**	**4,500**	**8,496**	**9,075**	**500**	**20,472**	**4,500**	**14,622**	**4,500**	**(3,425)**	**2,861**	**7,993**	**10,442**	**3,213**	**1,967**	**1,704**
Special Assessments Security																
Special Assmt Sewer Hookup																
Misc. Revenues																
Total Misc. Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Services Tax Coll Excess Fees						523		438		479	526	**462**	-	-	-	-
Subtotal Revenues	**125,108**	**125,108**	**129,104**	**131,033**	**119,959**	**141,604**	**123,096**	**134,519**	**123,096**	**114,147**	**117,988**	**120,954**	**112,482**	**96,348**	**86,111**	**77,563**
Fund Balance Forward		47,248			47,139		44,159		103,819							
(LESS 5% Florida Statute)		(6,256)			(5,998)		(6,155)		(6,155)							
Total Duck Key Sec. Dist.	**125,108**	**166,100**	**129,104**	**131,033**	**161,100**	**141,604**	**161,100**	**134,519**	**220,760**	**114,147**	**117,989**	**120,954**	**112,482**	**96,348**	**86,111**	**77,563**

FUND 152 DUCK KEY SECURITY DISTRICT
Fund Balance Forward Calculation

Fiscal Year	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	6/30/2025 **2025 YTD**	2025 Estimated	6/13/2025 2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year (ACFR)	**405,406**	**415,151**	**369,466**	**322,115**	**338,342**	**353,852**	**340,084**	**345,273**	**345,273**	**368,249**	**368,249**	**374,484**	**400,224**	**400,224**	**413,228**	**413,228**
Revenue	**77,563**	**86,111**	**96,348**	**112,483**	**120,954**	**117,989**	**114,147**	**220,760**	**134,519**	**161,100**	**141,603**	**161,100**	**131,033**	**129,104**	**166,100**	**125,108**
Expenses	**67,818**	**131,796**	**143,699**	**96,256**	**105,444**	**131,757**	**108,958**	**220,760**	**111,543**	**161,100**	**109,628**	**161,100**	**74,062**	**116,100**	**166,100**	**121,100**
Estimated Ending Fund Balance	**415,151**	**369,466**	**322,115**	**338,342**	**353,852**	**340,084**	**345,273**	**345,273**	**368,249**	**368,249**	**400,224**	**374,484**	**457,196**	**413,228**	**413,228**	**417,236**
	9,745	(45,684)	(47,351)	16,227	15,510	(13,768)	5,189	0	22,976	0	31,975	0	56,971	13,004	0	4,008

		2016 Actual	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD**	2025 Estimated	2026 Proposed	2026 Estimate
Revenues:																	
Special Assesments		75,858	84,144	93,135	102,040	112,499	114,602	117,093	118,596	119,459	118,596	120,608	119,459	121,958	120,608	120,608	120,608
Other Revenue-Interest		1,704	1,945	3,154	10,332	7,993	2,861	(3,425)	4,500	14,622	4,500	20,472	500	9,075	8,496	4,500	4,500
Services Tax Coll Excess Fees			22	60	110	462	526	479		438		523					
Less 5%		-							(6,155)		(6,155)		(5,998)			(6,256)	
Subtotal		**77,563**	**86,111**	**96,348**	**112,483**	**120,954**	**117,989**	**114,147**	**116,941**	**134,519**	**116,941**	**141,603**	**113,961**	**131,033**	**129,104**	**118,852**	**125,108**
Fund Bal Fwd									103,819		44,159		47,139			47,248	
Total		**77,563**	**86,111**	**96,348**	**112,483**	**120,954**	**117,989**	**114,147**	**220,760**	**134,519**	**161,100**	**141,603**	**161,100**	**131,033**	**129,104**	**166,100**	**125,108**
Appropriations:																	
Operating	04501	66,818	130,796	142,699	95,256	104,444	130,757	107,958	174,660	110,570	115,000	108,628	115,000	73,062	115,000	120,000	120,000
Tax Collector	69005	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,100	973	1,100	1,000	1,100	1,000	1,100	1,100	1,100
Cash Balance	85527								30,000		30,000		30,000			30,000	
Transfers Out																	
Contingency	85527								15,000		15,000		15,000			15,000	
Total		**67,818**	**131,796**	**143,699**	**96,256**	**105,444**	**131,757**	**108,958**	**220,760**	**111,543**	**161,100**	**109,628**	**161,100**	**74,062**	**116,100**	**166,100**	**121,100**
		9,745	(45,684)	(47,351)	16,227	15,510	(13,768)	5,189	0	22,976	0	31,975	-	56,971	13,004	-	4,008

Fund 153:

Local Housing Assistance Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

LOCAL HOUSING SHIP ASSISTANCE - 153

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																
Impact Fee Proviso Funding																
FL Homebuyer Opportunity																
State Shared Econ Env. Doc Stmps	663,850	663,850	687,768	666,034	475,000		475,000	1,068,564	475,000	825,872	526,649	350,000	350,000	1,440,976	486,419	384,392
State Shared Ship IFP Fund																
Total Intergovernmental	**663,850**	**663,850**	**687,768**	**666,034**	**475,000**	**-**	**475,000**	**1,068,564**	**475,000**	**825,872**	**526,649**	**350,000**	**350,000**	**1,440,976**	**486,419**	**384,392**
Investment Income	**50,000**	**50,000**	**89,115**	**64,857**	**5,000**	**149,708**	**10,000**	**104,346**	**10,000**	**(19,250)**	**4,240**	**53,329**	**80,038**	**26,951**	**9,141**	**5,104**
Miscellaneous Revenue																
Misc SHIP Mort. Satisfaction	450,000	450,000	666,351	666,351	180,000	629,596	180,000	758,779	180,000	396,999	291,196	174,813	171,457	131,010	300,730	115,210
Misc Mort. Payment															-	-
Other Misc. Revenue	**450,000**	**450,000**	**666,351**	**666,351**	**180,000**	**629,596**	**180,000**	**758,779**	**180,000**	**396,999**	**291,196**	**174,813**	**171,457**	**131,010**	**300,730**	**115,210**
Transfer From Housing -100																
Subtotal Revenues	**1,163,850**	**1,163,850**	**1,443,234**	**1,397,242**	**660,000**	**779,304**	**665,000**	**1,931,689**	**665,000**	**1,203,621**	**822,085**	**578,142**	**601,495**	**1,598,937**	**796,290**	**504,706**
Fund Balance Forward		1,821,179			2,608,927		1,701,841		857,799							
(LESS 5% Florida Statute)		(58,193)			(33,000)		(33,250)		(33,250)							
Total Local Housing Assist.	**1,163,850**	**2,926,836**	**1,443,234**	**1,397,242**	**3,235,927**	**779,304**	**2,333,591**	**1,931,689**	**1,489,549**	**1,203,621**	**822,085**	**578,142**	**601,495**	**1,598,937**	**796,290**	**504,706**

FUND 153 LOCAL HOUSING ASSISTANCE- SHIP, Fund Balance Calculation

													as of 6/30/25		as of 6/13/25	
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance	**1,218,904**	**1,120,982**	**1,513,702**	**2,843,043**	**2,381,576**	**2,067,952**	**1,701,725**	1,361,563	**2,395,084**	2,741,913	**3,508,973**	3,591,986	**3,048,076**	3,048,076	2,607,979	2,607,979
Revenue	**504,706**	**796,290**	**1,598,937**	**601,495**	**578,142**	**822,085**	**1,203,621**	1,489,549	**1,931,689**	2,333,591	**779,304**	3,235,927	**1,397,242**	1,443,234	2,926,836	1,163,850
Expense	**602,628**	**403,571**	**269,595**	**1,062,962**	**891,765**	**1,188,312**	**510,262**	1,489,549	**817,800**	2,333,591	**1,240,201**	3,235,927	**2,332,961**	1,883,331	2,926,836	2,071,664
Estimated Ending Fund Balance	**1,120,982**	**1,513,702**	**2,843,043**	**2,381,576**	**2,067,952**	**1,701,725**	**2,395,084**	1,361,563	**3,508,973**	2,741,913	**3,048,076**	3,591,986	**2,112,357**	2,607,979	2,607,979	1,700,165
	(97,922)	392,719	1,329,341	(461,467)	(313,623)	(366,227)	693,359	0	1,113,889	0	(460,897)	0	(935,719)	(440,097)	0	(907,814)

Budget Projection	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:																
Fed. Grants																
State Shared	384,392	486,419	1,440,976	350,000	350,000	526,649	825,872	475,000	1,068,564	475,000	0	475,000	666,034	687,768	663,850	663,850
Interest Earnings	5,104	9,141	26,951	80,038	53,329	4,240	(19,250)	10,000	104,346	10,000	149,708	5,000	64,857	89,115	50,000	50,000
Misc-SHIP Mort Satisfy	115,210	300,730	131,010	171,457	174,813	291,196	396,999	180,000	758,779	180,000	629,596	180,000	666,351	666,351	450,000	450,000
Subtotal	**504,706**	**796,290**	**1,598,937**	**601,495**	**578,142**	**822,085**	**1,203,621**	**665,000**	**1,931,689**	**665,000**	**779,304**	**660,000**	**1,397,242**	**1,443,234**	**1,163,850**	**1,163,850**
Less 5%								(33,250)		(33,250)		(33,000)			(58,193)	
Fund Bal Fwd								857,799		1,701,841		2,608,927			1,821,179	
Total	**504,706**	**796,290**	**1,598,937**	**601,495**	**578,142**	**822,085**	**1,203,621**	**1,489,549**	**1,931,689**	**2,333,591**	**779,304**	**3,235,927**	**1,397,242**	**1,443,234**	**2,926,836**	**1,163,850**
Appropriations:																
Operating	602,628	403,571	269,595	1,062,962	891,765	1,188,312	510,262	1,459,549	817,800	2,303,591	1,240,201	3,205,927	2,332,961	1,883,331	2,896,836	2,071,664
Cash Balance **0%**								15,000		15,000		15,000			15,000	
Transfers Out																
Contingency **0%**								15,000		15,000		15,000			15,000	
Total	**602,628**	**403,571**	**269,595**	**1,062,962**	**891,765**	**1,188,312**	**510,262**	**1,489,549**	**817,800**	**2,333,591**	**1,240,201**	**3,235,927**	**2,332,961**	**1,883,331**	**2,926,836**	**2,071,664**
	(97,922)	392,719	1,329,342	(461,467)	(313,623)	(366,227)	693,359	0	1,113,889	0	83,013	0	(935,719)	(440,097)	0	(907,814)

Fund 155:

Affordable Housing Initiatives

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

AFFORDABLE HOUSING INITIATIVES - FUND 155

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 Amended	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2022 Amended
In-Lieu Fees			208,589		130,541		214,136		43,024		15,232	15,232
Total Licenses & Permits	-	-	**208,589**	-	**130,541**	-	**214,136**	-	**43,024**	-	**15,232**	**15,232**
Investment Income	-	-	**8,194**		**5,383**	-	**6,270**	-	**713**	-	-	-
Subtotal Revenues	-	-	**216,783**	-	**135,923**	-	**220,406**	-	**43,737**	-	**15,232**	**15,232**
Fund Balance Forward	-	496,158	-	279,374		78,578		15,232		15,232		
(LESS 5% Florida Statute)												
Total Local Housing Assist.	**0**	**496,158**	**216,783**	**279,374**	**135,923**	**78,578**	**220,406**	**15,232**	**43,737**	**15,232**	**15,232**	**15,232**

FUND 155 Affordable Housing Initiatives Fund Balance Calculation

								as of 6/30/25			as of 6/13/25	
	2022 Amended	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2024 Amended	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance	0	**0**	15,232	**15,232**	15,482	**58,969**	78,579	**279,375**	279,375	279,375	496,158	496,158
Revenue	15,232	**15,232**	15,232	**43,737**	15,232	**220,406**	78,578	**135,923**	279,374	216,783	496,158	0
Expense	15,232	**0**	15,232	**0**	15,232	**0**	78,578	**0**	279,374	0	496,158	0
Estimated Ending Fund Balance	0	**15,232**	15,232	**58,969**	15,482	**279,375**	78,579	**415,298**	279,375	496,158	496,158	496,158

Budget Projection		2022 Amended	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Amended	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:													
Licenses & Permits		15,232	15,232	-	43,024		214,136	-	130,541	-	208,589	-	-
Interest Earnings			-	-	713	-	6,270	-	5,383	-	8,194	-	-
Subtotal		**15,232**	**15,232**	**-**	**43,737**	**-**	**220,406**	**-**	**135,923**	**-**	**216,783**	**-**	**-**
Less 5%												-	
Fund Bal Fwd				15,232		15,232		78,578		279,374	-	496,158	-
Total		**15,232**	**15,232**	**15,232**	**43,737**	**15,232**	**220,406**	**78,578**	**135,923**	**279,374**	**216,783**	**496,158**	**-**
Appropriations:													
Operating	**66000**	15,232	-	15,232		15,232		78,578		279,374	-	496,158	-
Cash Balance													
Transfers Out													
Contingency													
Total		**15,232**	**-**	**15,232**	**-**	**15,232**	**-**	**78,578**	**-**	**279,374**	**-**	**496,158**	**-**
		-	15,232	-	43,737	-	19,610	135,923	-	216,783	216,783	-	-

Fund 157:

Boating Improvement Fund (BIF)

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
BOATING IMPROVEMENT FUND - 157
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal year 2026 Proposed Budget**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Federal Grants Econ Environ																
State Grants Econ Environ						98,000					28,420	52,849			29,622	
Total Intergovernmental	-	-	-	-	-	**98,000**	-	-	-	-	**28,420**	**52,849**			**29,622**	
Serv-Phy Env-DV Restitut				500		12,700		885		3,852	11,869					
Serv-Phy Env-Cnsrvtn																
Services - Cultural Vessel	225,000	225,000	224,539	171,175	200,000	227,826	275,000	215,742	275,000	205,417	212,546	202,434	273,777	269,404	277,216	282,320
Services - Cultural Reg Ord Fees	500,000	500,000	518,052	335,471	480,000	557,719	480,000	538,530	480,000	523,655	534,894	490,683	487,146	479,867	479,897	488,666
Total Charges for Services	**725,000**	**725,000**	**742,591**	**507,146**	**680,000**	**798,245**	**755,000**	**755,157**	**755,000**	**732,924**	**759,308**	**693,117**	**760,923**	**749,271**	**757,113**	**770,986**
Investment Income	**100,000**	**100,000**	**123,263**	**81,306**	**2,000**	**182,062**	**40,000**	**124,925**	**40,000**	**(36,185)**	**7,475**	**66,658**	**88,023**	**27,201**	**13,292**	**9,435**
Other Misc Revenue											0	0	370	-	-	-
Misc Revenue											1,550	15,596	8,631	3,657	7,411	5,202
Disposition of Fixed Asset												1,173				
Total Misc Revenues		-			-	-	-	-	-		**1,550**	**16,770**	**9,001**	**3,657**	**7,411**	**5,202**
Subtotal Revenues	**825,000**	**825,000**	**865,854**	**588,452**	**682,000**	**1,078,307**	**795,000**	**880,082**	**795,000**	**696,739**	**796,754**	**829,393**	**857,948**	**780,129**	**807,438**	**785,623**
Transfer in fm 125															86,462	
Fund Balance Forward		619,816			987,311		912,235		904,114							
(LESS 5% Florida Statute)		(41,250)			(34,100)		(39,750)		(39,750)							
Total Boating Improvement	**825,000**	**1,403,566**	**865,854**	**588,452**	**1,635,211**	**1,078,307**	**1,667,485**	**880,082**	**1,659,364**	**696,739**	**796,754**	**829,393**	**857,948**	**780,129**	**893,900**	**785,623**

FUND 157 Boating Improvement - Fund Balance Forward Calculation

													as of 6/30/25		as of 6/13/25	
Fiscal Year	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD**	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year (CAFR)	**2,332,405**	**2,535,591**	**2,799,730**	**3,131,635**	**3,087,828**	**3,339,094**	**3,567,629**	3,675,457	**3,289,416**	3,245,002	**3,511,683**	3,449,000	**4,178,669**	4,178,669	4,468,507	4,468,507
Revenue	**785,623**	**893,900**	**780,129**	**857,948**	**829,393**	**796,754**	**696,739**	**1,659,364**	**880,082**	**1,667,485**	**1,078,307**	**1,635,211**	**588,452**	**865,854**	**1,403,566**	**825,000**
Expenses	**582,437**	**629,761**	**448,222**	**901,754**	**578,127**	**568,218**	**974,952**	**1,659,364**	**657,815**	**1,667,485**	**411,321**	**1,635,211**	**258,198**	**576,015**	**1,403,566**	**633,618**
Estimated Ending Fund Balance	**2,535,591**	**2,799,730**	**3,131,635**	**3,087,828**	**3,339,094**	**3,567,629**	**3,289,416**	3,675,457	**3,511,683**	3,245,002	**4,178,669**	3,449,000	**4,508,923**	4,468,507	4,468,507	4,659,890
	203,186	264,139	331,905	(43,808)	251,266	228,535	(278,213)	0	222,267	0	666,986	0	330,254	289,839	0	191,382

		2016 Actual	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD**	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:																	
Conserv & Resrc Mgmt Fee																	
Services - Cultural Vessel		282,320	277,216	269,404	273,777	202,434	212,546	205,417	275,000	215,742	275,000	227,826	200,000	171,175	224,539	225,000	225,000
Services - Cultural Reg Ord Fees		488,666	479,897	479,867	487,146	490,683	534,894	523,655	480,000	538,530	480,000	557,719	480,000	335,471	518,052	500,000	500,000
Other Revenue		14,637	136,787	30,857	97,025	136,276	49,314	(32,333)	40,000	125,810	40,000	292,762	2,000	81,806	123,263	100,000	100,000
Less 5%									(39,750)		(39,750)		(34,100)			(41,250)	
Subtotal		785,623	893,900	780,129	857,948	829,393	796,754	696,739	755,250	880,082	755,250	1,078,307	647,900	588,452	865,854	783,750	825,000
Fund Balance Forward									904,114		912,235		987,311			619,816	
Total		785,623	893,900	780,129	857,948	829,393	796,754	696,739	1,659,364	880,082	1,667,485	1,078,307	1,635,211	588,452	865,854	1,403,566	825,000
Appropriations:																	
Boating Improvement	62520	227,955	362,940	243,767	430,478	258,193	262,517	191,593	638,913	145,336	612,116	274,516	612,116	151,058	301,968	406,955	332,165
BI Fees/Retained Vessel	62613	259,829	157,556	159,914	53,167	319,935	302,571	783,359	551,203	505,116	580,369	136,805	548,095	107,140	274,048	696,611	301,453
Subtotal-Operating		**487,784**	**520,496**	**403,680**	**483,644**	**578,128**	**565,087**	**974,952**	**1,190,116**	**650,452**	**1,192,485**	**411,321**	**1,160,211**	**258,198**	**576,015**	**1,103,566**	**633,618**
Cash Balance	85546								269,248		275,000		275,000			200,000	
Transfers Out		94,654	109,265	44,542	418,110		3,131			7,363							
Contingency	85546								200,000		200,000		200,000			100,000	
Subtotal-Other Uses		**94,654**	**109,265**	**44,542**	**418,110**	**-**	**3,131**	**-**	**469,248**	**7,363**	**475,000**	**-**	**475,000**	**-**	**-**	**300,000**	**-**
Total		**582,437**	**629,761**	**448,222**	**901,754**	**578,127**	**568,218**	**974,952**	**1,659,364**	**657,815**	**1,667,485**	**411,321**	**1,635,211**	**258,198**	**576,015**	**1,403,566**	**633,618**
		203,186	264,139	331,906	(43,807)	251,266	228,535	(278,213)	0	222,267	0	666,986	0	330,254	289,839	0	191,382

Fund 158:

Misc. Special Revenue Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
MISC. SPECIAL REVENUE - 158
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Amended	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Amended	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Building Permits	35,000	35,000	38,832	24,329			36,457			45,578			39,356	51,612	36,353	42,937	37,211	38,099	55,741
Bldg Permits-Bio Educ Fee		-	288	230			370			470			580	620	742	56,976	65,646	60,030	67,893
BLDG Permits - Fire Educ														12	110	4,990	5,180	4,500	4,800
Total Licenses and Permits	**35,000**	**35,000**	**39,120**	**24,559**		-	**36,827**	-	-	**46,048**	-	-	**39,936**	**52,244**	**37,206**	**104,903**	**108,037**	**102,629**	**128,433**
Svcs Ct Technology																			
Svcs Ct Tech-J CT Tech	85,000	85,000	87,694	63,604			93,877			95,031			139,415	177,857	127,636	116,363	112,570	111,620	109,353
Svcs Ct Tech-SA CT Tech	50,000	50,000	52,615	38,162			56,326			57,018			83,649	106,714	76,582	69,818	67,542	66,972	65,612
Svcs Ct Tech-PD CT Tech	35,000	35,000	35,078	25,442			37,551			38,012			55,766	71,143	51,054	46,545	45,028	44,648	43,741
Services-Sheriff																			
Circuit Court																			
Summer Camp Tuition			12,000	9,450			12,490			5,486	24,000								
Services Other Planning Fees							615,018			641,858			816,055	-				13,981	40,325
Svcs Quasi/Fee Charges	**170,000**	**170,000**	**187,387**	**136,657**	-	-	**815,262**	-	-	**837,406**	**24,000**	-	**1,094,885**	**355,714**	**255,272**	**232,726**	**225,140**	**237,221**	**259,031**
Crim Ct Costs Crime Prevention	60,000	60,000	64,356	36,114			60,163			65,552			49,313	43,660	42,897	43,447	46,471	36,909	41,782
Crim Add'l Ct Costs Legal Aid	45,000	45,000	44,295	23,982			41,413			42,829			31,901	26,542	27,153	28,497	29,409	24,620	26,389
Crim Add'l Ct Costs Law Library	45,000	45,000	44,295	23,982			41,413			42,829			31,901	26,542	27,153	28,497	29,409	24,620	26,389
Crim Add'l Ct Costs Court Sys Upgrd	45,000	45,000	44,295	23,982			41,413			42,829			31,901	26,542	27,153	28,497	29,409	24,620	26,389
Crim Add'l Ct Costs Juv Alt	45,000	45,000	44,295	23,982			41,413			42,829			31,901	26,542	27,153	28,497	29,409	24,620	26,389
Crim Add'l Ct Costs County Court														-					
Court Related Revenue	**240,000**	**240,000**	**241,536**	**132,041**	-	-	**225,816**	-	-	**236,869**	-	-	**176,917**	**149,827**	**151,509**	**157,436**	**164,108**	**135,389**	**147,336**
Total Charges for Services	**410,000**	**410,000**	**428,923**	**268,698**	-	-	**1,041,078**	-	-	**1,074,275**	**24,000**	-	**1,271,802**	**505,541**	**406,782**	**390,162**	**389,248**	**372,610**	**406,368**
Fines - Lost Books	1,500	1,500	1,400	1,706			1,474			1,703			1,519	496	727	1,011	1,080	1,271	1,235
Fines - Overdue Books							39							-	2,945	7,263	7,752	8,549	9,648
Fines Local Ord - Radio Commun	200,000	200,000	204,000	133,912			199,287			191,853			191,407	205,238	139,443	145,603	113,536	132,719	128,860
Fines-Parking Violations			850	594			892			892			1,784						
Traffic Penalty - Education	100,000	100,000	108,000	76,785			107,807			104,163			96,005	99,970	71,972	81,265	71,359	83,983	80,128
Fines Local Ord - Handicapped							459							595	149		505	297	595
Total Fines and Forfeitures	**301,500**	**301,500**	**314,250**	**212,998**	-	-	**309,958**	-	-	**298,610**	-	-	**290,715**	**306,298**	**215,237**	**235,142**	**194,232**	**226,818**	**220,465**
Investment Income	**100,000**	**100,000**	**123,585**	**82,391**			**227,278**			**159,273**			**(33,865)**	**7,141**	**65,846**	**87,877**	**28,168**	**15,717**	**10,867**
Contr & Don fm priv srcs			612,000	204,475	281,550									3	157,156	96,000		2,500	184,537
Contr & Don								82,390					2,400			1,958			
Opiod Settlements				107,847			171,051	171,051		78,101	78,101								
Library Donations			57,376	64,431	35,791		308,160	176,718		73,808	24,181								
Donations-Bayshore																	698		
Lib Don Golan Trust																			
Other Sources Lease Liabilities Issued													-						
FWC Derelict Vessel Removal	718,366	718,366	738,632	738,632	1,516,671			350,000											
Municipality Mobile Lidar	673,069	673,069	341,093	341,093				942,258		163,769			72,066						
Miscellaneous Revenues			95,176	96			279,939				500,434		(2)		336	48	422	100	
Total Misc. Revenue	**1,391,435**	**1,391,435**	**1,844,277**	**1,456,574**	**1,834,012**	-	**759,150**	**1,722,417**	-	**315,678**	**602,717**	-	**74,464**	**3**	**157,492**	**98,007**	**1,120**	**2,600**	**184,537**
Transfer From General 001										83,183	84,902					1,958	4,029		1,471
Transfer fm Parks & Beach 147																			
Subtotal Revenues	**2,237,935**	**2,237,935**	**2,750,155**	**2,045,220**	**1,834,012**	-	**2,374,291**	**1,722,417**	-	**1,977,067**	**711,619**	-	**1,643,052**	**871,227**	**882,563**	**918,048**	**724,834**	**720,375**	**952,141**
Non-Operating Sources (FB)		1,438,780			3,257,832	3,257,832		3,468,214	3,468,214		2,522,571	2,522,571							
(LESS 5% Florida Statute)		(111,897)																	
Total Misc Spec Rev Fund	**2,237,935**	**3,564,818**	**2,750,155**	**2,045,220**	**5,091,844**	**3,257,832**	**2,374,291**	**5,190,631**	**3,468,214**	**1,977,067**	**3,234,190**	**2,522,571**	**1,643,052**	**871,227**	**882,563**	**918,048**	**724,834**	**720,375**	**952,141**

FUND 158 Misc. Special Revenue Fund, Fund Balance Forward Calculation 6/30/2025 6/16/2025

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year (CAFR)	2,430,252	2,790,266	3,075,734	3,079,206	3,135,487	3,134,598	3,189,631	3,749,485	3,882,326	3,882,326	4,806,106	4,581,941	4,581,941	4,014,882	4,014,882	4,617,388	4,617,388	4,084,355	4,084,355
Revenue	952,141	720,375	724,834	918,048	882,562	871,227	1,643,052	2,522,571	3,234,190	1,977,067	3,468,214	5,190,631	2,374,291	3,257,832	5,091,844	2,045,220	2,750,155	3,564,818	846,500
Expenses	592,128	434,906	721,362	861,767	883,452	816,193	950,358	2,522,571	3,234,190	1,277,452	3,468,214	5,190,631	2,338,844	3,257,832	5,091,844	2,934,664	3,283,189	3,564,818	2,438,463
Estimated Ending Fund Balance	2,790,266	3,075,734	3,079,206	3,135,487	3,134,598	3,189,631	3,882,326	3,749,485	3,882,326	4,581,941	4,806,106	4,581,941	4,617,388	4,014,882	4,014,882	3,727,944	4,084,355	4,084,355	2,492,392
	360,014	285,469	3,471	56,282	(889)	55,033	692,694	0	0	699,615	0	0	35,447	0	0	(889,444)	(533,033)	0	(1,591,963)

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Licenses & Permits	128,433	102,629	108,037	104,903	37,206	52,244	39,936			46,048		0	36,827	0	0	24,559	39,120	35,000	35,000
Charges for Services	259,031	237,221	225,140	232,726	255,272	355,714	1,271,802		24,000	1,074,275		0	1,041,078	0	0	268,698	428,923	410,000	410,000
Fines & Forfeitures	220,465	226,818	194,232	235,142	215,237	306,298	290,715			298,610		0	309,958	0	0	212,998	314,250	301,500	301,500
Other Revenue	344,212	153,706	197,425	345,278	374,847	156,970	40,599		687,619	558,134		1,722,417	986,428	0	1,834,012	1,538,965	1,967,862	1,491,435	100,000
Less 5%																		(111,897)	
Subtotal	952,141	720,375	724,834	918,048	882,562	871,227	1,643,052	0	711,619	1,977,067	0	1,722,417	2,374,291	0	1,834,012	2,045,220	2,750,155	2,126,038	846,500
Fund Balance Forward								2,522,571	2,522,571		3,468,214	3,468,214		3,257,832	3,257,832			1,438,780	
Total	**952,141**	**720,375**	**724,834**	**918,048**	**882,562**	**871,227**	**1,643,052**	**2,522,571**	**3,234,190**	**1,977,067**	**3,468,214**	**5,190,631**	**2,374,291**	**3,257,832**	**5,091,844**	**2,045,220**	**2,750,155**	**3,564,818**	**846,500**
Appropriations:																			
Operating	224,946	195,551	377,269																
FL Keys Council Handicap 04558					1	0		3,000	3,000		3,000	3,000		3,000	3,000			3,000	0
Ord 021-2002 - Traffic 04587				102,145	75,798	72,788	117,799	50,000	50,000	87,369	50,000	102,781	102,781	50,000	113,044	113,044	113,044	100,000	100,000
Legal Aid 04586				28,497	27,153	19,699	21,190		16,765	53,540		48,726	41,413	40,000	40,000	14,765	38,000	50,000	45,000
Climate Summit 06047	143,360			1,275	252,454						56,715	139,105	426	56,715	420,655	306,291	306,291		
Municipality Mobile LIDAR 06048							72,066		500,434	223,796		1,218,896	197,875	964,825	1,021,022	337,568	337,568	673,069	673,069
Interagency Communication 10505					139,568	205,299	191,551	140,000	140,000	192,508	140,000	140,000	200,058	140,000	140,000	134,354	200,000	200,000	200,000
Fire Rescue - Blg Educ 12002				3,928	0	0		5,000	5,000		5,000	5,000		0	0	0	0	0	
Settlers Park Landscaping 20513					0	0		2,633	2,633		2,600	2,600	179	2,600	2,600	954	2,470	2,600	2,600
Summer Camp Tuition 20514									24,000	750		4,736	1,866	23,700	23,700	5,836	10,000	23,700	10,000
Bldg Dept- Education Exp 52501	13,955	33,359	35,994	33,435	45,023	39,050	31,509	88,400	88,400	45,639	70,000	70,000	31,765	70,000	70,000	28,809	35,000	283,115	50,000
Bayshore Donations 61524				200	275			1,557	1,557		1,557	1,557		1,557	1,557	0		1,556	
Library Special Programs 62036				3,142	4,520			30,000	213,618		30,000	30,000		30,000	30,000	18,400	28,500	73,254	20,000
Library Don Golan Trust 62038						72,672		250,000		150,112	101,864	100,516	55,614	0	44,901	0	0	44,901	
Smatlak Trust 62040												126,718		0	110,250	0	0	110,250	
Key West Library Donations 62042									128,643	113,159	70,000	120,000	122,691	0	35,791	1,620	0	0	
Marathon Library Donations 62043									11,510	2,754	5,000	5,000	2,923	0	6,905	0	0	6,904	
Islamorada Library Donations 62044									7,748	1,225	4,000	3,326	1,935	0	2,584	0	0	2,584	
Big Pine Key Library Donations 62045									4,550	1,225	2,000	34	33	0	0	0	0	0	
Key Largo Library Donations 62046									23,014	1,096	16,000	16,000	625	0	16,501	0	0	16,580	
Derelic Vessel Removal 62664												350,000	77,733	0	1,666,671	1,178,205	948,305	718,366	718,366
Legal Scholarship Program 67503				3,917			4,900			100									
Teen Court 68627					27,153	26,542	31,901		0	42,830		44,177	41,413	40,000	40,000	14,765	40,000	45,000	40,000
Crime Prevention Prog 68636					0	0		50,000	50,000		50,000	50,000		50,000	50,000	0		50,000	
Opioid Settlements 68640									78,101			249,152	78,000	171,152	171,152	41,805	171,152	107,847	107,847
Enviro Resources Educ 52503	13,424	29,387	43,731	73,880	52,514	19,133	29,413	51,680	51,680	35,637	53,500	53,500	32,057	48,800	48,800	28,626	46,360	3,219	3,219
Conservation Land Purch 52504					0	0													
SA Ct Tech 69601	46,240	57,319	138,176	245,232	101,515	190,641	249,449	310,000	310,000	140,557	150,000	120,559	67,156	150,000	150,000	61,750	70,514	160,000	70,000
Pd Ct Tech 69801	24,101	48,118	53,789	49,861	48,871	33,548	44,427	145,000	145,000	53,466	146,000	146,000	55,560	146,000	146,000	41,442	138,700	146,000	55,000
Alt Dispute Resol-Civil 82101	0	0																	
Ord 016-2004 St Court Sup 82506	12,941	32,766	14,004	15,783	22,840	22,872	534	26,200	26,200	22,398	26,900	26,900	11,425	26,900	26,900	0	25,555	46,300	25,000
Judicial Court Technology 82507	113,161	38,407	58,399	106,202	62,800	113,951	155,619	123,888	123,888	109,291	119,755	119,755	103,110	132,066	132,066	67,141	125,463	128,211	100,000
Subtotal-Operating	592,128	434,906	721,362	667,497	860,485	816,193	950,358	1,277,358	2,005,742	1,277,452	1,103,891	3,298,039	1,226,638	2,147,315	4,514,099	2,395,374	2,636,922	2,996,456	2,220,101
Cash Balance 85547																			
Transfers Out 86549				194,271	22,965	0					1,112,206	1,112,206	1,112,206	539,290	539,290	539,290	646,267	218,362	218,362
Contingency 85547					0	0		1,245,213	1,228,448		1,252,117	780,387		571,227	38,455			350,000	
Subtotal-Other Uses	0	0	0	194,271	22,965	0	0	1,245,213	1,228,448	0	2,364,323	1,892,593	1,112,206	1,110,517	577,745	539,290	646,267	568,362	218,362
Total	**592,128**	**434,906**	**721,362**	**861,767**	**883,452**	**816,193**	**950,358**	**2,522,571**	**3,234,190**	**1,277,452**	**3,468,214**	**5,190,631**	**2,338,844**	**3,257,832**	**5,091,844**	**2,934,664**	**3,283,189**	**3,564,818**	**2,438,463**
	360,014	285,469	3,471	56,282	(889)	55,033	692,693	0	0	699,615	0	0	35,447	0	0	(889,444)	(533,033)	0	(1,591,963)

Fund 160:

Environmental Restoration Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

ENVIRONMENTAL RESTORATION - 160

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																
Mitigation Penalties	850,000	850,000	1,237,788	857,552	650,000	1,019,223	650,000	2,852,600	650,000	1,214,365	613,704	739,101	1,256,740	746,450	881,208	533,013
Interest Earnings	100,000	100,000	265,334	171,939	5,000	409,736	15,000	217,620	15,000	(48,590)	9,894	81,718	97,589	23,725	11,651	7,249
	950,000	**950,000**	**1,503,122**	**1,029,492**	**655,000**	**1,428,959**	**665,000**	**3,070,220**	**665,000**	**1,165,775**	**623,598**	**820,819**	**1,354,328**	**770,175**	**892,860**	**540,262**
Services - Radon Fees										18						
Total Charges for Services	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**18**						
Disposition of Fixed Assets													**2,011**			
Total Miscellaneous Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**					**2,011**			
Subtotal Revenues	**950,000**	**950,000**	**1,503,122**	**1,029,492**	**655,000**	**1,428,959**	**665,000**	**3,070,220**	**665,000**	**1,165,793**	**623,598**	**820,819**	**1,356,339**	**770,175**	**892,860**	**540,262**
Transfer from 304 Plnt Mitigation																
Transfer from Fund 125											**59**					
Fund Balance Forward		934,921			1,053,724		1,236,756		1,051,577							
Less 5% FL. Statute		(47,500)			(32,750)		(33,250)		(33,250)							
Total Environmental Restor.	**950,000**	**1,837,421**	**1,503,122**	**1,029,492**	**1,675,974**	**1,428,959**	**1,868,506**	**3,070,220**	**1,683,327**	**1,165,793**	**623,657**	**820,819**	**1,356,339**	**770,175**	**892,860**	**540,262**

FUND 160 ENVIRONMENTAL RESTORATION, Fund Balance Forward Calculation as of 6/30/25 as of 6/13/25

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year (CAFR)	**1,995,789**	**1,638,208**	**2,297,015**	**2,739,043**	**3,811,442**	**4,344,861**	**4,650,045**	5,376,416	**5,416,314**	6,149,462	**7,938,226**	8,233,004	**8,731,528**	8,731,528	9,534,836	9,534,836
Revenue	**540,262**	**892,860**	**770,175**	**1,356,339**	**820,819**	**623,657**	**1,165,793**	1,683,327	**3,070,220**	1,868,506	**1,428,959**	1,675,974	**1,029,492**	1,503,122	1,837,421	950,000
Expenses	**897,843**	**234,052**	**328,148**	**283,938**	**287,399**	**318,474**	**399,524**	1,683,327	**548,308**	1,868,506	**635,657**	1,675,974	**339,551**	699,814	1,837,421	1,473,983
Estimated Ending Fund Balance	**1,638,208**	**2,297,015**	**2,739,043**	**3,811,442**	**4,344,861**	**4,650,045**	**5,416,314**	5,376,416	**7,938,226**	6,149,462	**8,731,528**	8,233,004	**9,421,468**	9,534,836	9,534,836	9,010,853
	(357,581)	658,807	442,028	1,072,398	533,420	305,183	766,269	0	2,521,912	0	793,302	0	689,940	803,308	0	(523,983)

Revenues:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fines & Forfeitures		533,013	881,208	746,450	1,256,740	739,101	613,704	1,214,365	650,000	2,852,600	650,000	1,019,223	650,000	857,552	1,237,788	850,000	850,000
Other Revenue		7,249	11,651	23,725	99,600	81,718	9,953	(48,572)	15,000	217,620	15,000	409,736	5,000	171,939	265,334	100,000	100,000
Less 5%									(33,250)		(33,250)		(32,750)			(47,500)	
Subtotal		540,262	892,860	770,175	1,356,339	820,819	623,657	1,165,793	631,750	3,070,220	631,750	1,428,959	622,250	1,029,492	1,503,122	902,500	950,000
Fund Balance Forward									1,051,577		1,236,756		1,053,724			934,921	
Total		**540,262**	**892,860**	**770,175**	**1,356,339**	**820,819**	**623,657**	**1,165,793**	**1,683,327**	**3,070,220**	**1,868,506**	**1,428,959**	**1,675,974**	**1,029,492**	**1,503,122**	**1,837,421**	**950,000**
Appropriations:																	
Operating	52002	179,021	205,264	302,463	259,903	262,398	283,872	399,524	617,544	539,262	800,323	606,059	648,223	333,498	666,665	1,180,938	1,062,844
Old Settlers Park	20516								9,083	6,597	11,483	4,668	11,483	6,053	9,149	11,483	11,139
Environmental Restoration Office Buildir	20600								806,000		806,000		806,000		0	0	0
MTH Conservation Land Management	20601															400,000	400,000
Cash Balance	85556								120,664		120,664		120,000			120,000	
Transfers Out	86544	24,862	28,788	25,685	24,035	25,000	34,602			2,449		24,930			24,000	25,000	0
52004 KLWT		693,960															
Reserves	85556																
Contingency	85556								130,036		130,036		90,268			100,000	
Total		**897,843**	**234,052**	**328,148**	**283,938**	**287,399**	**318,474**	**399,524**	**1,683,327**	**548,308**	**1,868,506**	**635,657**	**1,675,974**	**339,551**	**699,814**	**1,837,421**	**1,473,983**
		(357,581)	658,807	442,027	1,072,401	533,420	305,183	766,269	0	2,521,912	0	793,302	0	689,940	803,308	0	(523,983)

Fund 162:

Law Enforcement Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

SHERIFF'S LAW ENFORCEMENT TRUST- 162

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimated**	**Fiscal Year 2026 Proposed Budget**	**Fiscal Year 2025 Estimated**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted Budget**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Adopted Budget**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted Budget**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Services-Sheriff																
Fines-Law Enf Trust Fund																
Fine & Forfeiture					**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Interest Revenue	**145,000**	**25,000**	**149,719**	**101,372**	**25,000**	**250,084**	**25,000**	**194,032**	**25,000**	**27,753**	**16,541**	**14,398**	**16,820**	**5,337**	**2,874**	**2,391**
Miscellaneous Rev											**209,332**		**0**	**0**		
Misc. Rev-Federal Justice			1,170	1,170		9,623		6,812		68,489	10,846	20,472				
Misc. Rev-Federal Treasury						4,937		133,330		964	6,276	2,481,872				
Misc. Rev-South Florida Justice						2,887				3,504		159,282				
Misc. Rev-South Florida Treasury						54,794		531,820		45,438	37,996	1,077,995				
Total Misc. Revenue Federal Asset			**1,170**	**1,170**	**0**	**72,242**	**0**	**671,962**	**0**	**118,396**	**55,119**	**3,739,620**		**0**		
Subtotal Revenues	**145,000**	**25,000**	**150,889**	**102,542**	**25,000**	**322,326**	**25,000**	**865,994**	**25,000**	**146,149**	**280,991**	**3,754,018**	**16,820**	**5,337**	**2,874**	**2,391**
Trsf in Shf-Excess Fees						**6**		**3**		**55**				**20,733**	**30,262**	**20,722**
Fund Balance Forward		1,045,133			840,953		532,593		557,593							
Fund Bal-Federal Justice		23,388			24,825		20,064		20,064							
Fund Bal-Federal Treasury		851,908			2,286,350		1,489,854		1,689,854							
Fund Bal-South Florida Justice		135,172			142,101		159,282		159,282							
Fund Bal-South Florida Treasury		810,147			905,437		979,211		984,211							
Less 5%		(1,250)			(1,250)		(1,250)		(1,250)							
Sheriff Federal Asset Foreiture	**145,000**	**2,889,498**	**150,889**	**102,542**	**4,223,416**	**322,332**	**3,204,754**	**865,997**	**3,434,754**	**146,204**	**280,991**	**3,754,018**	**16,820**	**26,070**	**33,135**	**23,113**

**Law Enf Trust Fund Rev will be booked in period 13

FUND 162 SHERIFF'S LAW ENFORCEMENT TRUST, Fund Balance Forward Calculation as of 6/30/25 6/13/2025

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Bal Per CAFR	**668,124**	**639,989**	**634,050**	**603,622**	**607,442**	**4,340,213**	**3,898,122**	**3,785,235**	**3,764,389**	**4,065,827**	**4,440,797**	**4,199,664**	**4,667,303**	**4,667,303**	**2,865,748**	**2,865,748**
Revenue	**23,113**	**33,135**	**26,070**	**16,820**	**3,754,018**	**280,991**	**146,204**	**3,434,754**	**865,997**	**3,204,754**	**322,332**	**4,223,416**	**102,542**	**150,889**	**2,889,498**	**145,000**
Expense	**51,248**	**39,075**	**56,497**	**13,000**	**21,247**	**723,083**	**279,937**	**3,434,754**	**189,589**	**3,204,754**	**95,826**	**4,223,416**	**1,717,794**	**1,952,444**	**2,889,498**	**257,500**
Estimated Ending Fund Balance	**639,989**	**634,050**	**603,622**	**607,442**	**4,340,213**	**3,898,122**	**3,764,389**	**3,785,235**	**4,440,797**	**4,065,827**	**4,667,303**	**4,199,664**	**3,052,051**	**2,865,748**	**2,865,748**	**2,753,248**
	(28,135)	(5,939)	(30,427)	3,820	3,732,771	(442,091)	(133,733)	(0)	676,408	0	226,506	0	(1,615,252)	(1,801,555)	0	(112,500)

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fines																
Other Revenue	2,391	2,874	5,337	16,820	14,398	225,873	27,753	25,000	194,032	25,000	250,084	25,000	101,372	149,719	25,000	145,000
Misc. Revenue Federal Asset					3,739,620	55,119	118,396		671,962		72,242	0	1,170	1,170	0	
Transfers In	20,722	30,262	20,733	0	0	0	55		3		6	0		0	0	
Subtotal	**23,113**	**33,135**	**26,070**	**16,820**	**3,754,018**	**280,991**	**146,204**	**25,000**	**865,997**	**25,000**	**322,332**	**25,000**	**102,542**	**150,889**	**25,000**	**145,000**
Less 5%								(1,250)		(1,250)		(1,250)			(1,250)	
Fund Bal Fwd-Law Enf Trust								557,593		532,593		840,953			1,045,133	
Fund Bal Fwd-Federal Asset								2,853,411		2,648,411		3,358,713			1,820,615	
Total	**23,113**	**33,135**	**26,070**	**16,820**	**3,754,018**	**280,991**	**146,204**	**3,434,754**	**865,997**	**3,204,754**	**322,332**	**4,223,416**	**102,542**	**150,889**	**2,889,498**	**145,000**
Appropriations:																
Operating **68801**	51,248	39,075	56,497	13,000	14,500	3,500	9,000	557,593	7,500	532,593	7,500	840,953	7,500	7,500	1,045,133	7,500
Federal Justice 68802					0	6,254		20,064		20,064		24,825			23,388	25,000
Federal Treasury 68803					6,747	591,548	265,937	1,689,854	182,089	1,489,854	45,705	2,286,350	1,644,379	1,840,263	851,908	150,000
South Florida Justice 68804					0	0		159,282		159,282		142,101			135,172	0
South Florida Treasury 68805						121,780	5,000	984,211		979,211	42,621	905,437	65,915	104,681	810,147	75,000
Cash Balance 85568								17,500		17,500		17,500			17,500	
Transfers Out																
Contingency 85568								6,250		6,250		6,250			6,250	
Total	**51,248**	**39,075**	**56,497**	**13,000**	**21,247**	**723,083**	**279,937**	**3,434,754**	**189,589**	**3,204,754**	**95,826**	**4,223,416**	**1,717,794**	**1,952,444**	**2,889,498**	**257,500**
	(28,135)	(5,939)	(30,427)	3,820	3,732,771	(442,091)	(133,733)	0	676,408	0	226,506	0	(1,801,555)	(1,801,555)	0	(112,500)

Fund 163:

Court Facilities Fees Trust

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
COURT FACILITIES FEES - 163 FORMERLY 602
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 YTD	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Circuit Court																
County Court																
County Court Crim Addit'l Cost	450,000	450,000	659,390	452,802	450,000	639,830	450,000	616,666	450,000	573,620	591,791	425,143	476,702	413,393	480,710	460,105
County Court Crim Addit'l Cost																
Charges for Services	**450,000**	**450,000**	**659,390**	**452,802**	**450,000**	**639,830**	**450,000**	**616,666**	**450,000**	**573,620**	**591,791**	**425,143**	**476,702**	**413,393**	**480,710**	**460,105**
Interest Income	**1,000**	**1,000**	**45,170**	**110,634**	**1,000**	**258,737**	**40,000**	**177,851**	**40,000**	**(49,140)**	**3,187**	**89,223**	**114,512**	**33,013**	**17,616**	**12,450**
													0	0	0	0
Misc Revenue																
Total Misc Revenue	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Subtotal Revenues	**451,000**	**451,000**	**704,560**	**563,436**	**451,000**	**898,567**	**490,000**	**794,517**	**490,000**	**524,480**	**594,979**	**514,366**	**591,213**	**446,406**	**498,327**	**472,555**
Non-Operating Sources (FB)		36,019			71,600		476,108		452,964							
(LESS 5% Florida Statute)		(22,550)			(22,550)		(24,500)		(24,500)							
Total Court Facility Fees	**451,000**	**464,469**	**704,560**	**563,436**	**500,050**	**898,567**	**941,608**	**794,517**	**918,464**	**524,480**	**594,979**	**514,366**	**591,213**	**446,406**	**498,327**	**472,555**

COURT FACILITIES FEES - 163 FORMERLY 602, Fund Balance Forward Calculation

													as of 6/30/25		as of 6/13/25	
Fiscal Year	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD**	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year (CAFR)	**2,929,291**	**3,221,710**	**3,546,469**	**3,824,865**	**4,243,148**	**4,581,780**	**4,806,830**	4,796,180	**4,686,473**	4,721,700	**5,179,791**	5,331,945	**5,721,629**	5,721,629	5,929,059	5,929,059
Revenue	**472,555**	**498,327**	**446,406**	**591,213**	**514,366**	**607,630**	**524,480**	918,464	**794,517**	941,608	**898,567**	500,050	**563,436**	595,026	464,469	451,000
Expenses	**180,135**	**173,569**	**168,010**	**172,931**	**175,734**	**382,580**	**644,838**	918,464	**301,198**	941,608	**356,729**	500,050	**322,295**	387,596	464,469	349,469
Estimated Ending Fund Balance	**3,221,710**	**3,546,469**	**3,824,865**	**4,243,148**	**4,581,780**	**4,806,830**	**4,686,473**	**4,796,180**	**5,179,791**	**4,721,700**	**5,721,629**	**5,331,945**	**5,962,770**	**5,929,059**	**5,929,059**	**6,030,590**
	292,420	324,758	278,396	418,283	338,632	225,050	(120,357)	0	493,319	0	541,838	0	241,141	207,430	0	101,531

		2016 Actual	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Actual**	2023 Adopted	**2023 Actual**	2024 Adopted	**2024 Actual**	2025 Adopted	**2025 YTD**	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:																	
Charges for Services		460,105	480,710	413,393	476,702	425,143	591,792	573,620	450,000	616,666	450,000	639,830	450,000	452,802	594,026	450,000	450,000
Interest Income		12,450	17,616	33,013	114,512	89,223	9,971	(49,140)	40,000	177,851	40,000	258,737	1,000	110,634	1,000	1,000	1,000
Misc Revenue		0					5,867			0	0	0	0	0	0	0	
Subtotal		**472,555**	**498,327**	**446,406**	**591,213**	**514,366**	**607,630**	**524,480**	490,000	**794,517**	490,000	898,567	451,000	563,436	595,026	451,000	451,000
Less 5%									(24,500)		(24,500)		(22,550)			(22,550)	
Fund Balance Forward									452,964		476,108		71,600			36,019	
Total		**472,555**	**498,327**	**446,406**	**591,213**	**514,366**	**607,630**	**524,480**	918,464	**794,517**	941,608	898,567	500,050	563,436	595,026	464,469	451,000
Appropriations:																	
Operating	81501	180,135	173,569	168,010	172,931	175,731	382,580	644,838	826,922	301,198	846,608	356,729	405,050	322,295	387,596	349,469	349,469
Cash Balance	85548					0	0		41,542		50,000		50,000			75,000	
Transfers Out																	
Contingency	85548					0	0		50,000		45,000		45,000			40,000	
Total		**180,135**	**173,569**	**168,010**	**172,931**	**175,734**	**382,580**	644,838	918,464	301,198	941,608	356,729	500,050	322,295	387,596	464,469	349,469
		292,421	324,758	278,396	418,283	338,632	225,050	(120,357)	0	493,319	0	541,838	0	241,141	207,430	0	101,531

Fund 164:

Clerk's Drug Abuse Trust

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

DRUG ABUSE TRUST - 164 FORMERLY 603

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Services Clerk Gov Chg & Fee	44,000	30,000	44,014	29,818	30,000	47,147	30,000	45,221	30,000	37,579	34,210	34,604	33,650	31,236	31,080	28,206
Total Charges for Services	**44,000**	**30,000**	**44,014**	**29,818**	**30,000**	**47,147**	**30,000**	**45,221**	**30,000**	**37,579**	**34,210**	**34,604**	**33,650**	**31,236**	**31,080**	**28,206**
Investment Income	**1,000**	**1,000**	**1,675**	**1,867**	**1,000**	**3,226**	**1,000**	**1,832**	**1,000**	**(540)**	**526**	**1,115**	**1,925**	**533**	**445**	**508**
Subtotal Revenues	**45,000**	**31,000**	**45,689**	**31,685**	**31,000**	**50,373**	**31,000**	**47,053**	**31,000**	**37,039**	**34,736**	**35,718**	**35,574**	**31,769**	**31,525**	**28,713**
Non-Operating Sources (FB)		35,550			35,550		35,550		35,550							
Less 5% FL. Statute		(1,550)			(1,550)		(1,550)		(1,550)							
Total Drug Abuse Trust	**45,000**	**65,000**	**45,689**	**31,685**	**65,000**	**50,373**	**65,000**	**47,053**	**65,000**	**37,039**	**34,736**	**35,718**	**35,574**	**31,769**	**31,525**	**28,713**

DRUG ABUSE TRUST - 164 FORMERLY 602 , Fund Balance Forward Calculation

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	as of 6/30/25 2025 YTD	2025 Estimate	as of 6/13/25 2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year (CAFR)	**143,028**	**113,810**	**85,477**	**58,551**	**62,294**	**50,605**	**47,600**	33,050	**44,595**	30,045	**36,671**	22,671	**87,044**	87,044	87,733	87,733
Revenue	**28,713**	**31,525**	**31,769**	**35,574**	**35,718**	**34,736**	**37,039**	65,000	**47,053**	65,000	**50,373**	65,000	**31,685**	45,689	65,000	45,000
Expenses	**57,932**	**59,857**	**58,696**	**31,833**	**47,407**	**37,741**	**40,044**	65,000	**54,977**	65,000	**0**	65,000	**0**	45,000	65,000	45,000
Estimated Ending Fund Balance	**113,810**	**85,477**	**58,551**	**62,294**	**50,605**	**47,600**	**44,595**	33,050	**36,671**	30,045	**87,044**	22,671	**118,730**	87,733	87,733	87,733
	(29,219)	(28,332)	(26,926)	3,743	(11,689)	(3,005)	(3,005)	0	(7,924)	0	50,373	0	31,685	689	0	0

		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:																	
Charges for Services		28,206	31,080	31,236	33,650	34,604	34,210	37,579	30,000	45,221	30,000	47,147	30,000	29,818	44,014	30,000	44,000
Other Revenue		508	445	533	1,925	1,115	526	(540)	1,000	1,832	1,000	3,226	1,000	1,867	1,675	1,000	1,000
Less 5%									(1,550)		(1,550)		(1,550)			(1,550)	
Subtotal		28,713	31,525	31,769	35,574	35,718	34,736	37,039	29,450	47,053	29,450	50,373	29,450	31,685	45,689	29,450	45,000
Fund Balance Forward									35,550		35,550		35,550			35,550	
Total		**28,713**	**31,525**	**31,769**	**35,574**	**35,718**	**34,736**	37,039	65,000	47,053	65,000	50,373	65,000	31,685	45,689	65,000	45,000
Appropriations:																	
Operating	04569	55,889	59,857	58,696	31,833	47,407	37,741	40,044	55,000	54,977	55,000		55,000		45,000	55,000	45,000
Cash Balance	85549								5,000		5,000		5,000			5,000	
Transfers Out		2,043															
Contingency	85549								5,000		5,000		5,000			5,000	
Total		**57,932**	**59,857**	**58,696**	**31,833**	**47,407**	**37,741**	40,044	65,000	54,977	65,000	0	65,000	0	45,000	65,000	45,000
		(29,219)	(28,332)	(26,927)	3,742	(11,689)	(3,005)	(3,005)	0	(7,924)	0	50,373	0	31,685	689	0	0

Fund 177:

Canal #266 MSBU

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
CANAL SPECIAL ASSESSMENTS - 177
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual
Revenues:												
Special Assessments #266	29,950	29,950	29,950	29,133	26,000	29,086	34,943	28,873	34,943	28,897	28,973	33,736
Special Assessments #105	22,275	22,275	22,275	21,530	42,000	42,944						
Special Assessments #82-84	28,175	28,175	28,175	27,225	52,000	54,418						
Del Ad Valorem Taxes											0	0
Total	**80,400**	**80,400**	**80,400**	**77,888**	**120,000**	**126,448**	**34,943**	**28,873**	**34,943**	**28,897**	**28,973**	**33,736**
Services-Tax Collector												
Investment Income	3,000	0	6,053	4,375		7,941		2,600		(397)	99	214
Interest-Tax Collector	100		144	87		275					2	20
Total Interest Income	**3,100**	**0**	**6,197**	**4,462**	**0**	**8,216**	**0**	**2,600**		**(397)**	**101**	**234**
Special Assessment												
Trsf In TC Excess Fees						1,570						
Subtotal Revenues	**83,500**	**80,400**	**86,597**	**82,350**	**120,000**	**136,234**	**34,943**	**31,473**	**34,943**	**28,500**	**29,074**	**33,969**
Balance Fund Forward		134,620			80,048		45,052		41,256			
(LESS 5% Florida Statute)		(4,020)			(6,000)		(1,747)		(1,747)			
	83,500	**211,000**	**86,597**	**82,350**	**194,048**	**136,234**	**78,248**	**31,473**	**74,452**	**28,500**	**29,074**	**33,969**

Canal Special Assessments - 177, Fund Balance Calculation

as of 6/27/25 6/16/25

Fiscal Year	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance	-	29,589	40,174	44,583	54,023	72,810	67,809	156,607	178,186	178,186	229,783	229,783
Revenue	33,969	29,074	28,500	74,452	31,473	78,248	136,234	194,048	82,350	86,597	211,000	83,500
Expense	4,380	18,489	14,651	74,452	17,687	78,248	25,857	194,048	12,340	35,000	211,000	35,000
Estimated Ending Fund Balance	29,589	40,174	54,023	44,583	67,809	72,810	178,186	156,607	248,196	229,783	229,783	278,283
Difference	29,589	10,584	13,849	0	13,786	(0)	110,377	0	70,010	51,597	0	48,500

Revenues:	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Special Assessments CAP	33,736	28,973	28,897	34,943	28,873	34,943	126,448	120,000	77,888	80,400	80,400	80,400
Del Taxes	-	-					-					
Other Revenue	234	101	(397)		2,600		8,216		4,462	6,197	-	3,100
Trsf in TC Excess Fees	-	-					1,570			-		
Special Assesments	-	-										
Less 5%				(1,747)		(1,747)		(6,000)			(4,020)	
Fund Bal Fwd				41,256		45,052		80,048			134,620	
Total	**33,969**	**29,074**	**28,500**	**74,452**	**31,473**	**78,248**	**136,234**	**194,048**	**82,350**	**86,597**	**211,000**	**83,500**
Appropriations:												
Canal Assessment Development **22999**								108,000			108,000	
Canal #266 **23100**	4,380	18,489	14,651	58,404	17,687	62,200	17,310	20,000	9,377	25,000	26,000	25,000
Canal #105 **23101**							4,649	20,000	1,482	5,000	26,000	5,000
Canal #82-84 **23102**							3,899	20,000	1,482	5,000	26,000	5,000
Tax Collector **69021**				1,048		1,048		1,048				
Cash Balance **85579**				10,000		10,000		10,000			10,000	
Transfers Out												
Contingency **85579**				5,000		5,000		15,000			15,000	
Total	**4,380**	**18,489**	**14,651**	**74,452**	**17,687**	**78,248**	**25,857**	**194,048**	**12,340**	**35,000**	**211,000**	**35,000**
	29,589	10,585	13,849	0	13,786	(0)	110,377	0	70,010	51,597	0	48,500

Fund 180:

Building Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

BUILDING FUND - 180

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Amended**	**Fiscal Year 2024 Adopted**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Building Permits	6,000,000	6,000,000	6,154,203	4,493,643	5,500,000	6,529,228	5,500,000	5,500,000	6,608,766	5,500,000	5,931,818	5,848,498	4,996,531	5,390,451	4,731,321	4,449,088	4,663,435
Bldg Pmt Competency (every 2 years)	10,000	10,000	13,704	7,978	20,000	61,324	20,000	20,000	11,000	100,000	29,215	31,088	82,143	81,523	101,908	57,203	97,863
Total Licenses/Permits	**6,010,000**	**6,010,000**	**6,167,906**	**4,501,620**	**5,520,000**	**6,590,552**	**5,520,000**	**5,520,000**	**6,619,766**	**5,600,000**	**5,961,033**	**5,879,585**	**5,078,674**	**5,471,974**	**4,833,228**	**4,506,291**	**4,761,297**
Serv-Other Radon Fees	75,000	75,000	76,902	56,617	50,000	79,334	50,000	50,000	78,554	50,000	54,068	50,616	45,438	49,935	43,751	55,586	58,453
Building Safety Insp Program	25,000	25,000	32,799	20,799		4,000			772								
Serv-Other Cert Prog Fees	50,000	50,000	54,921	40,304	70,000	58,816	70,000	70,000	71,440	70,000	76,026	73,748	66,143	71,710	62,728	57,378	58,478
Total Svcs-Quasi Fee/Charges	**150,000**	**150,000**	**164,623**	**117,721**	**120,000**	**142,150**	**120,000**	**120,000**	**150,767**	**120,000**	**130,093**	**124,364**	**111,582**	**121,645**	**106,479**	**112,964**	**116,931**
Investment Income	**100,000**	**100,000**	**182,703**	**89,314**	**30,000**	**216,095**	**40,000**	**40,000**	**182,856**	**40,000**	**(26,798)**	**6,263**	**46,577**	**81,797**	**25,444**	**22,894**	**16,512**
Disposition of Fixed Assets														**3,269**			
Miscellaneous Revenue	**20,000**	**20,000**	**20,168**	**12,783**	**20,000**	**22,924**	**25,000**	**25,000**	**20,578**	**33,000**	**32,397**	**40,073**	**30,905**	**33,429**	**23,177**	**20,825**	**39,190**
Trsf Fm Emp. Fair Share Housing-136														44,930			571,364
Trsf Fm 125												138,233					
Trsf Fm 304													700,000				
Trsf Fm												**138,233**	**700,000**	**44,930**	**0**	**0**	**571,364**
Subtotal Revenues	**6,280,000**	**6,280,000**	**6,535,400**	**4,721,438**	**5,690,000**	**6,971,721**	**5,705,000**	**5,705,000**	**6,973,966**	**5,793,000**	**6,096,724**	**6,188,519**	**5,967,738**	**5,757,043**	**4,988,329**	**4,662,974**	**5,505,295**
Balance Fund Forward		1,442,112			1,834,423		1,970,340	1,970,340		1,635,715							
(LESS 5% Florida Statute)		(314,000)			(284,500)		(285,250)	(285,250)		(289,650)							
Building MSTU	**6,280,000**	**7,408,112**	**6,535,400**	**4,721,438**	**7,239,923**	**6,971,721**	**7,390,090**	**7,390,090**	**6,973,966**	**7,139,065**	**6,096,724**	**6,188,519**	**5,967,738**	**5,757,043**	**4,988,329**	**4,662,974**	**5,505,295**

Building Fund -180 Fund Balance Forward Calculation as of 6/30/25 6/16/2025

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year	**2,596,187**	**4,029,168**	**3,735,116**	**2,622,307**	**2,160,425**	**2,307,335**	**3,463,093**	2,722,449	**3,241,585**	3,521,137	3,521,137	**3,521,137**	3,525,284	**3,773,487**	3,525,284	2,768,949	2,768,949
Revenue	**5,505,295**	**4,662,974**	**4,988,329**	**5,757,043**	**5,967,737**	**6,188,519**	**6,096,724**	7,139,065	**6,973,966**	7,390,090	7,390,090	**6,971,721**	7,239,923	**4,721,438**	5,982,323	7,408,112	6,280,000
Expenses	**4,072,313**	**4,957,026**	**6,101,139**	**6,218,927**	**5,820,827**	**5,032,761**	**6,318,232**	7,139,065	**6,694,415**	7,390,090	7,390,090	**6,719,370**	7,239,923	**4,289,098**	6,738,659	7,408,112	6,958,921
Estimated Ending Fund Balance	**4,029,168**	**3,735,116**	**2,622,307**	**2,160,425**	**2,307,335**	**3,463,093**	**3,241,585**	2,722,449	**3,521,137**	3,521,137	3,521,137	**3,773,487**	3,525,284	**4,205,827**	2,768,949	2,768,949	2,090,028
	1,432,981	(294,053)	(1,112,808)	(461,882)	146,910	1,155,758	(221,508)	0	279,552	0	0	252,351	0	432,340	(756,336)	0	(678,921)

Building Fund - Fund 180

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Licenses/Permits	**4,761,297**	**4,506,291**	**4,833,228**	**5,471,974**	**5,078,674**	**5,879,585**	**5,961,033**	5,600,000	6,619,766	5,520,000	5,520,000	6,590,552	5,520,000	4,501,620	5,810,978	6,010,000	6,010,000
Svcs-Quasi Fee/Charges	**116,931**	**112,964**	**106,479**	**121,645**	**111,581**	**124,364**	**130,093**	120,000	150,767	120,000	120,000	142,150	120,000	117,721	121,076	150,000	150,000
Other Revenue	**55,702**	**43,719**	**48,621**	**118,495**	**77,482**	**46,336**	**5,598**	73,000	203,434	65,000	65,000	239,019	50,000	102,097	50,270	120,000	120,000
Subtotal	**4,933,931**	**4,662,974**	**4,988,329**	**5,712,113**	**5,267,737**	**6,050,286**	**6,096,724**	5,793,000	6,973,966	5,705,000	5,705,000	6,971,721	5,690,000	4,721,438	5,982,323	6,280,000	6,280,000
Transfers In	**571,364**	0	0	44,930	700,000	138,233											
Less 5%								(289,650)		(285,250)	(285,250)		(284,500)			(314,000)	
Fund Bal Fwd								1,635,715		1,970,340	1,970,340		1,834,423			1,442,112	
Total	**5,505,295**	**4,662,974**	**4,988,329**	**5,757,043**	**5,967,737**	**6,188,519**	**6,096,724**	7,139,065	6,973,966	7,390,090	7,390,090	6,971,721	7,239,923	4,721,438	5,982,323	7,408,112	6,280,000
Appropriations:																	
Operating 52502	**3,484,995**	**4,439,092**	**5,959,154**	**5,558,329**	**5,133,424**	**4,760,993**	**5,698,295**	6,405,779	5,975,944	6,675,453	6,623,390	6,011,625	6,470,657	4,180,765	6,094,393	6,637,118	6,305,262
Building Legal 67506			**60,159**	**62,045**	**74,509**	**32,877**	**38,307**	41,787	42,375	45,978	48,041	48,541	50,607	35,307	50,607	52,335	50,000
Building Refund 54501	**78,285**	**8,902**	**81,825**	**59,894**	**74,235**	**54,732**	**42,971**	60,000	137,437	30,000	130,000	120,546	80,000	73,026	55,000	80,000	65,000
Cash Balance 85565								62,840		50,000	50,000		50,000			50,000	
Transfers Out 86553	**509,033**	**509,033**		**538,659**	**538,659**	**184,159**	**538,659**	538,659	538,659	538,659	538,659	538,659	538,659		538,659	538,659	538,659
Contingency 85565								30,000		50,000	0		50,000			50,000	
Total	**4,072,313**	**4,957,026**	**6,101,139**	**6,218,927**	**5,820,827**	**5,032,761**	**6,318,232**	7,139,065	6,694,415	7,390,090	7,390,090	6,719,370	7,239,923	4,289,098	6,738,659	7,408,112	6,958,921
Surplus/Deficit	1,432,981	(294,053)	(1,112,809)	(461,884)	146,910	1,155,758	(221,508)	0	279,552	0	0	252,351	0	432,340	(756,336)	0	(678,921)

Fund 207:
Debt Service

Fund 207 Debt Service
2003, 2007, 2014 Revenue Bonds and CWSRF Loans

as of 06/30/25

Revenue	FY 2022 Actual	Fiscal Year FY 2023	FY 2023 Actual	Fiscal Year FY 2024	FY 2024 Actual	Fiscal Year FY 2025	FY2025 Amended	FY25 YTD	FY2025 Estimate	Fiscal Year FY 2026
Big Coppitt Special Assessments										
State Shared-Sharing Proceeds										
Interest Earnings	(1,334)	15,000	408,350	15,000	572,586	15,000	15,000	473,700	577,387	15,000
FRUFC Interest Income										
CWSRF Interest Income										
Interest - 2014 Rev Bond										
Transfer in from Fund 310	332,000	332,000	332,000							
Transfer from 304 to 310 to 207	350,000	350,000	350,000							
Transfer in from Fund 304				682,000	682,000	682,000	682,000	681,938	681,938	681,940
Transfer in from Fund 304				4,507,014	4,507,014	4,504,225	4,504,225	4,504,224	4,504,225	4,505,525
Transfer in from Fund 304	7,528,599	7,524,225	7,468,333	7,527,440	7,527,440	7,528,042	7,528,042	7,528,042	7,528,042	5,524,739
Transfer in from Fund 304	7,253,742	7,253,742	7,253,742	9,379,482	9,379,481	9,379,482	9,379,482	9,379,481	9,379,482	9,379,482
Transfer in from Fund 312	2,125,740	2,125,740	2,125,740							
Transfer in from Fund 304							319,113	319,113	319,113	2,344,500
Transfer in from Fund 304										1,056,607
FRUFC Loan Proceeds										
Debt Proceeds										
Transfer in from Fund 001										
Transfer in from Fund 125										
Transfer in from Fund 404	21,817									
Transfer in from Fund 414										
Transfer from Clerk Bond	914,516	914,804	914,804	914,982	914,980	915,046	915,046	915,046	915,046	
Less 5%		(750)		(750)		(750)	(750)			(750)
Fund Balance		985,750		985,750		985,750	985,750			985,750
Total Revenue	**18,525,080**	**19,500,511**	**18,852,968**	**24,010,918**	**23,583,501**	**24,008,795**	**24,327,908**	**23,801,542**	**23,905,233**	**24,492,793**

Appropriations	*Cost Ctr*	FY 2022 Actual	Fiscal Year FY 2023	FY 2023 Actual	Fiscal Year FY 2024	FY 2024 Actual	Fiscal Year FY 2025	FY2025 Amended	FY25 YTD	FY2025 Estimate	Fiscal Year FY 2026
Big Coppitt Clean Water SRF Loan	87603										
Debt funding from Fund 310 Spx Assmt	*Revised	681,938	682,000	681,940	682,000	681,938	682,000	682,000	340,969	681,939	681,940
Cudjoe Key Clean Water SRF Loan	87605	4,689,740	4,689,741	4,689,740	4,689,741	9,379,481	4,689,741	4,689,741	9,379,481	4,689,741	4,689,741
First Payment due June FY19		4,689,740	4,689,741	4,689,740	4,689,741		4,689,741	4,689,741		4,689,741	4,689,741
PNC Line of Credit	87606										
Series 2014 Revenue Bond	87607	4,279,336	4,280,172	4,280,172	4,283,766	4,283,766					

KLWTD-Mayfield Loan	87608	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	125,000
Series 2016 Revenue Bond	87609	1,124,263	1,119,053	1,118,673	1,118,674	1,118,290	5,403,042	5,403,042	5,403,042	5,403,042	5,399,739
Hurricane Line of Credit	87610										
Clerk ERP Loan	87611	914,516	914,804	914,804	914,982	914,980	915,046	915,046	915,046	915,046	
EYW Concourse A Design	87612	24,776									
Trauma Star Helicopter Financing	87613				4,507,014	4,507,014	4,504,225	4,504,225	4,504,224	4,504,225	4,505,525
Series 2025 Revenue Bond	87614							319,113	319,112	319,113	2,344,500
Fire Apparatus Financing	87615										1,056,607
Reserves - Contingency	85550		500,000		500,000		500,000	500,000			500,000
Reserves - Cash Balance	85550		500,000		500,000		500,000	500,000			500,000
Reserves - Contingency											
Total Appropriations		**18,529,309**	**19,500,511**	**18,500,069**	**24,010,918**	**23,010,468**	**24,008,795**	**24,327,908**	**22,986,873**	**23,327,847**	**24,492,793**
		(4,229)	0	352,899	0	573,032	0		814,669	577,386	0

	FY22 Actual	FY 2023	FY23 Actual	FY 2024	FY24 Actual	FY 2025	FY25 Amend	FY25 YTD	FY25 Estimate	FY 2026
Beginning Fund Balance	**3,182,395**	**2,834,406**	**3,178,166**	**2,834,406**	**3,531,065**	**4,104,097**	**4,104,097**	**4,104,097**	**4,104,097**	**4,104,097**
Revenue	**18,525,080**	**19,500,511**	**18,852,968**	**24,010,918**	**23,583,501**	**24,008,795**	**24,327,908**	**23,801,542**	**23,905,233**	**24,492,793**
Expenditure	**18,529,309**	**19,500,511**	**18,500,069**	**24,010,918**	**23,010,468**	**24,008,795**	**24,327,908**	**22,986,873**	**23,327,847**	**24,492,793**
Ending Fund Balance	**3,178,166**	**2,834,406**	**3,531,065**	**2,834,406**	**4,104,097**	**4,104,097**	**4,104,097**	**4,918,766**	**4,681,484**	**4,104,097**
	(4,229)	0	352,899	0	573,032	0	0	814,669	577,386	0

Fund 304:

One Cent Infra-structure Sales Tax

CAPITAL PROJECTS FUNDING PLAN
ONE CENT INFRASTRUCTURE SALES TAX - FUND 304

07/02/25

Revenue	Actual FY 23	Amended FY 24	Actual FY 24	Adopted FY 25	Amended FY 25	YTD FY 25	Estimated FY 25	Fiscal Year FY 26	Estimated FY 26
One Cent Infrastructure Sales Tax	32,729,351	32,119,391	32,599,393	31,500,000	31,500,000	19,090,521	32,156,641	32,000,000	32,000,000
Investment Income	1,927,187	50,000	2,081,618	50,000	50,000	551,376	125,000	50,000	125,000
Disposition of Fixed Assets									
Contributions from Key West	249,132								
Miscellaneous Revenue	202,436	149,100	441,321			5,000			
Stock Island Transfer									
Duck Key Transfer									
Big Coppitt Transfer									
Settlements									
Special Assessments	2,502								
Big Coppitt Wastewater Special Assessments	236,674	330,000	207,518	330,000	330,000	299,430	270,084	330,000	270,084
Duck Key Wastewater Special Assessments	49,702	80,000	44,140	80,000	80,000	63,516	57,159	80,000	57,159
Cudjoe Key Wastewater Special Assessments	1,579,244	2,275,400	1,396,064	2,275,400	2,275,400	2,223,511	2,078,912	2,275,400	2,078,912
Stock Island Wastewater Special Assessments	77,968	100,000	41,473			128,331			
Less 5%		(1,741,770)		(1,711,770)	(1,711,770)			(1,736,770)	
Debt Service Proceeds - Trauma Star Helicopters		13,306,800							
Lease Source Revenue			38,320						
Lease Source Revenue - Trauma Star Helicopters	53,000,000								
Lease Source Revenue - Big Pine Key Senior Center	453,731								
Transfer from Tax Collector	4,380		5,233						
Transfer from Fund 125 - Grant Fund									
Transfer from Fund 132 (Close Fund)	143,538								
Transfer from Fund 166 (Close Fund)	2,736								
Transfer from Fund 168 (Close Fund)	48,024								
Transfer from Fund 169 (Close Fund)	531								
Transfer from Fund 170 (Close Fund)	9,119								
Transfer from Fund 171 (Close Fund)	1,375,831								
Transfer from Fund 174 (Close Fund)	595								
Transfer from Fund 175 (Close Fund)	261,727								
Transfer from Fund 176 (Close Fund)	45,760								
Transfer from Fund 306 (Close Fund)		113,414	113,414						
Transfer from Fund 308 (Close Fund)	186,086								
Transfer from Fund 310 (Close Fund)	126,536								
Transfer from Fund 311 (Close Fund)	664,405								
Transfer from Fund 312 (Close Fund)	4,128,796								
Transfer from Fund 314 (Close Fund)	1,538,160								
Transfer from Fund 315 (Close Fund)	398,300								
Transfer from Fund 318						963,700			
Transfer from Fund 403		4,645,645					1,563,232		
SUBTOTAL REVENUES	99,442,451	51,427,980	36,968,494	32,523,630	32,523,630	23,325,384	36,251,028	32,998,630	34,531,155
Fund Balance Forward - Trauma Star Helicopters				38,193,200	38,193,200				
Fund Balance Forward		30,111,112		27,454,037	28,849,548			8,117,752	
Total Revenue	**99,442,451**	**81,539,092**	**36,968,494**	**98,170,867**	**99,566,378**	**23,325,384**	**36,251,028**	**41,116,382**	**34,531,155**

CAPITAL PROJECTS FUNDING PLAN
ONE CENT INFRASTRUCTURE SALES TAX - FUND 304

07/02/25

Appropriations			Actual FY 23	Amended FY 24	Actual FY 24	Adopted FY 25	Amended FY 25	YTD FY 25	Estimated FY 25	Proposed FY 26	Estimated FY 26
Physical Environment											
Canal and Culvert Projects	23001	PE2101	94,002								
Big Coppitt Key Wastewater (fmr F_310)	22031	304-22031	20,784	51,680	25,083	51,680	51,680	10,639	51,680	51,680	51,680
Duck Key Wastewater (fmr F_311)	22032	304-22032	2,974	31,000	2,413	31,000	31,000	1,175	31,000	31,000	31,000
Cudjoe Key Wastewater (fmr F_312)	22033	304-22033	131,677	150,791	41,238	150,000	150,000	17,402	150,000	150,000	150,000
Stock Island MSTU (fmr F_171)	22034	304-22034	6,516	10,000	3,563			1,555			
Long Key MSTU (fmr F_175)	22035	304-22035	2,034	10,000	4,321			1,729			
Duck Key MSTU (fmr F_176)	22036	304-22036		10,000							
Boca Chica Shore Side Facility	23016	304-26016		40,000		100,000	100,000	37,345	100,000		
Total Physical Environment			**257,989**	**303,471**	**76,619**	**332,680**	**332,680**	**69,845**	**332,680**	**232,680**	**232,680**
General Government			**FY 23**	**FY 24 Amend**	**FY 24**	**FY 25**	**FY 25 Amend**	**FY 25**	**FY 25 Estm**	**FY 26**	**FY 26 Estm**
Ocean Reef ILA/Building/Fire Boat/Ambulance	24003	CG1901		1,064,000	705,878	361,700	361,700		361,700	142,803	142,803
Jefferson Browne	24005	CG1902	26,837	850,000	68,491	-			-	693,250	693,250
Public Defender/Simonton Property	24007	CG1904	2,606,535	1,043,994	812,200	158,401	158,401	79,911	158,401		
Senior Nutrition Center	24008	CG2002			221						
Rockland Key Facility	24009	CG2007	9,266	1,445,000	509,699	-	100,000	45,105	-	-	-
County Facilities Capital Projects	24001	CG2202	16,500								
HMGP Wind Retrofit	24010	304-24010	239,029	814,500	459,440	418,652			69,251	200,000	200,000
Gato Building Repairs	24011	304-24011	43,660	240,000	104,734	902,620	1,000,000	504,655	1,000,000		
Ellis Building Renovation	24012	304-24012	31,841							361,400	361,400
SOE Bayshore Manor Renovation	24014	304-24014	724,273	352,600	180,806	7,650	7,650	1,561	-	600,000	600,000
HMGP Generators	24015	304-24015		143,900	143,900	212,500	212,500	30,893	21,252	400,000	400,000
Historic Courthouse Envelope Restoration	24016	304-24016		451,062							
Lester Building Air Ducts	24017	304-24017							176,000	775,000	775,000
PK Fleet Roof Replacement	24018	304-24018								96,000	96,000
Harvey Gov Paint/Spalling Repair	24019	304-24019								180,000	180,000
Total General Government			**3,697,940**	**6,405,056**	**2,985,369**	**2,061,523**	**1,840,251**	**662,125**	**1,786,604**	**3,448,453**	**3,448,453**
Culture & Recreation			**FY 23**	**FY 24 Amend**	**FY 24**	**FY 25**	**FY 25 Amend**	**FY 25**	**FY 25 Estm**	**FY 26**	**FY 26 Estm**
Higg's Beach Seawall	25001	CC1402	45,397	150,000	49,787	220,000	220,000	13,000	13,000	220,000	220,000
Rowell's Marina	25005	CC1901	312,547	136,010	21,137	100,000	150,000	33,380	0	200,000	200,000
Upper Keys Activity Center	25007	304-25007	56,461	30,276	9,468						
Middle Keys Activity Center	25008	304-25008	544,896	20,554	18,722			0			
Lower Keys Activity Center	25009	304-25009		1,750,000							
Key Largo Playground Equipment	25010	304-25010	460,560								
Countywide Library Projects	25011	304-25011	146,246								
Bernstein Park Renovations	25012	304-25012				520,050	520,050		520,050		
Blue Heron Pickle Ball Court	25013	304-25013					250,000	250,000	250,000		
Key Largo Library Roof	25014	304-25014						2,685		193,000	193,000
Higgs Beach Pavilions	25015	304-25015								150,000	150,000
Friendship Park Court Resurfacing	25016	304-25016									
Key West Library Roof Replacement	25017	304-25017								960,000	960,000
Total Culture & Recreation			**1,566,108**	**2,086,840**	**99,114**	**840,050**	**1,140,050**	**299,066**	**783,050**	**1,723,000**	**1,723,000**

CAPITAL PROJECTS FUNDING PLAN
ONE CENT INFRASTRUCTURE SALES TAX - FUND 304

07/02/25

Economic Environment			**FY 23**	**FY 24 Amend**	**FY 24**	**FY 25**	**FY 25 Amend**	**FY 25**	**FY 25 Estm**	**FY 26**	**FY 26 Estm**
Southcliff Estates	25502	304-25502		1,679,000		2,303,000	3,982,000	675,696.11	654,549	-	0
Total Economic Environment			**-**	**1,679,000**	**-**	**2,303,000**	**3,982,000**	**675,696**	**654,549**	**-**	**-**

Public Safety			**FY 23**	**FY 24 Amend**	**FY 24**	**FY 25**	**FY 25 Amend**	**FY 25**	**FY 25 Estm**	**FY 26**	**FY 26 Estm**
KL Hydrants	26002	CP1403	150,000	150,000		150,000	600,000				
Fire & Ambulance Fire Truck	26003	CP1901		1,767,910	355,130	1,304,785	1,304,785	1,304,785	1,304,785		
Joe London Fire Training Site Assessment	26005	CP2002	132,207				74,821				
MCDC Generator Building	26004	CP2101	186,508	3,182,628	38,697	1,625,365	-		-	-	-
Trauma Star Helicopter Replacement	26001	CP2201	1,620,175	13,455,900	13,455,900	38,193,200	38,193,200		38,193,200		
MCSO Cudjoe Substation	26009	304-26009		50,000	29,588						
MCSO Marathon Substation	26010	304-26010	3,547	585,000	269,045	-			-		
MCSO Detention Center Spalling Repair	26011	304-26011	18,100	75,000		310,000	310,000	240,000	0	200,000	200,000
Sugarloaf Fire Station	26013	304-26013		4,229,265	596,693	6,479,010	-		-		
Plumbing EOL Replacements	26015	304-26015							50,000.00	60,000	60,000
Comm. Tower Maintenance	26017	304-26017								339,700	339,700
MCSO Window Replacement	26018	304-26018								75,000	75,000
Medical Examiner Generator	26019	304-26019								193,000	193,000
MCSO Detention Center Kitchen	26020	304-26020								1,000,000	1,000,000
Total Public Safety			**2,110,538**	**23,495,703**	**14,745,053**	**48,062,360**	**40,482,806**	**1,544,785**	**39,547,985**	**1,867,700**	**1,867,700**

CAPITAL PROJECTS FUNDING PLAN
ONE CENT INFRASTRUCTURE SALES TAX - FUND 304

07/02/25

			Actual FY 23	Amended FY 24	Actual FY 24	Adopted FY 25	Amended FY 25	YTD FY 25	Estimated FY 25	Fiscal Year FY 26	Estimated FY 26
Transportation											
1 Street/Bertha	27003	CR1605	910,922								
Key Largo III	27010	304-27010		1,532,710	1,953	242,855	49,251	53,838	332,106		
Seaview Drive Bridge Replacement	27007	CR2201	1,423,463	4,503,682	1,260,105	1,100,000	8,385,819	359,994	3,768,300	1,525,925	1,525,925
Dennis Street Pump Station	27006	304-27006	337,396								
Deepwater Horizon Projects	27009	304-27009			1,231,655						
Twin Lakes	27001	CR2202		2,000,000	71,452	6,941,057	440,939	31,310	-	-	-
Bimini Drive Bridge Replacement	27011	304-27011	1,672,305	400,000	99,579						
Harbor Drive Bridge Replacement	27012	304-27012	210,978	5,257,282	409,018	1,040,976	4,789,113	2,154,361	4,643,303		
Sands Subdivision Sea Level Rise	27013	304-27013		493,370					-	-	-
Key Deer Blvd Subsidence Repair	27014	304-27014	1,834,110								
No Name Key Bridge Repair	27015	304-27015		506,178		-	726,370	627,858		403,340	403,340
Sugarloaf Bridge Replacement	27016	304-27016									-
Stillwright Point	27017	304-27017	73,252	700,000	96,765	1,138,779	1,138,779		425,973	35,009	35,009
Stillwright Point Road Paving	27023	304-27023		115,000	45,283	71,235	-				
Flagler Ave Road Paving	27024	304-27024		1,249,964		625,000			625,000	271,134	271,134
Toms Harbor Channel Bridge	27018	304-27018	88,879	689,160	243,900	943,434	943,434	597		485,169	485,169
Crane Blvd Shared Use Path	27019	304-27019									
Key Deer Blvd North of Watson Road Repair	27020	304-27020		300,000	17,166	400,000	700,000	516,286	835,373	295,000	295,000
Conch Key Roads SLR	27021	304-27021		324,257		200,000	300,000		-	-	-
Ocean Bay Drive Bridge Repair	27022	304-27022		200,000		220,000	220,000	200,475	-		
Total Transportation			**6,551,305**	**18,271,603**	**3,476,875**	**12,923,336**	**17,693,705**	**3,944,719**	**10,630,055**	**3,015,577**	**3,015,577**

Administrative & Misc.			FY 23	FY 24 Amend	FY 24	FY 25	FY 25	FY 25	FY 25 Estm	FY 26	FY 26 Estm
Engineering, Legal, and Admin Costs	22004		2,385,322	2,893,819	2,659,472	3,481,852	3,481,852	1,941,117	3,307,759	2,239,647	2,239,647
Finance Miscellaneous	22005			500,000		675,785	675,785		618,950		
7 Mile Bridge	22022		207,090	562,655	206,989	562,655	562,655	206,989	562,655	562,655	562,655
Infrastructure Revenue Bonds	22043	304-22043	572,984								
Total Admin & Misc.			**3,165,396**	**3,956,474**	**2,866,461**	**4,720,292**	**4,720,292**	**2,148,106**	**4,489,364**	**2,802,302**	**2,802,302**

Budgeted Transfers			FY 23	FY 24 Amend	FY 24	FY 25	FY 25 Amend	FY 25	FY 25 Estm	FY 26	FY 26 Estm
Budget Transfers to Grant Fund 125	86502	ST_00017	212,311	26,707	2,341,004		1,372,726				
Budget Transfers to Grant Fund 125 - Harry Harris	86502	ST_00017									
15638648	86502	ST_00074	4,645,645								
Budgeted Transfers to 314	86502	ST_00019									
Debt Service SRF Big Coppitt WW to 207	86502	ST_00018	2,807,740	682,000	682,000	682,000	682,000	681,938	681,939	681,940	681,939
Debt Service 2016 Revenue Bond 87609	86502	ST_00018	1,111,364	1,118,674	1,118,674	5,403,042	5,403,042	5,403,042	5,403,042	5,399,739	5,399,739
Debt Service SRF Cudjoe Reg. WW to 207	86502	ST_00018	7,253,742	9,379,482	9,379,481	9,379,482	9,379,482	9,379,481	9,379,482	9,379,482	9,379,482
Trauma Star Helicopters Debt Service	86502	ST_00018		4,507,014	4,507,014	4,504,225	4,504,225	4,504,224	4,504,225	4,505,525	4,505,525
Debt Service Series 2025 Revenue Bond	86502	ST_00018					319,113	319,113	319,113	2,344,500	2,344,500
Fire Apparatus Debt Service	86502	ST_00018								1,056,607	1,056,607
Debt Service 2014 Revenue Bond Fund 314 87607	86502	ST_00018	4,231,969	4,283,766	4,283,766						
Largo ILA 87608	86502	ST_00018	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	125,000	125,000

CAPITAL PROJECTS FUNDING PLAN
ONE CENT INFRASTRUCTURE SALES TAX - FUND 304

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Budget Transfers to Fund 316 (Land Acquisition)	86502	ST_00020				300,000	300,000	300,000	300,000		
Cost Allocation To General Fund	86502	ST_CA014	533,877	533,877	533,877	533,877	533,877		533,877	533,877	533,877
Total Budgeted Transfers			**22,921,648**	**22,656,520**	**24,970,816**	**22,927,626**	**24,619,465**	**22,712,797**	**23,246,678**	**24,026,670**	**24,026,669**
Cash Balance & Reserves			**FY 23**	**FY 24 Amend**	**FY 24**	**FY 25**	**FY 25 Amend**	**FY 25**	**FY 25 Estm**	**FY 26**	**FY 26 Estm**
Reserves Contingency	85532	590990		136,401		1,500,000	2,255,129			1,500,000	
Cash Balance	85532	590991		2,548,024		2,500,000	2,500,000			2,500,000	
Reserves	85532	590995									
Total Admin, Transfers & Reserves			**26,087,044**	**29,297,419**	**27,837,277**	**31,647,918**	**34,094,886**	**24,860,903**	**27,736,042**	**30,828,972**	**26,828,971**
TOTAL CAPITAL PROJECTS REVENUE			**99,442,451**	**81,539,092**	**36,968,494**	**98,170,867**	**99,566,378**	**23,325,384**	**36,251,028**	**41,116,382**	**34,531,155**
TOTAL CAPITAL PROJECTS APPROPRIATIONS			**40,270,924**	**81,539,092**	**49,220,307**	**98,170,867**	**99,566,378**	**32,057,138**	**81,470,965**	**41,116,382**	**37,116,381**
			59,171,526	**0**	**(12,251,813)**	**0**	**-**	**(8,731,754)**	**(45,219,937)**	**0**	**(2,585,226)**

FY23 Actual	**FY24 Amend**	**FY24 Actual**	**FY25 Adopted**	**FY25 Amend**	**FY 25 YTD**	**FY25 Estm**	**FY26 Proposed**	**FY26 Estm**
31,983,319	**91,154,846**	**91,154,846**	**70,840,996**	**78,903,033**	**78,903,033**	**78,903,033**	**33,683,096**	**33,683,096**
99,442,451	81,539,092	36,968,494	98,170,867	99,566,378	23,325,384	36,251,028	41,116,382	34,531,155
40,270,924	81,539,092	49,220,307	98,170,867	99,566,378	32,057,138	81,470,965	41,116,382	37,116,381
91,154,846	**91,154,846**	**78,903,033**	**70,840,996**	**78,903,033**	**70,171,279**	**33,683,096**	**33,683,096**	**31,097,870**
59,171,527	0	(12,251,813)	0	-	(8,731,754)	(45,219,937)	0	(2,585,226)

Fund 316:
Land
Acquisition

7/2/2025

Fund 316 - Land Acquisition

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Actual	FY23 Adopted	FY23 Amended	FY23 Actual	FY24 Adopted	FY24 Actual	FY24 Estimate	FY25 Adopted	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate
Beginning Fund Balance	0	6,000,000	5,686,782	4,384,909	1,809,118	800,261	707,713	961,623	257,758	1,181,874	1,181,874	971,405	971,405	971,405	250,296	278,462	278,462	278,462	24,351	24,351
Revenue	6,000,000	33,538	42,534	156,298	1,443,863	264,170	1,212,715	566,459	762,508	1,686,623	169,436	2,086,857	1,181,636	1,157,871	1,094,336	1,122,501	1,017,348	868,390	242,713	218,362
Expenditures	0	346,756	1,344,407	2,732,089	2,452,718	102,808	1,212,715	346,208	762,508	1,686,623	379,905	2,086,857	1,874,579	1,878,980	1,094,336	1,122,501	831,061	1,122,501	242,713	242,713
Ending Fund Balance	6,000,000	5,686,782	4,384,909	1,809,118	800,261	961,623	707,713	1,181,874	257,758	1,181,874	971,405	971,405	278,462	250,296	250,296	278,462	464,749	24,351	24,351	0
	6,000,000	(313,218)	(1,301,873)	(2,575,791)	(1,008,858)	161,363	-	220,251	-	-	(210,469)	-	(692,943)	(721,109)	-	-	186,287	(254,111)	-	(24,351)

Revenue	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Actual	FY23 Adopted	FY23 Amended	FY23 Actual	FY24 Adopted	FY24 Actual	FY24 Estimate	FY25 Adopted	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate
Transfer In from F_304	6,000,000				1,250,000		500,000	500,000	500,000	500,000					300,000	300,000	300,000	300,000		
Transfer In from F_158												1,112,206	1,112,206	1,112,206	539,290	539,290	539,290	539,290	218,362	218,362
State Grants - Physical Environment				61,253	12,975	6,210		15,325			70,970		33,650	23,250			23,600	23,600		
Interest		33,538	42,534	95,045	11,703	1,651	5,000	(8,968)	5,000	5,000	37,691	5,000	35,780	22,415	5,000	5,000	5,139	5,500		
Misc Revenue					169,185	256,309		60,102			60,775						149,319			
Less 5%							(250)		(250)	(250)		(250)			(250)	(250)				
Fund Balance Forward							707,965		257,758	1,181,873		969,901			250,296	278,461			24,351	
Total Revenue	**6,000,000**	**33,538**	**42,534**	**156,298**	**1,443,863**	**264,170**	**1,212,715**	**566,459**	**762,508**	**1,686,623**	**169,436**	**2,086,857**	**1,181,636**	**1,157,871**	**1,094,336**	**1,122,501**	**1,017,348**	**868,390**	**242,713**	**218,362**

Appropriations	Cost Center	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Actual	FY23 Adopted	FY23 Amended	FY23 Actual	FY24 Adopted	FY24 Actual	FY24 Estimate	FY25 Adopted	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate
Land Acquisition	23013	0	346,756	1,344,407	2,732,089	2,452,718	102,808	1,212,715	220,633	762,508	1,512,198	360,144	1,928,210	1,870,596	1,874,997	1,094,336	1,122,501	831,061	1,122,501	242,713	242,713
Howards Haven & Conch Key	22015								125,575		24,425	19,761	8,647	3,983	3,983						
Reserves Fund 316	85578										150,000		150,000								
Total Project Appropriations		**0**	**346,756**	**1,344,407**	**2,732,089**	**2,452,718**	**102,808**	**1,212,715**	**346,208**	**762,508**	**1,686,623**	**379,905**	**2,086,857**	**1,874,579**	**1,878,980**	**1,094,336**	**1,122,501**	**831,061**	**1,122,501**	**242,713**	**242,713**
		6,000,000	(313,218)	(1,301,873)	(2,575,791)	(1,008,856)	161,363	0	220,251	0	0	(210,469)	0	(692,943)	(721,109)	0	0	186,287	(254,111)	0	(24,351)

Fund 317: TDC Affordable Housing

Fund 317 - Tourist Development Tax Affordable Housing

	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate
Beginning Fund Balance	**0**	**0**	**0**	**24,612,900**	**24,612,900**
Revenue	**35,000,000**	**35,550,822**	**35,000,000**	**24,612,900**	**0**
Expenditures	**35,000,000**	**6,875,100**	**10,387,100**	**24,612,900**	**24,612,900**
Ending Fund Balance	**0**	**28,675,722**	**24,612,900**	**24,612,900**	**0**
	-	28,675,722	24,612,900	-	24,612,900

Revenue	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate
Transfer In from F_117	16,256,833	16,256,833	16,256,833		
Transfer In from F_118	2,438,825	2,438,825	2,438,825		
Transfer In from F_119	7,599,804	7,599,804	7,599,804		
Transfer In from F_120	4,119,377	4,119,377	4,119,377		
Transfer In from F_121	4,585,161	4,585,161	4,585,161		
Interest		550,822			
Misc Revenue					
Less 5%					
Fund Balance Forward				24,612,900	
Total Revenue	**35,000,000**	**35,550,822**	**35,000,000**	**24,612,900**	-

Appropriations	Cost Center	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate
Affordable Housing-DAC I	25550	16,868,243			15,968,243	15,968,243
Affordable Housing-DAC II	25551	2,714,657	8,000	1,670,000		
Affordable Housing-DAC III	25552	6,273,123		1,850,000	6,367,780	6,367,780
Affordable Housing-DAC IV	25553	3,796,057	1,519,180	1,519,180	2,276,877	2,276,877
Affordable Housing-DAC V	25554	5,347,920	5,347,920	5,347,920		
Reserves-Contingency	85581					
Total Project Appropriations		**35,000,000**	**6,875,100**	**10,387,100**	**24,612,900**	**24,612,900**
		0	28,675,722	24,612,900	0	(24,612,900)

Fund 318: Series 2025
Revenue Bonds

Fund 318 - Infrastructure Sales Surtax Revenue Bonds Series 2025

7/2/2025

	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate	FY27 Proposed	FY27 Estimate	FY28 Proposed	FY28 Estimate
Beginning Fund Balance	**0**	**0**	**0**	**44,198,195**	**44,198,195**	**14,501,229**	**14,501,229**	**7,995,048**	**7,995,048**
Revenue	**50,253,072**	**50,821,318**	**50,253,072**	**32,696,966**	**0**	**6,826,181**	**0**	**2,990,590**	**0**
Expenditures	**50,253,072**	**1,240,612**	**6,054,877**	**32,696,966**	**29,696,966**	**6,826,181**	**6,506,181**	**2,990,590**	**2,990,590**
Ending Fund Balance	**0**	**49,580,706**	**44,198,195**	**44,198,195**	**14,501,229**	**14,501,229**	**7,995,048**	**7,995,048**	**5,004,458**
	0	49,580,706	44,198,195	0	29,696,966	0	6,506,181	0	2,990,590

Revenue	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate	FY27 Proposed	FY27 Estimate	FY28 Proposed	FY28 Estimate
Bond Proceeds	50,253,072	50,253,072	50,253,072						
Interest		568,246							
Misc Revenue									
Less 5%									
Fund Balance Forward				32,696,966		6,826,181		2,990,590	
Total Revenue	**50,253,072**	**50,821,318**	**50,253,072**	**32,696,966**	**-**	**6,826,181**	**-**	**2,990,590**	**-**

Appropriations	Cost Center	FY25 Amended	FY25 Actual	FY25 Estimate	FY26 Proposed	FY26 Estimate	FY27 Proposed	FY27 Estimate	FY28 Proposed	FY28 Estimate
Series 2025 Revenue Bonds Cost of Issuance	22050	253,072	233,866	253,072						
Boca Chica Mooring Field & Shore Side Facility	23050				3,591,181	3,591,181	320,000			
Rockland Key Fleet Garage Facility	24050	5,926,015								
Rockland Key Public Works	24051				8,000,000	8,000,000				
Sheriff Generator Building	26050	4,254,315		150,000	1,850,000	1,850,000				
Sugarloaf Fire Station	26051	8,571,218		1,171,313	6,784,905	6,784,905	615,000	615,000		
Sugarloaf Blvd Bridge Replacement	27050	3,868,337					5,881,181	5,881,181	2,990,590	2,990,590
Twin Lakes Road Elevation	27051				6,714,102					
Sands Subdivision Road Elevation	27052				50,000		10,000			
Conch Key Road Elevation	27053				106,778					
Stillwright Point Mill & Pave	27054				2,600,000	2,600,000				
Budgeted Transfers - Twin Lakes Road Elevation (Grant Match)	86585	13,069,814	43,046	3,191,792		6,714,102				
Budgeted Transfers - Sands Subdivision Road Elevation (Grant Match)	86585	4,252,575		25,000		50,000		10,000		
Budgeted Transfers - Conch Key Road Elevation (Grant Match)	86585	9,094,026		300,000		106,778				
Budgeted Transfers - F_318 to F_304 (Project Reimbursements)	86585	963,700	963,700	963,700						
Reserves - Contingency	85582				3,000,000					
Total Project Appropriations		**50,253,072**	**1,240,612**	**6,054,877**	**32,696,966**	**29,696,966**	**6,826,181**	**6,506,181**	**2,990,590**	**2,990,590**
		0	49,580,706	44,198,195	0	(29,696,966)	0	(6,506,181)	0	(2,990,590)

Fund 401:

Card Sound Bridge

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

CARD SOUND BRIDGE - 401

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																	
Grants-Trans-Other																	
Services Transportation Tolls	2,700,000	2,700,000	2,721,864	1,962,283	2,500,000	2,562,547	2,000,000	2,000,000	2,224,170	1,800,000	2,027,323	2,110,105	1,730,210	1,599,076	(8,890)	1,012,930	1,148,222
Property Usage Other																	
Total Charges for Services	**2,700,000**	**2,700,000**	**2,721,864**	**1,962,283**	**2,500,000**	**2,562,547**	**2,000,000**	**2,000,000**	**2,224,170**	**1,800,000**	**2,027,323**	**2,110,105**	**1,730,210**	**1,599,076**	**(8,890)**	**1,012,930**	**1,148,222**
Hurricane Irma Revenue																	
Investment Income	**100,000**	**100,000**	**147,029**	**150,273**	**10,000**	**370,072**	**40,000**	**40,000**	**240,443**	**40,000**	**(48,650)**	**7,852**	**50,297**	**54,684**	**20,632**	**26,424**	**25,757**
Dispostion of Fixed Assets									**1,106**		**13,927**		**4,946**			**4,283**	**2,400**
Misc Rev														**241,665**			
Subtotal Revenues	**2,800,000**	**2,800,000**	**2,868,893**	**2,112,556**	**2,510,000**	**2,932,619**	**2,040,000**	**2,040,000**	**2,465,719**	**1,840,000**	**1,992,600**	**2,117,957**	**1,785,453**	**1,895,426**	**11,742**	**1,039,354**	**1,173,978**
Non-Operating Sources (FB)		2,599,712			6,047,736		1,107,776	1,107,776		1,849,880							
(LESS 5% Florida Statute)		(140,000)			(125,500)		(102,000)	(102,000)		(92,000)							
Total Card Sound Bridge	**2,800,000**	**5,259,712**	**2,868,893**	**2,112,556**	**8,432,236**	**2,932,619**	**3,045,776**	**3,045,776**	**2,465,719**	**3,597,880**	**1,992,600**	**2,117,957**	**1,785,453**	**1,895,426**	**11,742**	**1,039,354**	**1,173,978**

FUND 401 CARD SOUND, Fund Balance Calculation

as of 6/27/25 6/16/25

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fund Balance = Current Assests- Current liab	**6,489,401**	**5,937,572**	**4,790,938**	**1,116,799**	**2,389,036**	**3,255,062**	**4,618,586**	4,526,926	**5,657,633**	6,934,066	6,934,066	**7,062,792**	7,373,914	**8,292,535**	8,292,535	9,262,333	9,262,333
Revenue	**1,173,978**	**1,039,354**	**11,742**	**1,895,426**	**1,785,453**	**2,117,957**	**1,992,600**	3,597,880	**2,465,719**	3,045,776	3,045,776	**2,932,619**	8,432,236	**2,112,556**	2,721,864	5,259,712	2,800,000
Expense	**2,043,421**	**1,693,270**	**2,221,807**	**1,085,872**	**1,214,504**	**765,408**	**955,759**	3,597,880	**1,189,286**	3,045,776	3,045,776	**1,154,185**	8,432,236	**1,939,251**	1,752,066	5,259,712	5,239,470
Estimated Ending Fund Balance	**5,619,959**	**5,283,656**	**2,580,873**	**1,926,353**	**2,959,985**	**4,607,611**	**5,655,427**	4,526,926	**6,934,066**	6,934,066	6,934,066	**8,841,226**	7,373,914	**8,465,840**	9,262,333	9,262,333	6,822,863
	(869,442)	(653,916)	(2,210,065)	809,554	570,949	1,352,549	1,036,841	0	1,276,433	0	0	1,778,434	0	173,305	969,798	0	(2,439,470)

Budget Projection		2016	2017	2018	2019	2020	2021	2022	2023	2023	2024	2024	2024	2025	2025	2025	2026	2026
Revenues:		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted	Actual	Adopted	Amended	Actual	Adopted	YTD	Estimate	Proposed	Estimate
Tolls		**1,148,222**	**1,012,930**	**(8,890)**	**1,599,076**	**1,730,210**	**2,110,105**	2,027,323	1,800,000	2,224,170	2,000,000	2,000,000	2,562,547	2,500,000	1,962,283	2,721,864	2,700,000	2,700,000
Other Revenue		**2,400**	**4,283**	**-**	**241,665**	**4,946**	**-**	(34,723)										
Interest		**13,043**	**26,424**	**20,632**	**54,684**	**50,297**	**7,852**		40,000	241,549	40,000	40,000	370,072	10,000	150,273		100,000	100,000
Less 5%									(92,000)		(102,000)	(102,000)		(125,500)			(140,000)	
Subtotal		**1,163,665**	**1,043,636**	**11,742**	1,895,426	1,785,453	2,117,957	1,992,600	1,748,000	2,465,719	1,938,000	1,938,000	2,932,619	2,384,500	2,112,556	2,721,864	2,660,000	2,800,000
Fund Bal Fwd									1,849,880		1,107,776	1,107,776		6,047,736			2,599,712	
Total		**1,163,665**	**1,043,636**	**11,742**	**1,895,426**	**1,785,453**	**2,117,957**	**1,992,600**	3,597,880	2,465,719	3,045,776	3,045,776	2,932,619	8,432,236	2,112,556	2,721,864	5,259,712	2,800,000
Appropriations:																		
Operating																		
County Engineer CSB	20002																	
Card Sound Road	22502	**1,479,768**	**1,509,345**	**363,201**	642,608	1,067,223	598,104	724,223	997,909	938,765	831,246	831,246	902,096	836,934	352,400		627,730	627,730
Toll AET Conversion	22502			**1,203,903**	305,216													
Card Sound Road Mill and Resurface	22502								573,675									
Replacement Project Planning-PD&E	22502								800,000		800,000	800,000						
County Engineer Csb	22003	**49,150**	**34,233**	**45,889**	58,272	67,505	87,528	151,759	173,144	170,745	184,485	184,485	172,312	209,389	116,313	188,450	202,416	182,174
Tubby's Creek Bridge	22590								269,000		189,701	254,525		2,863,517	11,656	16,426	2,176,443	2,176,443
Mosquito Creek Bridge	22591								269,000		189,750	254,723		2,507,065	11,082	19,614	2,173,347	2,173,347
Card Sound Road Bridge Replacement	22596													1,447,800	1,447,800	1,447,800		
Tropical Storm Fay	22534																	
Hurr Ike Card Sound	22536																	
Tropical Storm Isaac	22546																	
Hurricane Irma	22559			**2,700**														
Cash Balance	**85534**								223,224		541,765	541,765		250,000				
Transfers Out	**86503**	**149,693**			79,776	79,776	79,776	79,776	79,776	79,776	79,776	79,776	79,776	79,776		79,776	79,776	79,776
Trsf Out - Grant Match	**86503**	**364,810**	**149,693**	**606,114**														
Contingency	**85534**								212,152		229,053	99,256		237,755				
Total		**2,043,421**	**1,693,270**	**2,221,807**	**1,085,872**	**1,214,504**	**765,408**	955,759	3,597,880	1,189,286	3,045,776	3,045,776	1,154,185	8,432,236	1,939,251	1,752,066	5,259,712	5,239,470
		(879,756)	(649,634)	(2,210,065)	809,554	570,949	1,352,549	1,036,841	0	1,276,433	0	0	1,778,434	0	173,305	969,798	0	(2,439,470)

Fund 403:

Marathon Airport

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
MARATHON AIRPORT - 403
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Amended	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Airline Rents			53,812	53,812												-1,815	
Other Rents	1,000,000	1,000,000	1,001,582	897,038	1,000,000	1,000,000	1,291,038	850,000	616,051	800,000	816,432	806,594	795,537	695,308	666,324	1,128,012	631,689
Airline Fees								20,000	1,715	2,000	3,882	1,928	453	785	559	546	799
Other Fees	100,000	100,000	140,299	95,076	75,000	75,000	131,906	450,000	27,094	450,000	153,039	487,662	278,734	294,585	304,333	323,285	335,504
Airport Concessions	300,000	300,000	261,377	156,377	300,000	300,000	310,853		323,863		332,209						
Airport Car Rentals	75,000	75,000	85,983	64,432	75,000	75,000	-13,162		(11,044)		81,905						
Services - Other Property Usage																	
Services - Property Usage Other							126,597										
Total Charges for Services	**1,475,000**	**1,475,000**	**1,489,241**	**1,266,736**	**1,450,000**	**1,450,000**	**1,847,232**	**1,320,000**	**957,679**	**1,252,000**	**1,387,466**	**1,296,183**	**1,074,724**	**990,679**	**971,217**	**1,450,028**	**967,991**
Investment Income	**200,000**	**200,000**	**283,160**	**208,160**	**50,000**	**50,000**	**432,410**	**50,000**	**382,014**	**20,000**	**(3,046)**	**5,552**	**30,996**	**38,927**	**14,542**	**7,898**	**6,198**
Fed Grants Pub Safety- 331200 EOC					5,300,330		7,370,599		3,112,885			848,202					
Fed Grants Physical Environ												85,931					
Fed Grants Trans 331400				287,306	13,538,301		1,479,479		1,703,602		604,948	231,440	112,993	296,322	602,180	286,469	813,348
State Grants Public Safety- 334200 EOC				2,854,822	595,764		5,153,203					365,300					
State Grants Trans- 334400 EOC				182,368	1,454,951		3,291,496		6,266,579		1,802,333	314,259	1,237,245	550,909	316,650	2,751,205	
State Grants Trans					1,044,178		1,390,872		367,223								
CARES												65,285					
Fed/State Grants Economic																	
Disposition of Fixed Assets							-97,945					(444,262)		10,584			
Contrib & Don Fm Priv S															10,000		
Customs -635001				1,523								160,209	102,893	147,422	151,602	149,990	44,974
EOC-635250																	
Miscellaneous Revenue				34,507			112,100		1,862		(2,261)	3,699	601	400	300	512	332
Miscellaneous Commissions																	
Rents									431,808								
Other Sources - Reimbursement									166,032		255,676						
Other Misc. Revenue	**0**	**0**	**0**	**3,360,525**	**21,933,524**	**0**	**18,699,805**	**0**	**12,049,991**	**0**	**2,660,695**	**1,630,064**	**1,453,731**	**1,005,637**	**1,080,733**	**3,188,177**	**858,654**
Subtotal Revenues	**1,675,000**	**1,675,000**	**1,772,401**	**4,835,420**	**23,433,524**	**1,500,000**	**20,979,447**	**1,370,000**	**13,389,684**	**1,272,000**	**4,045,116**	**2,931,799**	**2,559,451**	**2,035,242**	**2,066,491**	**4,646,102**	**1,832,843**
Trans Fm 304- EOC									4,645,645		1,563,232						
Trans Fm 001- EOC									10,341,817								
Trans Fm 406								20,000		20,000			3,098	6,086	18,181		
Trans Fm 404																	
Trans Fm 503														1,147,024	322,577		
Trans Fm 504													87,500	190,000			
Non-Operating Sources (FB)		11,632,354			5,247,604	2,436,577		1,427,516		1,420,346							
(LESS 5% Florida Statute)		(83,750)			(75,000)	(75,000)		(68,500)		(63,600)							
Total Marathon Airport	**1,675,000**	**13,223,604**	**1,772,401**	**4,835,420**	**28,606,129**	**3,861,577**	**20,979,447**	**2,749,016**	**28,377,146**	**2,648,746**	**5,608,348**	**2,931,799**	**2,650,049**	**3,378,352**	**2,407,249**	**4,646,102**	**1,832,843**

FUND 403 MARATHON AIRPORT

as of 7/01/2025 6/6/2025

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Bal Prior Year	1,602,888	1,168,919	1,776,030	1,250,840	2,161,558	1,850,880	2,665,072	3,327,814	3,051,844	21,594,306	7,300,340	3,008,388	7,915,024	11,987,586	11,987,586	12,132,923	12,132,923
Revenue	1,019,495	1,608,428	1,137,361	2,531,121	1,212,311	1,021,381	3,400,965	2,648,746	16,926,857	2,749,016	2,195,852	3,861,577	28,606,129	1,510,925	1,772,401	13,223,604	1,675,000
Expense	899,482	989,444	1,873,552	1,506,076	1,307,496	1,264,547	1,393,049	2,648,746	1,444,021	2,749,016	1,581,168	3,861,577	28,606,129	1,129,256	1,627,063	13,223,604	9,502,171
Estimated Ending Fund Balance	1,705,516	1,776,030	1,039,838	2,251,885	2,074,166	1,607,714	4,672,988	3,327,814	18,534,680	21,594,306	7,915,024	3,008,388	7,915,024	12,369,255	12,132,923	12,132,923	4,305,752
	102,628	607,111	(736,192)	1,001,045	(87,392)	(243,166)	2,007,916	0	15,482,836	0	14,635,322	0	0	381,669	145,337	0	(7,827,171)

***From the ACFR - Fund Balance for Airports is calculated = assets - liabilities**

Marathon Airport - Fund - 403

Revenues:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Charges for Services		967,991	1,450,028	971,217	990,679	1,074,724	1,296,183	1,387,466	1,252,000	957,679	1,320,000	1,847,232	1,450,000	1,450,000	1,266,736	1,489,241	1,475,000	1,475,000
Interest		6,198	7,898	14,542	38,927	30,996	5,552	(3,046)	20,000	382,014	50,000	432,410	50,000	50,000	208,160	283,160	200,000	200,000
Customs		44,974	149,990	151,602	147,422	102,893	160,209	0	0	0	0	0	0	0	1,523	0	0	0
Misc.		332	512		10,984	601	(440,563)	253,415	0	599,702	0	14,155	0	0	34,507	0	0	0
Subtotal		1,019,495	1,608,428	1,137,361	1,188,011	1,209,213	1,021,381	1,637,835	1,272,000	1,939,395	1,370,000	2,293,797	1,500,000	1,500,000	1,510,925	1,772,401	1,675,000	1,675,000
Grants		813,348	3,037,674	602,180	847,231	1,350,238		2,407,281		2,070,825		2,870,351		14,582,479	287,306	0	0	0
EOC Grant Revenue							1,527,762	199,897		9,379,463		15,815,299		7,351,045	3,037,189	0	0	0
Transfers In EOC - Fund 001										10,341,817								
Transfers In EOC - Fund 304								1,563,232		4,645,645								
Transfers In		0	0	0	1,343,110	3,098	0		20,000		20,000	-		0				
Less 5%									(63,600)		(68,500)	-	(75,000)	(75,000)			(83,750)	
Fund Bal Fwd									1,420,346		1,427,516	(97,945)	2,436,577	5,247,604			11,632,354	
Total Revenue		1,832,843	4,646,102	1,739,540	3,378,352	2,562,549	2,549,143	5,808,245	1,376,746	28,377,146	2,749,016	20,881,502	3,861,577	28,606,129	4,835,420	1,772,401	13,223,604	1,675,000
Total Operating Revenue (Less Grants)		1,019,495	1,608,428	1,137,361	2,531,121	1,212,311	1,021,381	3,201,067	2,648,746	16,926,857	2,749,016	2,195,852	3,861,577	6,672,604	1,510,925	1,772,401	13,223,604	1,675,000
Appropriations:																		
Operating	63501 & 63572	779,366	751,775	1,443,476	781,766	897,308	876,925	996,329	1,305,021	1,040,439	1,386,631	1,208,055	1,314,192	1,614,192	969,626	1,372,063	1,776,219	1,509,786
Customs Service Operating	635001	69,962	153,895	148,913	142,340	130,829	250,237	259,335	288,900	266,197	300,000	235,728	300,000	300,000	159,630	255,000	300,000	255,000
Marathon Airport R&R	63502	0	0	0					715,000		715,000		1,900,000	1,521,648			3,200,000	
Hurricane Irma - Payroll	675102		30,116	7,988		985												
Hurricane Irma - Operating Expense	675102		3,505	273,175	444,292	140,988												
Hurricane Dorian	635200				293													
Cash Balance	85535	0	0						112,440		120,000		120,000	120,000			120,000	
Transfers Out	86504	50,153	50,153		137,385	137,385	137,385	137,385	137,385	137,385	137,385	137,385	137,385	137,385			7,737,385	7,737,385
Contingency	85535	0	0	0					90,000		90,000		90,000	90,000			90,000	
Total Operating Expenditures		899,482	989,444	1,873,552	1,506,076	1,307,496	1,264,547	1,393,049	2,648,746	1,444,021	2,749,016	1,581,168	3,861,577	3,783,225	1,129,256	1,627,063	13,223,604	9,502,171
Revenue Guaranty		(731,918)	17,412	(114,069)														
MTH Airport Grants		1,083,115	377,990	736,572	666,452	404,794	5,208,648	4,190,078		2,106,006		597,336		19,522,573	2,480,698			
MTHN EOC	635250						2,568,824	1,478,276		20,584,059				5,300,330	136,275			
OPEB		17,385	11,874		23,999	(7,793)												
Depreciation		627,885	646,272		754,515	740,244						962,518.00						
Loss on Disposal Fix Assets		7,868	8,165															
Total Expenditures		1,903,817	2,051,157	2,496,055	2,951,043	2,444,741	9,042,020	7,061,402	2,648,746	24,134,086	2,749,016	3,141,022	3,861,577	28,606,129	3,746,229	1,627,063	13,223,604	9,502,171
Surplus/Deficit		(70,974)	2,594,946	(756,514)	427,309	117,808	(6,492,877)	(1,253,157)	(1,272,000)	4,243,059	0		0	0	1,089,191	145,337	0	(7,827,171)

Fund 404:

Key West Intl Airport

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
KEY WEST AIRPORT - 404
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Amended	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Airline Rents	3,400,000	3,400,000	3,434,772	2,447,289	2,200,000	2,200,000	3,053,598	2,000,000	2,739,619	2,000,000	2,757,912	1,639,351	2,000,995	2,017,556	1,814,866	1,820,649	1,589,279
Airport Terminal Rents	50,000	50,000	69,516	53,713	200,000	200,000	71,432		440,116								
Other Rents	750,000	750,000	750,729	547,119	850,000	850,000	4,550,699	1,700,000	3,485,128	1,700,000	678,845	1,782,924	1,283,552	1,387,261	1,314,933	1,370,014	1,139,624
Airline Landing Fees	4,200,000	4,200,000	4,169,658	3,022,707	3,500,000	3,500,000	4,226,877	3,000,000	3,292,771	3,000,000	2,821,825	3,360,980	1,936,703	2,232,070	1,562,050	2,054,294	2,011,133
Other Fees	150,000	150,000	143,742	111,023	200,000	200,000	189,229	3,200,000	107,714	3,200,000	117,053	3,493,298	1,982,799	2,487,395	2,068,658	2,029,678	1,747,364
Airport Parking	5,000	5,000	5,448	3,859	10,000	10,000	4,771	30,000	13,422	30,000	17,601	30,238	32,463	68,289	86,387	82,327	80,014
Airline Security	1,850,000	1,850,000	1,824,444	1,329,820	1,200,000	1,200,000	1,542,715	450,000	1,200,631	450,000	1,083,602	594,213	411,378	529,122	342,184	443,106	330,059
Services - Parking - Credit Card	850,000	850,000	871,840	617,553	650,000	650,000	794,272	375,000	669,710	375,000	614,559	389,797	258,505	370,319	360,939	337,055	233,647
Airport Concessions	3,200,000	3,200,000	3,266,047	2,697,794	2,000,000	2,000,000	989,163		1,285,570		3,563,908						
Ground Transportation	500,000	500,000	417,665	313,096	500,000	500,000	514,707		541,039		526,323						
Airport Car Rentals	950,000	950,000	976,410	751,011	800,000	800,000	12,416		13,766		633,446						
Services - Cust Fac Chges	2,500,000	2,500,000	2,401,895	2,008,246	1,500,000	1,500,000	2,019,892		792,056						0	0	
Property Usage														100	100	0	0
Quasi External Gas Charges											3,536						
Total Charges for Services	**18,405,000**	**18,405,000**	**18,332,167**	**13,903,231**	**13,610,000**	**13,610,000**	**17,969,771**	**10,755,000**	**14,581,541**	**10,755,000**	**12,818,610**	**11,290,801**	**7,906,396**	**9,092,113**	**7,550,117**	**8,137,122**	**7,131,120**
Parking Violations										250	20	98	0		11	21	336
Fines & Forefeitures					**0**	**0**	**6**	**0**	**0**	**250**	**20**	**98**	**0**	**0**	**11**	**21**	**336**
Investment Income	**500,000**	**500,000**	**870,167**	**628,156**	**50,000**	**50,000**	**3,820,128**	**50,000**	**1,547,028**	**25,000**	**(52,786)**	**18,331**	**59,747**	**96,717**	**36,871**	**22,168**	**9,965**
Disposition Of Fixed Assets							197,951		(4,867)		704	(1,176,785)	3,758	7,699			
Cont & Don Fm																	
Donations												5,000					
Miscellaneous Revenue				250,111			1,887,295		5,019,572		1,360	1,446	420	3,362	321	1,951	661
Miscellaneous Commissions												1,869	7,053	684	611	729	904
Miscellaneous Settlements												150,000					
Debt Proceeds																	
Other Misc. Revenue	**0**	**0**	**0**	**250,111**	**0**	**0**	**2,085,246**	**0**	**5,014,705**	**0**	**2,064**	**(1,018,470)**	**11,231**	**11,745**	**932**	**2,680**	**1,566**
Misc-Liquidated Dmgs																	
Subtotal Revenues	**18,905,000**	**18,905,000**	**19,202,333**	**14,781,498**	**13,660,000**	**13,660,000**	**23,875,151**	**10,805,000**	**21,143,273**	**10,780,250**	**12,767,908**	**10,290,760**	**7,977,375**	**9,200,575**	**7,587,931**	**8,161,990**	**7,142,987**
Grants																3,310,218	1,462,567
Federal Grants - Transportation - Airport Development				11,130,519	28,344,582		12,959,078		3,633,649		8,644,307	1,152,261	365,405	679,215	17,779		
Federal Grants												(2,414,539)	73,200		58,320		
Federal Grants - Public Safety					52,035		49,419		107,849								
State Grants - Transportation - Airport Development				2,140,618	6,812,969		6,535,274		1,270,815		4,952,588	(1,371,212)	1,303,744	809,408	1,240,778		
State Grants - Economic																	
Federal Grants - Courts CARES Act							210,171		1,139,206		8,008,805	3,153,568	5,295,800				
Hurricane													136,419		77,906		
CAPITAL CONTRIB																	
Trsf Fm PFC 406	1,136,640	1,136,640	2,297,463	189,833			2,422,975		1,682,853		2,737,010	1,341,829	316,605	71,869	419,565		
Trsf Fm Risk 503																	
Trsf Fm Gen Fund																	
Non-Operating Sources (FB)		14,006,920			33,880,198	22,213,558		12,116,974		11,080,194							
(LESS 5% Florida Statute)		(945,250)			(683,000)	(683,000)		(540,250)		(539,013)							
Total Key West Airport	**20,041,640**	**33,103,310**	**21,499,796**	**28,242,467**	**82,066,784**	**35,190,558**	**46,052,068**	**22,381,724**	**28,977,645**	**21,321,431**	**37,110,617**	**12,152,667**	**15,468,548**	**10,761,067**	**9,402,280**	**11,472,208**	**8,605,554**

FUND 404 KEY WEST AIRPORT
Fund Balance Forward Calculation

as of 7/01/25 6/6/2025

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance	4,388,962	4,142,744	4,253,958	2,944,243	3,318,815	6,900,241	13,600,925	18,996,061	24,773,600	39,128,548	46,400,101	23,742,353	70,898,535	35,217,280	35,217,280	32,118,733	32,118,733
Revenue	8,605,554	11,472,208	9,402,280	10,761,067	15,468,548	12,152,667	37,110,617	21,321,431	23,962,940	22,381,724	46,052,068	35,190,558	82,066,784	28,242,467	21,499,796	33,103,310	18,905,000
Expense	6,763,591	7,436,794	7,719,799	8,178,774	8,593,727	1,030,055	10,224,415	21,321,431	26,875,077	22,381,724	21,553,634	35,190,558	82,066,784	42,952,319	24,598,343	33,103,310	18,795,447
Estimated Ending Fund Balance	6,230,925	8,178,158	5,936,438	5,526,536	10,193,636	18,022,853	40,487,127	18,996,061	21,861,463	39,128,548	70,898,535	23,742,353	70,898,535	20,507,428	32,118,733	32,118,733	32,228,286
	1,841,963	4,035,414	1,682,480	2,582,293	6,874,821	11,122,612	26,886,202	0	(2,912,137)	0	24,498,434	0	0	14,709,852	(3,098,547)	0	109,553

FUND 404 KEY WEST AIRPORT
Fiscal Year Budget Projection

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Charges for Services	7,131,120	8,137,122	7,550,117	9,092,113	7,906,396	11,290,801	12,818,610	10,755,000	14,581,541	10,755,000	17,969,771	13,610,000	13,610,000	13,903,231	18,332,167	18,405,000	18,405,000
Other Revenue	11,867	24,868	37,814	108,463	70,979	(1,000,041)	(50,702)	25,250	1,547,028	50,000	5,905,380	50,000	50,000	878,267	870,167	500,000	500,000
Subtotal	7,142,987	8,161,990	7,587,931	9,200,575	7,977,375	10,290,760	12,767,908	10,780,250	16,128,568	10,805,000	23,875,151	13,660,000	13,660,000	14,781,498	19,202,333	18,905,000	18,905,000
Less 5%								(539,013)		(540,250)		(683,000)	(683,000)			(945,250)	
Grants	1,462,567	3,310,218	1,814,348	1,488,623	7,174,569	520,078	21,605,700		6,151,519	0	19,753,942		35,209,586	13,271,137	0		
Transfers In				71,869	316,605	1,341,829	2,737,010		1,682,853	0	2,422,975		0	189,833	2,297,463	1,136,640	
Fund Bal Fwd								11,080,194		12,116,974		22,213,558	33,880,198			14,006,920	
Total Revenue	8,605,554	11,472,208	9,402,280	10,761,067	15,468,548	12,152,667	37,110,617	21,321,431	23,962,940	22,381,724	46,052,068	35,190,558	82,066,784	28,242,467	21,499,796	33,103,310	18,905,000
Total Operating Revenue (Less Grants)	7,142,987	8,161,990	7,587,931	9,272,444	8,293,980	11,632,589	15,504,917		17,811,421		26,298,126		68,406,784	28,052,635			
Appropriations:																	
Operating 63001 & 63002	2,415,967	2,628,750	2,562,374	2,929,607	3,182,846	433,278	4,068,116	13,164,530	4,948,779	13,423,325	4,717,843	18,244,514	11,232,448	4,266,413	4,651,653	17,497,106	5,116,818
Fire & Rescue 63100	1,267,305	1,368,966	1,508,116	1,495,192	1,525,440	95,458	1,882,119	2,257,899	2,080,387	2,300,629	2,227,189	2,413,583	2,413,583	1,742,085	2,389,447	2,865,858	2,722,565
EYW Custom Facility Charge 63101											0	2,225,000	2,225,000	317,500	440,000	4,500,000	3,500,000
Key West Airport Security 63200	2,421,201	2,374,873	2,575,424	2,607,348	2,713,085	(158,765)	2,750,080	3,530,520	3,298,114	4,104,944	3,606,901	4,668,185	4,668,185	3,256,154	3,967,957	5,240,491	4,978,466
Key West Airport Admin 63201	327,838	627,152	645,667	653,149	695,076	179,611	1,025,003	1,802,968	1,284,050	2,062,247	1,943,849	2,086,996	2,086,996	1,434,840	1,982,646	2,222,575	2,000,318
Hurricane Irma - Payroll 630191		77,258	1,094														
Hurricane Irma - Operating 630191		28,516	95,845	16,198	0	235					166						
Cash Balance 85536								60,225		0		50,000	50,000			200,000	
Transfer Out - Cost Allocation 86505	331,280	331,280	331,280	477,280	477,280	480,238	499,097	477,280	477,280	477,280	805,280	477,280	477,280			477,280	477,280
Transfer Out - F_404 to F_405 86505											2,172,290	5,000,000	16,494,640	11,166,640	11,166,640		
Contingency 85536								28,009		13,299		25,000	25,000			100,000	
Total Operating Expenditures	6,763,591	7,436,794	7,719,799	8,178,774	8,593,727	1,030,055	10,224,415	21,321,431	12,088,610	22,381,724	15,473,518	35,190,558	39,673,132	22,183,633	24,598,343	33,103,310	18,795,447
Grant Projects	1,574,860	2,568,939	570,795	763,358	992,051	25,285,823	17,096,362		14,786,467		6,080,116		42,393,652	20,768,687			
OPEB	27,086	18,500	(397,704)														
Retirement		301,262	247,925	488,800	553,526												
Depreciation	2,475,888	2,386,278	2,494,910	2,428,693	3,200,064	166,645											
Loss on Disposal Fix Assets	42,400	313		36,042													
Total Expenditures	10,883,825	12,712,087	10,635,725	11,895,667	13,339,368	26,482,524	27,320,777	21,321,431	26,875,077	22,381,724	21,553,634	35,190,558	82,066,784	42,952,319	24,598,343	33,103,310	18,795,447
Surplus/Deficit	1,841,963	4,035,414	1,682,480	2,582,293	6,874,821	11,122,612	26,886,202	0	(2,912,137)	0		0	(0)	(14,709,852)	(3,098,547)	0	109,553

Fund 405:

General Airport Revenue Bond

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
GENERAL AIRPORT REVENUE BOND - FUND 405
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Amended	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2022 Actual
Investment Income	**500,000**	**500,000**	**700,343**	**540,344**	**500,000**	**500,000**	**1,399,007**	**500,000**	**500,000**	**1,561,374**	**0**
Miscellaneous Revenue											
Debt Proceeds											41,340,000
Other Misc. Revenue	**0**	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**41,340,000**
Subtotal Revenues	**500,000**	**500,000**	**700,343**	**540,344**	**500,000**	**500,000**	**1,399,007**	**500,000**	**500,000**	**1,561,374**	**41,340,000**
Grants											
Federal Grants - Transportation - Airport Development			7,786,200	7,786,200	4,134,751		7,363,847	7,883,427		15,929,442	
Federal Grants											
Federal Grants - Public Safety											
State Grants - Transportation - Airport Development			10,000,000	10,000,000	10,000,000		5,576,447	3,293,736		11,157,247	
Federal Grants - Courts CARES Act								210,171			
Total Grants	**0**	**0**	**17,786,200**	**17,786,200**	**14,134,751**	**0**	**12,940,294**	**11,387,334**	**0**	**27,086,689**	**0**
Transfer from Fund 404			11,166,640	11,166,640	16,166,640	5,000,000					
Transfer from Fund 406	8,305,975	8,305,975	5,000,000	236,273	5,000,000	5,000,000	57,456				
Total Transfer In	**8,305,975**	**8,305,975**	**16,166,640**	**11,402,913**	**21,166,640**	**10,000,000**	**57,456**	**0**	**0**	**0**	**0**
Non-Operating Sources (FB)		16,964,750			31,791,750	31,791,750		39,882,590	39,882,590		
(LESS 5% Florida Statute)		(25,000)			(25,000)	(25,000)		(25,000)	(25,000)		
Total General Airport Revenue Bond	**8,805,975**	**25,745,725**	**34,653,183**	**29,729,457**	**67,568,141**	**42,266,750**	**14,396,758**	**63,132,258**	**40,357,590**	**55,734,751**	**41,340,000**

FUND 405 GENERAL AIRPORT REVENUE BOND

Fund Balance Forward Calculation as of 7/01/25 6/6/2025

Fiscal Year	2022 Actual	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance	0	40,584,619	39,999,927	37,448,924	37,448,924	35,893,805	8,289,238	33,050,761	33,050,761	20,500,553	20,500,553
Revenue	41,340,000	28,648,063	40,357,590	51,744,924	14,396,758	42,266,750	67,568,141	29,729,457	34,653,183	25,745,725	8,805,975
Expense	755,381	31,783,757	40,357,590	51,744,924	43,556,444	42,266,750	67,568,141	36,621,438	47,203,391	25,745,725	22,880,975
Estimated Ending Fund Balance	40,584,619	37,448,924	39,999,927	37,448,924	8,289,238	35,893,805	8,289,238	26,158,780	20,500,553	20,500,553	6,425,553
	40,584,619	(3,135,694)	0	0	(29,159,686)	0	0	(6,891,981)	(12,550,208)	0	14,075,000

FUND 405 GENERAL AIRPORT REVENUE BOND

Fiscal Year Budget Projection		2022 Actual	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:												
Investment Income		0	1,561,374	500,000	500,000	1,399,007	500,000	500,000	540,344	700,343	500,000	500,000
Other Revenue		41,340,000	0	0	0	0	0			0	0	0
Subtotal		41,340,000	1,561,374	500,000	500,000	1,399,007	500,000	500,000	540,344	700,343	500,000	500,000
Less 5%				(25,000)	(25,000)		(25,000)	(25,000)			(25,000)	
Grants		0	27,086,689	0	11,387,334	12,940,294	0	14,134,751	17,786,200	17,786,200		
Transfer In		0	0	0	0	57,456	10,000,000	21,166,640	11,402,913	16,166,640	8,305,975	8,305,975
Fund Bal Fwd				39,882,590	39,882,590		31,791,750	31,791,750			16,964,750	
Total		41,340,000	28,648,063	40,357,590	51,744,924	14,396,758	42,266,750	67,568,141	29,729,457	34,653,183	25,745,725	8,805,975
Appropriations:												
EYW Concourse A Const	630905		30,632,536	29,300,000	40,455,042	39,876,249	31,000,000	56,301,391	31,733,841	38,801,391	17,500,000	17,500,000
EYW Concourse A Apron	630906			6,101,740	6,101,740	1,507,904	5,711,000	5,711,000	2,459,141	5,711,000	2,200,000	2,200,000
KW Airport Debt Service	88900	755,381	1,151,221	2,091,100	2,113,221	2,172,291	2,691,000	2,691,000	2,428,455	2,691,000	3,180,975	3,180,975
ARPA Debt Service	630907				210,171							
Reserves	85564			2,864,750	2,864,750		2,864,750	2,864,750			2,864,750	
Total 405		755,381	31,783,757	40,357,590	51,744,924	43,556,444	42,266,750	67,568,141	36,621,438	47,203,391	25,745,725	22,880,975
Surplus/Deficit		40,584,619	(3,135,694)	0	(0)	(29,159,686)	0	0	(6,891,981)	(12,550,208)	0	(14,075,000)

Fund 406:

PFC & Oper Restrictions

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
PFC & OPER RESTRICTIONS - 406
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Amended	Fiscal Year 2025 Adopted	Fiscal Year 2024 YTD	Fiscal Year 2024 Amended	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual
Revenues:																
Serv-Airport	3,000,000	3,000,000	2,933,535	2,286,265	2,000,000	2,000,000	2,421,499	2,566,061	1,900,000	2,573,832	1,700,000	2,821,115	1,873,994	1,571,222	1,470,078	1,392,708
Project Serv Airport															441,780	301,343
Fed Grants Trans										289,602		1,727,638	2,948,885	11,332,435	5,681,875	19,047,486
State Grants Trans										384,847		947,210	104,178	420,822	50,006	1,077,663
Fed/State Grants Economic																
Miscellaneous Revenue					214,637		1,476									
Disposition of Fixed Assets													(110,876)			
Interest Earnings	150,000	150,000	239,096	159,306	75,000	75,000	198,502	75,000	75,000	76,980	75,000	39,132	8,732	70,704	190,171	160,764
Other Misc. Revenue	3,150,000	3,150,000	3,172,631	2,445,571	2,289,637	2,075,000	2,621,476	2,641,061	1,975,000	3,325,261	1,775,000	5,535,095	4,824,913	13,395,183	7,833,911	21,979,963
Subtotal Revenues	3,150,000	3,150,000	3,172,631	2,445,571	2,289,637	2,075,000	2,621,476	2,641,061	1,975,000	3,325,261	1,775,000	5,535,095	4,824,913	13,395,183	7,833,911	21,979,963
Trans Fm 404/405													0	0	0	
Non-Operating Sources (FB)		6,750,115			10,626,213	10,626,213		2,068,750	2,068,750		4,778,750		0	0	0	
(LESS 5% Florida Statute)		(157,500)			(103,750)	(103,750)		(98,750)	(98,750)		(88,750)					
Total Fund 406	3,150,000	9,742,615	3,172,631	2,445,571	12,812,100	12,597,463	2,621,476	4,611,061	3,945,000	3,325,261	6,465,000	5,535,095	4,824,913	13,395,183	7,833,911	21,979,963

FUND 406 PFC & OPER RESTRICTIONS Fund Balance Forward Calculation as of 7/1/2025 6/16/2025

Fiscal Year	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 YTD	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fund Balance Prior Year	-53,738	7,266,487	7,266,487	14,250,991	12,516,505	12,509,446	11,632,428	12,512,446	12,512,446	12,512,446	12,233,524	12,503,799	12,233,524	12,233,524	12,503,799	14,067,912
Revenues	21,979,963	7,833,911	13,395,183	4,824,913	5,535,095	6,465,000	3,325,261	3,945,000	4,611,061	2,620,001	12,597,463	12,812,100	2,445,571	3,172,631	9,742,615	3,150,000
Expenses	3,886,432	6,042,505	944,196	6,559,400	6,419,172	6,465,000	2,445,242	3,945,000	4,611,061	2,628,648	12,597,463	12,812,100	611,182	7,482,540	9,742,615	10,579,255
Estimated Ending Fund Balance	18,039,793	9,057,892	19,717,474	12,516,505	11,632,428	12,509,446	12,512,446	12,512,446	12,512,446	12,503,799	12,233,524	12,503,799	14,067,912	7,923,615	12,503,799	6,638,657
	18,093,531	1,791,405	12,450,987	(1,734,487)	(884,077)	0	880,019	0	0	(8,648)	0	0	1,834,388	(4,309,909)	0	(7,429,255)

PFC & OPER RESTRICTIONS FUND-406 BUDGET

		2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 Amended	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:																	
PFC-Airport		1,694,051	1,911,858	1,571,222	1,873,994	2,821,115	1,700,000	2,573,832	1,900,000	2,566,061	2,421,499	2,000,000	2,000,000	2,286,265	2,933,535	3,000,000	3,000,000
Interest		160,764	190,171	70,704	8,732	39,132	75,000	76,980	75,000	75,000	198,502	75,000	75,000	159,306	239,096	150,000	150,000
Fed Grants Trans		19,047,486	5,681,875	11,332,435	2,948,885	1,727,638		289,602			-						
State Grants Trans		1,077,663	50,006	420,822	104,178	947,210		384,847			-						
Other Revenue					(110,876)								214,637				
Transfers In (From Fund 404)																	
Less 5%							(88,750)		(98,750)	(98,750)		(103,750)	(103,750)			(157,500)	
Fund Bal Fwd							4,778,750		2,068,750	2,068,750		10,626,213	10,626,213			6,750,115	
Total		21,979,963	7,833,911	13,395,183	4,824,913	5,535,095	6,465,000	3,325,261	3,945,000	4,611,061	2,620,001	12,597,463	12,812,100	2,445,571	3,172,631	9,742,615	3,150,000
Appropriations:																	
Grant Match	63603	3,886,432	6,027,302		0		4,020,000		1,500,000	1,500,000		5,000,000	5,000,000				
Grants				624,493	5,107,727												
KW Airport FBO	636165					2,477,170		741,557		276,893	11,750						
EYW Replace Airport Beacon	636174							20,832		389,168	193,924	185,077	399,714	185,077	185,077		
Rehabilitate Taxiway A	636167					1,204,992											
Depreciation					109,845												
Cash Balance	85569						200,000		200,000	200,000		100,000	100,000			200,000	1,136,640
Transfers Out - Fund 405	86560											5,000,000	5,000,000	426,106	5,000,000	8,305,975	8,305,975
Transfers Out - Fund 404	86560		11,814	316,605	1,341,829	2,737,010	2,125,000	1,682,853	2,125,000	2,125,000	2,422,975	2,297,463	2,297,463		2,297,463	1,136,640	1,136,640
Transfers Out - Fund 403	86560		3,389	3,098			20,000		20,000	20,000							
Contingency	85569						100,000		100,000	100,000		14,923	14,923			100,000	
Total		3,886,432	6,042,505	944,196	6,559,400	6,419,172	6,465,000	2,445,242	3,945,000	4,611,061	2,628,648	12,597,463	12,812,100	611,182	7,482,540	9,742,615	10,579,255
		18,093,531	1,791,405	12,450,987	(1,734,487)	(884,077)	0	880,019	0	0	(8,648)	0	0	1,834,388	(4,309,909)	0	(7,429,255)

Fund 414:

MSD Solid Waste Management

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS
BUDGETED REVENUE ANALYSIS
MSD SOLID WASTE- 414
FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed	Fiscal Year 2025 Estimate	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Franchise Fees Solid	950,000	950,000	932,007	509,162	600,000	887,626	590,000	746,441	582,400	661,076	573,418	571,105	581,820	548,730	539,757	473,600
Franchise Fees																
Total Taxes	**950,000**	**950,000**	**932,007**	**509,162**	**600,000**	**887,626**	**590,000**	**746,441**	**582,400**	**661,076**	**573,418**	**571,105**	**581,820**	**548,730**	**539,757**	**473,600**
Services - Tax Collector																
Services - Waste Delinquent											0	0	0	0	0	0
Services - Waste Penalty																
Services - Waste Assessments	20,126,581	20,642,647	18,827,266	18,699,257	19,310,016	15,484,810	15,778,989	14,916,265	15,306,720	13,655,668	13,441,148	12,789,601	12,399,530	12,213,824	12,095,605	12,573,063
Services - Lot Clear, Clean																
Services - Waste Other Tipping	5,816,108	5,816,108	5,528,620	3,575,595	4,000,000	5,265,352	2,250,000	4,776,848	1,896,250	3,917,953	3,133,638	2,688,457	2,938,382	3,474,334	1,422,187	1,362,290
Services - Waste Sludge Tipping											34,456	133,346	45,002	42,578	139,587	191,923
Services - Waste Lien Filing																
Services - Waste Commercial	5,889,351	5,889,351	5,569,524	4,374,887	4,500,000	5,598,242	4,400,000	5,236,886	4,264,000	4,980,620	4,357,322	3,926,585	4,243,218	4,222,220	3,641,103	3,449,936
Services - Waste HAZMAT			8,500	11,304		10,752			6,150		3,444	5,000	5,698	6,052	1,916	2,152
Services - Waste Special Hauling	100,000	100,000	199,666	101,937	25,000	52,994	100,000	132,754	112,750	114,772	107,583	127,060	94,978	186,052	213,989	216,084
Total Charges for Services	**31,932,040**	**32,448,106**	**30,133,576**	**26,762,980**	**27,835,016**	**26,412,150**	**22,528,989**	**25,062,753**	**21,585,870**	**22,669,012**	**21,077,591**	**19,670,049**	**19,726,807**	**20,145,059**	**17,514,387**	**17,795,447**
Investment Income	900,000	900,000	947,298	631,532	100,000	1,308,260	100,000	961,540	100,000	(135,998)	42,929	368,250	404,305	116,907	98,721	66,719
Interest-TC	25,000	25,000	34,105	22,737	10,000	35,145	10,000	20,904	10,000	14	1,242	6,291	13,469	7,747	3,223	
Total Interest Income	**925,000**	**925,000**	**981,403**	**654,269**	**110,000**	**1,343,405**	**110,000**	**982,444**	**110,000**	**(135,984)**	**44,171**	**374,541**	**417,774**	**124,653**	**101,944**	**66,719**
Penalty Interest/Prin											0	0	0	0	0	0
Donations																
Disposit. of Fixed Assets											16,542	16,750	1,010	5,505	8,826	44,295
Misc Revenue	50,000	50,000	50,000	2,811	50,000	62,921	50,000	161,746	10,000	50,172	50,210	49,454	10,218	85,878	45,010	0
Misc Collections Over & Under											(82)	(339)	26,387	169	(341)	0
Total Misc. Revenue	**50,000**	**50,000**	**50,000**	**2,811**	**50,000**	**62,921**	**50,000**	**161,746**	**10,000**	**50,172**	**66,670**	**65,865**	**37,615**	**91,553**	**53,494**	**44,295**
Svcs-Quasi Fee/Charges																
St Grants-Phy Env-Waste						187,500				93,750	93,750	90,909	90,909	90,909	90,909	181,818
St Grants-Econ-Environ											(16,048)					
Debt Proceeds														4,562,398		
FED Grants Phys Env											(293,296)	831,283	16,862,005			
St Grants-Phy Env-Waste												43,844	1,458,779			
Total Misc. Revenue	**-**	**-**	**-**	**-**	**-**	**187,500**	**-**	**-**	**0**	**93,750**	**(215,594)**	**966,036**	**18,411,693**	**4,653,307**	**90,909**	**181,818**
Tsf fm General Fund /Risk											0	0	6,763		2,500,000	
Trsf from Fund 125											6,026					
Trsf fm Const'l Officer			4,000			4,187		3,504		3,834	4,205	3,694	3,546	4,075	4,158	4,100
Local Govt-Physical Env											35,150					
Subtotal Revenues	**33,857,040**	**34,373,106**	**32,096,986**	**27,929,221**	**28,595,016**	**28,897,789**	**23,278,989**	**26,956,888**	**22,288,270**	**23,341,861**	**21,591,637**	**21,651,290**	**39,186,017**	**25,567,378**	**20,804,650**	**18,565,979**
Non-Operating Sources (FB)		6,313,939			9,853,043		12,960,482		11,089,757							
(LESS 5% Florida Statute)		(1,718,656)			(1,429,751)		(1,163,949)		(1,114,414)							
Total MSD Solid Waste	**33,857,040**	**38,968,389**	**32,096,986**	**27,929,221**	**37,018,308**	**28,897,789**	**35,075,522**	**26,956,888**	**32,263,613**	**23,341,861**	**21,591,637**	**21,651,290**	**39,186,017**	**25,567,378**	**20,804,650**	**18,565,979**

FUND 414 MSD SOLID WASTE, Fund Balance Calculation

as of 6/30/25 | as of 6/16/25

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fund Balance= Current Assets- Curren	**12,453,893**	**12,428,175**	**12,715,464**	**19,925,104**	**14,541,280**	**14,721,203**	**15,470,914**	15,179,924	**17,327,459**	17,282,776	**20,104,945**	19,976,810	**22,704,290**	22,704,290	21,801,638	21,801,638
Revenues	**18,565,979**	**20,804,650**	**20,914,070**	**20,764,016**	**21,647,596**	**21,591,637**	**23,341,861**	32,263,613	**26,956,888**	35,075,522	**28,897,789**	37,018,308	**27,929,221**	32,096,986	38,968,389	33,857,040
Expenses	**18,351,678**	**20,325,788**	**19,172,163**	**20,228,764**	**21,336,521**	**21,036,863**	**21,490,804**	32,263,613	**24,216,267**	35,075,522	**26,329,370**	37,018,308	**22,068,305**	32,999,638	38,968,389	33,753,402
Estimated Ending Fund Balance	**12,668,194**	**12,907,037**	**14,457,371**	**20,460,355**	**14,852,354**	**15,275,977**	**17,321,970**	15,179,924	**20,068,080**	17,282,776	**22,673,364**	19,976,810	**28,565,205**	21,801,638	21,801,638	21,905,276
	214,301	478,862	1,741,907	535,251	311,074	554,774	1,851,056	0	2,740,621	0	2,568,419	0	5,860,915	(902,652)	0	103,638

Fund 414 MSD Solid Waste Budget

Revenues:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Franchise Fees		**473,600**	**539,757**	**548,730**	**581,820**	**571,105**	**573,418**	**661,076**	582,400	**746,441**	590,000	**887,626**	600,000	**509,162**	932,007	950,000	950,000
Charges for Services		**17,795,447**	**17,514,387**	**20,145,059**	**19,726,807**	**19,670,049**	**21,077,591**	**22,669,012**	21,585,870	**25,062,753**	22,528,989	**26,412,150**	27,835,016	**26,762,980**	**30,133,576**	**32,448,106**	**31,932,040**
Other Revenue		**111,014**	**155,438**	**216,206**	**455,389**	**440,406**	**110,841**	**(85,812)**	120,000	**1,144,190**	160,000	**1,406,326**	160,000	**657,079**	**1,031,403**	**975,000**	**975,000**
Grants		**181,818**	**90,909**	**4,653,307**		**966,036**	**(180,444)**	**93,750**				**187,500**		**0**	**0**	**0**	**0**
Transfers In		**4,100**	**2,504,158**	**4,075**			**10,231**	**3,834**		**3,504**		**4,187**		**0**	**0**	**0**	**0**
Subtotal		**18,565,979**	**20,804,650**	**25,567,378**	**20,764,016**	21,647,596	21,591,637	23,341,861	22,288,270	26,956,888	23,278,989	28,897,789	28,595,016	27,929,221	32,096,986	34,373,106	33,857,040
Less 5%									(1,114,414)		(1,163,949)		(1,429,751)			6,313,939	
Fund Balance Forward									11,089,757		12,960,482		9,853,043			(1,718,656)	
Total		**18,565,979**	**20,804,650**	**25,567,378**	**20,764,016**	**21,647,596**	**21,591,637**	**23,341,861**	**32,263,613**	**26,956,888**	**35,075,522**	**28,897,789**	**37,018,308**	**27,929,221**	**32,096,986**	**38,968,389**	**33,857,040**
Hurricane Loan	**Balance sheet**			**24,060,741**													
Appropriations:																	
Debt Service	04580																
WW Upgrade	20539																
Solid Waste Admin	40000	**17,997,579**	**18,686,682**	**18,818,064**	**19,085,573**	**19,522,271**	**20,382,084**	**21,253,265**	28,356,717	**23,981,065**	31,234,033	**24,881,709**	35,405,196	**21,784,277**	**32,480,408**	**36,833,187**	**33,518,200**
Tropical Storm Isaac	40002																
Hurricane Irma	40003		**49,396**	**1,883**				**2,337**	38,625								
Hurricane Irma	40003		**1,326,521**	**24,211,555**	**817,080**	**62,546**	**6,918**										
Small County Recycling	41003								0								
Small County Cons Grant	41004	**90,909**		**90,909**	**90,909**	**90,909**	**93,750**										
Litter/Marine Debris Remov	41006																
Hazardous Waste	40500								55,299		65,850						
Pollution Ctrl Contr Comp	43500												290,000	**284,028**	284,028		
Cash Balance	85537								3,031,770		2,994,437		687,910			1,500,000	
Reserves	85537																
Transfers Out - Cost Allocatior	86506	**263,190**	**263,190**	**263,190**	**235,202**		**235,202**	**235,202**	235,202	**235,202**	235,202	**235,202**	235,202		235,202	235,202	235,202
Transfers Out	86506					**1,660,795**	**318,908**					**1,212,459**					
Contingency	85537								546,000		546,000		400,000			400,000	
Total		**18,351,678**	**20,325,788**	**43,385,601**	**20,228,764**	**21,336,521**	**21,036,863**	**21,490,804**	**32,263,613**	**24,216,267**	**35,075,522**	**26,329,370**	**37,018,308**	**22,068,305**	**32,999,638**	**38,968,389**	**33,753,402**
	Inc/(Dec)	478,862	(17,818,223)	535,251	0	0	554,774	1,851,056	0	2,740,621	0	2,568,419	0	5,860,915	(902,652)	(0)	103,638

Fund 501:

Worker's Compensation

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

WORKER'S COMP - 501

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Estimated	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted Budget	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual	Fiscal Year 2015 Actual
Bill to General Fund	282,013	282,013	285,530	143,557	285,530	236,681	315,935	315,574	280,761	295,958	267,832	255,177	253,260	264,306	263,597	226,931	156,385	200,241	193,780
Bill to Clerk	0	0	16,340	7,607	16,340	11,228	14,827	12,248	11,190	11,500	12,928	10,921	11,545	12,063	13,199	15,281	3,382	10,116	13,743
Bill to Land Authorities	0	0	922	567	922	710	1,048	638	729	599	703	570	395	583	677	1,025	149	560	472
Bill to TDC	14,430	14,430	15,232	7,616	15,232	12,893	17,190	17,190	11,457	11,738	11,267	11,495	13,075	11,655	10,249	7,816	6,581	8,094	7,046
Bill to MCSO	0	0	65,343	26,764	65,343	49,007	57,264	69,922	62,647	85,669	60,557	78,226	43,727	69,575	79,276	70,222	71,295	79,132	84,287
Bill to Fine and Forfeiture	1,189,428	1,189,428	989,297	494,089	989,297	840,977	1,121,371	1,121,303	1,056,396	1,143,894	789,352	790,091	835,249	862,091	849,373	872,650	703,362	726,617	764,690
Bill to Road and Bridge	125,610	125,610	133,593	68,211	133,593	106,459	141,957	141,945	124,659	125,527	121,529	121,196	120,298	116,072	136,034	93,440	72,291	69,285	5,092
Bill to Grant Fund 125						16,917	14,004			10,000	4,197	10,000	7,306	10,418	7,277	3,865	4,738	5,260	6,844
Bill to F & A Dist 1	437,452	437,452	363,788	178,520	363,788	242,990	324,124	323,986	350,579	357,506	329,798	310,246	315,541	392,662	424,745	245,929	259,773	306,586	349,644
Bill to Upper Keys Trauma												0					24	23	25
Bill to Uninc Parks & Rec	23,326	23,326	25,214	12,607	25,214	33,596	38,370	44,794	29,908	27,187	27,880	27,485	25,549	27,400	27,739	27,479	25,543	27,275	20,630
Bill to Planning, Building, Zoning	67,482	67,482	110,483	53,556	110,483	93,573	124,820	124,764	121,311	126,679	114,783	104,041	101,748	126,665	104,754	78,901	42,401	64,637	90,604
Bill to Municipal Policing	218,381	218,381	172,138	86,069	172,138	144,944	193,258	193,258	182,549	195,120	144,835	144,835	165,156	165,156	160,768	214,509	141,047	201,606	157,879
Bill to Boating Improvement	1,211	1,211	1,996	998	1,996	1,720	2,293	2,293	2,140	2,204	1,949	1,949	1,946			1,139	941	1,048	1,227
Bill to Special Revenue									56		225	219	110				40		
Bill to 160 Enviro Resto	1,139	1,139	4,259	880	4,259	3,686	4,915	4,915	5,156	5,295	4,737	3,276	3,273	3,050	3,133	2,186	1,036	1,214	1,433
Bill to 162 Fund LETF												0							
Bill to Court FAC Fees	4,933	4,933	4,932	2,466	4,932	4,208	5,610	5,610	6,193	5,764	7,480	10,726	7,886	2,904	3,530	2,947	1,959	2,314	2,339
Bill to Big Coppitt MSTU																			
Bill to Key Largo MSTU																			
Bill to Cudjoe MSTU																			
Bill to Long Key MSTU																	4		
Bill to Duck Key MSTU																			
Bill to Building Fund	25,822	25,822	48,769	21,894	48,769	41,133	55,436	54,844	52,221	53,676	47,854	48,603	46,137	49,280	58,492	45,985	24,272	27,298	29,741
Bill to 1 Cent Infrastructure	13,124	13,124	32,987	16,571	32,987	24,869	37,190	33,158	32,056	33,395	28,038	28,013	25,776	18,779	17,432	12,778	10,524	7,890	15,177
Bill to Duck Key WW																	0	23	185
Bill to Cudjoe WW						3,020		4,026	3,687	3,755	3,484	3,480	1,829	4,017	263	213	259	252	900
Bill to Card Sound Bridge	2,723	2,723	3,554	1,775	3,554	3,142	4,032	4,189	5,405	5,616	4,771	4,742	9,762	8,631	10,958	15,038	13,917	12,205	19,445
Bill to Marathon Airport	8,529	8,529	10,469	5,235	10,469	8,714	11,619	11,619	11,841	11,828	11,878	11,878	12,186	7,544	5,647	7,986	5,521	7,528	4,999
Bill to Key West Airport	111,523	111,523	78,039	38,198	78,039	59,271	79,028	79,028	82,164	83,654	77,695	73,954	70,139	83,671	91,907	71,908	55,178	54,153	54,972
Bill to Environment MSD	42,001	42,001	34,657	17,340	34,657	30,436	40,581	40,581	38,520	38,386	38,921	38,222	46,393	49,123	42,684	35,990	32,116	29,264	54,839
Bill to Worker's Compensation	614	614	625	319	625	473	630	630	523	541	470	934	920	965	657	458	297	603	1,550
Bill to Group Insurance	1,034	1,034	900	450	900	654	895	872	762	780	709	1,172	1,303	1,147	910	742	425	781	881
Bill to Risk Mgmt	832	832	2,037	1,021	2,037	1,613	2,150	2,150	838	876	722	887	882	864	995	831	632	685	1,395
Bill to Fleet Services	25,570	25,570	30,929	15,375	30,929	24,111	33,967	32,148	34,424	34,498	34,203	33,451	31,978	30,905	36,738	28,554	24,850	22,548	26,426
Charges for Services	**2,597,177**	**2,597,177**	**2,432,033**	**1,201,681**	**2,432,033**	**1,997,020**	**2,642,514**	**2,641,685**	**2,508,169**	**2,671,645**	**2,148,797**	**2,125,789**	**2,153,369**	**2,319,525**	**2,351,036**	**2,084,804**	**1,658,947**	**1,867,238**	**1,910,241**
Investment Income	**80,000**	**80,000**	**80,000**	**128,121**	**20,000**	**16,449**	**280,650**	**60,000**	**172,402**	**60,000**	**(43,525)**	**60,000**	**9,675**	**70,553**	**85,840**	**28,370**	**19,380**	**14,812**	**12,637**
Miscellaneous Revenue	**250,000**	**250,000**	**202,032**	**164,347**	**250,000**	**701,853**	**788,743**	**250,000**	**342,346**	**250,000**	**293,341**	**250,000**	**257,112**	**204,882**	**281,362**	**293,082**	**658,383**	**951,421**	**1,237,758**
Subtotal Revenues	**2,927,177**	**2,927,177**	**2,714,065**	**1,494,150**	**2,702,033**	**2,715,322**	**3,711,908**	**2,951,685**	**3,022,917**	**2,981,645**	**2,398,612**	**2,435,789**	**2,420,156**	**2,594,960**	**2,718,238**	**2,406,256**	**2,336,709**	**2,833,471**	**3,160,637**
Non-Operating Sources (FB)		2,068,761			3,062,293			2,800,130		2,821,390		3,341,832	-	-					
(LESS 5% Florida Statute)		(16,500)			(13,500)			(15,500)		(15,500)		(15,500)							
Total Worker's Comp Fund	**2,927,177**	**4,979,438**	**2,714,065**	**1,494,150**	**5,750,826**	**2,715,322**	**3,711,908**	**5,736,315**	**3,022,917**	**5,787,535**	**2,398,612**	**5,762,121**	**2,420,156**	**2,594,960**	**2,718,238**	**2,406,256**	**2,336,709**	**2,833,471**	**3,160,637**

FUND 501 Worker's Comp, Fund Balance Forward Calculation

as of 6/27/25 6/13/2025

Fiscal Year		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2024 Estimate	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fund Bal Prior Year (Asset-Liabil)	CAFR	3,507,159	3,576,881	3,203,114	2,373,325	2,803,230	2,569,270	2,569,270	2,287,407	2,721,274	2,477,855	2,476,466	2,883,497	3,073,386	3,073,386	2,724,104	4,488,844	4,488,844	4,177,075	4,177,075
Revenue		2,833,471	2,336,709	2,406,256	2,718,238	2,594,960	5,809,842	2,420,156	5,762,121	2,398,612	5,787,535	3,022,917	5,736,315	3,711,908	2,715,322	5,750,826	1,494,150	2,714,065	4,979,438	2,927,177
Expenses		3,076,656	2,399,174	2,746,520	2,308,226	2,860,467	5,809,842	2,405,604	5,762,121	2,647,972	5,787,535	2,428,019	5,736,315	2,312,088	3,064,604	5,750,826	1,836,299	3,025,834	4,979,438	2,780,618
IBNR	1,310,266	(312,146)	344,947	494,766	68,694															
Estimated Ending Fund Balance		3,576,120	3,169,469	2,368,084	2,714,642	2,537,723	2,569,270	2,583,822	2,287,407	2,471,914	2,477,855	3,071,364	2,883,496	4,473,206	2,724,104	2,724,104	4,146,695	4,177,075	4,177,075	4,323,635
		68,961	(407,412)	(835,030)	341,317	(265,507)	0	14,552	(0)	(249,360)	0	594,898	(0)	1,399,820	(349,282)	0		(311,769)	0	146,559

Fund Balance Including IBNR	2,537,723

FUND 501 Worker's Comp

Revenues:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2024 Estimate	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Charges for Services		1,867,238	1,658,947	2,084,804	2,351,036	2,319,525	2,193,921	2,153,369	2,125,789	2,148,797	2,671,645	2,508,169	2,641,685	2,642,514	1,997,020	2,432,033	1,201,681	2,432,033	2,597,177	2,597,177
Other Revenue		966,233	677,763	321,452	367,202	275,435	360,000	266,787	310,000	249,815	310,000	514,747	310,000	1,069,393	718,302	270,000	292,469	282,032	330,000	330,000
Subtotal		2,833,471	2,336,709	2,406,256	2,718,238	2,594,960	2,553,921	2,420,156	2,435,789	2,398,612	2,981,645	3,022,917	2,951,685	3,711,908	2,715,322	2,702,033	1,494,150	2,714,065	2,927,177	2,927,177
Less 5%							(18,000)		(15,500)		(15,500)		(15,500)			(13,500)			(16,500)	0
Fund Balance Forward							3,273,921		3,341,832		2,821,390		2,800,130			3,062,293			2,068,761	
Total		**2,833,471**	**2,336,709**	**2,406,256**	**2,718,238**	**2,594,960**	5,809,842	**2,420,156**	5,762,121	2,398,612	5,787,535	3,022,917	5,736,315	3,711,908	2,715,322	5,750,826	1,494,150	2,714,065	4,979,438	2,927,177
Appropriations:																				
Loss Control WC	05101	52,485	52,364	58,876	52,033	84,635	76,300	83,256	84,278	79,047	98,490	95,023	117,133	104,735	112,448	125,562	71,116	120,540	145,943	133,539
WC Admin	07501	183,761	179,095	152,820	162,300	192,102	187,277	183,603	184,551	223,512	213,526	204,769	243,663	207,656	233,916	259,043	218,831	233,139	272,780	264,471
Operating	07502	476,711	522,902	653,140	437,551	345,654	627,900	358,044	627,900	382,725	614,400	364,709	614,400	383,579	368,640	609,794	337,969	421,937	466,651	466,651
WC Claims	07503	1,473,324	1,229,772	1,778,152	1,518,584	1,862,141	2,562,363	1,780,700	2,562,363	1,619,592	2,562,363	1,384,951	2,562,363	1,486,136	1,665,536	2,562,363	810,858	1,496,893	1,900,000	1,496,893
Asserted Claims	07504	(312,146)	344,947	494,766	68,694	306,872	1,000,000	0	1,000,000	343,095	1,000,000	309,503	900,000	(140,984)	315,000	900,000		315,000	900,000	350,000
WC Catastrophic	07505	829,344	354,010	42,502	0	0	1,000,000	0	1,000,000		1,000,000		1,000,000	201,902	300,000	1,000,000	397,526	369,262	1,000,000	0
Subtotal-Operating		**2,703,480**	**2,683,091**	**3,180,255**	**2,239,162**	**2,791,403**	5,453,840	**2,405,604**	5,459,092	2,647,972	5,488,779	2,358,955	5,437,559	2,243,024	2,995,540	5,456,762	1,836,299	2,956,770	4,685,374	2,711,554
Cash Balance	85539						174,616		156,505		152,232		152,232			150,000			150,000	
Transfers Out	86551	61,030	61,030	61,030	69,064	69,064	69,064	0	69,064		69,064	69,064	69,064	69,064	69,064	69,064		69,064	69,064	69,064
Contingency	85539						112,322		77,460		77,460		77,460			75,000			75,000	
Subtotal-Other Uses		61,030	61,030	61,030	69,064	69,064	356,002	0	303,029		298,756	69,064	298,756	69,064	69,064	294,064	0	69,064	294,064	69,064
Total		**2,764,510**	**2,744,121**	**3,241,285**	**2,308,226**	**2,860,467**	**5,809,842**	**2,405,604**	**5,762,121**	**2,647,972**	**5,787,535**	**2,428,019**	**5,736,315**	**2,312,088**	**3,064,604**	**5,750,826**	**1,836,299**	**3,025,834**	**4,979,438**	**2,780,618**
		68,961	(407,412)	(835,030)	410,011	(265,507)	0	14,552	(0)	(249,360)		(0)	1,399,820							

Fund 502:

Group Insurance Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

GROUP INSURANCE - 502

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed Budget**	**Fiscal Year 2025 Estimate**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted Budget**	**Fiscal Year 2024 YTD**	**Fiscal Year 2024 Adopted Budget**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted Budget**	**Fiscal Year 2022 Actual**	**Fiscal Year 2022 Adopted Budget**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**
Services - Internal Retirees	85,000	85,000	84,351	56,234	85,000	73,972	85,000	82,038	1,200,000	87,922	1,200,000	649,626	1,107,174	1,248,609	1,314,276	894,844
Services - Internal Dependants	800,000	800,000	805,562	563,195	950,000	946,648	1,000,000	916,971	2,000,000	949,497	2,000,000	1,704,387	1,989,640	2,095,289	1,780,496	1,666,459
Services - Internal COBRA	15,000	15,000	14,342	7,171	25,000	18,540	35,000	25,837	35,000	133,419	35,000	22,796	44,733	18,199	63,053	48,494
Services - Internal Employee $25 Contribute	1,200,000	1,200,000	1,217,598	836,796	1,000,000	1,253,569	1,000,000	1,420,086	500,000	1,379,489	500,000	1,005,307	652,238	436,447	504,855	404,860
Services - Tobacco	35,000	35,000	34,706	28,775	50,000	41,336	50,000	46,529	50,000	51,044	60,000	49,774	57,650	87,230	55,390	4,471
Pharmacy Rebate																
County Employee Medical Premiums	1,100,000	1,100,000	1,113,659	866,208	1,000,000	1,223,710	1,000,000	1,259,358		1,092,515						
Bill to Clerk	1,568,328	1,568,328	1,447,128	964,752	1,447,128	1,326,534	1,375,488	1,266,136	1,322,688	1,106,408	1,269,888	936,700	952,128	952,128	1,269,504	897,800
Bill to Land Authorities	93,168	93,168	85,968	54,924	85,968	77,610	41,334	51,246	41,334	39,672	39,684	33,060	30,856	33,060	39,672	34,155
Bill to MCSO BILLINGS	1,087,660	1,087,660	824,892	559,354	1,002,960	848,772	1,155,280	859,331	1,029,296	866,460	977,940	771,972	733,455	799,575	1,070,402	1,016,012
Bill to General Fund - 001	4,992,809	4,992,809	4,713,196	3,096,854	4,713,338	4,191,489	4,720,360	4,011,032	4,492,685	3,975,410	4,227,138	3,431,186	3,297,338	3,286,726	4,341,307	3,631,024
Bill to TDC	112,578	112,578	103,878	69,252	103,878	95,222	103,878	59,983	72,335	63,641	92,596	66,120	52,070	52,070	69,426	62,100
Bill to Fine and Forfeiture - 101	6,979,836	6,979,836	6,454,764	4,219,596	6,454,764	5,766,423	6,454,764	5,512,122	6,193,211	5,466,901	5,899,556	4,914,810	4,421,841	4,405,675	5,874,233	4,961,305
Bill to Road and Bridge - 102	532,300	532,300	519,816	346,547	519,820	478,890	534,148	445,516	484,710	426,452	444,858	359,583	316,979	316,681	409,019	325,040
Bill to Grant Fund 125									75,000		75,000	78,881	75,652	54,472	121,947	109,161
Bill to Fire & Ambulance, Dist 1 - 141	1,909,944	1,909,944	1,762,344	1,174,896	1,762,344	1,300,266	1,418,472	1,250,172	1,364,022	1,208,079	1,305,074	1,087,233	988,428	966,410	1,288,547	1,168,148
Bill To One Cent Infrastructure - 304	174,441	174,441	241,416	166,396	249,594	203,362	219,433	192,830	210,323	197,225	199,942	155,548	143,018	150,853	201,137	131,217
Bill to Upper Keys Trauma																999
Bill to F & A Dist 6																
Bill to Uninc Parks & Rec - 147	245,032	245,032	240,424	160,283	240,424	221,511	247,158	199,270	223,893	209,468	234,797	165,300	174,656	141,431	169,400	138,393
Bill to Planning, Building, Zoning - 148	858,644	858,644	986,196	651,064	976,596	944,514	1,028,033	896,335	988,986	847,934	828,733	681,587	703,484	630,586	814,334	604,164
Bill to Municipal Policing - 149	1,164,600	1,164,600	1,074,600	716,400	1,074,600	985,050	1,074,600	947,100	1,029,600	860,662	939,188	782,420	704,178	704,178	938,904	814,795
Bill to 911 Enhancement																
Bill to Boating Improvement - 157	31,056	31,056	14,328	9,552	14,328	13,134	14,328	12,628	13,778	12,122	13,228				13,224	10,950
Bill to Miscellaneous Revenue - 158									4,133	3,637	3,969	992				3,105
Bill to Enviro Restoration - 160	15,528	15,528	14,328	9,552	14,328	39,402	42,984	37,884	41,334	36,366	26,456	22,040	19,836	19,836	26,448	12,420
Bill to Court FAC Fees - 163	62,112	62,112	57,312	38,208	57,312	52,536	57,312	50,512	55,112	24,244	39,684	33,060	19,836	19,836	26,448	24,840
Bill to Building Fund - 180	666,048	666,048	609,800	406,533	609,799	611,519	667,111	587,960	641,504	576,522	531,236	445,318	466,444	485,288	620,602	399,659
Bill to Cudjoe WW (CLOSED)							12,967	11,491	12,469	11,031	11,972	2,992	9,025	9,025	12,034	11,240
Bill to Card Sound Bridge - 401	32,609	32,609	30,089	21,014	31,522	25,540	44,417	51,775	57,870	50,912	38,361	42,978	42,052	51,375	59,067	131,685
Bill to Marathon Airport - 403	62,112	62,112	57,312	38,208	57,312	52,536	57,312	50,512	55,112	48,488	52,912	44,080	34,713	39,176	52,235	43,884
Bill to Key West Airport - 404	775,622	775,622	515,951	343,934	515,810	446,663	487,154	429,352	468,453	375,782	396,840	316,825	290,102	285,638	367,627	303,876
Bill to MSD Solid Waste/Environ Mmgt - 414	267,858	267,858	245,004	163,339	245,009	224,591	245,009	215,939	235,604	219,408	239,427	217,463	199,352	199,352	260,513	210,294
Bill to Worker's Compensation - 501	30,279	30,279	27,940	18,626	27,939	25,719	27,939	24,751	26,868	23,759	27,118	22,591	22,911	22,811	27,109	22,629
Bill to Group Insurance - 502	68,711	68,711	49,073	32,739	49,073	45,038	49,073	40,395	47,190	41,578	46,629	41,160	35,011	35,011	46,681	39,692
Bill to Risk Mgmt - 503	53,805	53,805	55,378	36,918	55,378	50,817	55,378	36,242	39,475	35,275	51,656	43,033	37,788	33,424	47,871	40,419
Bill to Fleet Management/Central Svcs - 504	280,280	280,280	315,932	210,622	315,932	289,605	301,604	265,819	290,027	255,168	278,449	220,951	188,938	169,102	225,071	178,511
Charges for Services	**25,300,360**	**25,300,360**	**23,717,285**	**15,867,942**	**23,735,156**	**21,874,517**	**23,605,536**	**21,257,152**	**23,302,012**	**20,676,490**	**22,087,331**	**18,349,772**	**17,811,525**	**17,749,493**	**22,110,832**	**18,346,643**
Cobra-Federal Subsidy																
Investment Income	**500,000**	**500,000**	**742,241**	**494,827**	**50,000**	**1,005,386**	**30,000**	**701,661**	**200,000**	**(148,545)**	**200,000**	**38,101**	**371,895**	**497,155**	**146,223**	**38,838**
Miscellaneous Revenue	**500,000**	**500,000**	**966,057**	**966,159**	**100,000**	**1,313,751**	**100,000**	**1,060,736**	**100,000**	**1,248,483**	**100,000**	**467,346**	**287,557**	**468,497**	**340,394**	**234,509**
Wellness Program													**50,000**			
Subtotal Revenues	**26,300,360**	**26,300,360**	**25,425,583**	**17,328,929**	**23,885,156**	**24,193,654**	**23,735,536**	**23,019,549**	**23,602,012**	**21,776,428**	**22,387,331**	**18,855,220**	**18,520,977**	**18,715,146**	**22,597,450**	**18,619,990**
Non-Operating Sources (FB)	-	16,949,211	-		14,922,226		11,579,626		10,689,071		10,060,909					
(LESS 5% Florida Statute)		(50,000)			(7,500)		(6,500)		(15,000)		(15,000)					
Total Grouip Insurance Fund	**26,300,360**	**43,199,571**	**25,425,583**	**17,328,929**	**38,799,882**	**24,193,654**	**35,308,662**	**23,019,549**	**34,276,083**	**21,776,428**	**32,433,240**	**18,855,220**	**18,520,977**	**18,715,146**	**22,597,450**	**18,619,990**

FUND 502 Group Insurance, Fund Balance Forward Calculation as of 6/27/25 6/12/2025

Fiscal Year		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fund Bal Prior Year (Asset-Liabil)	CAFR	10,705,721	8,492,538	9,050,756	13,339,024	13,489,278	14,476,475	13,238,075	14,354,631	14,073,291	14,982,003	16,534,099	18,498,080	19,060,182	19,060,182	20,268,574	20,268,574
Revenue		16,421,535	18,619,990	22,597,450	18,715,146	18,520,977	18,855,220	21,773,408	34,276,083	23,019,549	35,308,662	24,193,654	38,799,882	17,328,929	25,425,583	43,199,571	26,300,360
Expenses		18,644,487	18,079,305	18,249,356	18,623,758	17,594,781	20,119,774	21,202,192	34,276,083	20,566,518	35,308,662	22,074,732	38,799,882	14,533,857	24,217,191	43,199,571	28,148,007
Estimated Ending Fund Balance		8,482,768	9,033,223	13,398,849	13,430,411	14,415,473	13,211,921	13,809,291	14,354,631	16,526,321	14,982,003	18,653,020	18,498,080	21,855,254	20,268,574	20,268,574	18,420,927
		(2,222,953)	540,685	4,348,093	91,387	926,195	(1,264,554)	571,216	0	2,453,030	0	2,118,921	0	2,795,072	1,208,392	0	(1,847,647)

Revenues:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Charges for Services		16,054,054	18,346,643	22,110,832	17,749,493	17,811,525	18,349,772	20,676,490	23,302,012	21,257,152	23,605,536	21,874,517	23,735,156	15,867,942	23,717,285	25,300,360	25,300,360
Other Revenue		367,481	273,347	486,617	965,652	709,452	505,447	1,099,939	300,000	1,762,397	130,000	2,319,137	150,000	1,460,987	1,708,298	1,000,000	1,000,000
Less 5%									(15,000)		(6,500)		(7,500)			(50,000)	0
Subtotal		**16,421,535**	**18,619,990**	**22,597,450**	**18,715,146**	**18,520,977**	**18,855,220**	**21,776,428**	23,587,012	**23,019,549**	23,729,036	**24,193,654**	23,877,656	**17,328,929**	25,425,583	26,250,360	26,300,360
Fund Balance Forward									10,689,071		11,579,626		14,922,226			**16,949,211**	
Total		**16,421,535**	**18,619,990**	**22,597,450**	**18,715,146**	**18,520,977**	**18,855,220**	**21,776,428**	34,276,083	**23,019,549**	**35,308,662**	**24,193,654**	**38,799,882**	**17,328,929**	**25,425,583**	**43,199,571**	**26,300,360**
Appropriations:																	
Admin	08001	428,819	519,471	485,658	529,162	565,109	565,925	656,822	617,497	599,370	684,991	697,116	717,959	499,152	696,420	907,471	880,247
Operating	08002	1,184,267	1,194,392	1,113,152	1,142,182	1,107,176	1,143,161	1,197,736	1,532,160	1,302,196	1,646,118	1,363,369	1,799,718	953,750	1,529,760	1,899,960	1,709,964
Insurance Claims	08003	16,798,211	16,059,964	15,948,521	16,115,487	14,991,833	17,436,370	18,306,698	20,485,503	17,509,247	21,500,000	18,917,066	24,500,000	12,342,743	20,825,000	28,537,500	24,256,875
Asserted Claims	08004	101,274	126,944	9,475	(11,747)	(176)	13,319	(249,446)	5,177,880	67,950	5,514,081	25,360	5,873,817	16,758	58,738	6,258,734	100,000
Wellness Program	08005	14,077	60,485	101,123	70,672	34,558	1,979	11,422	89,970	10,143	89,970	17,202	89,970	8,778	9,267	89,970	44,985
Well Pgm- Race Reimb	08006	80	288	287	552	233	79	492	2,000	237	2,000	1,038	2,000	381	1,069	2,000	2,000
Health Savings Account	08007			61,111	77,516	90,338	89,506	95,103	150,000	98,215	150,000	101,571	150,000	91,294	105,000	150,000	150,000
Medicaid Eligible Retiree Stipend	08008			377,000	572,000	677,775	741,500	764,500	825,000	825,250	825,000	822,500	864,000	621,000	864,000	876,000	876,000
Firefighter Cancer Compensation F.S.	08009							25,720	100,000	25,975	100,000	1,574	100,000		0	100,000	0
Subtotal-Operating	Operating	**18,526,727**	**17,961,545**	**18,096,327**	**18,495,822**	**17,466,845**	**19,991,838**	**20,809,047**	28,980,010	**20,438,582**	**30,512,160**	**21,946,796**	**34,097,464**	**14,533,857**	**24,089,255**	**38,821,635**	**28,020,071**
Cash Balance	85540				0				4,842,957		4,418,566		4,324,482			4,000,000	
Transfers Out	86552	117,760	117,760	153,030	127,936	127,936	127,936	127,936	127,936	127,936	127,936	127,936	127,936		127,936	127,936	127,936
Contingency	85540				0				325,180		250,000		250,000			250,000	
Subtotal-Other Uses		**117,760**	**117,760**	**153,030**	**127,936**	**127,936**	**127,936**	127,936	5,296,073	127,936	4,796,502	127,936	4,702,418		127,936	4,377,936	127,936
Total		**18,644,487**	**18,079,305**	**18,249,356**	**18,623,758**	**17,594,781**	**20,119,774**	20,936,983	34,276,083	20,566,518	35,308,662	22,074,732	38,799,882	14,533,857	24,217,191	43,199,571	28,148,007
		(2,222,953)	540,685	4,348,093	91,387	926,195	(1,264,554)	839,445	0	2,453,030	0	2,118,921	0	2,795,072	1,208,392	0	(1,847,647)

Fund 503:

Risk Management Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

RISK MANAGEMENT- 503

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimated	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimated	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																
Bill to General Fund 001	3,100,784	3,100,784	3,098,220	3,098,220	3,287,236	3,287,237	4,335,547	3,404,346	2,243,061	1,925,918	1,969,906	1,337,864	1,206,832	592,328	1,031,395	435,521
Bill To MCSO-HIDTA											0					
Bill to Clerk of Court				19,609	20,807	20,807		21,552		20,093	0	16,066	12,056	8,970	0	2,581
Bill to Land Authorities				21,245	15,613	15,613		13,695		10,109	73,801	8,324	8,092	4,046	37,383	2,282
Bill to TDC 117	1,561	1,561	1,561	1,561	1,656	1,656	2,180	1,715	1,128	996	871	871	498	249	498	212
Bill to Fine and Forfeiture 101	2,476,993	2,476,993	2,476,993	2,476,993	2,628,109	2,628,109	3,458,598	2,721,737	1,789,360	1,535,786	1,547,776	1,398,432	1,238,766	603,542	1,070,689	454,190
Bill to Road and Bridge 102	321,274	321,274	321,273	321,273	340,873	340,873	448,590	353,017	232,085	199,399	219,708	218,586	207,346	102,809	190,642	81,669
Bill to Grant Fund 125								0			14,511	14,140	14,109	6,206	21,734	6,125
Bill to F & A Dist 1 141	498,070	498,070	498,070	498,070	528,456	528,456	695,450	547,283	359,802	308,397	340,766	307,437	309,110	155,360	138,737	119,636
Bill to Upper Keys Trauma															1,834	787
Bill to Uninc Parks & Rec 147	116,499	116,499	116,499	116,499	123,606	123,606	162,667	128,010	84,158	72,321	79,095	68,314	65,255	30,494	50,958	20,720
Bill to Planning, Building, Zon 148	300,962	300,962	300,963	300,963	319,323	319,324	420,232	330,700	217,414	187,001	220,553	138,010	134,917	57,926	97,100	42,101
Bill to Boating Improvement 157	11,854	11,854	11,854	11,854	12,577	12,577	16,552	13,025	8,563	7,232	6,833	1,820	8,423	4,025	7,965	3,210
Bill to 160 Environ Restore 160	12,529	12,529	12,529	12,529	13,293	13,293	17,495	13,767	9,051	7,749	7,622	7,515	7,290	3,105	3,793	1,292
Bill to Building 180	140,497	140,497	140,497	140,497	149,068	149,068	196,174	154,379	101,494	87,301	105,655	106,709	108,177	42,338	72,046	27,845
Bill to FDOH Public Health Unit (PHU)			52,122	52,122	57,301	57,301		54,114		38,792	0	30,636	32,249	16,130	0	12,543
Bill to 1 cent Infrastructure 304	61,685	61,685	61,685	61,685	65,448	65,448	86,131	67,780	44,561	38,226	35,961	35,148	34,249	12,117	19,360	6,305
Bill to Card Sound Bridge 401	13,038	13,038	13,039	13,039	13,834	13,834	18,207	14,327	9,419	8,077	21,955	31,754	61,935	32,478	33,156	10,525
Bill to Marathon Airport 403	53,651	53,651	53,651	53,651	56,924	56,924	74,912	58,952	38,757	33,061	35,128	74,908	66,613	33,391	59,480	25,279
Bill to Key West Airport 404	289,909	289,909	289,909	289,909	307,596	307,596	404,797	318,554	209,428	179,769	135,901	121,828	97,844	48,755	93,401	39,551
Bill to Environment MSD 414	522,277	522,277	522,277	522,277	554,144	554,140	729,250	573,882	377,289	323,894	338,895	333,600	334,606	151,784	290,487	118,464
Bill to Worker's Compensation 501	5,177	5,177	5,177	5,177	5,493	5,493	7,229	5,689	3,740	3,303	4,082	3,438	3,148	1,669	2,924	1,162
Bill to Group Insurance 502	9,058	9,058	9,058	9,058	9,611	9,611	12,648	9,953	6,543	5,682	5,673	5,306	5,229	2,344	4,112	1,654
Bill to Risk Mgmt 503	16,329	16,329	16,329	16,329	17,325	17,325	22,800	17,942	11,796	10,321	20,924	6,140	5,871	2,600	4,379	1,845
Bill to Central Services Fleet 504	372,225	372,225	372,224	372,224	394,933	394,933	520,552	409,647	269,315	230,910	108,965	108,489	102,916	59,640	84,866	36,770
Charges for Services	**8,324,372**	**8,324,372**	**8,373,930**	**8,414,784**	**8,923,226**	**8,923,226**	**11,630,011**	**9,234,066**	**6,016,964**	**5,234,337**	**5,294,580**	**4,375,335**	**4,065,531**	**1,972,306**	**3,316,939**	**1,452,269**
Investment Income	**100,000**	**100,000**	**150,000**	**150,883**	**20,000**	**370,466**	**70,000**	**228,518**	**100,000**	**(57,426)**	**12,261**	**128,758**	**250,897**	**59,768**	**30,411**	**17,365**
Disposition of Fixed Assets								**2,273**								
Miscellaneous Revenue	**30,000**	**30,000**		**498**	**30,000**	**56,578**	**30,000**	**119,604**	**75,000**	**33,550**	**61,165**	**83,466**	**115,395**	**114,112**	**62,368**	**53,354**
Misc-Hurr Insur Proceeds												**1,393,834**	**3,685,385**	**3,400,829**	**282,724**	
Transfers In												**843,281**				
Subtotal Revenues	**8,454,372**	**8,454,372**	**8,523,930**	**8,566,165**	**8,973,226**	**9,350,269**	**11,730,011**	**9,584,461**	**6,191,964**	**5,210,461**	**5,368,006**	**6,824,674**	**8,117,208**	**5,547,016**	**3,692,441**	**1,522,988**
Non-Operating Sources (FB)		2,440,283			5,132,546		2,900,107		3,904,674							
(LESS 5% Florida Statute)		(6,500)			(2,500)		(5,000)		(8,750)							
Total Worker's Comp Fund	**8,454,372**	**10,888,155**	**8,523,930**	**8,566,165**	**14,103,272**	**9,350,269**	**14,625,118**	**9,584,461**	**10,087,888**	**5,210,461**	**5,368,006**	**6,824,674**	**8,117,208**	**5,547,016**	**3,692,441**	**1,522,988**

FUND 503 Risk Management Fund Balance Forward Calculation as of 6/27/25 6/13/2025

Fiscal Year		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Fund Bal Prior Year (Asset-Liability)	CAFR	4,479,968	3,722,489	3,227,621	2,871,912	1,213,376	3,777,196	4,392,917	4,495,678	2,594,542	3,904,620	5,838,154	6,753,454	6,761,107	6,753,454	7,405,250	7,405,250
Revenue		1,522,988	3,692,441	5,547,016	8,117,208	6,824,674	5,368,006	5,210,461	10,087,888	9,584,461	14,625,118	9,350,269	14,103,272	8,566,165	8,973,226	10,888,155	8,454,372
Expenses		2,224,722	2,607,326	3,946,673	9,829,280	4,337,934	4,630,286	7,010,242	10,514,039	6,419,760	14,625,118	8,508,741	14,103,272	6,004,351	8,321,430	10,888,155	8,399,447
IBNR	218,875	57,435	1,598,696	1,930,732	(3,129,538)	33,340											
Estimated Ending Fund Balance		3,720,799	3,208,907	2,897,232	1,159,839	3,700,115	4,514,916	2,593,136	4,069,527	5,759,243	3,904,620	6,679,683	6,753,454	9,322,921	7,405,250	7,405,250	7,460,175
		(759,169)	(513,582)	(330,389)	(1,712,073)	2,486,739	737,720	(1,799,781)	(426,151)	3,164,701	(0)	841,529	0		651,796	0	54,925
Fund Balance Including IBNR						3,700,115	4,514,916										

FUND 503 Risk Management		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Revenues:																	
Charges for Services		1,452,269	3,316,939	1,972,306	4,065,531	4,375,335	5,294,580	5,234,337	6,016,964	9,234,066	11,630,011	8,923,226	8,923,226	8,414,784	8,923,226	8,324,372	8,324,372
Other Revenue		70,718	92,778	173,881	366,293	1,055,504	73,426	(23,876)	175,000	350,395	100,000	427,044	50,000	151,381	50,000	130,000	130,000
Misc-Hurr Insur Proceeds			282,724	3,400,829	3,685,385	1,393,834	0	0		0							
Less 5%									(8,750)		(5,000)		(2,500)			(6,500)	
Subtotal		1,522,988	3,692,441	5,547,016	8,117,208	6,824,674	5,368,006	5,210,461	6,183,214	9,584,461	11,725,011	9,350,269	8,970,726	8,566,165	8,973,226	8,447,872	8,454,372
Fund Balance Forward									3,904,674		2,900,107		5,132,546			2,440,283	
Total		**1,522,988**	**3,692,441**	**5,547,016**	**8,117,208**	**6,824,674**	**5,368,006**	5,210,461	10,087,888	9,584,461	14,625,118	9,350,269	14,103,272	8,566,165	8,973,226	10,888,155	8,454,372
Appropriations:																	
Loss Control	05102	71,676	87,927	82,169	87,679	193,051	133,806	823,497	1,293,718	905,887	1,224,828	982,880	1,251,693	356,255	1,251,693	296,289	296,289
Risk Mgmt Admin	08501	210,197	295,917	416,687	354,341	376,697	318,558	433,330	502,290	536,150	669,806	711,465	541,605	352,260	541,605	665,756	677,048
Insurance	08502	1,740,633	1,883,594	2,400,002	2,778,322	3,125,084	3,326,267	4,395,669	6,464,879	6,113,381	9,310,589	5,945,444	9,074,974	5,162,844	5,693,132	6,557,390	6,557,390
Claims	08503	226,681	1,905,615	2,125,637	(2,748,478)	502,408	717,935	1,224,027	725,000	(1,269,378)	735,000	735,232	735,000	132,991	735,000	735,000	735,000
Asserted Claims	08504								250,000		1,000,000		1,000,000		100,000	1,000,000	0
KW Courthouse Repair	08505																
Hurricane	08506			342,357	500,924	6,975											
Subtotal-Operating		**2,249,187**	**4,173,052**	**5,366,852**	**972,788**	**4,204,214**	**4,496,566**	**6,876,522**	**9,235,887**	**6,286,040**	**12,940,223**	**8,375,021**	**12,603,272**	**6,004,351**	**8,321,430**	**9,254,435**	**8,265,727**
Cash Balance	85541								559,871		1,120,887		1,000,000			1,000,000	
Lloyds																	
Transfer Out to 125	86520			510,553	7,568,985												
Transfer Out to 101	86520																
Transfer Out to 403	86520				1,147,024												
Transfer Out to 414	86520				6,763												
Transfer Out to 503	86520				133,720												
Transfers Out	86520	32,970	32,970			133,720	133,720	133,720	158,410	133,720	133,720	133,720				133,720	133,720
Contingency	85541								559,871		430,288		500,000			500,000	
Subtotal-Other Uses		32,970	32,970	510,553	8,856,492	133,720	133,720	133,720	1,278,152	133,720	1,684,895	133,720	1,500,000	0	0	1,633,720	133,720
Total		**2,282,157**	**4,206,022**	**5,877,405**	**9,829,280**	**4,337,934**	**4,630,286**	**7,010,242**	**10,514,039**	**6,419,760**	**14,625,118**	**8,508,741**	**14,103,272**	**6,004,351**	**8,321,430**	**10,888,155**	**8,399,447**
		(759,169)	(513,582)	(330,389)	(1,712,073)	2,486,739	737,720	(1,799,781)	(426,151)	3,164,701	(0)	841,529	0	2,561,814	651,796	0	54,925

Fund 504:

Fleet Management Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS

BUDGETED REVENUE ANALYSIS

FLEET MANAGEMENT - FUND 504

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

Revenues:	**Fiscal Year 2026 Estimate**	**Fiscal Year 2026 Proposed Budget**	**Fiscal Year 2025 Estimated**	**Fiscal Year 2025 YTD**	**Fiscal Year 2025 Adopted Budget**	**Fiscal Year 2024 Actual**	**Fiscal Year 2024 Adopted Budget**	**Fiscal Year 2023 Actual**	**Fiscal Year 2023 Adopted Budget**	**Fiscal Year 2022 Actual**	**Fiscal Year 2021 Actual**	**Fiscal Year 2020 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2018 Actual**	**Fiscal Year 2017 Actual**	**Fiscal Year 2016 Actual**
Bill to General Fund	1,399,619	1,399,619	1,378,848	1,350,194	1,378,848	1,164,243	1,253,220	1,011,561	1,110,950	981,621	899,452	927,258	771,777	550,700	714,596	697,092
Bill to Fine and Forfeiture	252,125	252,125	278,295	274,849	278,295	170,596	183,916	127,961	150,986	126,155	116,971	44,534	34,998	22,137	27,940	28,455
Bill to Road and Bridge	1,159,517	1,159,517	1,091,698	1,062,623	1,091,698	1,030,938	1,060,442	977,305	995,150	956,664	864,819	963,812	783,366	546,322	705,044	692,629
Bill to Grant Fund			961	1,319		275						0	688	1,246	1,365	2,330
Bill to F & A Dist 1	500	500	809	994	1,000	532	6,000	1,560	6,000	4,158	6,472	17,193	10,284	9,154	8,280	8,212
Bill to Upper Keys Trauma												0		0	0	
Bill to Uninc Parks & Rec	261,979	261,979	231,145	217,916	231,145	197,815	192,780	241,991	229,031	227,912	190,171	141,740	117,022	81,378	106,697	101,824
Bill to Planning, Building, Zon	117,810	117,810	116,640	104,113	116,640	112,113	135,076	107,384	130,881	110,207	93,810	104,841	86,155	73,081	83,787	83,953
Bill to Boating Improvement 157									200			40	4,353	2,956	4,120	4,080
Bill to Environmental Restoration	13,918	13,918	11,959	11,048	11,959	14,276	16,867	9,529	12,040	9,696	7,870	8,684	7,578	4,470	5,751	6,271
Bill to Building Fund	124,317	124,317	119,587	108,439	119,587	114,097	116,904	117,275	117,260	95,884	89,179	67,082	60,608	47,591	50,111	49,171
Bill to One Cent Infrastructure	31,280	31,280	42,835	41,117	42,835	36,323	47,086	35,500	46,159	36,863	38,433	19,107	17,192	14,775	16,116	14,270
Bill to Card Sound Bridge	119,193	119,193	119,780	111,563	119,780	102,301	98,390	102,783	95,613	107,795	78,321	178,597	140,822	95,949	126,732	124,070
Bill to Marathon Airport	131,130	131,130	185,027	182,519	185,027	177,586	176,233	153,798	152,336	104,262	118,348	58,461	48,776	35,634	42,866	40,944
Bill to Key West Airport							5,000	52	5,000	8,704	71,800	50,532	43,130	36,811	37,631	37,005
Bill to Environment MSD	282,406	282,406	286,913	273,082	286,913	245,421	253,327	239,363	243,273	220,533	201,843	239,855	196,508	134,957	176,491	175,564
Bill to Worker's Compensation	15,526	15,526	7,967	133	7,967		500	81	500		488	2,415	351	295	376	404
Bill to Risk Mgmt.			25,292	25,292		38,564	7,068	28,739	3,816	17,720	13,052	13,389	16,961	11,910	7,423	12,402
Bill to Sheriff Services	1,062,240	1,062,240	1,117,183	1,117,183	1,117,183	894,419	894,418	890,784	939,282	756,563	719,781	642,783	525,560	525,560	490,962	481,713
Quasi External Vehicle Repair Rev	100,000	100,000	172,966	119,010	65,000	101,531	65,000	52,430	65,000	25,738	19,569	13,744	11,845	16,646	19,360	27,007
Quasi External Fuel Charge Rev	84,500	84,500	87,461	60,202	100,000	84,503		105,093	95,000	120,108	95,469	78,031	119,384	125,516	90,894	95,429
Bill to Central Services (Fleet) 504	103,114	103,114	132,512	126,273	132,512	111,447	110,499	104,784	102,652	18,690	12,494	7,765	10,943	9,365	5,436	4,639
State Shared: Transportation Fuel Use											4,370					
Subtotal Charges Vehicle & Fuel	**5,259,174**	**5,259,174**	**5,407,877**	**5,187,869**	**5,286,389**	**4,596,979**	**4,622,726**	**4,307,973**	**4,501,129**	**3,929,273**	**3,642,712**	**3,579,864**	**3,008,301**	**2,346,454**	**2,721,976**	**2,687,463**
Investment Income	**50,000**	**50,000**	**68,976**	**60,139**	**10,000**	**148,868**	**10,000**	**124,195**	**10,000**	**(24,531)**	**8,869**	**82,480**	**102,396**	**30,829**	**20,527**	**11,344**
Disposition of Fixed Assets	**0**	**0**	**0**		**35,657**	**35,657**	**0**	**59,899**	**0**	**5,829**	**518,403**			**1,091**	**0**	**1,563**
Contrib & Don Fm Priv So							**0**	**0**	**0**	**0**						
Miscellaneous Revenue	**35,000**	**35,000**	**34,818**	**43,824**	**45,862**	**45,862**	**0**	**58,913**	**0**	**39,895**	**6,252**	**0**	**108**			
Subtotal Revenues	**5,344,174**	**5,344,174**	**5,511,671**	**5,291,831**	**5,377,908**	**4,827,366**	**4,632,726**	**4,550,980**	**4,511,129**	**3,950,466**	**4,176,236**	**3,662,344**	**3,110,806**	**2,378,373**	**2,742,504**	**2,700,370**
Non-Operating Sources (FB)		157,685			312,590		1,941,509		1,248,079							
(LESS 5% Florida Statute)		(4,250)			(500)		(500)		(500)							
	5,344,174	**5,497,609**	**5,511,671**	**5,291,831**	**5,689,998**	**4,827,366**	**6,573,735**	**4,550,980**	**5,758,708**	**3,950,466**	**4,176,236**	**3,662,344**	**3,110,806**	**2,378,373**	**2,742,504**	**2,700,370**

FUND 504 Fleet Management- Fund Balance Calculation as of 6/27/25 6/13/2025

Fiscal Year	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimated
Audited Fund Bal Prior Year (Assets-Liabil) CAFR	**2,483,992**	**2,760,987**	**2,933,034**	**2,434,746**	**2,173,400**	**2,215,106**	**2,663,891**	2,346,317	**2,112,136**	1,949,498	**1,398,264**	845,542	**1,527,253**	1,527,253	2,280,908	2,280,908
Revenues	**2,700,370**	**2,742,504**	**2,378,373**	**3,110,806**	**3,662,344**	**4,176,236**	3,950,466	5,758,708	**4,550,980**	6,573,735	**4,827,366**	5,689,998	**5,291,831**	5,452,695	5,497,609	5,344,174
Expenses	**2,594,671**	**2,699,415**	**2,717,153**	**3,516,519**	**3,877,049**	**3,283,363**	4,535,423	5,758,708	**5,800,427**	6,573,735	**5,258,400**	5,608,479	**2,985,851**	4,699,040	5,497,609	5,147,609
Estimated Ending Fund Balance	**2,589,691**	**2,804,075**	**2,594,254**	**2,029,033**	**1,958,695**	**3,107,979**	**2,078,934**	2,346,317	**862,689**	1,949,498	**967,230**	927,061	**3,833,233**	2,280,908	2,280,908	2,477,473
Variance	105,699	43,088	(338,780)	(405,713)	(214,705)	892,873	(584,957)	0	(1,249,447)	0	(431,034)	81,519	2,305,980	753,655	0	196,565

Revenues:	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimated
Charges for Services	2,687,463	2,721,976	2,346,454	3,008,301	3,579,864	3,642,712	3,929,273	4,501,129	4,307,973	4,622,726	4,596,979	5,286,389	5,187,869	5,407,877	5,259,174	5,259,174
Interest	11,344	20,527	30,829	102,396	82,480	8,869	(24,531)	10,000	124,195	10,000	148,868	10,000	60,139	10,000	50,000	50,000
Other Revenue	1,563	0	1,091	108		524,655	45,724	0	118,812	0	81,519	81,519	43,824	34,818	35,000	35,000
Less 5%								(500)		(500)		(500)			(4,250)	
Fund Bal Fwd								1,248,079		1,941,509		312,590			157,685	
Total	**2,700,370**	**2,742,504**	**2,378,373**	**3,110,806**	**3,662,344**	**4,176,236**	3,950,466	**5,758,708**	4,550,980	6,573,735	4,827,366	5,689,998	5,291,831	5,452,695	5,497,609	5,344,174
Appropriations:																
Operating Admin 23501	1,337,734	1,459,446	1,318,986	1,747,613	2,063,474	2,202,336	2,835,399	2,969,406	3,578,629	3,861,710	3,444,128	3,579,040	2,179,503	3,579,040	2,629,820	2,629,820
Operating Fuel 23502	377,294	399,102	500,678	485,591	474,436	453,012	518,147	752,160	425,518	777,119	401,957	500,000	235,039	470,000	465,760	465,760
Operating Operations 23503	511,883	473,107	529,730	563,876	546,200	628,014	652,438	1,085,546	1,266,841	1,052,553	882,876	650,000	571,309	650,000	908,999	908,999
Generator Maintenance 23521															613,591	613,591
WW Upgrade 20541																
Cash Balance 85542								272,157		202,914		200,000			200,000	
Transfers Out 86507				190,000	263,500											
Transfers Out 86507	367,760	367,760	367,760	529,439	529,439	0	529,439	529,439	529,439	529,439	529,439	529,439			529,439	529,439
Contingency 85542								150,000		150,000		150,000			150,000	
Reserves 85542																
Total	**2,594,671**	**2,699,415**	**2,717,153**	**3,516,519**	**3,877,049**	**3,283,363**	4,535,423	5,758,708	5,800,427	6,573,735	5,258,400	5,608,479	2,985,851	4,699,040	5,497,609	5,147,609
Variance	105,699	43,088	(338,780)	(405,713)	(214,705)	892,873	(584,957)	0	(1,249,447)	(0)	(431,034)	81,519	2,305,980	753,655	0	196,565

Fund 610:

Fire & EMS LOSAP Trust Fund

MONROE COUNTY, FLORIDA - BOARD OF COUNTY COMMISSIONERS BUDGETED REVENUE ANALYSIS

LOSAP FIRE & EMS - FUND 610

FOR THE BUDGET YEAR ENDING SEPTEMBER 30, 2026

	Fiscal Year 2026 Estimate	Fiscal Year 2026 Proposed Budget	Fiscal Year 2025 Estimate Actual	Fiscal Year 2025 YTD	Fiscal Year 2025 Adopted Budget	Fiscal Year 2024 Amended Budget	Fiscal Year 2024 Actual	Fiscal Year 2024 Adopted Budget	Fiscal Year 2023 Actual	Fiscal Year 2023 Amended Budget	Fiscal Year 2023 Adopted Budget	Fiscal Year 2022 Actual	Fiscal Year 2022 Adopted Budget	Fiscal Year 2021 Actual	Fiscal Year 2020 Actual	Fiscal Year 2019 Actual	Fiscal Year 2018 Actual	Fiscal Year 2017 Actual	Fiscal Year 2016 Actual
Revenues:																			
Investment Income	**23,500**	**1,000**	**23,500**	**15,221**	**1,000**	**37,300**	**37,878**	**20,000**	**27,842**	**20,000**	**20,000**	**(9,594)**	**20,000**	**2,490**	**21,294**	**24,845**	**7,615**	**4,144**	**3,417**
Pension Fund Contrib	27,000	27,000	27,000		27,000	27,000	24,000	27,000	49,500	27,000	27,000		27,000		8,465	3,265	0	0	0
Other Misc. Revenue	**27,000**	**27,000**	**27,000**	**0**	**27,000**	**27,000**	**24,000**	**27,000**	**49,500**	**27,000**	**27,000**	**0**	**27,000**	**0**	**8,465**	**3,265**	**24,448**	**36,940**	**39,899**
Trsf fm Fire & Amb Fund 141									**46,000**	**46,000**									
Subtotal Revenues	**50,500**	**28,000**	**50,500**	**15,221**	**28,000**	**64,300**	**61,878**	**47,000**	**123,342**	**93,000**	**47,000**	**(9,594)**	**47,000**	**2,490**	**29,759**	**28,110**	**32,063**	**41,084**	**43,316**
Non-Operating Sources (FB)		**53,900**			**38,900**	**20,850**		**20,850**		**20,850**	**20,850**		**20,850**						
(LESS 5% Florida Statute)		**(1,400)**			**(1,400)**	**(2,350)**		**(2,350)**		**(2,350)**	**(2,350)**		**(2,350)**						
Total Fire & EMS L.O.S.A.P	**50,500**	**80,500**	**50,500**	**15,221**	**65,500**	**82,800**	**61,878**	**65,500**	**123,342**	**111,500**	**65,500**	**(9,594)**	**65,500**	**2,490**	**29,759**	**28,110**	**32,063**	**41,084**	**43,316**

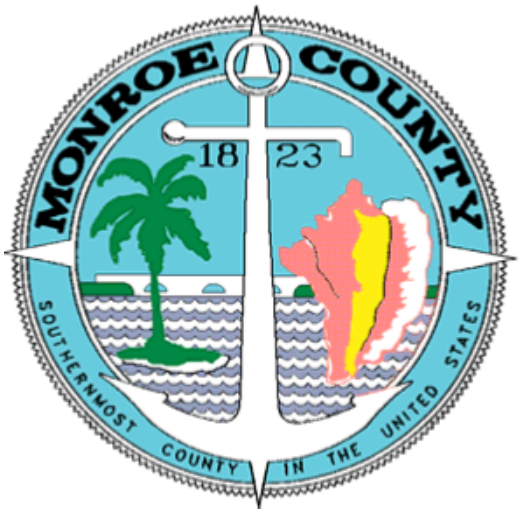
FUND 610 LOSAP FIRE & EMS, Fund Balance Calculation

6/30/2025

7/3/2025 9:15	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Audited Fund Balance CAFR	**865,892**	**868,647**	**873,782**	**869,044**	**858,819**	**850,784**	**819,770**	**819,770**	**802,740**	**777,986**	**777,986**	**755,863**	**755,863**	**811,668**	**798,908**	**814,625**	**814,625**	**815,125**	**815,125**
Revenue	**43,316**	**41,084**	**32,063**	**28,110**	**29,759**	**2,490**	**65,500**	**(9,594)**	**65,500**	**111,500**	**123,342**	**65,500**	**82,800**	**61,878**	**65,500**	**15,221**	**50,500**	**80,500**	**50,500**
Expense	**40,561**	**35,950**	**36,801**	**38,334**	**37,794**	**33,504**	**65,500**	**32,190**	**65,500**	**111,500**	**89,660**	**65,500**	**82,800**	**58,920**	**65,500**	**28,470**	**50,000**	**80,500**	**50,000**
Estimated Ending Fund Balance	**868,647**	**873,782**	**869,044**	**858,819**	**850,784**	**819,770**	**819,770**	**777,986**	**802,740**	**777,986**	**811,668**	**755,863**	**755,863**	**814,625**	**798,908**	**801,377**	**815,125**	**815,125**	**815,625**
	2,756	5,134	(4,738)	(10,224)	(8,035)	(31,014)	0	(41,784)	0	0	33,682	0	0	2,958	0	(13,249)	500	0	500

6/13/2025

Revenues:		2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2025 YTD	2025 Estimate	2026 Proposed	2026 Estimate
Contributions	(11500-530340)	39,899	4,144	7,615	3,265	21,294	-	20,000		20,000	20,000	27,842	20,000	27,000	24,000	27,000	-	23,500	27,000	27,000
Other Revenue		3,417	36,940	24,448	24,845	8,465	2,490	27,000	(9,594)	27,000	27,000	49,500	27,000	37,300	37,878	1,000	15,221	27,000	1,000	23,500
Transfers In											46,000	46,000			-				-	
Less 5%								(2,350)		(2,350)	(2,350)		(2,350)	(2,350)		(1,400)			(1,400)	
Fund Bal Fwd								20,850		20,850	20,850		20,850	20,850		38,900			53,900	
Total		**43,316**	**41,084**	**32,063**	**28,110**	**29,759**	**2,490**	**65,500**	**(9,594)**	**65,500**	**111,500**	**123,342**	**65,500**	**82,800**	**61,878**	**65,500**	**15,221**	**50,500**	**80,500**	**50,500**
Appropriations:																				
Operating																				
Losap Pension	14500	31,050	31,200	32,025	33,570	37,794	28,740	38,000	32,190	38,000	38,000	33,660	38,000	38,000	34,920	38,000	28,470	35,000	38,000	35,000
Losap Admin	14501	9,511	4,750	4,776	4,764	-	4,764	10,000		10,000	56,000	56,000	10,000	27,300	24,000	10,000	-	15,000	25,000	15,000
Cash Balance	85571							11,000		11,000	11,000		11,000	11,000		11,000	-	-	11,000	-
Transfers Out																				
Contingency	85571							6,500		6,500	6,500		6,500	6,500		6,500			6,500	
Total		**40,561**	**35,950**	**36,801**	**38,334**	**37,794**	**33,504**	**65,500**	**32,190**	**65,500**	**111,500**	**89,660**	**65,500**	**82,800**	**58,920**	**65,500**	**28,470**	**50,000**	**80,500**	**50,000**
		2,756	5,134	(4,738)	(10,224)	(8,035)	(31,014)	0	(41,784)	0	0	33,682	0	0	2,958	0	(13,249)	500	-	500


MONROE COUNTY
18 23
SOUTHERNMOST COUNTY IN THE UNITED STATES

Monroe County B.O.C.C.
Fiscal Year 2026
Proposed Millage

Description	Fiscal Year 2024 Adopted Millage Rate	Fiscal Year 2024 Adopted Total Ad Valorem Tax	Fiscal Year 2025 Adopted Millage Rate	Fiscal Year 2025 Adopted Total Ad Valorem Tax	Fiscal Year 2026 Proposed Rolled-Back Rate	Fiscal Year 2026 Proposed Millage Rate	Percent Over Prev. Year	Percent Over Rolled-back	Fiscal Year 2026 Proposed Total Ad Valorem Tax	Total Tax Over/(Under) Last Year	
County-wide Services											
Total General Fund	0.8923	37,025,901	0.9315	43,000,935	0.8707	0.9157	-1.7%	5.17%	46,041,067	3,040,132	001
Law Enforcement, Jail, Judicial	1.7880	74,188,900	1.7232	79,548,598	1.5722	1.7457	1.3%	11.04%	87,773,464	8,224,866	101
Local Health Unit	0.0388	1,608,237	0.0382	1,762,675	0.0357	0.0315	-17.5%	-11.76%	1,584,443	(178,232)	
Total County-wide Services	2.7191 2.7191	112,823,038	2.6929 2.6929	124,312,208	2.4786 2.4786	2.6929 2.6929	0.0%	8.65%	135,398,974	11,086,766	
General Purpose Municipal Serv.											
Planning, Code Enf, Fire Marshal	0.0000	0	0.0170	380,951	0.0155	0.0314	84.7%	102.58%	772,857	391,906	148
Parks And Beaches	0.1765	3,547,891	0.1586	3,546,165	0.1446	0.1442	-9.1%	-0.28%	3,546,165	0	147
Total General Purpose MSTU	0.1765	3,547,891	0.1756	3,927,116	0.1601	0.1756	0.0%	9.68%	4,319,022	391,906	
Local Road Patrol Law Enforcement	0.3118	6,265,825	0.2889	6,460,955	0.2634	0.2889	0.0%	9.68%	7,105,726	644,771	149
L & M Keys Fire & Ambulance	1.6932	15,689,512	1.7414	17,894,577	1.6044	1.9076	9.5%	18.90%	21,133,337	3,238,760	141
Total Municipal Services, L & M	2.1815		2.2059		2.0279	2.3721	7.5%	16.97%			
Middle Keys Health Care	0.5000	2,954,186	0.5000	3,339,042	0.4649	0.1125	-77.5%	-75.80%	815,661	(2,523,381)	104
Aggregate	3.4049	141,280,452	3.3779	155,933,898	3.1157	3.3567	-0.6%	7.74	168,772,720	12,838,822	