Village of Key Biscayne
Fiscal Year 2025 Annual Budget

Adopted Version - 9/24/2024

TABLE OF CONTENTS

INTRODUCTION

Village of Key Biscayne: Village Incorporation & Seal

Village Seal

One of the oldest and most recognizable landmarks in South Florida, the lighthouse was first constructed in 1825. It has a colorful, well-documented history. It stands in the Bill Baggs Cape Florida State Recreation Area. Like all lighthouses, it is a symbol of familiar homecoming to sailors, fishermen, and landlubbers alike. It also represents man-made structures of lasting quality, strength, and safety in an uncertain world.

The coconut palm has been a popular symbol of peaceful nature for many tropical areas around the world. Key Biscayne was once a plantation for this versatile tree. The two sea birds, against the backdrop of the moon, stand for the animals with whom we share our environment.

The sun, sustainer of life, which figures prominently in many municipal emblems around the state, usually depicted at high noon, has just disappeared below the horizon, creating one of those sunsets that occur every once in a while. This kind of mood and feeling evoke a universal human reaction – a powerful visual reminder of the potential beauty and transitory nature of all things.

The moon is shown on our seal not just to be different from other communities, not only for its magical qualities, but also because we have been told that one of the earliest local Indian dialects contained a word-picture phrase, “Bischiyano,” meaning, simply – “Favorite Path of the Rising Moon.”

Adoption of the Village Seal took place on June 8, 1993, and adoption of the description of the Village Seal took place on August 10, 1993.

June 18, 1991: The Incorporation of the Village of Key Biscayne, Florida

The Village of Key Biscayne, incorporated on June 18, 1991, is located in the center 1.25 square miles of a four-mile-long, two-mile-wide barrier island between the Atlantic Ocean and Biscayne Bay. The Village is bordered to the north by Miami-Dade County's Crandon Park and to the south by Bill Baggs Cape Florida State Park. The island is connected via causeway and bridges to the City of Miami on the mainland, approximately seven miles away.

Village Council & Administrative Staff

Administrative Staff

- Jennifer L. Rodero, *Chief of Staff*
- Francis "Frank" Sousa, *Police Chief*
- Eric Lang, *Fire Chief*
- Jeremy Calleros Gauger, *Building Director*
- Todd Hofferbeth, *Parks, Recreation & Open Spaces Director*
- Christopher Miranda, *Public Works Director*
- Benjamin Nussbaum, *CPA, Chief Financial Officer*
- Juan C. Gutierrez, *Human Resources Director*

About The Village of Key Biscayne

Village Profile

Key Biscayne is a vibrant, residential community of more than 14,500 residents on a seven-mile-long, two-mile-wide barrier island only minutes from Downtown Miami. It is a barrier island in the United States nestled between Biscayne Bay and the Atlantic Ocean. It promotes a high quality of life, a thriving commercial district, and an increasingly resilient environment. Incorporated in 1991, the Village of Key Biscayne is proud of its 33rd Anniversary. This section provides a brief history and profile of the Village and how it has become the unparalleled Island Paradise that it is today.

Brief History

Key Biscayne was discovered in 1513 when Juan Ponce de León charted the area and named it Santa Marta, claiming the area for Spain. However, archeological excavation suggests the Tequesta Indians pre-dated Ponce de Leon and inhabited the island more than 1,000 years prior. After Florida became a United States Territory in 1821, our iconic Cape Florida Lighthouse was constructed in 1825 and built on the southern tip of Bill Baggs Cape Florida State Park. The lighthouse has remained as one of South Florida's oldest standing structures, becoming a famous landmark for the Key and the region.

In 1908, William J. Matheson began purchasing real estate on the island and by 1928 owned approximately 1,700 acres of the island. In 1940, the heirs to the Matheson family donated the northern portion of their Key Biscayne holdings to Dade County for use as a public park with the condition that the County construct a causeway and park. Shortly afterward, World War II occurred, and construction was delayed.

On November 9, 1947, official ceremonies marked the opening of the Rickenbacker Causeway, connecting Key Biscayne to the mainland. Subsequently, the Matheson's transferred 975 acres to the County to build the park and beaches that are now Crandon Park. The new access, beaches, and park made the island a highly desirable area to live and visit. The remaining Matheson land soon became an area to develop premier residential and resort communities.

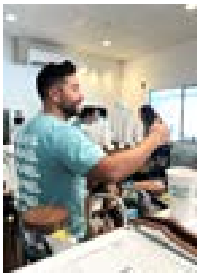
In 1950, the Mackle Brothers broke ground and constructed the island's first residential development. The construction of the original shopping plaza and beachfront Key Biscayne Hotel followed shortly thereafter. Within that span, the island community swelled from 29 residents to 2,500 residents by 1995. The Village was incorporated as a new municipality in 1991, fueled by the community's desire for self-governance, becoming the first new city in Miami-Dade County in over fifty years.

Government Profile

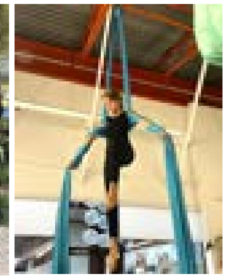
The Village of Key Biscayne operates under the council-manager form of government. Policymaking and legislative authority are vested in a governing council consisting of the mayor and six council members. The council is responsible for, among other things, passing ordinances and resolutions, adopting the annual budget, appointing the Village Manager, the Village Clerk, and the Village Attorney. The Village Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the daily operations of the government, and for appointing the heads of various departments.

The Village of Key Biscayne offers a wide range of services, including police protection, fire and emergency medical services, public works infrastructure and maintenance, a full-service building, zoning, and planning service activities, solid waste collection, and a comprehensive storm water management system. Parks and Recreation services are provided through the Miami-Dade County Public School system and the County Library system.

Local Economy







The Village of Key Biscayne enjoys a favorable economic environment and local indicators point towards continued future stability. This thriving and vibrant community is comprised of diverse, well-educated, and engaged citizens who take a genuine interest in the social, business, cultural and governing aspects of their Village. The Village is comprised of high-value residential housing stock and shopping centers. There is no industrial area in the community.

Village of Key Biscayne: Demographics

Summary & Analysis

The Village remains a highly desirable community, home to approximately 14,572 residents within its one-square-mile area. Since 2000, the population has grown by nearly 50%, increasing from about 10,000 residents to nearly 15,000 today. During the high season, the Village also welcomes thousands of visitors, pushing the population close to 20,000.

This growth has driven a 34% increase in property values since 2020, further boosting the Village's property tax base, which accounts for over 70% of its annual revenue. Today, the median home value surpasses $1.3M. Property tax revenues are essential to sustaining and improving services, infrastructure, and programs that enhance the quality of life for residents and create a positive experience for visitors. However, with a growing population comes higher costs for maintaining the current level of services.

In this year's budget, the Village prioritizes key investments in infrastructure and public services to meet the demands of its growing community. Much of the recent growth can be attributed to new families with school-aged children moving to the area, drawn by the Village's safe, active, and vibrant environment. Since 2018, about 1,000 new children under the age of 18 have moved in, and families with school-aged children now make up a significant portion of the population. Approximately 30% of the village's residents are under 18, compared to just 19% statewide. Meanwhile, parents aged 35-55 make up the next largest age group at 32%.

The Village has also seen a notable cultural shift. Since 2018, the foreign-born population has grown by 24%, with most new residents coming from Latin American countries and ranging in age from 35 to 65. This increase in diversity has enriched the village's culture and created a more dynamic community.

With more residents and visitors, demand for public infrastructure and services has increased. The Village's roads, parks, bike lanes, sidewalks, and public facilities are all experiencing heavier use. Additionally, residents rely on essential services like police, fire, and the building department, while community programs and facilities, such as those offered by the Community Center, continue to see high participation. This year's budget highlights the importance of maintaining and enhancing infrastructure, particularly stormwater systems and roadways, to ensure resilience during storms and continued accessibility for all.

Our residents are not only active but also highly educated and financially well-off. More than 73% of residents over 25 hold a bachelor's degree or higher, and 47% of households earn over $200,000 annually. The median household income stands at over $170,000, significantly higher than the $72,311 in Miami-Dade County. However, with almost 15,000 people living within just one square mile, traffic congestion continues to be a pressing issue, particularly during peak commuting hours. This year's budget includes efforts to address congestion, especially along the Rickenbacker Causeway and Crandon Boulevard Corridor—the Village's only evacuation route.

As a barrier island, the Village must provide comprehensive services and infrastructure to meet the needs of residents, who are isolated from mainland amenities and services. The Village delivers a wide range of public services, including police, fire, a community center, parks, athletics programming, stormwater infrastructure, and waste management. While maintaining control of these services offers benefits like local control and autonomy, it also places the financial responsibility for maintenance, operations, and capital investment squarely on the Village.

This year's budget is focused on maintaining quality services and making essential investments in programs and capital projects to ensure that the Village continues to offer a high quality of life for residents. Through careful planning and allocation of resources, the Village is working to meet evolving needs, mitigate environmental threats, and preserve the community's vibrant character well into the future.

Population Overview

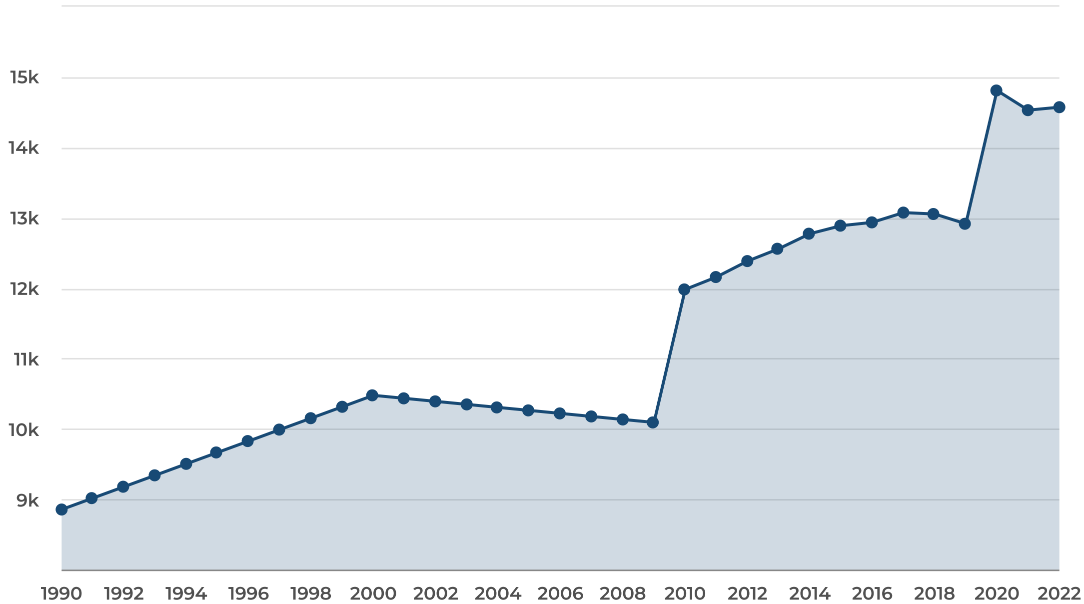
TOTAL POPULATION

14,572

▲ .3%
vs. 2021

GROWTH RANK

252 out of **414**
Municipalities in Florida



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

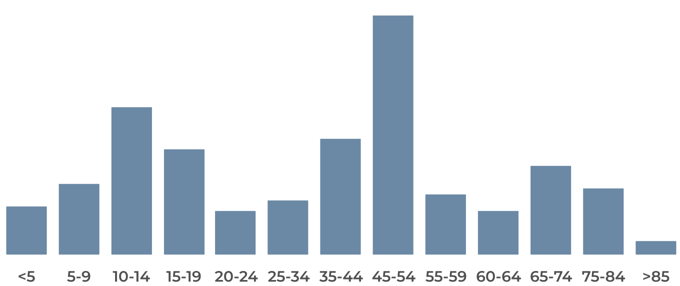
DAYTIME POPULATION

14,760

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

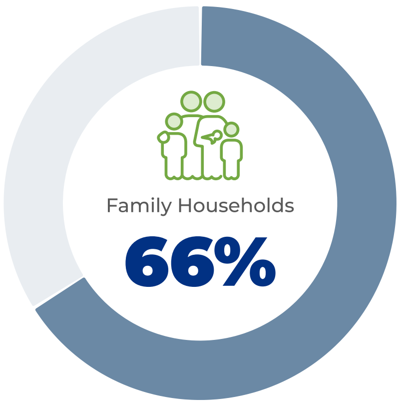
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

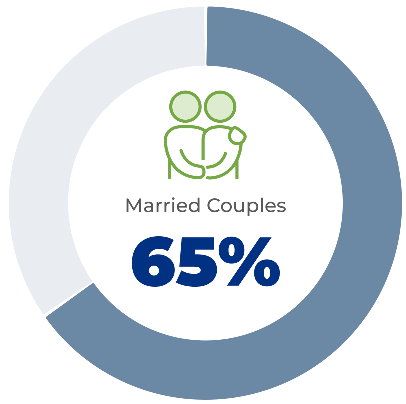
4,658

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



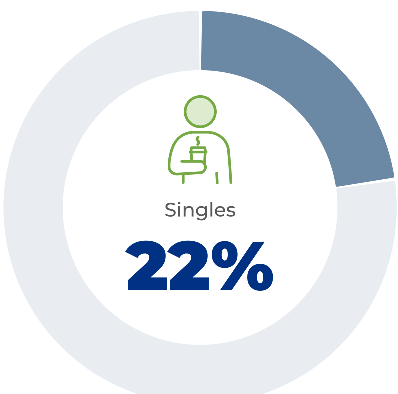
▲ 42%

higher than state average



▲ 40%

higher than state average



▼ 22%

lower than state average

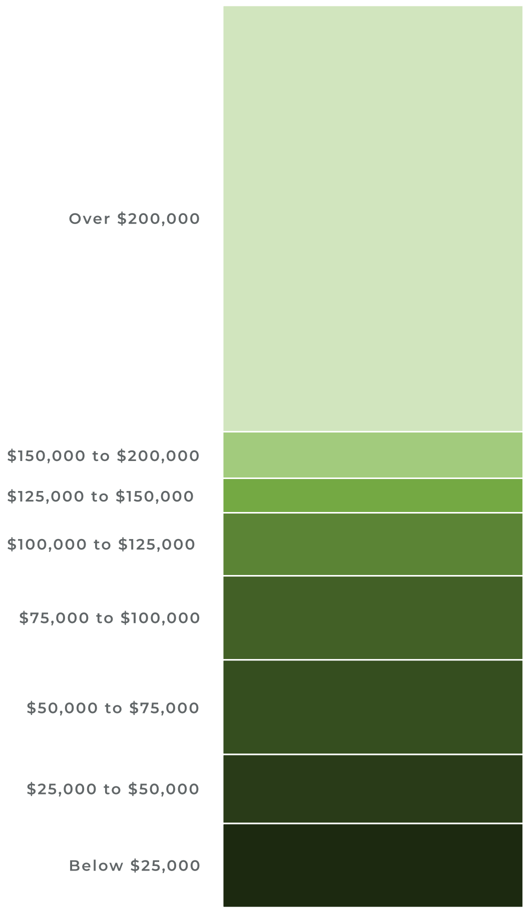
▼ 16%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

47%

▲ 428%
higher than state average

Median Income

$173,015

▲ 155%
higher than state average

Below $25,000

9%

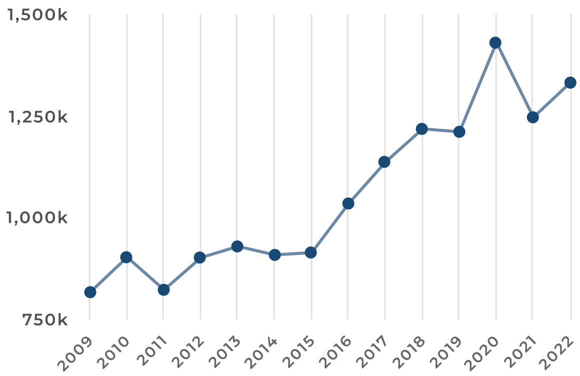
▼ 43%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

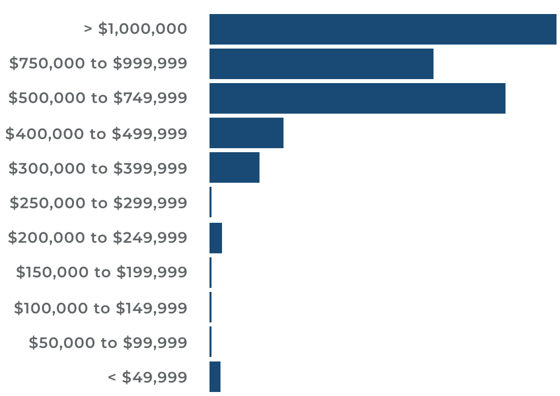
2022 MEDIAN HOME VALUE

$1,331,900



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Manager's Message

Residents of Key Biscayne,

It is an honor and privilege to be your Village Manger. As I enter my fourth year, I would like to express my gratitude and genuine pleasure to serve the thriving and vibrant community of Key Biscayne. Our village is truly an *Island Paradise*, distinct and unmatched by any other. The Village staff and I follow the values of “residents first, teamwork always, stewardship matters,” as we listen and respond to what you have asked from your government. We have heard your requests and wishes, and we are happy to present our Fiscal Year 2025 Budget to meet those expectations.

First, I want to thank the Village Council for its leadership and the Village staff for their hard work and diligence in creating a thoughtful budget that is both efficient and effective in achieving our goals. This year’s budget once again takes into consideration the economic challenges our community faces: A combined 10.1% increase in assessed property values, increased insurance premiums, and the effects of several years of high inflation. We have scrutinized every part of the budget and are committed to keeping expenses as low as possible while still ensuring the Village can provide the high-level of public safety, services and infrastructure our residents need, desire and expect. This budget is crafted to invest our financial and human resources wisely. In fact, as we have the last three years, we have set a sound budget while still lowering the village millage; this year by 4.5%, resulting in a historic low millage rate of 2.9794.

Whereas with last year’s budget we concentrated on maintaining and repairing our facilities, parks and roads, this coming year we are shifting our focus to *building for a better future* as we accelerate the resilient infrastructure and adaptation program. The program’s goals are to protect our shorelines from more frequent and intense storms, reduce flooding resulting from changing environmental conditions, and improve electric and telecommunications utility reliability, safety and resilience to ensure that Key Biscayne is a stronger, more resilient community for generations to come.

This year, the Village is investing $2.2 million in capital projects from the general fund and $2.4 million from special revenue and enterprise funds to reduce flooding, protect our shorelines, improve roadways throughout the village, underground our utilities, acquire much needed police and fire rescue equipment, and renovate our recreation facilities. To supplement the funding for our capital requirements, the Village Staff has actively worked to leverage our own investments with $25.4 million in matching grants, loans and State and Federal appropriations.

Rest assured that as we address our resilient infrastructure needs, we will continue to maintain the facilities and infrastructure we have and continue to provide outstanding community services. Our budget assigns $6.1 million to maintain, repair and improve our roadways, stormwater systems, facilities, landscaping, parks and athletic fields. We know we must always take care of what we have. We want to build on the extensive maintenance and repair work we did last year and follow in the footsteps of our predecessors to create the unique quality of life our residents enjoy. In the coming year, we will designate $7.1 million to provide our residents with engaging and active recreation, athletics programs, community center activities and public spaces. The budget also allocates $20.6 million to continue to deliver the first-rate police and fire rescue services that our residents cherish. These are essential services that we are renowned for as one of Miami-Dade County’s best and highly rated across the State of Florida. We consider these precious, must-do tasks to ensure the safety and security of our residents.

As we enter the new fiscal year continuing to strive for excellence and empowered to serve our community, we want you to come along with us on the journey: Enjoy your village, be a part of the solutions, volunteer. Come to Council and community meetings, sign up for the Village Connect and the Village Information Network System, stay informed, answer surveys... we want and need your input to continuously make the Village of Key Biscayne a better place.

I will see you around the village,

Steven C. Williamson

Steven C. Williamson
Village Manager

This year’s focus areas include:

- Ensuring ***community safety*** by increasing police presence, improving fire rescue and emergency management capabilities, and advancing building safety
- Maintaining ***safe streets*** by improving streetlight coverage, better enforcing traffic laws, and enhancing crosswalks and intersections.

- Maintaining the ***village character*** by increasing tree cover, repairing our public art, and collaborating with businesses to beautify our commercial district
- Delivering world-class senior, special needs, teen, athletic and cultural ***programs and events*** while introducing a new public library into the community
- Improving and maintaining our treasured ***athletic fields, parks and beach***
- ***Alleviating traffic*** both in the village and along Rickenbacker Causeway
- ***Reducing flooding*** and protecting our shorelines from the dual threats of sea-level rise and more frequent and intense storms
- Enhancing ***power reliability*** through short-term equipment and vegetation fixes while undergrounding both electrical and telecommunications lines
- Perform proactive ***maintenance and repair*** on our stormwater systems, roadways and sidewalks, landscaping, and recreational facilities
- Advancing ***communications and collaboration*** with the community to provide more timely and accurate information in user-friendly approaches

The staff and I are proud of the work and accomplishments we achieved for the community in Fiscal Year 2024:

FY24 Highlights & Achievements

A Safe & Secure Village	Engaging & Active Program & Public Spaces	Admin Support & Communications
Awarded Excelsior Status for Re-Accreditation	Awarded FRDAP Grant for Under-5 Playground	Clear Gov for Budget & Financial Transparency
Added Crossing Guards at Key Colony	Completed Procurement of Soccer Program	Enhanced Village Vetting Policy & Process
Offered Community Classes and Training	Completed Paradise Park Frigatebird Art	Programming for Village Broadcast Station
International Accredited Agency Status	Improved Field Maintenance & Landscaping	Negotiated & Ratified 4 CBAs
Conducted Hurricane Training & Exercise	Selection of KBCC Concession	Implemented VKB 311
Increased Lithium Battery Awareness	Refurbished Community Center Pool	Collected Past Due Solid Waste Fees
Ordered 2 New Fire Rescue Trucks	Improved Special Needs Programming	Completed Biennial Survey
A Thriving & Vibrant Community & Local Marketplace	**An Accessible, Connected and Mobile Transportation Network**	**A Resilient & Sustainable Environment and Infrastructure**
Executed KB Clean in Commercial District	Completed Right-Turn Lane at Harbor Drive	Completed Beach Renourishment
Awarded County Neat-Streets Grant	Coordinated Better Bus Network	Secured USACE Back Bay Feasibility Study
Implemented E-Plan (Design Review & Permits)	Enhanced Mashta Bridge & Circle	Fully Maintained Stormwater System
Community Rating System (CRS) from 8 to 6	Added 4 Freebees to EV Fleet	Completed Immediate Flood Control Project
Improved Permit Processing Time	Completed Crandon Blvd Multimodal Study	Completed Zone 1 BODR & LOS Designation
Procured Repair of Bedia Plazas	Improved Village-Wide Landscaping	Increased Visibility of RiAP

Strategic Plan & Priorities

Vision

The Village of Key Biscayne has a clear **vision:** to maintain a safe, vibrant and thriving Island Paradise with a unique and enduring village ambiance and lifestyle. This vision emphasizes the importance of fostering a secure and welcoming environment where a cohesive community can thrive. It focuses on protecting the island's natural beauty and enhancing our public spaces, while promoting a lifestyle that blends the tranquility of village life with the vibrancy of a thriving community. By staying true to this vision, the Village ensures that Key Biscayne is a cherished home for its residents, where the distinct charm and sense of community continue to flourish for generations to come.

Values

Our purpose is to strengthen the governance of the Village of Key Biscayne through a principled philosophy that requires us to be part of improving life in the village. While adhering to the vision, we rigorously follow a set of **values**:

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

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

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

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

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

Mission

The Village of Key Biscayne has a direct **mission** of providing a safe, quality community environment for all islanders through responsible government. This mission is crucial to the community as it embodies our commitment to advancing the unique charm, safety, and quality of life that residents value. As a small island community, Key Biscayne relies on effective governance to maintain its natural beauty, protect its coastal environment, ensure the well-being of its diverse population and to get things done. The mission serves as a guiding principle for sustainable development, responsible stewardship of resources, and fostering a sense of unity and belonging among residents.

Strategy: STEARright 5 + 2 Goals

The Village Manager plays a pivotal role in translating the Village's vision into tangible outcomes. By setting clear, strategic goals, the Village Manager ensures that every department operates with a shared purpose, focused on building upon Key Biscayne's aspirations as a safe, vibrant, and thriving *Island Paradise*. These goals, known as **STEARright**, include five delivery goals and two supporting goals. They are crafted to address both immediate needs and long-term priorities, such as enhancing public safety, improving infrastructure, promoting sustainability, and fostering community engagement. By aligning departmental actions with these overarching objectives, the Village Manager guides coordinated efforts across all sectors of our local government, ensuring that each department contributes to the overall well-being and quality of life in Key Biscayne. This strategic approach allows the Village to not only meet the current demands of its residents but also to plan proactively for the future.

Safe & Secure Village
Thriving & Vibrant Community & Local Marketplace
Engaging & Active Public Spaces & Programs
Accessible**,** Connected, & Mobile Transportation Network
Resilient & Sustainable Infrastructure & Environment
+
Effective & Efficient Government Services
Communication & Collaboration

Safe & Secure Village

Key Biscayne has long been recognized as one of Florida's safest cities, a distinction earned through strong leadership and a proactive approach to security. Village leadership is quick to enact effective policies and procedures that enhance safety and ensure compliance. The Village's Police and Fire Rescue Departments are always ready to provide quick, personalized responses to emergencies, offering residents peace of mind. First responders protect by land and sea, often switching between roles throughout the day, whether by car, bicycle, foot, boat or ATV. The Emergency Management Team focuses on hurricane preparedness and clear communication during crises, ensuring swift and effective responses to disasters. Secure sidewalks and safety resources across the municipality further reinforce Key Biscayne as a pedestrian-friendly community. Public outreach and educational events keep the community informed and engaged, underscoring the Village's commitment to a safe, welcoming environment for generations to come.

Thriving & Vibrant Community & Local Marketplace

A flourishing public and commercial sector, combined with beautiful homes and beaches, creates a lively atmosphere that draws visitors and boosts the local economy on Key Biscayne. To strengthen this dynamic marketplace, the Village actively supports local businesses by ensuring commercial spaces adapt to changing needs while remaining compliant. The Village's forward-thinking approach to planning ensures there is a careful blend of the preservation of Key Biscayne's natural beauty and quality of life while advancing the community's needs to adapt to changing times. With a fast and convenient online service, thousands of permits are issued each year to residents and businesses. As new construction continues, the Village keeps development safe and sustainable through an efficient electronic building plan approval process. The Code Compliance team also works closely with residents and businesses to resolve issues and update outdated codes when necessary. By partnering with local institutions such as schools, clubs and churches, the community's diverse needs are addressed while building a sense of camaraderie, championing local businesses and supporting residential needs.

Engaging & Active Public Spaces & Programs

Key Biscayne's growing recognition is fueled by its beautiful beaches, parks and a variety of recreational activities that foster connection and well-being among residents and visitors. The Village ensures parks are safe and well-maintained, regularly renovating them for the community to enjoy. The Community Center serves as the go-to hub, offering activities for everyone, from top-quality athletic facilities, cultural programming, educational courses and championship-level youth sports. The proximity to Bill Baggs Cape Florida State Park and Miami-Dade County's Crandon Park adds even more outdoor options for residents. Annual Village-funded community programs, such as the Key Biscayne Film Festival, Community Compost and the Piano Festival, promote education, culture and civic engagement. The Village is committed to inclusivity, offering special programs for residents with unique abilities. Our community thrives on strong engagement, supporting an active lifestyle for residents of all ages.

Accessible, Connected & Mobile Transportation Network

With seven million travelers passing the Rickenbacker Causeway each year, there are certainly major roadway impacts on residents and visitors. The Village is collaborating with City and County partners on a master plan to improve transportation and traffic along the Causeway due to congestion, construction and City of Miami events. Investment in infrastructure upgrades is making it faster and safer to get around Key Biscayne, with enhancements such as improved turning lanes, signalization, crosswalks and bike lanes. Flood resilience projects are also in place to improve our roadways and reduce road and parking lot flooding, which help our residents and visitors get in and out of shopping centers with ease. These efforts benefit both residents and businesses by minimizing congestion, improving accessibility, and ensuring logistical efficiency. In addition, expanded services such as Freebee and safer, ADA-compliant sidewalks are strengthening connections to local events, activities and shopping centers. Residents are continuing to benefit from ongoing improvements to infrastructure that are making getting around the island safer, faster and more convenient.

Resilient & Sustainable Infrastructure & Environment

The Village is focusing on preparing our community and infrastructure to withstand and adapt to environmental changes. Our comprehensive Elevating Our Island Paradise™ resilience program aims to reduce the impacts of flooding, sea level rise and other environmental challenges. Immediate Flood Control and Mitigation projects are already providing relief to residents, with redesigned catch basins and improved drainage on roadways. Future efforts include upgrading the stormwater system, adding new pump stations, rebuilding dunes and renourishing the beach. Plans to underground electrical and telecommunication lines are in motion, ensuring infrastructure can withstand storms and environmental hazards. The U.S. Army Corps of Engineers' coastal storm risk management program is also providing federal assistance to protect our beach and bayside shorelines. With proximity to Biscayne Bay, water quality and conservation are essential, and the Village is actively exploring alternative energy sources. Collaboration with governments, businesses and experts ensures our policies, building standards and zoning regulations are updated to keep pace with environmental needs. Investing in these initiatives today will protect our homes, our island, and our lifestyle for the future.

Effective & Efficient Government Services

The Village is dedicated to providing effective governance. To that end, we prioritize meeting residents' needs promptly and efficiently while setting clear goals and tracking performance. Customer service is at the heart of our approach, with initiatives aimed at delivering high-quality services quickly. Transparency is highly valued, with a focus on openly sharing information to build trust and ensure accountability. Leadership is accessible, with opportunities for residents to engage directly with the Manager and directors. The Village carefully manages its budget by seeking creative revenue sources and grants to support community projects while right-sizing spending. Staff training and recruitment are also top priorities to maintain high service standards. A strong procurement process enhances contract management and vendor competition, and partnerships with local agencies and municipalities help improve program effectiveness. Overall, we are committed to providing impactful, efficient services to our residents.

Communication & Collaboration with Community & Partners

Clear communication and community involvement are top priorities for the Village. Numerous community meetings and workshops are hosted annually, covering important topics such as resilience and public safety. Resident participation is highly encouraged, with feedback welcomed through public meetings, fact-finding committees, and Council boards. News and updates are communicated through dedicated channels to ensure timely and accurate information, particularly during emergencies. Our website is the central hub for all municipal information, and efforts are underway to make it even more user-friendly and service-focused. Social media plays a major role in keeping the community connected, and the VKB 311 app makes it easy to report issues and stay updated. Collaboration with local media, County, State and Federal agencies, as well as support businesses, academic institutions and nonprofits, is key to enhancing significant projects on Key Biscayne. Open communication and transparency help the Village foster greater community involvement and participation from residents and other stakeholders.

Fiscal Year 25 - Focus Areas

Focus 10

1. Ensure Community Safety
Community safety is essential to the well-being of the village. We aim to keep our residents safe and secure through increased police presence and vigilance, proactively preventing fires and ensuring building safety, improving emergency medical services, and professionally managing emergency incidents.

2. Maintain Safe Streets
With 15,000 residents in one square mile, street safety is a major quality of life concern. We aim to create a more walkable and bikeable community that safely integrates with our roadways and sidewalks. We will strictly enforce our traffic laws for vehicles and multi-modal devices while improving streetlight coverage.

3. Shape Village Character
As we continually aspire to achieve our vision of a safe, vibrant and thriving Island Paradise with a unique and enduring village ambiance and lifestyle, we must purposely pursue pragmatic ways to ensure smart development, preserve neighborhoods and improve community resilience. Through many initiatives, we will enhance streetscapes, grow our tree canopy, maintain and add public art, and ensure our commercial and institutional districts reflect our residents' expectations.

4. Deliver Programs & Events
Our programs and events are what make Key Biscayne special and unique. Our residents and staff collaborate to offer active, engaging and diverse programming for all ages. We are concentrating on teen, special needs and seniors programming; continuing to improve our athletic programs; engaging with community organizations to provide resident-driven cultural, arts and educational activities; and offering community-loved holiday and special events. We will also guide the design, construction and programming of our new branch library. For all our programs and events, we will protect the safety and well-being of all participants.

5. Improve Athletic Fields, Parks & Beach
Parks, recreational facilities and open spaces are the heartbeat of our community. They are refuges from daily life and provide much needed recreational, leisure and wellness activities. The deliberate management, maintenance and construction of existing and new assets are essential in providing an accessible, enjoyable and safe environment.

6. Alleviate Traffic
Traffic congestion affects our residents' daily lives. On weekends, we face significant visitor-traffic and event-traffic at adjacent parks and events on Virginia Key. We will focus on traffic choke points in the village; enhance coordination with the State, Miami-Dade County and the City of Miami; while collecting and analyzing traffic data for the entire corridor to better understand trends and inform coordination, communications and infrastructure solutions.

7. Reduce Flooding
Flooding drastically impacts our village through rain, tides, and groundwater and sea-level rise. We face the added threat of storm surge due to more frequent and severe storms. We will address these challenges through the comprehensive Resilient Infrastructure and Adaptation Program, the US Army Corps of Engineers Coastal Storm Risk Management Feasibility Study, and more focused maintenance and repair of our existing roadways and storm water systems.

8. Enhance Power Reliability
FPL recently added a second transmission line to support the village, but we still experience excessive power outages affecting our residences and businesses throughout the year. We are addressing the long-term challenge by undergrounding electrical and telecommunications lines while simultaneously working with FPL and our residents to target areas where vegetation interferes with existing above ground power lines.

9. Perform Maintenance & Repair
Maintenance and repair of our existing facilities and infrastructure keeps our village assets functional, safe and attractive, fostering a sense of pride while saving money in the long term. While we build for the future, we will continue to maintain what we have to effectually provide the outstanding services and facilities our residents expect.

10. Advance Communications & Collaboration
Communicating with our residents and collaborating with our partners are essential to the Village's success. In a world of constant information from multiple sources, the Village must improve its ability to effectively communicate and engage with the community to manage emergencies and provide information about critical government services. The Village, operating in

a regional environment, must also maintain relationships with key partners, the County, State and adjacent municipalities to help resource and coordinate our strategic goals.

BUDGET OVERVIEW

Budget Overview: Guide for Readers

The Fiscal Year 2025 Annual Budget for the Village of Key Biscayne, Florida is intended to serve four purposes:

A Policy Guide
As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Village will provide during the twelve-month period from October 1, 2024, through September 30, 2025. The departmental budget sections provide objectives, performance measures and highlights for each department.

A Financial Plan
As a financial plan, the budget details the costs associated with providing municipal services and how they will be funded. The General Fund Section includes a summary and detailed description of all revenues and expenditures. The budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. In addition, there is discussion of the Village’s accounting structure and budgetary policies.

An Operations Guide
As an operations guide, the budget details how departments and the General Fund are organized. The budget informs the activities, services and functions carried out by each department. In addition, the budget provides for performance measurements of organization-wide objectives to aid in monitoring the progress of the Village. Each departmental budget section includes a description of the department’s function, its goals and objectives, performance indicators, authorized positions, budget highlights, and the budgetary appropriation.

A Communication Device
As a communication device, the budget provides summary information to aid in interpreting the document. Charts, graphs, tables, and text are included in every section to consolidate the information as much as possible. The budget document also includes a detailed table of contents and a glossary of terms to make it easy to locate and understand its contents. Finally, the budget includes the Manager's Message, which provides readers with a condensed analysis of the fiscal plans of the Village for the upcoming fiscal year.

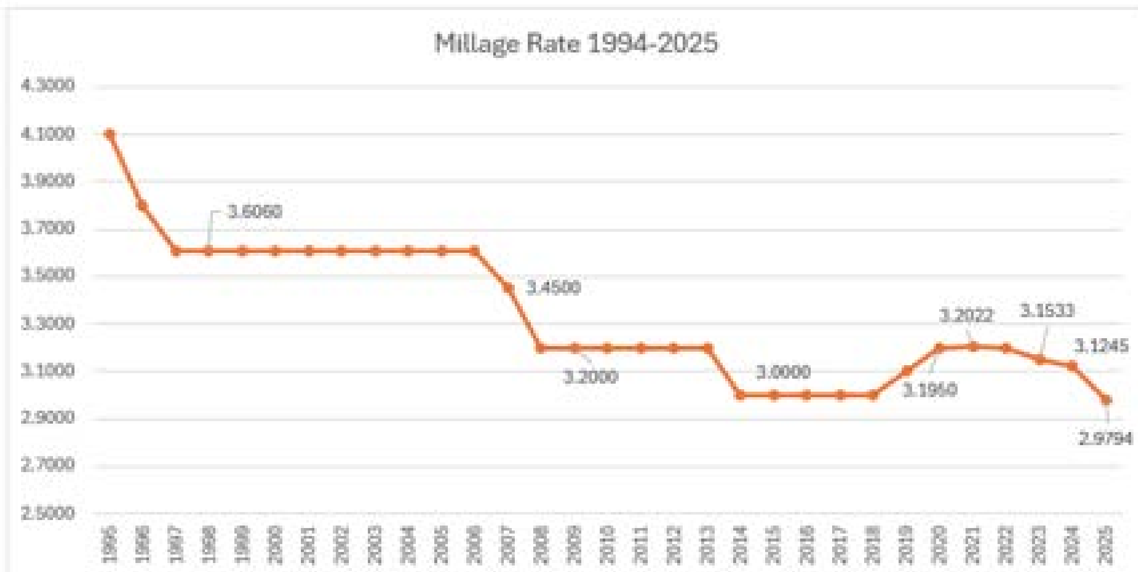
Budget Summary

Budget Summary

The proposed Fiscal Year 2025 General Fund Budget for the Village of Key Biscayne is $43,400,075 which includes operations and maintenance, the Parks, Recreation & Open Space Land Trust ("PROS Land Trust") transfer of $311,061, and funding for capital improvements of $2,228,000. Fiscal Year 2025 total operating expenditures represent an increase of 7.3% from Fiscal Year 2024 Budget when excluding debt service and transfers out. The estimated property assessment for Fiscal Year 2025 is $10.9 billion, representing an increase of 10.1% from Fiscal Year 2024.

Proposed Millage

The Village of Key Biscayne continues to hold the distinction of having the lowest overlapping millage rate of any municipality in Miami-Dade County. Despite significant ongoing economic pressures, the Proposed Budget levies property taxes on our residents and businesses using a millage rate of 2.9794

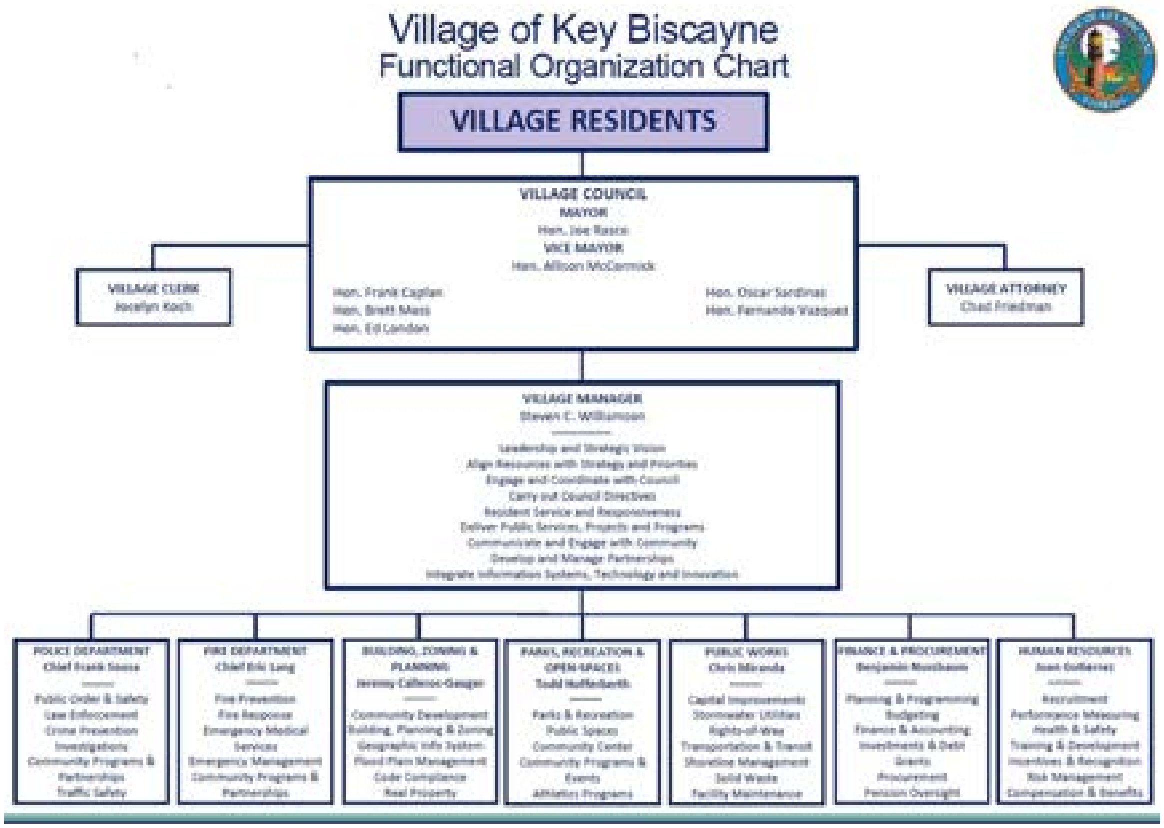


Revenue Summary

General fund revenues are expected to total $43,400,075 which represents a 5.4% increase from Fiscal Year 2024. Ad-Valorem taxes account for approximately 71.7% of all general fund revenues.

Expenditure Summary

The total proposed General Fund Budget for Fiscal Year 2025 is $43,400,075 which includes an operating expense of $39,789,372, debt service of $1,071,642, a transfer to the PROS Land Trust of $311,061, and a transfer to the CIP Fund of $2,228,000.


Village of Key Biscayne
Functional Organization Chart
VILLAGE RESIDENTS
VILLAGE COUNCIL
MAYOR
Hon. Joe Rasco
VICE MAYOR
Hon. Allison McCormick
Hon. Frank Caplan
Hon. Brett Moss
Hon. Ed London
Hon. Oscar Sardinas
Hon. Fernando Vazquez
VILLAGE CLERK
Jocelyn Koch
VILLAGE ATTORNEY
Chad Friedman
VILLAGE MANAGER
Steven C. Williamson
Leadership and Strategic Vision
Align Resources with Strategy and Priorities
Engage and Coordinate with Council
Carry out Council Directives
Resident Service and Responsiveness
Deliver Public Services, Projects and Programs
Communicate and Engage with Community
Develop and Manage Partnerships
Integrate Information Systems, Technology and Innovation
POLICE DEPARTMENT
Chief Frank Sousa
Public Order & Safety
Law Enforcement
Crime Prevention
Investigations
Community Programs & Partnerships
Traffic Safety
FIRE DEPARTMENT
Chief Eric Lang
Fire Prevention
Fire Response
Emergency Medical Services
Emergency Management
Community Programs & Partnerships
BUILDING, ZONING & PLANNING
Jeremy Calleros-Gauger
Community Development
Building, Planning & Zoning
Geographic Info System
Flood Plain Management
Code Compliance
Real Property
PARKS, RECREATION & OPEN SPACES
Todd Hofferberth
Parks & Recreation
Public Spaces
Community Center
Community Programs & Events
Athletics Programs
PUBLIC WORKS
Chris Miranda
Capital Improvements
Stormwater Utilities
Rights-of-Way
Transportation & Transit
Shoreline Management
Solid Waste
Facility Maintenance
FINANCE & PROCUREMENT
Benjamin Nussbaum
Planning & Programming
Budgeting
Finance & Accounting
Investments & Debt
Grants
Procurement
Pension Oversight
HUMAN RESOURCES
Joan Gutierrez
Recruitment
Performance Measuring
Health & Safety
Training & Development
Incentives & Recognition
Risk Management
Compensation & Benefits

Village Authorized Positions

Village Clerk Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Village Clerk	1	1	1	1
Executive Assistant	1	1	1	1
FT Total	**2**	**2**	**2**	**2**

Administration Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Village Manager	1	1	1	1
Chief of Staff	1	1	1	1
Human Resources/Risk Management Director	1	1	1	1
Chief Financial Officer	1	1	1	1
Procurement Officer	1	1	1	1
Comptroller	1	1	1	1
Accounting & Payroll Clerk	1	1	1	1
Procurement Spec./Financial Analyst I	1	1	1	1
MIS Manager	1	1	1	1
IT Administrator	1	1	1	1
Community Engagement & Comm. Officer	1	1	1	1
Assistant to the Village Manager	1	1	1	1
FT Total	**12**	**12**	**12**	**12**

Planning, Zoning & Code Compliance Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Plan Reviewer	1	1	1	1
Executive Asst/BTR	1	1	1	1
Senior Code Compliance Officer	0	0	0	1
Code Compliance Officer	2	2	2	1
FT Total	**4**	**4**	**4**	**4**

Public Works Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Public Works Director	1	1	1	1
Chief Resiliency & Sustainability Officer	1	1	1	1
Superintendent	1	1	1	1
Engineer	1	1	1	1
CIP Program/ Grants Manager	1	1	1	1
Maintenance Laborer	1	2	2	2
Maintenance Supervisor	1	1	1	1
Resiliency Coordinator	1	1	1	1
Horticulturist	1	1	1	0
Operations Manager	0	0	0	1
Administrative Assistant/ Records Technician	0	0	0	0
FT Total	**9**	**10**	**10**	**10**

Police Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Chief of Police	1	1	1	1
Deputy Chief of Police	1	1	1	1
Police Major	0	1	1	1
Police Lieutenant	4	3	3	3
Police Sergeant	5	5	5	5
Police Officer	27	27	27	29
Fleet Maintenance & Service Coordinator	1	1	1	1
Municipal Utility Worker	1	0	0	0
IT Administrator	1	1	1	1
Senior Excutive Assistant	1	1	1	1
Executive Assistnat	1	1	1	1
Executive Services Administrator	1	1	1	1
Dispatcher Supervisor	1	1	1	1
Dispatchers	3	3	3	3
Administrative Services Coordinator	1	1	1	1
FT Total	**49**	**48**	**48**	**50**

Fire Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Fire Chief	1	1	1	1
Deputy Fire Chief	2	2	2	1
Division Chief	0	0	0	1
Fire Captains	3	3	3	4
Fire Lieutenants	7	7	7	7
Drivers/ Engineers	12	12	12	12
Firefighters/Paramedics	14	14	14	14
Inspector-Fire Prevention	1	1	1	1
Executive Assistant to the Fire Chief	1	1	1	1
Administrative Assistant/ Records Technician	0	0	0	0
FT Sub-Total	41	41	41	42
Fire Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
PT Inspector- Fire Prevention	1	1	1	0
PT Sub-Total	1	1	1	0
Total	**42**	**42**	**42**	**42**

Parks & Recreations Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Parks, Recreation & Open Spaces Director	1	1	1	1
Assistant Parks & Recreation Director	1	1	1	1
Special Projects Coordinator	1	1	1	1
Parks & Athletics Program Manager	1	1	1	1
Community Program & Events Coordinator	1	1	1	1
FT Total	**5**	**5**	**5**	**5**

Community Center Full Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
Youth Services Coordinator	1	1	1	1
Front Desk Manager	1	1	1	1
Adult Program Manager	1	1	1	1
Senior Recreation Supervisor	1	1	1	1
Recreation Supervisor	0	0	1	0
Room Monitor	0	0	0	1
Gym Attendant	1	1	1	1
Head Lifeguard	1	1	1	1
Front Desk MOD	0	0	1	1
FT Sub-Total	6	6	8	8
Community Center Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
Life Guards	7	7	7	7
Room Monitors/ Beach Rangers	23	23	21	21
Toddler Room	4	4	4	4
Front Desk	10	10	9	9
PT Sub-Total	44	44	41	41
Community Center Seasonal	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
Summer Camp Counselor	10	10	10	10
Sesonal Sub-Total	10	10	10	10
Total	**60**	**60**	**59**	**59**

Athletics Full Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
Athletics Coordinator	1	1	1	1
FT Sub-Total	1	1	1	1
Athletics Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
PT Athletics Staff	4	4	4	4
PT Sub-Total	4	4	4	4
Total	**5**	**5**	**5**	**5**

Building Full Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
BZP Director	1	1	1	1
Building Official	1	1	1	1
Chief Permit Clerk	0	0	0	1
Permit Clerk	2	2	2	1
Special Projects Coordinator	0	0	0	0
Building Systems Analyst	1	1	1	1
Chief Building Inspector	1	1	1	1
Chief Electrical Inspector	1	1	1	1
Chief Plumbing Inspector	1	0	0	0
Building Inspector	1	1	1	1
Senior Executive Assistant	1	1	1	1
FT Sub-Total	10	9	9	9
Building Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
PT Mechanical Inspector	1	1	1	1
PT Inspector	0	0	1	1
PT Plumbing Inspector	0	1	1	1
PT Permit Clerk	1	1	0	0
PT Sub-Total	2	3	3	3
Total	**12**	**12**	**12**	**12**

	FY21-22	**FY22-23**	**FY23-24**	**FY24-25**
TOTAL Full Time	**139**	**138**	**140**	**143**
TOTAL Part Time	51	52	49	48
TOTAL Seasonal	10	10	10	10
GRAND TOTAL	**200**	**200**	**199**	**201**

Cost Allocations

Position	Home Department	Allocation
Building, Zoning, & Planning Director	Building	50% Building Fund 50% General Fund - Planning & Zoning
Senior Executive Assistant	Building	35% General Fund - Public Works 30% Building Fund 20% General Fund - Planning & Zoning 15% Solid Waste Fund
Parks & Athletics Program Manager	Parks & Recreation	50% General Fund - Parks & Recreation 50% General Fund - Athletics
Executive Assistant -BTR	Planning & Zoning	50% General Fund - Planning & Zoning 50% Building Fund
Code Compliance Officer (2)	Planning & Zoning	50% General Fund - Planning & Zoning 50% Building Fund
Plan Reviewer	Planning & Zoning	75% General Fund - Planning & Zoning 25% Building Fund
Chief Resiliency & Sustainability Officer	Public Works	75% General Fund - Public Works 25% Stormwater Fund
Public Works Director	Public Works	65% General Fund - Pulic Works 25% Stormwater Fund 10% Solid Waste Fund
Maintenance Supervisor	Public Works	80% General Fund - Public Works 10% Solid Waste Fund 10% Stormwater Fund
Maintenance Laborer (2)	Public Works	80% General Fund - Public Works 10% Solid Waste Fund 10% Stormwater Fund
Resiliency Coordinator	Public Works	50% General Fund - Public Works 50% Building Fund
Superintendent	Public Works	75% General Fund - Public Works 25% Stormwater Fund
CIP Program Manager	Public Works	75% General Fund - Public Works 25% Stormwater Fund
Engineer	Public Works	75% General Fund - Public Works 25% Stormwater Fund
Administrative Salaries	Administration	95% General Fund - Administration 5% Building Fund
Administrative Salaries	Administration	5% of CITT Revenue for Administrative Salaries to Transporation fund

Financial Policies Overview

The following financial policy statements guide the daily operations of the Village of Key Biscayne. These policies define objectives, establish rules with parameters, and express guidelines for fiscal conduct by the Village in connection with the operating budget and capital improvement program.

Operating Budget Policies

• The Village will pay for all current expenditures with current revenues. The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.
• The Village will maintain a continuing budgetary control system to ensure that it maintains line-item integrity.
• The administration will prepare monthly reports comparing actual revenues and expenditures with budgeted amounts for all funds.
• Wherever possible, the Village will integrate performance measures and productivity indicators in the budget.
• The budget will provide for adequate maintenance of capital assets and equipment and for their orderly replacement.

Capital Improvement Policies

• The Village will annually update its six (6) year Capital Improvements Plan, including the budget year and the subsequent five program years.
• The Village will enact an annual capital budget based on the multi-year Capital Improvement Plan.
• A capital project is a project that adds to, helps maintain, or improves a Village asset with an anticipated cost equal to or exceeding fifty thousand dollars ($50,000) or with an anticipated useful life equal to or exceeding seven (7) years. This definition includes, but is not limited to, capital projects undertaken for the following purposes:

- Construction of a new facility (i.e., a public building, roadways, recreational facilities)
- Addition, renovation, or expansion of an existing facility.
- Nonrecurring major repair or rehabilitation of all or a part of an asset, facility or its grounds, or equipment.
- Non-routine purchase or replacement of major equipment.
- Planning, feasibility, engineering, or design study related to an individual capital improvement project or to a program that is implemented through individual capital improvement projects.
- Planning, feasibility, engineering, or design study with a cost equal to or exceeding $50,000 or more that is directly related to a project on the capital improvements program.
- Any acquisition of land for a public purpose.

• The Village will develop the capital improvement budget in conjunction with the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
• The Village will maintain a balanced mix of financing sources including, but not limited to, pay-as-you-go, grants, and debt without excessive reliance on any one source, and shall consider the following factors in evaluating the suitability of funding options for projects:

- Legality
- Equity
- Effectiveness
- Acceptability
- Affordability
- Ease of Administration
- Efficiency

• The Village shall maintain its capital asset inventory at a level adequate to protect the Village's capital investment, avoid disruption of service delivery, and to minimize future maintenance and replacement costs.
• The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Village Council for approval.
• The Village will determine the least costly financing method for all new projects.

Debt Management Policies

• The total principal debt of the Village shall be limited to the greater of the following:

- One percent of the total assessed value of all property within the Village, as certified to the Village by the Dade County Property Appraiser, for the current fiscal year; or
- That amount, which would require annual principal and interest payments on debt during any fiscal year to exceed 15 percent of general fund expenditures for the previous full fiscal year.

• The Village will confine long-term borrowing to capital improvements or major projects that cannot be financed from current revenues or fund balances while preserving the desired fund balance.
• When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
• The Village will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.

• Whenever feasible, the Village will use current revenues, or other self-supporting bonds instead of general obligation bonds.
• The Village will not use long-term debt for current operations.
• The Village will maintain consistent communications with bond rating agencies regarding its financial condition.
• The Village will strive to maintain or improve our bond rating. The Village will follow a policy of full disclosure on every financial report and borrowing prospectus.

Revenue Policies

• The Village strives to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.
• The Village will estimate its annual revenues by an objective, analytical process, wherever practical.
• The Village will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be reexamined annually.
• The Village will develop a long-term revenue projection system that considers new capital assets and the necessary cost of maintenance.
• Each year, the Village will analyze the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

Investment Policies

• The Village of Key Biscayne will invest its funds in accordance with Florida Statute 218.415 and its internal Investment Policy.
• The funds will be invested based upon the following priorities:
  - Safety of principal
  - To meet the liquidity needs of the Village
  - Optimize investment returns after first addressing safety and liquidity concerns.

• The Village of Key Biscayne will conduct a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
• The Village will pool cash from several different funds for investment purposes, where permitted by law
• The Village will invest its idle cash on a continuous basis

Fund Balance Policies

• Surplus funds in the general fund at the end of each fiscal year not placed by the Council in a restricted reserve fund shall be used either to reduce Debt or to reduce taxes in the next fiscal year. The allocation of surplus funds between restricted reserve funds, Debt reduction and tax reduction shall be at the discretion of the Village Council.
• To provide for emergencies, the Village shall maintain non-restricted reserve funds in an amount not less than $2 million or in an amount greater than $2 million but not greater than 20 percent of general fund expenditures for the previous full fiscal year.
• The Village will prioritize the use of most restrictive fund balances sources first before using new revenues or unrestricted fund balances.
• The appropriations of any approved or budgeted capital project not completed by the end of the fiscal year shall be carried forward to the next fiscal year. Purchase orders will lapse at fiscal year-end and be re-encumbered at the beginning of the next year for operational expenses not incurred by the last day of the fiscal year.
• The Village of Key Biscayne shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance. Fund Balance will be classified as follows:
  - Non-expendable fund balance includes amounts that are not in spendable form or are required to be maintained intact (principal of endowment funds).
  - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that creates a new revenue source and restricts its use). Restrictions may be changed or lifted only with the consent of resource providers.
  - Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of decisionmaking authority. Commitments may be changed or lifted only by Village Council taking the same formal action that imposed the constraint originally. Committed fund balance shall include encumbrances outstanding at year end.
  - Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body which the governing body delegated the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.
  - Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.

Accounting, Auditing and Financial Reporting Policies

• The Village has established and will maintain a high standard of accounting practices.

• The Village financial system will be maintained in conformity with generally accepted accounting principles. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
• Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
• Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
• An independent public accounting firm selected by the Village Council will perform an annual audit and will publicly issue a financial opinion.

Capital Assets Policies

• Threshold: The Village will capitalize all individual assets and infrastructure with a cost of $5,000 or more, and a useful life of more than 1 year.
• Asset Categorization: The Village shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

- Buildings
- Improvements
- Furniture, Fixtures, & Equipment
- Stormwater Utility System

• Capital Outlay: Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over $5,000 will be budgeted as a capital item in the budget. Short-lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
• Deprecation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.

- o The Village will use the straight-line depreciation method.
- o There will be no depreciation on land, rights-of-way, or other assets with an indefinite life.
- o Projects under construction are not subject to depreciation until the project is completed.
- o Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

• Capital Assets
• Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items be expenses rather than capitalized assets.

- The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
- The Village will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

• Estimated Useful Assets Life: The estimated useful lives of the assets are based on Village experience and established projections reflected in the five-year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

- Land – indefinite
- Rights-of-Way – indefinite
- Buildings – 25-50 years
- Building Improvements – 30 years
- Equipment:
    - Boats – 10 years
    - Trucks – 7years
    - Cars – 5 years
    - Furniture – 5 Years
    - Office Equipment – 5 years
    - Computer software – 5 years
- Infrastructure:
    - Roads – 25 years
    - Stormwater system – 50 years
    - Sidewalks – 20 years
    - Six-Year Capital Improvements Plan

The Village prepares a Six-Year Capital Improvements Plan that consists of a Budget-Year component and a five-year capital improvements program to project the capital requirements for the Village.

- Fixed Asset Accounting: The Village will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements released by GASB or its successor organization.

Purchasing Policies

• Sections 2-81 through 2-90 of the Village Code of Ordinances govern the purchasing policy of the Village. Items covered by this policy include:

- Materials
- Supplies
- Equipment
- Improvements
- Services

• Budget Limitations: The Village Manager and Directors may only purchase or contract items or services that are within budgeted funds. Any item that exceeds budgeted funds requires a budget revision prior to executing the purchase or contract. Any purchase that requires a budget revision must be approved by the Village Manager or, if it exceeds the Village Manager's authority for budget revisions, it must be approved by the Council.

• Purchasing Thresholds & Purchase Orders: There is no requirement for competitive quotes for purchases that are less than $5,000. However, shopping for the best price/value is encouraged regardless of the dollar amount. One written quotation serves as support for the purchase. Purchases in this category do not require submission of a requisition unless the vendor requires a purchase order prior to placing the order.

• Purchases ranging between $5,000 and $50,000 within budgeted funds require departments to prepare a scope of work or purchase specification and to solicit quotes from at least three (3) vendors in the industry. At this range, a purchase order must be obtained prior to initiating any purchases. A purchase order is obtained by submitting a requisition that details the purchase, including any backup necessary to show compliance with Section 2-83, and obtaining the written approval of the department director, Chief Financial Officer, and Village Manager.

• Purchases of $50,000 and greater require Village Council approval and must comply with Section 2-83, competitive bid requirements, unless waived by Council. A purchase order must be obtained prior to initiating any purchases within this range.

• Competitive Bid Requirements: On occasions when competitive bidding is required, the Village Manager directs the following:

- Bid proposals, including specifications, are prepared.
- Sealed bids shall be solicited from three persons or firms engaged in providing the goods or services that the Village is seeking.
- May publish a public invitation to bid.
- Bids will be awarded to the lowest responsive bidder as determined by the Village Council or the Village Manager.
- The Village has the right to reject any or all bids.

• Procedures for obtaining a Purchase Order

- Obtain three quotes or engage in a formal competitive bidding process
- Fill out the requisition form and submit it to the Village Manager for approval and subsequent issue of a purchase order
- The requisition form is then routed for approval to the Department Director, the Chief Financial Officer, and the Village Manager
- A purchase order is generated after the requisition form has obtained all required approvals
- Orders are not placed until receipt of an approved purchase order with the Village Manager's signature
- The requisition form and backup will be retained with a copy of the purchase order for record keeping

• Emergency Purchases: In an emergency circumstance, whether a declared state of emergency or circumstances that require immediate action, competitive bidding requirements may be suspended. All emergency purchases require the approval of the Village Manager prior to obligating Village funds. Any request for emergency purchase must be made through a memorandum written to the Village Manager that describes the circumstances of the emergency, the actions taken to address it, a reason why normal purchasing procedures cannot be followed, the cost of the purchase, and quotations, if any, solicited from vendors.

Budget Practices & Cost Drivers

Cost of Living Adjustments (COLA)

Cost of Living Adjustments are based on the CPI for All Urban Consumers for the Miami-Fort Lauderdale Area (all items index) published by the U.S. Department of Labor Bureau of Labor Statistics. However, if the CPI is more than four percent (4%), the salary increase will be four percent (4%) and if the CPI is negative, employees will not receive a salary increase. For the 12-month period ending April 2024, the CPI was 4.5%, thus resulting in a 4.0% COLA for FY 25.

Merits, Step Increases, Longevity

Merit increases are budgeted at a 4% increase based on the maximum score achievable on the annual performance evaluation up to the salary maximum for the position.

Sworn Police Officers and Firefighters are budgeted at 5% step increase based on their CBA Agreements up to their maximum salary range.

Longevity bonuses are budgeted at 4% lump sum bonus for all administrative employees based on the maximum score achievable on the annual performance evaluation, having completed 15 years of service to the Village, and not having reached the maximum salary for their position.

Sworn Police Officers and Firefighters are budgeted at 5% longevity step increase based upon the completion of 15 and 20 years of service based on their CBA Agreements.

Retirement Contributions

All sworn police officers and firefighters are required to participate in the Police and Firefighter's Defined Benefit Pension Plan which was established in October 1997. The current contribution by each eligible employee is 10 and one-half (10 ½ %) percent. The employer contribution for FY25 is based on the 10/01/2023 actuarial valuation report, net of state chapter revenues, and is 8.06% and 12.76% of covered payroll for Fire and Police employees, respectively.

Sworn Police Officers and Firefighters who enter the Deferred Retirement Option Plan (DROP) have their pension benefits frozen. Even though the employee and employer no longer contribute to the plan, the Village is budgeting the value of what would have been the employer retirement contribution as retirement contributions to account for the fact that the employee must terminate employment within five years of entering the DROP. This will help the Village increase the reserves to alleviate the cost of accrued vacation, sick, and compensated absence balances that will be due to the officer when they separate from employment.

The Village offers a 401(a) Money Purchase Plan to its qualified full-time general employees. The Village currently contributes 12% of the employee's base salary to the 401(a) plan and the employee contributes a mandatory 6%.

Cost Allocations

The following expenses are allocated to departments based on their use of the shared resources.

- IT Expenses (allocated based on Network Users, Phone Counts, User Accounts, or directly allocated to one department where applicable).
  - Telecommunications
  - Audio-Visual
  - End-User Software
  - Backend Maintenance
  - Security
  - Hardware
  - Equipment Leases

- Village-wide IT expenses increased by 14% due to enhanced back & front-end security applications and software, purchase of software supporting public records requests, strategic planning efforts and digitalization of records. Costs also incorporate an increase in standard hardware equipment such as laptops and desktops.
- Property and Liability Insurance (allocated based on square footage, vehicle values, employee count)
- Communications
- Village-wide insurance increased 6%, primarily driven by the increase in property insurance due to higher building valuations and estimated replacement costs.
- Utilities (allocated based on specific electric and water meters).
  - o Utilities have increased 11% based on FPL & WASD rate projections based on the Village's current uses.
- Janitorial expenses (allocated based on square footage, hours of service, specific activities).
  - o Janitorial expenses have not been increased due to a recent contract signed in 2024.

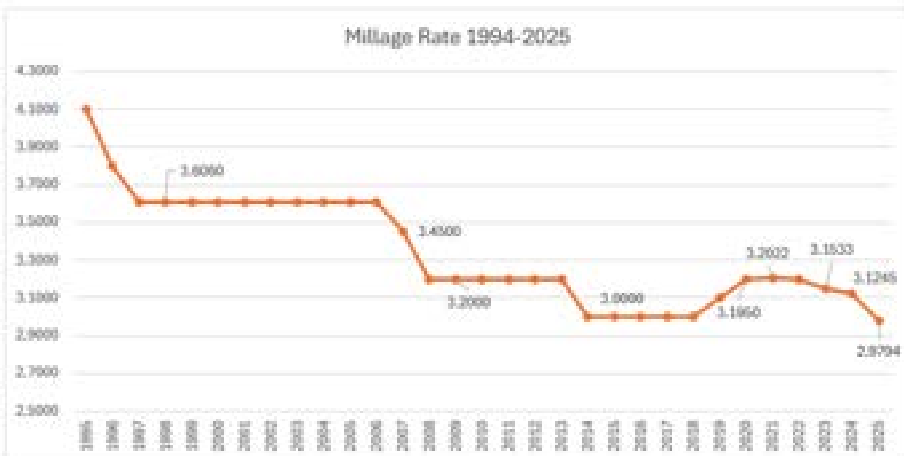
Revenues

As a matter of general policy, Village revenue estimates are budgeted conservatively to avoid possible shortfalls due to unanticipated changes in the economy or slowing in the rate of construction activity. The projections are based on historical collection data, inflation, general economic growth/decline projections, and the Florida Department of Revenue's Office of Tax Research estimates. The main revenue category for the Village continues to be Ad-Valorem Tax which is projected to increase by 5.0% and accounts for 71.7% of all revenues in the General Fund.

Ad-Valorem

Millage Rate

Key Biscayne has the lowest over lapping (total) millage rate among the thirty-five municipalities in Miami-Dade County. Since its first year of incorporation, the Village averaged a millage rate of 3.4420, and was able to maintain the rate of 3.2000 since 2008 for six consecutive years. In 2014, the millage rate was further reduced to an all-time low of 3.0000 mills. For FY 25, the Village reduced the millage rate by 4.6% to the lowest rate in Village history at 2.9794.



Proposed Millage Rate

Taxable Value	Units	Mills	Discount Rate 95%	Millage Rate	Ad-Valorem Taxes
10,989,883,172	1,000	10,989,883	10,440,389	2.9794	31,106,095

Florida law requires municipalities to budget at minimum 95% of ad-valorem taxes which accounts for the 4% discount property owners receive if they pay their bills in November plus a 1% contingency that is allowed for adjustments to the tax roll by the property appraiser or value adjustment board to the July 1st roll that is used for budget.

Millage Code	Municipalities or County Areas	Total Millage 2024	City/ Unincorporated Millages			School Millages			Regional Millages				County Wide Millages				Other
			City / UMSA Millage	Debt Service	Misc. Millage	Operating Millage	Voted Operating	Debt Service	So Fla Wtr Mgnt	Evr Proj	Okeechobee Basin	FIND	County Millage	Debt Service	Fire & Rescue	Library	Children's Trust
2400	Key Biscayne	15.6226	2.9794			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000
2800	Aventura	16.7658	1.7261			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
3100	Sunny Isles	16.8397	1.8000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
1200	Bal Harbour	16.9024	2.1439			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000
3000	Uninc. County	16.9487	1.9090			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
3200	Miami Lakes	17.1129	2.0732			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
3500	Doral	17.2373	1.7166	0.4810		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
2000	Pinecrest	17.3897	2.3500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
3300	Palmetto Bay	17.3897	2.3500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
3600	Cutler Bay	17.8729	2.8332			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
0300	Coral Gables	18.2022	5.5590			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000
1300	Bay Harbor Island	18.2125	3.1728			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
2200	Medley	18.2397	3.2000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
2500	Sweetwater	18.6031	3.5634			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
0400	Hialeah	18.6638	6.3018			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271			0.5000
1400	Surfside	18.7585	4.0000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000
0200	Miami Beach	18.7913	5.8522	0.2959		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000
0900	South Miami	18.9897	3.9500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
0201	Miami Beach	19.5702	5.8522	0.2959	0.7789	5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000
2700	Hialeah Gardens	19.7179	4.6782			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
2600	Virginia Gardens	19.8897	4.8500			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
0100	Miami	20.0332	7.1364	0.2536		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000
0101	Miami (DDA)	20.4644	7.1364	0.2536	0.4312	5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271		0.2812	0.5000
2100	Indian Creek	20.9397	5.9000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
1500	West Miami	20.9597	5.9200			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
1000	Homestead	20.9961	5.9604	0.2772		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000
0700	North Miami Beach	21.0817	6.1000	0.2232		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000
1600	Florida City	21.3477	6.3080			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
0500	Miami Springs	21.8997	6.8600			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
2300	North Bay Village	21.9125	5.7062	1.1666		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
0600	North Miami	22.1585	7.4000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000
3400	Miami Gardens	22.4522	6.9363	0.4762		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
1100	Miami Shores	22.7044	7.8000	0.1459		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965		0.5000
1800	El Portal	23.3397	8.3000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
1900	Golden Beach	23.4397	7.6630	0.7370		5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
0800	Opa-Locka	24.2027	9.1630			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000
1700	Biscayne Park	24.4397	9.4000			5.4680	1.0000	0.1340	0.0948	0.0327	0.1026	0.0288	4.5740	0.4271	2.3965	0.2812	0.5000

Assessed Value History

Tax Roll Year	Budget Year	Prelim Taxable Value	% Change
2000	2001	2,499,049,161	11.9%
2001	2002	2,731,833,645	9.3%
2002	2003	3,259,919,981	19.3%
2003	2004	3,661,114,546	12.3%
2004	2005	3,875,335,376	5.9%
2005	2006	4,287,674,948	10.6%
2006	2007	5,630,046,023	31.3%
2007	2008	6,514,112,802	15.7%
2008	2009	6,434,727,418	-1.2%
2009	2010	5,936,216,017	-7.7%
2010	2011	5,429,760,280	-8.5%
2011	2012	5,522,872,647	1.7%
2012	2013	5,778,632,344	4.6%
2013	2014	6,151,903,029	6.5%
2014	2015	6,697,657,229	8.9%
2015	2016	7,721,748,524	15.3%
2016	2017	8,339,284,877	8.0%
2017	2018	8,646,769,884	3.7%
2018	2019	8,532,625,700	-1.3%
2019	2020	8,310,656,693	-2.6%
2020	2021	8,202,651,483	-1.3%
2021	2022	8,269,112,147	0.8%
2022	2023	9,096,495,184	10.0%
2023	2024	9,978,517,232	9.7%
2024	2025	10,989,883,172	10.1%

Property Demographics

Percent of Taxes Levied by Property Type

Real Property							Tangible Prop.	Total
Residential (92.9%)			Non-Residential (6.5%)				Tangible Prop.	
Homestead	Non-Homestead	Vacant Lots	Commercial	Industrial	Institution.	Other	Buss Equip. & Furn.	
33.00%	60.10%	1.80%	4.50%	0.00%	0.00%	0.10%	0.50%	100.00%

Amendment 10 is a benefit of the homestead exemption that provides homeowners protection by limiting the maximum that the assessed value of their home for tax purposes can be raised to 3%, or the CPI whichever is lower. Voters approved this amendment in 1992 to the Florida Constitution, which was effective January 1, 1995.

Constitutional Amendment 1, approved by Florida voters on January 29, 2008, was a provision to limit increases in the annual assessment of Non-Homestead properties to ten percent (10%). The base-year for implementing this change was 2008 and assessments were capped beginning in 2009. It was set to expire on January 1, 2019 but was approved by more than 60% of Florida voters on November 6, 2018.

Utility Taxes

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The Utility Tax line item is derived from a 10% tax levied on each customer's electric, water and gas bill. The revenue trend is based on electricity consumption and is budgeted using the previous year's revenue.

Communications Services Tax

Communications services tax is comprised of two portions: The Florida communications services tax and the local communications services tax. Dealers must itemize and separately show taxes on their customer's bill and the taxes must be identified as Florida communications services and local communications services tax, respectively. Dealers must add the communications services tax to the price of the communications services sold and may not absorb or relieve the customer of all or any part of the communications services tax. The tax is applied to all communications services bills issued to customers on and after October 1, 2001. The Village revenue projections are based on the State of Florida revenue estimates and show a declining trend as more customers are "cutting the cord".

Calculation of Communications Service Tax		
State of Florida CST Rate	4.92%	
Gross Receipts additional rate	0.15%	
Total State Tax Rate		5.07%
Gross Receipts Tax Rate		2.37%
State Tax + Gross Receipts Tax = "Florida CST"		7.44%
VKB Local Rate	5.22%	
County Surtax	0.50%	
Total Local Rate		5.72%
Total CST Rate		**13.16%**

Franchise Fees

The Village entered into a new franchise agreement with FPL (Resolution 2019-7) providing for the payment of fees at the rate of 6% to the Village in exchange for the nonexclusive right and privilege of supplying electricity and other services within the Village free of competition from the Village. The new agreement is at 6% is double the previous agreement with Miami-Dade County when the rate was 3%.

Licenses & Permits

This category includes Business Tax Receipts, fire inspections, and other miscellaneous permits provided by the Village. The Village's adopted a new fire inspection permit fee schedule in 2022 which will more accurately reflect a revenue neutral fee schedule and generate an adequate fee to cover the costs of providing the service.

Intergovernmental - State Shared Revenue

Authorized in 1982, the Local Government Half-Cent Sales Tax Program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Florida Legislature. It distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments. Additionally, the program distributes a portion of communications services tax revenue to eligible local governments. Allocation formulas serve as the basis for these separate distributions. The program's primary
purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.

Chapter 82-154, Florida Statutes, provides for local government half-cent sales tax funds generated by 9.653% of the state sales tax. The distribution formula is based on population. This revenue is leveling off as population in the Village is relatively stable. During the 2021 session, the Florida Legislature passed the most significant Florida tax legislation in recent memory. Senate Bill 50 will modernize Florida's sales and use tax system to impose tax collection obligations on remote sellers and marketplace providers. The bill also deletes a provision that exempts an out-of-state dealer that makes retail sales into Florida from collecting and remitting any local option surtax
The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus $.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Village's share of this fund is determined by a complex formula involving State, County and Village population figures, property valuations and sales tax collections.

Intergovernmental Chapter 175 & 185

Chapter 175 Premium Tax Distribution: Gross premium tax receipts of 1.85% collected on property insurance policies
Chapter 185: Gross premium tax receipts of 0.85% on all casualty insurance premiums
Limitation on Chapter 175 disbursements:, any municipality or special fire control district participating in the firefighters' pension trust fund pursuant to the provisions of this chapter, whether under a chapter plan or local law plan, shall be limited to receiving any moneys from such fund in excess of that produced by one-half of the excise tax, as provided for in s. 175.101;

however, any such municipality or special fire control district receiving less than 6 percent of its fire department payroll from such fund shall be entitled to receive from such fund the amount determined under s. 175.121, in excess of one-half of the excise tax, not to exceed 6 percent of its fire department payroll. Payroll amounts of members included in the Florida Retirement System shall not be included. It means that Chapter 175 pension plans receive either: the maximum premium taxes available, 6% of its total calendar year payroll or no less than half the available premium taxes. Whichever amount is the middle figure, that is the amount the plan will received.

Intergovernmental – Firefighters' Supplemental Compensation Trust Fund
Additional state shared revenue comes from the Department of Revenue Firefighters' Supplemental Compensation Trust Fund. Section 175 premium taxes not distributed to a jurisdiction because of the payroll limitation are transferred to the Trust Fund which supports the supplemental compensation stipends available to firefighters who attain higher educational opportunities that directly relate to the improvement of the health and safety of the firefighters and the citizens they protect.

Service Charges
Service Charges are comprised of Community Center membership and activity fees, sports athletic programs, fire rescue transport fees, and other miscellaneous services the Village provides.

Other Revenue - Fines & Forfeitures
Red light camera citations carry a $158 penalty. When the $158 penalty is the result of a local government enforcement, $75 is retained by the local government and $83 is deposited with the Department of Revenue (DOR). DOR subsequently distributes the penalty by depositing $70 in the General Revenue Fund, $10 in the Department of Health (DOH) Administrative Trust Fund, and $3 in the Brain and Spinal Injury Trust Fund
The Village of Key Biscayne remits the $75 to our red-light camera vendor, as it is a revenue neutral contract. Red Light camera fees are not shown as a revenue in Fiscal Years beginning 2021 because proceeds received by the Village are a liability.
This category also includes fines for building, fire code, and property violations.

Interest Income
The Village must adhere to its investment policy which optimizes investment returns only after first addressing safety and liquidity concerns. Due to the Federal Reserve raising interest rates in 2022 & 2023, the Village expects higher interest rates to continue into FY25 although budgets at 60% of prior year's actuals due to lack of control and unpredictability of the rates.

Reserves

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks such as emergencies or other unanticipated expenditures and revenue shortfalls. Fund balance levels are also a crucial consideration in long term financial planning.

To that end, the Government Finance Officers Association (GFOA) recommends that governments establish a formal policy on the level of unassigned fund balance that should be maintained in the general fund. In the ("GFOA") best practice publication titled "Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund", it recommends at a minimum, that general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two (2) months (16.67%) of regular general fund operating revenues or regular general fund operating expenditures. The GFOA recommends that in establishing a policy, a government should consider the following factors:

- The predictability of revenues and volatility of expenditures;
- Exposure to significant one-time outlays (e.g. disasters, immediate capital needs, state budget cuts);
- Potential drain upon general fund resources from other funds (such as enterprise funds)
- Liquidity needs
- Prior commitments or assignments

Based on the Village's geographic location, the exposure to significant one-time outlays as a result of potential natural disaster makes a case for a higher unrestricted fund balance reserve policy, even higher than the 16.67% recommended by the GFOA. Since there are often delays in the timing of funding from FEMA for clean-up efforts after a natural disaster, we recommend a reserve policy of 40% and a committed emergency fund of 10% of general fund operating expenditures. Fund balances will be invested to exploit higher than usual interest rates and help maintain our strong credit rating for future borrowing. Increasing liquidity for economic functions, emergencies, leveraging grant opportunities, and unexpected expenses.

DEPARTMENTS

Village Council

Purpose Statement
The Village Council, as the legislative body of the Village, determines public policy and adopts the Village budget to meet community needs. The Village of Key Biscayne operates under the Council-Manager form of government in accordance with its Charter. The Village Council consists of six (6) Council members and the Mayor.

Functional Responsibilities
The Village Council appoints the Village Manager who is responsible for the administration of policy, managing the Village's departments, and delivery of municipal services. The Village Council also appoints the Village Clerk and Village Attorney.

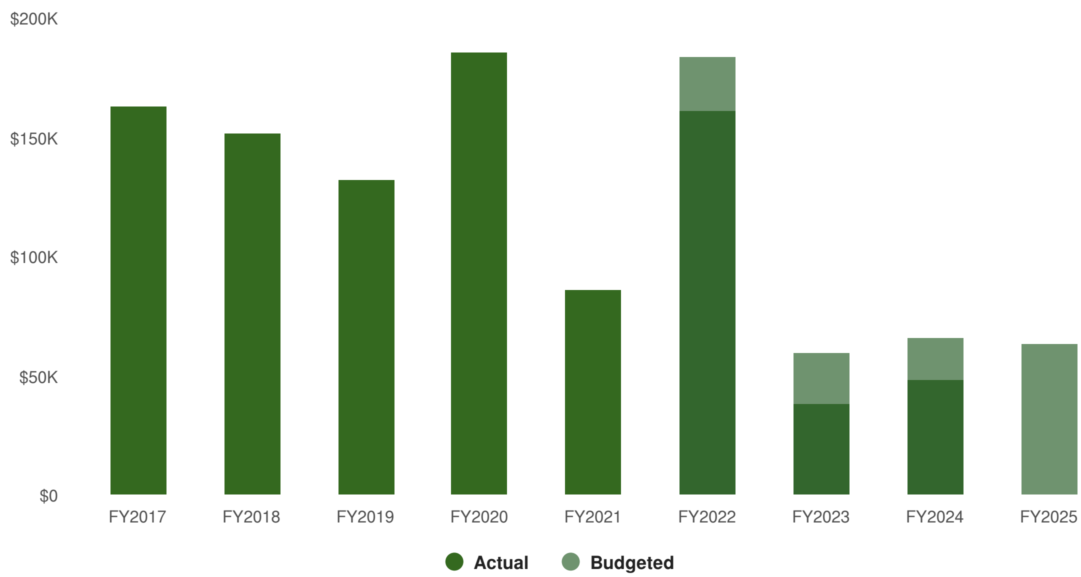
The Council interacts with the Administration to:

- Review and approve the annual budget(s)
- Approve long-term and short-term objectives and priorities
- Establish tax rates
- Create and approve policies
- Pass ordinances and resolutions

Expenditures Summary

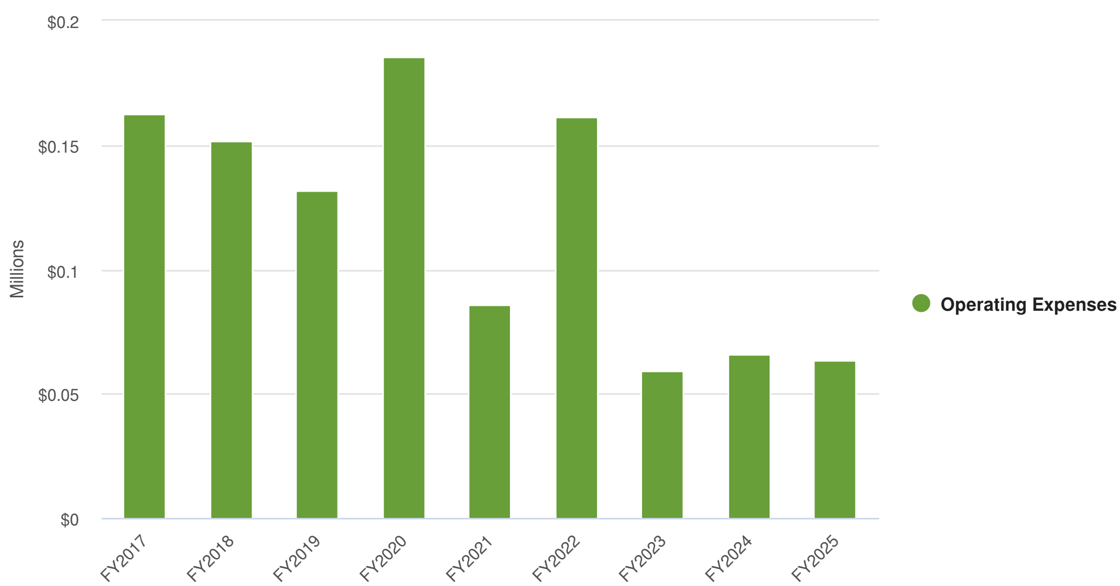
$63,500 **-$2,484**
(-3.76% vs. prior year)

Village Council Proposed and Historical Budget vs. Actual



Village Council Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Village Council Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Operating Expenses							
TRAVEL & PER DIEM	001-11-511-40000-000000	$4,302.07	$10,374.98	$11,664.91	$15,000.00	$15,000.00	0%
PRINTING & BINDING	001-11-511-47001-000000	$383.71	$431.03	$811.25	$1,000.00	$1,000.00	0%
EDUCATION ADVISORY BOARD	001-11-511-48029-000000	$0.00	$0.00	$19,739.71	$36,500.00	$36,500.00	0%
OPERATING SUPPLIES	001-11-511-52000-000000	$8,963.89	$23,711.61	$16,458.93	$10,000.00	$10,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	001-11-511-54001-000000	$1,932.00	$4,066.00	$0.00	$3,484.00	$1,000.00	-71.3%
EDUCATION ADVISORY BOARD	001-77-572-48029-000000	$25,718.13	$0.00	$0.00	$0.00	$0.00	0%
VISION BOARD	001-77-577-31016-000000	$119,742.19	$0.00	$0.00	$0.00	$0.00	0%
Total Operating Expenses:		**$161,041.99**	**$38,583.62**	**$48,674.80**	**$65,984.00**	**$63,500.00**	**-3.8%**
Total Expense Objects:		**$161,041.99**	**$38,583.62**	**$48,674.80**	**$65,984.00**	**$63,500.00**	**-3.8%**

Office of the Village Clerk

Purpose Statement

To administer democratic processes such as elections, access to Village records, and all legislative actions to ensure transparency to the public. The Village Clerk reports to and is appointed by the Village Council.

Functional Responsibilities

- Serves as Municipal Supervisor of Elections & Qualifying Officer
- Administer oats of office to Village officials
- Coordinates Public Records Requests
- Custodian of Public Records
- Serves as Financial Disclosure Coordinator/Records Management Liaison
- Administers the publication of the Village Code, Code supplements & the Village Charter
- Coordinate lobbyists' registrations
- Record and maintain accurate minutes of Village Council
- Notice public meetings & Business Impact Estimates statements
- Maintain Records of Advisory Boards & their membership

Prior Year Achievements & Highlights

- Organized the State of the Village/Volunteer Appreciation Ceremony
- Finalized implementation of closed captioning service for public meetings
- CMC certification achieved by the Village Clerk
- Streamlined the production and delivery of the monthly Council Meeting agenda books
- Increased visibility of processes and procedures via the Clerk's page on the Village website
- Implemented launching the 2024 Candidate Qualifying Handbook to be available on the Village's website for increased accessibility

Fiscal Year 25 Goal Based Actions

- Complete implementation and onboarding of Public Records Request Software
- Improve Clerk's office efficiencies and processes
- Parliamentarian certification for Village Clerk

How We Measure Success

- Timely and accurate recording and responses to public records requests
- Timely uploading of records to Laserfiche
- Timely updates to Municode
- Timely publication and delivery of agendas for Council Meetings
- Timely notice of Council meetings
- Timely notice of legal advertising

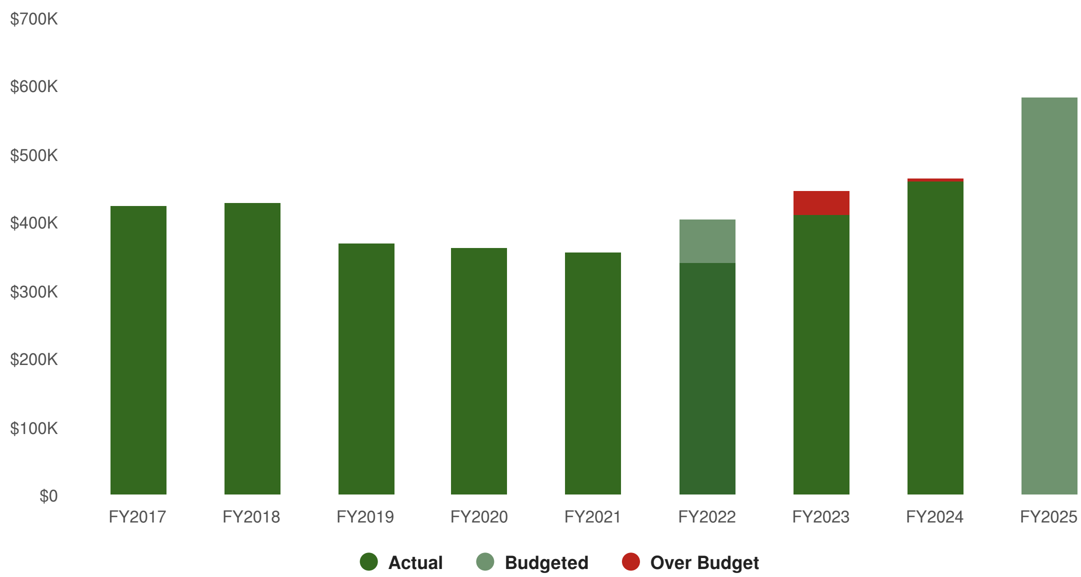
Personnel Chart

Village Clerk Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Village Clerk	1	1	1	1
Executive Assistant	1	1	1	1
FT Total	**2**	**2**	**2**	**2**

Village Clerk Expenditures Summary

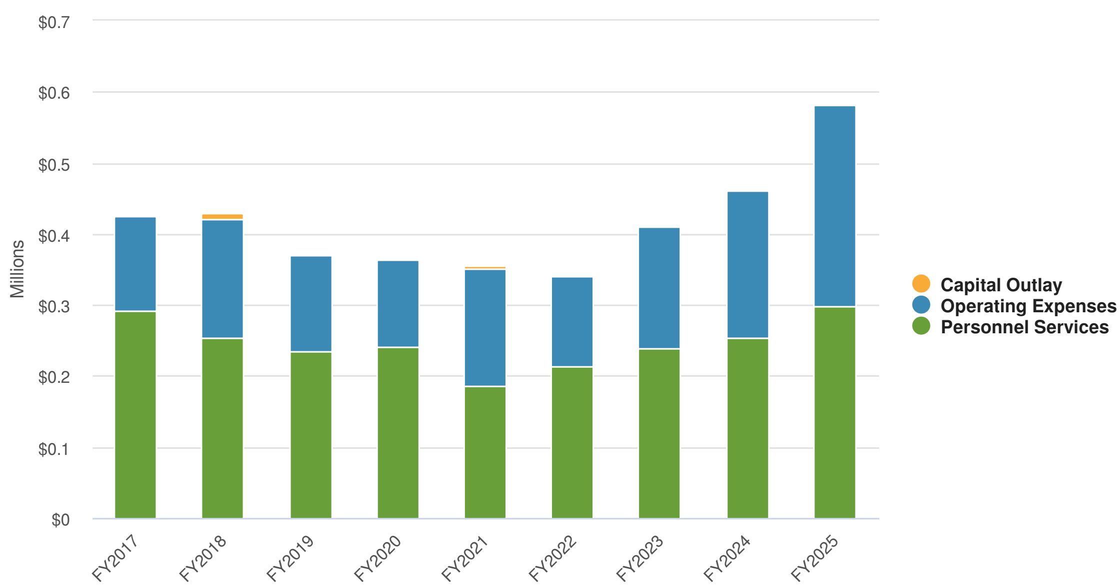
$582,438 $122,342
(26.59% vs. prior year)

Office of the Village Clerk Proposed and Historical Budget vs. Actual



Village Clerk Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Village Clerk Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
REGULAR SALARIES	001-12-512-12199-000000	$153,529.73	$160,179.80	$173,639.51	$181,208.00	$219,000.00	20.9%
SALARIES-OVERTIME	001-12-512-14001-000000	$90.09	$146.16	$0.00	$1,000.00	$1,000.00	0%
OTHER PAY- LONGEVITY BONUSES	001-12-512-15001-000000	$0.00	$0.00	$965.52	$0.00	$4,000.00	N/A
CELL PHONE/ CAR ALLOWANCE	001-12-512-15002-000000	$6,307.71	$6,000.02	$6,023.09	$6,000.00	$7,200.00	20%
VACATION EXCESS	001-12-512-15101-000000	$2,248.54	$3,029.82	$9,426.89	$7,000.00	$0.00	-100%
SICK PAID	001-12-512-15109-000000	$0.00	$0.00	$5,731.32	$0.00	$0.00	0%
PAYROLL TAXES	001-12-512-21000-000000	$11,471.04	$12,762.74	$14,640.94	$15,000.00	$18,000.00	20%
RETIREMENT CONTRIBUTIONS	001-12-512-22000-000000	$16,398.77	$18,161.07	$18,532.65	$21,000.00	$27,000.00	28.6%
LIFE, HEALTH, DISABILITY INSURANCE	001-12-512-23000-000000	$22,413.53	$21,194.39	$33,618.50	$23,000.00	$21,683.00	-5.7%
WORKERS COMPENSATION	001-12-512-24000-000000	$210.14	$198.56	$177.69	$200.00	$300.00	50%
Total Personnel Services:		**$212,669.55**	**$221,672.56**	**$262,756.11**	**$254,408.00**	**$298,183.00**	**17.2%**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating Expenses							
Meals & Events	001	$0.00	$0.00	$0.00	$0.00	$26,000.00	N/A
CONTRACT SERVICES - CUSTODIAL SERVICES	001-12-512-34000-000000	$3,877.17	$4,568.76	$5,292.84	$5,639.00	$5,550.00	-1.6%
TRAVEL & PER DIEM	001-12-512-40000-000000	$4,390.60	$3,339.42	$8,009.54	$8,000.00	$8,500.00	6.3%
SUNPASS	001-12-512-40001-000000	$0.00	$0.00	$0.00	$120.00	$120.00	0%
COMMUNICATIONS	001-12-512-41000-000000	$6,999.51	$7,478.10	$6,917.65	$10,320.00	$14,196.00	37.6%
SOCIAL MEDIA	001-12-512-41001-000000	$0.00	$9,500.00	$0.00	$0.00	$0.00	0%
POSTAGE & FREIGHT	001-12-512-42000-000000	$759.76	$743.68	$4,673.32	$500.00	$500.00	0%
UTILITIES	001-12-512-43000-000000	$6,995.04	$5,851.60	$9,160.81	$8,073.00	$9,324.00	15.5%
RENTALS & LEASES	001-12-512-44000-000000	$6,058.27	$5,971.99	$4,562.47	$4,862.00	$2,327.00	-52.1%
PROPERTY & LIABILITY INSURANCE	001-12-512-45000-000000	$8,038.26	$8,403.30	$12,685.99	$14,037.00	$15,105.00	7.6%
REPAIRS & MAINTENANCE - VILLAGE HALL	001-12-512-46007-000000	$5,475.03	$2,300.00	$3,595.82	$4,710.00	$0.00	-100%
PRINTING & BINDING	001-12-512-47001-000000	$641.01	$195.00	$3,121.35	$2,500.00	$2,500.00	0%
OTHER CURRENT CHARGES	001-12-512-49000-000000	$0.00	$28,107.59	$11,081.38	$0.00	$0.00	0%
CURRENT CHARGES - ORDINANCE CODIFICATION	001-12-512-49001-000000	$3,260.24	$0.00	$566.56	$10,000.00	$11,000.00	10%
ELECTION EXPENSE	001-12-512-49002-000000	$4,388.55	$24,101.54	$0.00	$9,750.00	$9,750.00	0%
CURRENT CHARGES - LEGAL ADVERTISING	001-12-512-49003-000000	$11,367.65	$35,917.65	$68,685.38	$21,000.00	$75,000.00	257.1%
OFFICE SUPPLIES	001-12-512-51001-000000	$10,615.06	$8,964.75	$3,732.28	$6,000.00	$6,000.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	001-12-512-52001-000000	$17,150.53	$50,557.28	$27,736.99	$62,432.00	$61,263.00	-1.9%
IT EQUIPM <5000 - VIDEO STREAMING	001-12-512-52006-000000	$22,168.86	$28,714.26	$22,609.96	$28,050.00	$11,050.00	-60.6%
SUBSCRIPTIONS & MEMBERSHIP DUES	001-12-512-54001-000000	$14,877.70	$1,407.68	$7,278.32	$4,695.00	$4,570.00	-2.7%
TRAINING	001-12-512-55000-000000	$1,415.00	$75.00	$2,011.00	$5,000.00	$5,000.00	0%
PROFESSIONAL SERVICES	002	$0.00	$0.00	$0.00	$0.00	$16,500.00	N/A
Total Operating Expenses:		**$128,478.24**	**$226,197.60**	**$201,721.66**	**$205,688.00**	**$284,255.00**	**38.2%**
Total Expense Objects:		**$341,147.79**	**$447,870.16**	**$464,477.77**	**$460,096.00**	**$582,438.00**	**26.6%**

Village Attorney

Purpose Statement
Provide legal advice and services to the Village.

Functional Responsibilities
The Village of Key Biscayne receives legal services under contract with the law firm of Weiss, Serota, Helfman, Cole & Bierman, P.L.The Village Attorney is appointed directly by the Village Council. As the Village's legal counsel, the Attorney is committed to serving the public of Key Biscayne by providing legal advice to the Village Council and Village Staff.

Some of the areas where services and advice are received include:
- Personnel matters
- Land use & zoning matters
- Sunshine Law
- Drafting and/or review of contracts
- Stormwater utility
- Real estate and related matters
- Construction Law and related matters
- Public Records Law
- State and National Legislative matters

Prior Year Achievements & Highlights
- Drafted 19 ordinances and 72 resolutions
- Handled election related issues
- Assisted in Micromobility, drainage, zoning, and other issues
- Developed agreements for the purchase of goods and services
- Assisted in drafting and reviewing State and County legislation impacting the Village
- Attended labor negotiations and assisted in drafting Collective Bargaining Agreements
- Settled pending litigation
- Provided high quality, cost-efficient, and timely day-to-day legal counsel

Fiscal Year 25 Goal Based Actions
- Provide the Village with high quality legal advice and service that helps the Village accomplish its goals while continuing to avoid costly litigation
- Resolve pending litigation; if settlement is not possible, pursue litigation to a successful conclusion
- Work with Administration to standardize forms and procedures to reduce the necessity for legal work and associated costs

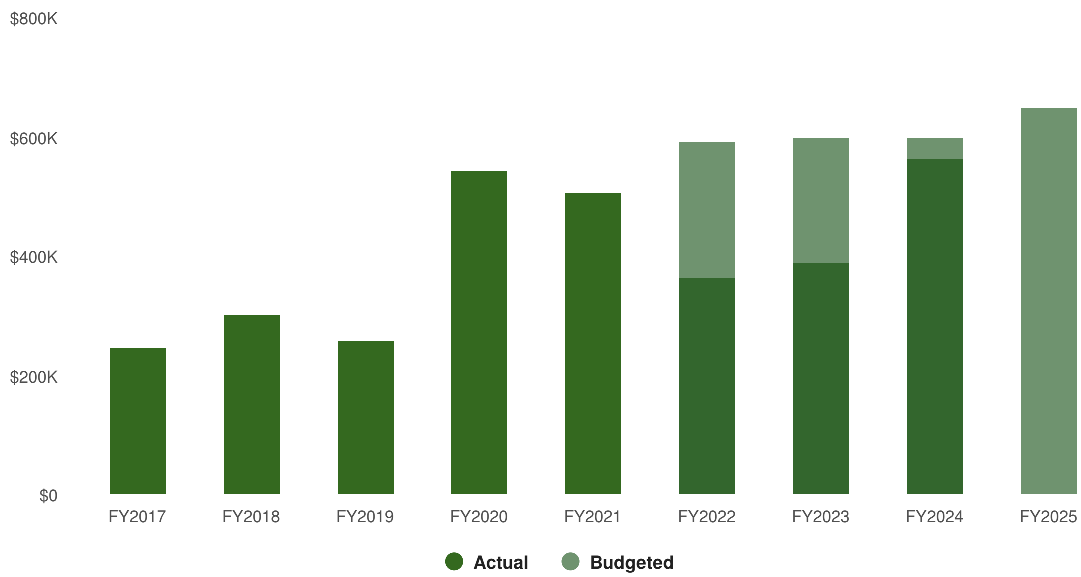
How We Measure Success
- Response times to requests
- Knowledge of the Village Charter, County, State, and Federal Law

Village Attorney Expenditures Summary

$648,000

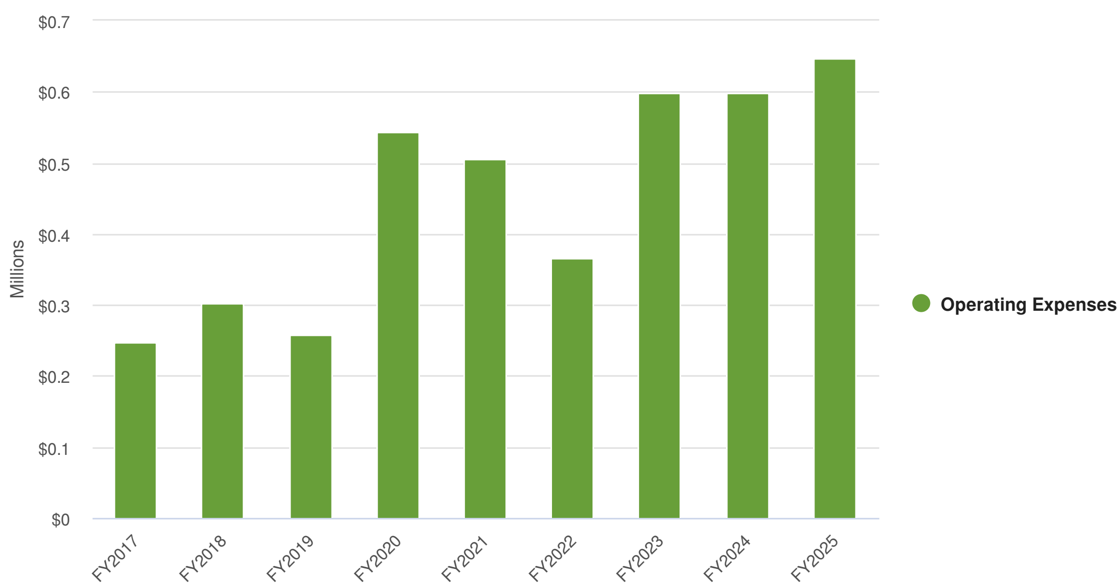
$50,000
(8.36% vs. prior year)

Village Attorney Proposed and Historical Budget vs. Actual



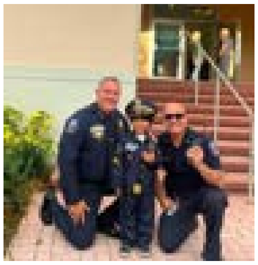
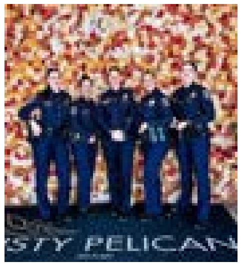
Village Attorney Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Village Attorney Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Operating Expenses							
PROFESSIONAL SERVICES	001-14-514-31005-000000	$286,319.40	$287,390.61	$411,675.48	$308,000.00	$308,000.00	0%
LEGAL COUNSEL - LAWSUITS	001-14-514-31006-000000	$44,336.73	$27,854.59	$53,654.54	$100,000.00	$100,000.00	0%
LEGAL COUNSEL - LABOR RELATIONS	001-14-514-31007-000000	$10,194.85	$58,353.50	$62,199.12	$60,000.00	$60,000.00	0%
LEGAL COUNSEL-UNDERGROUND UTILITIES	001-14-514-31008-000000	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	0%
LEGAL COUNSEL - BOND COUNSEL	001-14-514-31010-000000	$562.50	$0.00	$1,375.00	$15,000.00	$15,000.00	0%
SPECIAL PROJECTS	001-14-514-31011-000000	$24,000.00	$8,562.49	$16,878.51	$40,000.00	$90,000.00	125%
LEGAL COUNSEL - LITIGATION	001-14-514-31019-000000	$0.00	$6,819.00	$17,437.71	$25,000.00	$25,000.00	0%
Total Operating Expenses:		**$365,413.48**	**$388,980.19**	**$563,220.36**	**$598,000.00**	**$648,000.00**	**8.4%**
Total Expense Objects:		**$365,413.48**	**$388,980.19**	**$563,220.36**	**$598,000.00**	**$648,000.00**	**8.4%**

Police Department


Purpose Statement
To maintain public order, enforce laws, and manage public safety. Improve the quality of life, while maintaining a safe and secure community.

Functional Responsibilities
- Crime Prevention
- Public Order and Safety
- Law Enforcement
- Criminal Investigations
- Traffic Control & Safety
- Maritime Safety
- Community Program & Partnerships
- Emergency Response
- Interagency Collaboration

Prior Year Achievements & Highlights
- Transitioned the agency from 40mm handguns to 9mm red dot safety system. This aligns Key Biscayne Police with our partner agencies
- Achieved Excelsior Status for re-accreditation from the Commission of Florida Accreditation
- Finalized and implemented new collective bargaining agreements for Lieutenants, sworn police staff, and general employees.
- Revised the Village Code of Ordinances regarding Motorized Scooters and Electric Bicycle Regulations. Worked with Miami-Dade County on an Inter-Local Agreement for Crandon Boulevard.
- Enhanced leadership training and specialized police training

Fiscal Year 25 Goal Based Actions
- Increase traffic control and enforcement through education and enforcement
- Modernize and upgrade police fleet to reduce maintenance and repair costs
- Implement a new CAD/RMS system for police reports and records management
- Work with the Village Lobbyist to secure state appropriations funds to enhance our current radio communication system
- Install Security Cameras: Beach Access Paths, Parks, and replace existing Village Hall Cameras

How We Measure Success
- Criminal investigation case clearance rate
- Officer response time to priority one calls
- Number of calls for police service
- Increase and enhance community engagement
- Reduction in number of stolen cars / recovery rate
- Improve motorized scooter and electric bikes safety
- Traffic control / citations
- Crime rate

- Sense of security
- Public satisfaction

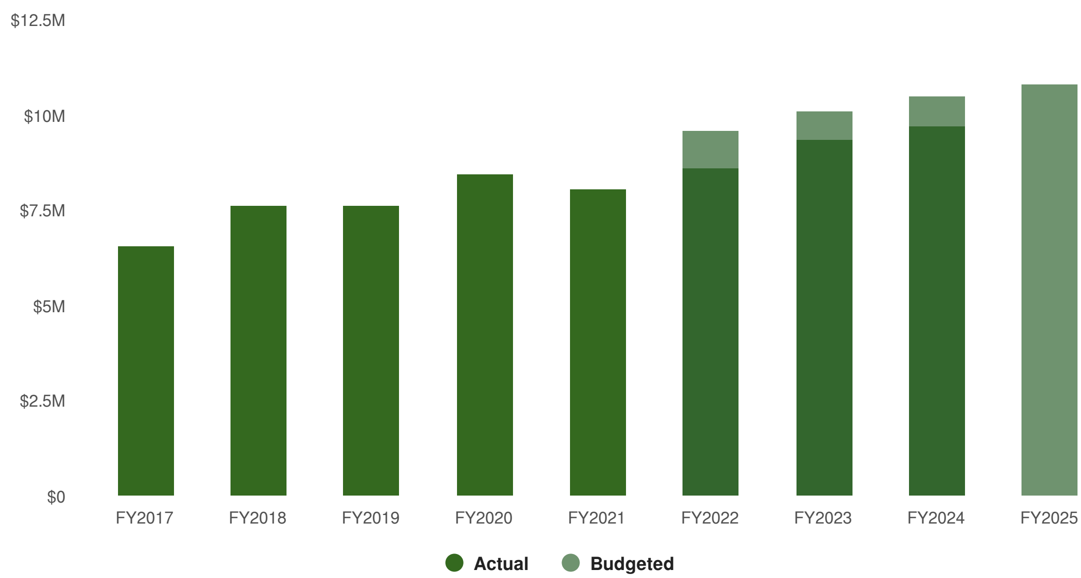
Personnel Chart

Police Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Chief of Police	1	1	1	1
Deputy Chief of Police	1	1	1	1
Police Major	0	1	1	1
Police Lieutenant	4	3	3	3
Police Sergeant	5	5	5	5
Police Officer	27	27	27	29
Fleet Maintenance & Service Coordinator	1	1	1	1
Municipal Utility Worker	1	0	0	0
IT Administrator	1	1	1	1
Senior Excutive Assistant	1	1	1	1
Executive Assistnat	1	1	1	1
Executive Services Administrator	1	1	1	1
Dispatcher Supervisor	1	1	1	1
Dispatchers	3	3	3	3
Administrative Services Coordinator	1	1	1	1
FT Total	**49**	**48**	**48**	**50**

Police Department Expenditures Summary

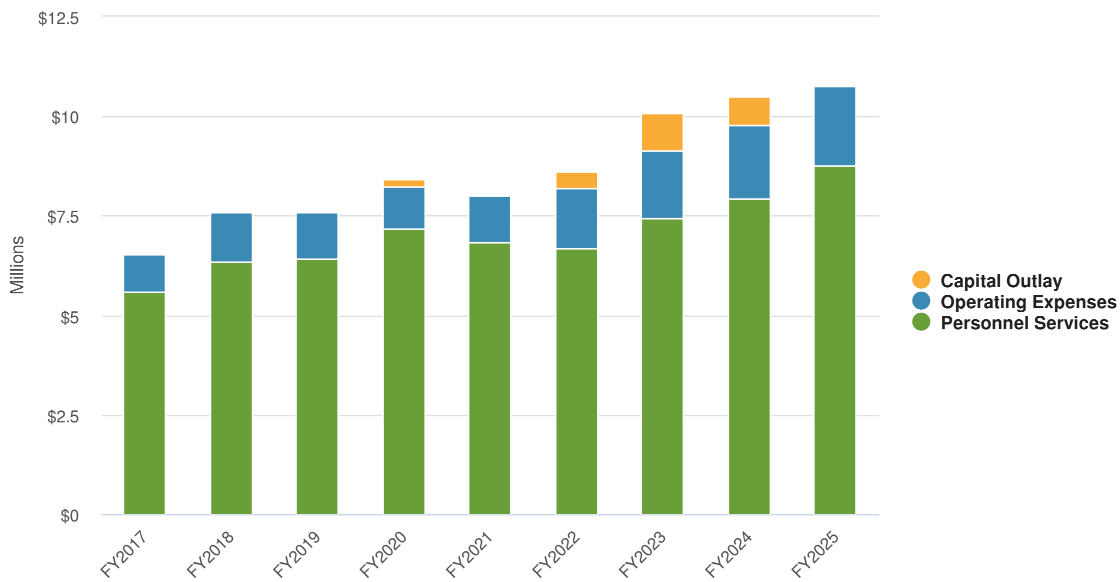
$10,794,263 **$281,390**
(2.68% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



Police Department Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Police Department Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
REGULAR SALARIES	001-21-521-12199-000000	$4,157,685.79	$4,527,301.89	$5,021,898.95	$5,185,971.00	$5,628,000.00	8.5%
OVERTIME	001-21-521-14001-000000	$240,770.15	$344,528.96	$310,471.68	$444,181.00	$399,000.00	-10.2%
POLICE OT IN LIEU OF KELLY (ADP 16)	001-21-521-14002-000000	$45,361.80	$45,260.37	$46,929.72	$57,819.00	$60,000.00	3.8%
OTHER PAY-LONGEVITY BONUSES	001-21-521-15001-000000	$22,280.76	$10,820.43	$13,566.67	$12,000.00	$10,000.00	-16.7%
UNIFORMS ALLOWANCE	001-21-521-15004-000000	$35,000.00	$12,600.00	$29,260.00	$27,000.00	$30,000.00	11.1%
OTHER PAY - VACATION EXCESS	001-21-521-15101-000000	$162,359.46	$241,956.21	$217,561.76	$209,000.00	$250,000.00	19.6%
OTHER PAY - HOLIDAY PAY	001-21-521-15102-000000	$100,917.14	$86,148.95	$120,620.65	$81,000.00	$108,000.00	33.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
OTHER PAY - OFF DUTY	001-21-521-15103-000000	-$3,369.88	$16,575.68	$38,703.77	$10,000.00	$10,000.00	0%
OTHER PAY - INCENTIVE PAY	001-21-521-15104-000000	$21,140.00	$14,890.00	$26,820.00	$24,000.00	$29,000.00	20.8%
OTHER PAY - ACTING PAY	001-21-521-15105-000000	$9,105.56	$7,997.06	$1,711.30	$12,000.00	$12,000.00	0%
SICK PAID	001-21-521-15109-000000	$0.00	$10,833.29	$0.00	$0.00	$0.00	0%
OTHER PAY - CON'T EDU STIP	001-21-521-15110-000000	$0.00	$0.00	$3,600.00	$0.00	$0.00	0%
VILLAGE EDUCATION INCENTIVE (ADP EDU)	001-21-521-15111-000000	$0.00	$0.00	$0.00	$0.00	$10,000.00	N/A
COMPENSATED ABSENCES	001-21-521-16001-000000	$156,866.69	$15,832.27	$66,381.96	$35,000.00	$59,000.00	68.6%
PAYROLL TAXES	001-21-521-21000-000000	$361,919.77	$407,490.22	$453,004.41	$418,000.00	$466,000.00	11.5%
RETIREMENT CONTRIBUTIONS	001-21-521-22000-000000	$503,760.05	$556,879.90	$98,878.68	$502,000.00	$122,429.00	-75.6%
RETIREMENT CONTRIBUTION CHPT 175/185	001-21-521-22001-000000	$264,390.64	$208,424.51	$567,178.24	$208,425.00	$247,641.00	18.8%
LIFE, HEALTH, DISABILITY INSURANCE	001-21-521-23000-000000	$513,536.26	$530,434.34	$540,318.71	$602,000.00	$607,735.00	1%
WORKERS COMPENSATION	001-21-521-24000-000000	$85,903.81	$82,003.65	$82,800.01	$94,000.00	$107,000.00	13.8%
RETIREMENT CONTRIBUTION-PENSION	0064	$0.00	$0.00	$0.00	$0.00	$591,571.00	N/A
Total Personnel Services:		**$6,677,628.00**	**$7,119,977.73**	**$7,639,706.51**	**$7,922,396.00**	**$8,747,376.00**	**10.4%**
Operating Expenses							
PROFESSIONAL SERVICES - RECRUITING & HIRING	001-21-521-31002-000000	$18,773.75	$12,509.00	$7,161.00	$27,150.00	$27,150.00	0%
TECHNICAL SERVICES	001-21-521-31014-000000	$33,518.24	$0.00	$0.00	$20,000.00	$7,500.00	-62.5%
CONTRACT SERVICES - CUSTODIAL SERVICES	001-21-521-34000-000000	$35,992.25	$30,923.88	$35,775.96	$38,116.00	$38,716.00	1.6%

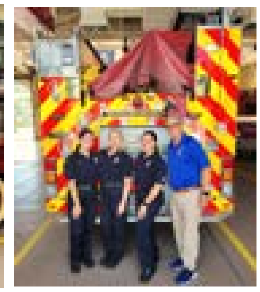
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
CROSSING GUARD PROGRAM	001-21-521-34001-000000	$252,742.64	$249,860.55	$263,434.50	$245,000.00	$291,336.00	18.9%
INVESTIGATION EXPENSE	001-21-521-35001-000000	$1,156.79	$130.00	$1,269.02	$2,000.00	$2,000.00	0%
TRAVEL & PER DIEM	001-21-521-40000-000000	$21,115.66	$35,256.89	$33,877.10	$99,830.00	$79,950.00	-19.9%
SUNPASS	001-21-521-40001-000000	$0.00	$0.00	$0.00	$600.00	$2,000.00	233.3%
COMMUNICATIONS	001-21-521-41000-000000	$65,599.74	$57,856.66	$55,915.09	$114,170.00	$114,484.00	0.3%
POSTAGE & FREIGHT	001-21-521-42000-000000	$1,402.49	$1,566.09	$3,263.79	$1,804.00	$2,850.00	58%
UTILITIES	001-21-521-43000-000000	$49,985.46	$39,843.59	$61,897.28	$58,037.00	$63,000.00	8.6%
RENTALS & LEASES	001-21-521-44000-000000	$26,137.87	$28,940.27	$20,971.80	$29,204.00	$27,904.00	-4.5%
PROPERTY & LIABILITY INSURANCE	001-21-521-45000-000000	$116,341.38	$124,701.91	$208,159.41	$181,747.00	$182,969.00	0.7%
REPAIRS & MAINTENANCE - VEHICLES	001-21-521-46004-000000	$89,125.15	$94,603.01	$154,296.60	$102,000.00	$112,000.00	9.8%
REPAIRS & MAINTENANCE - EQUIPMENT	001-21-521-46005-000000	$11,526.23	$11,175.19	$4,027.60	$17,620.00	$16,150.00	-8.3%
REPAIRS & MAINTENANCE - BOAT	001-21-521-46006-000000	$36,686.91	$16,936.14	$27,980.23	$19,320.00	$27,020.00	39.9%
REPAIRS & MAINTENANCE - VILLAGE HALL	001-21-521-46007-000000	$49,456.55	$0.00	$0.00	$0.00	$0.00	0%
PAINTING OF POLICE DEPARTMENT	001-21-521-46017-000000	$0.00	$24,000.00	$0.00	$0.00	$0.00	0%
PRINTING & BINDING	001-21-521-47001-000000	$10,561.90	$10,568.04	$5,182.30	$18,750.00	$18,550.00	-1.1%
PROMO ACTIVITES - D.A.R.E. PROGRAM	001-21-521-48005-000000	$40,864.11	$33,474.53	$37,074.93	$34,455.00	$47,205.00	37%
QUARTERLY BOATING SAFETY LECTURES	001-21-521-49040-000000	$0.00	$0.00	$0.00	$0.00	$4,000.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
OFFICE SUPPLIES	001-21-521-51001-000000	$33,535.12	$20,111.35	$17,135.18	$23,300.00	$26,500.00	13.7%
OPERATING SUPPLIES	001-21-521-52000-000000	$32,875.27	$33,837.53	$13,654.03	$23,200.00	$33,400.00	44%
IT EQUIPMENT <5000 AND SOFTWARE	001-21-521-52001-000000	$301,115.14	$404,575.41	$323,675.41	$463,071.00	$557,474.00	20.4%
OPERATING SUPPLIES - UNIFORMS	001-21-521-52002-000000	$66,832.72	$44,552.74	$57,073.31	$62,800.00	$73,584.00	17.2%
OPERATING SUPPLIES - VEHICLE FUEL	001-21-521-52003-000000	$132,938.55	$105,221.22	$112,947.01	$132,260.00	$124,330.00	-6%
OPERATING SUPPLIES - EQUIPMENT	001-21-521-52004-000000	$14,735.40	$2,166.08	$1,319.34	$5,050.00	$5,050.00	0%
OPERATING SUPPLIES - BOAT FUEL	001-21-521-52005-000000	$12,977.02	$20,493.48	$23,402.17	$23,000.00	$23,000.00	0%
OPERATING SUPPLIES - RANGE EXPENSES	001-21-521-52007-000000	$26,175.74	$20,893.91	$22,668.98	$27,300.00	$29,600.00	8.4%
MEALS AND EVENTS	001-21-521-52008-000000	$0.00	$1,587.80	$3,823.17	$2,000.00	$2,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	001-21-521-54001-000000	$3,819.78	$6,833.30	$5,154.06	$13,170.00	$13,270.00	0.8%
TRAINING	001-21-521-55000-000000	$27,478.04	$31,728.14	$35,242.49	$53,305.00	$51,895.00	-2.6%
TUITION REIMBURSEMENT	001-21-521-55001-000000	$0.00	$0.00	$0.00	$12,000.00	$12,000.00	0%
Total Operating Expenses:		**$1,513,469.90**	**$1,464,346.71**	**$1,536,381.76**	**$1,850,259.00**	**$2,016,887.00**	**9%**
Capital Outlay							
CAPITAL OUTLAY - POLICE EQUIPMENT	001-21-521-64001-000000	$56,536.48	$36,348.80	$0.00	$0.00	$0.00	0%
FEDERAL EXPENDITURES	001-21-521-64003-000000	$0.00	$0.00	$66,928.00	$0.00	$0.00	0%
POLICE-SERVER & FIREWALL	001-21-521-64004-000000	$0.00	$15,362.55	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
IT EQUIPMENT >5000	001-21-521-64008-000000	$0.00	$0.00	$25,771.53	$30,000.00	$30,000.00	0%
POLICE SECURITY CAMERAS	001-21-521-64013-000000	$59,824.53	$0.00	$0.00	$0.00	$0.00	0%
BALLISTIC SHIELDS AND HELMETS	001-21-521-64023-000000	$0.00	$33,204.64	$0.00	$0.00	$0.00	0%
Intangibles - SBITA AXON	001-21-521-68005-000000	$0.00	$103,279.00	$0.00	$0.00	$0.00	0%
VESSEL EXCLUSION ZONE IMPROVEMENTS	301-21-521-63033-000000	$39,251.50	$0.00	$0.00	$0.00	$0.00	0%
PUBLIC SAFETY VEHICLES	301-21-521-64012-000000	$269,472.87	$237,539.00	$436,828.00	$462,218.00	$0.00	-100%
VILLAGE WIDE SECURITY AND SURVEILLANCE SYSTEM/	301-21-521-64014-000000	$0.00	$201,447.04	$0.00	$248,000.00	$0.00	-100%
PURCHASE POLICE BOAT	301-21-521-64015-000000	$0.00	$140,182.00	$0.00	$0.00	$0.00	0%
Total Capital Outlay:		**$425,085.38**	**$767,363.03**	**$529,527.53**	**$740,218.00**	**$30,000.00**	**-95.9%**
Total Expense Objects:		**$8,616,183.28**	**$9,351,687.47**	**$9,705,615.80**	**$10,512,873.00**	**$10,794,263.00**	**2.7%**

Fire Rescue





Purpose Statement
To protect and preserve lives, property and the environment and improve the quality of life and safety of the community.

Functional Responsibilities
- Fire Prevention
- Fire Response
- Emergency Medical Services
- Building Inspections and Plans Review
- Emergency Management
- Community Programs & Partnerships
- Fire Safety Education
- Interagency Collaboration

Prior Year Achievements & Highlights
- Celebrated Fire Department 30-year anniversary
- Achieved Accreditation status
- Hired new Deputy Fire Chief and Executive Assistant
- Promoted new Lieutenant
- Appointed 3 Driver Engineers
- Received ISO Class 2
- Completed 80% of inspections (all Commercial and Multifamily)
- Enhanced fleet (new highwater vehicle)

Fiscal Year 25 Goal Based Actions
- Purchase New Rescue Truck
- Implement new payroll and staffing scheduling software
- Complete Transition & Succession Plan

How We Measure Success
- Number of Calls for Service
- Fire Rescue Response Times
- Total number of EMS transports
- Total number of EMS and Fire incidents
- Total number of Fire Prevention annual inspections (all Commercial & Multifamily)
- Total number of plans review and permit inspections
- Continuing Education - Training Hours
- Fire Prevention and Emergency Management Community Outreach
- Bi-annual Resident Survey – Fire Department Satisfaction

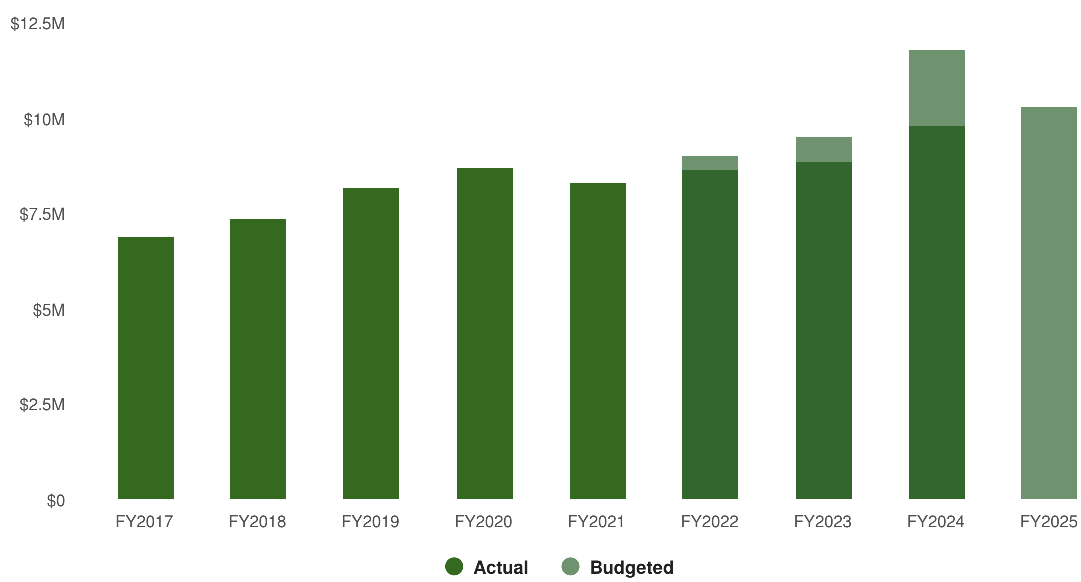
Personnel Chart

Fire Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Fire Chief	1	1	1	1
Deputy Fire Chief	2	2	2	1
Division Chief	0	0	0	1
Fire Captains	3	3	3	4
Fire Lieutenants	7	7	7	7
Drivers/ Engineers	12	12	12	12
Firefighters/Paramedics	14	14	14	14
Inspector-Fire Prevention	1	1	1	1
Executive Assistant to the Fire Chief	1	1	1	1
Administrative Assistant/ Records Technician	0	0	0	0
FT Sub-Total	41	41	41	42
Fire Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
PT Inspector- Fire Prevention	1	1	1	0
PT Sub-Total	1	1	1	0
Total	**42**	**42**	**42**	**42**

Fire Rescue Expenditures Summary

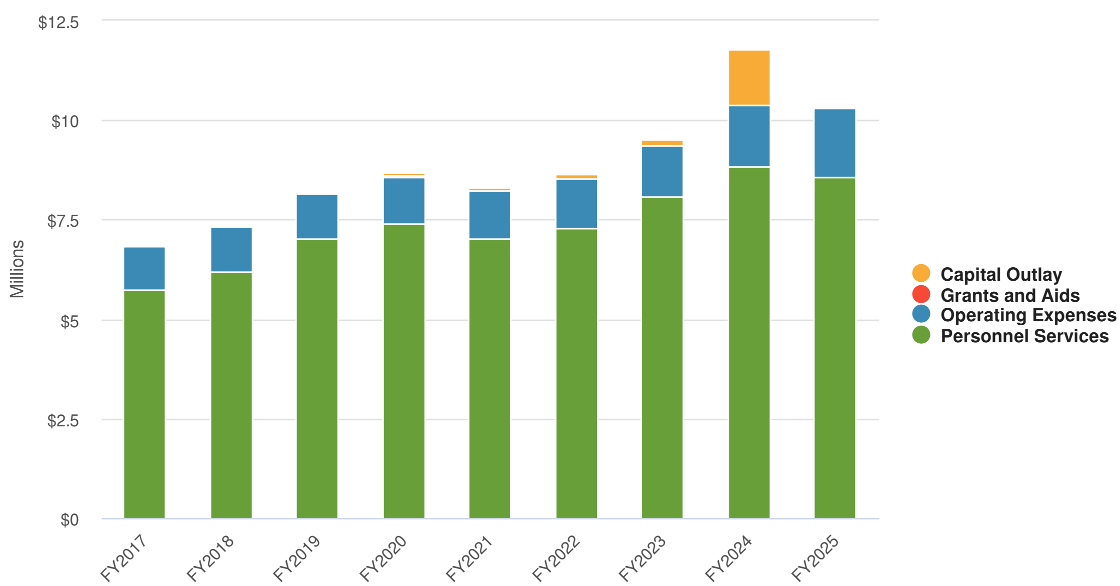
$10,306,908 **-$1,494,441**
(-12.66% vs. prior year)

Fire Rescue Proposed and Historical Budget vs. Actual



Fire Rescue Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Fire Rescue Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
REGULAR SALARIES	001-22-522-12199-000000	$4,464,185.42	$4,696,830.84	$4,758,922.30	$5,340,371.00	$5,210,000.00	-2.4%
OVERTIME	001-22-522-14001-000000	$531,341.31	$451,822.46	$535,160.67	$509,000.00	$563,960.00	10.8%
OTHER PAY-LONGEVITY BONUSES	001-22-522-15001-000000	$4,144.97	$0.00	$9,119.26	$0.00	$0.00	0%
CELL PHONE/ CAR ALLOWANCE	001-22-522-15002-000000	$0.00	$0.00	$2,086.04	$0.00	$1,200.00	N/A
UNIFORMS ALLOWANCE	001-22-522-15004-000000	$27,300.00	$26,600.00	$30,730.00	$28,000.00	$31,000.00	10.7%
OTHER PAY - VACATION EXCESS	001-22-522-15101-000000	$184,616.19	$243,012.75	$337,753.93	$168,000.00	$205,000.00	22%
OTHER PAY - HOLIDAY PAY	001-22-522-15102-000000	$45,038.27	$55,167.56	$64,534.09	$48,000.00	$124,000.00	158.3%

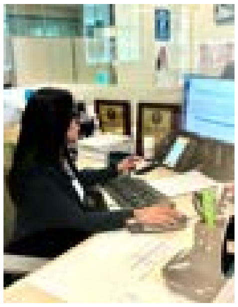
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
OTHER PAY - INCENTIVE PAY	001-22-522-15104-000000	$22,615.00	$22,715.00	$22,568.00	$22,000.00	$26,000.00	18.2%
OTHER PAY - ACTING PAY	001-22-522-15105-000000	$33,301.79	$39,780.59	$67,176.90	$35,000.00	$94,000.00	168.6%
SICK PAID	001-22-522-15109-000000	$0.00	$48,949.95	$94,795.48	$0.00	$0.00	0%
OTHER PAY - CON'T EDU STIP	001-22-522-15110-000000	$29,042.00	$30,988.00	$42,162.00	$33,000.00	$42,000.00	27.3%
VILLAGE EDUCATION INCENTIVE	001-22-522-15111-000000	$0.00	$0.00	$12,400.00	$0.00	$12,000.00	N/A
OTHER PAY - VACATION SELL BACK (UNDER 480 HRS)	001-22-522-15116-000000	$0.00	$0.00	$0.00	$166,000.00	$110,000.00	-33.7%
COMPENSATED ABSENCES	001-22-522-16001-000000	$216,602.06	$10,425.32	$81,863.08	$141,000.00	$65,000.00	-53.9%
PAYROLL TAXES	001-22-522-21000-000000	$371,917.96	$403,623.83	$433,465.99	$421,000.00	$436,000.00	3.6%
RETIREMENT CONTRIBUTIONS	001-22-522-22000-000000	$397,723.26	$353,442.93	$9,778.55	$705,000.00	$34,000.00	-95.2%
RETIREMENT CONTRIBUTION CHPT 175/185	001-22-522-22001-000000	$326,627.19	$436,756.14	$1,115,301.22	$436,756.00	$486,768.00	11.5%
LIFE, HEALTH, DISABILITY INSURANCE	001-22-522-23000-000000	$509,369.82	$539,209.84	$561,025.57	$604,000.00	$560,081.00	-7.3%
WORKERS COMPENSATION	001-22-522-24000-000000	$142,384.65	$156,481.27	$156,106.02	$177,000.00	$181,000.00	2.3%
RETIREMENT CONTRIBUTIONS-PENSION	0057	$0.00	$0.00	$0.00	$0.00	$395,000.00	N/A
Total Personnel Services:		**$7,306,209.89**	**$7,515,806.48**	**$8,334,949.10**	**$8,834,127.00**	**$8,577,009.00**	**-2.9%**
Operating Expenses							
PROFESSIONAL SERVICES - RECRUITING & HIRING	001-22-522-31002-000000	$23,360.00	$37,390.08	$1,733.10	$25,000.00	$15,000.00	-40%
PROFESSIONAL SERVICES – ACCREDITATION	001-22-522-31003-000000	$1,330.00	$1,370.00	$3,608.00	$1,500.00	$1,500.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL SERVICES – TESTING FEES	001-22-522-31004-000000	$0.00	$18,000.00	$26,000.00	$20,000.00	$25,000.00	25%
PROFESSIONAL SERVICES – PLAN REVIEW	001-22-522-31005-000000	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	001-22-522-34000-000000	$42,632.85	$30,923.88	$35,775.96	$38,116.00	$38,716.00	1.6%
CONTRACT SERVICES - AUTO AID AGREEMENT	001-22-522-34002-000000	$573,144.00	$573,144.00	$625,242.84	$610,018.00	$628,300.00	3%
TRAVEL & PER DIEM	001-22-522-40000-000000	$20,377.98	$27,579.30	$35,717.64	$43,000.00	$49,500.00	15.1%
SUNPASS	001-22-522-40001-000000	$0.00	$0.00	$0.00	$2,280.00	$2,280.00	0%
COMMUNICATIONS	001-22-522-41000-000000	$36,764.91	$41,346.05	$35,164.37	$49,833.00	$45,003.00	-9.7%
POSTAGE & FREIGHT	001-22-522-42000-000000	$573.39	$498.61	$261.89	$500.00	$500.00	0%
UTILITIES	001-22-522-43000-000000	$38,882.56	$61,929.46	$60,691.81	$54,747.60	$57,702.00	5.4%
RENTALS & LEASES	001-22-522-44000-000000	$9,531.25	$7,443.75	$17,117.53	$3,040.00	$8,828.00	190.4%
PROPERTY & LIABILITY INSURANCE	001-22-522-45000-000000	$142,256.81	$150,898.73	$241,021.06	$238,608.00	$256,147.00	7.4%
REPAIRS & MAINTENANCE - VEHICLES	001-22-522-46004-000000	$17,659.62	$29,609.06	$28,796.24	$20,000.00	$30,000.00	50%
REPAIRS & MAINTENANCE - FIRE RESCUE BLDG	001-22-522-46007-000000	$99,622.95	$12,363.84	$0.00	$0.00	$0.00	0%
PRINTING & BINDING	001-22-522-47001-000000	$1,832.95	$417.75	$462.50	$2,640.00	$2,640.00	0%
PROMO ACTIVITES - FIRE PREVENTION	001-22-522-48005-000000	$10,498.12	$16,605.16	$5,362.35	$13,560.00	$22,760.00	67.8%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
OTHER CURRENT CHARGES	001-22-522-49000-000000	$0.00	$0.00	$75,000.00	$0.00	$0.00	0%
SERVICE CHARGE RESCUE TRANSPORATION FEE	001-22-522-49004-000000	$15,998.04	$10,688.95	$2,012.69	$14,000.00	$14,000.00	0%
OFFICE SUPPLIES	001-22-522-51001-000000	$6,376.06	$6,679.57	$6,958.36	$6,000.00	$6,300.00	5%
OPERATING SUPPLIES	001-22-522-52000-000000	$44,941.10	$64,233.76	$58,734.73	$112,904.00	$112,904.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	001-22-522-52001-000000	$47,770.64	$59,385.85	$50,812.80	$98,635.00	$124,694.00	26.4%
OPERATING SUPPLIES - UNIFORMS	001-22-522-52002-000000	$24,408.20	$54,367.53	$29,592.09	$25,000.00	$30,000.00	20%
OPERATING SUPPLIES - VEHICLE FUEL	001-22-522-52003-000000	$22,185.97	$15,710.74	$14,818.11	$19,000.00	$19,760.00	4%
MEALS & EVENTS	001-22-522-52008-000000	$0.00	$5,079.92	$5,568.76	$8,000.00	$8,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	001-22-522-54001-000000	$17,293.13	$63,399.84	$24,993.85	$32,840.00	$33,365.00	1.6%
TRAINING	001-22-522-55000-000000	$17,954.25	$29,034.53	$53,395.32	$40,000.00	$52,000.00	30%
TUITION REIMBURSEMENTS	001-22-522-55001-000000	$23,419.34	$15,245.19	$0.00	$25,000.00	$20,000.00	-20%
EMERGENCY MANAGEMENT TRANING/ CERT	55003	$0.00	$0.00	$0.00	$0.00	$75,000.00	N/A
Total Operating Expenses:		**$1,238,814.12**	**$1,333,345.55**	**$1,438,842.00**	**$1,554,221.60**	**$1,729,899.00**	**11.3%**
Capital Outlay							
CAPITAL OUTLAY - EQUIPMENT	001-22-522-64001-000000	$23,008.00	$0.00	$0.00	$0.00	$0.00	0%
RENOVATE WOMEN RESTROOM FIRE DPT	301-22-522-63063-000000	$0.00	$0.00	$19,800.00	$118,000.00	$0.00	-100%
FIRE ENGINE REPLACEMENT	301-22-522-64007-000000	$58,470.34	$0.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
FIRE VEHICLES	301-22-522-64012-000000	$31,398.00	$0.00	$0.00	$1,200,000.00	$0.00	-100%
FIRE DEPARTMENT HIGH WATER VEHICLE	301-22-522-64025-000000	$0.00	$0.00	$0.00	$95,000.00	$0.00	-100%
Total Capital Outlay:		**$112,876.34**	**$0.00**	**$19,800.00**	**$1,413,000.00**	**$0.00**	**-100%**
Total Expense Objects:		**$8,657,900.35**	**$8,849,152.03**	**$9,793,591.10**	**$11,801,348.60**	**$10,306,908.00**	**-12.7%**

Building, Planning & Zoning

Purpose Statement
To guide community planning, land-use and development, and ensure building safety and code compliance.

Functional Responsibilities
- Florida Building Code Compliance and Enforcement
- Building Permit Issuance and Plans Review
- Building Inspections
- Zoning and Code Development, Compliance and Enforcement
- Land Use Planning and Development
- Comprehensive Plan Creation and Implementation
- Community Development Studies
- Geographic Information System Integration
- Flood Plain Management

Prior Year Achievements & Highlights
- Ensured compliance with the condominium re-certification programs
- Informed the community of state and county regulatory changes for the re-certification process
- Issued 2,463 permits, performed 6,563 plan reviews, and conducted 9,075 inspections
- Improved Code Compliance at construction sites; monitoring increased construction activity
- Reduced construction related noise complaints (70 active-single family home construction sites)
- Worked with Council to adopt 6 different ordinances
- Obtained Miami-Dade County grant to plant 100+ trees
- Working with Miami-Dade County to complete the Rickenbacker Causeway Masterplan by the end of 2024

Fiscal Year 25 Goal Based Actions
- Move Rickenbacker from planning to implementation stage
- Refine zoning and code compliance regulations to support village goals
- Finalize NFIP rating system from 8 to 6
- Work with and inform condominium associations regarding building re-certifications & insurance markets
- Monitor construction at the Key Biscayne Library to minimize community disturbance
- Renovate and maintain all public art installations in the Village
- Work with the community to plan for the future of Harbor Park

How We Measure Success
- Building re-certification statistics
- Business Tax Receipts issued & collected
- CRS/Flood Plain Management status
- Percent online permitting and plans review
- Code case clearance
- Total permits issued

- Total value of permits issued
- Average permit value
- Code compliance warnings
- Code compliance violations

Personnel Chart

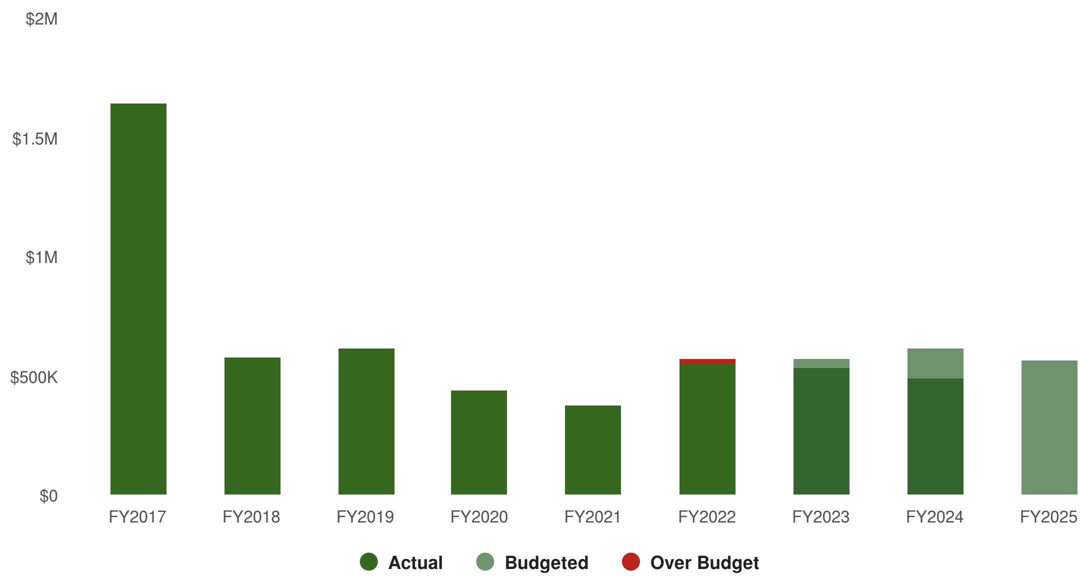
Building Full Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
BZP Director	1	1	1	1
Building Official	1	1	1	1
Chief Permit Clerk	0	0	0	1
Permit Clerk	2	2	2	1
Special Projects Coordinator	0	0	0	0
Building Systems Analyst	1	1	1	1
Chief Building Inspector	1	1	1	1
Chief Electrical Inspector	1	1	1	1
Chief Plumbing Inspector	1	0	0	0
Building Inspector	1	1	1	1
Senior Executive Assistant	1	1	1	1
FT Sub-Total	10	9	9	9
Building Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
PT Mechanical Inspector	1	1	1	1
PT Inspector	0	0	1	1
PT Plumbing Inspector	0	1	1	1
PT Permit Clerk	1	1	0	0
PT Sub-Total	2	3	3	3
Total	**12**	**12**	**12**	**12**

Planning, Zoning & Code Compliance Full Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
Plan Reviewer	1	1	1	1
Executive Asst/BTR	1	1	1	1
Senior Code Compliance Officer	0	0	0	1
Code Compliance Officer	2	2	2	1
FT Total	**4**	**4**	**4**	**4**

Planning and Zoning Expenditures Summary

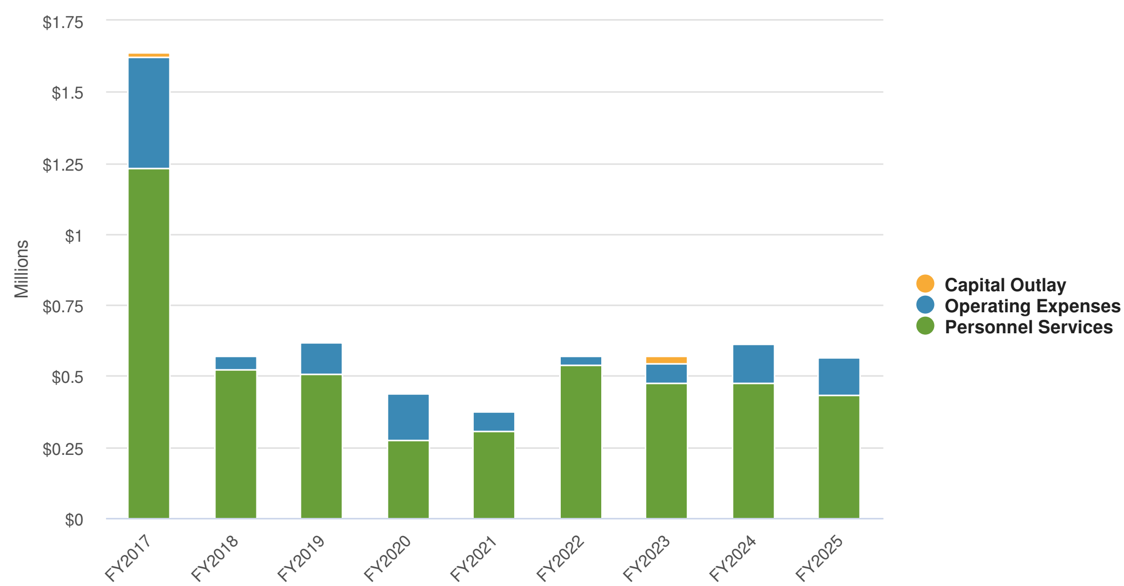
$567,941 **-$47,865**
(-7.77% vs. prior year)

Planning and Zoning Proposed and Historical Budget vs. Actual



Planning and Zoning Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Planning and Zoning Expenditures by Expense Type

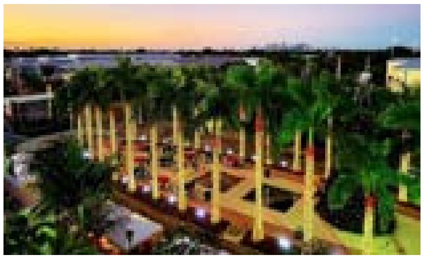


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
SALARY ALLOCATION	001-15-515-12000-000000	$191,778.90	$42,688.00	-$23,285.00	$44,000.00	-$9,000.00	-120.5%
REGULAR SALARIES	001-15-515-12199-000000	$268,313.39	$309,853.91	$316,573.88	$312,506.00	$323,000.00	3.4%
OVERTIME	001-15-515-14001-000000	$378.61	$2,469.27	$794.75	$3,000.00	$3,000.00	0%
CELL PHONE/ CAR ALLOWANCE	001-15-515-15002-000000	$6,636.39	$7,724.76	$6,022.84	$6,000.00	$6,000.00	0%
VACATION EXCESS	001-15-515-15101-000000	$0.00	$1,562.51	$0.00	$0.00	$0.00	0%
PAYROLL TAXES	001-15-515-21000-000000	$20,284.09	$23,931.15	$24,394.24	$24,000.00	$26,000.00	8.3%
RETIREMENT CONTRIBUTIONS	001-15-515-22000-000000	$22,999.09	$33,003.75	$32,935.53	$37,000.00	$39,000.00	5.4%
LIFE, HEALTH, DISABILITY INSURANCE	001-15-515-23000-000000	$30,322.26	$34,385.16	$45,197.89	$45,000.00	$43,366.00	-3.6%
WORKERS COMPENSATION	001-15-515-24000-000000	$1,130.12	$2,964.87	$2,662.44	$3,000.00	$3,000.00	0%
Total Personnel Services:		**$541,842.85**	**$458,583.38**	**$405,296.57**	**$474,506.00**	**$434,366.00**	**-8.5%**
Operating Expenses							

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL SERVICES	001-15-515-31001-000000	$0.00	$8,715.37	$62,860.50	$87,500.00	$70,000.00	-20%
COURT REPORTING - SPECIAL MAGISTRATES	001-15-515-33001-000000	$473.79	$2,676.51	$1,498.48	$4,000.00	$4,000.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	001-15-515-34000-000000	$1,091.48	$1,269.12	$1,486.92	$1,584.00	$1,560.00	-1.5%
TRAVEL & PER DIEM	001-15-515-40000-000000	$2,204.38	$1,983.02	$2,403.52	$4,600.00	$7,600.00	65.2%
SUNPASS	001-15-515-40001-000000	$0.00	$0.00	$0.00	$240.00	$240.00	0%
COMMUNICATIONS	001-15-515-41000-000000	$3,678.73	$3,587.38	$3,477.31	$6,368.00	$8,224.00	29.1%
POSTAGE & FREIGHT	001-15-515-42000-000000	$335.38	$153.49	$556.36	$1,100.00	$1,100.00	0%
UTILITIES	001-15-515-43000-000000	$2,997.88	$1,775.22	$2,599.67	$3,468.00	$2,646.00	-23.7%
RENTALS & LEASES	001-15-515-44000-000000	$1,869.46	$692.57	$872.46	$870.00	$870.00	0%
PROPERTY & LIABILITY INSURANCE	001-15-515-45000-000000	$3,017.10	$3,240.15	$5,335.90	$5,418.00	$5,731.00	5.8%
REPAIRS & MAINTENANCE - VEHICLES	001-15-515-46004-000000	$0.00	$419.05	$1,204.32	$1,600.00	$1,600.00	0%
REPAIRS & MAINTENANCE - VILLAGE HALL	001-15-515-46007-000000	$2,821.60	$0.00	$0.00	$0.00	$0.00	0%
PRINTING & BINDING	001-15-515-47001-000000	$1,600.26	$1,810.96	$0.00	$3,000.00	$3,000.00	0%
OFFICE SUPPLIES	001-15-515-51001-000000	$1,567.33	$2,114.21	$297.34	$2,500.00	$5,000.00	100%
OPERATING SUPPLIES	001-15-515-52000-000000	$1,011.83	$0.00	$1,555.91	$4,200.00	$3,000.00	-28.6%
IT EQUIPMENT <5000 AND SOFTWARE	001-15-515-52001-000000	$3,446.84	$20,175.00	$1,804.21	$8,757.00	$12,259.00	40%
OPERATING SUPPLIES - UNIFORMS	001-15-515-52002-000000	$322.65	$833.95	$0.00	$0.00	$0.00	0%
OPERATING SUPPLIES-VEHICLE FUEL	001-15-515-52003-000000	$0.00	$507.88	$0.00	$0.00	$0.00	0%
MEALS AND EVENTS	001-15-515-52008-000000	$0.00	$899.96	$225.42	$500.00	$500.00	0%
MEMBERSHIP & DUES	001-15-515-54001-000000	$3,274.00	$1,832.92	$75.00	$1,095.00	$345.00	-68.5%
TRAINING	001-15-515-55000-000000	$1,125.00	$2,556.28	$1,834.44	$4,500.00	$5,900.00	31.1%
Total Operating Expenses:		**$30,837.71**	**$55,243.04**	**$88,087.76**	**$141,300.00**	**$133,575.00**	**-5.5%**
Capital Outlay							
SAFETY VEHICLES CODE COMPLIANCE	301-15-515-64012-000000	$0.00	$22,975.00	$0.00	$0.00	$0.00	0%
Total Capital Outlay:		**$0.00**	**$22,975.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:		$572,680.56	$536,801.42	$493,384.33	$615,806.00	$567,941.00	-7.8%

Parks, Recreation, and Open Spaces



Purpose Statement
To offer recreation and leisure activities to unite the community and promote the health and wellness of our residents.

Functional Responsibilities
- Recreation and Leisure Activities
- Parks and Open Spaces Operations and Maintenance
- Community Center Operations and Maintenance
- Community Programs and Events
- Athletics Programs
- Cultural Events
- Special Populations Programming

Prior Year Achievements and Highlights
- Awarded FRDAP grant for under-5 playground
- Completed Paradise Park Frigatebird Art
- Completed St. Agnes LED Field Lighting Retrofit
- Improved Special Needs Programming
- Holiday Décor Procurement
- Improved resident satisfaction with the cleanliness of parks

Fiscal Year 25 Goal Based Actions
- Complete St. Agnes Artificial Turf Project
- Replace Village Green Under 5-years old playground
- Produce a Parks Program Guide
- Pursue Additional Athletic Venues
- Rehab KBK8 athletic facilities
- Maintain and Improve Access to Beach
- Enhance Special Needs Programming
- Increase Teen Programming
- Improve Community Organization Coordination
- Rehabilitate the Village Green Dog Park
- Refurbish the Beach Park Pavilion
- Install Splashpad Surfacing
- Install Fitness Equipment at the Beach Park
- Seek the Crandon Park Masterplan Amendment Committees Approval to Install Lights at the Calusa Park Courts

How We Measure Success
- Grant applications, awards, closeouts, and compliance with required annual reporting
- Management of Interlocal and Joint Use Partnerships
- Increase in the number of cultural art programs offered

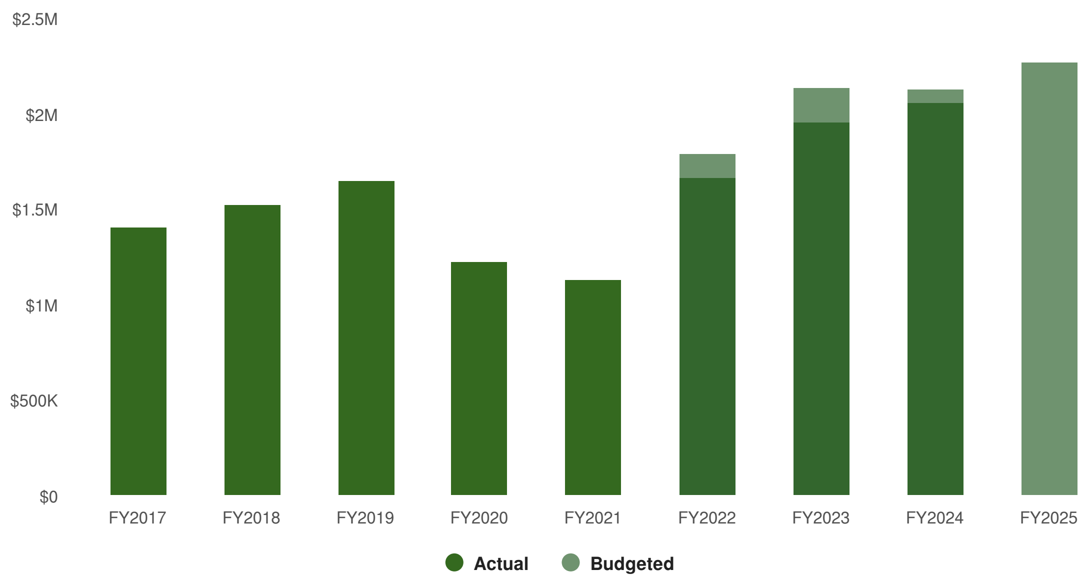
Personnel Chart

Parks & Recreations Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Parks, Recreation & Open Spaces Director	1	1	1	1
Assistant Parks & Recreation Director	1	1	1	1
Special Projects Coordinator	1	1	1	1
Parks & Athletics Program Manager	1	1	1	1
Community Program & Events Coordinator	1	1	1	1
FT Total	**5**	**5**	**5**	**5**

Parks and Recreation Expenditures Summary

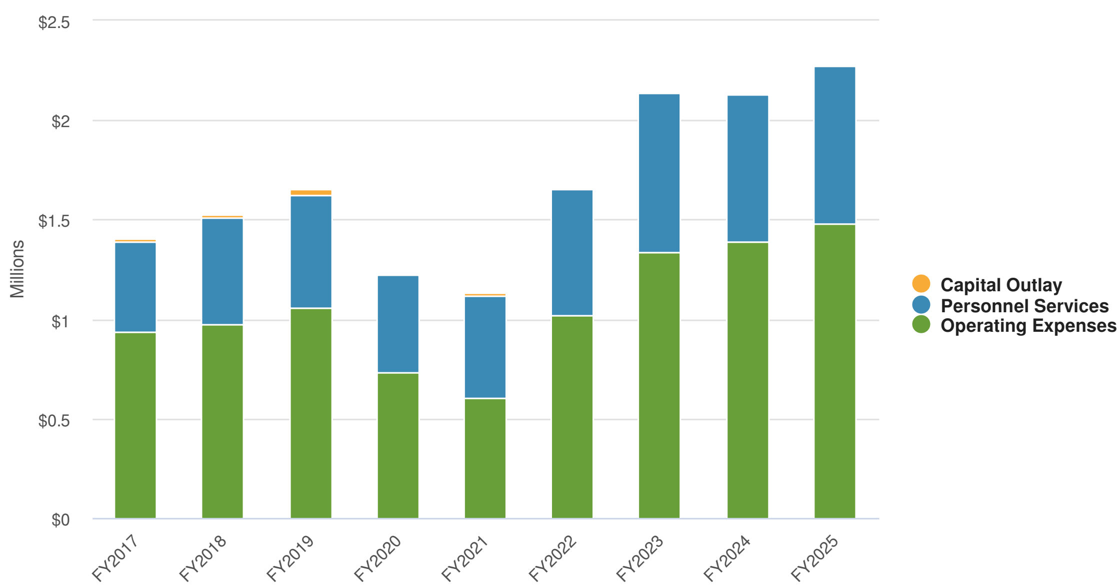
$2,272,505 **$145,681**
(6.85% vs. prior year)

Parks and Recreation Proposed and Historical Budget vs. Actual



Parks and Recreation Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Parks and Recreation Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
SALARY ALLOCATION	001-72-572-12000-000000	$71,075.06	$29,703.00	-$75,895.00	-$75,000.00	-$77,000.00	2.7%
REGULAR SALARIES	001-72-572-12199-000000	$411,912.00	$454,521.65	$545,202.67	$588,080.00	$622,000.00	5.8%
OVERTIME	001-72-572-14001-000000	$2,434.03	$865.00	$3,463.49	$4,000.00	$4,000.00	0%
OTHER PAY- LONGEVITY BONUSES	001-72-572-15001-000000	$400.00	$5,249.64	$14,824.53	$10,000.00	$11,000.00	10%
CELL PHONE/ CAR ALLOWANCE	001-72-572-15002-000000	$5,307.71	$6,023.09	$7,227.61	$6,000.00	$7,200.00	20%
VACATION EXCESS	001-72-572-15101-000000	$21,550.97	$23,402.26	$29,832.08	$41,000.00	$44,000.00	7.3%
SICK PAID	001-72-572-15109-000000	$0.00	$1,568.82	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
COMPENSATED ABSENCES	001-72-572-16001-000000	$6,831.49	$1,352.44	$7,256.24	$0.00	$0.00	0%
PAYROLL TAXES	001-72-572-21000-000000	$31,885.16	$36,911.69	$42,689.28	$46,000.00	$49,000.00	6.5%
RETIREMENT CONTRIBUTIONS	001-72-572-22000-000000	$40,127.62	$50,241.78	$58,941.18	$70,000.00	$75,000.00	7.1%
LIFE, HEALTH, DISABILITY INSURANCE	001-72-572-23000-000000	$39,395.94	$35,650.40	$46,273.04	$48,000.00	$52,659.00	9.7%
WORKERS COMPENSATION	001-72-572-24000-000000	$1,037.70	$988.28	$887.77	$1,000.00	$1,000.00	0%
Total Personnel Services:		**$631,957.68**	**$646,478.05**	**$680,702.89**	**$739,080.00**	**$788,859.00**	**6.7%**
Operating Expenses							
PROFESSIONAL SERVICES-CONSULTANT	001-72-572-31001-000000	$36,099.87	$1,500.00	$14,341.90	$60,000.00	$30,000.00	-50%
CONTRACT SERVICES - CUSTODIAL SERVICES	001-72-572-34000-000000	$16,698.12	$19,967.40	$21,909.36	$22,152.00	$21,908.00	-1.1%
VETTING BACKGROUND CHECKS & TRAINING	001-72-572-34015-000000	$0.00	$0.00	$0.00	$0.00	$20,000.00	N/A
TRAVEL & PER DIEM	001-72-572-40000-000000	$784.37	$816.23	$1,798.31	$5,000.00	$5,000.00	0%
SUNPASS	001-72-572-40001-000000	$0.00	$0.00	$0.00	$300.00	$300.00	0%
COMMUNICATIONS	001-72-572-41000-000000	$8,697.99	$11,877.08	$11,861.31	$11,696.00	$17,532.00	49.9%
UTILITIES - FIELD LIGHTS/DOG PARK	001-72-572-43000-000000	$32,386.37	$157,769.63	$136,378.01	$85,937.20	$72,328.00	-15.8%
RENTALS & LEASES	001-72-572-44000-000000	$66,784.68	$337.22	$0.00	$0.00	$1,608.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROPERTY & LIABILTY INSURANCE	001-72-572-45000-000000	$53,802.85	$56,335.58	$85,244.48	$93,975.00	$101,356.00	7.9%
REPAIRS & MAINTENANCE - VEHICLE	001-72-572-46004-000000	$7,157.05	$2,323.11	$6,126.91	$4,000.00	$4,000.00	0%
REPAIRS & MAINTENANCE - FIELDS	001-72-572-46005-000000	$111,769.46	$100,104.20	$0.00	$0.00	$0.00	0%
REPAIRS & MAINTENANCE - DOG PARK	001-72-572-46006-000000	$30,181.76	$34,670.45	$34,412.12	$42,000.00	$49,200.00	17.1%
REPAIRS & MAINTENANCE – ARTIFICIAL TURF MAINTENANCE	001-72-572-46007-000000	$28,900.00	$0.00	$0.00	$0.00	$0.00	0%
REPAIRS & MAINTENANCE - PARKS/PLAYGROUNDS	001-72-572-46010-000000	$90,244.68	$100,920.78	$89,646.88	$83,260.00	$110,000.00	32.1%
CONTRACT SERVICES - IGUANA PROGRAM	001-72-572-46011-000000	$27,700.00	$19,000.00	$14,620.00	$27,800.00	$22,800.00	-18%
COMMUNITY & CULTURAL EVENTS	001-72-572-48002-000000	$38,266.53	$1,385.00	$18,128.52	$35,000.00	$35,000.00	0%
PROMO EVENTS - WINTERFEST	001-72-572-48007-000000	$158,510.01	$62,705.16	$58,547.86	$76,800.00	$76,800.00	0%
PROMO EVENTS - ADVERTISING	001-72-572-48009-000000	$2,498.43	$15,044.00	$4,932.83	$30,000.00	$30,000.00	0%
PROMO EVENTS - NEW PROGRAMMING	001-72-572-48010-000000	$26,780.07	$4,911.12	$0.00	$0.00	$0.00	0%
PROMO EVENT-CONCERT SERIES	001-72-572-48011-000000	$4,243.46	$38,382.83	$42,680.58	$45,000.00	$45,000.00	0%
PROMO EVENTS - JULY 4TH	001-72-572-48013-000000	$150,913.00	$193,872.59	$249,811.00	$215,170.00	$275,900.00	28.2%
PROMO EVENTS-VETERAN'S & MEMORIAL DAY	001-72-572-48041-000000	$0.00	$4,300.00	$5,145.00	$5,500.00	$7,000.00	27.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROMO EVENTS- SEASONAL HOLIDAY DECORATION	001-72-572-48042-000000	$0.00	$106,343.86	$121,416.00	$128,147.00	$128,147.00	0%
PROMO EVENTS- MOVIES ON THE GREEN	001-72-572-48043-000000	$0.00	$4,235.00	$5,370.00	$10,000.00	$10,000.00	0%
PROMO EVENTS - LIGHTHOUSE RUN	001-72-572-48044-000000	$12,000.00	$16,049.68	$19,701.91	$18,000.00	$18,000.00	0%
PROMO EVENTS- FALL FESTIVAL	001-72-572-48045-000000	$0.00	$7,807.50	$20,665.05	$8,000.00	$18,000.00	125%
PROMO EVENTS- EGG HUNT	001-72-572-48046-000000	$0.00	$3,304.87	$2,084.41	$3,000.00	$3,000.00	0%
PROMO EVENTS- DOG PARK EVENT	001-72-572-48047-000000	$0.00	$0.00	$0.00	$2,500.00	$0.00	-100%
PROMO EVENTS- BOAT PARADE	001-72-572-48048-000000	$0.00	$2,186.95	$1,575.00	$2,500.00	$2,500.00	0%
PROMO EVENTS- ARTS CULTURAL AND EDUCATIONAL EVENTS	001-72-572-48049-000000	$0.00	$9,228.46	$0.00	$0.00	$0.00	0%
PROMO EVENTS- SPECIAL NEEDS PROGRAMING	001-72-572-48050-000000	$0.00	$20,457.68	$93,681.67	$50,000.00	$150,000.00	200%
CURRENT CHARGES - SENIOR TRANSPORTATION	001-72-572-49004-000000	$0.00	$7,785.78	$0.00	$0.00	$0.00	0%
SENIOR ACTIVITIES	001-72-572-49005-000000	$79,843.67	$176,050.63	$152,181.89	$139,805.00	$0.00	-100%
KEY BISCAYNE YOUTH COUNCIL & TEEN PROGRAMING	001-72-572-49007-000000	$0.00	$0.00	$6,566.81	$10,000.00	$20,000.00	100%
SPECIAL EVENTS - CONCOURS D'ELEGANCE	001-72-572-49010-000000	$1,580.00	-$580.00	$26,400.00	$26,400.00	$27,300.00	3.4%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SPECIAL EVENTS- YOUTH LEADERSHIP	001-72-572-49013-000000	$0.00	$21,263.70	$0.00	$0.00	$0.00	0%
SPECIAL EVENTS- PIANO FESTIVAL	001-72-572-49014-000000	$0.00	$35,912.11	$37,351.00	$38,900.00	$40,845.00	5%
SPECIAL EVENTS- CITY THEATER	001-72-572-49020-000000	$0.00	$16,500.00	$20,000.00	$18,150.00	$20,000.00	10.2%
SPECIAL EVENTS-CHILDREN"S BUSINESS FAIR	001-72-572-49023-000000	$0.00	$6,771.19	$6,500.00	$6,500.00	$6,825.00	5%
SPECIAL EVENTS- KB SCOUTING	001-72-572-49024-000000	$0.00	$8,399.10	$3,952.91	$5,000.00	$3,500.00	-30%
SPECIAL EVENTS- IT TAKES A VILLAGE	001-72-572-49025-000000	$0.00	$9,220.20	$0.00	$0.00	$25,000.00	N/A
SPECIAL EVENTS-COMMUNITY HOLIDAY CELEBRATION	001-72-572-49026-000000	$0.00	$5,000.00	$5,135.84	$5,000.00	$5,000.00	0%
SPECIAL EVENTS- GIRL SCOUTS TROOP 2312 KB	001-72-572-49028-000000	$0.00	$0.00	$4,894.49	$5,000.00	$3,500.00	-30%
SPECIAL EVENTS- KEY BISCAYNE FILM FESTIVAL	001-72-572-49029-000000	$0.00	$0.00	$20,000.00	$20,000.00	$21,000.00	5%
SPECIAL EVENTS - KEY BISCAYNE CLEANUP	001-72-572-49030-000000	$0.00	$0.00	$5,000.00	$5,000.00	$5,000.00	0%
SPECIAL EVENTS - KEY BISCAYNE CHALLENGE	001-72-572-49031-000000	$0.00	$0.00	$5,000.40	$5,000.00	$5,000.00	0%
SPECIAL EVENTS - GLOW: CULT INNER & OUTER BEAUTY	001-72-572-49032-000000	$0.00	$0.00	$0.00	$16,500.00	$0.00	-100%
SPECIAL EVENTS-KEY BISCAYNE POETRY SHARE	001-72-572-49033-000000	$0.00	$0.00	$0.00	$0.00	$5,000.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
KEY BISCAYNE COMMUNITY GARDEN	001-72-572-49034-000000	$0.00	$0.00	$0.00	$0.00	$12,000.00	N/A
OFFICE SUPPLIES	001-72-572-51001-000000	$5,823.68	$5,109.79	$50.43	$6,000.00	$1,000.00	-83.3%
OPERATING SUPPLIES	001-72-572-52000-000000	$3,795.17	$124.29	$9,121.40	$0.00	$7,500.00	N/A
IT EQUIPMENT <5000 AND SOFTWARE	001-72-572-52001-000000	$3,025.84	$10,298.06	$3,258.26	$7,752.00	$9,797.00	26.4%
OPERATING SUPPLIES - UNIFORMS	001-72-572-52002-000000	$238.00	$743.92	$2,253.96	$2,000.00	$2,000.00	0%
OPERATING SUPPLIES - VEHICLE FUEL	001-72-572-52003-000000	$5,245.15	$6,752.94	$4,852.66	$2,000.00	$2,000.00	0%
OPERATING SUPPLIES - PROGRAMS	001-72-572-52005-000000	$16,757.73	$53.96	$0.00	$0.00	$0.00	0%
MEALS AND EVENTS	001-72-572-52008-000000	$0.00	$1,435.05	$2,700.00	$0.00	$0.00	0%
MEMBERSHIP & DUES	001-72-572-54001-000000	$1,057.85	$257.97	$350.00	$0.00	$3,000.00	N/A
TRAINING	001-72-572-55000-000000	$605.00	$1,963.00	$1,672.00	$3,000.00	$3,000.00	0%
Total Operating Expenses:		**$1,022,390.79**	**$1,308,898.07**	**$1,377,321.16**	**$1,387,744.20**	**$1,483,646.00**	**6.9%**
Capital Outlay							
CAPITAL OUTLAY - PROGRAM EQUIPMENT	001-72-572-64004-000000	$9,036.19	$0.00	$0.00	$0.00	$0.00	0%
Total Capital Outlay:		**$9,036.19**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:		**$1,663,384.66**	**$1,955,376.12**	**$2,058,024.05**	**$2,126,824.20**	**$2,272,505.00**	**6.8%**

Community Center

Purpose Statement

The Village of Key Biscayne Community Center (KBCC) has been a vital part of the community since it opened its doors on October 30, 2004. The KBCC Division offers an array of programs and activities to keep Key Biscayne residents of all ages physically active, mentally stimulated, and socially connected.

Functional Responsibilities

The KBCC is a 2-story, 43,000 square foot facility that serves as a Fitness Center, Youth Center, Senior Center, and Cultural Arts Center. The space features an outdoor 25-meter Swimming Pool, Basketball Gymnasium, Indoor Playground, cardio and strength training equipment, underground parking garage, among many other amenities. The Division operates 361 days per year thanks to a dedicated team of 44 part-time and 6 full-time public servants.

Prior Year Achievements and Highlights

- Reduced the Community Center's budget subsidy by increasing revenue generation
- Revised the Community Center's membership fee structure
- Increased programming for adults
- Selection of Agua Miel to operate the Community Center Concession
- RFP and selection of senior luncheon vendors
- Installed new gymnasium control system and court divider curtain
- Applied and met criteria to join the AARP Network of Age-Friendly States and Communities

Fiscal Year 25 Goal Based Actions

- Enhance Community Center Operations, Functionality and Appearance
- Complete Community Center Renovation and Expansion Assessment
- Enhance and Diversify Community Programming

How We Measure Success

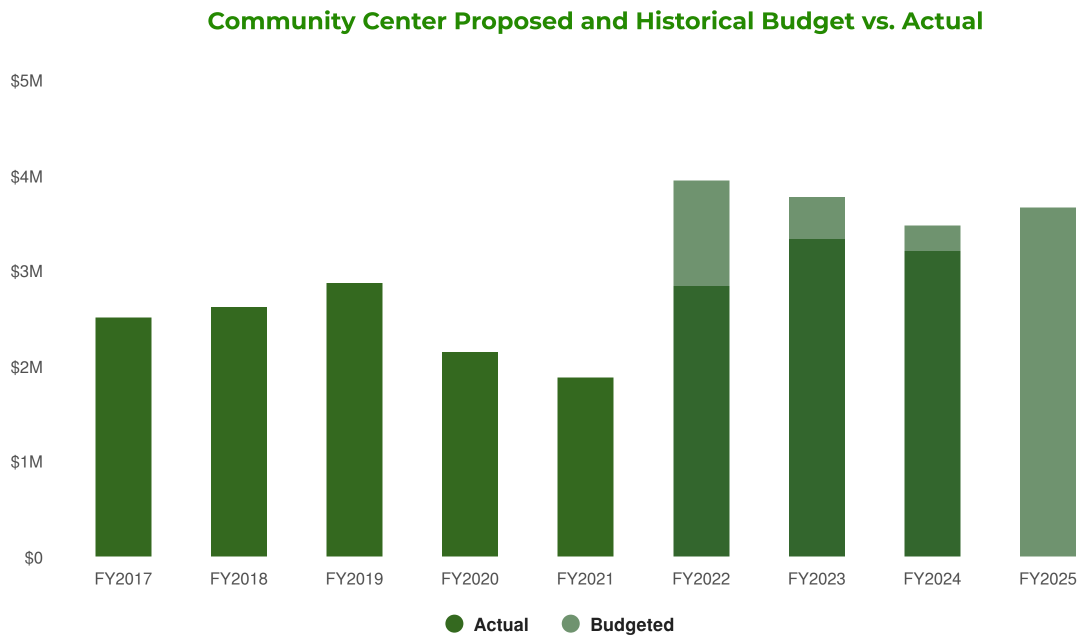
- Reduction of the Community Center's budget subsidy by increased revenue generation.
- Increase the number of special needs programs offered and attendance.
- Membership retention
- New Programs added
- Class and program assessments evaluating the value of each program using space in the facility

Personnel Chart

Community Center Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Youth Services Coordinator	1	1	1	1
Front Desk Manager	1	1	1	1
Adult Program Manager	1	1	1	1
Senior Recreation Supervisor	1	1	1	1
Recreation Supervisor	0	0	1	0
Room Monitor	0	0	0	1
Gym Attendant	1	1	1	1
Head Lifeguard	1	1	1	1
Front Desk MOD	0	0	1	1
FT Sub-Total	6	6	8	8
Community Center Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
Life Guards	7	7	7	7
Room Monitors/ Beach Rangers	23	23	21	21
Toddler Room	4	4	4	4
Front Desk	10	10	9	9
PT Sub-Total	44	44	41	41
Community Center Seasonal	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
Summer Camp Counselor	10	10	10	10
Sesonal Sub-Total	10	10	10	10
Total	**60**	**60**	**59**	**59**

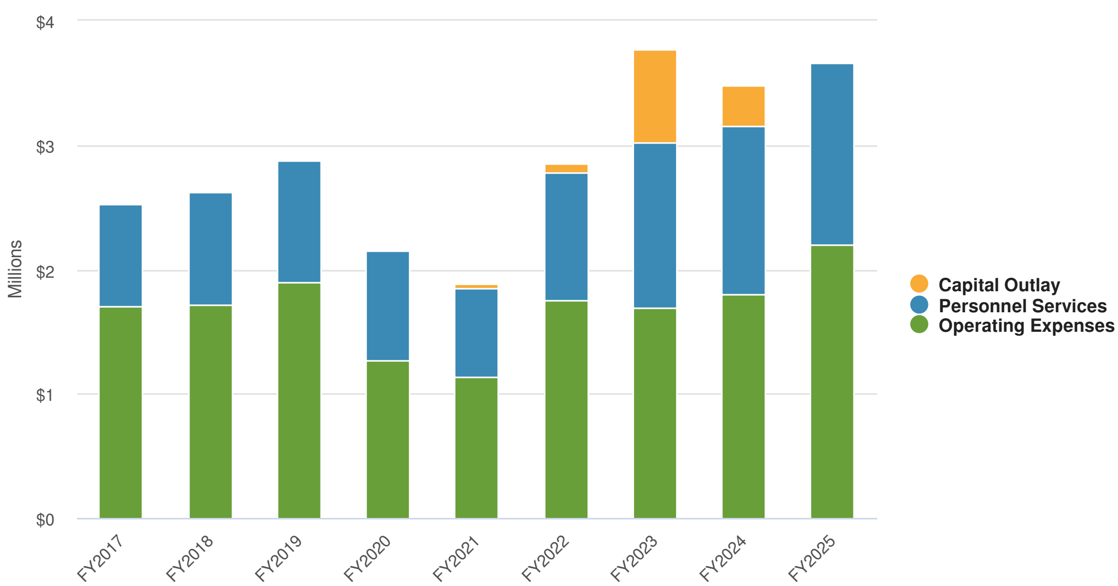
Community Center Expenditures Summary

$3,660,304 **$181,793**
(5.23% vs. prior year)



Community Center Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Community Center Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
REGULAR SALARIES	001-73-573-12199-000000	$809,905.16	$956,465.46	$1,115,916.73	$1,043,353.00	$1,145,167.00	9.8%
OVERTIME	001-73-573-14001-000000	$3,367.23	$1,335.34	$1,518.42	$12,000.00	$12,000.00	0%
OTHER PAY-LONGEVITY BONUSES	001-73-573-15001-000000	$4,450.54	$0.00	$4,764.37	$0.00	$8,000.00	N/A
CELL PHONE/ CAR ALLOWANCE	001-73-573-15002-000000	$23.08	$1,199.90	$1,204.51	$0.00	$0.00	0%
VACATION EXCESS	001-73-573-15101-000000	$16,475.69	$14,980.86	$26,198.92	$18,000.00	$28,000.00	55.6%
COMPENSATED ABSENCES	001-73-573-16001-000000	$8,241.92	$3,339.28	$2,312.99	$0.00	$0.00	0%
PAYROLL TAXES	001-73-573-21000-000000	$63,338.08	$75,688.78	$89,021.67	$81,000.00	$92,000.00	13.6%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
RETIREMENT CONTRIBUTIONS	001-73-573-22000-000000	$37,005.22	$43,203.78	$50,649.52	$58,000.00	$67,000.00	15.5%
LIFE, HEALTH, DISABILITY INSURANCE	001-73-573-23000-000000	$64,010.82	$68,697.19	$68,706.47	$123,000.00	$86,732.00	-29.5%
WORKERS COMPENSATION	001-73-573-24000-000000	$19,051.22	$22,724.92	$16,255.09	$18,000.00	$20,000.00	11.1%
UNEMPLOYMENT COMPENSATION	001-73-573-25001-000000	$1,472.87	$805.79	$0.00	$0.00	$0.00	0%
Total Personnel Services:		**$1,027,341.83**	**$1,188,441.30**	**$1,376,548.69**	**$1,353,353.00**	**$1,458,899.00**	**7.8%**
Operating Expenses							
PROGRAM REVENUE SHARES	001-73-573-31006-000000	$870,681.44	$788,510.99	$1,006,264.75	$956,250.00	$1,032,750.00	8%
CONTRACT SERVICES - CUSTODIAL SERVICES	001-73-573-34000-000000	$255,903.01	$285,718.56	$284,154.72	$309,175.00	$305,766.00	-1.1%
TRAVEL & PER DIEM	001-73-573-40000-000000	$1,956.00	$2,045.64	$1,753.48	$0.00	$0.00	0%
SUNPASS	001-73-573-40001-000000	$0.00	$0.00	$104.50	$1,380.00	$1,380.00	0%
COMMUNICATIONS	001-73-573-41000-000000	$21,633.63	$21,674.41	$23,771.67	$13,231.00	$18,904.00	42.9%
POSTAGE & FREIGHT	001-73-573-42000-000000	$3,945.16	$3,520.62	$2,499.82	$2,400.00	$2,400.00	0%
UTILITIES	001-73-573-43000-000000	$123,620.17	$145,268.23	$153,166.52	$136,397.50	$154,524.00	13.3%
RENTAL & LEASES	001-73-573-44000-000000	$17,644.52	$16,605.37	$10,470.47	$14,800.00	$17,513.00	18.3%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROPERTY & LIABILITY INSURANCE	001-73-573-45000-000000	$68,789.17	$71,869.76	$110,502.70	$114,803.00	$122,200.00	6.4%
REPAIRS & MAINTENANCE - COMM CENTER	001-73-573-46007-000000	$215,426.24	$28,560.14	$25,283.04	$32,100.00	$138,100.00	330.2%
ADVERTISING	001-73-573-48004-000000	$11,825.94	$0.00	$0.00	$0.00	$0.00	0%
CREDIT CARD FEES	001-73-573-49001-000000	$57,358.59	$62,244.29	$65,057.39	$59,800.00	$67,000.00	12%
OFFICE SUPPLIES	001-73-573-51001-000000	$9,913.06	$8,137.26	$4,044.56	$6,000.00	$6,000.00	0%
OPERATING SUPPLIES	001-73-573-52000-000000	$49,691.47	$82,801.25	$80,633.11	$91,000.00	$91,000.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	001-73-573-52001-000000	$37,610.86	$38,338.20	$30,581.39	$61,422.00	$84,063.00	36.9%
OPERATING SUPPLIES - UNIFORMS	001-73-573-52002-000000	$1,285.64	$0.00	$0.00	$0.00	$0.00	0%
MEALS AND EVENTS	001-73-573-52008-000000	$0.00	$197.29	$1,069.46	$0.00	$0.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	001-73-573-54001-000000	$1,459.18	$491.92	$548.86	$0.00	$0.00	0%
SENIOR ACTIVITIES	010	$0.00	$0.00	$0.00	$0.00	$139,805.00	N/A
PROFESSIONAL SERVICES	011	$0.00	$0.00	$0.00	$0.00	$20,000.00	N/A
Total Operating Expenses:		**$1,748,744.08**	**$1,555,983.93**	**$1,799,906.44**	**$1,798,758.50**	**$2,201,405.00**	**22.4%**
Capital Outlay							
FACILITIESCOMMUNITY CENTER LIGHTING TO LED	301-73-573-63024-000000	$0.00	$122,933.07	$0.00	$0.00	$0.00	0%
COMMUNITY CENTER ROOF REPLACEMENT	301-73-573-63030-000000	$0.00	$0.00	$0.00	$50,000.00	$0.00	-100%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
COMMUNITY CENTER AIR COND REPLACEMENT	301-73-573-63039-000000	$27,888.00	$0.00	$0.00	$0.00	$0.00	0%
COMMUNITY CENTER POOL DECK	301-73-573-63054-000000	$3,952.00	$340,055.62	$0.00	$0.00	$0.00	0%
REPLACE BASKETBALL SYSTEMS IN COMMUNITY CENTER	301-73-573-63075-000000	$0.00	$0.00	$38,683.00	$40,000.00	$0.00	-100%
COUNCIL CHAMBERS FOR COMMUNITY THEATER	301-73-573-63079-000000	$0.00	$0.00	$0.00	$236,400.00	$0.00	-100%
COMMUNITY CENTER CARDIO EQUIPMENT	301-73-573-64024-000000	$45,305.00	$130,944.36	$0.00	$0.00	$0.00	0%
Total Capital Outlay:		**$77,145.00**	**$593,933.05**	**$38,683.00**	**$326,400.00**	**$0.00**	**-100%**
Total Expense Objects:		**$2,853,230.91**	**$3,338,358.28**	**$3,215,138.13**	**$3,478,511.50**	**$3,660,304.00**	**5.2%**

Athletics



Purpose Statement

The Athletics Division creates opportunities for Key Biscayne residents of all ages to participate in high-quality athletics programs. 1,994 children participated in our youth sports this past year, exceeding all prior year registration totals. The Division is staffed by 4 part-time and 1 full-time public servant.

Functional Responsibilities

The Athletics Division operates directly or oversees contracts for the following sports:
- Baseball
- Basketball
- Field Hockey
- Flag Football
- Lacrosse
- Rugby
- Soccer for Youth & Adults
- Softball
- Track & Field
- Volleyball

Prior Year Achievements & Highlights
- Introduced New Volleyball Program Operator Phoenix Volleyball
- Completed St. Agnes LED Field Lighting Retrofit
- Implemented an Athletic Program Usage Fee
- Executed Season Modifications to Achieve Better Program Performance
- Completed Soccer Program Management RFP process
- Increased athletic programming for adults
- Renovated the St. Agnes Athletic Field

Fiscal Year 25 Goal Based Actions
- Improve Athletics Program and Sports Management
- Complete KBK8 Court Rehabilitation
- Expand increased athletic programming for adults

How We Measure Success
- Athletics program satisfaction survey results
- Inclusion of a new adult athletic league to the season's calendar
- Increase revenue generation
- Program registrations

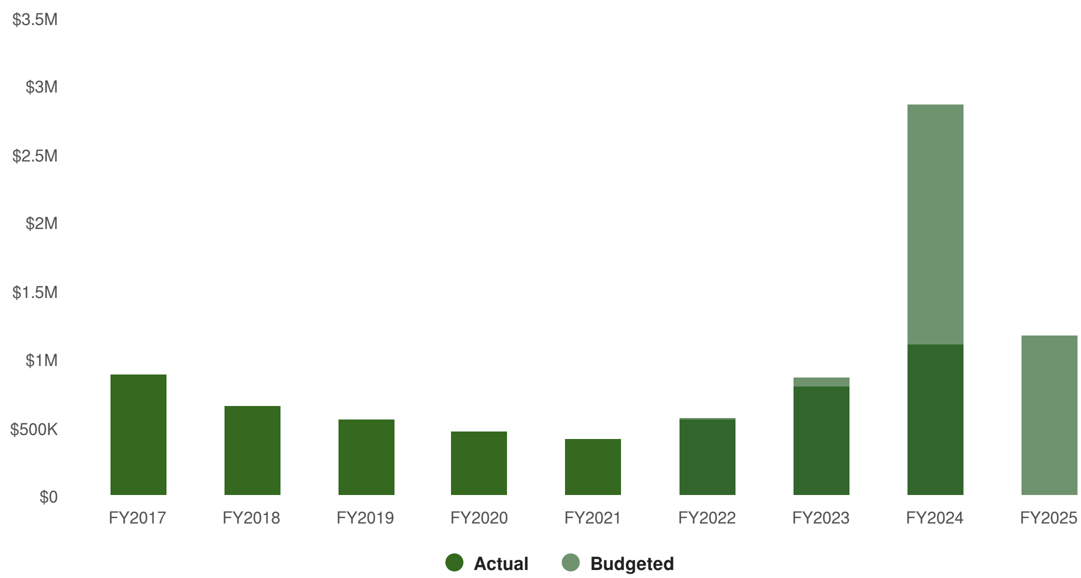
Personnel Chart

Athletics Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Athletics Coordinator	1	1	1	1
FT Sub-Total	1	1	1	1
Athletics Part Time	**FY21-22**	**FY22-23**	**FY23-24**	**FY24-25**
PT Athletics Staff	4	4	4	4
PT Sub-Total	4	4	4	4
Total	**5**	**5**	**5**	**5**

Athletics Expenditures Summary

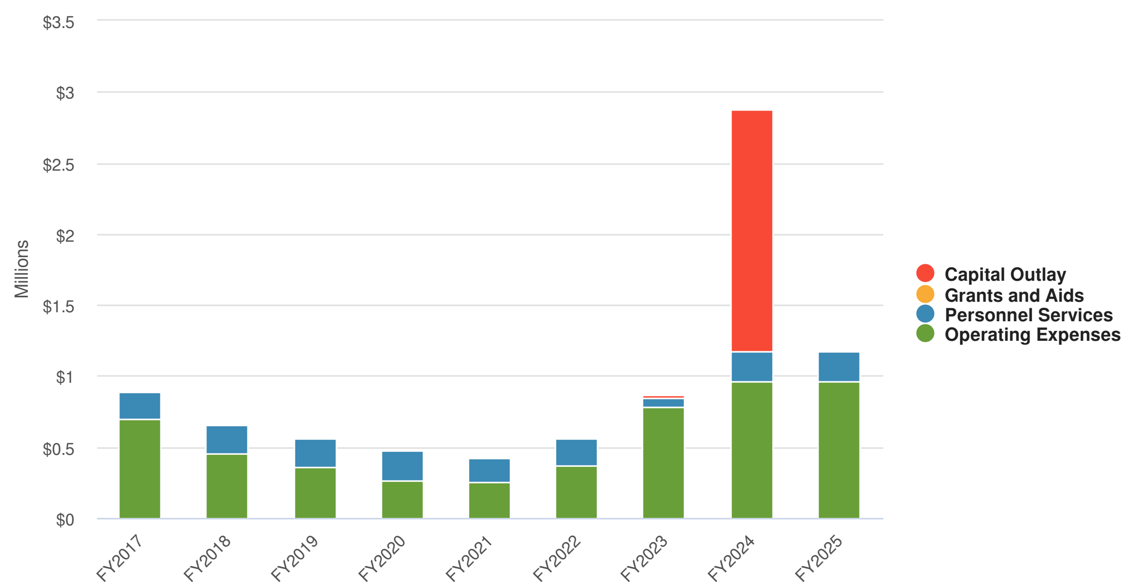
$1,177,377 **-$1,698,797**
(-59.06% vs. prior year)

Athletics Proposed and Historical Budget vs. Actual



Athletics Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Athletics Expenditures by Expense Type

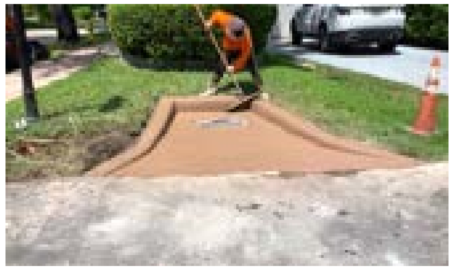
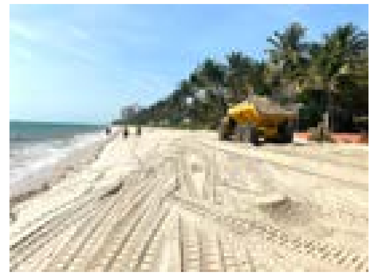


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
SALARY ALLOCATION	001-75-575-12000-000000	-$71,075.06	-$29,703.00	$75,895.00	$75,000.00	$78,000.00	4%
REGULAR SALARIES	001-75-575-12199-000000	$198,355.71	$183,981.57	$102,508.66	$111,591.00	$112,469.00	0.8%
SALARIES-OVERTIME	001-75-575-14001-000000	$3,458.42	$2,641.90	$252.69	$2,000.00	$2,000.00	0%
OTHER PAY-LONGEVITY BONUSES	001-75-575-15001-000000	$200.00	$0.00	$0.00	$0.00	$0.00	0%
VACATION PAID	001-75-575-15101-000000	$7,260.49	$3,633.10	$0.00	$0.00	$0.00	0%
COMPENSATED ABSENCES	001-75-575-16001-000000	$707.34	$1,390.44	$322.88	$0.00	$0.00	0%
PAYROLL TAXES	001-75-575-21000-000000	$15,645.81	$15,020.74	$7,977.67	$9,000.00	$9,000.00	0%
RETIREMENT CONTRIBUTIONS	001-75-575-22000-000000	$16,473.61	$13,878.62	$5,685.98	$6,000.00	$7,000.00	16.7%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
LIFE, HEALTH, DISABILITY INSURANCE	001-75-575-23000-000000	$12,271.68	$15,427.26	$17,139.94	$8,000.00	$8,260.00	3.3%
WORKERS COMPENSATION	001-75-575-24000-000000	$2,134.16	$2,964.87	$2,662.44	$3,000.00	$3,000.00	0%
Total Personnel Services:		**$185,432.16**	**$209,235.50**	**$212,445.26**	**$214,591.00**	**$219,729.00**	**2.4%**
Operating Expenses							
PROFESSIONAL SERVICES - RECRUITING & HIRING	001-75-575-31002-000000	$31.78	$28.14	$0.00	$0.00	$0.00	0%
CONTRACT SERVICES - BACKGROUND CHECKS	001-75-575-34001-000000	$0.00	$0.00	$29,181.75	$5,000.00	$0.00	-100%
CONTRACT SERVICES- FIELD MAINTENANCE	001-75-575-34002-000000	$0.00	$0.00	$317,740.14	$320,976.90	$320,976.90	0%
TRAVEL & PER DIEM	001-75-575-40000-000000	$288.00	$180.00	$132.00	$0.00	$0.00	0%
SUNPASS	001-75-575-40001-000000	$0.00	$0.00	$52.00	$960.00	$960.00	0%
COMMUNICATIONS	001-75-575-41000-000000	$1,111.68	$635.27	$589.16	$1,173.00	$1,443.00	23%
UTILITIES	001-75-575-43000-000000	$0.00	$116.92	$0.00	$18,000.00	$10,000.00	-44.4%
RENTALS & LEASES	001-75-575-44000-000000	$208.28	$97,166.66	$87,264.00	$76,558.00	$80,937.00	5.7%
PROPERTY & LIABILITY INSURANCE	001-75-575-45000-000000	$1,554.15	$1,628.44	$2,461.79	$2,143.00	$2,161.00	0.8%
REPAIRS AND MAINTENANCE	001-75-575-46000-000000	$0.00	$142,332.10	$108,354.65	$120,000.00	$120,000.00	0%
PROMO ACTIVITIES - BASKETBALL	001-75-575-48031-000000	$61,040.05	$68,006.42	$41,558.28	$70,000.00	$70,000.00	0%
PROMO ACTIVITIES - BASEBALL	001-75-575-48032-000000	$39,728.37	$38,399.52	$32,846.02	$30,000.00	$40,000.00	33.3%
PROMO ACTIVITIES - VOLLEYBALL	001-75-575-48033-000000	$29,159.50	$29,435.00	$40,133.70	$42,000.00	$42,000.00	0%
PROMO ACTIVITIES- ADULT ATHLETICS	001-75-575-48034-000000	$50,070.00	$37,087.00	$39,045.52	$60,000.00	$60,000.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROMO ACTIVITIES - FIELD HOCKEY	001-75-575-48035-000000	$123,124.00	$124,493.00	$149,071.32	$135,000.00	$140,000.00	3.7%
PROMO ACTIVITIES - RUGBY	001-75-575-48036-000000	$38,700.00	$150.00	$0.00	$0.00	$0.00	0%
PROMO ACTIVITIES - LACROSSE	001-75-575-48037-000000	$0.00	$0.00	$0.00	$20,000.00	$20,000.00	0%
PROMO ACTIVITIES - FLAG FOOTBALL	001-75-575-48038-000000	$25,588.91	$41,426.93	$19,345.13	$26,000.00	$26,000.00	0%
PROMO ACTIVITIES-TRACK & FIELD	001-75-575-48039-000000	$0.00	$8,458.32	$6,623.33	$30,000.00	$20,000.00	-33.3%
OTHER CURRENT CHARGES	001-75-575-49006-000000	$117.00	$0.00	$0.00	$0.00	$0.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	001-75-575-52001-000000	$605.25	$840.66	$401.70	$2,269.00	$3,170.00	39.7%
SUBSCRIPTIONS & MEMBERSHIPS - ONLINE REGISTRATION	001-75-575-54001-000000	$0.00	$0.00	$1,398.00	$1,503.00	$0.00	-100%
Total Operating Expenses:		**$371,326.97**	**$590,384.38**	**$876,198.49**	**$961,582.90**	**$957,647.90**	**-0.4%**
Capital Outlay							
IT EQUIPMENT >5000	001-75-575-64008-000000	$2,916.00	$0.00	$0.00	$0.00	$0.00	0%
INSTALL TURF ON ST AGNES ATHLECTIC FIELD	301-75-575-63078-000000	$0.00	$0.00	$21,500.00	$1,700,000.00	$0.00	-100%
Total Capital Outlay:		**$2,916.00**	**$0.00**	**$21,500.00**	**$1,700,000.00**	**$0.00**	**-100%**
Total Expense Objects:		**$559,675.13**	**$799,619.88**	**$1,110,143.75**	**$2,876,173.90**	**$1,177,376.90**	**-59.1%**

Public Works

Purpose Statement

To provide well-functioning, safe and beneficial buildings, infrastructure, programs and services and improve the quality of life and well-being of the community.

Functional Responsibilities

- Stormwater Management
- Rights-of-Way Maintenance and Repair
- Facilities and Parks Maintenance
- Beach and Shoreline Maintenance
- Landscaping and Grounds Maintenance
- Transit Services
- Solid Waste and Recycling Services
- Environmental, Resilience and Sustainability Services
- Architectural and Engineering Services
- Project Management
- Capital Improvements
- Emergency Response

Prior Year Achievements & Highlights

- Cleaned 100% of the of the catch basins throughout the Village and 25% of Drainage Wells
- Completed the Resilient Infrastructure Assessment and 30% designs for Zone #1
- Continued efforts with FP&L to underground Zone #1
- Completed Immediate Flood Control & Mitigation Projects
- Achieved 100% Sewer Lateral availability
- Expanded Freebee to Nine On-Demand Vehicles
- Repaired Council Chamber Elevator
- Completed 2024 Beah Renourishment
- Restored 2 non-functioning catch basins
- Brought the Pavement Condition Index (PCI) to 80%

Fiscal Year 25 Goal Based Actions

- Repave Harbor Drive
- Complete the Integrated Stormwater designs for Zone 1
- Develop and Asset Management Based Maintenance & Repair Program
- Replace 3 HVAC units at the Community Center
- Replace the fields at St. Agnes with artificial turf
- Improve Street Light coverage throughout the Village
- Complete the Rickenbacker/Crandon Blvd Traffic Solution and recommendations Project
- Clean 100% of the catch basins and at least 4 Drainage Wells
- Repair the K-8 Basketball Courts
- Reduce service calls by 20%

How We Measure Success

- On time on Budget completion of project and studies
- Number of drains & catch basins inspected, cleaned and repaired
- Number of Right-of-Way maintenance and repairs completed e.g. potholes, sidewalk, curb repairs, and street sweeping
- Number of Facilities maintenance and repairs completed
- Number of service calls resolved
- Improvement to the PCI

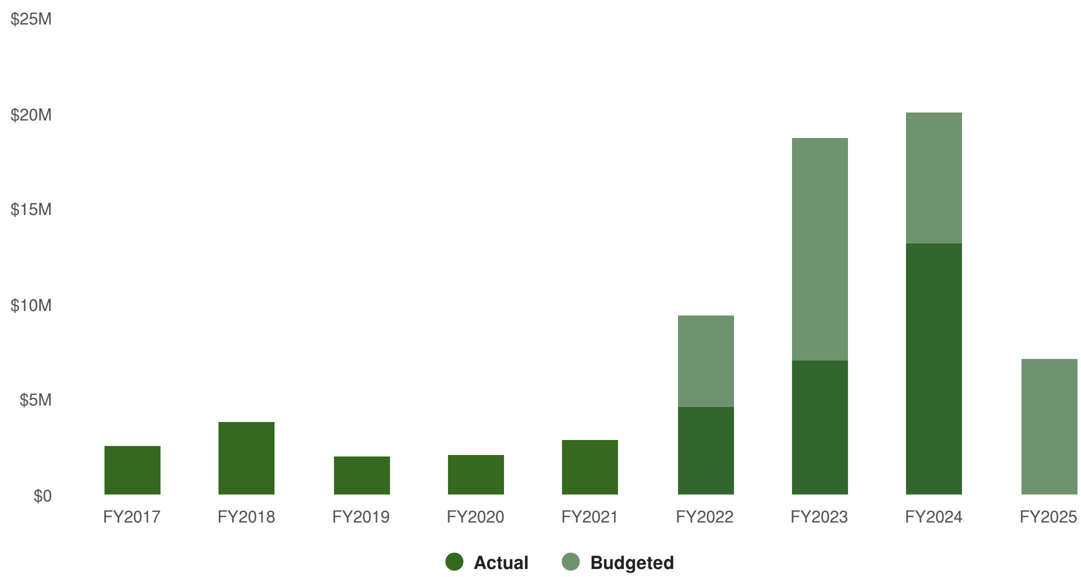
Personnel Chart

Public Works Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Public Works Director	1	1	1	1
Chief Resiliency & Sustainability Officer	1	1	1	1
Superintendent	1	1	1	1
Engineer	1	1	1	1
CIP Program/ Grants Manager	1	1	1	1
Maintenance Laborer	1	2	2	2
Maintenance Supervisor	1	1	1	1
Resiliency Coordinator	1	1	1	1
Horticulturist	1	1	1	0
Operations Manager	0	0	0	1
Administrative Assistant/ Records Technician	0	0	0	0
FT Total	**9**	**10**	**10**	**10**

Public Works Expenditures Summary

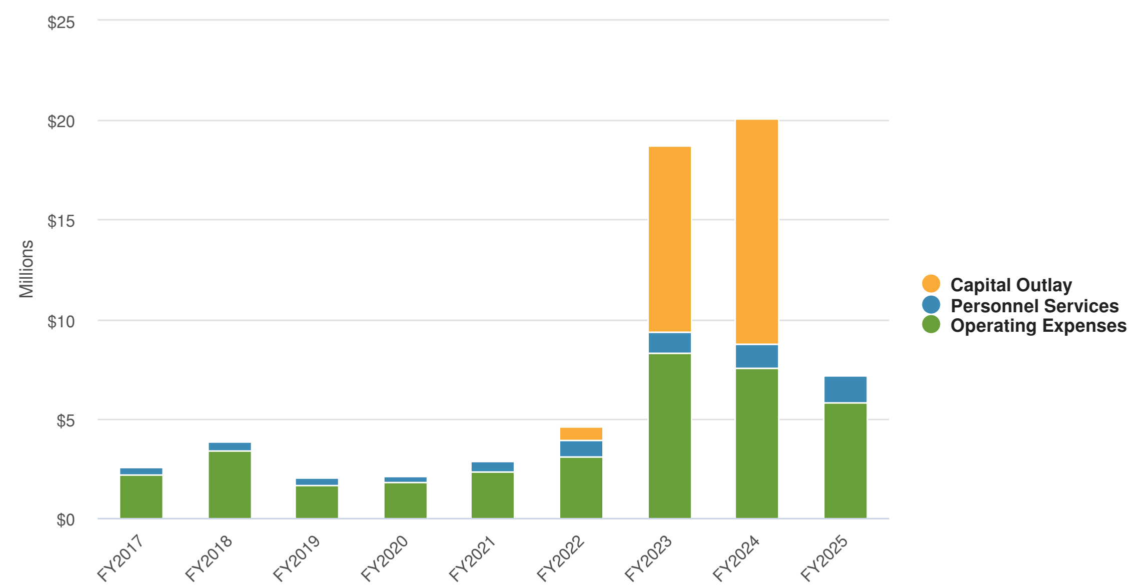
$7,179,081 -$12,888,119
(-64.22% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Public Works Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Public Works Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
SALARY ALLOCATION	001-41-541-12000-000000	-$130,012.14	-$289,662.00	-$294,508.00	-$383,000.00	-$340,000.00	-11.2%
REGULAR SALARIES	001-41-541-12199-000000	$635,045.53	$931,595.89	$971,597.64	$1,105,515.00	$1,195,000.00	8.1%
OVERTIME	001-41-541-14001-000000	$4,132.34	$3,602.80	$876.16	$7,000.00	$7,000.00	0%
LONGEVITY BONUS	001-41-541-15001-000000	$0.00	$0.00	$3,059.50	$4,000.00	$4,000.00	0%
CELL PHONE/ CAR ALLOWANCE	001-41-541-15002-000000	$12,669.05	$12,253.52	$13,951.84	$12,000.00	$14,000.00	16.7%
VACATION EXCESS	001-41-541-15101-000000	$15,654.17	$40,730.04	$29,434.17	$12,000.00	$12,000.00	0%
OTHER PAY - ACTING PAY	001-41-541-15105-000000	$0.00	$3,588.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SICK PAID	001-41-541-15109-000000	$0.00	$19,392.64	$6,385.25	$0.00	$0.00	0%
COMPENSATED ABSENCES	001-41-541-16001-000000	$6,317.53	$4,703.83	$0.00	$0.00	$0.00	0%
PAYROLL TAXES	001-41-541-21000-000000	$50,693.17	$73,454.21	$76,771.14	$82,000.00	$90,000.00	9.8%
RETIREMENT CONTRIBUTIONS	001-41-541-22000-000000	$50,097.15	$91,165.50	$89,235.01	$130,000.00	$144,000.00	10.8%
LIFE, HEALTH, DISABILITY INSURANCE	001-41-541-23000-000000	$81,754.30	$103,100.34	$117,443.23	$142,000.00	$157,976.00	11.3%
WORKERS COMPENSATION	001-41-541-24000-000000	$7,784.85	$11,854.39	$13,973.37	$16,000.00	$19,000.00	18.8%
UNEMPLOYMENT COMPENSATION	001-41-541-25001-000000	$1,650.00	$0.00	$0.00	$0.00	$0.00	0%
SALARY ALLOCATION	101-41-541-12000-000000	$57,383.97	$25,635.00	$0.00	$0.00	$0.00	0%
TRANSPORTATION ALLOCATION OF ADMIN EXPENSE	101-41-541-12189-000000	$24,205.56	$36,322.12	$37,750.16	$38,000.00	$47,500.00	25%
5% TRANSIT ALLOCATION	101-41-541-12190-000000	$6,051.39	$9,080.53	$9,437.54	$9,500.00	$0.00	-100%
Total Personnel Services:		**$823,426.87**	**$1,076,816.81**	**$1,075,407.01**	**$1,175,015.00**	**$1,350,476.00**	**14.9%**
Operating Expenses							
PROFESSIONAL SERVICES	001-41-541-31001-000000	$94,578.70	$128,731.95	$189,973.80	$295,000.00	$482,500.00	63.6%
SEAWALL DESIGN & WATER QUALITY	001-41-541-31025-000000	$25,242.61	$42,976.69	$0.00	$0.00	$0.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	001-41-541-34000-000000	$19,287.94	$26,143.68	$32,028.12	$32,383.00	$32,345.00	-0.1%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
CONTRACT SERVICES - TREE TRIMMING	001-41-541-34002-000000	$289,181.00	$351,259.90	$190,207.00	$327,672.00	$407,290.00	24.3%
CONTRACT SERVICES - BEACH MAINTENANCE	001-41-541-34003-000000	$812,621.51	$791,344.50	$780,500.00	$780,000.00	$805,000.00	3.2%
CONTRACT SERVICES - VILLAGE WIDE	001-41-541-34004-000000	$262,945.50	$16,313.70	$0.00	$0.00	$0.00	0%
CONTRACT SERVICES - LANDSCAPING SERVICE	001-41-541-34005-000000	$234,923.69	$572,074.48	$801,716.33	$787,408.00	$852,408.00	8.3%
CONTRACT SERVICES - LANDSCAPE PROJECTS & STORM PREPARATIONS	001-41-541-34013-000000	$85,873.07	$0.00	$790.00	$0.00	$0.00	0%
CONTRACT SERVICES - RIGHT OF WAY	001-41-541-34014-000000	$102,260.29	$224,053.03	$159,783.03	$205,000.00	$310,671.00	51.5%
TRAVEL & PER DIEM	001-41-541-40000-000000	$3,433.86	$5,644.69	$1,667.83	$8,200.00	$8,400.00	2.4%
SUNPASS	001-41-541-40001-000000	$0.00	$0.00	$0.00	$600.00	$600.00	0%
COMMUNICATIONS	001-41-541-41000-000000	$7,359.24	$8,560.86	$7,049.75	$11,081.00	$14,730.00	32.9%
POSTAGE & FREIGHT	001-41-541-42000-000000	$806.79	$736.51	$1,214.52	$800.00	$1,600.00	100%
UTILITIES	001-41-541-43000-000000	$342,026.27	$329,962.60	$282,787.49	$342,563.00	$415,643.00	21.3%
RENTALS & LEASES	001-41-541-44000-000000	$424.00	$1,123.32	$5,892.71	$22,106.00	$5,166.00	-76.6%
PROPERTY & LIABILITY INSURANCE	001-41-541-45000-000000	$6,689.53	$6,863.98	$9,642.43	$9,184.00	$9,637.00	4.9%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
REPAIRS & MAINTENANCE – VEHICLES	001-41-541-46004-000000	$16,329.50	$5,367.41	$17,182.05	$9,000.00	$15,000.00	66.7%
REPAIRS & MAINTENANCE - GENERAL	001-41-541-46007-000000	$25,696.42	$103,019.93	$63,915.18	$105,600.00	$53,600.00	-49.2%
REPAIRS & MAINTENANCE - VILLAGE HALL	001-41-541-46007-000001	$2,500.01	$195,147.17	$358,799.59	$300,000.00	$283,254.00	-5.6%
REPAIRS FACILITY - FIRE STATION	001-41-541-46007-000002	$2,200.02	$151,071.37	$346,702.61	$435,941.00	$304,731.00	-30.1%
REPAIRS FACILITY - COMMUNITY CENTER	001-41-541-46007-000003	$9,515.01	$169,876.22	$477,602.61	$198,000.00	$394,831.00	99.4%
REPAIRS & MAINTENANCE – ELECTRICIAN SERVICES	001-41-541-46008-000000	$107,761.04	$116,502.19	$82,270.73	$105,000.00	$105,000.00	0%
PLUMBING & BACKFLOW RECERT	001-41-541-46010-000000	$34,494.10	$30,338.50	$26,552.50	$25,000.00	$29,000.00	16%
REPAIRS & MAINTENANCE - ROADWAY IMPROVEMENTS	001-41-541-46011-000000	$40,570.38	$0.00	$0.00	$0.00	$0.00	0%
LANDSCAPING PROJECTS - SMALL/MID-SIZE	001-41-541-46012-000000	$175.00	$5,562.00	$0.00	$0.00	$0.00	0%
REPAIRS FACILITY-PARKS	001-41-541-46018-000000	$0.00	$0.00	$154,556.29	$66,500.00	$110,000.00	65.4%
COMPOSTING PROGRAM	001-41-541-48020-000000	$0.00	$9,000.00	$15,000.00	$15,000.00	$0.00	-100%
TNR PROGRAM	001-41-541-49017-000000	$0.00	$17,973.53	$16,543.11	$18,000.00	$0.00	-100%
COMMUNITY RECYCLING PROGRAMS- ZERO WASTE CULTURE	001-41-541-49035-000004	$0.00	$0.00	$0.00	$0.00	$35,000.00	N/A

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
COMMUNITY RECYCLING PROGRAMS- M&A BATTERIES RECYCLING	001-41-541-49035-000005	$0.00	$0.00	$0.00	$0.00	$4,500.00	N/A
COMMUNITY RECYCLING PROGRAMS- KBCF PLASTIC FREE KB	001-41-541-49035-000006	$0.00	$0.00	$0.00	$0.00	$8,000.00	N/A
COMMUNITY RECYCLING PROGRAMS- KB CAT TNR	001-41-541-49035-000007	$0.00	$0.00	$0.00	$0.00	$18,000.00	N/A
OFFICE SUPPLIES	001-41-541-51001-000000	$2,102.62	$7,646.68	$5,304.12	$4,500.00	$4,500.00	0%
OPERATING SUPPLIES	001-41-541-52000-000000	$53,720.49	$55,536.40	$96,768.30	$86,200.00	$131,700.00	52.8%
IT EQUIPMENT <5000 AND SOFTWARE	001-41-541-52001-000000	$30,174.59	$49,054.57	$45,164.97	$53,134.00	$59,499.00	12%
OPERATING SUPPLIES - UNIFORMS	001-41-541-52002-000000	$781.60	$821.45	$0.00	$0.00	$0.00	0%
OPERATING SUPPLIES - VEHICLE FUEL	001-41-541-52003-000000	$13,316.08	$11,004.01	$0.00	$0.00	$0.00	0%
OPERATING SUPPLIES - SMALL TOOLS	001-41-541-52006-000000	$7,193.99	$0.00	$0.00	$0.00	$0.00	0%
MEALS & EVENTS	001-41-541-52008-000000	$0.00	$1,002.71	$638.53	$1,000.00	$1,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	001-41-541-54001-000000	$1,558.00	$3,345.81	$307.93	$2,500.00	$2,500.00	0%
TRAINING	001-41-541-55000-000000	$1,857.29	$5,714.00	$1,063.96	$7,000.00	$7,500.00	7.1%
TRANSIT ON DEMAND	101-41-541-40101-000000	$387,028.80	$572,783.87	$799,971.88	$830,000.00	$915,000.00	10.2%
PROGRAM MANAGEMENT FOR RESILIENCE PROGRAM	301-41-541-31051-000000	$46,369.45	$96,719.80	$1,476,218.03	$1,530,194.00	$0.00	-100%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
CONDUCT USACE BACK BAY AND BEACH FEASIBILITY STUDY	301-41-541-31052-000000	$0.00	$0.00	$0.00	$750,000.00	$0.00	-100%
MONITOR BEACH AND DUNES	301-41-541-31054-000000	$0.00	$155,764.99	$84,714.30	$200,000.00	$0.00	-100%
Total Operating Expenses:		**$3,070,998.39**	**$4,269,042.50**	**$6,532,529.70**	**$7,564,566.00**	**$5,828,605.00**	**-22.9%**
Capital Outlay							
CAPITAL OUTLET-EQUIPMENT	001-41-541-64003-000000	$0.00	$0.00	$12,960.00	$0.00	$0.00	0%
Intangibles - SBITA CIVIC PLUS	001-41-541-68006-000000	$0.00	$36,751.00	$0.00	$0.00	$0.00	0%
SAFE ROUTES TO SCHOOL CONSTRUCTION	301-41-541-63006-000000	$3,364.47	$0.00	$0.00	$0.00	$0.00	0%
BURYNG POWERLINES OVERNEATH ROAD	301-41-541-63008-000000	$63,293.65	$49,406.07	$0.00	$0.00	$0.00	0%
ADAPTIVE SIGNALIZATION	301-41-541-63010-000000	$80.00	$0.00	$0.00	$0.00	$0.00	0%
RENOURISH BEACH AND DUNES 2024	301-41-541-63013-000000	$0.00	$0.00	$2,911,592.96	$3,282,837.00	$0.00	-100%
SHORELINE PROTECTI-2021 BEACH RENOURISH	301-41-541-63014-000000	$98,328.05	$0.00	$0.00	$0.00	$0.00	0%
SOLAR ENERGY	301-41-541-63017-000000	$40,000.00	$0.00	$0.00	$0.00	$0.00	0%
CRANDON BLVD BIKE AND PEDESTRIAN IMPROVEMENTS	301-41-541-63018-000000	$169,515.22	$0.00	$0.00	$0.00	$0.00	0%
ENTRY BLOCK SIGN	301-41-541-63035-000000	$0.00	$49,859.44	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
DESIGN ZONE 1 (K-8) RESILIENT INFRASTRUCTURE	301-41-541-63036-000000	$45,178.52	$631,657.56	$2,117,789.11	$5,078,606.00	$0.00	-100%
VILLAGE WIDE EV CHARGING STATIONS	301-41-541-63037-000000	$23,761.70	$50,993.83	$0.00	$0.00	$0.00	0%
Public Beach Access point at Sands	301-41-541-63038-000000	$115,960.50	$0.00	$0.00	$0.00	$0.00	0%
IMPROVE HARBOR AND FERNWOOD TRAFFIC CIRCLE	301-41-541-63041-000000	$0.00	$0.00	$0.00	$250,000.00	$0.00	-100%
RICKENBAKER CONCEPT PLAN	301-41-541-63049-000000	$130,559.90	$70,242.50	$0.00	$0.00	$0.00	0%
REPAVE ROADWAYS VILLAGE-WIDE	301-41-541-63065-000000	$0.00	$71,927.91	$0.00	$0.00	$0.00	0%
IMPROVE CRANDON BLVD	301-41-541-63067-000000	$0.00	$540,025.72	$446,536.36	$613,000.00	$0.00	-100%
ASSESS GREEN ROW INFRASTRUCTURE SOLUTIONS	301-41-541-63068-000000	$0.00	$0.00	$0.00	$650,000.00	$0.00	-100%
PAINT VILLAGE-WIDE FACILITIES AND AMENITIES	301-41-541-63070-000000	$0.00	$194,685.48	$0.00	$0.00	$0.00	0%
DESIGN OFF-SHORE HYBRID REEF	301-41-541-63073-000000	$0.00	$0.00	$0.00	$800,000.00	$0.00	-100%
PUBLIC WORKS VEHICLES	301-41-541-64012-000000	$33,831.00	$42,789.15	$0.00	$0.00	$0.00	0%
INSTALL STORMWATER PUMP STATION BACK-UP GENERATORS	301-41-541-64016-000000	$0.00	$0.00	$0.00	$523,176.00	$0.00	-100%
TELEHANDLER	301-41-541-64026-000000	$0.00	$0.00	$128,000.00	$130,000.00	$0.00	-100%
Total Capital Outlay:		**$723,873.01**	**$1,738,338.66**	**$5,616,878.43**	**$11,327,619.00**	**$0.00**	**-100%**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:		**$4,618,298.27**	**$7,084,197.97**	**$13,224,815.14**	**$20,067,200.00**	**$7,179,081.00**	**-64.2%**

Administration

Purpose Statement

Administrative Departments include: Finance, Human Resources (HR), Risk Management, Information Technology (IT), and Communications.

- Administration - To provide administrative support to all Village departments.
- Finance & Procurement - To effectively manage and invest the public's funds.
- HR & Risk Management - To maximize the effectiveness of the organization and its staff.
- Information Technology - To support the Village's operations through the provision of technology infrastructure, tools, and support necessary for delivering services to residents and stakeholders.
- Communications - To engage with the community and provide timely and accurate information to key stakeholders

Functional Responsibilities

- Village Operations
- Legislative Agenda Coordination
- Finance and Accounting Services
- Planning, Programming and Budgeting
- Investments and Debt Management
- Human Resources Recruitment, Training & Development and Retention
- Workforce Health & Safety / Risk Management
- Management and maintenance of the Village's technological infrastructure
- Delivery of technical support to users
- Implementation & management of hardware/software applications
- Assurance of data security and integrity
- Facilitation of communication & collaboration via digital platforms
- Strategic Communications
- Community Engagement
- Media Engagement
- Customer Service
- Strategic Partnership Management

Prior Year Achievements & Highlights

- Awarded $3.6M in Grants & Appropriations
- Conducted Comprehensive Biennial Community Survey
- Enhanced Resilient Infrastructure & Adaptation Program Communications
- Re-designed and developed usability structure for KeyBiscayne.Fl.Gov website
- Strengthened partnerships on local, county, state and federal levels
- Enhanced Media Training, Response Times & Protocols
- Procured HR Performance Management System
- Upgraded Village Access Control Systems
- Replaced Village Security Cameras
- Acquired and Implemented Strategic Planning & Execution Software
- Streamlined Council Agenda 3-6-Y Process
- Processed 285 PO’s

- Closed out 22 formal solicitations
- Updated and maintained 139 contracts

Fiscal Year 25 Goal Based Actions

- Finalize and Launch New Website
- Develop Awareness Campaigns & Social Media Presence
- Continue Collaboration with Local, County, State, & Federal Partners
- Expand Community Programs and Events Support & Protocols
- Implement New HR Performance Management System
- Develop New Employee Orientation Program
- Refine Personnel Policies & Launch New Employee Handbook
- Transition Employee Files to Electronic Format
- Improve Public Records Process
- Deploy Public Records Request Software & Tracking
- Develop Five (5) Year I.T. Strategic Plan
- Upgrade Information Technology & Systems Network
- Advance Partner & Legislative Relationships
- Implement Customer Service Program

How We Measure Success

- Number of VKB311 registered accounts
- Accuracy and transparency of financials
- Personnel status (fill rates)
- Turnover rate
- Payment on time rate
- Accuracy and timeliness of information posted to the Village website & financial portals
- Ease of website navigation|Website visits, click throughs, time on site
- Availability of all applications
- Purchase order processing time
- Major procurement processing time
- Events attended
- Survey results

Personnel Chart

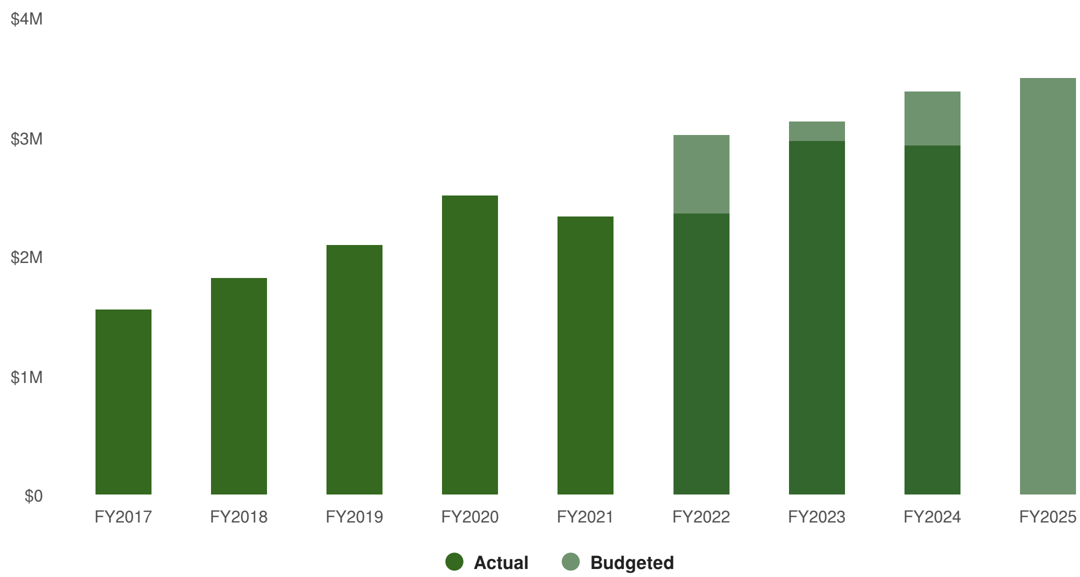
Administration Full Time	FY21-22	FY22-23	FY23-24	FY24-25
Village Manager	1	1	1	1
Chief of Staff	1	1	1	1
Human Resources/Risk Management Director	1	1	1	1
Chief Financial Officer	1	1	1	1
Procurement Officer	1	1	1	1
Comptroller	1	1	1	1
Accounting & Payroll Clerk	1	1	1	1
Procurement Spec./Financial Analyst I	1	1	1	1
MIS Manager	1	1	1	1
IT Administrator	1	1	1	1
Community Engagement & Comm. Officer	1	1	1	1
Assistant to the Village Manager	1	1	1	1
FT Total	**12**	**12**	**12**	**12**

Administration Expenditures Summary

$3,499,555

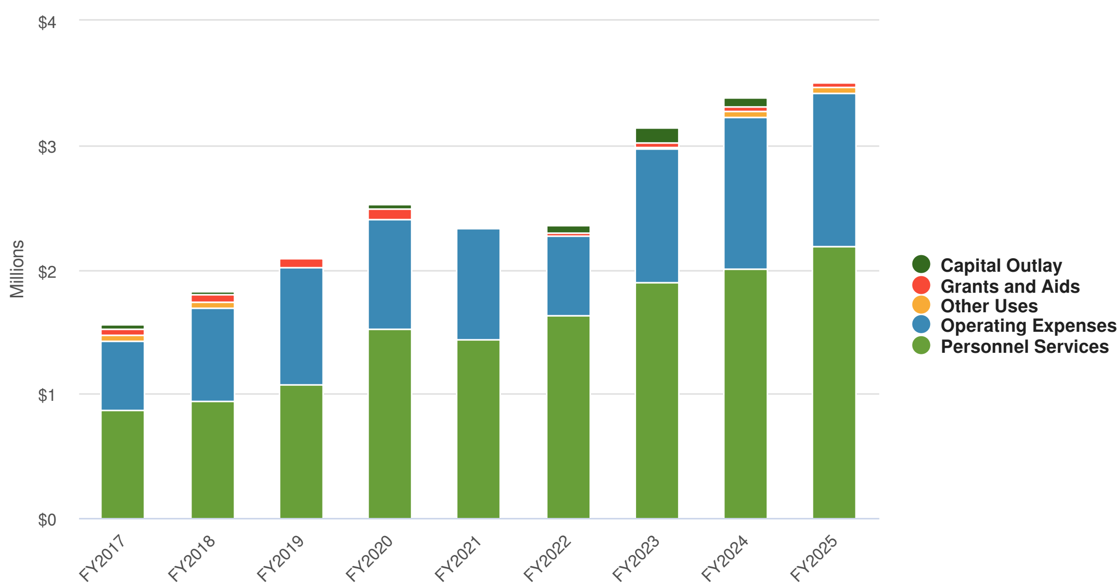
$116,565
(3.45% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



Administration Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Administration Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Personnel Services							
SALARY ALLOCATION	001-13-513-12000-000000	-$155,747.08	$0.00	-$80,540.00	-$105,000.00	-$118,000.00	12.4%
5% TRANSPORTATION ALLOCATION	001-13-513-12189-000000	-$21,029.56	-$36,322.12	-$64,597.16	-$38,000.00	-$38,000.00	0%
5% TRANSIT ALLOCATION	001-13-513-12190-000000	-$9,227.39	-$9,080.53	-$9,437.54	-$9,500.00	-$9,500.00	0%
REGULAR SALARIES	001-13-513-12199-000000	$1,392,375.12	$1,416,979.49	$1,564,939.79	$1,647,956.00	$1,765,000.00	7.1%
OVERTIME	001-13-513-14001-000000	$22,104.42	$856.35	$73.47	$20,000.00	$20,000.00	0%
OTHER PAY- LONGEVITY BONUSES	001-13-513-15001-000000	$0.00	$0.00	$704.30	$0.00	$5,175.00	N/A
CELL PHONE/ CAR ALLOWANCE	001-13-513-15002-000000	$28,329.74	$26,492.18	$28,688.73	$27,000.00	$33,000.00	22.2%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
VACATION EXCESS	001-13-513-15101-000000	$8,428.64	$19,667.63	$66,678.18	$25,000.00	$42,000.00	68%
SICK PAID	001-13-513-15109-000000	$0.00	$0.00	$3,221.74	$0.00	$0.00	0%
COMPENSATED ABSENCES	001-13-513-16001-000000	$18,222.01	$0.00	$0.00	$0.00	$0.00	0%
PAYROLL TAXES	001-13-513-21000-000000	$105,006.37	$104,606.55	$117,754.64	$119,000.00	$131,000.00	10.1%
RETIREMENT CONTRIBUTIONS	001-13-513-22000-000000	$116,418.27	$145,018.46	$150,245.40	$191,000.00	$211,000.00	10.5%
LIFE, HEALTH, DISABILITY INSURANCE	001-13-513-23000-000000	$122,532.79	$115,802.83	$133,755.39	$127,000.00	$145,585.00	14.6%
WORKERS COMPENSATION	001-13-513-24000-000000	$1,287.71	$1,976.58	$1,775.56	$2,000.00	$2,000.00	0%
UNEMPLOYMENT COMPENSATION	001-13-513-25001-000000	$757.89	$567.89	$0.00	$0.00	$0.00	0%
Total Personnel Services:		**$1,629,458.93**	**$1,786,565.31**	**$1,913,262.50**	**$2,006,456.00**	**$2,189,260.00**	**9.1%**
Operating Expenses							
PROFESSIONAL SERVICES - HR	001-13-513-31002-000000	$18,653.58	$29,419.38	$14,202.85	$8,000.00	$40,000.00	400%
PROFESSIONAL SERVICES - BEACH FUNDING CONSULTANTS	001-13-513-31004-000000	$126,100.00	$80,906.25	$0.00	$0.00	$0.00	0%
STRATEGIC PLANNING WORKSHOP	001-13-513-31008-000000	$2,993.77	$1,256.48	$262.00	$8,000.00	$10,000.00	25%
GRANT CONSULTANT	001-13-513-31012-000000	$26,133.75	$18,740.00	$2,721.25	$40,000.00	$50,000.00	25%
PROFESSIONAL SERVICES- STRATEGIC COMMUNICATIONS	001-13-513-31013-000000	$0.00	$15,000.00	$122,940.61	$188,000.00	$200,000.00	6.4%
PROFESSIONAL SERVICES - CITIZENS SATISFACTION SURVEY	001-13-513-31017-000000	$0.00	$0.00	$21,371.00	$30,000.00	$0.00	-100%
BEST PRACTICE-WORKFLOW ANALYSIS	001-13-513-31026-000000	$0.00	$47,425.00	$0.00	$25,000.00	$25,000.00	0%
STRATEGIC GOVERNMENT POLICY SUPPORT	001-13-513-31027-000000	$0.00	$30,425.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
REGIONAL LOBBYING SUPPORT	001-13-513-31029-000000	$0.00	$0.00	$18,000.00	$18,000.00	$24,000.00	33.3%
STATE LOBBYING SUPPORT	001-13-513-31030-000000	$0.00	$0.00	$40,045.00	$48,000.00	$60,000.00	25%
GOVERNMENT AFFAIRS PRIORITIES	001-13-513-31101-000000	$67,716.48	$45,102.92	$18,040.32	$45,000.00	$35,000.00	-22.2%
FEDERAL LOBBYING SUPPORT	001-13-513-31103-000000	$0.00	$72,000.00	$72,000.00	$72,000.00	$72,000.00	0%
ACC & AUDITING - AUDITORS & FINANCIAL ADVISORS	001-13-513-32001-000000	$61,390.00	$70,900.00	$65,500.00	$71,000.00	$74,000.00	4.2%
ADP FEES	001-13-513-32002-000000	$27,804.11	$29,182.88	$35,449.65	$38,000.00	$40,000.00	5.3%
ACTUARIAL	001-13-513-32003-000000	$0.00	$3,235.00	$0.00	$7,500.00	$7,500.00	0%
FINANCIAL ADVISOR	001-13-513-32004-000000	$6,500.00	$6,000.00	$6,000.00	$9,000.00	$9,000.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	001-13-513-34000-000000	$10,649.52	$12,564.12	$14,537.52	$15,489.00	$15,245.00	-1.6%
RESIDENT EXPERIENCE AND TRAINING	001-13-513-34010-000000	$0.00	$11,284.04	$17,981.00	$25,000.00	$0.00	-100%
TRAVEL & PER DIEM	001-13-513-40000-000000	$10,898.56	$10,305.49	$20,639.95	$20,000.00	$15,000.00	-25%
SUNPASS	001-13-513-40001-000000	$0.00	$0.00	$0.00	$720.00	$720.00	0%
COMMUNICATIONS	001-13-513-41000-000000	$17,015.39	$21,345.69	$18,756.37	$29,390.00	$33,374.00	13.6%
POSTAGE & FREIGHT	001-13-513-42000-000000	$2,186.36	$2,680.69	$464.06	$4,000.00	$2,500.00	-37.5%
UTILITIES	001-13-513-43000-000000	$20,048.15	$16,515.38	$25,214.28	$23,106.00	$25,578.00	10.7%
RENTALS & LEASES	001-13-513-44000-000000	$13,234.62	$10,935.60	$11,087.69	$10,405.00	$13,306.00	27.9%
PROPERTY & LIABILITY INSURANCE	001-13-513-45000-000000	$25,164.21	$25,436.38	$38,172.25	$41,346.00	$44,305.00	7.2%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
REPAIRS & MAINTENANCE - VILLAGE HALL	001-13-513-46007-000000	$14,854.57	$0.00	$0.00	$2,000.00	$0.00	-100%
PRINTING & BINDING	001-13-513-47001-000000	$401.65	$3,382.21	$10,805.37	$2,000.00	$3,000.00	50%
COMMUNITY SPONSORSHIP	001-13-513-48019-000000	$4,841.00	$1,500.00	$8,000.00	$10,000.00	$0.00	-100%
HISTORICAL SOCIETY	001-13-513-48040-000000	$0.00	$15,902.24	$2,124.40	$16,500.00	$16,500.00	0%
EMPLOYEE ENGAGEMENT AND WELLNESS	001-13-513-49000-000000	$62,468.80	$37,627.70	$35,725.93	$39,100.00	$39,100.00	0%
PROFESSIONAL SERVICES - CHAMBER OF COMMERCE	001-13-513-49002-000000	$81,375.00	$89,235.00	$81,798.75	$92,805.00	$96,517.20	4%
BANK CHARGES	001-13-513-49013-000000	$0.00	$17,006.58	$2,218.00	$18,000.00	$16,000.00	-11.1%
OFFICE SUPPLIES	001-13-513-51001-000000	$24,477.90	$44,684.37	$19,137.84	$29,373.00	$20,049.00	-31.7%
IT EQUIPMENT <5000 AND SOFTWARE	001-13-513-52001-000000	$0.00	$64,270.98	$187,120.19	$190,208.00	$190,770.07	0.3%
MEALS & EVENTS	001-13-513-52008-000000	$0.00	$6,952.91	$8,398.41	$8,000.00	$10,000.00	25%
SUBSCRIPTIONS & MEMBERSHIP DUES	001-13-513-54001-000000	$10,690.45	$7,460.99	$11,571.25	$8,070.00	$13,430.00	66.4%
TRAINING	001-13-513-55000-000000	$4,610.00	$5,363.15	$6,791.00	$23,522.00	$11,401.00	-51.5%
TUITION REIMBURSEMENT	001-13-513-55001-000000	$0.00	$0.00	$6,160.49	$0.00	$12,000.00	N/A
Total Operating Expenses:		**$640,207.87**	**$854,046.43**	**$943,237.43**	**$1,216,534.00**	**$1,225,295.27**	**0.7%**
Capital Outlay							
Intangibles - SBITA TYLER	001-13-513-68002-000000	$0.00	$142,203.00	$0.00	$0.00	$0.00	0%
Intangibles - SBITA ACHIEVE IT	001-13-513-68003-000000	$0.00	$59,856.00	$0.00	$0.00	$0.00	0%
Intangibles - SBITA CLEAR GOV	001-13-513-68004-000000	$0.00	$74,633.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
FACILITY REPAIRS AND RENOVATIONS	301-13-513-63005-000000	$53,065.00	$0.00	$0.00	$0.00	$0.00	0%
VILLAGE HALL WAYFINDING	301-13-513-63040-000000	$0.00	$29,846.00	$70,236.69	$75,000.00	$0.00	-100%
EMPLOYEE LOUNGE	301-13-513-63055-000000	$15,241.93	$0.00	$0.00	$0.00	$0.00	0%
Total Capital Outlay:		**$68,306.93**	**$306,538.00**	**$70,236.69**	**$75,000.00**	**$0.00**	**-100%**
Grants and Aids							
GRANTS-EDUCATIONAL INITIATIVES	001-13-513-82000-000000	$21,129.74	$2,577.45	$1,033.45	$35,000.00	$35,000.00	0%
Total Grants and Aids:		**$21,129.74**	**$2,577.45**	**$1,033.45**	**$35,000.00**	**$35,000.00**	**0%**
Other Uses							
CONTINGENCY	001-13-513-91001-000000	$0.00	$14,575.00	$0.00	$50,000.00	$50,000.00	0%
Total Other Uses:		**$0.00**	**$14,575.00**	**$0.00**	**$50,000.00**	**$50,000.00**	**0%**
Total Expense Objects:		**$2,359,103.47**	**$2,964,302.19**	**$2,927,770.07**	**$3,382,990.00**	**$3,499,555.27**	**3.4%**

Debt Service

Bonds

Revenue Bonds which can be issued only by the authorization of the Village Council, must be secured by a pledge of an appropriate and adequate revenue stream. All current debt is financed by Revenue Bonds as bank loans pledged by Covenant to Budget legally available non-ad-valorem revenues.

General Obligation Bonds can only be issued by voter approval at a referendum authorizing the pledge of the full faith and credit of the Village. The State of Florida does not impose a limit on the amount of debt a municipality may incur. The legal authority for borrowing monies is provided to the Village by Sections 166.021 and 166.111, Florida Statutes. The Village has no outstanding general obligation debt.

Debt Restrictions

The Village Charter requires five (5) affirmative votes for any borrowing (Section 4.10) and the adopted annual budget must be balanced (Section 4.05). Section 4.10 of the Charter requires the debt be limited by Ordinance. Also, State law prohibits a mill rate in excess of 10 mills. Section 4.03 (9) requires that each elector receive a notice by mail of the action by Council to initiate a capital project in excess of $500,000.

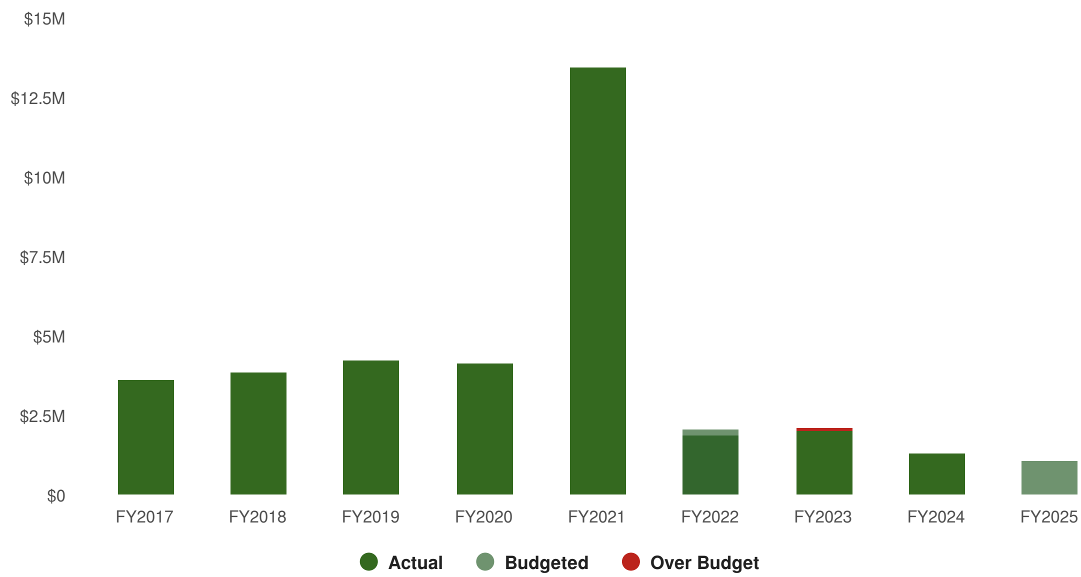
The Master Plan requires that the Village pursue a prudent policy of borrowing for capital improvements or other purposes (Policy 1.15). The Financial Policy Statement has set guidelines regarding debt.

Ordinance 97-1, January 16, 1997, limits outstanding debt. Debt means any financial obligation of the Village which is not required to be repaid within one year of its incurrence, excluding debt payable from an Enterprise Fund. Based on the 2021 budget and in accordance with Section 4.10 of the Village Charter, the limit is 1% of assessed valuation or an amount that exceeds 15% of the annual general fund expenditures, whichever is greater.

Debt Service Expenditures Summary

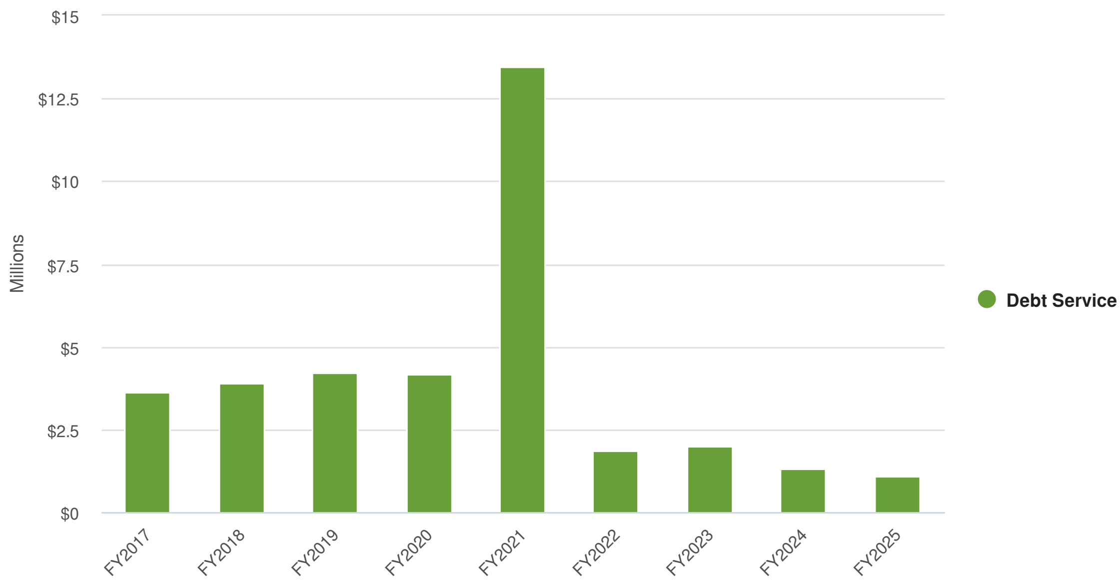
$1,071,642 **-$239,660**
(-18.28% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



Debt Service Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type Debt Service Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Debt Service							
PRINCIPAL - SEWER LOAN #1	001-17-517-71005-000000	$27,254.18	$13,889.45	$0.00	$0.00	$0.00	0%
PRINCIPAL-KEY GOVERNMENT LTD GEN OBLIG	001-17-517-71012-000000	$1,631,000.00	$1,819,000.00	$1,145,000.00	$1,145,000.00	$918,000.00	-19.8%
PRINCIPAL - KEY GOVERNMENT FIRE ENGINE 2021	001-17-517-71013-000000	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	0%
PRINCIPAL TYLER	001-17-517-71018-000000	$0.00	$30,833.00	$0.00	$0.00	$0.00	0%
PRINCIPAL ACHIEVE IT	001-17-517-71019-000000	$0.00	$21,600.00	$0.00	$0.00	$0.00	0%
PRINCIPAL CLEAR GOV	001-17-517-71020-000000	$0.00	$26,400.00	$0.00	$0.00	$0.00	0%
PRINCIPAL AXON	001-17-517-71021-000000	$0.00	$23,233.00	$0.00	$0.00	$0.00	0%
PRINCIPAL CIVIC PLUS	001-17-517-71022-000000	$0.00	$13,000.00	$0.00	$0.00	$0.00	0%

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
INTEREST - SEWER LOAN #1	001-17-517-72005-000000	$879.96	$177.80	$0.00	$0.00	$0.00	0%
INTEREST-KEY GOVERNMENT FINANCE S2021	001-17-517-72012-000000	$118,646.46	$96,181.80	$82,041.06	$82,041.00	$70,704.00	-13.8%
INTEREST - KEY GOVERNMENT FIRE ENGINE 2021	001-17-517-72013-000000	$11,907.00	$10,584.00	$9,261.00	$9,261.00	$7,938.00	-14.3%
Total Debt Service:		**$1,864,687.60**	**$2,129,899.05**	**$1,311,302.06**	**$1,311,302.00**	**$1,071,642.00**	**-18.3%**
Total Expense Objects:		**$1,864,687.60**	**$2,129,899.05**	**$1,311,302.06**	**$1,311,302.00**	**$1,071,642.00**	**-18.3%**

FUNDS OVERVIEW

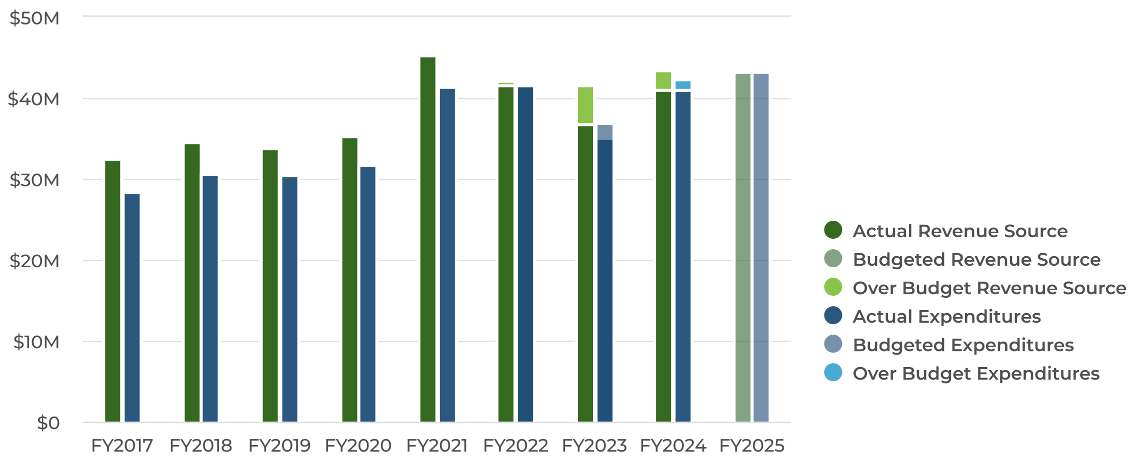
General Fund

Functional Responsibilities

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the major operating fund of the Village of Key Biscayne. Oversight of this fund is primarily the function of the Administration.

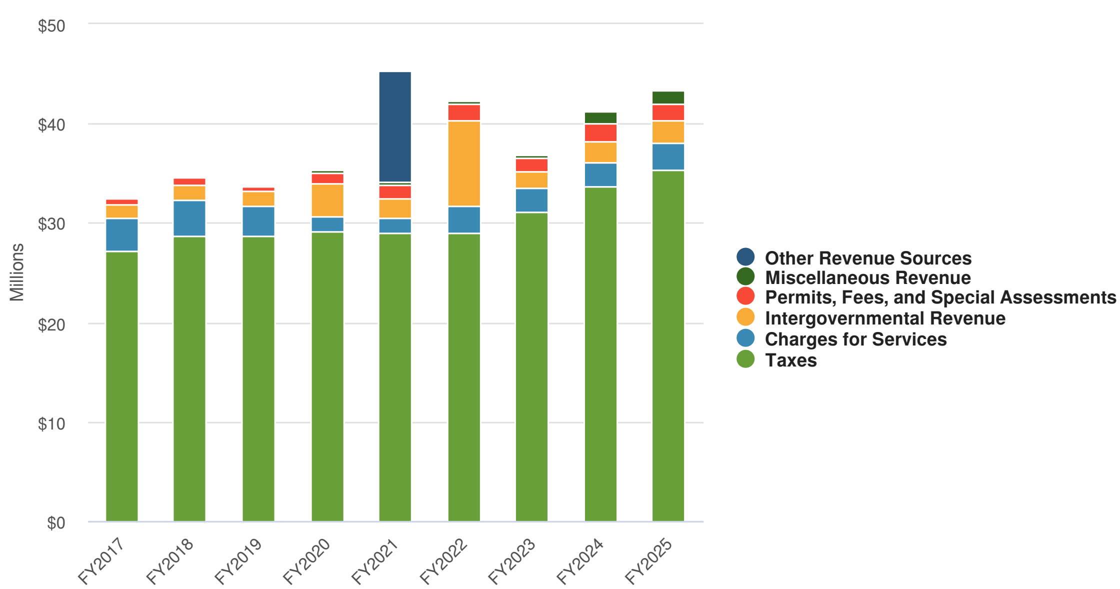
Summary

The Village of Key Biscayne is projecting $43.4M of revenue in FY2025, which represents a 5.4% increase over the prior year. Budgeted expenditures are projected to increase by 5.4% or $2.22M to $43.4M in FY2025.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



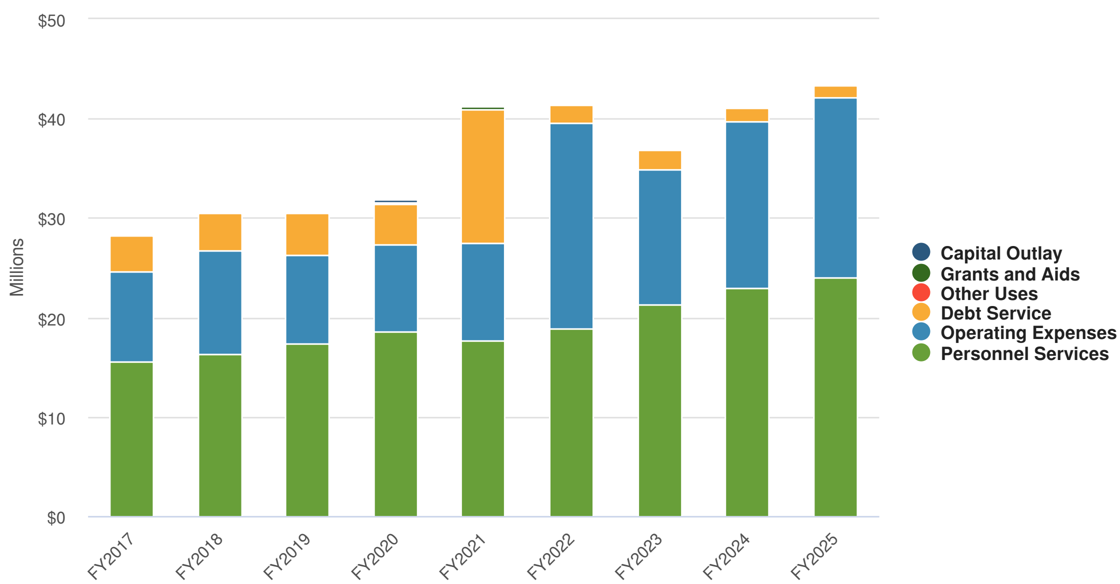
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
AD VALOREM TAX	$25,246,775.46	$27,732,420.68	$29,818,525.22	$29,618,983.00	$31,106,095.00	5%
CHAPTER 175 - FIRE FIGHTER RETIREMENT TRUST FUND	$326,627.19	$550,203.11	$625,406.25	$436,756.00	$486,768.00	11.5%
CHAPTER 185 - POLICE RETIREMENT TRUST FUND	$264,390.64	$208,424.51	$247,641.24	$208,425.00	$247,641.00	18.8%
UTILITY TAXES - ELECTRIC	$1,761,857.36	$2,008,215.88	$1,871,785.86	$1,900,000.00	$1,933,840.00	1.8%
UTILITY TAXES - WATER	$551,819.72	$616,350.85	$465,309.99	$615,000.00	$585,000.00	-4.9%
UTILITY TAXES - GAS	$112,893.87	$100,500.58	$90,467.37	$95,000.00	$90,844.00	-4.4%
COMMUNICATION SERVICE TAX	$698,249.71	$717,313.82	$621,095.24	$680,000.00	$740,000.00	8.8%
LOCAL BUSINESS TAX RECEIPTS	$113,021.09	$107,125.38	$123,725.40	$115,000.00	$113,000.00	-1.7%
Total Taxes:	**$29,075,635.04**	**$32,040,554.81**	**$33,863,956.57**	**$33,669,164.00**	**$35,303,188.00**	**4.9%**
Permits, Fees, and Special Assessments						
FIRE INSPECTION FEES	$126,301.60	$151,428.96	$162,618.81	$140,542.00	$156,000.00	11%
PUBLIC WORKS PERMITS	$1,445.50	$3,232.50	$10,723.35	$1,840.00	$7,000.00	280.4%
FRANCHISE FEES - ELECTRIC	$1,394,684.53	$1,558,675.63	$1,208,341.36	$1,550,000.00	$1,525,000.00	-1.6%
PUBLIC RECORDS REQUEST	$1,640.19	$313.73	$2,864.16	$366.00	$2,000.00	446.4%
OTHER FEES - ZONING/SITE PLAN REVIEW	$22,891.65	$33,538.84	$24,021.72	$35,102.00	$32,000.00	-8.8%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
FINES - FORFEITURES	$7,365.00	$9,527.87	$1,300.00	$10,230.00	$1,700.00	-83.4%
FINES - PROPERTY MAINTENANCE VIOLATIONS	$4,200.00	$2,750.00	$7,400.00	$0.00	$0.00	0%
PARKING FINES/ MIAMI DADE CLERK	$9,007.08	$10,510.25	$6,726.00	$11,739.00	$6,000.00	-48.9%
TRAFFIC FINES /MIAMI DADE CLERK	$10,661.47	$12,268.12	$8,380.23	$12,682.00	$7,800.00	-38.5%
Total Permits, Fees, and Special Assessments:	**$1,578,197.02**	**$1,782,245.90**	**$1,432,375.63**	**$1,762,501.00**	**$1,737,500.00**	**-1.4%**
Intergovernmental Revenue						
HURRICANE IRMA	$90,886.26	$176,866.23	$40,836.33	$0.00	$0.00	0%
GRANT COVID-19	$6,433,966.00	$0.00	$0.00	$0.00	$0.00	0%
HURRICANE IAN 9.23.2022	$0.00	$54,561.95	$8,871.49	$0.00	$0.00	0%
STATE SARGASSUM GRANT	$0.00	$0.00	$219,300.00	$0.00	$0.00	0%
STATE GRANT JAGC	$0.00	$1,875.00	$2,281.80	$0.00	$0.00	0%
STATE GRANT- UASI FIRE	$0.00	$0.00	$51,062.24	$0.00	$0.00	0%
FDEP- FRDAP- LAKE PARK STATE GRANT	$50,000.00	$0.00	$0.00	$0.00	$0.00	0%
FDEP- FRDAP- HAMPTON PARK STATE GRANT	$0.00	$0.00	$50,000.00	$0.00	$0.00	0%
STATE GRANT PERSONS WITH DISABILITIES ACZ32	$0.00	$0.00	$46,212.86	$0.00	$0.00	0%
STATE REVENUE SHARING - MUNICIPAL	$471,562.86	$560,151.49	$515,278.22	$452,896.00	$550,000.00	21.4%
STATE REVENUE SHARING - HALF CENT SALES TAX	$1,337,955.79	$1,580,882.28	$1,285,636.69	$1,630,172.00	$1,515,000.00	-7.1%
STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE	$17,075.48	$12,503.45	$12,524.42	$11,367.00	$14,000.00	23.2%
STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENT	$23,880.00	$19,350.00	$24,010.00	$14,073.00	$24,000.00	70.5%
STATE REVENUE SHARING - BILL BAGGS STATE PARK POLICE REIMBURSEMENT	$0.00	$0.00	$0.00	$0.00	$45,000.00	N/A
GRANTS	$212.00	$84,813.26	$0.00	$0.00	$0.00	0%
CITY OF MIAMI HURRICANE DELTA 10.07.2020	$0.00	$0.00	$46,181.76	$0.00	$0.00	0%
CITY OF MIAMI HURRICANE IDALIA 8.28.2023	$0.00	$0.00	$28,009.67	$0.00	$0.00	0%
PUERTO RICO EARTHQUAKE YEAR 2020	$0.00	$0.00	$27,394.72	$0.00	$0.00	0%
GRANT COVID-19	$0.00	$9,546.40	$154,722.72	$0.00	$0.00	0%
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARDS	$69,461.16	$82,108.82	$72,848.29	$60,753.00	$74,300.00	22.3%
LOCAL REVENUE SHARING- LETTF	$2,146.03	$1,764.14	$1,578.79	$1,803.00	$1,700.00	-5.7%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
HURRICANE FLORENCE 9.14.2018	$47,244.18	$0.00	$0.00	$0.00	$0.00	0%
HURRICANE MICHAEL 10.10.2018	$74,478.16	$0.00	$0.00	$0.00	$0.00	0%
Total Intergovernmental Revenue:	**$8,618,867.92**	**$2,584,423.02**	**$2,586,750.00**	**$2,171,064.00**	**$2,224,000.00**	**2.4%**
Charges for Services						
LOBBYST REGISTRATION	$1,500.00	$1,700.00	$4,400.00	$2,000.00	$2,000.00	0%
QUALIFYING ELECTION FEES	$800.00	$0.00	$800.00	$0.00	$0.00	0%
RESCUE TRANSPORT FEES	$158,262.78	$91,193.42	$71,202.66	$161,146.00	$75,000.00	-53.5%
COMM CTR SERV CHRG - POINT OF SALE	$105,702.25	$134,712.00	$122,047.00	$131,300.00	$126,000.00	-4%
COMM CTR SERV CHRG - COURSE REVENUE	$1,327,096.09	$1,240,368.05	$1,454,249.91	$1,250,000.00	$1,420,000.00	13.6%
COMM CTR SERV CHRG - FACILITY RENTALS	$3,775.00	$18,150.00	$24,306.44	$8,160.00	$21,000.00	157.4%
COMM CTR SERV CHRG - MEMBERSHIPS	$611,056.38	$653,323.77	$1,157,753.36	$650,000.00	$785,000.00	20.8%
COMM CTR SERV CHRG - SPORTS PROGRAMS	$446,416.16	$352,599.01	$354,081.65	$159,251.00	$365,000.00	129.2%
GOLF CART REGISTRATION	$13,365.00	$7,290.00	$11,250.00	$5,850.00	$8,000.00	36.8%
FINGERPRINTS	$1,205.00	$825.00	$725.00	$840.00	$500.00	-40.5%
Total Charges for Services:	**$2,669,178.66**	**$2,500,161.25**	**$3,200,816.02**	**$2,368,547.00**	**$2,802,500.00**	**18.3%**
Miscellaneous Revenue						
MISCELLANEOUS REVENUE	$25,790.19	$196,410.64	$15,543.90	$212,092.00	$19,949.00	-90.6%
INTEREST INCOME	$239,416.89	$2,026,255.46	$2,315,584.13	$1,000,000.00	$1,292,938.00	29.3%
DONATIONS & CONTRIBUTIONS	$0.00	$0.00	$250.00	$0.00	$0.00	0%
SALES/DISPOSITION OF FIXED ASSETS	$0.00	$104,800.00	$0.00	$0.00	$0.00	0%
INSURANCE CLAIMS	$77,618.74	$15,824.00	$30,467.50	$0.00	$20,000.00	N/A
Total Miscellaneous Revenue:	**$342,825.82**	**$2,343,290.10**	**$2,361,845.53**	**$1,212,092.00**	**$1,332,887.00**	**10%**
Other Revenue Sources						
Issuance of Debt- SBITA	$0.00	$271,553.00	$0.00	$0.00	$0.00	0%
Issuance of Debt- SBITA	$0.00	$103,279.00	$0.00	$0.00	$0.00	0%
Issuance of Debt- SBITA	$0.00	$36,751.00	$0.00	$0.00	$0.00	0%
Total Other Revenue Sources:	**$0.00**	**$411,583.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Revenue Source:	**$42,284,704.46**	**$41,662,258.08**	**$43,445,743.75**	**$41,183,368.00**	**$43,400,075.00**	**5.4%**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services						
Public Works						
SALARY ALLOCATION	-$130,012.14	-$289,662.00	-$294,508.00	-$383,000.00	-$340,000.00	-11.2%
REGULAR SALARIES	$635,045.53	$931,595.89	$971,597.64	$1,105,515.00	$1,195,000.00	8.1%
OVERTIME	$4,132.34	$3,602.80	$876.16	$7,000.00	$7,000.00	0%
LONGEVITY BONUS	$0.00	$0.00	$3,059.50	$4,000.00	$4,000.00	0%
CELL PHONE/ CAR ALLOWANCE	$12,669.05	$12,253.52	$13,951.84	$12,000.00	$14,000.00	16.7%
VACATION EXCESS	$15,654.17	$40,730.04	$29,434.17	$12,000.00	$12,000.00	0%
OTHER PAY - ACTING PAY	$0.00	$3,588.00	$0.00	$0.00	$0.00	0%
SICK PAID	$0.00	$19,392.64	$6,385.25	$0.00	$0.00	0%
COMPENSATED ABSENCES	$6,317.53	$4,703.83	$0.00	$0.00	$0.00	0%
PAYROLL TAXES	$50,693.17	$73,454.21	$76,771.14	$82,000.00	$90,000.00	9.8%
RETIREMENT CONTRIBUTIONS	$50,097.15	$91,165.50	$89,235.01	$130,000.00	$144,000.00	10.8%
LIFE, HEALTH, DISABILITY INSURANCE	$81,754.30	$103,100.34	$117,443.23	$142,000.00	$157,976.00	11.3%
WORKERS COMPENSATION	$7,784.85	$11,854.39	$13,973.37	$16,000.00	$19,000.00	18.8%
UNEMPLOYMENT COMPENSATION	$1,650.00	$0.00	$0.00	$0.00	$0.00	0%
Total Public Works:	**$735,785.95**	**$1,005,779.16**	**$1,028,219.31**	**$1,127,515.00**	**$1,302,976.00**	**15.6%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Clerk						
REGULAR SALARIES	$153,529.73	$160,179.80	$173,639.51	$181,208.00	$219,000.00	20.9%
SALARIES-OVERTIME	$90.09	$146.16	$0.00	$1,000.00	$1,000.00	0%
OTHER PAY- LONGEVITY BONUSES	$0.00	$0.00	$965.52	$0.00	$4,000.00	N/A
CELL PHONE/ CAR ALLOWANCE	$6,307.71	$6,000.02	$6,023.09	$6,000.00	$7,200.00	20%
VACATION EXCESS	$2,248.54	$3,029.82	$9,426.89	$7,000.00	$0.00	-100%
SICK PAID	$0.00	$0.00	$5,731.32	$0.00	$0.00	0%
PAYROLL TAXES	$11,471.04	$12,762.74	$14,640.94	$15,000.00	$18,000.00	20%
RETIREMENT CONTRIBUTIONS	$16,398.77	$18,161.07	$18,532.65	$21,000.00	$27,000.00	28.6%
LIFE, HEALTH, DISABILITY INSURANCE	$22,413.53	$21,194.39	$33,618.50	$23,000.00	$21,683.00	-5.7%
WORKERS COMPENSATION	$210.14	$198.56	$177.69	$200.00	$300.00	50%
Total Clerk:	**$212,669.55**	**$221,672.56**	**$262,756.11**	**$254,408.00**	**$298,183.00**	**17.2%**
Administration						
SALARY ALLOCATION	-$155,747.08	$0.00	-$80,540.00	-$105,000.00	-$118,000.00	12.4%
5% TRANSPORTATION ALLOCATION	-$21,029.56	-$36,322.12	-$64,597.16	-$38,000.00	-$38,000.00	0%
5% TRANSIT ALLOCATION	-$9,227.39	-$9,080.53	-$9,437.54	-$9,500.00	-$9,500.00	0%
REGULAR SALARIES	$1,392,375.12	$1,416,979.49	$1,564,939.79	$1,647,956.00	$1,765,000.00	7.1%
OVERTIME	$22,104.42	$856.35	$73.47	$20,000.00	$20,000.00	0%
OTHER PAY- LONGEVITY BONUSES	$0.00	$0.00	$704.30	$0.00	$5,175.00	N/A
CELL PHONE/ CAR ALLOWANCE	$28,329.74	$26,492.18	$28,688.73	$27,000.00	$33,000.00	22.2%
VACATION EXCESS	$8,428.64	$19,667.63	$66,678.18	$25,000.00	$42,000.00	68%
SICK PAID	$0.00	$0.00	$3,221.74	$0.00	$0.00	0%
COMPENSATED ABSENCES	$18,222.01	$0.00	$0.00	$0.00	$0.00	0%
PAYROLL TAXES	$105,006.37	$104,606.55	$117,754.64	$119,000.00	$131,000.00	10.1%
RETIREMENT CONTRIBUTIONS	$116,418.27	$145,018.46	$150,245.40	$191,000.00	$211,000.00	10.5%
LIFE, HEALTH, DISABILITY INSURANCE	$122,532.79	$115,802.83	$133,755.39	$127,000.00	$145,585.00	14.6%
WORKERS COMPENSATION	$1,287.71	$1,976.58	$1,775.56	$2,000.00	$2,000.00	0%
UNEMPLOYMENT COMPENSATION	$757.89	$567.89	$0.00	$0.00	$0.00	0%
Total Administration:	**$1,629,458.93**	**$1,786,565.31**	**$1,913,262.50**	**$2,006,456.00**	**$2,189,260.00**	**9.1%**
Planning and Zoning						
SALARY ALLOCATION	$191,778.90	$42,688.00	-$23,285.00	$44,000.00	-$9,000.00	-120.5%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
REGULAR SALARIES	$268,313.39	$309,853.91	$316,573.88	$312,506.00	$323,000.00	3.4%
OVERTIME	$378.61	$2,469.27	$794.75	$3,000.00	$3,000.00	0%
CELL PHONE/ CAR ALLOWANCE	$6,636.39	$7,724.76	$6,022.84	$6,000.00	$6,000.00	0%
VACATION EXCESS	$0.00	$1,562.51	$0.00	$0.00	$0.00	0%
PAYROLL TAXES	$20,284.09	$23,931.15	$24,394.24	$24,000.00	$26,000.00	8.3%
RETIREMENT CONTRIBUTIONS	$22,999.09	$33,003.75	$32,935.53	$37,000.00	$39,000.00	5.4%
LIFE, HEALTH, DISABILITY INSURANCE	$30,322.26	$34,385.16	$45,197.89	$45,000.00	$43,366.00	-3.6%
WORKERS COMPENSATION	$1,130.12	$2,964.87	$2,662.44	$3,000.00	$3,000.00	0%
Total Planning and Zoning:	**$541,842.85**	**$458,583.38**	**$405,296.57**	**$474,506.00**	**$434,366.00**	**-8.5%**
Police						
REGULAR SALARIES	$4,157,685.79	$4,527,301.89	$5,021,898.95	$5,185,971.00	$5,628,000.00	8.5%
OVERTIME	$240,770.15	$344,528.96	$310,471.68	$444,181.00	$399,000.00	-10.2%
POLICE OT IN LIEU OF KELLY (ADP 16)	$45,361.80	$45,260.37	$46,929.72	$57,819.00	$60,000.00	3.8%
OTHER PAY- LONGEVITY BONUSES	$22,280.76	$10,820.43	$13,566.67	$12,000.00	$10,000.00	-16.7%
UNIFORMS ALLOWANCE	$35,000.00	$12,600.00	$29,260.00	$27,000.00	$30,000.00	11.1%
OTHER PAY - VACATION EXCESS	$162,359.46	$241,956.21	$217,561.76	$209,000.00	$250,000.00	19.6%
OTHER PAY - HOLIDAY PAY	$100,917.14	$86,148.95	$120,620.65	$81,000.00	$108,000.00	33.3%
OTHER PAY - OFF DUTY	-$3,369.88	$16,575.68	$38,703.77	$10,000.00	$10,000.00	0%
OTHER PAY - INCENTIVE PAY	$21,140.00	$14,890.00	$26,820.00	$24,000.00	$29,000.00	20.8%
OTHER PAY - ACTING PAY	$9,105.56	$7,997.06	$1,711.30	$12,000.00	$12,000.00	0%
SICK PAID	$0.00	$10,833.29	$0.00	$0.00	$0.00	0%
OTHER PAY - CON'T EDU STIP	$0.00	$0.00	$3,600.00	$0.00	$0.00	0%
VILLAGE EDUCATION INCENTIVE (ADP EDU)	$0.00	$0.00	$0.00	$0.00	$10,000.00	N/A
COMPENSATED ABSENCES	$156,866.69	$15,832.27	$66,381.96	$35,000.00	$59,000.00	68.6%
PAYROLL TAXES	$361,919.77	$407,490.22	$453,004.41	$418,000.00	$466,000.00	11.5%
RETIREMENT CONTRIBUTIONS	$503,760.05	$556,879.90	$98,878.68	$502,000.00	$122,429.00	-75.6%
RETIREMENT CONTRIBUTION CHPT 175/185	$264,390.64	$208,424.51	$567,178.24	$208,425.00	$247,641.00	18.8%
LIFE, HEALTH, DISABILITY INSURANCE	$513,536.26	$530,434.34	$540,318.71	$602,000.00	$607,735.00	1%
WORKERS COMPENSATION	$85,903.81	$82,003.65	$82,800.01	$94,000.00	$107,000.00	13.8%
RETIREMENT CONTRIBUTION- PENSION	$0.00	$0.00	$0.00	$0.00	$591,571.00	N/A
Total Police:	**$6,677,628.00**	**$7,119,977.73**	**$7,639,706.51**	**$7,922,396.00**	**$8,747,376.00**	**10.4%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fire and Rescue						
REGULAR SALARIES	$4,464,185.42	$4,696,830.84	$4,758,922.30	$5,340,371.00	$5,210,000.00	-2.4%
OVERTIME	$531,341.31	$451,822.46	$535,160.67	$509,000.00	$563,960.00	10.8%
OTHER PAY- LONGEVITY BONUSES	$4,144.97	$0.00	$9,119.26	$0.00	$0.00	0%
CELL PHONE/ CAR ALLOWANCE	$0.00	$0.00	$2,086.04	$0.00	$1,200.00	N/A
UNIFORMS ALLOWANCE	$27,300.00	$26,600.00	$30,730.00	$28,000.00	$31,000.00	10.7%
OTHER PAY - VACATION EXCESS	$184,616.19	$243,012.75	$337,753.93	$168,000.00	$205,000.00	22%
OTHER PAY - HOLIDAY PAY	$45,038.27	$55,167.56	$64,534.09	$48,000.00	$124,000.00	158.3%
OTHER PAY - INCENTIVE PAY	$22,615.00	$22,715.00	$22,568.00	$22,000.00	$26,000.00	18.2%
OTHER PAY - ACTING PAY	$33,301.79	$39,780.59	$67,176.90	$35,000.00	$94,000.00	168.6%
SICK PAID	$0.00	$48,949.95	$94,795.48	$0.00	$0.00	0%
OTHER PAY - CON'T EDU STIP	$29,042.00	$30,988.00	$42,162.00	$33,000.00	$42,000.00	27.3%
VILLAGE EDUCATION INCENTIVE	$0.00	$0.00	$12,400.00	$0.00	$12,000.00	N/A
OTHER PAY - VACATION SELL BACK (UNDER 480 HRS)	$0.00	$0.00	$0.00	$166,000.00	$110,000.00	-33.7%
COMPENSATED ABSENCES	$216,602.06	$10,425.32	$81,863.08	$141,000.00	$65,000.00	-53.9%
PAYROLL TAXES	$371,917.96	$403,623.83	$433,465.99	$421,000.00	$436,000.00	3.6%
RETIREMENT CONTRIBUTIONS	$397,723.26	$353,442.93	$9,778.55	$705,000.00	$34,000.00	-95.2%
RETIREMENT CONTRIBUTION CHPT 175/185	$326,627.19	$436,756.14	$1,115,301.22	$436,756.00	$486,768.00	11.5%
LIFE, HEALTH, DISABILITY INSURANCE	$509,369.82	$539,209.84	$561,025.57	$604,000.00	$560,081.00	-7.3%
WORKERS COMPENSATION	$142,384.65	$156,481.27	$156,106.02	$177,000.00	$181,000.00	2.3%
RETIREMENT CONTRIBUTIONS-PENSION	$0.00	$0.00	$0.00	$0.00	$395,000.00	N/A
Total Fire and Rescue:	**$7,306,209.89**	**$7,515,806.48**	**$8,334,949.10**	**$8,834,127.00**	**$8,577,009.00**	**-2.9%**
Parks and Recreation						
SALARY ALLOCATION	$71,075.06	$29,703.00	-$75,895.00	-$75,000.00	-$77,000.00	2.7%
REGULAR SALARIES	$411,912.00	$454,521.65	$545,202.67	$588,080.00	$622,000.00	5.8%
OVERTIME	$2,434.03	$865.00	$3,463.49	$4,000.00	$4,000.00	0%
OTHER PAY- LONGEVITY BONUSES	$400.00	$5,249.64	$14,824.53	$10,000.00	$11,000.00	10%
CELL PHONE/ CAR ALLOWANCE	$5,307.71	$6,023.09	$7,227.61	$6,000.00	$7,200.00	20%
VACATION EXCESS	$21,550.97	$23,402.26	$29,832.08	$41,000.00	$44,000.00	7.3%
SICK PAID	$0.00	$1,568.82	$0.00	$0.00	$0.00	0%
COMPENSATED ABSENCES	$6,831.49	$1,352.44	$7,256.24	$0.00	$0.00	0%
PAYROLL TAXES	$31,885.16	$36,911.69	$42,689.28	$46,000.00	$49,000.00	6.5%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
RETIREMENT CONTRIBUTIONS	$40,127.62	$50,241.78	$58,941.18	$70,000.00	$75,000.00	7.1%
LIFE, HEALTH, DISABILITY INSURANCE	$39,395.94	$35,650.40	$46,273.04	$48,000.00	$52,659.00	9.7%
WORKERS COMPENSATION	$1,037.70	$988.28	$887.77	$1,000.00	$1,000.00	0%
Total Parks and Recreation:	**$631,957.68**	**$646,478.05**	**$680,702.89**	**$739,080.00**	**$788,859.00**	**6.7%**
Community Center						
REGULAR SALARIES	$809,905.16	$956,465.46	$1,115,916.73	$1,043,353.00	$1,145,167.00	9.8%
OVERTIME	$3,367.23	$1,335.34	$1,518.42	$12,000.00	$12,000.00	0%
OTHER PAY-LONGEVITY BONUSES	$4,450.54	$0.00	$4,764.37	$0.00	$8,000.00	N/A
CELL PHONE/ CAR ALLOWANCE	$23.08	$1,199.90	$1,204.51	$0.00	$0.00	0%
VACATION EXCESS	$16,475.69	$14,980.86	$26,198.92	$18,000.00	$28,000.00	55.6%
COMPENSATED ABSENCES	$8,241.92	$3,339.28	$2,312.99	$0.00	$0.00	0%
PAYROLL TAXES	$63,338.08	$75,688.78	$89,021.67	$81,000.00	$92,000.00	13.6%
RETIREMENT CONTRIBUTIONS	$37,005.22	$43,203.78	$50,649.52	$58,000.00	$67,000.00	15.5%
LIFE, HEALTH, DISABILITY INSURANCE	$64,010.82	$68,697.19	$68,706.47	$123,000.00	$86,732.00	-29.5%
WORKERS COMPENSATION	$19,051.22	$22,724.92	$16,255.09	$18,000.00	$20,000.00	11.1%
UNEMPLOYMENT COMPENSATION	$1,472.87	$805.79	$0.00	$0.00	$0.00	0%
Total Community Center:	**$1,027,341.83**	**$1,188,441.30**	**$1,376,548.69**	**$1,353,353.00**	**$1,458,899.00**	**7.8%**
Athletics						
SALARY ALLOCATION	-$71,075.06	-$29,703.00	$75,895.00	$75,000.00	$78,000.00	4%
REGULAR SALARIES	$198,355.71	$183,981.57	$102,508.66	$111,591.00	$112,469.00	0.8%
SALARIES-OVERTIME	$3,458.42	$2,641.90	$252.69	$2,000.00	$2,000.00	0%
OTHER PAY-LONGEVITY BONUSES	$200.00	$0.00	$0.00	$0.00	$0.00	0%
VACATION PAID	$7,260.49	$3,633.10	$0.00	$0.00	$0.00	0%
COMPENSATED ABSENCES	$707.34	$1,390.44	$322.88	$0.00	$0.00	0%
PAYROLL TAXES	$15,645.81	$15,020.74	$7,977.67	$9,000.00	$9,000.00	0%
RETIREMENT CONTRIBUTIONS	$16,473.61	$13,878.62	$5,685.98	$6,000.00	$7,000.00	16.7%
LIFE, HEALTH, DISABILITY INSURANCE	$12,271.68	$15,427.26	$17,139.94	$8,000.00	$8,260.00	3.3%
WORKERS COMPENSATION	$2,134.16	$2,964.87	$2,662.44	$3,000.00	$3,000.00	0%
Total Athletics:	**$185,432.16**	**$209,235.50**	**$212,445.26**	**$214,591.00**	**$219,729.00**	**2.4%**
Total Personnel Services:	**$18,948,326.84**	**$20,152,539.47**	**$21,853,886.94**	**$22,926,432.00**	**$24,016,657.00**	**4.8%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating Expenses						
Council						
TRAVEL & PER DIEM	$4,302.07	$10,374.98	$11,664.91	$15,000.00	$15,000.00	0%
PRINTING & BINDING	$383.71	$431.03	$811.25	$1,000.00	$1,000.00	0%
EDUCATION ADVISORY BOARD	$0.00	$0.00	$19,739.71	$36,500.00	$36,500.00	0%
OPERATING SUPPLIES	$8,963.89	$23,711.61	$16,458.93	$10,000.00	$10,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	$1,932.00	$4,066.00	$0.00	$3,484.00	$1,000.00	-71.3%
EDUCATION ADVISORY BOARD	$25,718.13	$0.00	$0.00	$0.00	$0.00	0%
VISION BOARD	$119,742.19	$0.00	$0.00	$0.00	$0.00	0%
Total Council:	**$161,041.99**	**$38,583.62**	**$48,674.80**	**$65,984.00**	**$63,500.00**	**-3.8%**
Public Works						
PROFESSIONAL SERVICES	$94,578.70	$128,731.95	$189,973.80	$295,000.00	$482,500.00	63.6%
SEAWALL DESIGN & WATER QUALITY	$25,242.61	$42,976.69	$0.00	$0.00	$0.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	$19,287.94	$26,143.68	$32,028.12	$32,383.00	$32,345.00	-0.1%
CONTRACT SERVICES - TREE TRIMMING	$289,181.00	$351,259.90	$190,207.00	$327,672.00	$407,290.00	24.3%
CONTRACT SERVICES - BEACH MAINTENANCE	$812,621.51	$791,344.50	$780,500.00	$780,000.00	$805,000.00	3.2%
CONTRACT SERVICES - VILLAGE WIDE	$262,945.50	$16,313.70	$0.00	$0.00	$0.00	0%
CONTRACT SERVICES - LANDSCAPING SERVICE	$234,923.69	$572,074.48	$801,716.33	$787,408.00	$852,408.00	8.3%
CONTRACT SERVICES - LANDSCAPE PROJECTS & STORM PREPARATIONS	$85,873.07	$0.00	$790.00	$0.00	$0.00	0%
CONTRACT SERVICES - RIGHT OF WAY	$102,260.29	$224,053.03	$159,783.03	$205,000.00	$310,671.00	51.5%
TRAVEL & PER DIEM	$3,433.86	$5,644.69	$1,667.83	$8,200.00	$8,400.00	2.4%
SUNPASS	$0.00	$0.00	$0.00	$600.00	$600.00	0%
COMMUNICATIONS	$7,359.24	$8,560.86	$7,049.75	$11,081.00	$14,730.00	32.9%
POSTAGE & FREIGHT	$806.79	$736.51	$1,214.52	$800.00	$1,600.00	100%
UTILITIES	$342,026.27	$329,962.60	$282,787.49	$342,563.00	$415,643.00	21.3%
RENTALS & LEASES	$424.00	$1,123.32	$5,892.71	$22,106.00	$5,166.00	-76.6%
PROPERTY & LIABILITY INSURANCE	$6,689.53	$6,863.98	$9,642.43	$9,184.00	$9,637.00	4.9%
REPAIRS & MAINTENANCE – VEHICLES	$16,329.50	$5,367.41	$17,182.05	$9,000.00	$15,000.00	66.7%
REPAIRS & MAINTENANCE - GENERAL	$25,696.42	$103,019.93	$63,915.18	$105,600.00	$53,600.00	-49.2%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
REPAIRS & MAINTENANCE - VILLAGE HALL	$2,500.01	$195,147.17	$358,799.59	$300,000.00	$283,254.00	-5.6%
REPAIRS FACILITY - FIRE STATION	$2,200.02	$151,071.37	$346,702.61	$435,941.00	$304,731.00	-30.1%
REPAIRS FACILITY - COMMUNITY CENTER	$9,515.01	$169,876.22	$477,602.61	$198,000.00	$394,831.00	99.4%
REPAIRS & MAINTENANCE – ELECTRICIAN SERVICES	$107,761.04	$116,502.19	$82,270.73	$105,000.00	$105,000.00	0%
PLUMBING & BACKFLOW RECERT	$34,494.10	$30,338.50	$26,552.50	$25,000.00	$29,000.00	16%
REPAIRS & MAINTENANCE - ROADWAY IMPROVEMENTS	$40,570.38	$0.00	$0.00	$0.00	$0.00	0%
LANDSCAPING PROJECTS - SMALL/MID-SIZE	$175.00	$5,562.00	$0.00	$0.00	$0.00	0%
REPAIRS FACILITY- PARKS	$0.00	$0.00	$154,556.29	$66,500.00	$110,000.00	65.4%
COMPOSTING PROGRAM	$0.00	$9,000.00	$15,000.00	$15,000.00	$0.00	-100%
TNR PROGRAM	$0.00	$17,973.53	$16,543.11	$18,000.00	$0.00	-100%
COMMUNITY RECYCLING PROGRAMS- ZERO WASTE CULTURE	$0.00	$0.00	$0.00	$0.00	$35,000.00	N/A
COMMUNITY RECYCLING PROGRAMS- M&A BATTERIES RECYCLING	$0.00	$0.00	$0.00	$0.00	$4,500.00	N/A
COMMUNITY RECYCLING PROGRAMS- KBCF PLASTIC FREE KB	$0.00	$0.00	$0.00	$0.00	$8,000.00	N/A
COMMUNITY RECYCLING PROGRAMS- KB CAT TNR	$0.00	$0.00	$0.00	$0.00	$18,000.00	N/A
OFFICE SUPPLIES	$2,102.62	$7,646.68	$5,304.12	$4,500.00	$4,500.00	0%
OPERATING SUPPLIES	$53,720.49	$55,536.40	$96,768.30	$86,200.00	$131,700.00	52.8%
IT EQUIPMENT <5000 AND SOFTWARE	$30,174.59	$49,054.57	$45,164.97	$53,134.00	$59,499.00	12%
OPERATING SUPPLIES - UNIFORMS	$781.60	$821.45	$0.00	$0.00	$0.00	0%
OPERATING SUPPLIES - VEHICLE FUEL	$13,316.08	$11,004.01	$0.00	$0.00	$0.00	0%
OPERATING SUPPLIES - SMALL TOOLS	$7,193.99	$0.00	$0.00	$0.00	$0.00	0%
MEALS & EVENTS	$0.00	$1,002.71	$638.53	$1,000.00	$1,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	$1,558.00	$3,345.81	$307.93	$2,500.00	$2,500.00	0%
TRAINING	$1,857.29	$5,714.00	$1,063.96	$7,000.00	$7,500.00	7.1%
MAINTENANCE & REPAIRS- STREET LIGHT POLES	$33,082.96	$0.00	$0.00	$0.00	$0.00	0%
MAINTENANCE & REPAIRS - SIDEWALK REPAIRS	$32,795.00	$0.00	$0.00	$0.00	$0.00	0%
MAINTENANCE & REPAIRS - TRAFFIC CIRCLES	$22,609.00	$0.00	$0.00	$0.00	$0.00	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Public Works:	**$2,726,087.10**	**$3,443,773.84**	**$4,171,625.49**	**$4,254,372.00**	**$4,913,605.00**	**15.5%**
Clerk						
Meals & Events	$0.00	$0.00	$0.00	$0.00	$26,000.00	N/A
CONTRACT SERVICES - CUSTODIAL SERVICES	$3,877.17	$4,568.76	$5,292.84	$5,639.00	$5,550.00	-1.6%
TRAVEL & PER DIEM	$4,390.60	$3,339.42	$8,009.54	$8,000.00	$8,500.00	6.3%
SUNPASS	$0.00	$0.00	$0.00	$120.00	$120.00	0%
COMMUNICATIONS	$6,999.51	$7,478.10	$6,917.65	$10,320.00	$14,196.00	37.6%
SOCIAL MEDIA	$0.00	$9,500.00	$0.00	$0.00	$0.00	0%
POSTAGE & FREIGHT	$759.76	$743.68	$4,673.32	$500.00	$500.00	0%
UTILITIES	$6,995.04	$5,851.60	$9,160.81	$8,073.00	$9,324.00	15.5%
RENTALS & LEASES	$6,058.27	$5,971.99	$4,562.47	$4,862.00	$2,327.00	-52.1%
PROPERTY & LIABILITY INSURANCE	$8,038.26	$8,403.30	$12,685.99	$14,037.00	$15,105.00	7.6%
REPAIRS & MAINTENANCE - VILLAGE HALL	$5,475.03	$2,300.00	$3,595.82	$4,710.00	$0.00	-100%
PRINTING & BINDING	$641.01	$195.00	$3,121.35	$2,500.00	$2,500.00	0%
OTHER CURRENT CHARGES	$0.00	$28,107.59	$11,081.38	$0.00	$0.00	0%
CURRENT CHARGES - ORDINANCE CODIFICATION	$3,260.24	$0.00	$566.56	$10,000.00	$11,000.00	10%
ELECTION EXPENSE	$4,388.55	$24,101.54	$0.00	$9,750.00	$9,750.00	0%
CURRENT CHARGES - LEGAL ADVERTISING	$11,367.65	$35,917.65	$68,685.38	$21,000.00	$75,000.00	257.1%
OFFICE SUPPLIES	$10,615.06	$8,964.75	$3,732.28	$6,000.00	$6,000.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	$17,150.53	$50,557.28	$27,736.99	$62,432.00	$61,263.00	-1.9%
IT EQUIPM <5000 - VIDEO STREAMING	$22,168.86	$28,714.26	$22,609.96	$28,050.00	$11,050.00	-60.6%
SUBSCRIPTIONS & MEMBERSHIP DUES	$14,877.70	$1,407.68	$7,278.32	$4,695.00	$4,570.00	-2.7%
TRAINING	$1,415.00	$75.00	$2,011.00	$5,000.00	$5,000.00	0%
PROFESSIONAL SERVICES	$0.00	$0.00	$0.00	$0.00	$16,500.00	N/A
Total Clerk:	**$128,478.24**	**$226,197.60**	**$201,721.66**	**$205,688.00**	**$284,255.00**	**38.2%**
Administration						
PROFESSIONAL SERVICES - HR	$18,653.58	$29,419.38	$14,202.85	$8,000.00	$40,000.00	400%
PROFESSIONAL SERVICES - BEACH FUNDING CONSULTANTS	$126,100.00	$80,906.25	$0.00	$0.00	$0.00	0%
STRATEGIC PLANNING WORKSHOP	$2,993.77	$1,256.48	$262.00	$8,000.00	$10,000.00	25%
GRANT CONSULTANT	$26,133.75	$18,740.00	$2,721.25	$40,000.00	$50,000.00	25%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROFESSIONAL SERVICES-STRATEGIC COMMUNICATIONS	$0.00	$15,000.00	$122,940.61	$188,000.00	$200,000.00	6.4%
PROFESSIONAL SERVICES - CITIZENS SATISFACTION SURVEY	$0.00	$0.00	$21,371.00	$30,000.00	$0.00	-100%
BEST PRACTICE-WORKFLOW ANALYSIS	$0.00	$47,425.00	$0.00	$25,000.00	$25,000.00	0%
STRATEGIC GOVERNMENT POLICY SUPPORT	$0.00	$30,425.00	$0.00	$0.00	$0.00	0%
REGIONAL LOBBYING SUPPORT	$0.00	$0.00	$18,000.00	$18,000.00	$24,000.00	33.3%
STATE LOBBYING SUPPORT	$0.00	$0.00	$40,045.00	$48,000.00	$60,000.00	25%
GOVERNMENT AFFAIRS PRIORITIES	$67,716.48	$45,102.92	$18,040.32	$45,000.00	$35,000.00	-22.2%
FEDERAL LOBBYING SUPPORT	$0.00	$72,000.00	$72,000.00	$72,000.00	$72,000.00	0%
ACC & AUDITING - AUDITORS & FINANCIAL ADVISORS	$61,390.00	$70,900.00	$65,500.00	$71,000.00	$74,000.00	4.2%
ADP FEES	$27,804.11	$29,182.88	$35,449.65	$38,000.00	$40,000.00	5.3%
ACTUARIAL	$0.00	$3,235.00	$0.00	$7,500.00	$7,500.00	0%
FINANCIAL ADVISOR	$6,500.00	$6,000.00	$6,000.00	$9,000.00	$9,000.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	$10,649.52	$12,564.12	$14,537.52	$15,489.00	$15,245.00	-1.6%
RESIDENT EXPERIENCE AND TRAINING	$0.00	$11,284.04	$17,981.00	$25,000.00	$0.00	-100%
TRAVEL & PER DIEM	$10,898.56	$10,305.49	$20,639.95	$20,000.00	$15,000.00	-25%
SUNPASS	$0.00	$0.00	$0.00	$720.00	$720.00	0%
COMMUNICATIONS	$17,015.39	$21,345.69	$18,756.37	$29,390.00	$33,374.00	13.6%
POSTAGE & FREIGHT	$2,186.36	$2,680.69	$464.06	$4,000.00	$2,500.00	-37.5%
UTILITIES	$20,048.15	$16,515.38	$25,214.28	$23,106.00	$25,578.00	10.7%
RENTALS & LEASES	$13,234.62	$10,935.60	$11,087.69	$10,405.00	$13,306.00	27.9%
PROPERTY & LIABILITY INSURANCE	$25,164.21	$25,436.38	$38,172.25	$41,346.00	$44,305.00	7.2%
REPAIRS & MAINTENANCE - VILLAGE HALL	$14,854.57	$0.00	$0.00	$2,000.00	$0.00	-100%
PRINTING & BINDING	$401.65	$3,382.21	$10,805.37	$2,000.00	$3,000.00	50%
COMMUNITY SPONSORSHIP	$4,841.00	$1,500.00	$8,000.00	$10,000.00	$0.00	-100%
HISTORICAL SOCIETY	$0.00	$15,902.24	$2,124.40	$16,500.00	$16,500.00	0%
EMPLOYEE ENGAGEMENT AND WELLNESS	$62,468.80	$37,627.70	$35,725.93	$39,100.00	$39,100.00	0%
PROFESSIONAL SERVICES - CHAMBER OF COMMERCE	$81,375.00	$89,235.00	$81,798.75	$92,805.00	$96,517.20	4%
BANK CHARGES	$0.00	$17,006.58	$2,218.00	$18,000.00	$16,000.00	-11.1%
OFFICE SUPPLIES	$24,477.90	$44,684.37	$19,137.84	$29,373.00	$20,049.00	-31.7%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
IT EQUIPMENT <5000 AND SOFTWARE	$0.00	$64,270.98	$187,120.19	$190,208.00	$190,770.07	0.3%
MEALS & EVENTS	$0.00	$6,952.91	$8,398.41	$8,000.00	$10,000.00	25%
SUBSCRIPTIONS & MEMBERSHIP DUES	$10,690.45	$7,460.99	$11,571.25	$8,070.00	$13,430.00	66.4%
TRAINING	$4,610.00	$5,363.15	$6,791.00	$23,522.00	$11,401.00	-51.5%
TUITION REIMBURSEMENT	$0.00	$0.00	$6,160.49	$0.00	$12,000.00	N/A
Total Administration:	**$640,207.87**	**$854,046.43**	**$943,237.43**	**$1,216,534.00**	**$1,225,295.27**	**0.7%**
Attorney						
PROFESSIONAL SERVICES	$286,319.40	$287,390.61	$411,675.48	$308,000.00	$308,000.00	0%
LEGAL COUNSEL - LAWSUITS	$44,336.73	$27,854.59	$53,654.54	$100,000.00	$100,000.00	0%
LEGAL COUNSEL - LABOR RELATIONS	$10,194.85	$58,353.50	$62,199.12	$60,000.00	$60,000.00	0%
LEGAL COUNSEL- UNDERGROUND UTILITIES	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	0%
LEGAL COUNSEL - BOND COUNSEL	$562.50	$0.00	$1,375.00	$15,000.00	$15,000.00	0%
SPECIAL PROJECTS	$24,000.00	$8,562.49	$16,878.51	$40,000.00	$90,000.00	125%
LEGAL COUNSEL - LITIGATION	$0.00	$6,819.00	$17,437.71	$25,000.00	$25,000.00	0%
Total Attorney:	**$365,413.48**	**$388,980.19**	**$563,220.36**	**$598,000.00**	**$648,000.00**	**8.4%**
Planning and Zoning						
PROFESSIONAL SERVICES	$0.00	$8,715.37	$62,860.50	$87,500.00	$70,000.00	-20%
COURT REPORTING - SPECIAL MAGISTRATES	$473.79	$2,676.51	$1,498.48	$4,000.00	$4,000.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	$1,091.48	$1,269.12	$1,486.92	$1,584.00	$1,560.00	-1.5%
TRAVEL & PER DIEM	$2,204.38	$1,983.02	$2,403.52	$4,600.00	$7,600.00	65.2%
SUNPASS	$0.00	$0.00	$0.00	$240.00	$240.00	0%
COMMUNICATIONS	$3,678.73	$3,587.38	$3,477.31	$6,368.00	$8,224.00	29.1%
POSTAGE & FREIGHT	$335.38	$153.49	$556.36	$1,100.00	$1,100.00	0%
UTILITIES	$2,997.88	$1,775.22	$2,599.67	$3,468.00	$2,646.00	-23.7%
RENTALS & LEASES	$1,869.46	$692.57	$872.46	$870.00	$870.00	0%
PROPERTY & LIABILITY INSURANCE	$3,017.10	$3,240.15	$5,335.90	$5,418.00	$5,731.00	5.8%
REPAIRS & MAINTENANCE - VEHICLES	$0.00	$419.05	$1,204.32	$1,600.00	$1,600.00	0%
REPAIRS & MAINTENANCE - VILLAGE HALL	$2,821.60	$0.00	$0.00	$0.00	$0.00	0%
PRINTING & BINDING	$1,600.26	$1,810.96	$0.00	$3,000.00	$3,000.00	0%
OFFICE SUPPLIES	$1,567.33	$2,114.21	$297.34	$2,500.00	$5,000.00	100%
OPERATING SUPPLIES	$1,011.83	$0.00	$1,555.91	$4,200.00	$3,000.00	-28.6%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
IT EQUIPMENT <5000 AND SOFTWARE	$3,446.84	$20,175.00	$1,804.21	$8,757.00	$12,259.00	40%
OPERATING SUPPLIES - UNIFORMS	$322.65	$833.95	$0.00	$0.00	$0.00	0%
OPERATING SUPPLIES- VEHICLE FUEL	$0.00	$507.88	$0.00	$0.00	$0.00	0%
MEALS AND EVENTS	$0.00	$899.96	$225.42	$500.00	$500.00	0%
MEMBERSHIP & DUES	$3,274.00	$1,832.92	$75.00	$1,095.00	$345.00	-68.5%
TRAINING	$1,125.00	$2,556.28	$1,834.44	$4,500.00	$5,900.00	31.1%
Total Planning and Zoning:	**$30,837.71**	**$55,243.04**	**$88,087.76**	**$141,300.00**	**$133,575.00**	**-5.5%**
Police						
PROFESSIONAL SERVICES - RECRUITING & HIRING	$18,773.75	$12,509.00	$7,161.00	$27,150.00	$27,150.00	0%
TECHNICAL SERVICES	$33,518.24	$0.00	$0.00	$20,000.00	$7,500.00	-62.5%
CONTRACT SERVICES - CUSTODIAL SERVICES	$35,992.25	$30,923.88	$35,775.96	$38,116.00	$38,716.00	1.6%
CROSSING GUARD PROGRAM	$252,742.64	$249,860.55	$263,434.50	$245,000.00	$291,336.00	18.9%
INVESTIGATION EXPENSE	$1,156.79	$130.00	$1,269.02	$2,000.00	$2,000.00	0%
TRAVEL & PER DIEM	$21,115.66	$35,256.89	$33,877.10	$99,830.00	$79,950.00	-19.9%
SUNPASS	$0.00	$0.00	$0.00	$600.00	$2,000.00	233.3%
COMMUNICATIONS	$65,599.74	$57,856.66	$55,915.09	$114,170.00	$114,484.00	0.3%
POSTAGE & FREIGHT	$1,402.49	$1,566.09	$3,263.79	$1,804.00	$2,850.00	58%
UTILITIES	$49,985.46	$39,843.59	$61,897.28	$58,037.00	$63,000.00	8.6%
RENTALS & LEASES	$26,137.87	$28,940.27	$20,971.80	$29,204.00	$27,904.00	-4.5%
PROPERTY & LIABILITY INSURANCE	$116,341.38	$124,701.91	$208,159.41	$181,747.00	$182,969.00	0.7%
REPAIRS & MAINTENANCE - VEHICLES	$89,125.15	$94,603.01	$154,296.60	$102,000.00	$112,000.00	9.8%
REPAIRS & MAINTENANCE - EQUIPMENT	$11,526.23	$11,175.19	$4,027.60	$17,620.00	$16,150.00	-8.3%
REPAIRS & MAINTENANCE - BOAT	$36,686.91	$16,936.14	$27,980.23	$19,320.00	$27,020.00	39.9%
REPAIRS & MAINTENANCE - VILLAGE HALL	$49,456.55	$0.00	$0.00	$0.00	$0.00	0%
PAINTING OF POLICE DEPARTMENT	$0.00	$24,000.00	$0.00	$0.00	$0.00	0%
PRINTING & BINDING	$10,561.90	$10,568.04	$5,182.30	$18,750.00	$18,550.00	-1.1%
PROMO ACTIVITES - D.A.R.E. PROGRAM	$40,864.11	$33,474.53	$37,074.93	$34,455.00	$47,205.00	37%
QUARTERLY BOATING SAFETY LECTURES	$0.00	$0.00	$0.00	$0.00	$4,000.00	N/A
OFFICE SUPPLIES	$33,535.12	$20,111.35	$17,135.18	$23,300.00	$26,500.00	13.7%
OPERATING SUPPLIES	$32,875.27	$33,837.53	$13,654.03	$23,200.00	$33,400.00	44%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
IT EQUIPMENT <5000 AND SOFTWARE	$301,115.14	$404,575.41	$323,675.41	$463,071.00	$557,474.00	20.4%
OPERATING SUPPLIES - UNIFORMS	$66,832.72	$44,552.74	$57,073.31	$62,800.00	$73,584.00	17.2%
OPERATING SUPPLIES - VEHICLE FUEL	$132,938.55	$105,221.22	$112,947.01	$132,260.00	$124,330.00	-6%
OPERATING SUPPLIES - EQUIPMENT	$14,735.40	$2,166.08	$1,319.34	$5,050.00	$5,050.00	0%
OPERATING SUPPLIES - BOAT FUEL	$12,977.02	$20,493.48	$23,402.17	$23,000.00	$23,000.00	0%
OPERATING SUPPLIES - RANGE EXPENSES	$26,175.74	$20,893.91	$22,668.98	$27,300.00	$29,600.00	8.4%
MEALS AND EVENTS	$0.00	$1,587.80	$3,823.17	$2,000.00	$2,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	$3,819.78	$6,833.30	$5,154.06	$13,170.00	$13,270.00	0.8%
TRAINING	$27,478.04	$31,728.14	$35,242.49	$53,305.00	$51,895.00	-2.6%
TUITION REIMBURSEMENT	$0.00	$0.00	$0.00	$12,000.00	$12,000.00	0%
Total Police:	**$1,513,469.90**	**$1,464,346.71**	**$1,536,381.76**	**$1,850,259.00**	**$2,016,887.00**	**9%**
Fire and Rescue						
PROFESSIONAL SERVICES - RECRUITING & HIRING	$23,360.00	$37,390.08	$1,733.10	$25,000.00	$15,000.00	-40%
PROFESSIONAL SERVICES – ACCREDITATION	$1,330.00	$1,370.00	$3,608.00	$1,500.00	$1,500.00	0%
PROFESSIONAL SERVICES – TESTING FEES	$0.00	$18,000.00	$26,000.00	$20,000.00	$25,000.00	25%
PROFESSIONAL SERVICES – PLAN REVIEW	$0.00	$0.00	$0.00	$50,000.00	$50,000.00	0%
CONTRACT SERVICES - CUSTODIAL SERVICES	$42,632.85	$30,923.88	$35,775.96	$38,116.00	$38,716.00	1.6%
CONTRACT SERVICES - AUTO AID AGREEMENT	$573,144.00	$573,144.00	$625,242.84	$610,018.00	$628,300.00	3%
TRAVEL & PER DIEM	$20,377.98	$27,579.30	$35,717.64	$43,000.00	$49,500.00	15.1%
SUNPASS	$0.00	$0.00	$0.00	$2,280.00	$2,280.00	0%
COMMUNICATIONS	$36,764.91	$41,346.05	$35,164.37	$49,833.00	$45,003.00	-9.7%
POSTAGE & FREIGHT	$573.39	$498.61	$261.89	$500.00	$500.00	0%
UTILITIES	$38,882.56	$61,929.46	$60,691.81	$54,747.60	$57,702.00	5.4%
RENTALS & LEASES	$9,531.25	$7,443.75	$17,117.53	$3,040.00	$8,828.00	190.4%
PROPERTY & LIABILITY INSURANCE	$142,256.81	$150,898.73	$241,021.06	$238,608.00	$256,147.00	7.4%
REPAIRS & MAINTENANCE - VEHICLES	$17,659.62	$29,609.06	$28,796.24	$20,000.00	$30,000.00	50%
REPAIRS & MAINTENANCE - FIRE RESCUE BLDG	$99,622.95	$12,363.84	$0.00	$0.00	$0.00	0%
PRINTING & BINDING	$1,832.95	$417.75	$462.50	$2,640.00	$2,640.00	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROMO ACTIVITES - FIRE PREVENTION	$10,498.12	$16,605.16	$5,362.35	$13,560.00	$22,760.00	67.8%
OTHER CURRENT CHARGES	$0.00	$0.00	$75,000.00	$0.00	$0.00	0%
SERVICE CHARGE RESCUE TRANSPORATION FEE	$15,998.04	$10,688.95	$2,012.69	$14,000.00	$14,000.00	0%
OFFICE SUPPLIES	$6,376.06	$6,679.57	$6,958.36	$6,000.00	$6,300.00	5%
OPERATING SUPPLIES	$44,941.10	$64,233.76	$58,734.73	$112,904.00	$112,904.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	$47,770.64	$59,385.85	$50,812.80	$98,635.00	$124,694.00	26.4%
OPERATING SUPPLIES - UNIFORMS	$24,408.20	$54,367.53	$29,592.09	$25,000.00	$30,000.00	20%
OPERATING SUPPLIES - VEHICLE FUEL	$22,185.97	$15,710.74	$14,818.11	$19,000.00	$19,760.00	4%
MEALS & EVENTS	$0.00	$5,079.92	$5,568.76	$8,000.00	$8,000.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	$17,293.13	$63,399.84	$24,993.85	$32,840.00	$33,365.00	1.6%
TRAINING	$17,954.25	$29,034.53	$53,395.32	$40,000.00	$52,000.00	30%
TUITION REIMBURSEMENTS	$23,419.34	$15,245.19	$0.00	$25,000.00	$20,000.00	-20%
EMERGENCY MANAGEMENT TRANING/ CERT	$0.00	$0.00	$0.00	$0.00	$75,000.00	N/A
Total Fire and Rescue:	**$1,238,814.12**	**$1,333,345.55**	**$1,438,842.00**	**$1,554,221.60**	**$1,729,899.00**	**11.3%**
Parks and Recreation						
PROFESSIONAL SERVICES-CONSULTANT	$36,099.87	$1,500.00	$14,341.90	$60,000.00	$30,000.00	-50%
CONTRACT SERVICES - CUSTODIAL SERVICES	$16,698.12	$19,967.40	$21,909.36	$22,152.00	$21,908.00	-1.1%
VETTING BACKGROUND CHECKS & TRAINING	$0.00	$0.00	$0.00	$0.00	$20,000.00	N/A
TRAVEL & PER DIEM	$784.37	$816.23	$1,798.31	$5,000.00	$5,000.00	0%
SUNPASS	$0.00	$0.00	$0.00	$300.00	$300.00	0%
COMMUNICATIONS	$8,697.99	$11,877.08	$11,861.31	$11,696.00	$17,532.00	49.9%
UTILITIES - FIELD LIGHTS/DOG PARK	$32,386.37	$157,769.63	$136,378.01	$85,937.20	$72,328.00	-15.8%
RENTALS & LEASES	$66,784.68	$337.22	$0.00	$0.00	$1,608.00	N/A
PROPERTY & LIABILTY INSURANCE	$53,802.85	$56,335.58	$85,244.48	$93,975.00	$101,356.00	7.9%
REPAIRS & MAINTENANCE - VEHICLE	$7,157.05	$2,323.11	$6,126.91	$4,000.00	$4,000.00	0%
REPAIRS & MAINTENANCE - FIELDS	$111,769.46	$100,104.20	$0.00	$0.00	$0.00	0%
REPAIRS & MAINTENANCE - DOG PARK	$30,181.76	$34,670.45	$34,412.12	$42,000.00	$49,200.00	17.1%
REPAIRS & MAINTENANCE – ARTIFICIAL TURF MAINTENANCE	$28,900.00	$0.00	$0.00	$0.00	$0.00	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
REPAIRS & MAINTENANCE - PARKS/PLAYGROUNDS	$90,244.68	$100,920.78	$89,646.88	$83,260.00	$110,000.00	32.1%
CONTRACT SERVICES - IGUANA PROGRAM	$27,700.00	$19,000.00	$14,620.00	$27,800.00	$22,800.00	-18%
COMMUNITY & CULTURAL EVENTS	$38,266.53	$1,385.00	$18,128.52	$35,000.00	$35,000.00	0%
PROMO EVENTS - WINTERFEST	$158,510.01	$62,705.16	$58,547.86	$76,800.00	$76,800.00	0%
PROMO EVENTS - ADVERTISING	$2,498.43	$15,044.00	$4,932.83	$30,000.00	$30,000.00	0%
PROMO EVENTS - NEW PROGRAMMING	$26,780.07	$4,911.12	$0.00	$0.00	$0.00	0%
PROMO EVENT- CONCERT SERIES	$4,243.46	$38,382.83	$42,680.58	$45,000.00	$45,000.00	0%
PROMO EVENTS - JULY 4TH	$150,913.00	$193,872.59	$249,811.00	$215,170.00	$275,900.00	28.2%
PROMO EVENTS- VETERAN'S & MEMORIAL DAY	$0.00	$4,300.00	$5,145.00	$5,500.00	$7,000.00	27.3%
PROMO EVENTS- SEASONAL HOLIDAY DECORATION	$0.00	$106,343.86	$121,416.00	$128,147.00	$128,147.00	0%
PROMO EVENTS- MOVIES ON THE GREEN	$0.00	$4,235.00	$5,370.00	$10,000.00	$10,000.00	0%
PROMO EVENTS - LIGHTHOUSE RUN	$12,000.00	$16,049.68	$19,701.91	$18,000.00	$18,000.00	0%
PROMO EVENTS- FALL FESTIVAL	$0.00	$7,807.50	$20,665.05	$8,000.00	$18,000.00	125%
PROMO EVENTS- EGG HUNT	$0.00	$3,304.87	$2,084.41	$3,000.00	$3,000.00	0%
PROMO EVENTS- DOG PARK EVENT	$0.00	$0.00	$0.00	$2,500.00	$0.00	-100%
PROMO EVENTS- BOAT PARADE	$0.00	$2,186.95	$1,575.00	$2,500.00	$2,500.00	0%
PROMO EVENTS- ARTS CULTURAL AND EDUCATIONAL EVENTS	$0.00	$9,228.46	$0.00	$0.00	$0.00	0%
PROMO EVENTS- SPECIAL NEEDS PROGRAMING	$0.00	$20,457.68	$93,681.67	$50,000.00	$150,000.00	200%
CURRENT CHARGES - SENIOR TRANSPORTATION	$0.00	$7,785.78	$0.00	$0.00	$0.00	0%
SENIOR ACTIVITIES	$79,843.67	$176,050.63	$152,181.89	$139,805.00	$0.00	-100%
KEY BISCAYNE YOUTH COUNCIL & TEEN PROGRAMING	$0.00	$0.00	$6,566.81	$10,000.00	$20,000.00	100%
SPECIAL EVENTS - CONCOURS D'ELEGANCE	$1,580.00	-$580.00	$26,400.00	$26,400.00	$27,300.00	3.4%
SPECIAL EVENTS- YOUTH LEADERSHIP	$0.00	$21,263.70	$0.00	$0.00	$0.00	0%
SPECIAL EVENTS- PIANO FESTIVAL	$0.00	$35,912.11	$37,351.00	$38,900.00	$40,845.00	5%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SPECIAL EVENTS- CITY THEATER	$0.00	$16,500.00	$20,000.00	$18,150.00	$20,000.00	10.2%
SPECIAL EVENTS- CHILDREN"S BUSINESS FAIR	$0.00	$6,771.19	$6,500.00	$6,500.00	$6,825.00	5%
SPECIAL EVENTS- KB SCOUTING	$0.00	$8,399.10	$3,952.91	$5,000.00	$3,500.00	-30%
SPECIAL EVENTS- IT TAKES A VILLAGE	$0.00	$9,220.20	$0.00	$0.00	$25,000.00	N/A
SPECIAL EVENTS- COMMUNITY HOLIDAY CELEBRATION	$0.00	$5,000.00	$5,135.84	$5,000.00	$5,000.00	0%
SPECIAL EVENTS- GIRL SCOUTS TROOP 2312 KB	$0.00	$0.00	$4,894.49	$5,000.00	$3,500.00	-30%
SPECIAL EVENTS- KEY BISCAYNE FILM FESTIVAL	$0.00	$0.00	$20,000.00	$20,000.00	$21,000.00	5%
SPECIAL EVENTS - KEY BISCAYNE CLEANUP	$0.00	$0.00	$5,000.00	$5,000.00	$5,000.00	0%
SPECIAL EVENTS - KEY BISCAYNE CHALLENGE	$0.00	$0.00	$5,000.40	$5,000.00	$5,000.00	0%
SPECIAL EVENTS - GLOW: CULT INNER & OUTER BEAUTY	$0.00	$0.00	$0.00	$16,500.00	$0.00	-100%
SPECIAL EVENTS-KEY BISCAYNE POETRY SHARE	$0.00	$0.00	$0.00	$0.00	$5,000.00	N/A
KEY BISCAYNE COMMUNITY GARDEN	$0.00	$0.00	$0.00	$0.00	$12,000.00	N/A
OFFICE SUPPLIES	$5,823.68	$5,109.79	$50.43	$6,000.00	$1,000.00	-83.3%
OPERATING SUPPLIES	$3,795.17	$124.29	$9,121.40	$0.00	$7,500.00	N/A
IT EQUIPMENT <5000 AND SOFTWARE	$3,025.84	$10,298.06	$3,258.26	$7,752.00	$9,797.00	26.4%
OPERATING SUPPLIES - UNIFORMS	$238.00	$743.92	$2,253.96	$2,000.00	$2,000.00	0%
OPERATING SUPPLIES - VEHICLE FUEL	$5,245.15	$6,752.94	$4,852.66	$2,000.00	$2,000.00	0%
OPERATING SUPPLIES - PROGRAMS	$16,757.73	$53.96	$0.00	$0.00	$0.00	0%
MEALS AND EVENTS	$0.00	$1,435.05	$2,700.00	$0.00	$0.00	0%
MEMBERSHIP & DUES	$1,057.85	$257.97	$350.00	$0.00	$3,000.00	N/A
TRAINING	$605.00	$1,963.00	$1,672.00	$3,000.00	$3,000.00	0%
Total Parks and Recreation:	**$1,022,390.79**	**$1,308,898.07**	**$1,377,321.16**	**$1,387,744.20**	**$1,483,646.00**	**6.9%**
Community Center						
PROGRAM REVENUE SHARES	$870,681.44	$788,510.99	$1,006,264.75	$956,250.00	$1,032,750.00	8%
CONTRACT SERVICES - CUSTODIAL SERVICES	$255,903.01	$285,718.56	$284,154.72	$309,175.00	$305,766.00	-1.1%
TRAVEL & PER DIEM	$1,956.00	$2,045.64	$1,753.48	$0.00	$0.00	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SUNPASS	$0.00	$0.00	$104.50	$1,380.00	$1,380.00	0%
COMMUNICATIONS	$21,633.63	$21,674.41	$23,771.67	$13,231.00	$18,904.00	42.9%
POSTAGE & FREIGHT	$3,945.16	$3,520.62	$2,499.82	$2,400.00	$2,400.00	0%
UTILITIES	$123,620.17	$145,268.23	$153,166.52	$136,397.50	$154,524.00	13.3%
RENTAL & LEASES	$17,644.52	$16,605.37	$10,470.47	$14,800.00	$17,513.00	18.3%
PROPERTY & LIABILITY INSURANCE	$68,789.17	$71,869.76	$110,502.70	$114,803.00	$122,200.00	6.4%
REPAIRS & MAINTENANCE - COMM CENTER	$215,426.24	$28,560.14	$25,283.04	$32,100.00	$138,100.00	330.2%
ADVERTISING	$11,825.94	$0.00	$0.00	$0.00	$0.00	0%
CREDIT CARD FEES	$57,358.59	$62,244.29	$65,057.39	$59,800.00	$67,000.00	12%
OFFICE SUPPLIES	$9,913.06	$8,137.26	$4,044.56	$6,000.00	$6,000.00	0%
OPERATING SUPPLIES	$49,691.47	$82,801.25	$80,633.11	$91,000.00	$91,000.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	$37,610.86	$38,338.20	$30,581.39	$61,422.00	$84,063.00	36.9%
OPERATING SUPPLIES - UNIFORMS	$1,285.64	$0.00	$0.00	$0.00	$0.00	0%
MEALS AND EVENTS	$0.00	$197.29	$1,069.46	$0.00	$0.00	0%
SUBSCRIPTIONS & MEMBERSHIP DUES	$1,459.18	$491.92	$548.86	$0.00	$0.00	0%
SENIOR ACTIVITIES	$0.00	$0.00	$0.00	$0.00	$139,805.00	N/A
PROFESSIONAL SERVICES	$0.00	$0.00	$0.00	$0.00	$20,000.00	N/A
Total Community Center:	**$1,748,744.08**	**$1,555,983.93**	**$1,799,906.44**	**$1,798,758.50**	**$2,201,405.00**	**22.4%**
Athletics						
PROFESSIONAL SERVICES - RECRUITING & HIRING	$31.78	$28.14	$0.00	$0.00	$0.00	0%
CONTRACT SERVICES - BACKGROUND CHECKS	$0.00	$0.00	$29,181.75	$5,000.00	$0.00	-100%
CONTRACT SERVICES- FIELD MAINTENANCE	$0.00	$0.00	$317,740.14	$320,976.90	$320,976.90	0%
TRAVEL & PER DIEM	$288.00	$180.00	$132.00	$0.00	$0.00	0%
SUNPASS	$0.00	$0.00	$52.00	$960.00	$960.00	0%
COMMUNICATIONS	$1,111.68	$635.27	$589.16	$1,173.00	$1,443.00	23%
UTILITIES	$0.00	$116.92	$0.00	$18,000.00	$10,000.00	-44.4%
RENTALS & LEASES	$208.28	$97,166.66	$87,264.00	$76,558.00	$80,937.00	5.7%
PROPERTY & LIABILITY INSURANCE	$1,554.15	$1,628.44	$2,461.79	$2,143.00	$2,161.00	0.8%
REPAIRS AND MAINTENANCE	$0.00	$142,332.10	$108,354.65	$120,000.00	$120,000.00	0%
PROMO ACTIVITIES - BASKETBALL	$61,040.05	$68,006.42	$41,558.28	$70,000.00	$70,000.00	0%
PROMO ACTIVITIES - BASEBALL	$39,728.37	$38,399.52	$32,846.02	$30,000.00	$40,000.00	33.3%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PROMO ACTIVITIES - VOLLEYBALL	$29,159.50	$29,435.00	$40,133.70	$42,000.00	$42,000.00	0%
PROMO ACTIVITIES- ADULT ATHLETICS	$50,070.00	$37,087.00	$39,045.52	$60,000.00	$60,000.00	0%
PROMO ACTIVITIES - FIELD HOCKEY	$123,124.00	$124,493.00	$149,071.32	$135,000.00	$140,000.00	3.7%
PROMO ACTIVITIES - RUGBY	$38,700.00	$150.00	$0.00	$0.00	$0.00	0%
PROMO ACTIVITIES - LACROSSE	$0.00	$0.00	$0.00	$20,000.00	$20,000.00	0%
PROMO ACTIVITIES - FLAG FOOTBALL	$25,588.91	$41,426.93	$19,345.13	$26,000.00	$26,000.00	0%
PROMO ACTIVITIES-TRACK & FIELD	$0.00	$8,458.32	$6,623.33	$30,000.00	$20,000.00	-33.3%
OTHER CURRENT CHARGES	$117.00	$0.00	$0.00	$0.00	$0.00	0%
IT EQUIPMENT <5000 AND SOFTWARE	$605.25	$840.66	$401.70	$2,269.00	$3,170.00	39.7%
SUBSCRIPTIONS & MEMBERSHIPS - ONLINE REGISTRATION	$0.00	$0.00	$1,398.00	$1,503.00	$0.00	-100%
Total Athletics:	**$371,326.97**	**$590,384.38**	**$876,198.49**	**$961,582.90**	**$957,647.90**	**-0.4%**
Community Groups						
TNR PROGRAM	$17,138.41	$0.00	$0.00	$0.00	$0.00	0%
HISTORICAL SOCIETY	$13,906.96	$0.00	$0.00	$0.00	$0.00	0%
CITY THEATRE	$15,000.00	$0.00	$0.00	$0.00	$0.00	0%
FOURTH OF JULY PARADE	$34,575.65	$0.00	$0.00	$0.00	$0.00	0%
YOUTH LEADERSHIP	$9,145.30	$0.00	$0.00	$0.00	$0.00	0%
KEY BISCAYNE PIANO FESTIVAL	$27,982.75	$0.00	$0.00	$0.00	$0.00	0%
KEY BISCAYNE CAR WEEK	$23,833.44	$0.00	$0.00	$0.00	$0.00	0%
A ZERO WASTE CULTURE	$8,242.68	$0.00	$0.00	$0.00	$0.00	0%
VILLAGE OF KINDNESS	$403.83	$0.00	$0.00	$0.00	$0.00	0%
A.S.K. CLUB	$46,117.53	$0.00	$0.00	$0.00	$0.00	0%
KEY BISCAYNE CHILDREN'S BUSINESS FAIR	$5,763.50	$0.00	$0.00	$0.00	$0.00	0%
Total Community Groups:	**$202,110.05**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Transfers						
LAND ACQUISITION RESERVE (1% AD VALOREM)	$252,467.75	$277,324.21	$298,185.27	$296,190.00	$311,061.00	5%
TRANSFER TO CIP	$0.00	$779,600.00	$5,843,341.00	$0.00	$0.00	0%
TRANSFER OUT TO CAPITAL IMPROVEMENT FUND (301)	$10,227,596.00	$0.00	$0.00	$2,500,000.00	$2,228,000.00	-10.9%
Total Transfers:	**$10,480,063.75**	**$1,056,924.21**	**$6,141,526.27**	**$2,796,190.00**	**$2,539,061.00**	**-9.2%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Operating Expenses:	**$20,628,986.05**	**$12,316,707.57**	**$19,186,743.62**	**$16,830,634.20**	**$18,196,776.17**	**8.1%**
Capital Outlay						
Public Works						
CAPITAL OUTLET-EQUIPMENT	$0.00	$0.00	$12,960.00	$0.00	$0.00	0%
Intangibles - SBITA CIVIC PLUS	$0.00	$36,751.00	$0.00	$0.00	$0.00	0%
Total Public Works:	**$0.00**	**$36,751.00**	**$12,960.00**	**$0.00**	**$0.00**	**0%**
Administration						
Intangibles - SBITA TYLER	$0.00	$142,203.00	$0.00	$0.00	$0.00	0%
Intangibles - SBITA ACHIEVE IT	$0.00	$59,856.00	$0.00	$0.00	$0.00	0%
Intangibles - SBITA CLEAR GOV	$0.00	$74,633.00	$0.00	$0.00	$0.00	0%
Total Administration:	**$0.00**	**$276,692.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Police						
CAPITAL OUTLAY - POLICE EQUIPMENT	$56,536.48	$36,348.80	$0.00	$0.00	$0.00	0%
FEDERAL EXPENDITURES	$0.00	$0.00	$66,928.00	$0.00	$0.00	0%
POLICE-SERVER & FIREWALL	$0.00	$15,362.55	$0.00	$0.00	$0.00	0%
IT EQUIPMENT >5000	$0.00	$0.00	$25,771.53	$30,000.00	$30,000.00	0%
POLICE SECURITY CAMERAS	$59,824.53	$0.00	$0.00	$0.00	$0.00	0%
BALLISTIC SHIELDS AND HELMETS	$0.00	$33,204.64	$0.00	$0.00	$0.00	0%
Intangibles - SBITA AXON	$0.00	$103,279.00	$0.00	$0.00	$0.00	0%
Total Police:	**$116,361.01**	**$188,194.99**	**$92,699.53**	**$30,000.00**	**$30,000.00**	**0%**
Fire and Rescue						
CAPITAL OUTLAY - EQUIPMENT	$23,008.00	$0.00	$0.00	$0.00	$0.00	0%
Total Fire and Rescue:	**$23,008.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Parks and Recreation						
CAPITAL OUTLAY - PROGRAM EQUIPMENT	$9,036.19	$0.00	$0.00	$0.00	$0.00	0%
Total Parks and Recreation:	**$9,036.19**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Athletics						
IT EQUIPMENT >5000	$2,916.00	$0.00	$0.00	$0.00	$0.00	0%
Total Athletics:	**$2,916.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Capital Outlay:	**$151,321.20**	**$501,637.99**	**$105,659.53**	**$30,000.00**	**$30,000.00**	**0%**
Debt Service						
Debt Service						
PRINCIPAL - SEWER LOAN #1	$27,254.18	$13,889.45	$0.00	$0.00	$0.00	0%
PRINCIPAL-KEY GOVERNMENT LTD GEN OBLIG	$1,631,000.00	$1,819,000.00	$1,145,000.00	$1,145,000.00	$918,000.00	-19.8%
PRINCIPAL - KEY GOVERNMENT FIRE ENGINE 2021	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	0%
PRINCIPAL TYLER	$0.00	$30,833.00	$0.00	$0.00	$0.00	0%
PRINCIPAL ACHIEVE IT	$0.00	$21,600.00	$0.00	$0.00	$0.00	0%
PRINCIPAL CLEAR GOV	$0.00	$26,400.00	$0.00	$0.00	$0.00	0%
PRINCIPAL AXON	$0.00	$23,233.00	$0.00	$0.00	$0.00	0%
PRINCIPAL CIVIC PLUS	$0.00	$13,000.00	$0.00	$0.00	$0.00	0%
INTEREST - SEWER LOAN #1	$879.96	$177.80	$0.00	$0.00	$0.00	0%
INTEREST-KEY GOVERNMENT FINANCE S2021	$118,646.46	$96,181.80	$82,041.06	$82,041.00	$70,704.00	-13.8%
INTEREST - KEY GOVERNMENT FIRE ENGINE 2021	$11,907.00	$10,584.00	$9,261.00	$9,261.00	$7,938.00	-14.3%
Total Debt Service:	**$1,864,687.60**	**$2,129,899.05**	**$1,311,302.06**	**$1,311,302.00**	**$1,071,642.00**	**-18.3%**
Total Debt Service:	**$1,864,687.60**	**$2,129,899.05**	**$1,311,302.06**	**$1,311,302.00**	**$1,071,642.00**	**-18.3%**
Grants and Aids						
Administration						
GRANTS-EDUCATIONAL INITIATIVES	$21,129.74	$2,577.45	$1,033.45	$35,000.00	$35,000.00	0%
Total Administration:	**$21,129.74**	**$2,577.45**	**$1,033.45**	**$35,000.00**	**$35,000.00**	**0%**
Total Grants and Aids:	**$21,129.74**	**$2,577.45**	**$1,033.45**	**$35,000.00**	**$35,000.00**	**0%**
Other Uses						
Administration						
CONTINGENCY	$0.00	$14,575.00	$0.00	$50,000.00	$50,000.00	0%
Total Administration:	**$0.00**	**$14,575.00**	**$0.00**	**$50,000.00**	**$50,000.00**	**0%**
Total Other Uses:	**$0.00**	**$14,575.00**	**$0.00**	**$50,000.00**	**$50,000.00**	**0%**
Total Expense Objects:	**$41,614,451.43**	**$35,117,936.53**	**$42,458,625.60**	**$41,183,368.20**	**$43,400,075.17**	**5.4%**

Transportation Fund

Functional Responsibilities

The Transportation Fund receives a share of sales tax revenue from the state government to be used on the transportation system within the Village of Key Biscayne. A proportional share based on population of the half-cent sales tax levied in Miami-Dade County, of which 20% must be used for public transit projects. Additionally, the fund is supported by the Local Options Gas Tax ($.06) and the Local Option Fuel Tax ($.03). This is a special revenue fund used to account for specific revenues that are legally restricted to improve transit and traffic mobility. Oversight of this fund is primarily the function of the Administration.

Prior Year Significant Accomplishments

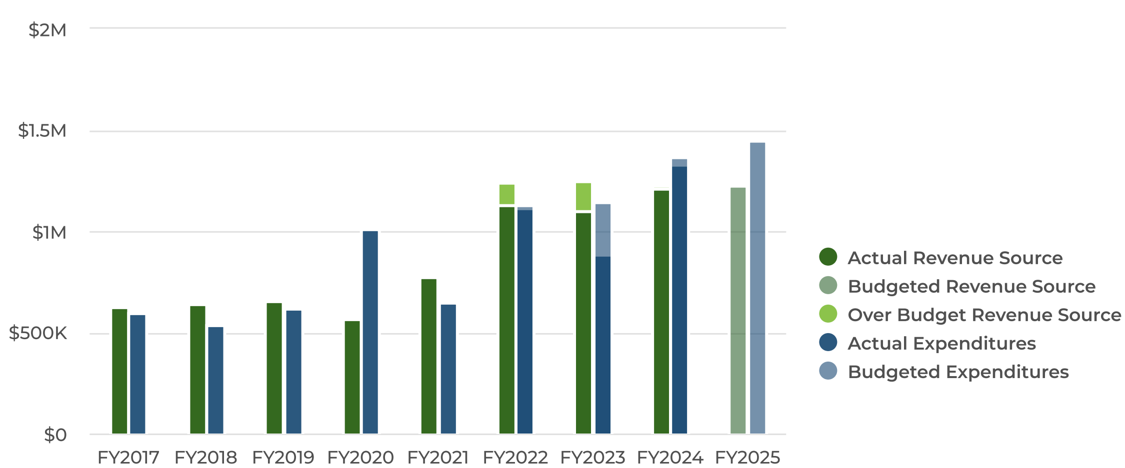
- Accepted a Florida Department of Transportation (FDOT) Public Service Development Program Grant in the amount of $155,312 to leverage CITT funds to expand the Village's On-Demand transit service
- Increased fleet of vehicles from 6 to 9 to both reduce wait times and increase ridership
- Increased ridership to over 9,500 passengers per month from 7,000 and 6,900 rides per month from 5,000.

Fiscal Year 25 Goal Based Actions

- Transfer $250,000 to CIP Fund for Village-wide roadway improvements.
- Apply for the FY 26 FDOT Public Service Development Program Grant to continue funding the additional transit vehicles.

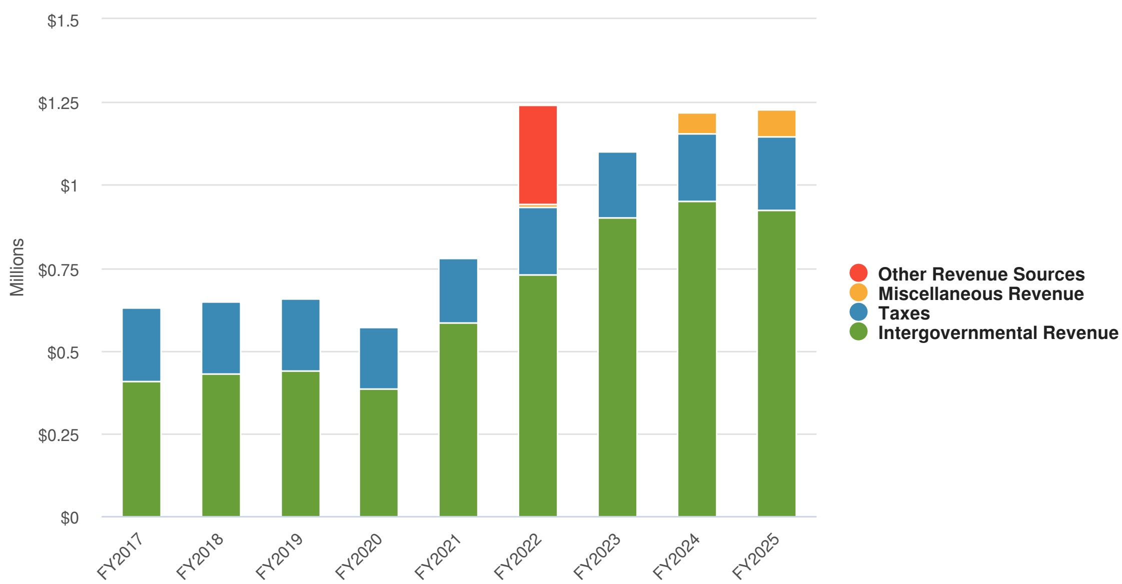
Summary

The Village of Key Biscayne is projecting $1.23M of revenue in FY2025, which represents a 0.9% increase over the prior year. Budgeted expenditures are projected to increase by 6.2% or $85K to $1.45M in FY2025.



Revenues by Source

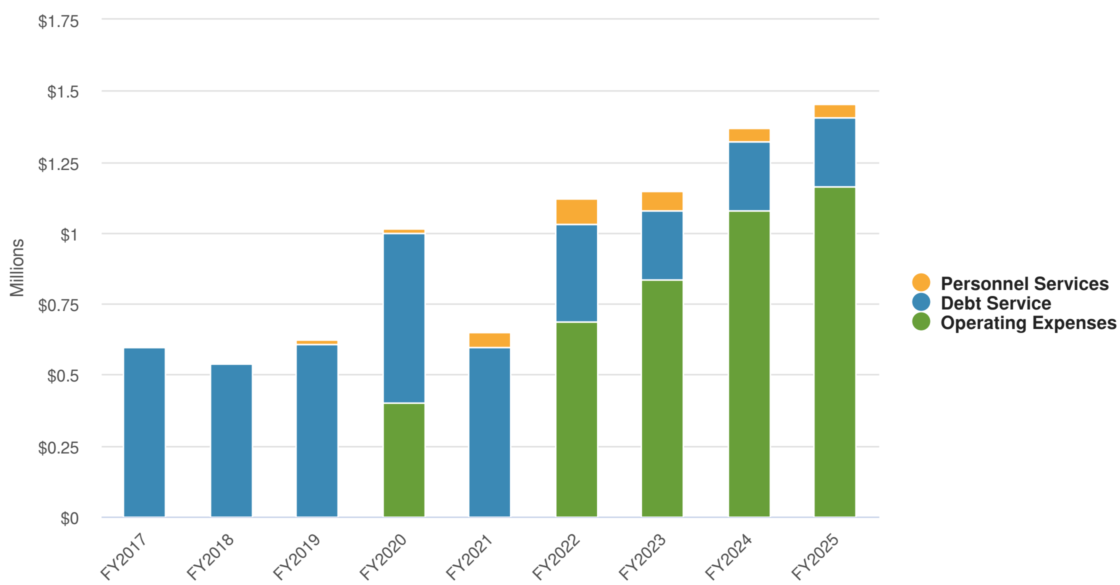
Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
LOCAL OPTION 6 CENT TAX (MOTOR & DIESEL FUEL)	$150,077.70	$163,320.20	$161,454.67	$149,000.00	$160,000.00	7.4%
LOCAL OPTION 5 CENT TAX (MOTOR FUEL ONLY)	$57,422.50	$67,714.45	$52,522.76	$56,000.00	$61,000.00	8.9%
Total Taxes:	**$207,500.20**	**$231,034.65**	**$213,977.43**	**$205,000.00**	**$221,000.00**	**7.8%**
Intergovernmental Revenue						
TRANSPORTATION SURTAX (80% TRANSPORTATION)	$582,352.80	$726,442.40	$565,003.20	$760,000.00	$740,000.00	-2.6%
MDC TRANSPORTATION SURTAX 20%	$145,588.20	$181,610.60	$141,250.80	$190,000.00	$185,000.00	-2.6%
STATE GRANT PUBLIC TRANSIT CSFA 55.012	$0.00	$0.00	$166,679.00	$0.00	$0.00	0%
Total Intergovernmental Revenue:	**$727,941.00**	**$908,053.00**	**$872,933.00**	**$950,000.00**	**$925,000.00**	**-2.6%**
Miscellaneous Revenue						
INTEREST INCOME	$8,284.80	$112,977.41	$141,235.00	$62,475.77	$82,997.00	32.8%
Total Miscellaneous Revenue:	**$8,284.80**	**$112,977.41**	**$141,235.00**	**$62,475.77**	**$82,997.00**	**32.8%**
Other Revenue Sources						
TRANSFERS FROM CIP	$300,000.00	$0.00	$0.00	$0.00	$0.00	0%
Total Other Revenue Sources:	**$300,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Revenue Source:	**$1,243,726.00**	**$1,252,065.06**	**$1,228,145.43**	**$1,217,475.77**	**$1,228,997.00**	**0.9%**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services						
Public Works						
SALARY ALLOCATION	$57,383.97	$25,635.00	$0.00	$0.00	$0.00	0%
TRANSPORTATION ALLOCATION OF ADMIN EXPENSE	$24,205.56	$36,322.12	$37,750.16	$38,000.00	$47,500.00	25%
5% TRANSIT ALLOCATION	$6,051.39	$9,080.53	$9,437.54	$9,500.00	$0.00	-100%
Total Public Works:	**$87,640.92**	**$71,037.65**	**$47,187.70**	**$47,500.00**	**$47,500.00**	**0%**
Total Personnel Services:	**$87,640.92**	**$71,037.65**	**$47,187.70**	**$47,500.00**	**$47,500.00**	**0%**
Operating Expenses						
Public Works						
TRANSIT ON DEMAND	$387,028.80	$572,783.87	$799,971.88	$830,000.00	$915,000.00	10.2%
Total Public Works:	**$387,028.80**	**$572,783.87**	**$799,971.88**	**$830,000.00**	**$915,000.00**	**10.2%**
Transfers						
OPERATING TRANSFER OUT (TO CIP FUND)	$300,000.00	$7,342.00	$250,000.00	$250,000.00	$250,000.00	0%
Total Transfers:	**$300,000.00**	**$7,342.00**	**$250,000.00**	**$250,000.00**	**$250,000.00**	**0%**
Total Operating Expenses:	**$687,028.80**	**$580,125.87**	**$1,049,971.88**	**$1,080,000.00**	**$1,165,000.00**	**7.9%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service						
Debt Service						
PRINCIPAL - TRANSPORTATION TAX REFUNDING, SERIES 2011	$220,625.47	$226,013.25	$231,532.63	$226,013.00	$237,187.00	4.9%
PRINCIPAL - ROAD IMPROVEMENT PHASE III, 2006	$104,556.31	$0.00	$0.00	$0.00	$0.00	0%
INTEREST - TRANSPORTATION TAX REFUNDING, SERIES 2011	$18,824.76	$13,404.39	$7,851.64	$14,772.00	$3,598.00	-75.6%
INTEREST - ROAD IMPROVEMENT PHASE III, 2006	$1,372.42	$0.00	$0.00	$0.00	$0.00	0%
Total Debt Service:	**$345,378.96**	**$239,417.64**	**$239,384.27**	**$240,785.00**	**$240,785.00**	**0%**
Total Debt Service:	**$345,378.96**	**$239,417.64**	**$239,384.27**	**$240,785.00**	**$240,785.00**	**0%**
Total Expense Objects:	**$1,120,048.68**	**$890,581.16**	**$1,336,543.85**	**$1,368,285.00**	**$1,453,285.00**	**6.2%**

Parks and Open Spaces Land Trust Fund

Functional Responsibilities

The PROS Land Trust Fund was created in 2011 via Section 2-81 & 2-82 of the Code of Ordinances and presented as a separate fund in Fiscal Year 2018 to provide more transparency in our financial statements. The Trust Fund is funded annually from a 1% transfer of Ad-Valorem revenues from the General Fund pursuant to Ordinance 2016-5. Disbursements from the PROS Lands Trust Fund shall be made only for the acquisition of properties which have been approved for purchase or lease by the Village Council, improvements to the property which enhance the recreational and open space purposed for which the land was acquired, and all costs associated with each acquisition such as appraisals, surveys, title search work, real property taxes, documentary stamps and surtax fees, and other transaction costs. Oversight of this fund is primarily the function of the Parks & Recreation Director.

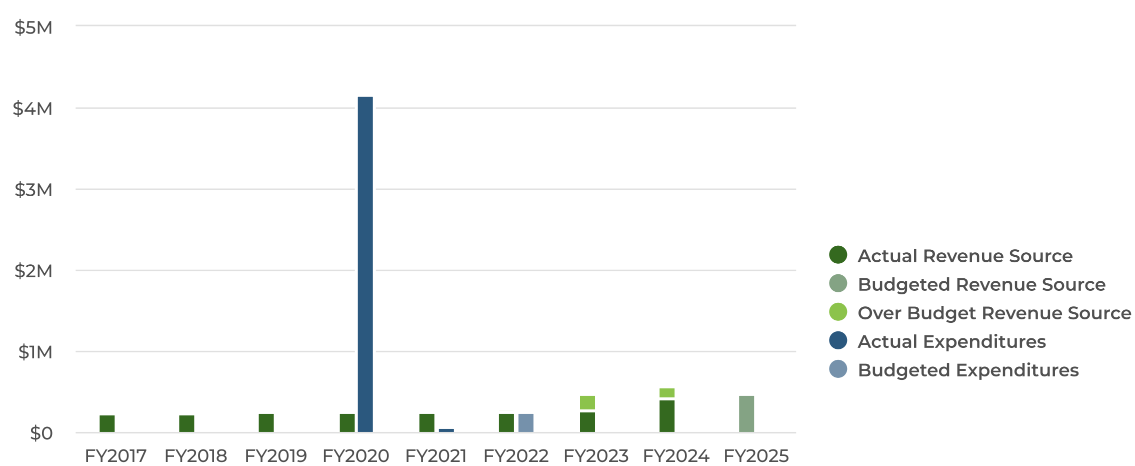
Prior Year Significant Accomplishments

- Maximize interest income on Fund assets as the Village continues to seek and identify potential land acquisitions to provide additional parks, green spaces, and green-based stormwater initiatives.

Fiscal Year 25 Goal Based Actions

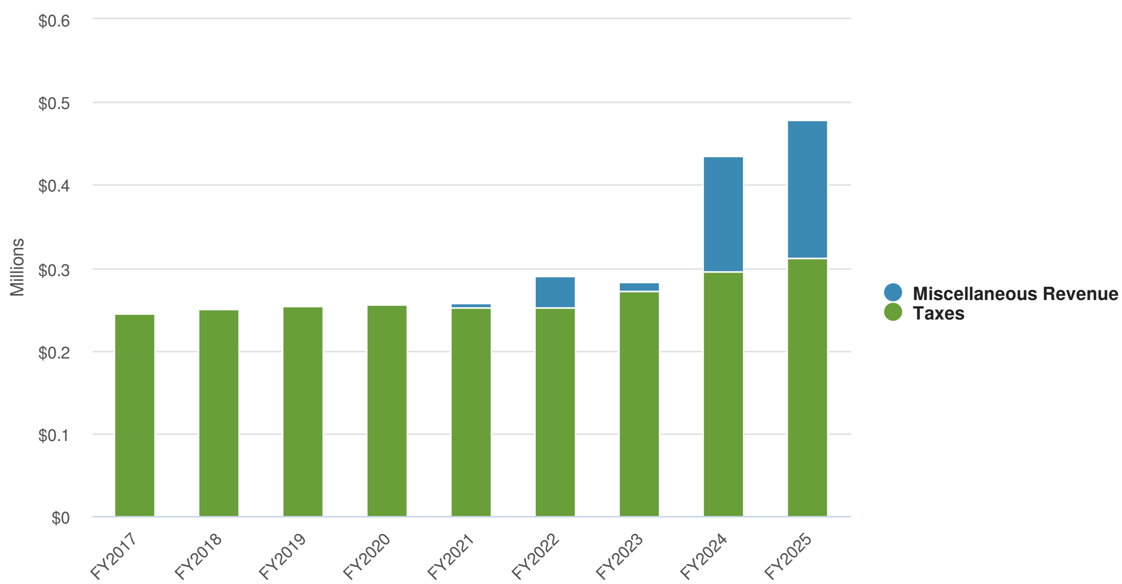
- Continue to receive 1% of ad-valorem revenues and maximize interest income as the Village continues to seek and identify potential land acquisitions to provide additional parks, green spaces, and green-based stormwater initiatives.

Summary



Revenues by Source

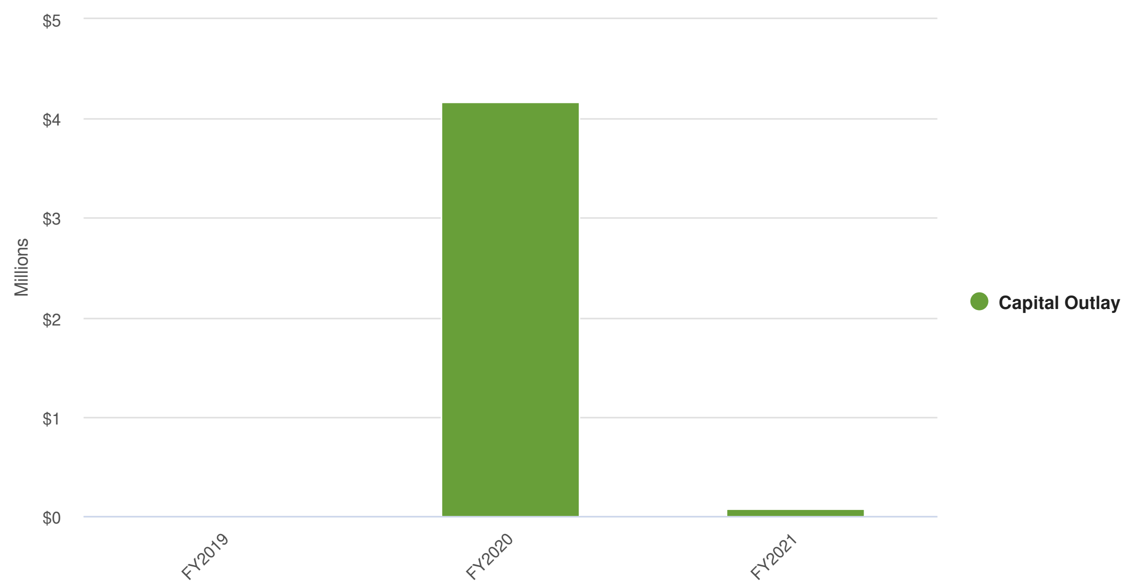
Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
1% AD VALOREM TRANSFER IN	$252,467.75	$277,324.21	$298,185.27	$296,190.00	$311,061.00	5%
Total Taxes:	**$252,467.75**	**$277,324.21**	**$298,185.27**	**$296,190.00**	**$311,061.00**	**5%**
Miscellaneous Revenue						
INTEREST INCOME	$37,645.37	$212,031.22	$284,713.46	$137,989.95	$167,311.00	21.2%
Total Miscellaneous Revenue:	**$37,645.37**	**$212,031.22**	**$284,713.46**	**$137,989.95**	**$167,311.00**	**21.2%**
Total Revenue Source:	**$290,113.12**	**$489,355.43**	**$582,898.73**	**$434,179.95**	**$478,372.00**	**10.2%**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Operating Expenses					
Parks and Recreation					
ARCHITECTURAL SERV AND SURVEY	$0.00	$5,120.00	$0.00	$0.00	0%
Total Parks and Recreation:	**$0.00**	**$5,120.00**	**$0.00**	**$0.00**	**0%**
Total Operating Expenses:	**$0.00**	**$5,120.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:	**$0.00**	**$5,120.00**	**$0.00**	**$0.00**	**0%**

Building Fund

Functional Responsibilities

The Building Division's primary responsibility is the enforcement of the Florida Building Code. The division provides for the orderly processing of permits, performs inspections in a timely and safe manner, and ensures that construction complies with the provisions of all applicable codes, and ensures that all construction work has received building permits. The Building Division verifies that contractors have the proper credentials and licenses to perform work in the Village. Property owners and contractors that are working without permits receive violation notices, fines, and penalties. Floodplain Management is administrated under the Building Division.

Prior Year's Significant Accomplishments

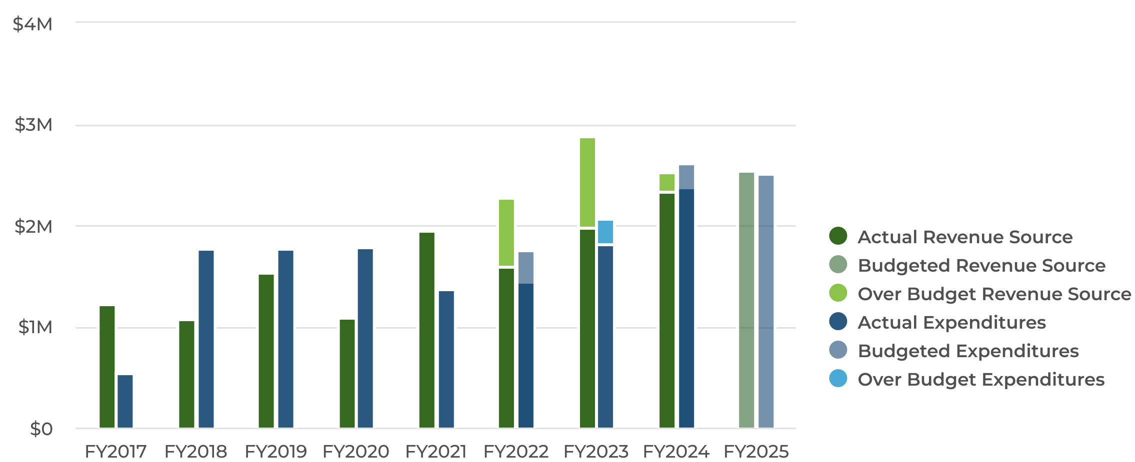
- Issued 2,463 permits, performed 6,563 plan reviews, and conducted 9,075 inspections.
- Obtained Miami-Dade County grant to plant 100+ trees.
- Reduced construction related noise complaints (70 active-single family home construction sites).
- Ensured compliance with the condominium re-certification programs.

Fiscal Year 25 Goal Based Actions

- Issued 2,463 permits, performed 6,563 plan reviews, and conducted 9,075 inspections.
- Obtained Miami-Dade County grant to plant 100+ trees.
- Reduced construction related noise complaints (70 active-single family home construction sites).
- Ensured compliance with the condominium re-certification programs.

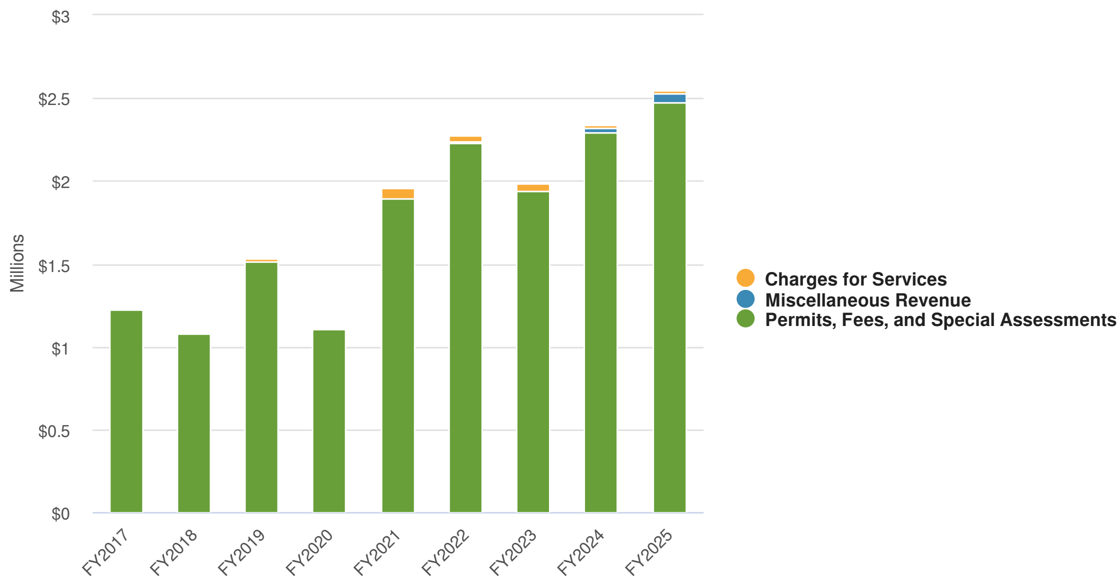
Summary

The Village of Key Biscayne is projecting $2.55M of revenue in FY2025, which represents a 9.0% increase over the prior year. Budgeted expenditures are projected to decrease by 4.4% or $116.48K to $2.51M in FY2025.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

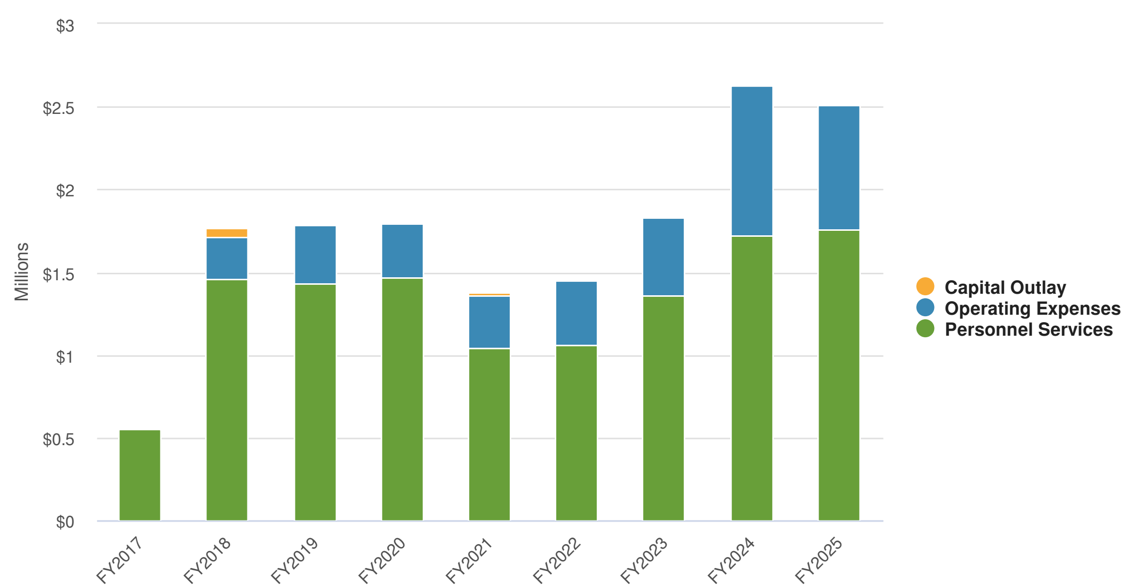


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Permits, Fees, and Special Assessments						
BUILDING PERMITS	$2,212,020.28	$2,543,816.57	$2,384,850.33	$2,250,360.00	$2,450,000.00	8.9%
OTHER FEES - CERT OF OCCUPANCY	$3,856.46	$20,622.46	$8,145.00	$23,282.00	$7,500.00	-67.8%
BUILDING RECORD REQUEST	$0.00	$4,178.20	$4,557.60	$0.00	$0.00	0%
FINES - BUILDING CODE VIOLATIONS	$16,700.00	$18,456.00	$16,837.00	$19,220.00	$13,000.00	-32.4%
Total Permits, Fees, and Special Assessments:	**$2,232,576.74**	**$2,587,073.23**	**$2,414,389.93**	**$2,292,862.00**	**$2,470,500.00**	**7.7%**
Charges for Services						
SERV CHRG - LIEN SEARCHES	$37,255.00	$19,135.00	$19,250.00	$20,187.00	$20,000.00	-0.9%
Total Charges for Services:	**$37,255.00**	**$19,135.00**	**$19,250.00**	**$20,187.00**	**$20,000.00**	**-0.9%**
Miscellaneous Revenue						
MISCELLANEOUS REVENUES	$425.00	$50.00	$0.00	$27.00	$0.00	-100%
INTEREST INCOME	$4,737.37	$0.00	$103,174.00	$27,732.95	$60,630.00	118.6%
Total Miscellaneous Revenue:	**$5,162.37**	**$50.00**	**$103,174.00**	**$27,759.95**	**$60,630.00**	**118.4%**
Other Revenue Sources						
Issuance of Debt- SBITA	$0.00	$285,688.00	$0.00	$0.00	$0.00	0%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Other Revenue Sources:	$0.00	$285,688.00	$0.00	$0.00	$0.00	0%
Total Revenue Source:	$2,274,994.11	$2,891,946.23	$2,536,813.93	$2,340,808.95	$2,551,130.00	9%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services						
Building						
SALARY ALLOCATION	-$272,176.18	-$64,234.00	$109,520.00	$96,000.00	$82,000.00	-14.6%
REGULAR SALARIES	$993,663.22	$1,054,023.49	$1,139,384.21	$1,216,843.00	$1,258,000.00	3.4%
OVERTIME	$3,206.14	$8,009.75	$9,999.47	$6,000.00	$6,000.00	0%
OTHER PAY-LONGEVITY BONUSES	$0.00	$3,932.54	$4,719.31	$10,000.00	$10,000.00	0%
CELL PHONE/ CAR ALLOWANCE	$16,792.13	$17,422.80	$18,671.15	$13,000.00	$13,000.00	0%
VACATION EXCESS	$12,977.04	$19,870.83	$20,003.08	$25,000.00	$27,000.00	8%
COMPENSATED ABSENCES	$4,995.83	$1,310.76	$0.00	$0.00	$0.00	0%
PAYROLL TAXES	$73,037.84	$85,199.43	$91,745.80	$94,000.00	$100,000.00	6.4%
RETIREMENT CONTRIBUTIONS	$88,787.59	$108,202.10	$110,988.17	$120,000.00	$130,000.00	8.3%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
LIFE, HEALTH, DISABILITY INSURANCE	$129,887.55	$126,546.53	$124,685.85	$127,000.00	$124,935.00	-1.6%
WORKERS, COMPENSATION INSURANCE	$9,285.43	$4,452.16	$8,856.55	$10,000.00	$10,000.00	0%
UNEMPLOYMENT COMPENSATION	$2,260.55	$0.00	$0.00	$0.00	$0.00	0%
Total Building:	**$1,062,717.14**	**$1,364,736.39**	**$1,638,573.59**	**$1,717,843.00**	**$1,760,935.00**	**2.5%**
Total Personnel Services:	**$1,062,717.14**	**$1,364,736.39**	**$1,638,573.59**	**$1,717,843.00**	**$1,760,935.00**	**2.5%**
Operating Expenses						
Attorney						
LEGAL CONSEL- BUILDING	$0.00	$0.00	$0.00	$25,000.00	$25,000.00	0%
Total Attorney:	**$0.00**	**$0.00**	**$0.00**	**$25,000.00**	**$25,000.00**	**0%**
Building						
LEGAL COUNCIL- BUILDING	$0.00	$25,000.00	$17,101.03	$0.00	$0.00	0%
PROFESSIONAL SERVICES	$100,532.55	$82,782.50	$77,442.50	$130,000.00	$125,000.00	-3.8%
PROFESSIONAL SERVICES - CRS SUPPORT	$0.00	$44.10	$0.00	$65,000.00	$9,500.00	-85.4%
CONTRACT SERVICES - FACILITY MGMT	$9,274.92	$10,956.60	$12,657.60	$13,486.00	$13,698.00	1.6%
TRAVEL & PER DIEM	$1,810.21	$2,454.17	$2,776.21	$4,650.00	$3,900.00	-16.1%
SUNPASS	$0.00	$0.00	$0.00	$720.00	$720.00	0%
COMMUNICATIONS	$9,094.66	$9,555.41	$8,414.61	$14,267.00	$18,832.00	32%
POSTAGE	$3,043.82	$1,396.33	$1,554.96	$1,100.00	$1,600.00	45.5%
UTILITIES	$17,987.17	$14,138.61	$21,911.63	$21,021.00	$22,302.00	6.1%
RENTALS & LEASES	$10,095.30	$11,237.59	$5,511.41	$10,700.00	$7,546.00	-29.5%
PROPERTY & LIABILITY INSURANCE	$22,090.69	$22,851.09	$33,739.65	$36,234.00	$38,813.00	7.1%
REPAIRS & MAINTENANCE VILLAGE HALL	$9,992.08	$0.00	$0.00	$3,100.00	$3,100.00	0%
PRINTING & SCANNING	$36,502.14	$19,382.83	$28,561.20	$33,500.00	$33,500.00	0%
CREDIT CARD FEES	$65,577.28	$71,579.69	$75,107.57	$55,000.00	$55,000.00	0%
OFFICE SUPPLIES	$10,456.13	$7,013.43	$13,310.51	$17,300.00	$17,300.00	0%
OPERATING SUPPLIES	$6,406.49	$1,613.00	$301.59	$500.00	$500.00	0%
OPERATING SUPPLIES - SOFTWARE	$78,794.45	$4,086.82	$74,285.41	$95,282.00	$112,488.00	18.1%
OPERATING SUPPLIES - UNIFORMS	$170.99	$1,688.46	$2,077.98	$2,700.00	$5,000.00	85.2%
IT EQUIPM <5000	$0.00	$0.00	$0.00	$0.00	$115,537.00	N/A
MEALS AND EVENTS	$0.00	$12.17	$386.23	$0.00	$1,000.00	N/A
MEMBERSHIP & DUES	$985.00	$2,688.35	$1,400.00	$2,850.00	$2,850.00	0%
EDUCATION & TRAINING	$2,278.87	$5,030.30	$1,330.00	$2,950.00	$2,600.00	-11.9%
TUITION REIMBURSEMENT	$0.00	$0.00	$0.00	$0.00	$10,000.00	N/A
Total Building:	**$385,092.75**	**$293,511.45**	**$377,870.09**	**$510,360.00**	**$600,786.00**	**17.7%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfers						
TRANSFER TO CIP	$0.00	$75,000.00	$375,000.00	$375,000.00	$125,000.00	-66.7%
Total Transfers:	**$0.00**	**$75,000.00**	**$375,000.00**	**$375,000.00**	**$125,000.00**	**-66.7%**
Total Operating Expenses:	**$385,092.75**	**$368,511.45**	**$752,870.09**	**$910,360.00**	**$750,786.00**	**-17.5%**
Capital Outlay						
Building						
Intangibles- SBITA ACELA	$0.00	$285,688.00	$0.00	$0.00	$0.00	0%
Total Building:	**$0.00**	**$285,688.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Capital Outlay:	**$0.00**	**$285,688.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Debt Service						
Building						
PRINCIPAL ACELA	$0.00	$60,742.00	$0.00	$0.00	$0.00	0%
Total Building:	**$0.00**	**$60,742.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Debt Service:	**$0.00**	**$60,742.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Expense Objects:	**$1,447,809.89**	**$2,079,677.84**	**$2,391,443.68**	**$2,628,203.00**	**$2,511,721.00**	**-4.4%**

Stormwater Fund

Functional Responsibilities

The Stormwater Utility Fund accounts for the financial resources received and allocated on behalf of the Stormwater Utility maintained by the Village of Key Biscayne. The funds are used to maintain the stormwater system and drainage facilities located within the Village. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows. Oversight of this fund is primarily the function of the Public Works Department.

Prior Year Significant Accomplishments

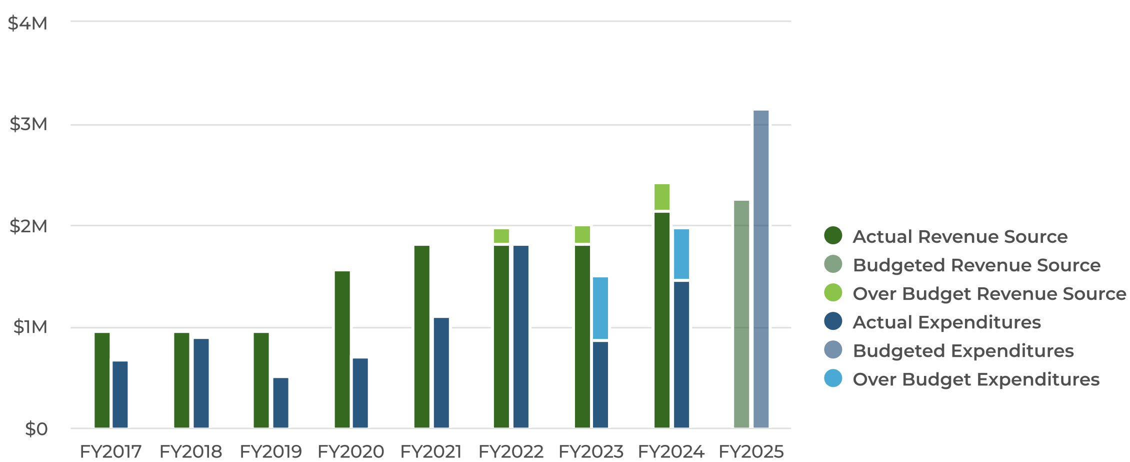
- Did not increase stormwater fees for residents
- Completed a loan agreement amendment with the Florida Department of Environmental Protection (FDEP) Clean Water State Revolving Loan Fund (CWSRF) for an amount not to exceed $4,362,980 to complete the design of Zone 1's stormwater system improvements.
- Maintained 100% of SW system including 741 catch basins and 86,000 linear feet of piping.
- Completed the Stormwater Quality Pilot Project that used under grate basket and UUF filters to reduce pollution and nutrient loading into Biscayne Bay.
- Rehabilitated 10 wells to maintain full drainage capacity.

Fiscal Year 25 Goal Based Actions

- Transfer in $2,077,500 to the capital program for FY25 to fund resilience related projects including designing Zone 1's stormwater improvements and program management for the Village-wide Resilient Infrastructure and Adaptation Program, among others.
- Continue to perform and expand the robust maintenance program on the existing stormwater system.
- Complete the CIP list for FY 25

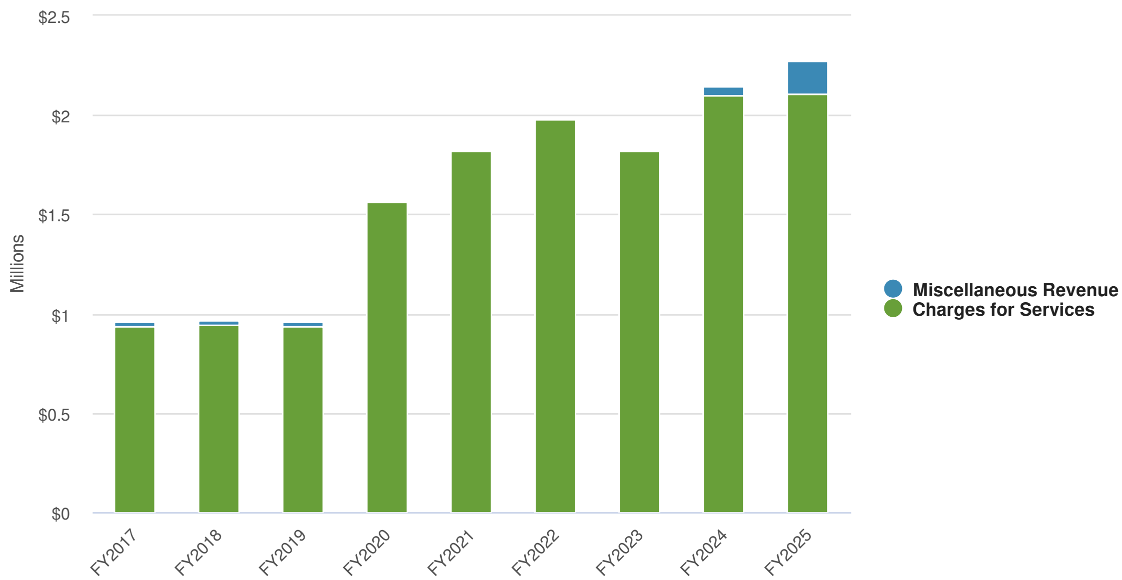
Summary

The Village of Key Biscayne is projecting $2.27M of revenue in FY2025, which represents a 5.8% increase over the prior year. Budgeted expenditures are projected to increase by 115.3% or $1.69M to $3.15M in FY2025.



Revenues by Source

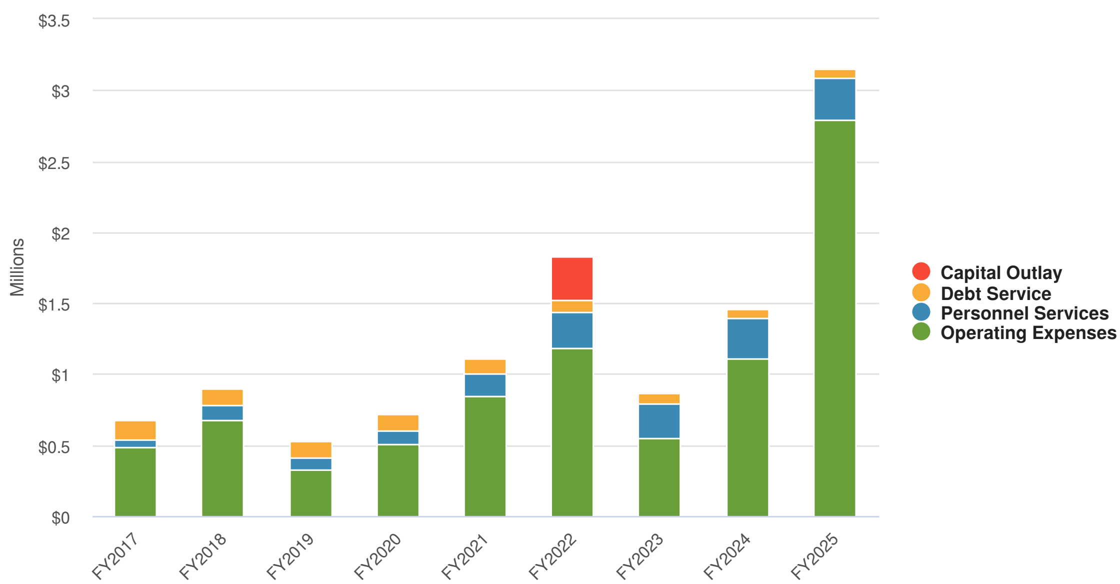
Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
FDEP- GRANT STRUCTUTAL IMPROVEMENTS (C-2105)	$0.00	$48,718.00	$67,623.50	$0.00	$0.00	0%
Total Intergovernmental Revenue:	**$0.00**	**$48,718.00**	**$67,623.50**	**$0.00**	**$0.00**	**0%**
Charges for Services						
STORMWATER FEES	$1,977,139.08	$1,877,578.81	$2,067,009.67	$2,099,073.00	$2,104,240.00	0.2%
Total Charges for Services:	**$1,977,139.08**	**$1,877,578.81**	**$2,067,009.67**	**$2,099,073.00**	**$2,104,240.00**	**0.2%**
Miscellaneous Revenue						
INTEREST INCOME	$10,355.66	$91,152.62	$292,443.43	$48,796.32	$167,365.00	243%
Total Miscellaneous Revenue:	**$10,355.66**	**$91,152.62**	**$292,443.43**	**$48,796.32**	**$167,365.00**	**243%**
Total Revenue Source:	**$1,987,494.74**	**$2,017,449.43**	**$2,427,076.60**	**$2,147,869.32**	**$2,271,605.00**	**5.8%**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services						
Stormwater						
ALLOCATION OF SALARY + BENEFITS	$251,388.58	$232,035.00	$240,492.00	$278,000.00	$304,000.00	9.4%
Total Stormwater:	**$251,388.58**	**$232,035.00**	**$240,492.00**	**$278,000.00**	**$304,000.00**	**9.4%**
Total Personnel Services:	**$251,388.58**	**$232,035.00**	**$240,492.00**	**$278,000.00**	**$304,000.00**	**9.4%**
Operating Expenses						
Stormwater						
PROFESSIONAL SERVICES	$0.00	$721.00	$13,757.50	$40,000.00	$35,000.00	-12.5%
OPERATIONS & MAINTENANCE	$434,648.03	$435,197.25	$259,202.13	$448,800.00	$478,800.00	6.7%
ADMINSTRATIVE EXPENSES	$45,641.88	$642.00	$1,393.00	$20,000.00	$20,000.00	0%
STRUCTURAL IMPROVEMENTS	$36,925.50	$154,732.30	$5,000.00	$200,000.00	$175,000.00	-12.5%
STORMWATER DEPRECIATION EXPENSE	$420,872.80	$355,937.88	$0.00	$0.00	$0.00	0%
TRANSFER OUT TO CIP	$246,570.00	$0.00	$0.00	$0.00	$0.00	0%
Total Stormwater:	**$1,184,658.21**	**$947,230.43**	**$279,352.63**	**$708,800.00**	**$708,800.00**	**0%**
Transfers						
TRANSFER TO CIP	$0.00	$250,000.00	$1,389,941.00	$405,252.00	$2,077,500.00	412.6%
Total Transfers:	**$0.00**	**$250,000.00**	**$1,389,941.00**	**$405,252.00**	**$2,077,500.00**	**412.6%**
Total Operating Expenses:	**$1,184,658.21**	**$1,197,230.43**	**$1,669,293.63**	**$1,114,052.00**	**$2,786,300.00**	**150.1%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay						
Stormwater						
FUTURE PROJECTS - 2020 RESILIENCY BOND	$303,813.06	$0.00	$0.00	$0.00	$0.00	0%
Total Stormwater:	**$303,813.06**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Capital Outlay:	**$303,813.06**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Debt Service						
Stormwater						
INTEREST EXPENSE 2016 UTILITY REFUNDING	$90,480.66	$81,335.72	$71,975.88	$71,976.00	$62,396.00	-13.3%
Total Stormwater:	**$90,480.66**	**$81,335.72**	**$71,975.88**	**$71,976.00**	**$62,396.00**	**-13.3%**
Total Debt Service:	**$90,480.66**	**$81,335.72**	**$71,975.88**	**$71,976.00**	**$62,396.00**	**-13.3%**
Total Expense Objects:	**$1,830,340.51**	**$1,510,601.15**	**$1,981,761.51**	**$1,464,028.00**	**$3,152,696.00**	**115.3%**

Functional Responsibilities

The Solid Waste Fund accounts for the financial resources received and allocated on behalf of the Solid Waste services provided pursuant to Section 2-62 of the Code of Ordinances. The charges for services are used to contract solid waste, recycling, and bulk trash services for the Village's single-family residences and duplexes. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows. Oversight of this fund is primarily the function of the Public Works Department.

Solid Waste Fund

Prior Year Significant Accomplishments

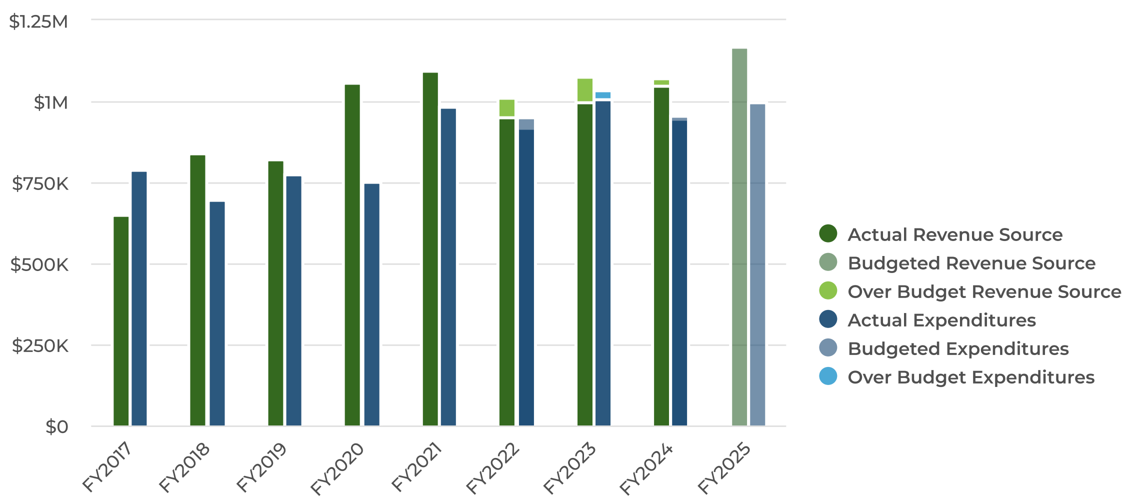
- Approved resolution with existing vendor to extend contract for 1 more year to provide trash removal and recycling services.

Fiscal Year 25 Goal Based Actions

- Partner with Miami-Dade County Property Appraiser & Tax Collector to add past due balances to FY 25 tax roll for the final close out of Village receivables.
- Reduce solid waste output, ensure proper recycling through vendor accountability and public education.
- Explore franchise fee opportunities and bring lower cost services to commercial and condo entities.
- Perform RFP process to solicit bids for a new contract to be awarded in FY 26.

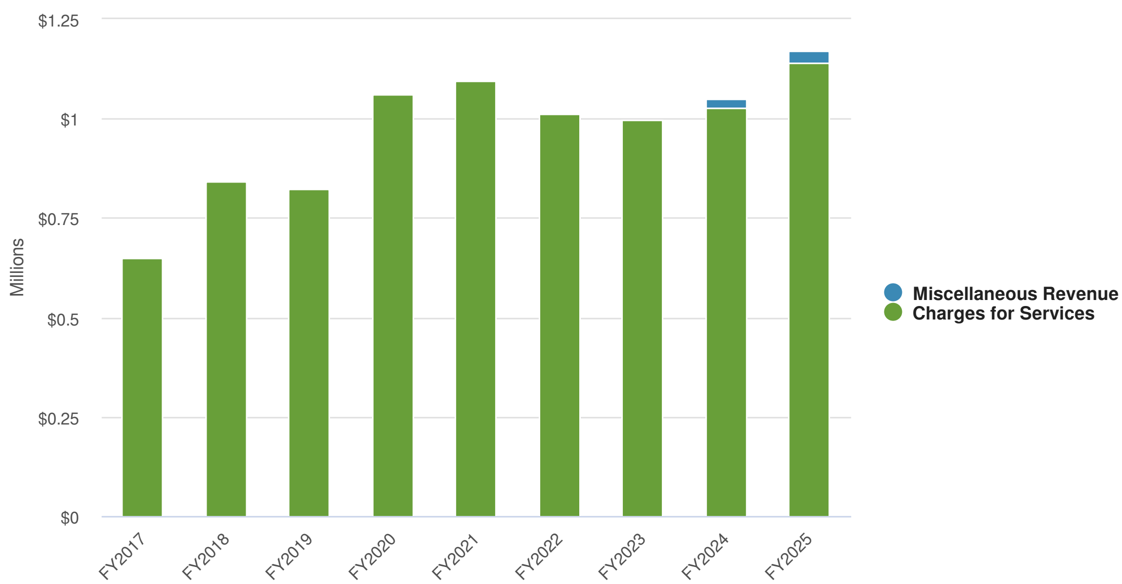
Summary

The Village of Key Biscayne is projecting $1.17M of revenue in FY2025, which represents a 11.4% increase over the prior year. Budgeted expenditures are projected to increase by 4.7% or $45.4K to $1M in FY2025.



Revenues by Source

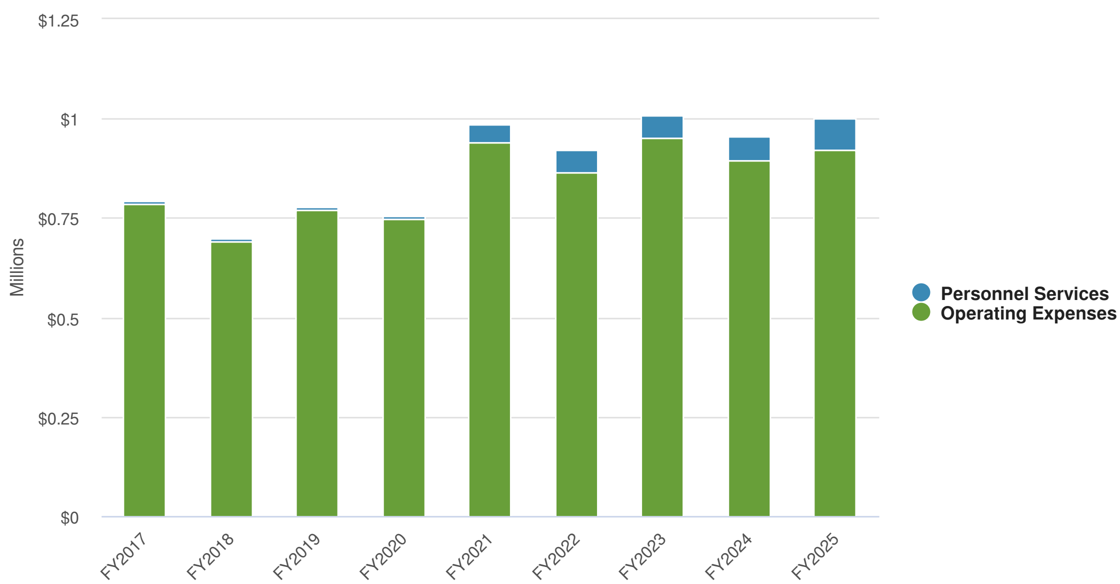
Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
SOLID WASTE REVENUE	$950,676.51	$1,031,092.67	$1,014,075.35	$1,020,973.00	$1,043,371.00	2.2%
OTHER REVENUE	$61,295.56	-$98.65	$7,133.75	$5,000.00	$98,412.00	1,868.2%
Total Charges for Services:	**$1,011,972.07**	**$1,030,994.02**	**$1,021,209.10**	**$1,025,973.00**	**$1,141,783.00**	**11.3%**
Miscellaneous Revenue						
INTEREST INCOME	$2,868.55	$46,859.01	$52,321.50	$25,187.96	$28,760.00	14.2%
Total Miscellaneous Revenue:	**$2,868.55**	**$46,859.01**	**$52,321.50**	**$25,187.96**	**$28,760.00**	**14.2%**
Total Revenue Source:	**$1,014,840.62**	**$1,077,853.03**	**$1,073,530.60**	**$1,051,160.96**	**$1,170,543.00**	**11.4%**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services						
Solid Waste						
ALLOCATION OF SALARIES	$57,383.95	$53,538.00	$75,168.00	$62,000.00	$80,000.00	29%
Total Solid Waste:	**$57,383.95**	**$53,538.00**	**$75,168.00**	**$62,000.00**	**$80,000.00**	**29%**
Total Personnel Services:	**$57,383.95**	**$53,538.00**	**$75,168.00**	**$62,000.00**	**$80,000.00**	**29%**
Operating Expenses						
Solid Waste						
CONTRACTUAL SERVICES	$857,505.00	$906,963.24	$882,834.95	$885,000.00	$920,400.00	4%
CREDIT CARD FEES	$4,146.03	$3,708.33	$2,094.06	$9,500.00	$1,500.00	-84.2%
BANK CHARGES	$2,173.15	$0.00	$0.00	$0.00	$0.00	0%
SOLID WASTE REFUNDS	$0.00	$72,465.00	-$9,278.00	$0.00	$0.00	0%
Total Solid Waste:	**$863,824.18**	**$983,136.57**	**$875,651.01**	**$894,500.00**	**$921,900.00**	**3.1%**
Total Operating Expenses:	**$863,824.18**	**$983,136.57**	**$875,651.01**	**$894,500.00**	**$921,900.00**	**3.1%**
Total Expense Objects:	**$921,208.13**	**$1,036,674.57**	**$950,819.01**	**$956,500.00**	**$1,001,900.00**	**4.7%**

Capital Improvement Plan Fund

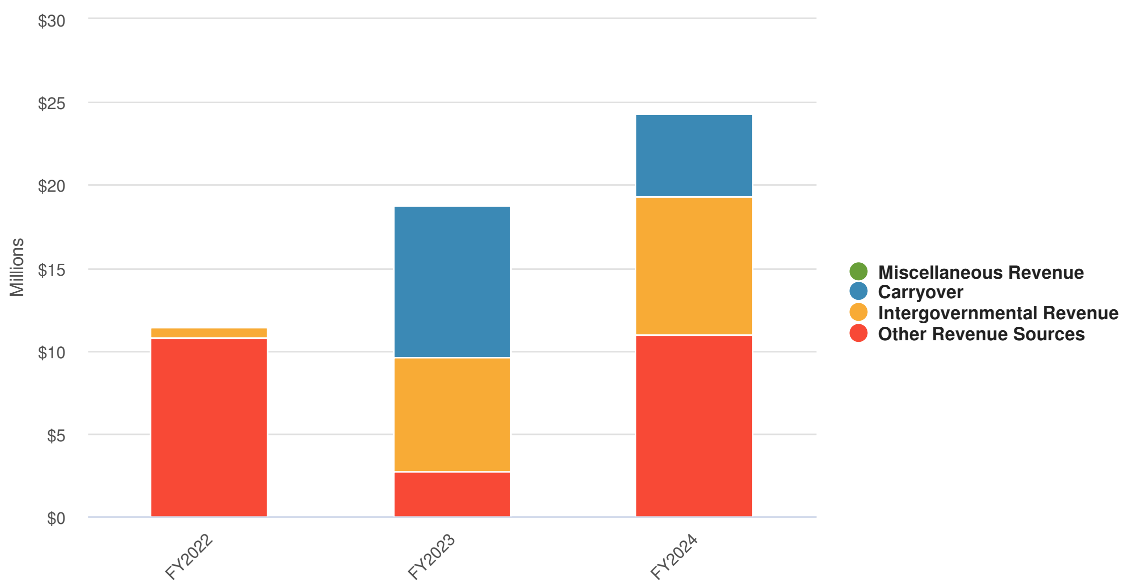
Functional Responsibilities

The Capital Improvement Program Fund is used to account for financial resources used for the acquisition of capital assets or the construction of major capital projects. The Capital Improvement Program fund generally receives an annual budget transfer of funds from the General Fund, Special Revenue Funds, Enterprise Funds, loan, and grant dollars. Oversight of this fund is primarily the function of the Administration.

Summary

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

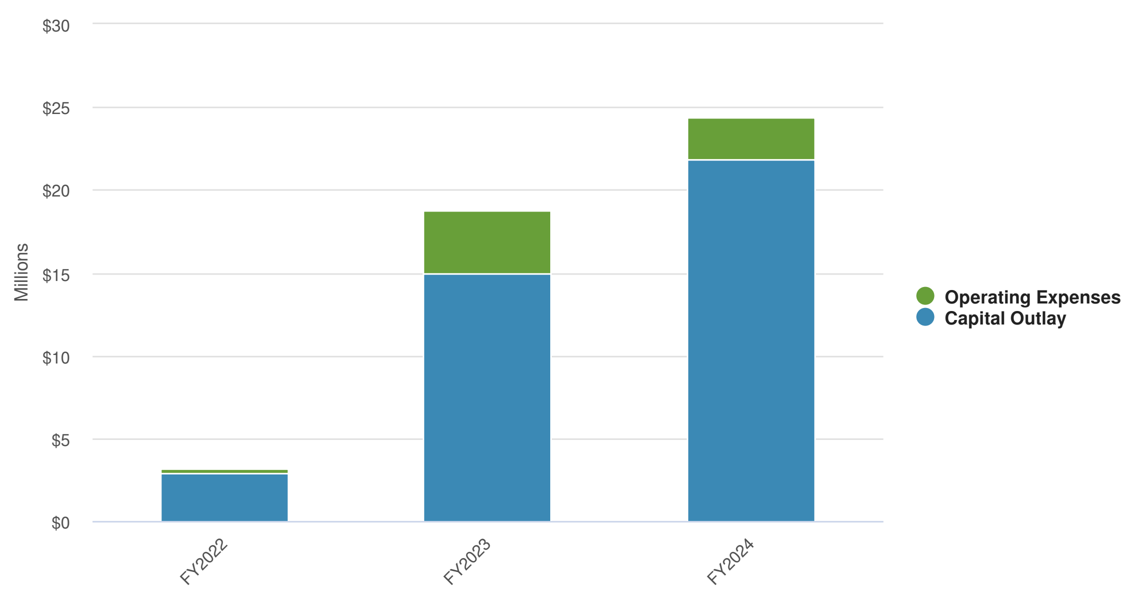


Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue					
HURRICANE IRMA PW 4229- BEACH RENOURISHMENT 2021	$301,822.10	$0.00	$0.00	$0.00	0%
FEDERAL GRANT SAFE ROUTES TO SCHOOL	$349,516.17	$0.00	$0.00	$0.00	0%
FEDERAL GRANT ADAPTIVE SIGNALIZATION	$0.00	$0.00	$23,034.00	$0.00	0%
FDOT- GRANT CRANDON BLVD TRAFFIC	$0.00	$80,000.00	$20,000.00	$0.00	0%
HMGP- ZONE 1	$0.00	$0.00	$0.00	$2,747,268.00	-100%
NOAA-CONSTRUCT OFFSHORE SUBMERGED BARRIER	$0.00	$0.00	$0.00	$800,000.00	-100%

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
HMGP- Install Stormwater Pump Station Back-up	$0.00	$0.00	$0.00	$171,711.00	-100%
STATE LEGISLATIVE APPROPRIATION	$0.00	$0.00	$0.00	$900,000.00	-100%
FDEP- IMMEDIATE FLOOD CONTROL AND MITIGATION	$0.00	$0.00	$450,000.00	$0.00	0%
FDEP-FRDA-PARADISE PARK STATE GRANT	$0.00	$200,000.00	$85,934.41	$0.00	0%
FDEP-Test Stormwater Water Quality Technologies	$0.00	$0.00	$0.00	$110,819.00	-100%
FDEP- Install and Assess Green Infrastructure	$0.00	$0.00	$0.00	$650,000.00	-100%
FDEP- Renourish Beach and Dunes	$0.00	$0.00	$0.00	$918,050.00	-100%
FDEP- Replace Playground Equipment (Under 5)	$0.00	$0.00	$0.00	$112,500.00	-100%
FDEP- Design and Construct Zone 1 (K-8)	$0.00	$0.00	$0.00	$885,626.00	-100%
FDEP- FORMULATE RESILIENT INFRASTRUCTURE	$0.00	$0.00	$0.00	$330,000.00	-100%
MDC TPO- Improve Crandon Blvd	$0.00	$0.00	$0.00	$30,000.00	-100%
FIND GRANT AWARD	$0.00	$75,000.00	$0.00	$0.00	0%
MDC Grant Crandon Blv Safety & Mobility Study $	$0.00	$63,490.06	$22,644.05	$0.00	0%
GRANT WASD REIMBURSEMENT	$0.00	$0.00	$0.00	$750,000.00	-100%
Total Intergovernmental Revenue:	**$651,338.27**	**$418,490.06**	**$601,612.46**	**$8,405,974.00**	**-100%**
Miscellaneous Revenue					
MISCELLANEOUS REVENUES	$10,425.00	$0.00	$1.00	$0.00	0%
INTEREST INCOME	$54,737.51	$11.85	$4.69	$0.00	0%
DONATIONS & CONTRIBUTIONS	$0.00	$0.00	$0.00	$95,000.00	-100%
Total Miscellaneous Revenue:	**$65,162.51**	**$11.85**	**$5.69**	**$95,000.00**	**-100%**
Carryover					
CARRYOVER	$0.00	$0.00	$0.00	$4,917,456.00	-100%
Total Carryover:	**$0.00**	**$0.00**	**$0.00**	**$4,917,456.00**	**-100%**
Other Revenue Sources					
TRANSFER FROM GENERAL FUND WC	$10,227,596.00	$779,600.00	$5,843,341.00	$5,843,341.00	-100%
TRANSFER FROM TRANSPORTATION FUND 101	$300,000.00	$7,342.00	$250,000.00	$250,000.00	-100%
TRANSFER FROM STORMWATER	$246,570.00	$250,000.00	$1,389,941.00	$405,252.00	-100%
TRANSFER FROM BUILDING FUND	$0.00	$75,000.00	$375,000.00	$375,000.00	-100%
LOAN PROCEEDS	$0.00	$0.00	$0.00	$4,063,174.00	-100%
Total Other Revenue Sources:	**$10,774,166.00**	**$1,111,942.00**	**$7,858,282.00**	**$10,936,767.00**	**-100%**
Total Revenue Source:	**$11,490,666.78**	**$1,530,443.91**	**$8,459,900.15**	**$24,355,197.00**	**-100%**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Operating Expenses					
Public Works					
PROGRAM MANAGEMENT FOR RESILIENCE PROGRAM	$46,369.45	$96,719.80	$1,476,218.03	$1,530,194.00	-100%
CONDUCT USACE BACK BAY AND BEACH FEASIBILITY STUDY	$0.00	$0.00	$0.00	$750,000.00	-100%
MONITOR BEACH AND DUNES	$0.00	$155,764.99	$84,714.30	$200,000.00	-100%
Total Public Works:	**$46,369.45**	**$252,484.79**	**$1,560,932.33**	**$2,480,194.00**	**-100%**
Transfers					
TRANSFER TO TRANSPORTATION FUND	$300,000.00	$0.00	$0.00	$0.00	0%
Total Transfers:	**$300,000.00**	**$0.00**	**$0.00**	**$0.00**	**0%**
Total Operating Expenses:	**$346,369.45**	**$252,484.79**	**$1,560,932.33**	**$2,480,194.00**	**-100%**
Capital Outlay					
Council					
COUNCIL CHAMBER ELEVATOR	$0.00	$0.00	$0.00	$18,500.00	-100%
Total Council:	**$0.00**	**$0.00**	**$0.00**	**$18,500.00**	**-100%**
Public Works					
SAFE ROUTES TO SCHOOL CONSTRUCTION	$3,364.47	$0.00	$0.00	$0.00	0%
BURYNG POWERLINES OVERNEATH ROAD	$63,293.65	$49,406.07	$0.00	$0.00	0%

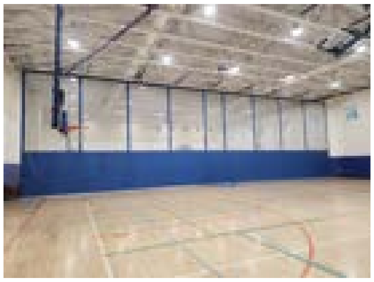
Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
ADAPTIVE SIGNALIZATION	$80.00	$0.00	$0.00	$0.00	0%
RENOURISH BEACH AND DUNES 2024	$0.00	$0.00	$2,911,592.96	$3,282,837.00	-100%
SHORELINE PROTECTI-2021 BEACH RENOURISH	$98,328.05	$0.00	$0.00	$0.00	0%
SOLAR ENERGY	$40,000.00	$0.00	$0.00	$0.00	0%
CRANDON BLVD BIKE AND PEDESTRIAN IMPROVEMENTS	$169,515.22	$0.00	$0.00	$0.00	0%
ENTRY BLOCK SIGN	$0.00	$49,859.44	$0.00	$0.00	0%
DESIGN ZONE 1 (K-8) RESILIENT INFRASTRUCTURE	$45,178.52	$631,657.56	$2,117,789.11	$5,078,606.00	-100%
VILLAGE WIDE EV CHARGING STATIONS	$23,761.70	$50,993.83	$0.00	$0.00	0%
Public Beach Access point at Sands	$115,960.50	$0.00	$0.00	$0.00	0%
IMPROVE HARBOR AND FERNWOOD TRAFFIC CIRCLE	$0.00	$0.00	$0.00	$250,000.00	-100%
RICKENBAKER CONCEPT PLAN	$130,559.90	$70,242.50	$0.00	$0.00	0%
REPAVE ROADWAYS VILLAGE-WIDE	$0.00	$71,927.91	$0.00	$0.00	0%
IMPROVE CRANDON BLVD	$0.00	$540,025.72	$446,536.36	$613,000.00	-100%
ASSESS GREEN ROW INFRASTRUCTURE SOLUTIONS	$0.00	$0.00	$0.00	$650,000.00	-100%
PAINT VILLAGE-WIDE FACILITIES AND AMENITIES	$0.00	$194,685.48	$0.00	$0.00	0%
DESIGN OFF-SHORE HYBRID REEF	$0.00	$0.00	$0.00	$800,000.00	-100%
PUBLIC WORKS VEHICLES	$33,831.00	$42,789.15	$0.00	$0.00	0%
INSTALL STORMWATER PUMP STATION BACK-UP GENERATORS	$0.00	$0.00	$0.00	$523,176.00	-100%
TELEHANDLER	$0.00	$0.00	$128,000.00	$130,000.00	-100%
Total Public Works:	**$723,873.01**	**$1,701,587.66**	**$5,603,918.43**	**$11,327,619.00**	**-100%**
Administration					
FACILITY REPAIRS AND RENOVATIONS	$53,065.00	$0.00	$0.00	$0.00	0%
VILLAGE HALL WAYFINDING	$0.00	$29,846.00	$70,236.69	$75,000.00	-100%
EMPLOYEE LOUNGE	$15,241.93	$0.00	$0.00	$0.00	0%
Total Administration:	**$68,306.93**	**$29,846.00**	**$70,236.69**	**$75,000.00**	**-100%**
Planning and Zoning					
SAFETY VEHICLES CODE COMPLIANCE	$0.00	$22,975.00	$0.00	$0.00	0%
Total Planning and Zoning:	**$0.00**	**$22,975.00**	**$0.00**	**$0.00**	**0%**
Police					
VESSEL EXCLUSION ZONE IMPROVEMENTS	$39,251.50	$0.00	$0.00	$0.00	0%
PUBLIC SAFETY VEHICLES	$269,472.87	$237,539.00	$436,828.00	$462,218.00	-100%
VILLAGE WIDE SECURITY AND SURVEILLANCE SYSTEM/	$0.00	$201,447.04	$0.00	$248,000.00	-100%
PURCHASE POLICE BOAT	$0.00	$140,182.00	$0.00	$0.00	0%
Total Police:	**$308,724.37**	**$579,168.04**	**$436,828.00**	**$710,218.00**	**-100%**

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fire and Rescue					
RENOVATE WOMEN RESTROOM FIRE DPT	$0.00	$0.00	$19,800.00	$118,000.00	-100%
FIRE ENGINE REPLACEMENT	$58,470.34	$0.00	$0.00	$0.00	0%
FIRE VEHICLES	$31,398.00	$0.00	$0.00	$1,200,000.00	-100%
FIRE DEPARTMENT HIGH WATER VEHICLE	$0.00	$0.00	$0.00	$95,000.00	-100%
Total Fire and Rescue:	**$89,868.34**	**$0.00**	**$19,800.00**	**$1,413,000.00**	**-100%**
Building					
RENOVATE BUILDING DPT CUST SERV AREA	$0.00	$0.00	$44,237.50	$384,743.00	-100%
Total Building:	**$0.00**	**$0.00**	**$44,237.50**	**$384,743.00**	**-100%**
Stormwater					
BURYING POWERLINES UNDERNEATH ROAD	$120,926.41	$0.00	$0.00	$0.00	0%
PERFORM IMMEDIATE FLOOD CONTROL & MITIGATION	$0.00	$92,228.09	$675,607.88	$775,000.00	-100%
EXTEND SEWER LINES FROM SEWER MAIN	$0.00	$0.00	$0.00	$150,000.00	-100%
TEST STORMWATER WATER QUALITY IMPROVEMENT	$0.00	$0.00	$45,445.50	$134,578.00	-100%
IMPROVE GARDEN DISTRICT DRAINAGE	$0.00	$0.00	$0.00	$3,052,520.00	-100%
Total Stormwater:	**$120,926.41**	**$92,228.09**	**$721,053.38**	**$4,112,098.00**	**-100%**
Parks and Recreation					
IMPROVE BEACH PARK	$56,224.60	$118,543.37	$12,871.78	$1,110,654.00	-100%
PARADISE PARK - REMEDIATION & CONSTRUCTION	$1,130,452.48	$723,700.32	$59,528.19	$0.00	0%
ST. AGNES LIGHTING RETROFIT	$46,220.00	$172,953.66	$113,107.59	$273,900.00	-100%
BEACH PARK SEWER EXTENSION	$45,628.04	$0.00	$0.00	$0.00	0%
LAKE PARK IMPROVEMENTS - CONSTRUCTION	$72,754.29	$0.00	$0.00	$0.00	0%
HAMPTON PARK IMPROVEMENTS	$0.00	$112,491.50	$0.00	$0.00	0%
VILLAGE HALL COURT YARD LANDSCAPE-IMPROVEMENTS	$0.00	$62,861.95	$0.00	$0.00	0%
SPLASH PAD REPLACEMENT	$0.00	$226,160.20	$0.00	$0.00	0%
CALUSA PARK TENNIS CRT SURFACING, NETS	$52,846.35	$0.00	$0.00	$0.00	0%
VILLAGE GREEN INTERIOR SIDEWALK RENOVATION	$61,811.31	$0.00	$0.00	$0.00	0%
IMPROVE KB K-8 ATHLETIC FIELD	$0.00	$0.00	$0.00	$75,000.00	-100%
IMPROVE PUBLIC ARTWORK	$0.00	$44,339.81	$4,730.44	$147,871.00	-100%
PARKS VEHICLES	$12,088.00	$0.00	$0.00	$0.00	0%
REPLACE PLAYGROUND EQUIPMENT (UNDER 5 YEARS AREA)	$0.00	$0.00	$0.00	$200,000.00	-100%
Total Parks and Recreation:	**$1,478,025.07**	**$1,461,050.81**	**$190,238.00**	**$1,807,425.00**	**-100%**
Community Center					

Name	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2024 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
FACILITIESCOMMUNITY CENTER LIGHTING TO LED	$0.00	$122,933.07	$0.00	$0.00	0%
COMMUNITY CENTER ROOF REPLACEMENT	$0.00	$0.00	$0.00	$50,000.00	-100%
COMMUNITY CENTER AIR COND REPLACEMENT	$27,888.00	$0.00	$0.00	$0.00	0%
COMMUNITY CENTER POOL DECK	$3,952.00	$340,055.62	$0.00	$0.00	0%
REPLACE BASKETBALL SYSTEMS IN COMMUNITY CENTER	$0.00	$0.00	$38,683.00	$40,000.00	-100%
COUNCIL CHAMBERS FOR COMMUNITY THEATER	$0.00	$0.00	$0.00	$236,400.00	-100%
COMMUNITY CENTER CARDIO EQUIPMENT	$45,305.00	$130,944.36	$0.00	$0.00	0%
Total Community Center:	**$77,145.00**	**$593,933.05**	**$38,683.00**	**$326,400.00**	**-100%**
Athletics					
INSTALL TURF ON ST AGNES ATHLECTIC FIELD	$0.00	$0.00	$21,500.00	$1,700,000.00	-100%
Total Athletics:	**$0.00**	**$0.00**	**$21,500.00**	**$1,700,000.00**	**-100%**
Total Capital Outlay:	**$2,866,869.13**	**$4,480,788.65**	**$7,146,495.00**	**$21,875,003.00**	**-100%**
Total Expense Objects:	**$3,213,238.58**	**$4,733,273.44**	**$8,707,427.33**	**$24,355,197.00**	**-100%**

CAPITAL IMPROVEMENTS

Capital Improvements Program

Purpose Statement

To be a thoughtful and deliberate blueprint for sustaining and improving the Village's infrastructure and assets in alignment with the Village's strategic goals.

Functional Responsibilities

The Village delivers CIP projects with a responsible and financially sound funding strategy. Each project in the CIP is categorized into the following focus areas:

- Resilience
  - Stormwater improvements, utility hardening, shoreline protection, sustainability initiatives, and alternative energy
- Parks, Recreation, and Open Spaces
  - Parks, open space, recreation, beach access paths, and athletics
- Vehicles and Equipment
  - Administrative, information technology, and software upgrades and additions
- Transportation and Right-of-Way
  - Right-of-way including roads, pedestrian, and bicycle infrastructure
- Facilities
  - Village-owned and operated facility upgrades, additions, and major repairs.

Prior Year Achievements and Highlights

- Completed Zone 1 30% Design
- Completed Crandon Blvd Multi-modal Safety Study
- Completed Beach Renourishment
- Completed Immediate Flood Control and Mitigation Improvements
- Kicked off Garden District Drainage Improvements Project
- Kicked off Fire Station Women's Locker Room Renovation
- Procured Police Fleet Vehicles
- Kicked off Pump Station Back Up Generators Project
- Replaced Lighting at St. Agnes Field
- Replaced Telehandler
- Installed Green Bike Lanes Along Crandon Blvd
- Secured Clean Water State Revolving Fund Loan to support Resilient Infrastructure and Adaptation Program.
- Installed Access Control System for Village Hall

Fiscal Year 25 Goal Based Actions

- **Ensure Timely and Cost-Effective Project Completion**: Deliver projects within established timelines and approved budgets by optimizing resource management, enhancing planning and scheduling processes, and proactively addressing potential delays or cost overruns.
- **Practice Fiscal Responsibility and Efficiency**: Maximize the use of public funds by prioritizing high-impact projects, leveraging grants and other funding sources, and ensuring the efficient and transparent use of municipal resources.
- **Ensure Compliance with Regulations**: Ensure that all projects comply with local, state, and federal regulations, including ADA compliance, environmental regulations, and building codes.
- **Improve Aesthetics and Quality-of-Life**: Enhance the visual appeal and functionality of public spaces, parks, and recreational facilities to improve the overall quality of life for residents and make the community more attractive.
- **Upgrade Infrastructure**: Ensure timely maintenance, rehabilitation, and upgrades of infrastructure, such as roads, bridges, water and sewer systems, and public facilities, to maintain safe and reliable services.
- **Improve Infrastructure Sustainability and Resilience**: Invest in resilient infrastructure that can withstand future challenges like climate change, flooding, or population growth.

- **Improve Interdepartmental Coordination:** Encourage and facilitate interdepartmental communication and involvement in projects to ensure alignment and reduce bottlenecks.

<u>How We Measure Success</u>

- **Project Timeliness**: Monitor and manage the percent difference between planned and actual project completion dates.
- **Budget Adherence**: Monitor the percent of projects completed on-budget and track the variance in estimated and actual costs.
- **Funding Utilization**: Monitor the percent of funds used for CIP projects that come from external sources like grants.

FY25 CIP Matrix

		Internal Funding Sources				External Funding Sources			
	FY25 CIP Projects	General Fund	Rollforward (FY24)	General Obligation Bond (Resilience)	Special Revenue / Enterprise Funds	Grants & Appropriations	CWSRF Design	Miami-Dade Water & Sewer	Grand Total
Resilience									
1	Program Management for RB&AP				$ 1,115,000	$ 100,000			$ 1,215,000
1	Design Zone 1		$ 42,134		$ 475,000	$ 1,785,626	$ 3,552,663	$ 100,000	$ 5,955,423
1	Underground Utilities		$ 300,000	$ 14,700,000					$ 15,000,000
1	Construct Zone 1			$ 2,500,000		$ 11,000,000			$ 13,500,000
2	Conduct USACE Back Bay and Beach Feasibility Study		$ 750,000		$ 237,500				$ 987,500
3	Improve Garden District Drainage		$ 595,190			$ 5,356,712			$ 5,951,902
3	Design Offshore Hybrid Reef				$ 250,000	$ 750,000			$ 1,000,000
3	Install Pump Station Back-Up Generators		$ 37,376			$ 381,734			$ 419,110
Vehicles & Equipment									
1	Replace Fire Rescue Truck	$ 388,000							$ 388,000
2	Replace Key Biscayne Fire Rescue Vehicle #1		$ 600,000						$ 600,000
2	Replace Key Biscayne Fire Rescue Vehicle #2		$ 600,000						$ 600,000
3	Replace Police Vehicles	$ 335,000	$ 25,390						$ 360,390
3	Replace Fire Cardiac Monitors	$ 210,000							$ 210,000
Transportation & Right-of-Way									
2	Improve Streetlight Coverage	$ 250,000							$ 250,000
3	Repave Harbor Drive		$ 250,000			$ 1,900,000			$ 2,150,000
4	Repave Roadways Village-Wide	$ 300,000			$ 250,000				$ 550,000
7	Install Electrical Outlets Along Crandon Blvd South	$ 200,000							$ 200,000
Parks, Recreation, and Open Space									
2	Install Splashpad Surfacing		$ 50,000						$ 50,000
3	Install Turf at St. Agnes Field		$ 1,700,000						$ 1,700,000
4	Rehab Public Art		$ 143,141						$ 143,141
5	Renovate Dog Park					$ 75,000			$ 75,000
5	Improve Key Biscayne K-8 Center School Athletic Facilities		$ 105,000						$ 105,000
5	Improve Beach Park		$ 1,080,000						$ 1,080,000
5	Replace Under 5 Playground		$ 87,500			$ 112,500			$ 200,000
6	Rehab Monaco Fountain Plaza					$ 275,000			$ 275,000
6	Improve North Public Beach Access Path	$ 120,000							$ 120,000
Facilities									
4	Renovate Building Department Customer Service Areas		$ 340,506		$ 125,000				$ 465,506
4	Renovate Fire Station Women's Locker Room		$ 118,000						$ 118,000
5	Replace HVACs	$ 250,000							$ 250,000
6	Renovate Council Chambers as Community Theater		$ 236,400						$ 236,400
7	Paint Community Center Garage and Exterior	$ 175,000							$ 175,000
	Grand Total	**$ 2,228,000**	**$ 7,060,637**	**$ 17,200,000**	**$ 2,452,500**	**$ 21,736,572**	**$ 3,552,663**	**$ 100,000**	**$ 54,330,372**

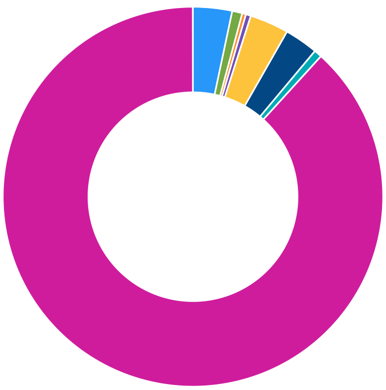
Capital Improvements: One-year Plan

Total Capital Requested

$54,330,372

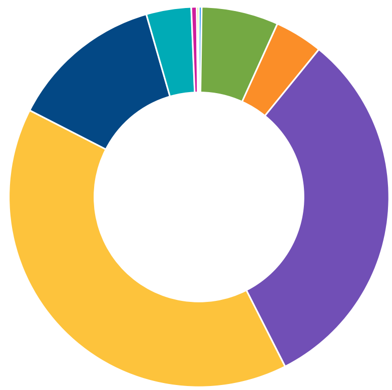
31 Capital Improvement Projects

Total Funding Requested by Department



Athletics (3%)	$1,805,000.00
Building (1%)	$465,506.00
Community Center (0%)	$175,000.00
Expenditures (0%)	$236,400.00
Fire and Rescue (3%)	$1,798,000.00
Parks and Recreation (3%)	$1,548,141.00
Police (1%)	$360,390.00
Public Works (88%)	$47,941,935.00
TOTAL	**$54,330,372.00**

Total Funding Requested by Source



Building Fund (0%)	$125,000.00
Clean Water SRF Loan (7%)	$3,552,663.00
General Fund (4%)	$2,228,000.00
General Obligation Bond (32%)	$17,200,000.00
Grant (40%)	$21,736,572.00
Roll Forward (13%)	$7,060,637.00
Stormwater Fund (4%)	$2,077,500.00
Transportation Fund (0%)	$250,000.00
WASD Reimbursement (0%)	$100,000.00
TOTAL	**$54,330,372.00**

Resiliency

Program Management for Resilient Infrastructure and Adaptation Program (RIAP)

- Continuation of professional services for the development of the Village's Resilient Infrastructure and Adaptation Program (RIAP), which encompasses the Village's resilience-focused initiatives. The Program's primary objective is to design and implement phased improvements to stormwater management, roadways, water, sewer, electrical, and telecommunications infrastructure across the Village. Additionally, the RIAP includes collaboration with the U.S. Army Corps of Engineers to conduct comprehensive studies of ocean-side and back-bay areas. These studies are crucial for integrating the Village into the Miami-Dade County shoreline protection program, enhancing coastal resilience and ensuring long-term protection for the community.
  - Project Type: Program Management
  - Total Project Cost: N/A
  - FY25 Funding Allocation: $1,215,00
  - FY25 Funding Sources: $1,115,000 – FY24 roll forward funding, $100,000 – EPA Community Grant

Design Zone 1

- The design for Zone 1 began in 2022, encompassing the area around the K-8 school, and integrates stormwater management, roadway enhancements, and upgrades to water, sewer, electrical, and telecommunications systems.
  - Project Type: Design
  - Total Phase Cost: $6,341,768
  - FY25 Funding Allocation: $5,955,423
  - Funding Sources: $42,134 – FY24 carry forward funding, $3,552,663 - Clean Water State Revolving Loan Fund for Design, $885,626 – Resilient Florida Implementation Grant, $500,000 – State Appropriation, $400,000 EPA Community Grant, $100,000 - estimated Miami-Dade Water and Sewer Department reimbursement

Underground Utilities

- Complete the design and initiate construction to underground electrical and telecommunications lines in the Village, beginning with the Zone 1 project area and the Garden District. This project aims to enhance the resilience of the infrastructure by reducing the risk of service interruptions caused by severe weather events and improving the overall aesthetics of the area.
  - Project Type: Design and Construction
  - Total Phase Cost: 15,000,000
  - FY25 Funding Allocation: $15,000,000
  - FY25 Funding Sources: $300,000 – FY24 roll forward funding, $14,700,000 – General Obligation Bond

Construct Zone 1

- As part of the Village's Resilient Infrastructure and Adaptation Program, the Zone 1 project will upgrade stormwater infrastructure and reconfigure roadways to significantly reduce flooding in this vulnerable area, surrounding the Village's K8 Center School. The project includes the installation of a new pump station, conveyance system, and enhanced outfalls designed to handle higher volumes of stormwater and adapt to rising sea levels. Roadway improvements will better convey surface drainage and include elevating the roadway in low-lying areas. Construction is anticipated to begin in 2025, marking a key milestone in the Village's commitment to creating sustainable, flood-resistant infrastructure.
  - Project Type: Construction
  - Total Project Cost: $74,865,141
  - FY25 Funding Allocation: $13,500,000
  - FY25 Funding Sources: $2,500,000 – General Obligation Bond, $2,000,000 – Federal Appropriation via EPA Community Grant, $9,000,000 – Hazard Mitigation Grant and Resilient Florida.

Conduct USACE Back Bay and Beach Feasibility Study

- The U.S. Army Corps of Engineers is conducting a comprehensive study of the Village's vulnerability to inundation from Biscayne Bay and other ocean-side environmental threats. This assessment will identify critical risks and help develop strategies to mitigate the impacts of rising sea levels and coastal erosion. The study is part of the Village's efforts to join the Coastal Storm Risk Management Program for Miami-Dade County, which would establish a cost-sharing arrangement between the federal government and the Village for shoreline protection, including future beach renourishment projects. Currently, the Village undertakes beach renourishment every three to four years using State funds as a partial match, but federal support would provide a significantly larger funding contribution.
  - Project Type: Study
    Total Project Cost: TBD
  - FY25 Funding Allocation: $937,500
  - FY25 Funding Sources: $750,000 – FY24 roll forward funding, $250,000 – Stormwater Fund

Improve Garden District Drainage

- Improvements to the Gardens District area along East Enid Drive, Sunrise Drive, Galen Drive, and Ocean Lane include connecting existing stormwater pipes to each other and new drainage wells with pumped systems on the east side of the district along Ocean Drive.
  - Project Type: Design
  - Total Project Cost: $5,951,902
  - FY25 Funding Allocation: $5,951,902
  - FY25 Funding Sources: $595,190 – roll forward FY24, $5,356,712 – Hazard Mitigation Grant Program

Design Offshore Hybrid Reef

- The Village is exploring innovative approaches to address persistent erosion along the oceanside shoreline. This solution involves the installation of an offshore submerged hybrid reef system. This structure would serve a dual purpose, acting as a coral reef habitat while simultaneously reducing wave energy impacting the beach, thereby mitigating erosion and preserving the shoreline. The first phase of this solution is to explore the feasibility of a hybrid reef and conduct preliminary design activities.
  - Project Type: Study
  - Total Project Cost: TBD
  - FY25 Funding Allocation: $1,000,000
  - FY25 Funding Sources: $750,000 – Federal Appropriation through NOAA, $250,000 – Stormwater Fund

Install Stormwater Pump Back-up Generators

- Two backup generators will be procured and installed to serve as emergency power systems for the pump stations at Ocean Lane Drive and East Heather Drive. These generators are critical for reducing or mitigating potential damage from severe weather or other hazards, ensuring continued operation during flood events. They will provide backup power in the event of a primary generator failure, enhancing the resilience of these essential infrastructure systems.
  - Project Type: Design and Construction
  - Total Project Cost: $419,110
  - FY25 Funding Allocation: $419,110
  - FY25 Funding Sources: $37,376 – FY24 roll forward funding, $381,734 – Hazard Mitigation Grant Program

Vehicles and Equipment

Replace Fire Rescue Truck

- An emergency replacement of a fire rescue truck has been scheduled for delivery ahead of the two trucks purchased in FY24. This immediate acquisition is necessary to maintain operational readiness until the new trucks arrive.
  - Project Type: Purchase
  - Total Project Cost: $388,000
  - FY25 Funding Allocation: $388,000
  - FY25 Funding Sources: $388,000 – General Fund

Procure Two Fire Rescue Trucks 1 & 2

- The purchase of two new fire rescue trucks was initiated in FY24, with delivery anticipated in FY25 or FY26. The existing trucks have reached the end of their serviceable life, and the new vehicles will ensure continued reliability and enhanced response capabilities for the department.
  - Project Type: Purchase
  - Total Project Cost: $1,200,000
  - FY25 Funding Allocation: $1,200,000
  - FY25 Funding Sources: $1,200,000 – General Fund

Replace Police Vehicles

- Purchase six new police vehicles to replace overdue vehicles in the fleet. There are a total of 41 police fleet vehicles. Per the Village’s vehicle replacement policy, these vehicles should be replaced either every seven years or once they reach 100,000 miles.
  - Project Type: Purchase
  - Total Project Cost: $360,390
  - FY25 Funding Allocation: $360,390
  - FY25 Funding Sources: $25,390 – FY24 roll forward funding, $335,000 – General Fund

Replace Fire Department Cardiac Monitors

- The Fire Department intends to replace four (4) cardiac monitors with Zoll monitors. These monitors will be fully compatible with the City of Miami's emergency systems, ensuring seamless interoperability. The new monitors will be installed in the department's new rescue trucks, providing our teams with the latest, state-of-the-art equipment, equivalent to the technology used by neighboring emergency services.
  - Project Type: Purchase
  - Total Project Cost: $210,000
  - FY25 Funding Allocation: $210,000
  - FY25 Funding Sources: $210,000 – General Fund

Transportation & Right-of-Way

Improve Streetlight Coverage
- Conduct a comprehensive photometric study of Village streets to determine optimal streetlight placement and specifications. Based on the study's recommendations, install the appropriate types of streetlights to enhance visibility and safety. This project will be carried out in partnership with Florida Power & Light (FPL).
  - Project Type: Design and Construction
  - Total Project Cost: $250,000
  - FY25 Funding Allocation: $250,000
  - FY25 Funding Sources: $250,000– General Fund

Repave Harbor Drive
- Repave Harbor Drive from the Crandon Boulevard intersection to the southern end of Harbor Drive, south of West Mashta. This project will enhance the roadway's surface, improve driving conditions, and ensure a smoother and safer transit experience for all users.
  - Project Type: Construction
  - Total Project Cost: $2,150,000
  - FY25 Funding Allocation: $2,150,000
  - FY25 Funding Sources: $250,000 – FY24 roll forward funding from Transportation Fund, $1,900,000 – Miami-Dade Road Impact Fee (RIF)

Repave Roadways Village-Wide
- Repave Mashta Island, Knollwood Drive, Cape Florida Drive, Mariner Drive, and Calusa Park, covering approximately 12,000 linear feet of roadway. This project aims to improve road surfaces, enhance safety, and provide a smoother driving experience across these key areas.
  - Project Type: Construction
  - Total Project Cost: $550,000
  - FY25 Funding Allocation: $550,000
  - FY25 Funding Sources: $250,000 –Transportation Fund, $300,000 – General Fund

Install Electrical Outlets Along Crandon Blvd South
- Install additional electrical outlets in the southern portion of Crandon Boulevard to enable the extension of holiday decorations to this area. This enhancement will allow residents in the southern part of the Village to fully enjoy the holiday lights and festivities, creating a more inclusive and festive atmosphere throughout the community.
  - Project Phase: Design and Construction
  - Total Project Cost: $200,000
  - FY25 Funding Allocation: $200,000
  - FY25 Funding Sources: $200,000 – General Fund

Parks, Recreation and Open Space

Install Splashpad Safety Surfacing
- Install specialized safety surfacing around the Village Green splashpad to enhance protection and prevent injuries. This upgrade will ensure a safer play environment for children and improve the overall functionality of the splashpad.
  - Project Phase: Construction
  - Total Project Cost: $50,000
  - FY25 Funding Allocation: $50,000
  - FY25 Funding Sources: $50,000 – FY24 roll forward funding

Install Turf at St. Agnes Field

- Replace the existing sod field at St. Agnes with a durable turf field. This upgrade will enhance field maintenance and expand its utility for various sports, including rugby, soccer, and others. Although the Village does not own the field, it has an agreement with St. Agnes to manage and perform capital improvements, ensuring the field remains in optimal condition and serves the community effectively.
  - Project Type: Construction
  - Total Project Cost: $1,700,000
  - FY25 Funding Allocation: $1,700,000
  - FY25 Funding Sources: $1,700,000– FY24 roll forward funding

<u>Rehabilitate Public Art</u>

- Undertake major repairs, replacements, and rehabilitation for several Bedia Plaza installations and other art pieces throughout the Village. This project will address the restoration needs of seven Bedia Plazas and the Pleated Genome sculpture in the Village Green, ensuring these important cultural assets are preserved and continue to enhance the community's aesthetic and cultural value.
  - Project Type: Construction
  - Total Project Cost: $143,141
  - FY25 Funding Allocation: $143,141
  - FY25 Funding Sources: $143,141 – FY24 roll forward

<u>Renovate Dog Park</u>

- Replace several deteriorated features in the dog park, particularly the four rusted and failing fountains. Additional improvements will include the installation of new benches and updated signage, enhancing both the functionality and aesthetic of the park for a better experience for pets and their owners.
  - Project Type: Construction
  - Total Project Cost: $75,000
  - FY25 Funding Allocation: $75,000
  - FY25 Funding Sources: $75,000 – Developer Donation

<u>Improve Key Biscayne K-8 Center School Outdoor Athletic Facilities</u>

- Replace the existing surface of the basketball court and install adjustable basketball hoops, along with other enhancements. These upgrades will improve the playability and versatility of the court, catering to a wider range of skill levels and providing a better recreational experience.
  - Project Type: Construction
  - Total Project Cost: $105,000
  - FY25 Funding Allocation: $105,000
  - FY25 Funding Sources: $105,000 – FY24 roll forward

<u>Improve Beach Park</u>

- Begin Phase 1 of the Beach Park redesign, which includes renovating the pavilion and upgrading the shower system, along with other improvements. This phase will lay the groundwork for the overall enhancement of the park, providing modernized facilities and a refreshed recreational environment.
  - Project Type: Construction
  - Total Project Cost: $1,080,000
  - FY25 Funding Allocation: $1,080,000
  - FY25 Funding Sources: $1,080,000 – FY24 roll forward funding

<u>Replace Under-5 Playground</u>

- Replace the existing playground with a new playground specifically for children ages five and under. The new playground will feature a creative design with engaging, age-appropriate equipment, adhere to current industry safety standards, and make efficient use of the existing space to enhance the play experience for young children.
  - Project Type: Design and Construction
  - Total Project Cost: $200,000
  - FY25 Funding Allocation: $200,000
  - FY25 Funding Sources: $87,500 – FY24 roll forward funding, $112,500 – Florida Recreation Development Assistance Program (FRDAP) Grant

<u>Rehab Monaco Fountain Plaza</u>

- The Monaco Fountain, a public art piece by Sarah Morris, features the Monaco Reflecting Pools at Civic Center Oval Plaza on Key Biscayne. This artwork includes a field of coral rock surrounding two colorful pools with adjacent benches. Currently, the plaza's pavers are cracked, and several tiles in the pools are missing or chipped. This project

will involve a complete renovation of the plaza, including replacing damaged tiles, repairing and replacing cracked pavers, and reinforcing the foundations to ensure long-term durability and preserve the artwork's integrity.
  - Project Type: Design and Construction
  - Total Project Cost: $275,000
  - FY25 Funding Allocation: $275,000
  - FY25 Funding Sources: $275,000 – Developer Donation

Improve North Public Beach Access Path

- The North Public Beach access path, located between Commodore Club South and Island House Condominiums, is one of six new public beach access paths being installed as part of the Village's commitment to the U.S. Army Corps of Engineers' Coastal Storm Risk Management Program. These access paths will be open to the public, enhancing beach accessibility and allowing more residents and visitors to enjoy Key Biscayne's beautiful shoreline.
  - Project Type: Design and Construction
  - Total Project Cost: $120,000
  - FY25 Funding Allocation: $120,000
  - FY25 Funding Sources: $120,000 – General Fund

Facilities

Renovate Building Department Customer Service Areas

- The Building Department's customer service areas and staff offices will be reconfigured to maximize space efficiency following the Village's transition to electronic plan review, reducing the need for physical document storage. Upgrades will include replacing carpeting, repainting walls, and modernizing the customer service area to enhance the overall experience for residents and staff.
  - Project Type: Design and Construction
  - Total Project Cost: $465,506
  - FY25 Funding Allocation: $465,506
  - FY25 Funding Sources: $340,506 – roll forward from Building Fund, $125,000– Building Fund

Renovate Fire Station's Women's Locker Room and Restroom

- Project will upgrade the women's locker room and restroom facilities in the Fire Station. The renovations will focus on remodeling the locker room to be similar to the men's locker room, modernizing the space, improving accessibility, and ensuring it meets the needs of the department's personnel, providing a more efficient and durable environment.
  - Project Type: Construction
  - Total Project Cost: $118,000
  - FY25 Funding Allocation: $118,000
  - FY25 Funding Sources: $118,000– FY24 roll forward funding

Replace HVACs

- Replace three aging HVAC units at the Community Center that have reached the end of their useful life. This upgrade will improve energy efficiency, enhance climate control, and ensure consistent air quality for staff and visitors, while reducing long-term maintenance costs.
  - Project Type: Construction
  - Total Project Cost: $250,000
  - FY25 Funding Allocation: $250,000
  - FY25 Funding Sources: $250,000 General Fund

Renovate Council Chambers as Community Theater

- Project is a design-build project to complete the design, construction, and installation of a high-quality theater with lecture capability to the existing Village Council chambers while maintaining flexibility of the existing room.
  - Project Type: Design and Construction
  - Total Project Cost: $236,400
  - FY25 Funding Allocation: $236,400
  - FY25 Funding Sources: $236,400 – FY24 roll forward funding

Paint Community Center Garage and Exterior

- Repaint the garage and the south and west facing exterior of the Community Center to refresh its appearance, protect the building from environmental wear, and enhance the facility's overall aesthetic appeal.
  - Project Phase: Installation

- Total Project Cost: $175,000
- FY25 Funding Allocation: $175,000
- FY25 Funding Sources: $175,000– General Fund

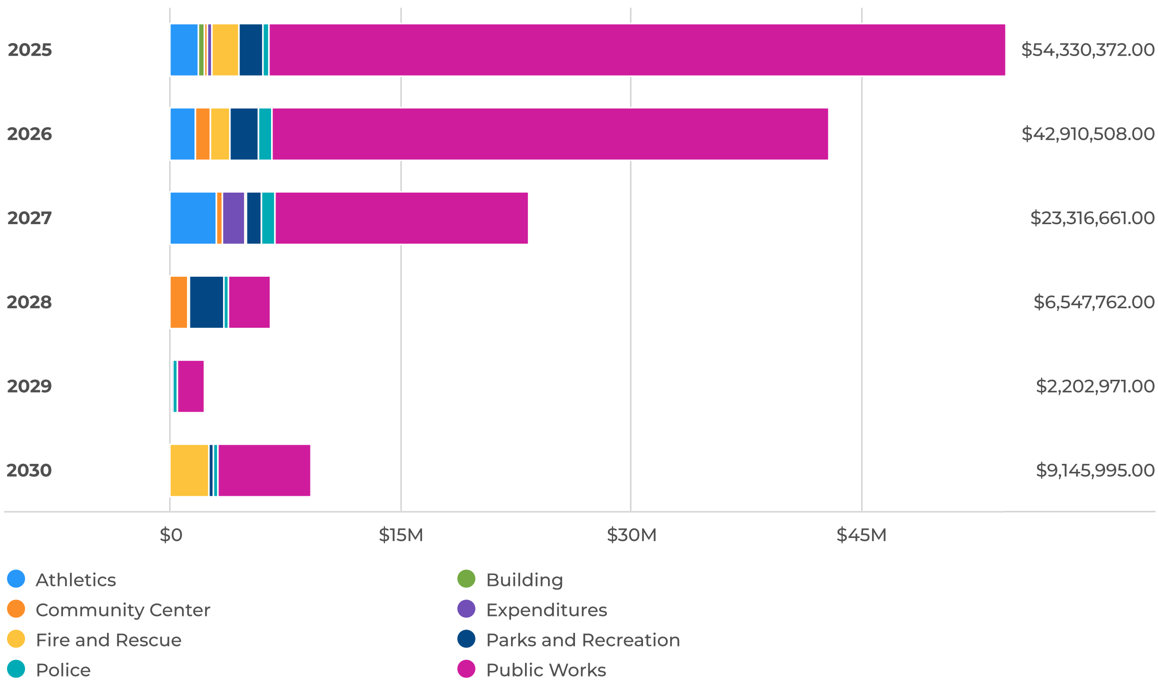
Capital Improvements: Multi-year Plan

Total Capital Requested

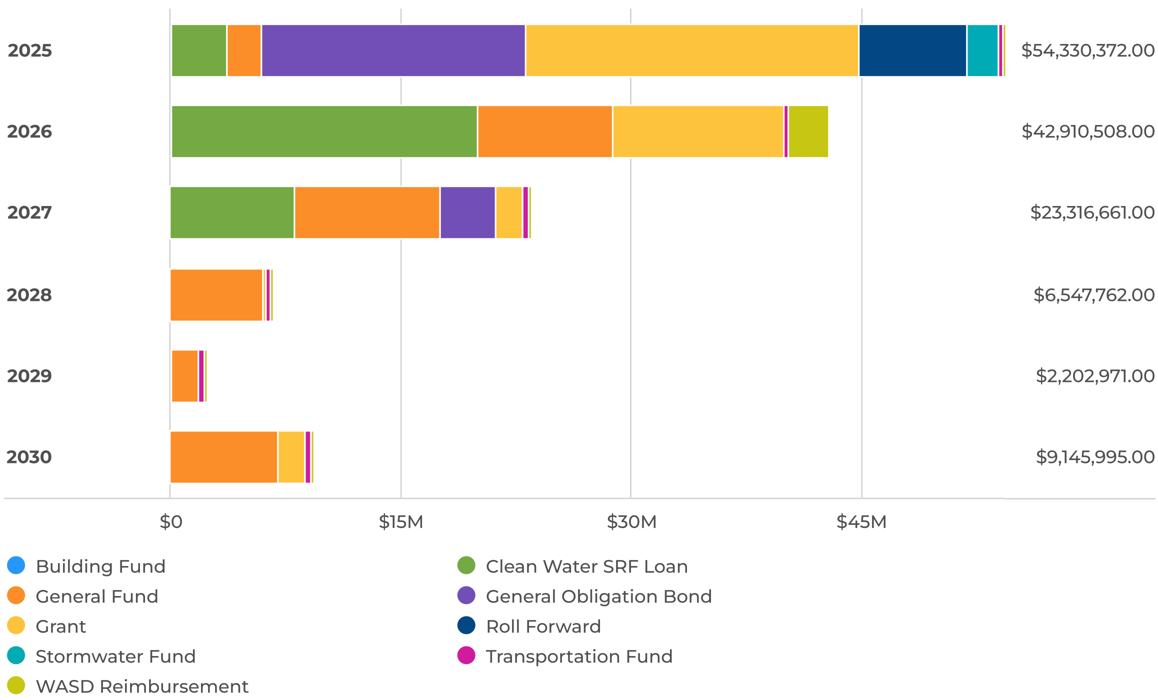
$138,454,269

75 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Cost Savings & Revenues

There's no data for building chart

FY26 Proposed Capital Improvements Program

PRI	Project	Building Fund	General Fund	Grants & Appropriations	Transportation Fund	CWSRF Construction	Miami-Dade Water & Sewer	Grand Total
1	Construct Zone 1		$ 1,000,000	$ 10,574,674		$ 20,000,000	$ 2,620,834	$ 34,195,508
1	Program Management for RB&AP		$ 1,065,000					$ 1,065,000
1	Prepare Facilities for Recertification (Engineering Assessment)		$ 150,000					$ 150,000
2	Replace MAST Athletic Field Turf		$ 1,600,000					$ 1,600,000
3	Improve Harbor Park		$ 250,000	$ 250,000				$ 500,000
3	Replace Police Radios		$ 250,000	$ 250,000				$ 500,000
3	Replace HVACs		$ 315,000					$ 315,000
3	Replace Rescue Stretchers		$ 165,000					$ 165,000
3	Replace Parks and Recreation Bus		$ 250,000					$ 250,000
3	Replace Police Vehicles		$ 350,000					$ 350,000
3	Replace Building Department Vehicle	$ 60,000						$ 60,000
3	Replace Fire Fleet Vehicle		$ 60,000					$ 60,000
3	Replace Airpacks		$ 215,000					$ 215,000
3	Replace Fire Station Apparatus Room Doors		$ 500,000					$ 500,000
4	Replace Community Center Generator		$ 300,000					$ 300,000
4	LED Retrofit MAST Field Lighting		$ 300,000					$ 300,000
4	Replace Council Chamber Elevator		$ 300,000					$ 300,000
4	Renovate Community Center Gym Area		$ 500,000					$ 500,000
4	Repave Roadways Village-Wide				$ 130,000			$ 130,000
4	Install Lights for Calusa Park Courts		$ 350,000					$ 350,000
4	Refinish Wood Floors in Community Center		$ 50,000					$ 50,000
5	Connect Community Center to Gravity Driven Sewer System		$ 110,000					$ 110,000
5	Paint Fire Station Interior		$ 120,000					$ 120,000
6	Improve Casa del Mar Beach Access Path		$ 100,000					$ 100,000
6	Renovate Village Green Bathroom		$ 275,000					$ 275,000
7	Renovate Community Center Computer Room		$ 50,000					$ 50,000
7	Replace Village Green Fitness Equipment		$ 87,500	$ 112,500				$ 200,000
	Grand Total	$ 60,000	$ 8,712,500	$ 11,187,174	$ 130,000	$ 20,000,000	$ 2,620,834	$ 42,910,508

FY27 Proposed Capital Improvements Program

PRI	Projects	General Fund	GOB	Grants & Appropriations	Transportation Fund	CWSRF Construction	Grand Total
1	Construct Zone 1	$ 850,000				$ 8,102,390	$ 8,952,390
1	Renourish Beach and Dunes 2027		$ 2,100,000	$ 1,441,021			$ 3,541,021
1	Program Management for RI&AP	$ 1,102,500					$ 1,102,500
2	Conduct USACE Back Bay and Beach Feasibility Study	$ 650,000					$ 650,000
2	Prepare Facilities for Recertification	$ 500,000					$ 500,000
2	Upgrade Streetlights		$ 1,500,000				$ 1,500,000
3	Replace Fire Fleet Vehicle	$ 65,000					$ 65,000
3	Replace Community Center Elevator	$ 400,000					$ 400,000
3	Replace Public Works Department Vehicle	$ 60,000					$ 60,000
3	Replace Village Green Turf Fields	$ 3,000,000					$ 3,000,000
3	Replace Police Vehicles	$ 355,000					$ 355,000
4	Replace Over 5 Playground	$ 250,000		$ 250,000			$ 500,000
4	Repave Roadways Village-Wide				340000		$ 340,000
4	Procure New Police Boat	$ 80,000		$ 80,000			$ 160,000
4	Improve Police Boat Parking Area and Boat Launch	$ 350,000					$ 350,000
4	Replace Community Center Gymnasium Floors	$ 350,000					$ 350,000
4	Renovate Beach Park Exterior Plaza & Lake Park Linear Park (De	$ 500,000					$ 500,000
5	Replace HVACs	$ 330,750					$ 330,750
5	Renovate Art Room in Community Center	$ 60,000					$ 60,000
6	Replace Pavers Village-Wide	$ 250,000					$ 250,000
7	Convert Village Hall and Fire Department to LED Lighting	$ 350,000					$ 350,000
	TOTALS	**$ 9,503,250**	**$ 3,600,000**	**$ 1,771,021**	**$ 340,000**	**$ 8,102,390**	**$ 23,316,661**

FY28 Proprosed Capital Improvements Program

PRI	Projects	General Fund	Grants & Appropriations	Transportation Fund	Grand Total
1	Program Management for RI&AP	$ 1,215,506			$ 1,215,506
3	Replace Village Hall Elevator	$ 400,000			$ 400,000
3	Replace Fire Fleet Vehicle	$ 65,000			$ 65,000
3	Replace Police Vehicles	$ 360,000			$ 360,000
4	Replace Elevator at Fire Station (Crandon)	$ 400,000			$ 400,000
4	Repave Roadways Village-Wide			$ 350,000	$ 350,000
4	Install Solar Power through Solar Vantage	$ 500,000			$ 500,000
5	Replace HVACs	$ 340,000			$ 340,000
5	Replace Parks Department Vehicle	$ 62,000			$ 62,000
5	Renovate Linear Park/Beach Park (Construction)	$ 2,000,000	$ 200,000		$ 2,200,000
5	Replace Community Center Cardio Equipment	$ 255,256			$ 255,256
5	Replace Community Center Strength Equipment	$ 400,000			$ 400,000
	TOTALS	**$ 5,997,762**	**$ 200,000**	**$ 350,000**	**$ 6,547,762**

FY29 Proposed Capital Improvements Program

PRI	Projects	Building Fund	General Fund	Transportation Fund	Grand Total
1	Program Management for RI&AP		$ 1,251,971		$ 1,251,971
3	Replace Fire Fleet Vehicle		$ 70,000		$ 70,000
3	Replace Police Vehicles		$ 366,000		$ 366,000
4	Repave Roadways Village-Wide			$ 375,000	$ 375,000
5	Replace Building Department Vehicle	$ 70,000			$ 70,000
5	Replace Public Works Department Vehicle		$ 70,000		$ 70,000
	TOTALS	**$ 70,000**	**$ 1,757,971**	**$ 375,000**	**$ 2,202,971**

FY30 Proposed Capital Improvements Program

PRI	Projects	General Fund	Grants & Appropriations	Transportation Fund	Grand Total
1	Renourish Beach and Dunes 2030	$ 2,350,000	$ 1,623,713		$ 3,973,713
1	Program Management for RI&AP	$ 1,276,282			$ 1,276,282
2	Replace Fire Engine Quint	$ 2,500,000			$ 2,500,000
3	Replace Police Vehicles	$ 374,000			$ 374,000
3	Replace Fire Fleet Vehicle	$ 72,000			$ 72,000
4	Repave Roadways Village-Wide			$ 400,000	$ 400,000
6	Resurface Calusa Park Tennis Courts	$ 87,500	$ 112,500		$ 200,000
6	Replace Pavers Village-Wide	$ 350,000			$ 350,000
	TOTALS	**$ 7,009,782**	**$ 1,736,213**	**$ 400,000**	**$ 9,145,995**

Future Projects List

- Construct Bayside Storm Surge System (USACE)
- RIAP Land Acquisition
- RIAP Program Management
- RIAP Project Zones
- Develop Police Boat Parking and Launch
- Construct Reinforced Dune System with Tie-Back Walls (USACE)
- Construct Offshore Hybrid Reef
- Expand Community Center
- Construct Northwest Boundary Berm and Trail
- Replace Community Center Roof
- Develop Bayfront Park
- Construct Village Hall Parking Garage
- Renovate Calusa Park Playhouse
- Construct Skate Park
- Convert Community Center to Solar Power
- Convert Fire Station to Solar Power
- Rehabilitate Fire Department Watch Area Bathroom
- Renew Key Biscayne Heritage Trail
- Beach Renourishment
- Install Chargers in Village Parking Lots
- Replace Community Center Indoor Playground
- Develop Beach Raker Parking Area
- Improve Village Irrigation System
- Convert Park Lights to LED
- Improve Village Green Park Amenities

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.