

CITY OF KEY COLONY BEACH - BUDGET SUMMARY BY FUNDS
FY 2022-2023 - Proposed Budget

	GENERAL	BUILDING	ROAD	INFRASTRUCTURE	IMPACT	TOTAL
REVENUE SUMMARY						
Millage 2.8726 97%						
311 Ad Valorem Taxes	2,627,390					2,627,390
312 Sales & User Taxes			70,000	292,737		362,737
315 Communication Service Tax	69,000					69,000
321 Occupational Licenses	460,000					460,000
322 Building Permits	-	445,053				445,053
331 Federal Grants	-			201,093		201,093
334 State & Local Grants	-		42,500	2,382,859		2,425,359
335 State Shared Revenues	197,300		4,000			201,300
337 County Gas Tax Share	-		9,800			9,800
347 Parks & Recreation	39,989					39,989
349 Boat Trailer Parking	89,500					89,500
351 Court and Code Violation Fines	51,500					51,500
361 Interest Earnings/Misc Income	4,000		200	250		4,450
363 Impact Fees	-				6,618	6,618
369 Miscellaneous Revenue	3,000					3,000
381 Internal Transfers	146,000					146,000
Use of Fund Reserves	-	-	-	500,000		500,000
TOTAL REVENUE	\$ 3,687,679	\$ 445,053	\$ 126,500	\$ 3,376,939	\$ 6,618	\$ 7,642,789
EXPENSE / DISBURSEMENT / TRANSFER SUMMARY						
511 Legislative/Commission Expenses	160,487					160,487
513 Financial & Administration	972,337					972,337
514 Legal Counsel	125,000					125,000
515 Comprehensive Planning	43,000					43,000
516 Judicial Codification	5,000					5,000
519 City Hall	187,000					187,000
521 Law Enforcement	899,515					899,515
524 Protective Services (Building Dept)	-	445,053				445,053
526 Fire/EMS	550,000					550,000
539 Public Works	479,434					479,434
541 Roads & Street Facilities			126,500			126,500
572 Parks & Recreation	174,358					174,358
575 Beautification	13,500					13,500
582 Long Term Debt				161,365		161,365
587 Additions to Equipment Reserves	47,000					47,000
588 Contingencies	30,000					30,000
589 Roads, Parks, Police, Infrastructure	-			2,750,152		2,750,152
590 City Hall Construction Reserve	-					-
Additions to Fund Reserves	1,047		-	465,422	6,618	473,088
TOTAL EXPENSE/DIST/TRANSFER	\$ 3,687,679	\$ 445,053	\$ 126,500	\$ 3,376,939	\$ 6,618	\$ 7,642,789

GENERAL FUND - REVENUE / EXPENSES RECAP

		ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
REVENUES						
Millage 2.8726						
311-100	Ad Valorem Tax	1,875,834	2,300,383	2,277,523	2,300,383	2,627,390
315-100	Communication Service Tax	60,534	69,000	46,400	69,600	69,000
321-000	Occupational License Fees	461,084	420,000	106,738	460,107	460,000
322-000	Building Permits	441,881	-	-	-	-
331-500	Federal Grant/Disaster Relief	816,722	-	-	-	-
334-500	State Grant/Disaster Relief	245,973	164,601	1,100	1,100	-
335-000	Revenue Sharing Proceeds	210,461	165,000	166,999	250,499	197,300
347-000	Parks & Recreation	35,785	39,000	22,958	34,437	39,989
349-000	Boat Trailer Parking	70,525	75,500	50,650	75,975	89,500
351-000	County & City Fines	11,192	31,660	30,844	46,266	51,500
360-000	Insurance Settlements	735	131,616	131,616	131,616	-
361-000	Interest Income	4,759	4,200	1,038	1,557	4,000
369-000	Miscellaneous Income	19,771	5,000	41,302	41,302	3,000
381-041	Transfer 10% Infrastructure	23,560	-	-	-	-
381-060	Transfer from Utility Fund	12,772	37,000	-	37,000	51,000
	Transfer from Building Fund	-	80,000	-	80,000	95,000
	Total General Fund Revenues	4,291,589	3,522,960	2,877,168	3,529,842	3,687,679
	Use of Reserves		1,000,000	-	1,000,000	-
	Total General Fund Revenues	4,291,589	4,522,960	2,877,168	4,529,842	3,687,679

GENERAL FUND - REVENUE / EXPENSES RECAP

		ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
EXPENSES						
511-000	Legislative					
	Commissioner Compensation	63,590	70,364	42,971	64,457	74,897
	Election Expenses	-	-	-	-	800
	Lobbyist Expenses	45,313	51,600	37,113	55,670	51,600
	Other Commission Expenses	7,347	29,285	5,613	8,420	33,190
	Total	116,249	151,249	85,697	128,546	160,487
513-000	Finance & Administration					
	Personnel Costs	658,922	570,768	294,239	441,359	668,467
	Materials, Supplies, Services	194,330	296,116	201,913	302,870	303,870
	Total	853,253	866,884	496,152	744,228	972,337
514-000	Legal Counsel	105,609	109,000	87,522	131,283	125,000
515-000	Comprehensive Planning	15,900	31,500	16,625	24,938	43,000
516-000	Judicial	1,900	5,000	1,175	1,567	5,000
519-000	City Hall					
	Rental Expense	73,125	111,000	47,542	71,313	65,000
	Maintenance/Supplies	9,717	5,500	1,258	1,887	5,000
	Furniture & Equipment	-	750	160	240	2,000
	Cleaning & Extermination	1,967	-	604	906	-
	Utilities	16,345	15,920	12,766	19,149	18,000
	Insurance	51,986	89,000	43,521	58,028	97,000
	Total	153,141	222,170	105,851	151,523	187,000
521-000	Law Enforcement					
	Personnel Costs	536,907	699,819	328,724	493,086	805,515
	Materials, Supplies, Services	116,294	114,000	119,074	178,611	94,000
	Total	653,201	813,819	447,798	671,697	899,515
526-000	Fire/EMS	550,000	550,000	412,500	550,000	550,000
524-000	Protective Services (Bldg Dept)					
	Personnel Costs	279,926	-	-	-	-
	Materials, Supplies, Services	31,776	-	-	-	-
	Total	311,702	-	-	-	-
539-000	Public Works					
	Personnel Costs	297,754	330,742	203,536	305,304	390,414
	Materials, Supplies, Services	89,177	61,940	54,940	82,410	89,020
	Total	386,930	392,682	258,476	387,714	479,434
572-000	Parks & Recreation	183,830	162,003	157,156	172,656	174,358
575-000	Beautification	14,775	13,500	19,423	19,423	13,500
587-000	Reserves					
	Police Vehicles	-	5,000	-	5,000	5,000
	Golf Course Equipment	-	2,000	-	2,000	2,000
	Police Boat	-	3,000	-	3,000	3,000
	Boat Engines	-	1,000	-	1,000	2,000
	Office Equipment	-	1,500	-	1,500	2,000
	Road & Street Equipment\GF	-	3,000	-	3,000	3,000
	Pick Up Trucks	-	2,000	-	2,000	2,000
	Tractor Series 855 (2)	-	3,000	-	3,000	3,000
	Mower Trimmer	-	3,000	-	3,000	3,000
	Dixie Chopper	-	500	-	500	2,000
	Generator	-	2,000	-	2,000	2,000
	Bucket Truck	-	2,000	-	2,000	2,000
	Admin / Code Vehicles	-	-	-	-	5,000
	Mulcher (Chipper)	-	1,500	-	1,500	2,000
	Roads Maint	-	-	-	-	5,000
	Court Resurfacing	-	4,000	-	4,000	4,000
	Total	-	33,500	-	33,500	47,000
588-000	Contingency Fund	1,132	25,000	2,484	1,774	30,000
	City Hall building	-	1,000,000	-	1,000,000	-
	Total General Fund Expenses	3,347,622	4,376,308	2,071,750	3,992,136	3,686,631
	Addition to Reserves	943,967	146,652	805,418	537,705	1,047
	Total	4,291,589	4,522,960	2,877,168	4,529,842	3,687,679

BUILDING DEPARTMENT FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
322-000	Building Permits		429,010	387,716	581,574	445,053
	TOTAL	\$ -	\$ 429,010	\$ 387,716	\$ 581,574	\$ 445,053
	Use of Fund Reserves					
	Total building Fund Revenues	\$ -	\$ -	\$ 387,716	\$ 581,574	\$ 445,053

Acct. No.	EXPENSES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
254-040	Salaries		194,202	\$127,994	191,991	199,243
524-042	Payroll Taxes		15,085	\$10,954	16,431	16,505
524-043	Overtime		3,000	\$991	1,487	3,309
524-045	Retirement Benefits		21,005	\$16,382	24,573	25,592
524-050	Medical Coverage		35,632	28,325	42,488	38,026
524-055	Contingency		8,708	-	-	5,000
524-052	Workers Compensation		7,478	6,356	9,534	7,478
524-010	Inspection Fees - Other		1,000	-	-	1,000
524-020	Advertising		-	1,500	2,250	1,000
524-060	Conference Expenses		7,500	2,042	3,063	7,000
524-065	Telephone		4,000	2,118	3,177	4,000
524-070	Miscellaneous		13,000	4,578	6,867	3,000
524-075	Citizen Serve Software		8,400	8,400	8,400	8,400
524-080	Vehicle Maint/fuel		-	47,846	47,846	15,000
524-090	Vehicle Insurance					2,000
	Transfer to General Fund		80,000	-	80,000	95,000
	TOTAL	\$ -	\$ 399,010	\$ 257,486	\$ 438,106	\$ 431,553
	Addition to Fund Reserves	-	30,000	130,230	143,468	13,500

ROAD RESERVE FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
312-410	Local Option Gas Tax	\$76,858	\$ 60,000	\$53,065	\$79,598	\$ 55,000
312-420	New Local Option Gas Tax	23,355	18,000	17,415	\$26,123	15,000
337-401	Gas Tax Share - Monroe County	5,578	22,312	5,578	\$8,367	9,800
335-122	Revenue Sharing - 8th Cent Tax	12,007	8,000	5,737	\$8,606	4,000
361-000	Interest Income	343	200	290	\$435	200
361-125	Grant To Cover Road Data Gathering		17,000			42,500
	TOTAL	\$118,142	\$ 125,512	\$82,085	\$123,128	\$ 126,500
	Use of Fund Reserves					
	Total Road Fund Revenues	\$ 118,142	\$ 125,512	\$ 82,085	\$ 123,128	\$ 126,500

Acct. No.	EXPENSES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
524-000	Protective Services (Bldg. Dept)					
	Personnel Costs					
	Materials, Supplies, Services					
524-999	15 % of Protective Services					-
	Total	-	-	-	-	-
539-000	Public Works					
	Personnel Costs					
	Materials, Supplies, Services					
539-999	25% of Public Works Budget					-
	Total	-	-	-	-	-
541-000	Road & Street Facilities	64,481	92,500	34,839	52,259	126,500
587-000	Reserves	-	-	-	-	-
	TOTAL	64,481	\$92,500	\$34,839	\$52,259	\$ 126,500
	Addition to Fund Reserves	53,661	33,012	47,246	70,869	-

INFRASTRUCTURE FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
312-600	Infrastructure Tax	337,668	292,737	280,613	420,920	292,737
331-000	Federal Grants					201,093
334-000	State Grant - Playground Remodel Sunset Park Erosion Control		50,000	-	-	100,000
334-xxx	Rebuild Florida Mitigation General infrastructure Program Harden EOC/Police New City Hall		10,572	-	-	2,282,859
361-120	Interest Income	636	250	810	1,215	250
	Total	338,305	353,559	281,423	422,135	2,876,939
	Planned Use of Reserves	-	-	-	-	500,000
	Total Infrastructure Revenues	338,305	353,559	281,423	422,135	3,376,939

Acct. No.	EXPENSES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
581-000	Transfers	23,560	-	-	-	
582-000	Long Term Debt Payments	165,483	161,365	94,124	161,364	161,365
587-000	Infrastructure Projects	411,455	92,097	119,838	158,171	2,750,152
	Total	600,498	253,462	213,962	319,535	2,911,517
	Addition to Reserve for New City Hall					500,000
	Addition to/(Use of) Unrestricted Reserves	(262,193)	100,097	67,461	102,600	465,422
	Total Infrastructure Expenses	338,305	353,559	281,423	422,135	3,376,939

IMPACT FEES FUND

Acct. No.	REVENUES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
361-110	Interest	210	150	233	350	150
363-000	Impact Fees	2,416	2,468	2,416	2,416	2,468
363-210	Development Fees	4,000	4,000	10,426	10,426	4,000
	TOTAL	6,625	6,618	13,075	13,192	6,618

Acct. No.	EXPENSES	ACTUAL	FISCAL YEAR 2021 - 2022			BUDGET
		FY 2020-2021	Budget	YTD Actual	12 Mo Est	FY 2022-2023
589-075	Capital Projects	-	-	6,299	11,499	15,600
	Impact Fund Reserve	-	6,618	6,776	1,693	(8,982)
	TOTAL	-	6,618	13,075	13,192	6,618

UTILITY BOARD - FISCAL YEAR 2022-2023 BUDGET

SUMMARY

Acc't No.	REVENUES	FY 2020-2021	FISCAL YEAR 2021-2022			FY 2022-2023
			Budget	8 Mo. Actual	12 Mo. Estimated	
	OPERATIONS					
	<i>SERVICE FEES</i>	\$ 1,206,452	\$ 1,206,500	\$ 870,405	\$ 1,201,956	\$ 1,207,278
	<i>OTHER</i>	\$ 9,298	\$ 3,150	\$ 816	\$ 830	\$ 3,150
	TOTAL OPERATIONS	\$ 1,215,750	\$ 1,209,650	\$ 871,221	\$ 1,202,786	\$ 1,210,428
	TOTAL REUSE	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	TOTAL CAPITAL	\$ 128,428	\$ 223,000	\$ 37,186	\$ 37,186	\$ 16,875
	TOTAL STORM WATER	\$ 100,804	\$ 505,890	\$ 92,091	\$ 499,463	\$ 225,890
	TOTAL ALL REVENUES	\$ 1,504,983	\$ 1,998,540	\$ 1,060,497	\$ 1,799,434	\$ 1,513,193

Acc't No.	EXPENSES	FY 2020-2021	FISCAL YEAR 2021-2022			FY 2022-2023
			Budget	8 Mo. Actual	12 Mo. Estimated	
	<i>OPERATING EXPENSES</i>	\$ 639,994	\$ 760,730	\$ 446,544	\$ 668,033	\$ 714,900
	<i>GENERAL & ADMINISTRATIVE</i>	\$ 136,578	\$ 174,680	\$ 79,865	\$ 160,216	\$ 176,400
	<i>DEBT RETIREMENT</i>	\$ 272,753	\$ 272,753	\$ 136,376	\$ 272,753	\$ 272,753
	<i>RESERVES</i>	\$ 65,000	\$ 41,000	\$ -	\$ 41,000	\$ -
	TOTAL OPERATING	\$ 1,114,326	\$ 976,410	\$ 680,715	\$ 1,142,002	\$ 1,164,053
	TOTAL REUSE	\$ 29,728	\$ 60,000	\$ 17,930	\$ 34,894	\$ 52,000
	TOTAL CAPITAL	\$ 96,428	\$ 186,000	\$ -	\$ -	\$ 49,000
	TOTAL STORM WATER	\$ 74,615	\$ 501,820	\$ 4,000	\$ 439,720	\$ 174,820
	TOTAL ALL EXPENSES	\$ 1,315,096	\$ 1,996,983	\$ 702,644	\$ 1,616,617	\$ 1,439,873

UTILITY BOARD - FISCAL YEAR 2022-2023 BUDGET

SUMMARY OF FY22-23 - OPERATIONS, CAPITAL AND REUSE WATER

	REVENUE SUMMARY	OPERATIONS	CAPITAL	REUSE WTR	TOTAL	STORMWTR	TOTAL ALL
	SEWER UTILITY REVENUES		Restricted	Restricted			UTILITIES
311	SEWER SERVICE- RESIDENTIAL	\$ 1,076,778			\$ 1,076,778	\$ 102,750	\$ 1,179,528
311	SEWER SERVICE - COMMERCIAL	\$ 104,000			\$ 104,000		\$ 104,000
312	CHANGE OF RECORD FEES	\$ 22,000			\$ 22,000		\$ 22,000
363	REUSE WATER REIMBURSEMENT			\$ 60,000	\$ 60,000		\$ 60,000
343	PROPERTY INQUIRY FEES	\$ 3,000			\$ 3,000		\$ 3,000
321	DELINQUENT CHARGES	\$ 1,500			\$ 1,500	\$ 40	\$ 1,540
322	TOTAL	\$ 1,207,278		\$ 60,000	\$ 1,267,278	\$ 102,790	\$ 1,370,068
	334 OTHER INCOME						
335	CONNECTION FEE CONTRIBUTION		\$ 16,875		\$ 16,875		\$ 16,875
347	FKEC CAPITAL CREDIT	\$ 2,300			\$ 2,300		\$ 2,300
349	MISCELLANEOUS INCOME	\$ -			\$ -	\$ 100	\$ 100
535	MISCELLANEOUS GRANT		\$ -		\$ -		\$ -
535	Estimated 2021-2022 DEP Grant		\$ -		\$ -		\$ -
351	INTEREST INCOME	\$ 850			\$ 850	\$ 3,000	\$ 3,850
535	Stewardship Grant for Stormwater					\$ 120,000	\$ 120,000
	TOTAL	\$ 3,150	\$ 16,875	\$ -	\$ 20,025	\$ 123,100	\$ 143,125
381	TOTAL ALL REVENUES	\$ 1,210,428	\$ 16,875	\$ 60,000	\$ 1,287,303	\$ 225,890	\$ 1,513,193

	EXPENSE SUMMARY	OPERATIONS	CAPITAL	REUSE WTR	TOTAL	STORMWTR	TOTAL ALL
511	OPERATING EXPENSES-SEWER TREATMENT	\$ 714,900			\$ 714,900		\$ 714,900
513	REUSE WATER			\$ 52,000	\$ 52,000		\$ 52,000
514	GENERAL & ADMINISTRATIVE	\$ 176,400			\$ 176,400	\$ 48,820	\$ 225,220
515	DEBT RETIREMENT	\$ -			\$ -		\$ -
516	CAPITAL EXPENSES AND RESERVES					\$ 6,000	\$ 6,000
519	CAPITAL PLANT		\$ 29,000		\$ 29,000		\$ 29,000
535	AWT MASTER PLAN		\$ -		\$ -		\$ -
521	CAPITAL SYSTEM		\$ 20,000		\$ 20,000		\$ 20,000
522	MEMBRANE RESERVE	\$ -			\$ -		\$ -
524	MEMBRANE RESERVE - REUSE			\$ -	\$ -	\$ -	\$ -
800	STORMWATER PROJECTS				\$ -	\$ 120,000	\$ 120,000
XXX	PAYMENT TO STATE LOAN	\$ 272,753	\$ -		\$ 272,753		\$ 272,753
	TOTAL ALL EXPENSES	\$ 1,164,053	\$ 49,000	\$ 52,000	\$ 1,265,053	\$ 174,820	\$ 1,439,873
	REVENUES MINUS EXPENSES	\$ 46,375	\$ (32,125)	\$ 8,000	\$ 22,250	\$ 51,070	\$ 73,320