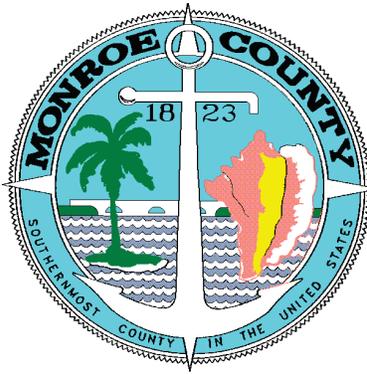


# FISCAL YEAR 2026 ADOPTED ANNUAL OPERATING & CAPITAL BUDGET

MONROE COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS



# Monroe County Florida



## Fiscal Year 2026 Adopted Annual Operating & Capital Budget

Board of County Commissioners

# Monroe County Board of County Commissioners

**Holly Raschein**  
Commissioner  
District 5



**David Rice**  
Commissioner  
District 4



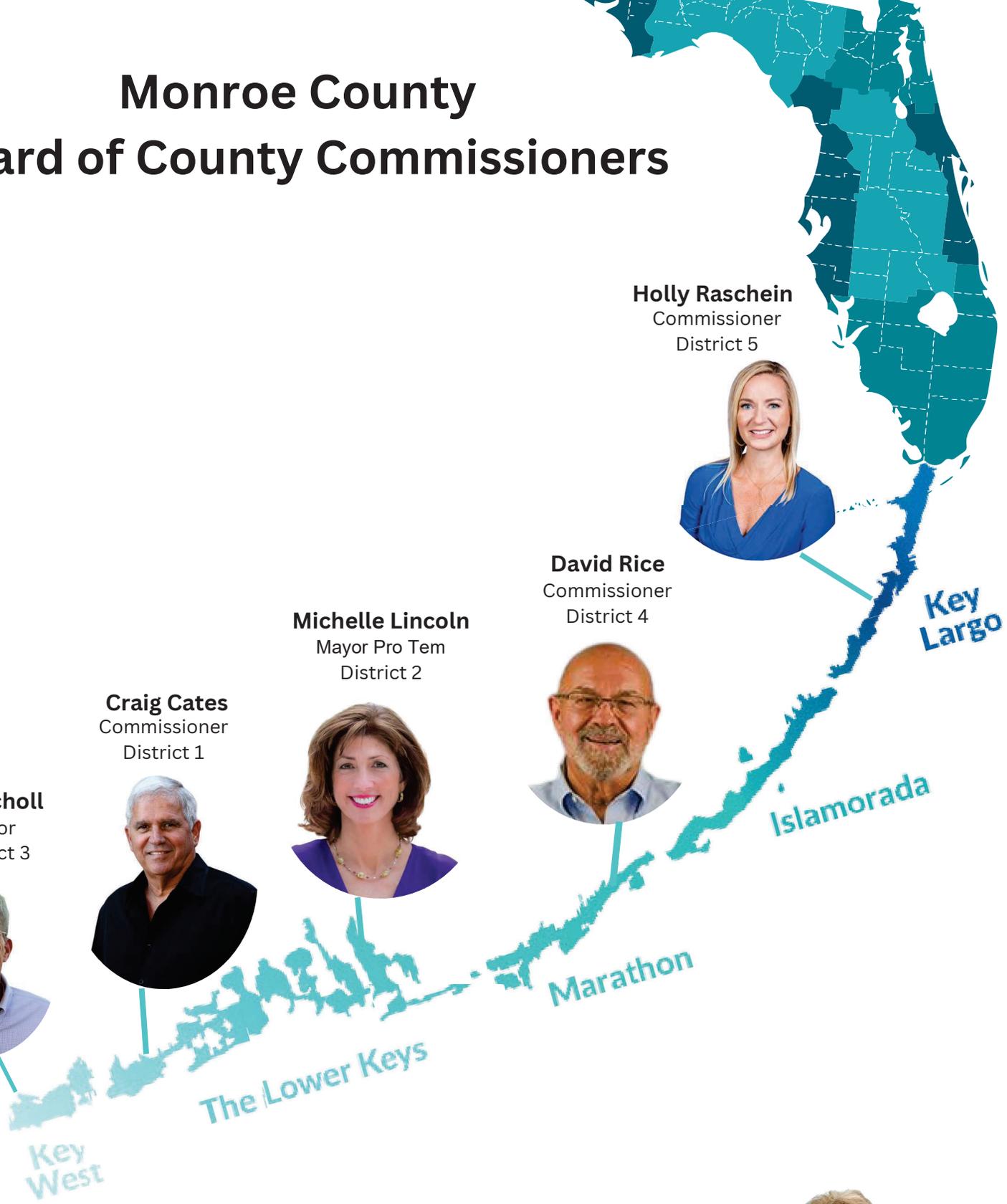
**Michelle Lincoln**  
Mayor Pro Tem  
District 2



**Craig Cates**  
Commissioner  
District 1



**Jim Scholl**  
Mayor  
District 3



**Christine Hurley**  
County Administrator & Chief Budget Officer



**Tina Boan**  
Assistant County Administrator

**John Quinn**  
Assistant Director, OMB

# Monroe County Board of County Commissioner's Strategic Plan 2021

## A Five-Year Plan

Our Vision:



Creating a Better Life Every Day for Everyone in the Florida Keys

**Our Mission:**

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

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**BOARD OF COUNTY COMMISSIONERS**

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

**Christine Hurley**  
County Administrator

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September 10, 2025

Honorable Mayor and County Commissioners,

I respectfully submit the adopted budget for Fiscal Year 2026.

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

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

Monroe County faces a complex set of fiscal challenges that made it necessary to take a cautious and conservative approach to Fiscal Year 26's spending plan. We serve 83,000 residents spread across a 100-mile chain of barrier islands while also providing services for millions of annual visitors. Tourists rely on the same essential services as residents—ambulances, law enforcement, wastewater systems, clean parks and beaches, roadways, 911 dispatch, and public facilities. They also intensify service demand, increase traffic, and accelerate wear on infrastructure.

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

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

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

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

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

Despite anticipated challenges, we are optimistic about the road ahead. We began the fiscal year on solid

financial footing, with strong property values, low tax rates, and a stable tourism economy.

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

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

## **BUDGET DEVELOPMENT APPROACH**

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

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

### **Safeguard Core Services and assets**

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

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

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

Following this review, we eliminated vacant positions that were not critical to daily operations. We also reduced staffing through attrition, cross-training, and shared roles, carefully avoiding cuts to core services and public facing services while still saving money.

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

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

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

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

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

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

### **Strengthen Reserves**

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

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

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

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

### **Stay Flexible**

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

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

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

**Level 1:** Anticipated moderate revenue decline and slower growth. This phase includes \$10.6 million in reduced operating costs, elimination of 17 vacant positions, departmental cost-saving measures, and little reduced funding to outside organizations.

**Level 2:** Plans for a slowing economy with further revenue losses. It includes a total of \$13.6 million in cuts, the elimination of 39.42 FTEs (17 vacant and 20.42 occupied), expanded departmental savings, and a 50% reduction to reduced funding to outside organizations.

**Level 3:** This option was reviewed by the Board at the first budget meeting, as it has a deeper impact on services. If fully approved, it would have added another \$4.4 million in reductions, eliminated 23 additional, occupied FTEs (for a total of 62.42), fully suspended external funding to outside agencies (a target of State “DOGE”), and paused annual membership dues to the Climate Compact and the South Florida Regional Planning Council. Further, it halted spending on Freebee services; these are not core services and compete with private enterprise (also a target of State “DOGE”).

Commissioners could choose to accept a portion of the proposed Level 3 reductions and to apply the resulting \$2 million in savings to disaster/emergency reserves.

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## ADOPTED BY 2026 BUDGET HIGHLIGHTS

- ❖ The FY 2026 Adopted Budget totals \$672,067,874. This is a smaller budget than last year’s by \$43,646,311 or 6% from the FY2025 adopted budget.

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

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

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

- **Operating Budget:**
  - The Operating Budget totals \$370.3M. It includes the Operating Budget for the Board of County Commissioners of \$229.7M *and* the general operations for the Constitutional Officers’ general operations of \$140.6M.
  - The operating budget is **only part of the budget that is supported with ad valorem property tax**. While ad valorem revenues are the single largest revenue source for the operating budget, a variety of revenues also support operations including charges for services, state shared revenues, sales tax, licenses and permits, fines and forfeitures, miscellaneous revenues, and fund balance.
  - The operating budget increased modestly over last year by \$3.9M or 1.8%, *despite a \$15.6M reduction in the Board’s operational costs* from last year’s budget.

- To achieve a \$15.6M savings in the Board’s operating budget, we reduced costs across most departments, consolidated departments, and eliminated 45.32 FTEs.
- The savings are offset, however, by increases per the collective bargaining agreements with Sheriff’s Office officers of \$5.3M and Monroe County firefighters of \$3M, and
- Increased general operating costs of the Constitutional Officers, which are as follows:
  - Sheriff’s Office: \$6,677,754 or 6.9%
  - Clerk of Courts: \$ 324,748 or 3.2%
  - Property Appraiser: \$ 472,390 or 7.1%
  - Supervisor of Elections: \$ 520,467 or 17.7%
  - Tax Collector: \$ 933,451 or 8.8%
- The adopted budget provides a cost-of-living increase for BOCC employees of 2.9% (based on December 2024 CPI-U), which totals \$1.16M.
- The adopted budget also reflects a 2.9% cost-of-living adjustment for the employees of Constitutional Officers.
- **Capital Plan:**
  - The adopted Capital Plan for FY 2026 is \$140.2 million, a \$32.8M or 18.9% decrease from last year. This fund is supported primarily with infrastructure sales tax revenue (add the others).
  - The main revenue source for the county's capital budget is the 1-cent infrastructure sales tax. Enterprise funds (airport, solid waste, Card Sound Toll) and fuel tax revenues also support capital projects. Additionally, major projects are often offset, partially and sometimes entirely, by outside grant funding, secured by staff.
  - No ad valorem property tax revenue is used for capital projects or debt service on capital investments.
  - The Capital Plan’s projects include:
    - \$34M for the new Concourse A at Key West Airport and the new rental car facility, paid for with enterprise funds and FAA grants.
    - \$21M in roads and bridges repairs and replacements, paid for with fuel tax revenue and Card Sound Toll Funds.
    - \$25M for new affordable housing, funded with TDC funds.
    - \$15M for retrofits and repairs to government facilities, offset by HMGP funds.
    - \$10M for public safety investments.
    - \$1M for a new mooring field partially funded by state funds (legislative appropriation).
    - \$3M cultural and recreational projects.
  - The Capital Plan includes \$29M for debt service for the completion of the Big Coppitt and Cudjoe Regional Wastewater Treatment facilities, the Key West Airport and the three Trauma Star Helicopters purchased last year.
  - Many capital projects are not included in the capital budget because they are wholly funded with non-local monies such as:
    - Canal restoration projects to be completed: \$16.7M this year (\$12.2M Restore Act funding and \$4.2M in Stewardship Act funding.)
    - Community resilience projects (non-road elevation like living shorelines and jetty repairs) are funded with Resilient Florida and DEP grants.
    - New artificial reef program, vessel pump out program and mooring fields engineering (and partial construction) are all funded with state legislative appropriations.

- **The Tourist Development Council (TDC) budget** is \$86.1M. This is 26% lower than last year, though still higher than in recent years. The size of this budget is driven by the tourist development tax revenue generated from tourism; it receives no property tax revenue. This year’s TDC budget reduction is due to spending down of surplus reserves (built up from the strong tourism of the covid years) for affordable housing for tourism sector workers, pursuant to new legislation authorizing that use.
- **The overall budget also includes a “Transfers, reserves, and cash balance” component** of \$75M. This represents budget transfers (reallocating funds from one fund to another), reserves (funds set aside for cash flow, future expenditures, specific purposes or emergencies), cash balances (unspent funds carried over from prior fiscal year operating cash flow before new revenues are collected), all necessary for the daily operations of the County.

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

- **Property values:**

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

Of the \$49.7B in taxable real property value:

- Homesteaded properties represent 19%.
- Non-homesteaded properties represent 60%.
- Commercial properties represent 17%.
- Vacant land represents 4%.

- **Millage:**

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

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

The adopted aggregate millage of **3.3567 generates a total ad valorem tax levy of \$168,772,720**, the most significant funding source for the County’s operations. This represents a **7.74% increase, or \$12.8M**, over last year.

- **Use of Ad Valorem Revenue:**

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

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

- **Constitutional Officers and Public Safety:** Combined, a total of more than \$155M, or 91% of ad valorem revenues support the operating budgets of the Constitutional Officers and public safety functions.
- **Additional uses of ad valorem revenues:** Parks and beaches (\$3.4M or 2%), Human Services Advisory Board non-profit support (\$1.1M or 1%), state-mandated cost sharing for Medicaid (\$965K or 1%), state-mandated Baker Act and jail programs (\$460K or .5%). Ad valorem expenses also show the Tax Increment Financing (TIF) for City of Key West and Middle Keys Health Care taxing unit. It is important to note that Monroe County simply collects the tax and distributes back to these entities the revenues, per statutory requirement. They are not Monroe County's funds.
- **BOCC operations:** \$4.9M supports the Board's operating budget.

#### ❖ Non-Ad Valorem Revenues

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

- Ad valorem revenue: \$167.2M (24.6%)<sup>1</sup>
- Sales tax revenue: \$99.4M (14.8%)
- Charges for services: \$120.8M (17.8%)
- Grants, shared revenue and PILT: \$25.3M (3.7%)
- Miscellaneous permits, fees, fines: \$27.9M (4.2%)
- Interfund transfers/excess fees/debt proceeds: \$46.8M (6.9%)
- The balance of revenue is fund balance forward (reserves, rolled over funding across all 49 funds): \$184M (27.4%)

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

In planning the budget for Fiscal Year 2026, we conducted a detailed analysis of current revenue activity and trends focusing on the trends of our largest sales tax revenue sources. We examined year-to-date monthly sales tax collections to identify patterns of growth, contraction, or leveling off. This year's trends indicate a general leveling off compared to the previous year, with some months showing slight declines.

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

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

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

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<sup>1</sup> The total ad valorem levy is \$168.8M. However, we remit \$1.58M of this to the Monroe County Health Department, therefore the County's budgeted ad valorem amount is \$167.2M.

These revenue challenges are a key factor behind the leaner, more restrained budget we have adopted.

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

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

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

The adopted budget includes 5.10 months of operating reserves plus an additional \$12 million in disaster reserves. These fund balances cover unforeseen or increased expenditures and/or revenue shortfalls, which is particularly important given the current economic uncertainty. We will closely monitor revenues and spending and adjust the budget mid-year if necessary.

- **Funding to Non-Governmental Organizations:**
  - **Human Services Advisory Board (HSAB)/Historic Florida Keys Foundation/UF Extension Services:** Monroe County has historically provided funding for several quality of life services. Regrettably, due to fiscal constraints and the need to focus on core services, the adopted budget eliminates funding for the Historic Florida Keys Foundation, reduces funding for HSAB by 50%, and reduces funding for Extension Services by 45% in the upcoming year.
    - HSAB: Monroe County typically provides \$2.2 million annually to support nonprofit social service providers throughout the Florida Keys. These organizations deliver critical assistance to vulnerable populations, offering services such as healthcare for families, pregnant women, and children; dental care for uninsured children; food assistance; mental health support; childcare for working parents; educational programs; and services for individuals with disabilities.
    - Historic Florida Keys Foundation provides technical support for historic renovations linked to the State of Florida Historic Guidelines.
    - Extension Services is a partnership with University of Florida, and they provide programs related to horticulture education, community resilience and energy efficiency, and fisheries

## ECONOMIC CONTEXT FOR PLANNING THE ADOPTED BUDGET

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

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

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

Key changes include:

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

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

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

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

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

Taken together, these policy changes significantly reduce revenues at a time when local needs and costs continue to rise. While inflation is down, the high costs of previous high years' inflation are now baked in and we're still looking at persistent 3% inflation through 2026. For a community that already

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

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

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

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

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

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## SIGNIFICANT PROJECTS AND INITIATIVES

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

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

### ❖ **Public Safety:**

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

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

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

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

- **Medical Examiner Building Upgrades:** The Meical examiner's office will receive upgrades to its HVAC system as well as installation of a new backup generator.
- **Ocean Reef Volunteer Fire Department Ambulance/Equipment**

#### ❖ **General Government:**

- **Jackson Square Temporary Chiller and Demolition** – a scaled down plan that will allow us to move forward with demolition of the outdated, unsafe building, while servicing the surrounding buildings with a temporary generator and chiller unit.
- **Ocean Reef Volunteer Fire Department ILA/Ambulance & Boat Equipment**
- **Ellis Building Renovation** – a request by Property Appraiser Scott Russell to improve his office on Plantation Key
- **Bayshore Manor Emergency Repairs** – a project to improve the electrical system in this building for use by the Supervisor of elections
- **Lester Building Air Duct Replacement** – this project will be in concert with a renovation project in the operating budget to provide a permanent office location for the County Attorney to allow us to cancel leased space.
- **Rockland Key Public Works** – this project was originally envisioned as a new fleet garage; however, upon evaluation of the current plan and realizing the County is leasing almost the entire frontage of the Rockland location we will be exploring a purchase of the site to determine whether that would be more cost effective than the original plan.
- **Harvey Government Building Repairs:** This project involves the repair and repainting of damaged spalling within the building. The HVAC units will also be replaced and an updated HVAC control system installed.
- **Historic Court House:** A waterproof sealant needs to be applied to the exterior of the building to protect the aging brick and mortar construction. This project will be using HMGP grant matching funds.

#### ❖ **Culture and Recreation**

- **Higgs Beach Seawall Stabilization:** An upgraded seawall 70 linear feet in length will be installed to replace the badly damaged existing seawall.
- **Rowells Waterfront Park:** Phase II implementation of park facilities, including grading work to improve stormwater management, new pedestrian walkways, new asphalt parking lot with associated lighting for pedestrian walks and parking lots. Funded with HUD/CDBG-CV funding 100%, no local match.
- **Key Largo Library Roof Replacement:** This roof needs to be replaced due to its advanced age and condition. Small repairs have already been made; however, a full replacement is required (using local 304 funds).
- **Key West Library Roof Replacement:** This roof has reached the end of its anticipated lifespan and needs to be replaced to satisfy insurance requirements.
- **Reynolds Street Pier:** This project is to evaluate, design and construct upgrades to support the sub-structure of the pier and extend its useful life.

## ❖ Airports:

### • Key West International Airport:

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

- **Florida Keys Marathon International Airport:** Florida Keys Marathon International Airport has commenced a major runway reconstruction project with preliminary work including electrical, drainage, and subgrade construction. The airport's Fixed Base Operator (FBO) Million Air has begun site work for a new fuel farm with expanded fuel storage capacity.

## ❖ Roads and Bridges Projects:

- **Seaview Drive Bridge** replacement project (Duck Key): Began in FY23 and is scheduled to be completed in January 2026. Funded with infrastructure and fuel tax revenue.
- **Harbor Drive Bridge** Replacement project (Duck Key): Construction began in September 2023 and is scheduled to be substantially complete by December 2025. Funded with infrastructure and fuel tax revenue.
- **Toms Harbor Channel Bridge** (US 1 to Duck Key): Engineering design is complete; scheduled opening for construction bids is December 3<sup>rd</sup>, 2025. The County was awarded a Small County Outreach Program (SCOP) grant for \$1.8M to fund 75% of construction phase (rest with infrastructure sales tax and transportation impact fees.)
- **Tubby's Creek and Mosquito Creek Bridge** replacement projects (on Card Sound Rd): Design of is complete. Construction of both projects is scheduled to begin in 2026. Construction is funded 50% by FDOT FY 25 (rest with Card Sound Toll revenue.)

- The **Crane Boulevard Shared Use Path**'s federal grant funded (through FDOT Transportation Alternative Program "TAP") engineering, design and permitting has begun and will continue through FY 2025; construction is scheduled for FY 2028 and is partially funded with \$1M TAP grant from FDOT.
- **Key Deer Boulevard** (North of Watson Boulevard) Road Rehabilitation Project: Engineering design and permitting contract awarded in July 2024. The road will be repaired/reconstructed/elevated where required based on SLR Vulnerability study from Watson Boulevard to the north end. Design is to be completed by March 2026. Construction will begin in FY 2026, partially funded by a \$6.1M SCOP grant
- **No Name Key Bridge Repair Project:** construction completed in February 2025; Minor repairs to sidewalk, guardrail and rip rap embankment.
- **Ocean Bay Drive Bridge Repair Project:** construction completed in May 2025; the contractor replaced the concrete railing that was damaged by a vehicle and repaired spalled concrete on the underside of the bridge.
- **Ocean Bay Drive Embankment Repair project:** engineering design, permitting and construction of repairs to approximately 500 ft. of embankment along Ocean Bay Drive in Key Largo adjacent to the marina where wave action has eroded the right of way. The project will stabilize and protect the edge of the right of way to prevent further erosion. June 2025 SCOP grant award will partially fund the work. Design will begin in FY 2028 with construction to follow.
- **Caribbean Drive (Summerland) Bridge Repair Project:** The engineering design and construction of repairs have begun. The work is partially funded by an FDOT SCOP grant.
- **Steamboat Creek Bridge Repair Project:** 2025 SCOP grant award will fund 75% of estimated costs. Design will begin in FY 2029 with construction to follow.
- The County will continue with its **resurfacing and pavement rejuvenation work.**

#### ❖ **Road Resilience Projects:**

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

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

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

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

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

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

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

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

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

#### ❖ **Flooding Resilience Projects:**

- Two **breakwater repair projects** with weed gates in Tavernier and Rock Harbor totaling \$3.5M in CDBG funds to repair breakwaters damaged in Irma are fully designed and permitted and are anticipated to be completed by summer 2026, providing increased resilience from storm surge to the homes behind them and also increased water quality to the canals leading to the breakwaters (by preventing floating sargassum from entering the canals).
- Two **living shoreline projects** are nearing completion of design and are anticipated to be completed this year to protect the shorelines from storm surge and sea level rise, funded by a \$3M DEP grant for Duck Key (which includes a resident-requested breakwater repair project) and a \$900K DEP grant to protect the County's transfer station on Long Key, under the State's Resilient Florida program. Living shorelines can reduce wave damage to the coast and inland structures by creating a solution that incorporates both green and gray infrastructure along the shoreline. DEP promotes living shorelines as an important and effective resilient strategy throughout Florida.
- Four flood **vulnerability assessments** ("VA") have been recently completed for Monroe County, Layton, Key Colony Beach and Marathon. For Monroe, our VA was updated. For the municipalities, new VAs were developed. The VAs, and updates are required per statute. These assessments identify infrastructure and geographic areas most vulnerable to flooding. The County completed the work on behalf of the municipalities for project effectiveness and cost efficiency. These were funded with \$517K DEP Resilient Florida grant funds. The new statutory changes this year required updating Sea Level Rise projections used in Vulnerability Assessments using NOAA Intermediate Low and Intermediate, and updating the planning periods to 2050 and 2080, with new map series and updated adaptation plans. DEP requires state-funded Vulnerability Assessments (VAs) be standardized to meet the requirements of the statute, s. 380.093, F.S., and to maximize funding under DEP's Resilient Florida Program.
- Three **watershed management plan** projects are in the process of being completed for Monroe County, Layton, Key Colony Beach and Marathon this year. These plans analyze existing and future flood conditions and flood vulnerabilities and identify potential mitigation projects. The work was performed by the County on behalf of the municipalities and funded by \$520K in federal grant funds via Florida Department of Emergency Management. These plans must be renewed every five years to maintain our CRS rating. In CRS communities, flood insurance premium rates are discounted to reflect the reduced flood risk resulting from the community's efforts that address reduced flooding and comprehensive floodplain management.
- **Street Elevation Planning** for the municipalities, the final phase of the street elevation planning process to determine which municipal roads need to be elevated and the estimated cost to do so as part of the built environment, is also underway and being managed by the County with the \$992,000 cost funded by the municipalities. It will be completed this year.

#### ❖ **Canal Restoration Projects:**

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

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

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

- **\$12 Million Grant for Gulf Consortium RESTORE funds** was received for canal restoration in 6 canals in the Avenues area of Big Pine Key (#293, #295, #297, #299, #300 and #315) to be used for construction of the organic removal and backfill projects. Completion of these canals all located geographically close will provide a substantial increase in near shore water quality.
- **Design and permitting** has been completed for many of the remaining top 20 canals in the Canal Work Plan priority list, after receiving neighborhood support. These include: #105 Tavernier Backfill and Culvert, #255 Big Pine Key Organic Muck Removal, Backfilling, Air Curtain and Injection Well, #315 Big Pine Key Organic Muck Removal, Backfilling and Air Curtain, #295 Big Pine Key Organic Muck Removal, Backfilling and Air Curtain, #297 Big Pine Key Organic Muck Removal, Backfilling and Air Curtain, #474 Geiger Key Backfill and Air Curtain Restoration Projects, #266 Big Pine backfill and #299 muck removal and backfill. These projects will be moving into the construction phase as grant funds become available.

#### ❖ **Marine Environment Protection Projects:**

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

- **Derelict Vessel Removal:** Since entering a \$3 million contract with FWC in July 2024, the County has removed 230 derelict vessels from Keys waters, tripling the County's typical annual removal rate. This success was made possible by combining federal American Rescue Plan Act (ARPA) funds and the FWC Derelict Vessel Removal Grant Program, which covered 95% of all removal costs and saved Monroe County over \$1.7 million. These efforts reflect the County's commitment to protecting the marine environment while leveraging state and federal dollars to deliver impactful results.
- **New Mooring Fields:** Notable progress has been achieved on both the Man of War Harbor and Boca Chica Mooring Fields (FY 2024 appropriation award for \$1.6 million for design and engineering), with permitting-level surveys, engineering designs, and management plans already complete for each project. The Man of War Harbor Mooring Field is on track for completion by March 2026 with mooring infrastructure installation scheduled to commence this fall, while Boca Chica's project includes an FY 2026 appropriation award of \$1.6 million to support the construction of a shoreside facility essential for its operation. Together, these projects will add 140 managed moorings and expanded boater services, further safeguarding water quality and promoting sustainable marine resource management in the Florida Keys.
- **Vessel Pump Out Program:** The County's efforts are also critical for protecting the pristine waters of the Florida Keys National Marine Sanctuary, a designated No Discharge Zone that draws boaters from across the state and nation. Through its Mobile Vessel Pump-out Program, managed through a partnership with the Florida Department of Environmental Protection and a \$650,000 Legislative Allocation (FY 2025, awarded again FY 2026), Monroe County has conducted over 200,000 pump-outs, capturing more than 2.7 million gallons of vessel sewage and ensuring near-total compliance with NDZ regulations, further reinforcing its leadership in marine environmental stewardship.
- **Artificial Reef Program:** This initiative is funded with a total of \$15M, all legislatively appropriated via a FWC grant to Monroe County's Artificial Reefs Program. The initiative began last year, and the funds are projected to be useable through 2030. The program successfully completed its first artificial reef project in offshore Gulf of Mexico waters at Gulfside 10 Mile Reef; 45 donated concrete poles were deployed across three distinct patch reefs, which have shown to already be sustaining an abundance and diversity of marine life.

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

#### ❖ **Affordable Housing:**

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

As of September 10, 2025, all funds have been encumbered for the following projects totaling 69 new units:

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

#### ❖ **Technology and Automation Initiatives:**

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

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

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

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

## NEXT STEPS

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

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

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

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

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

Respectfully submitted,

**Christine  
Hurley**

Digitally signed by  
Christine Hurley  
Date: 2025.12.03  
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County Administrator  
Monroe County, Florida



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation  
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Florida**

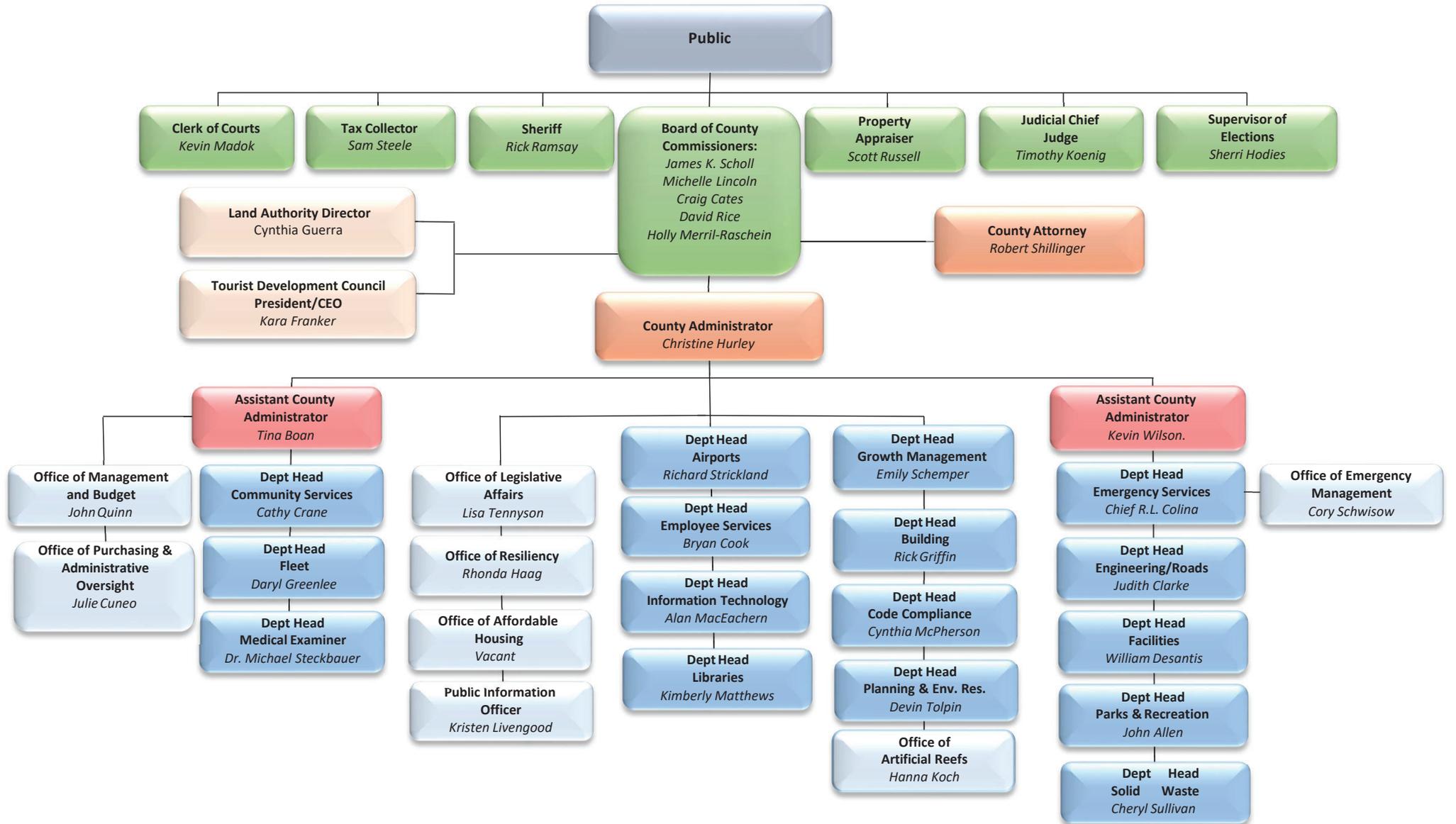
For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morrill*

Executive Director

# Monroe County Organizational Chart





## Statistical and Supplemental Data

### GEOGRAPHIC AREA

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Monroe County is the southernmost county in Florida and the United States. It is made up of the Florida Keys and portions of the Everglades National Park and Big Cypress National Preserve. These parks are mostly uninhabited mainland areas. Most known are the Florida Keys with its string of islands connected by U.S. Highway 1, which ends in Key West, 150 miles southwest of Miami. Key West is the largest island in the chain with a natural deep-water harbor.

In total area, Monroe County is comprised of 3,738 square miles, 27% land area and 73% water area<sup>2</sup>. The Florida Keys proper are an elongated, curved bow like chain of low-lying rocky islands over 120 miles in length. They extend from the southeastern tip of the Florida peninsula to the Dry Tortugas and lie between the Gulf of Mexico and the Atlantic Ocean. Just miles offshore on the Atlantic, side of the keys is the only living coral reef in the continental United States. No point, in the keys, is more than four miles from water.

### HISTORY

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**1513-** On his search for the “Fountain of Youth”, Spanish Explorer Juan Ponce de Leon first landed near St. Augustine and then sailed south passing along the Florida Keys. The “Age of Exploration” helped create a trade route between Europe and Central and South America with a port stop in Cuba, which is 90 miles south of Key West.

**1822-**A small naval depot was created in Key West to help rid the area of pirates. Due to its’ location between the Atlantic Ocean and the Gulf of Mexico and a deepwater channel, Key West today remains an important military post.

**July 2, 1823-**An act of the Territorial Legislature established Monroe County as the 6<sup>th</sup> county in the Florida territory. Monroe County was named after then President James Monroe, our 5<sup>th</sup> U.S. President, who served between 1817 and 1825.

**1828-**The City of Key West was incorporated and became the county seat. Population at that time was less than 600 people and the main industries were salvaging shipwrecks from the reef and fishing.

**Late 1800’s-**The economy in Key West evolved from ship salvaging to cigar production. At the height of the cigar industry there were approximately 200 cigar factories in Key West producing 100 million hand rolled cigars annually<sup>2</sup>. One of those cigar factories, the E. H. Gato Building, today is home to Monroe County government offices.

**1912-**The Florida Keys were changed when Henry Flagler’s railroad (Florida East Coast Railway) was completed, and the first train arrived from Miami to Key West. This meant that the islands were connected by rail instead of using a ferry system to get from island to island.

**By 1930-** Manufacturing competition from Tampa and Ybor City put an end of Key West’s hand rolled cigar industry.

The Hurricane of 1935 ended rail service in the Keys when portions of the tracks in the Upper and Middle Keys were destroyed. Due to costs, those tracks were never rebuilt. Still today, you can see a rail bridge at Bahia Honda State Park.

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<sup>1</sup>Source: Bureau of Economic and Business Research, [www.bibr.ufl.edu/data](http://www.bibr.ufl.edu/data)

<sup>2</sup>Source: [en.wikipedia.org/wiki/KeyWest](http://en.wikipedia.org/wiki/KeyWest)

**1938**-The United States Government rebuilt the rail lines as an automobile highway and became an extension of U.S. Highway 1. This meant that there was a highway along the East Coast of the United States linking Key West to Maine. Tourism was able to evolve into the major industry that it is today.

**1940's**-At the beginning of World War II, the U.S. Navy increased its presence around Key West. Naval Air Station (NAS) Key West is now a training site for Navy pilots. Trumbo Annex is now a docking area for the U.S. Coast Guard. Truman Annex was a submarine pen and used for the Fleet Sonar School<sup>2</sup>.

**1969**-The first cruise ship docked at the Navy's pier in the Truman Annex<sup>2</sup>. Key West is now a port of call for many cruise ships.

## Demographics

Monroe County is Florida's 38<sup>th</sup> most populous county with 0.4% of Florida's Population

Population <sup>2</sup>	1990	2000	2010	2020	Census	
	Census	Census	Census	Census	2010 vs 2020	% change
Unincorp. Area	52,032	36,036	33,044	38,634	5,590	16.9%
Key West	24,832	25,478	24,649	26,444	1,795	7.3%
Marathon		10,255	8,297	9,689	1,392	16.8%
Islamorada		6,846	6,119	6,988	988	16.1%
Key Colony Beach	977	788	797	790	(7)	-0.9%
Layton	183	186	184	210	26	14.1%
Population Total	78,024	79,589	73,090	82,874	9,784	13.4%

Islamorada incorporated in 1998

Marathon incorporated in 2000

### 2020 Census Demographic Profile

General Characteristics <sup>3</sup>		Social Characteristics <sup>3</sup>	
Total Population	82,874*	Population 25 years & over	65,704*
Male	42,374	High school graduate or higher	93.5%
Female	40,500	Bachelor's degree or higher	40%
Median Age	50.5 years	Civilian population (18 years & over)	66,330
Under 5 years	4,625	Civilian veterans	9.1%
Under 18 years	12,581	Place of Birth- Native	60,995
65 years & over	21,622	Foreign Born	21,879
Housing Characteristics <sup>4</sup>		Economic Characteristics <sup>4</sup>	
Total Housing Units	53,961	In labor force (18 years & older)	56,603
Occupied Units	36,436	Median household income (2023)	\$82,430
Owner occupied units	15,589	Median family income (2023)	\$104,191
Renter occupied units	20,847	All ages in poverty (2023)	10%
Average household size	2.29*	Children ages 5-17 in families in poverty	14.6%
Vacant Units	17,525		

<sup>2</sup>Source: [Population and Demographic Data - Florida Products](#)

<sup>3</sup>Source: [U.S. Census Bureau QuickFacts: Monroe County, Florida](#) (Demographics are based on U.S. Census Bureau percentage estimates)

<sup>4</sup>Source: <http://edr.state.fl.us/Content/area-profiles/county/monroe.pdf>

\*Some 2024 statistics are not available. Census is taken every 10 years; 2020 statistics are shown above.

**2020 Census Demographic Profile (cont.)**

**Registered Voters<sup>5</sup>**, as of 11/19/2025

Party Affiliation	
Republican	24,651
Democrat	14,740
Other	<u>14,578</u>
Total	53,969

**Personal Bankruptcy Filing Rate<sup>4</sup>**

(per 1,000 population)	Monroe County	Florida
2021	0.72	1.49
2022	0.61	1.14
2023	0.58	1.16
2024	0.68	1.35
2025	0.79	1.65

Total Personal Income <sup>4</sup>			Per Capita Income <sup>4</sup>		
	in Dollars (\$000s)	% Change		in Dollars (\$000s)	% Change
2023	10,522,172	8.9	2023	130,525	10.2
2022	9,666,307	11.2	2022	118,434	12.0
2021	8,696,212		2021	105,768	

**Economy**

**2025 Quarterly Census of Employment and Wages<sup>6</sup>**

Industry	Establishment	Employment	2025 Q1 Total Wages	Average Weekly Wage
<b>Total, All Industries</b>	<b>5,029</b>	<b>48,514</b>	<b>\$761,261,133</b>	<b>\$1,215</b>
<b><u>Goods- Producing</u></b>	<b><u>697</u></b>	<b><u>4,137</u></b>	<b><u>\$61,393,007</u></b>	<b><u>\$1,130</u></b>
Construction	566	3,342	\$50,967,090	\$1,165
Manufacturing	84	654	\$8,731,722	\$996
Natural Resources	47	141	\$1,694,195	\$940
<b><u>Services- Producing</u></b>	<b><u>4,245</u></b>	<b><u>36,744</u></b>	<b><u>\$576,031,476</u></b>	<b><u>\$1,176</u></b>
Trade, Transporting & Utilities	967	7,917	\$106,520,958	\$1,037
Prof. & Bus. Services	951	3,582	\$75,962,944	\$1,638
Leisure & Hospitality	840	19,142	\$222,607,780	\$906
Financial Activities	579	2,278	\$86,791,388	\$2,931
Other Services	403	1,533	\$20,689,309	\$1,053
Education & Health Services	335	3,060	\$55,323,481	\$1,391
Information	64	337	\$6,242,843	\$1,439
Unclassified	106	126	\$1,892,773	\$1,184

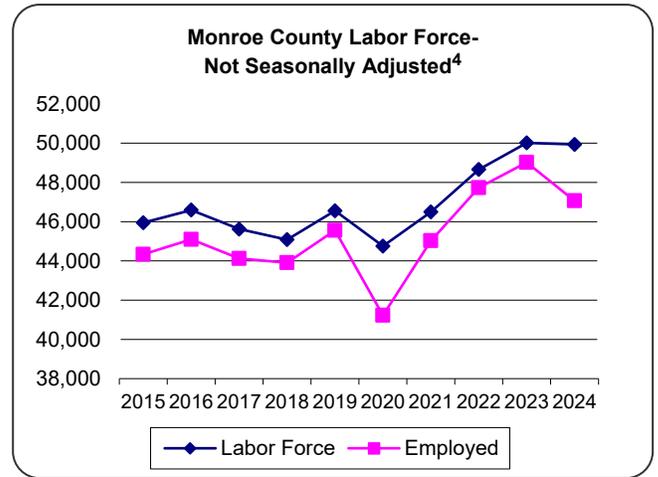
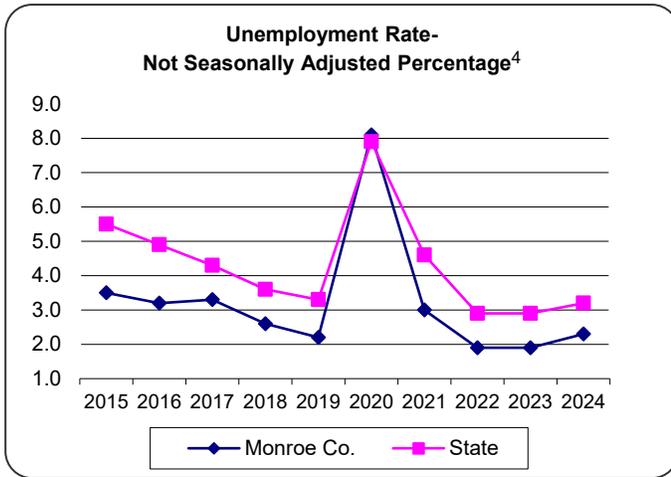
<sup>4</sup>Source: <http://edr.state.fl.us/Content/area-profiles/county/monroe.pdf>

<sup>5</sup>Source: [www.keys-elections.org](http://www.keys-elections.org)

<sup>6</sup>Source: [Quarterly Census of Employment and Wages : U.S. Bureau of Labor Statistics \(bls.gov\)](http://Quarterly Census of Employment and Wages : U.S. Bureau of Labor Statistics (bls.gov))

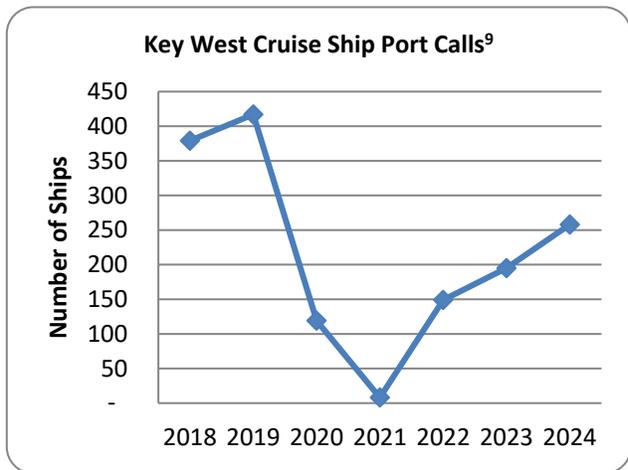
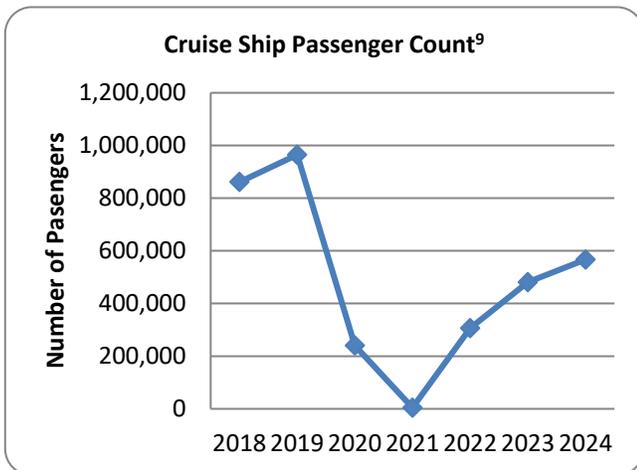
\*Some 2024 statistics are not available. Census is taken every 10 years; 2020 statistics are shown above.

## Economy (cont.)



## Tourism

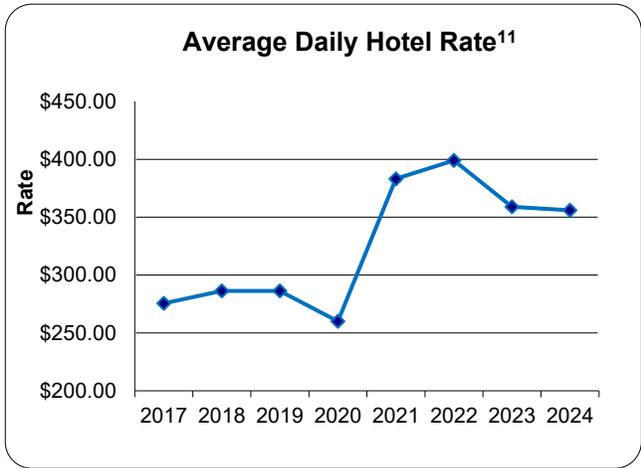
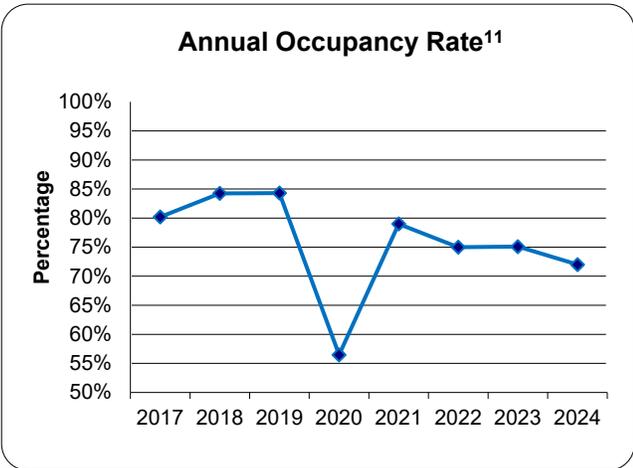
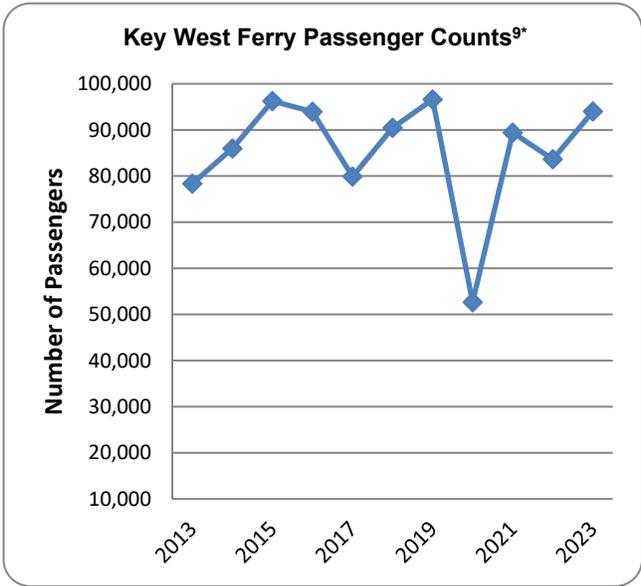
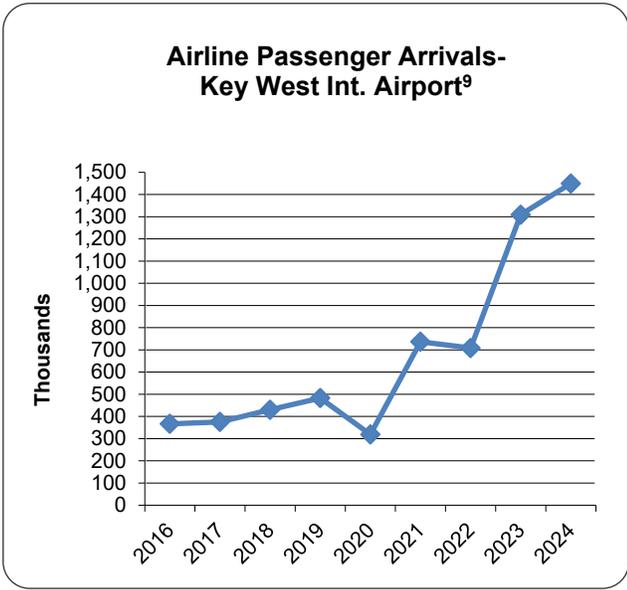
Monroe County visitors have many transportation options when travelling to the Florida Keys. Below are the annual passenger numbers for visitors who traveled by Cruise Ship, Ferry, or Airline.



<sup>4</sup>Source: <http://edr.state.fl.us/Content/area-profiles/county/monroe.pdf>

<sup>9</sup>Source: Key West Port Operations & Key West International Airport

**Tourism (cont.)**



In the Monroe County Tourist Development Council (TDC) 2024 Visitor Profile Survey, it reports that overall satisfaction with Florida Keys vacations has increased year over year. The average visitor satisfaction rating for 2023 was 67.6. Visitors surveyed in 2024 reported an average satisfaction rating of 71.6, a 4-point increase from 2023.

The average length of stay was 5.6 nights, with the trip costing an average of \$1,376 per person. While here, the top participated activity was dining out. Other top recreational activities include (in order by participation) beach activities, bars/nightlife, visiting museums/historical areas, viewing wildlife, sightseeing and attractions, boating, snorkeling, cultural events, spas/health clubs/gyms, fishing, weddings/commitment ceremonies, and scuba diving.

<sup>9</sup> Source: Key West Port Operations & Key West International Airport \*Some 2024 statistics are not available.

<sup>11</sup>Source: Tourism Development Council Hotel Forecast Webinar [Hotel Forecast](#)

## Other Facts

### Monroe County State Sales Tax Collections<sup>12</sup>

	Gross Sales	Taxable Sales	State Sales & Use Taxes
7/24-6/25	7,110,147,739	5,163,566,772	303,385,836
7/23-6/24	7,134,020,633	5,232,895,272	311,956,154
7/22-6/23	7,134,369,940	5,243,231,510	390,246,935
7/21-6/22	7,324,092,495	5,486,726,113	406,207,201
7/20-6/21	5,703,373,148	4,221,894,862	257,539,084
7/19-6/20	4,782,491,132	3,342,706,107	203,883,260
7/18-6/19	5,232,512,685	4,044,940,455	230,083,271
7/17-6/18	4,680,068,337	3,358,031,918	208,600,875
7/16-6/17	4,811,031,306	3,521,222,202	215,361,842

### Local Government Tax Receipts<sup>12</sup>

	Local Option Sales Tax	Tourist Development Tax	Convention & Tourist Impact Tax	Voted One Cent Local Gas Tax-Ninth Cent	Non-Voted Local Option Gas Tax
7/24-6/25	72,783,224	35,724,415	0.00*	563,224	3,262,115
7/23-6/24	74,017,646	0.00*	0.00*	558,384	3,238,186
7/22-6/23	76,217,156	62,243,893	15,560,973	590,887	3,507,066
7/21-6/22	79,566,905	70,085,725	17,521,431	592,071	3,549,490
7/20-6/21	59,905,027	48,734,898	12,183,725	594,277	3,486,137
7/19-6/20	47,759,754	33,877,387	8,469,347	529,421	3,183,894
7/18-6/19	54,122,523	40,489,002	10,122,251	574,214	3,439,926
7/17-6/18	48,053,284	33,392,514	8,348,129	542,887	3,250,973

### Assessed Value and Estimated Actual Value of Taxable Property <sup>13</sup>

Year	Real Property		Commercial Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value
	Residential Property	Commercial Property			
2024	\$45,331,121,655	\$15,634,693,628	\$1,099,785,695	\$6,532,317,487	\$52,685,957,056
2023	\$41,040,535,401	\$15,023,105,251	\$1,078,616,469	\$6,408,896,780	\$50,733,360,341
2022	\$36,121,015,298	\$13,693,661,334	\$957,309,313	\$6,273,257,855	\$36,808,540,247
2021	\$30,178,704,674	\$11,595,018,803	\$905,787,545	\$6,196,506,934	\$31,733,227,216
2020	\$29,530,266,065	\$10,917,353,093	\$878,507,996	\$6,106,170,011	\$30,167,680,090
2019	\$27,883,537,936	\$10,875,740,917	\$826,204,701	\$6,061,363,626	\$28,464,940,007
2018	\$26,059,270,000	\$10,808,503,930	\$716,716,873	\$6,015,518,781	\$26,553,651,764
2017	\$25,238,536,707	\$10,315,713,392	\$709,815,884	\$11,257,153,269	\$25,006,912,714
2016	\$23,134,080,788	\$9,674,350,023	\$728,961,085	\$10,505,834,921	\$23,031,556,975
2015	\$21,153,226,046	\$9,577,152,035	\$729,104,179	\$9,863,211,411	\$21,596,270,849

## Government Structure

Governing Body	Board of County Commissioners (BOCC)
# of Elected Officials	5
Length of Terms	4 Years
Mayor	Chosen annually by fellow commissioners at November meeting
Chief Administrative Position	County Administrator
Form of government	Constitutional County
Date originally established constitutionally	July 3, 1823

<sup>12</sup> Source: [www.myflorida.com/dor/taxes](http://www.myflorida.com/dor/taxes) - as of November 2025 \*tax data not available yet for fiscal year

<sup>13</sup> Source: Monroe County Comprehensive Financial Report 2024

## Other Facts

### County Employees FTEs

Board of County Commissioners	592
Sheriff	492
Clerk of Circuit Court	101
Tax Collector	61
Property Appraiser	41
Judicial Administration	25
Tourist Development Council	7
Supervisor of Elections	11
Public Defender	2
State Attorney	1
*Positions funded by BOCC	

### Education<sup>14</sup>

High Schools	3
Middle Schools	0
Elementary Schools	4
Middle/Elementary Schools	4
Charter/Other	7
# of Students	8,662
Community College	1
# of Campuses	3

### Recreation

# of Federal National Park System's <sup>11</sup>	1
Dry Tortugas Park - 2023 Attend.	84,873
# of State Parks <sup>11</sup>	11
County Owned Parks	20
County Owned Beaches	3
Miles of roads maintained	312
County Owned Bridges	27

### Police Protection

# of stations	5
Road Patrol and Detectives	180
Corrections	175
Support	94
Funded by other Sources	58
Court Security	21

### Fire & Ambulance Services\*

# of stations	9
# of vehicles/apparatus	60
# of employees	176.39

### Fire & Ambulance Services\*(Cont.)

# of volunteers	35
*(for unincorporated areas)	
# of positions at Key West Airport	14
Trauma Star Medical Helicopter	
# of employees	20

### Health Care

# of Hospitals	3
# of Beds	217

County Owned Pool- Jacob Aquatic Ctr.	1
# of Libraries	5
County Owned Boat Ramps	7
# of Registered Boats -Pleasure Boats <sup>13</sup>	
Monroe County - 2024	27,838
Monroe County - 2023	27,766
Monroe County - 2022	27,052

### # of Registered Boats -Commercial Boats<sup>13</sup>

Monroe County - 2024	2,814
Monroe County - 2023	2,847
Monroe County - 2022	2,822

<sup>11</sup> Source: <https://irma.nps.gov/Stats/Reports/Park/DRTO>

<sup>13</sup> Source: <https://www.flhsmv.gov/>

<sup>14</sup> Source: [www.keysschools.com/](http://www.keysschools.com/)

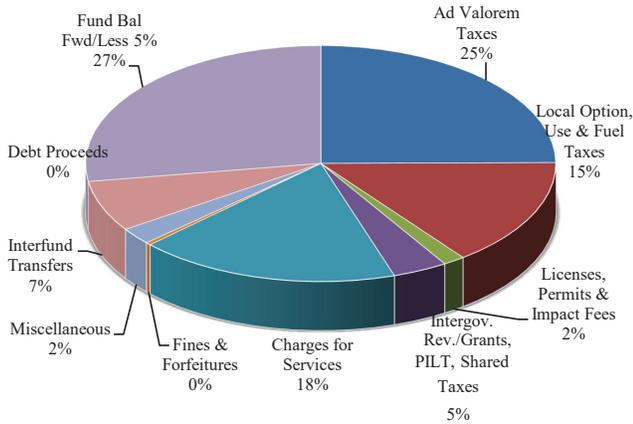
\*Some 2025 statistics are not available.

# Introduction to County Budgeting

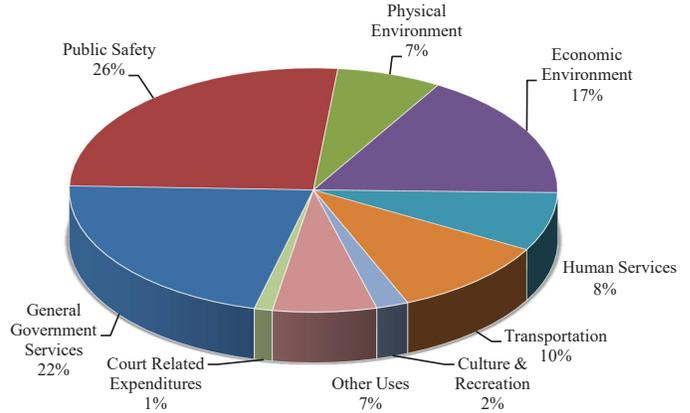
## Balancing the County Budget

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

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



**Where the Money Goes (Uses)  
FY2026 - All Funds**



Sources	FY2025 Adopted	FY2026 Adopted	% of Total
Ad Valorem Taxes	154,208,223	167,225,277	24.9%
Local Option, Use & Fuel Taxes	103,025,000	99,400,000	14.8%
Licenses, Permits & Impact Fees	9,113,559	10,078,213	1.5%
Intergov. Rev./Grants, PILT, Shared Taxes	26,085,000	25,340,054	3.8%
Charges for Services	110,030,601	120,726,692	18.0%
Fines & Forfeitures	2,137,500	2,434,000	0.4%
Miscellaneous	3,935,100	15,440,378	2.3%
Interfund Transfers/Excess Fees	52,880,119	46,883,524	7.0%
Debt Proceeds	0	0	0.0%
Fund Bal Fwd/Less 5%	254,299,083	184,539,736	27.5%
<b>Total Sources</b>	<b>\$715,714,185</b>	<b>\$672,067,874</b>	<b>100.0%</b>

Uses	FY2025 Adopted	FY2026 Adopted	% of Total
General Government Services	128,926,674	145,407,053	18.0%
Public Safety	206,877,078	175,261,076	28.9%
Physical Environment	44,048,671	46,555,708	6.2%
Economic Environment	121,085,434	113,108,622	16.9%
Human Services	52,629,735	52,170,659	7.4%
Transportation	100,145,558	71,052,522	14.0%
Culture & Recreation	13,382,611	14,320,350	1.9%
Other Uses	40,431,536	46,113,524	5.6%
Court Related Expenditures	8,186,888	8,078,360	1.1%
<b>Total Uses</b>	<b>\$715,714,185</b>	<b>\$672,067,874</b>	<b>100.0%</b>

# Introduction to County Budgeting

## Defining a Budget

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

## Defining Revenue and Expenditure

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

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

## Budget Structure – Fund Accounting

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

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

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

## Rationale for the Budget Structure

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

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

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

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

# Introduction to County Budgeting

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

## **An Important Revenue – Property Taxes**

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

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

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

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

## **Other Major Revenue Sources**

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

## **Other Sources of County Revenues**

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

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

## **The Dual Roles Florida Counties Serve**

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

## Introduction to County Budgeting

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

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

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

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

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

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

### **Special Assessment Property Tax**

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

### **Other Governments in Monroe County**

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

### **Tracking the County’s Budget**

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

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

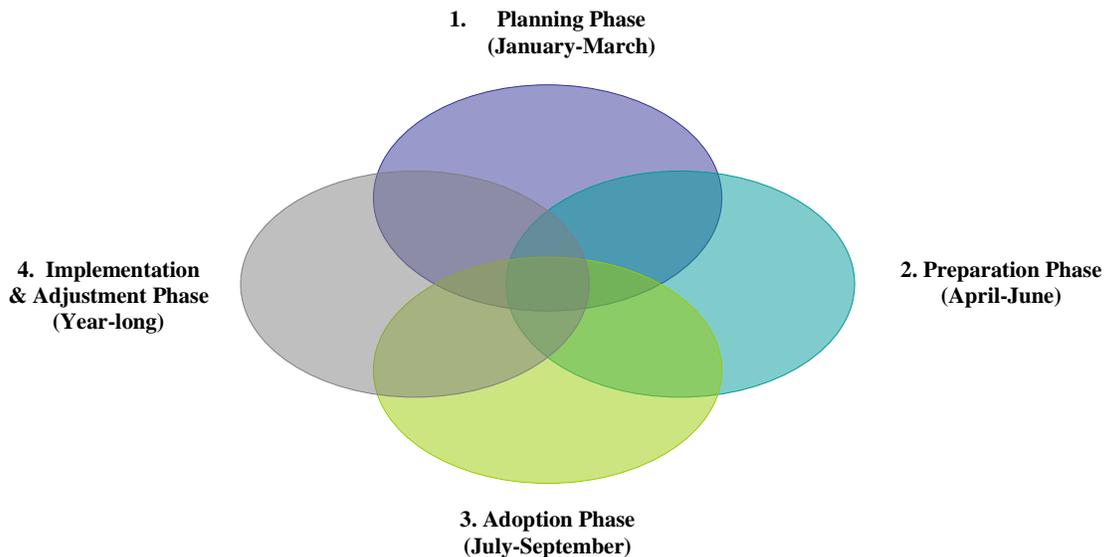
# Introduction to County Budgeting

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

## Developing the Budget

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

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



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

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

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

## Introduction to County Budgeting

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

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

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

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

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

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

### **Implementation and Adjustment**

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

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

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

## Introduction to County Budgeting

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

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

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

### **Distinguished Budget Presentation Award**

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

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

### **Finding Information About the Budget**

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

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

Budget information is also available on the County's web site [www.monroecounty-fl.gov](http://www.monroecounty-fl.gov).

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

# MONROE COUNTY BOARD OF COUNTY COMMISSIONERS

## BUDGET CALENDAR, FISCAL YEAR 2026

### Adopted Timetable

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

# Goals and Policies

## Introduction

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

## County-wide Long-term Goals and Policies

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

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

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

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

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

## Goals and Policies

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

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

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

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

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

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

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

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

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

## Goals and Policies

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

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

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

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

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

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

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

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

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

## Goals and Policies

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

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

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

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

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

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

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

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

## Goals and Policies

9. The consistency of the improvement relative to the plans of state agencies and the South Florida Water Management District.
  10. The availability of other revenue sources including, but not limited to, FDOT Project funding and FDOT Traffic Operations funds from District Dedicated Revenue (DDR) sources.
- Continue to schedule capital improvements necessary to correct existing deficiencies, to accommodate projected future growth, and to replace obsolete and worn-out facilities, in accordance with an adopted Capital Improvements Program.

### **County-wide Short-term Goals and Policies**

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

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

# Goals and Policies

## **Long-Range Financial Planning**

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

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

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

# Strategic Goals and Strategies

## Monroe County Strategic Planning Process: Strategic to Tactical

Effective strategic planning is more than a document; it is a process and a culture. As a complex organization and community, this process is most effectively managed through the use of a Community Strategy and an Organizational Strategy. The Monroe County BOCC 2020 Strategic Plan is a 30,000-foot view of the largest issues, concerns and challenges facing our entire Key's Community. The Plan is a commitment from the BOCC to the community to explore and address these priorities over the next five years with the purpose of deliberating shaping our community's future. It is the Strategic Plan for our Community.

Monroe County has also created a strategic plan for our Organization: the Management Plan. This Plan, in contrast to the BOCC Plan, is focused internally with the purpose of ensuring a high-function team of excellent public servants able to accomplish the ambitious goals our leadership and community have set out for us. The Management Plan outlines the County Administrator's ideal characteristics of our culture and highlights critical areas for improvement or need within the organization.

Once these long-term, big vision Strategic Plans are in place, the next step is to determine the short-term initiatives and actions each department and employee will take to accomplish the strategy. These tactical goals and actions allow for an annual, dynamic, and Commission and/or Administrator approved approach to the large and complex strategic priorities identified in the Strategic and Management Plans. These fiscal year based tactical initiatives also become the building blocks for priority-based budget and resource allocation.

### *Department Plans:*

All departments create an annual Department Plan that outline their goals and actions for the coming fiscal year and how they align with the priorities of the Board of County Commissioners and the County Administrator, as set forth in the 2020 Monroe County Strategic Plan and the Administrator's Management Plan. Specifically, in addition to their regular responsibilities and services, each department establishes annual:

- 1) Initiatives that will further the BOCC Strategic Plan's Priorities and Areas of Concern
- 2) Goals and Actions that will strengthen our intentional Organizational Culture and focus resources and efforts to the County Administrator's Areas of Focus as provided in the Management Plan.

These initiatives, goals and actions are detailed in the annual Monroe County Tactical Plan. This document outlines that fiscal year's action and implementation plan for the BOCC Strategic Plan and the County Administrator's Management Plan and will be utilized in annual budget process to accomplish priority and initiative-based resource allocation. The Monroe County Tactical Plan serves to provide a concise view of the tactical implementation of our County's strategic vision for the coming fiscal year and is available on the County's website at <http://monroecounty-fl.gov/strategicplanning>

### *Individual Plans:*

## Strategic Goals and Strategies

The BOCC Strategic Plan, Management Plan and Department Plan all provide individual employees with inspiration and direction as they develop their Individual Performance Plan; which serve as a foundation for their yearly performance evaluation. Employees individual goals and/or actions support and can draw from components of all the plans (under the guidance of their supervisor). For example, an employee's Department may have identified a large vision goal that contributes to a BOCC identified priority or a fall under a Management Plan cultural trait or area of focus. If that employee has an active role in the implementation of the goal or initiative, that becomes a logical action to include in their Individual Plan. However, if an employee will not be participating in the initiative/goal their Department has included in their plan, that employee is still able to identify an Organizational Culture trait or Area of Focus from the County Administrator's vision that they can build individual actions for their personal plan. This structure allows for each and every employee within the County to align their actions to the larger vision in a manner that is meaningful for their vital and unique role and responsibilities. This creates empowerment and maximizes individual creativity while ensuring all County resources are synergistic and aligned.



This multi-plan, external and internal, strategic and tactical process approach to strategic planning ensures the needs and priorities of the County as a Community and an Organization are addressed. Finally, the staff, administration, Commission and Community are able to follow our progress through our online performance measurement report; thus, creating a transparent, accountable and meaningful process that will result in positive Community and organizational improvement.

## Strategic Goals and Strategies

# Monroe County Board of County Commissioner's Strategic Plan

## A Five-Year Plan

**Our Vision:**



Creating a Better Life Every Day for Everyone in the Florida Keys

**Our Mission:**

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

# Strategic Goals and Strategies

## Finding Balance: Quality of Life, Economy & Environment

### 1. Quality of Life: Areas of Concern & Priority

- a. Community Character-
  - i. Smart Growth
  - ii. Respectful Redevelopment
  - iii. Illegal Transient Rentals
  - iv. Collaboration with municipalities and other synergistic agencies
- b. Viability-
  - i. Workforce Housing
  - ii. Traffic and Road Safety on US1
  - iii. Enhanced Public Transportation
  - iv. Address Infrastructure concerns related to Climate Change and future storm resiliency
  - v. Wind and Flood Insurance Rates
- c. Services to All-
  - i. Parks and Recreation
  - ii. Access to water for economy and recreation
  - iii. Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

### 2. Environment: Areas of Concern & Priority

- a. Conservation-
  - i. Coral Reef conservation
  - ii. Nearshore Water Quality
  - iii. Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)
  - iv. Reduce/Reuse/Recycling of solid waste
- b. Protection-
  - i. Enforcement of Regulatory Statutes: local, state and federal
  - ii. Nearshore Water and Benthic monitoring
  - iii. Pursue Protective Ordinances
  - iv. Canal Protection
- c. Restoration-
  - i. Irma Recovery
  - ii. Canal Restoration
  - iii. Nearshore Water Quality and Benthic Restoration
  - iv. Florida Bay and Everglades projects and advocacy
- d. Resiliency-
  - i. Adaptation plans to help plant, animals and humans adapt to climate change impacts
  - ii. Mitigation plans to help avoid climate change impacts
  - iii. Stormwater Solutions

### 3. Economy: Areas of Concern & Priority

- a. Workforce-

## Strategic Goals and Strategies

- i. Workforce Housing
- ii. Workforce Transportation- Alternative Solutions
- b. Infrastructure-
  - i. Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification
  - ii. Tourism Transportation- Alternative Solutions

### Potential Long-term Initiatives:

- Keys-wide campaign to promote resident and visitor caretaking of our environment
- Transportation Study with focus on alternative solutions for workforce/tourism travel
- Create a Parks and Recreation Department to maximize our existing resources
- Roads Adaptation Plan 2020-2050
- Develop a Canal Masterplan to guide canal restoration projects and activities
- Stakeholder Conversation Series on BOCC and Community identified priorities to explore shared concerns and build consensus in the hope of finding mutually beneficial solutions

# Strategic Goals and Strategies

## Actions and Initiatives for Implementation of the BOCC Strategic Plan

The following are the FY2026 recommended actions broken down by their corresponding BOCC Area of Concern and Priority:

*Actions that encompass the entire scope of the BOCC Monroe County Strategic Plan:*

**Action:** The *Department of Budget and Finance* will maximize revenue generated through ad valorem taxes, non-ad valorem assessments, sales tax, State and Federal grants, fees for services, and other sources to address all 'Areas of Concern and Priority' that require funding

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

- Quality of Life issues including but not limited to short term rentals, affordable/workforce housing, Overseas Heritage Trail, and the protection of wind and flood insurance affordability and availability.
- Environment and conservation issues and programs, including but not limited to legislation related to growth restrictions, Stewardship funding for land acquisition and canal restoration, pump out program funding, derelict vessel reduction, coral reef protection, oil drilling, Endangered Species Act, PILT, FKWQIP, Everglades Restoration.

**Action:** The *Office of Strategic Planning* will initiate a series of Stakeholder Conversations on any or all 'Areas of Concern and Priority' to explore shared concerns and build consensus in the hope of finding mutually beneficial solutions.

### 1. Quality of Life: Areas of Concern & Priority

#### *a. Community Character-*

##### *i. Smart Growth*

1. Action: The *Planning and Environmental Resources Department* will collaborate with FDEP on additional land acquisition for conservation and the retirement of development rights.

#### *b. Respectful Redevelopment*

1. Action: Pending a 5-year Capital Improvement Plan (CIP) completion by OMB, the *Planning and Environmental Resources Department* will complete an Impact Fee study.

# Strategic Goals and Strategies

## iii. Illegal Transient Rentals

1. Action: *Code Compliance* will prioritize vacation rental enforcement, dedicate personnel to utilize software to identify illegal vacation rentals, will enhance the educational component of illegal vacation rental enforcement and work toward encouraging property owners to obtain permits for vacation rentals
2. Action: The *Office of Legislative Affairs* will advance Monroe County's federal and state legislative priorities related to quality of life issues including but not limited to short term rentals.

## iv. Collaboration with municipalities and other synergistic agencies

1. Action: The *Office of Strategic Planning* will provide Strategic Planning expertise as requested and appropriate to our municipal partners and other local agencies.
2. Action: The *Library Department* will create a community partnership with Florida State Parks to create a program that will offer "Day Use Passes for Checkout" to our patrons

## b. Viability-

### i. Workforce Housing

1. Action: The *Office of Legislative Affairs* will advance Monroe County's federal and state legislative priorities related to quality of life issues including but not limited to affordable workforce housing.
2. Action: The *Planning and Environmental Resources Department* will reserve 36% of ROGO allocations annually for affordable workforce housing units.
3. Action: The *Planning and Environmental Resources Department* will amend the Comprehensive Plan and Land Development Code to require all affordable housing to be workforce housing.

### ii. Traffic and Road Safety on US1

1. Action: The *Planning and Environmental Resources Department* will advocate to secure funding for a Transportation Strategy Master Plan, incorporating intermodal transportation options, including mass transit, and climate change considerations to increase transportation effectiveness and efficiency within the County.

### iii. Enhanced Public Transportation

1. Action: The *Engineering Services and Roads Maintenance Department* will improve

# Strategic Goals and Strategies

existing transportation infrastructure to better serve alternative modes of transportation (bicyclists and pedestrians) as well as vehicular traffic.

2. Action: *Social Services* will increase MCT's ridership across all areas of Monroe County, with a focus on increasing ridership in and around the Middle Keys, by a minimum of twenty (25) new registered riders.

## iv. Address Infrastructure concerns related to Climate Change and future storm resiliency

1. Action: The *Engineering Services and Roads Maintenance Department* will develop county transportation infrastructure in a manner that considers and incorporates sea level rise adaptation and storm resiliency
2. Action: The *Project Management Department* will develop a plan to standardize and harden critical facilities back up generation.
3. Action: *Emergency Management* will improve communications network redundancies as identified in the Hurricane Irma After Action Report by developing an ARES (Amateur Radio Emergency Services) communications network utilizing local volunteer radio operators to be deployed throughout the County during disaster.
4. Action: *Information Technology* will provide technical guidance and search for innovative alternatives to improve Monroe County's technical infrastructure for future storm resiliency
5. Action: *Information Technology* will develop and confirm design applicable planning for Monroe County's planned EOC Operations Center
6. Action: The *Library Department* will work with Emergency Management, IT, and the County PIO to equip all Library buildings to serve as communication hubs before, during and after disaster situations. These hubs would be utilized as locations to collect and disseminate information to the public, providing internet access for communication purposes, and more as appropriate and applicable.
7. Action: The *Office of Sustainability* will implement the following initiatives:
  - a. Collection of mobile LiDAR elevation data for County roads and buildings
  - b. Applications for Vulnerability Assessment Analysis Grants
  - c. Participation in SE FL Climate Compact planning activities related to the Regional Climate Action Plan
  - d. Host Climate Leadership Summit
  - e. Engagement of the community to help the County better understand the

## Strategic Goals and Strategies

residents' concerns about sea level rise and the efforts needed to be taken to make the County more resilient.

- f. Applicable GreenKeys Project:
  - i. Electric Vehicle Charging Stations
  - ii. Community Outreach Workshops
  - iii. Update vulnerability assessments on County facilities
  - iv. Conduct feasibility study for alternative energy at County
  - v. Develop adaptation alternatives for vulnerable County facilities Ph.1
  - vi. Identify intact corridors for future tidal wetland migration corridors as a potential criterion for future land purchase and flood mitigation initiatives Phase 1
  - vii. Create a database of all elevation data for County and utility facilities and assets
  - viii. Develop a ranking process to identify the most vulnerable neighborhoods and establish levels of service each road gets based upon a tolerable level of nuisance flooding.
  - ix. Countywide Roads Elevation Vulnerability Analysis and Capital Plan to evaluate the impacts of sea level rise on 311 miles of County roads and development of conceptual designs for elevation

### v. Wind and Flood Insurance Rates

1. Action: The *Office of Legislative Affairs* will advance Monroe County's federal and state legislative priorities related to the protection of wind and flood insurance affordability and availability.
2. Action: The *Building Department* will submit a repetitive loss study, drainage maintenance plan developed by the Engineering Department, and a stormwater facility analysis that projects impacts to drainage features based on sea level rise to FEMA to apply for a Class 4 Community Rating System (CRS) score
3. Action: The *Building Department* will explore the application of freeboard up to three feet (3') total. This freeboard requirement would mandate up to an additional three (3) feet of height over and above the Base Flood Elevation requirements for all development in Special Flood Hazard Areas (SFHAs) in Monroe County.
4. Action: The *Public Information Office* will develop and publish a hurricane preparation guide for Monroe County residents, inform the public of resiliency programs via the EM website, and create how-to videos for storm preparation.

# Strategic Goals and Strategies

**c. Services to All-**

**i. Parks and Recreation**

1. Action: Creation of Recreation division within the Parks & Beaches Department.

**ci. Access to water for economy and recreation**

1. Action: The *Planning and Environmental Resources Department*, in cooperation with the *Project Management Department*, will set aside BIF funding to prioritize the restoration of public boat ramps with the County.

**cii. Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/ Opioid Crisis, Homelessness, Children/Teens in crisis**

1. Action: The *Veterans Affairs Department* will provide satellite services reaching the Veteran population of the middle keys.
2. Action: The *Project Management Department* will assess current implementation status of ADA Master Plan and create multi-year completion calendar.
3. Action: *Social Services* will ensure processing times for all Health Care Responsibility Act applications (HCRAs) that exceed the state requirement in 100% of cases.
4. Action: The *Department of Budget and Finance* will facilitate grant funding focused on quality of life, medical services, and core services
5. Action: The *Guardian ad Litem* will ensure the provision of the highest quality of advocacy for children through increased funding that will allow for the recruitment and retention of adequate qualified staff and volunteers
6. Action: The *Library Department* will provide a schedule of programs and speakers, especially from inside the County, dealing with the Services to Special Needs Populations
7. Action: The *Library Department* will update print information (brochures) and train staff on programs available for social assistance at the Federal and State level, such as Florida Department of Children and Families/Access Florida for food stamps and other assistance, Florida Department of Economic Opportunity for Unemployment Compensation, SafeLink Wireless for mobile phones, etc.

## Strategic Goals and Strategies

9. Action: The *Library Department* will prioritize community workforce support by: training staff on employment databases local career services, resume creation, and provide well equipped business, homework and job centers.

## 2. Environment: Areas of Concern & Priority

### a. Conservation-

#### i. Coral Reef conservation

1. Action: The *Office of Legislative Affairs* will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation related to coral reef protection.

#### ii. Nearshore Water Quality

1. Action: The *Planning and Environmental Resources Department* will increase the annual number of vessel sewage pump outs to further improve and protect water quality.
2. Action: *Code Compliance* will dedicate personnel to ensure wastewater connection compliance.

#### iii. Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)

1. Action: The *Solid Waste Department* will collaborate/work with other County Agencies & Municipalities to improve the environment by identifying areas and neighborhoods throughout Monroe County that are repeated illegal dumpsites.
2. Action: *Code Compliance* will work with Florida Keys Aqueduct Authority (FKAA) and Key Largo Wastewater Treatment District (KLWTD) to ensure properties are connected to central wastewater upon availability
3. Action: *Corrections Facilities* will reduce water consumption by installing I-Con water control equipment on all toilets, showers and sinks

#### iv. Reuse/Reduction/Recycling of solid waste

1. Action: The *Solid Waste Department* will educate, inform and enhance the role that Reduce/ Reuse/ Recycling of Solid Waste plays in our daily life, by helping to initiate programs in the schools and community to bring awareness of why, how and the benefits of recycling.

# Strategic Goals and Strategies

2. Action: The *Project Management Department* will develop a plan to encourage construction site recycling

## **b.** Protection-

### **i.** Enforcement of Regulatory Statutes: local, state and federal

1. Action: *Code Compliance* will establish an annual meeting between local, state and federal enforcement agencies operating in Monroe County, to review regulatory changes from each annual legislative session
2. Action: The *County Attorney's Office* will increase compliance with enforcement of County codes by initiating litigation for violations determined to be out of compliance.
3. Action: *Code Compliance* will focus on the adjudication of the remaining Irma related cases for unsafe structures, work without permits, work beyond the scope of permit, and land clearing

### **ii.** Nearshore Water and Benthic monitoring

1. Action: *Extension Services* will teach a volunteer-based water quality-monitoring program for local citizens and school groups to test local waters for dissolved oxygen, pH, salinity, turbidity, nitrate, phosphate and temperature.
2. Action: The *Office of Sustainability* will engage in Reasonable Assurance Document "RAD" water quality monitoring to help determine which areas in the County meet and do not meet State water quality standards.
3. Action: The *Office of Sustainability* will engage in water quality monitoring to measure the effects that water quality in canals may have on nearshorewaters.
4. The *Planning and Environmental Resources Department* will prioritize removal of derelict and sunken vessels Keys-wide.

### **iii.** Pursue Protective Ordinances

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

# Strategic Goals and Strategies

## iv. Canal Protection

1. Action: The *Office of Sustainability* will continually employ new technologies as appropriate and funding is available to support the ongoing work of canal restoration

## c. Restoration-

### i. Irma Recovery

1. Action: The *Department of Budget and Finance* will continue to analyze projections, actual expenses, insurance proceeds and FEMA reimbursements to ensure funding is available to repair and replace County assets that were damaged from Hurricane Irma
2. Action: The *Project Management Department* will complete the repair of damage done to County facilities during Hurricane Irma
3. Action: The *Planning and Environmental Resources Department* will implement planned housing assistance projects related to Hurricane Irma recovery.
4. Action: The *Office of Sustainability* will implement Irma Marine Debris Removal, Hurricane-related Sediment Removal and Monitoring contracts based upon funds appropriated and canals approved by NRCS or FDEP.
5. Action: The *Public Information Office* will work with all departments to make sure the public is informed of programs and grants that promote Hurricane Irma Recovery.

### ci. Canal Restoration

1. Action: The *Office of Legislative Affairs* will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation canal restoration.
2. Action: The *Office of Sustainability* will finalize the Canal Masterplan to guide canal restoration projects and activities
3. Action: The *Office of Sustainability* will hire an engineering firm to prepare engineering specifications and grant applications to apply for state and federal grants

# Strategic Goals and Strategies

to restore canals

## iii. Nearshore Water Quality and Benthic Restoration

1. Action: The *Office of Sustainability* will implement a new Reasonable Assurance Document “RAD” water quality monitoring program in partnership with FDEP to help determine which areas in the County meet and do not meet State water quality standards.
2. Action: The *Office of Sustainability* will implement a new water quality monitoring program to measure the effects that water quality in canals may have on nearshore waters.

## iv. Florida Bay and Everglades projects and advocacy

1. Action: The *Office of Legislative Affairs* will advance Monroe County’s federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation related to Everglades Restoration.

## d. Resiliency-

### i. Adaptation plans to help plant, animals and humans adapt to climate change impacts

1. Action: The *Planning and Environmental Resources Department* will initiate the process to define and identify proposed Adaptation Action Areas (AAAs) or a similar concept in order to help address climate change impacts.

### ii. Mitigation plans to help avoid climate change impacts

1. Action: The *Project Management Department* will create mitigation plans to help avoid climate change impacts
2. Action: The *Office of Sustainability* guides the County in becoming more environmentally sustainable through Climate mitigation measures to reduce the County’s energy footprint and resulting impact on the climate. Initiatives include:
  - a. Development of sustainability policy formulation and plan development
  - b. Energy management and reduction initiatives listed in the GreenKeys Plan
  - c. Alternative energy and fuel source options
  - d. Green purchasing policy development and guidance
  - e. Sustainable capital development processes.

# Strategic Goals and Strategies

## iii. Stormwater Solutions

1. Action: The *Planning and Environmental Resources Department* will initiate and review Storm Water Management Regulations for consistency with best management practices, in anticipation of adopting updated regulations.
2. Action: *Fleet Management* will expand the Department's current Storm Water Pollution Prevention Plan (SWPP) into a comprehensive departmental program that includes County-wide training of fleet personnel and annual documentation of preventative actions used in maintaining hazard storage areas that can be used as a best practice by others in the community.

## 3. Economy: Areas of Concern & Priority

### a. Workforce-

#### i. Workforce Housing

1. Action: The *Planning and Environmental Resources Department* will begin the public input process for implementation of inclusionary housing requirements for nonresidential and transient/hotel development and redevelopment within the County.

### b. Infrastructure-

#### i. Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification

1. Action: The *Facilities Maintenance Department* will initiate a Park, Beach and Boat Ramp Informational Signage Project (i.e.- static signage, interactive information kiosks, integration with the County's mobile app) in collaboration with Project Management, Sustainability, Environmental Resources, Extension Services, PIO and others as appropriate to improve the quality of our facilities and our resident and visitors' experience.
2. Action: The *Office of Legislative Affairs* will advance Monroe County's federal and state legislative priorities related to quality of life issues.

## Strategic Goals and Strategies

3. Action: The *Public Information Office* will promote the County's mobile app and add County park, beach and boat ramp information to the app.
  4. Action: The *Project Management Department* will complete the final phase of the drainage project at East Martello
  5. Action: The *Department of Airports* will complete critically necessary capital projects to better serve our passengers.
  6. Action: The *Library Department* will provide improved access to cultural artifacts, especially those reflecting the unique qualities of Keys history including updating the format of our oral history, lecture and event collection.
  7. Action: *Extension Services* will develop and maintain a community volunteer educational effort
  8. Action: The *Planning and Environmental Resources Department* will expand environmental restoration and maintenance efforts on County owned and managed properties.
- ii. Tourism Transportation- Alternative Solutions
1. Action: The *Department of Airports* will increase the total number of available airline seats
  2. Action: The *Department of Airports* will increase total number of destinations served.

# Strategic Goals and Strategies

## Monroe County's Management Plan

Together, we have created a vision for our Community's future and the areas of priority we must address to make that future a reality. That focus on our Community is outlined in the BOCC Strategic Plan. The Monroe County Management Plan, in contrast, is focused internally with the purpose of ensuring a high-function team of excellent public servants able to accomplish the ambitious goals our leadership and community have set out for us. The Management Plan outlines the County Administrator's ideal characteristics of our culture and highlights critical areas for improvement or need within the organization. Just as the BOCC's has created a Strategic Plan for our Community, the Management Plan is the strategic plan for the Organization.

As you begin to dissect the characteristics of an excellent organization you quickly realize how intrinsically linked most of the concepts are and how characteristics of a strong culture create solutions to many of our greatest challenges. Shaping an intentional culture where staff are **Professional, Productive, Empowered** and **Collaborative** is inextricably tied to the current challenge we face of **Workforce Recruitment and Retention**, our desire to embrace **Innovation** and the always essential need to **Increase Efficiencies**.

When staff feel empowered and supported in a collaborative environment, they are more likely to remain in our organization. As we embrace innovation, not just technology, but also by encouraging forward-thinking approaches to our work, we create an environment that draws new employees who want to be a part of our cutting-edge work. These concepts, when implemented into the workplace, up-level our professionalism and drive us to be more productive as we see our efforts accomplishing real change. Finding increased efficiencies becomes less onerous as we increase our collaboration across teams, departments and between colleagues who are empowered and supported to utilize their knowledge and creative to incorporate solutions at every level of the organization. As you see, all of these concepts are linked in a way where implementation of one can create improvement in another.

As public servants we are entrusted with an incredible responsibility to serve Monroe County with excellence in all things every day. This sentiment is reflected in our Vision statement "Making a Better life every day for everyone in the Florida Keys". This also means making our organization culture one where Monroe County staff feel a sense of pride and accomplishment in the work that they do.

When someone says "The County did/said/acted..." They mean us. Each of us. To those we serve, each and every employee embodies 'the County'. Whether it be in a BOCC meeting, driving down US1 in a County vehicle, during an onsite permitting inspection, the Library reference desk, grabbing a quick lunch at a local sandwich shop wearing your County shirt or listening to a group of concerned residents during a townhall. WE are Monroe County. In that moment...in that interaction with the public...how we respond or react is the impression that those residents will take away as their impression of 'the County'. This is a tremendous responsibility and it falls on all of us. We ARE Monroe County...YOU are Monroe County and it is my honor to guide and support you in that effort.

# Strategic Goals and Strategies

## Organizational Culture

What is Organizational Culture? Organizational Culture is best described as our organization's personality. It combines our vision, values, mission, daily mood, our customer's experience, and our expectations. Our culture is what shapes the work experience for every employee. It can determine if our employees are happy or unhappy in their work life and if we serve the public with excellence or apathy. A great culture will create a high functioning team of people who work together to meet the expectations of our Commissioners, Community and ourselves.

The reality is that every organization has a culture- including ours. Creating an intentional culture is about making choices based upon what type of an organization we want to be. Monroe County's culture focuses on four cornerstone traits. We strive for an organization in which staff are:

### **Professional, Empowered, Productive, and Collaborative**

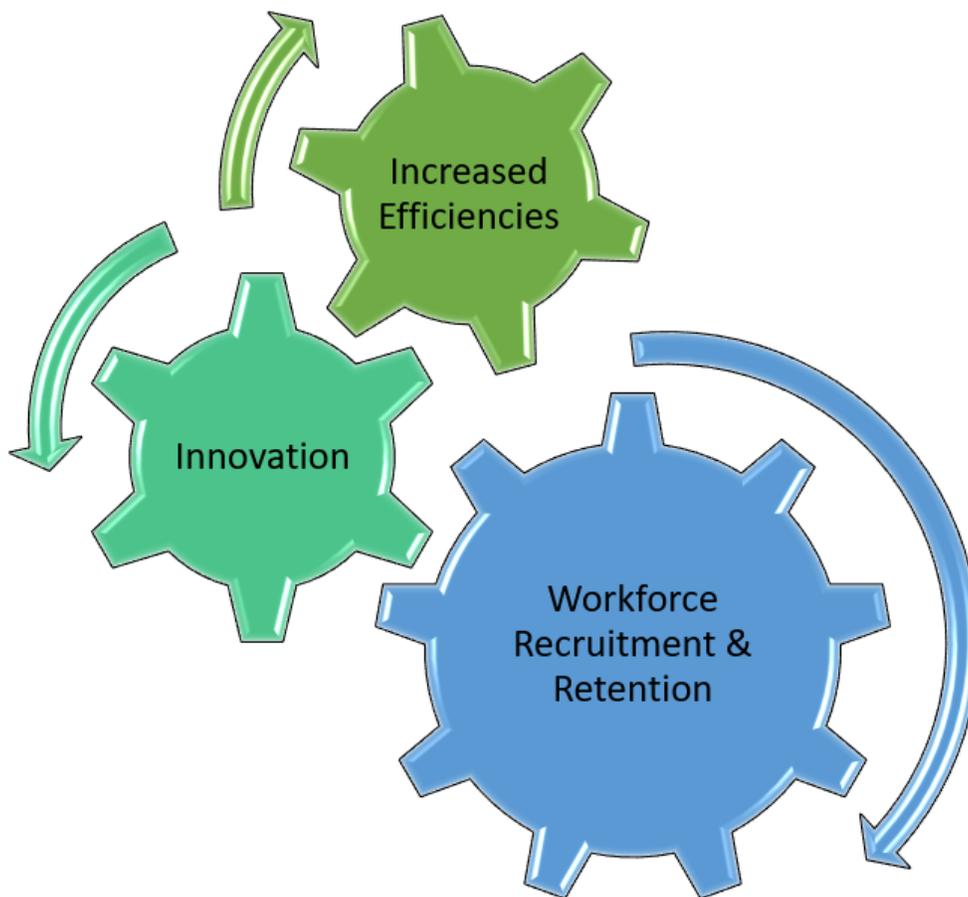


# Strategic Goals and Strategies

## County Administrator's

### Areas of Focus for Improved Operations:

As our BOCC Strategic Plan focuses on those areas of concern and priority for our Commissioners and Community, our organization must determine areas of concern and priority that will continue to improve how we function and serve the public. For the FY2026 Management Plan, the following areas have been identified as those needing the most immediate attention and solutions:



# Financial Policies

## **Background**

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

## **General Financial Policy**

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

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

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

## **Budgetary Control Policy**

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

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

## **Revenue Policy**

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

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

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

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

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

Fee revenues will be anticipated for purposes of budget preparation conservatively using schedules that have been adopted by the Board and historical collection rates.

Cash balances remaining in any fund at year-end will stay in that fund for subsequent years.

Revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year

# Financial Policies

shall revert to fund balance.

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

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

## **Capital Improvement Projects Policy**

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

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

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

## **COMPREHENSIVE FUND BALANCE POLICIES**

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

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

### **Definitions**

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

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

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

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

**Unassigned Fund Balance**- Fund balance reported as “unassigned” represents the residual classification of

# Financial Policies

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

## **Policy on committing funds**

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

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

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

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

## **Policy on Committed General Fund Balance**

The BOCC has the responsibility of responding to emergency disasters. There is currently \$12 million in General Fund disaster reserves with an overall goal to reach \$40 million. This will ensure adequate cash flow is available in post-disaster situations. In the event these funds fall below the set amount, an action plan to replenish to the appropriate level will be put in place in the ensuing budget year.

## **Policy on assigning funds**

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

## **Policy on Unrestricted General Fund Balance**

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

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

## **Financial Policies**

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

### **Cash and Cash Equivalents**

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

### **Investments**

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

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

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

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

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

### **Long-Term Obligations**

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

### **Measurement Focus**

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

# Financial Policies

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

## **Basis of Accounting**

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

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

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

## **Budgetary Basis**

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

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

## **Budgetary Control**

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

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

# Long-Range Financial Planning

## Long-Term Planning

The Five-Year Forecast is a tool that can be used for long-range financial planning and budgeting purposes. It is a series of estimates. There are a large number of variables involved in the development of a multiple year financial forecast, and a number of assumptions for each of those variables. There are many unknown variables, for example, the rate of future growth in assessed valuation of taxable properties. Sound financial management requires that the County plan for the future by identifying potential issues in advance and working to devise solutions rather than waiting for problems to develop.

While forecasts are based upon historic trends, current conditions, and expectations regarding the future there is significant uncertainty as the County is dependent upon a complex local, national and world economy and with sales tax as a major revenue source is dependent upon consumer sentiment and disposable income. The forecast is useful to understand what the future financial condition of the County could be based upon a set of reasonable assumptions. However, actual experience will differ from the assumptions - impacting financial results. The County will make strategic adjustments to changing conditions. For example, if revenue is trending under budget, the County will take actions to modify expenditures mid-year.

The most significant, general risks to the forecast include economic slowdown/recession, major natural disaster, significant changes to primary employers, and unavoidable cost increases.

## General Fund – Five Year Forecast

Below are the main forecast assumptions used to forecast the Five-Year Financial Plan:

Forecast Assumptions
Property Tax revenue assumes the same millage rate and a conservative 5% property value growth.
Reduced Sales Tax revenue for FY2026, with little to no growth in out-years.
1% to 4% revenue growth for other revenues.
Employee performance-based compensation increases estimated at 2% per year.
FTEs are projected to remain flat unless drastic changes occur in the economy.
Increases in Employer provided retirement contributions to FRS.
Actual expenditures are generally under budget each year. Estimated annual 2% inflation-based increases.

The following chart outlines the County's Five-Year Forecast of General Fund revenues and expenditures for FY2026 through FY2030. These projections are based upon a series of conservative assumptions and do not reflect actions the County may take during each budget cycle.

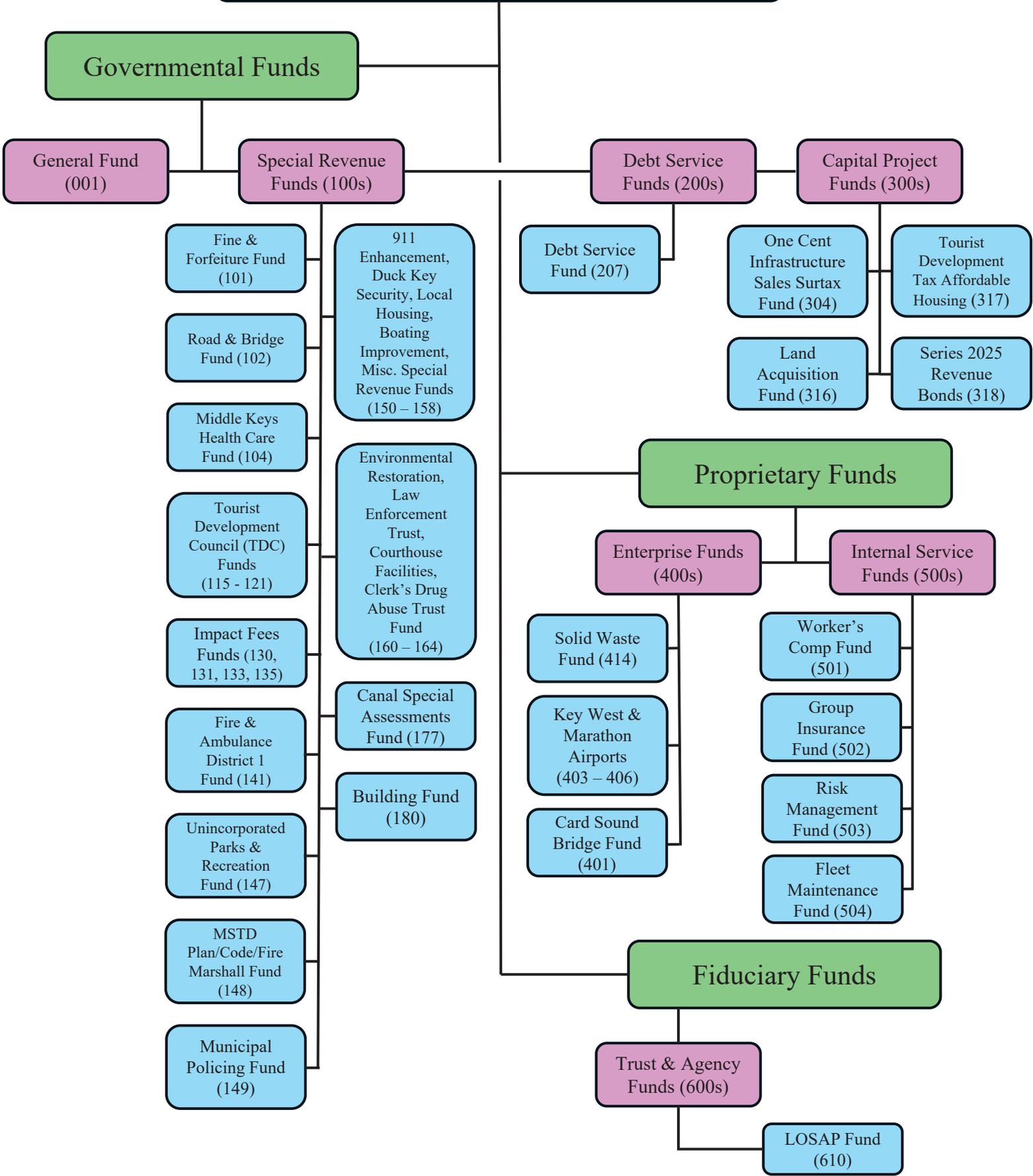
In conclusion, the steps taken in the FY2026 budget cycle were necessary to continue to have a healthy and stable financial outlook.

# Long-Range Financial Planning

## General Fund Five-Year Financial Forecast FY 2026-2030

	FY2026 Adopted	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected
<b>Revenues:</b>					
Ad Valorem Taxes	46,041,067	48,343,121	50,760,278	53,298,292	55,963,207
Tourist Impact Taxes	7,125,000	7,125,000	7,125,000	7,125,000	7,125,000
Licenses and Permits	500,000	515,000	530,450	546,364	562,755
Payment in Lieu of Taxes	1,500,000	1,425,000	1,425,000	1,425,000	1,425,000
State Shared Sales Tax	3,486,204	3,590,791	3,698,515	3,809,471	3,923,756
State Shared Revenue 1/2 Cent	11,005,000	11,335,150	11,675,205	12,025,462	12,386,226
Other State Shared Revenue	400,000	412,000	424,360	437,091	450,204
Charges for Services	650,000	669,500	689,585	710,273	731,582
Transfer In - Const. Excess Fees	6,000,000	6,180,000	6,365,400	6,556,362	6,753,053
Other Interfund Transfers	5,099,754	5,099,754	5,099,754	5,099,754	5,099,754
All Other Revenue*	2,235,000	2,257,350	2,279,924	2,302,724	2,325,752
Less 5%	(3,647,114)	(4,092,646)	(4,248,686)	(4,411,802)	(4,582,327)
Fund Balance Forward	5,995,736	10,386,041	9,068,108	7,651,474	6,130,708
<b>Total Revenue</b>	<b>86,390,647</b>	<b>93,246,061</b>	<b>94,892,893</b>	<b>96,575,465</b>	<b>98,294,670</b>
<b>Appropriations:</b>					
Personnel Services	27,714,053	28,268,335	28,833,702	29,410,377	29,998,585
Operating Expenses	34,000,893	34,680,911	35,374,530	36,082,021	36,803,662
Capital Outlay	1,880,493	1,918,103	1,956,466	1,995,596	2,035,508
Aids to Other Government Agencies	19,450,906	19,839,925	20,236,724	20,641,459	21,054,289
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
Debt Service					
<b>Total Operating Expenditures</b>	<b>83,246,345</b>	<b>84,907,274</b>	<b>86,601,422</b>	<b>88,329,453</b>	<b>90,092,044</b>
Other Uses (Cash Balance)	3,144,302	4,265,239	4,350,343	4,437,150	4,525,694
<b>Total</b>	<b>86,390,647</b>	<b>89,172,513</b>	<b>90,951,765</b>	<b>92,766,603</b>	<b>94,617,738</b>
<b>Estimated Surplus/(Deficit)</b>	<b>1,310,883</b>	<b>2,198,110</b>	<b>3,553,434</b>	<b>5,011,011</b>	<b>6,576,520</b>
<b>Surplus/(Deficit) as a Percentage of Operating Budget</b>	2%	3%	4%	6%	7%
<b>Fund Balance</b>	49,122,843	51,320,953	54,874,387	59,885,398	66,461,918
<b>Hurricane Reserves</b>	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
<b>Total Minimum Fund Balance</b>	<b>39,122,843</b>	<b>41,320,953</b>	<b>44,874,387</b>	<b>49,885,398</b>	<b>56,461,918</b>
<b>Months of Operating</b>	<b>5.64</b>	<b>5.84</b>	<b>6.22</b>	<b>6.78</b>	<b>7.52</b>
<b>BOCC Policy Minimum of 4 Months</b>					

# Monroe County Budgetary Funds



# Budget Summary by Fund Type

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUND	INTERNAL SERVICE	TRUST & AGENCY FUNDS	TOTAL ALL FUNDS	% of Budget
<b>REVENUES - All Sources</b>									
<b>TAXES:</b>									
AD VALOREM TAXES	46,041,067	121,147,210						167,188,277	25%
DELINQUENT AD VALOREM TAXES	10,000	27,000						37,000	0%
SALES & USE TAXES	7,625,000	60,525,000		31,250,000				99,400,000	15%
<b>TOTAL COUNTY TAXES</b>	<b>53,676,067</b>	<b>181,699,210</b>		<b>31,250,000</b>				<b>266,625,277</b>	
<b>LICENSES &amp; PERMITS</b>		6,339,708		2,788,505	950,000			10,078,213	1%
<b>INTERGOVERNMENTAL RESOURCES:</b>									
FEDERAL SOURCES	1,500,000							1,500,000	
STATE SOURCES		8,948,850						8,948,850	
OTHER SOURCES	14,891,204							14,891,204	
<b>TOTAL INTERGOVERNMENTAL RESOURCES</b>	<b>16,391,204</b>	<b>8,948,850</b>						<b>25,340,054</b>	4%
<b>CHARGES FOR SERVICES</b>	650,000	21,741,871			58,028,106	40,306,715		120,726,692	18%
<b>FINE &amp; FORFEITURES</b>		2,434,000						2,434,000	0%
<b>MISCELLANEOUS REVENUES:</b>									
INTEREST INCOME	1,575,000	5,213,500	15,000	500,000	2,375,000	730,000	1,000	10,409,500	
OTHER	650,000	2,388,878			50,000	1,915,000	27,000	5,030,878	
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>2,225,000</b>	<b>7,602,378</b>	<b>15,000</b>	<b>500,000</b>	<b>2,425,000</b>	<b>2,645,000</b>	<b>28,000</b>	<b>15,440,378</b>	2%
<b>DEBT PROCEEDS-Non Voted Debt</b>									
<b>TOTAL GROSS REVENUES</b>	<b>72,942,271</b>	<b>228,766,017</b>	<b>15,000</b>	<b>34,538,505</b>	<b>61,403,106</b>	<b>42,951,715</b>	<b>28,000</b>	<b>440,644,614</b>	
<b>LESS ALLOWANCE FOR NON-COLLECTION</b>	<b>(3,647,114)</b>	<b>(11,213,299)</b>	<b>(750)</b>	<b>(1,726,926)</b>	<b>(3,070,156)</b>	<b>(77,250)</b>	<b>(1,400)</b>	<b>(19,736,895)</b>	-3%
<b>NON-REVENUE SOURCES:</b>									
INTERFUND TRANSFERS	11,099,754	2,630,000	23,492,793	218,362	9,442,615	0	0	46,883,524	
CASH BALANCE FORWARD	5,995,736	59,214,864	985,750	58,010,356	58,461,811	21,554,214	53,900	204,276,631	
<b>TOTAL NON-REVENUE SOURCES</b>	<b>17,095,490</b>	<b>61,844,864</b>	<b>24,478,543</b>	<b>58,228,718</b>	<b>67,904,426</b>	<b>21,554,214</b>	<b>53,900</b>	<b>251,160,155</b>	37%
<b>TOTAL ALL REVENUE</b>	<b>86,390,647</b>	<b>279,397,582</b>	<b>24,492,793</b>	<b>91,040,297</b>	<b>126,237,376</b>	<b>64,428,679</b>	<b>80,500</b>	<b>672,067,874</b>	100%
<b>EXPENDITURES by FUNCTION</b>									
GENERAL GOVERNMENT	56,690,430	10,713,891	23,492,793	17,348,913	3,180,975	4,620,275	63,000	116,110,277	17%
PUBLIC SAFETY	2,748,407	144,409,259		10,143,356	8,419,676	9,400,378		175,121,076	26%
PHYSICAL ENVIRONMENT	764,757	7,297,371		1,655,393	36,838,187			46,555,708	7%
TRANSPORTATION	245,730	9,650,197		6,680,065	54,476,530			71,052,522	11%
ECONOMIC ENVIRONMENT	1,320,588	87,145,134		24,612,900				113,078,622	17%
HUMAN SERVICES	7,710,540	1,105,668				43,354,451		52,170,659	8%
CULTURE/RECREATION	6,477,513	5,769,837		2,073,000				14,320,350	2%
COURT RELATED EXPENDITURES	7,248,380	829,980						8,078,360	1%
<b>OTHER USES:</b>									
Budgeted Transfers	200,000	3,054,437		24,026,670	17,972,258	860,159		46,113,524	7%
Cash Balance Reserves*	2,336,052	7,169,802	500,000	2,500,000	1,870,000	5,218,416	11,000	19,605,270	3%
Other Reserves*	648,250	2,252,006	500,000	2,000,000	3,479,750	975,000	6,500	9,861,506	1%
<b>TOTAL EXPENDITURES</b>	<b>86,390,647</b>	<b>279,397,582</b>	<b>24,492,793</b>	<b>91,040,297</b>	<b>126,237,376</b>	<b>64,428,679</b>	<b>80,500</b>	<b>672,067,874</b>	100%
*To show the true operating expenditures by function, Reserves were classified as "Other Uses", otherwise they would have been recorded in the Functions.									
<b>EXPENDITURES by CATEGORY</b>									
SALARIES & FRINGE BENEFITS	27,714,053	52,645,284		2,081,439	10,728,031	4,287,539		97,456,346	15%
OPERATING EXPENDITURES	34,000,893	115,699,039		187,904	47,222,858	52,736,065	63,000	249,909,759	37%
<b>CAPITAL EXPENDITURES:</b>									
Capital Outlay - Land				242,713				242,713	0%
Capital Outlay - Buildings				58,274,829	35,475,000			93,749,829	14%
Capital Outlay - Infrastructure		590,032		1,651,099	5,149,790			7,390,921	1%
Capital Outlay - Equipment	845,260	505,543			609,000			1,959,803	0%
Capital Outlay - Vehicles	165,248	1,580,306			299,014	37,000		2,081,568	0%
Capital Outlay - Software	179,600	20,300		75,643	1,000			276,543	0%
Capital Outlay - Books, Pubs, & Lib Material	750,385	254,773						1,005,158	0%
<b>TRANSFERS OUT:</b>									
Trsf Out to Constitutional Officers	19,450,906	88,319,277						107,770,183	16%
Budgeted Transfers to Other Funds	200,000	3,054,437		24,026,670	18,221,958	1,174,659		46,677,724	7%
<b>DEBT SERVICE:</b>									
PRINCIPAL PAYMENTS			16,551,840		605,000			17,156,840	3%
INTEREST PAYMENTS			6,940,953		2,575,975			9,516,928	1%
RESERVES	748,250	9,558,789	500,000	2,000,000	3,479,750	975,000	6,500	17,268,289	3%
CASH BALANCE RESERVES	2,336,052	7,169,802	500,000	2,500,000	1,870,000	5,218,416	11,000	19,605,270	3%
<b>TOTAL EXPENDITURES</b>	<b>86,390,647</b>	<b>279,397,582</b>	<b>24,492,793</b>	<b>91,040,297</b>	<b>126,237,376</b>	<b>64,428,679</b>	<b>80,500</b>	<b>672,067,874</b>	100%

# Departmental Funds by Category

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

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

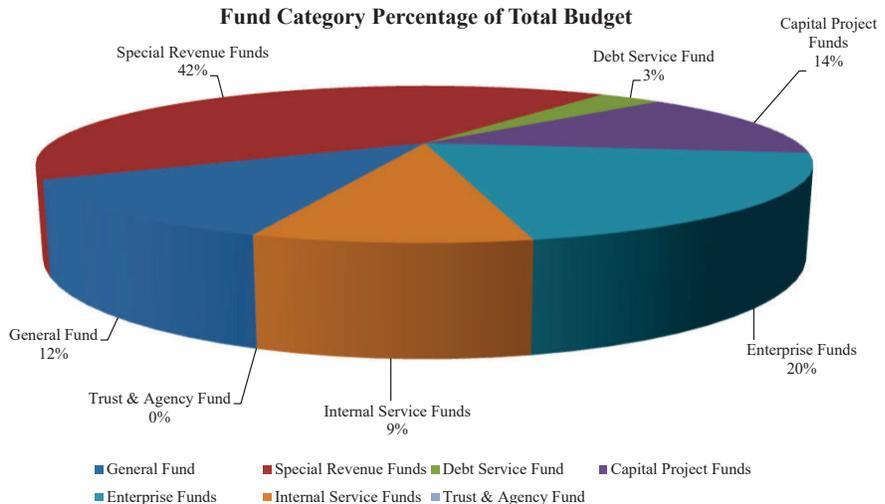
Proprietary	
Enterprise Funds 401-414	Internal Service Funds 501-504
County Engineering/Card Sound Bridge	Worker's Comp
Card Sound Bridge	Group Insurance
Solid Waste	Risk Management
Marathon Airport	Fleet Management
Key West Airport	
Fire & Rescue Key West Airport	

Fiduciary
Trust & Agency Fund 610
LOSAP

General Fund	\$ 86,390,647
Special Revenue Funds	\$ 276,852,835
Debt Service Fund	\$ 24,492,793
Capital Project Funds	\$ 91,040,297
Enterprise Funds	\$ 128,782,123
Internal Service Funds	\$ 64,428,679
Trust & Agency Fund	\$ 80,500
<b>Total Budget</b>	<b>\$ 672,067,874</b>



## Fund Description

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

### Major Governmental Funds

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

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

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

### Non-Major Governmental Funds

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

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

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

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

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

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

## Fund Description

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

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

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

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

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

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

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

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

# Monroe County Board of County Commissioners

## Fiscal Years 2026 Adopted Fiscal Plan Fund Summary

### General Fund

Fund Number: **001**

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

Appropriations by Department	FY 2026 Adopted	Revenue Source	FY 2026 Adopted
Animal Shelters	2,004,154	Taxes	53,676,067
BOCC Administrative	2,486,096	Intergovernmental Revenue	16,391,204
BOCC Miscellaneous	1,557,408	Charges For Services	650,000
Budgeted Transfers	200,000	Misc. Revenues	2,225,000
Clerk of Courts	10,370,763	Other Sources	13,448,376
County Administrator	1,503,997		
County Attorney	2,698,122	<b>Total Revenue</b>	<b>86,390,647</b>
Emergency Management	787,208		
Employee Services - Personnel	935,905		
Extension Services	171,046		
Facilities Maintenance	14,036,101		
Fire & Rescue Coordinator/Fire Academy	870,677		
Guardian Ad Litem	333,061		
Human Service Advisory Board Funding	1,101,613		
Information Technology	3,793,120		
Judicial Administration	2,446,033		
Libraries	6,329,355		
Medical Examiner	990,522		
Office of Housing	186,216		
Office of Legislative Affairs	697,812		
Office of Management & Budget	961,705		
Office of Resiliency	593,711		
Office of Strategic Planning	129,978		
Other Non-profit Funding (Not HSAB)	48,453		
Parks & Recreation	164,659		
Property Appraiser	6,622,213		
Public Defender	490,636		
Public Information Officer	195,683		
Public Works Management	263,864		
Purchasing	1,043,248		
Quasi-external Services	200,000		
Reserves	2,884,302		
Social Service Transportation	1,312,136		
State Attorney	880,117		
Supervisor of Elections	3,468,056		
Tax Collector	10,550,360		
Veteran Affairs	1,096,630		
Welfare Services	1,985,687		
<b>Total Budget</b>	<b>86,390,647</b>		

### Affordable Housing Programs

Fund Number: **100**

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

Appropriations by Department	FY 2026 Adopted	Revenue Source	FY 2026 Adopted
Office of Housing	290,000	Misc. Revenues	5,000
Reserves	27,850	Other Sources	312,850
<b>Total Budget</b>	<b>317,850</b>	<b>Total Revenue</b>	<b>317,850</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 Adopted Fiscal Plan Fund Summary

### Fine & Forfeiture Fund

Fund Number: **101**

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

Appropriations by Department	FY 2026 Adopted	Revenue Source	FY 2026 Adopted
BOCC Miscellaneous	2,342,947	Taxes	87,783,464
Budgeted Transfers	35,000	Charges For Services	7,360,500
Correction Facilities	4,543,022	Fines And Forfeits	82,500
Emergency Medical Air Transport	10,788,448	Misc. Revenues	3,750,000
LEEA	75,000	Other Sources	1,030,498
Monroe County Sheriff	78,922,545		
Reserves	3,300,000		
<b>Total Budget</b>	<b>100,006,962</b>	<b>Total Revenue</b>	<b>100,006,962</b>

### Road And Bridge Fund

Fund Number: **102**

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

Appropriations by Department	FY 2026 Adopted	Revenue Source	FY 2026 Adopted
Budgeted Transfers	408,919	Taxes	3,025,000
Office of Resiliency	100,000	Intergovernmental Revenue	3,750,000
Reserves	1,950,000	Charges For Services	3,700
Road Department	8,943,137	Misc. Revenues	150,000
		Other Sources	4,473,356
<b>Total Budget</b>	<b>11,402,056</b>	<b>Total Revenue</b>	<b>11,402,056</b>

### Middle Keys Health Care MSTU

Fund Number: **104**

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

Appropriations by Department	FY 2026 Adopted	Revenue Source	FY 2026 Adopted
BOCC Miscellaneous	896,112	Taxes	816,661
Property Appraiser	57,212	Other Sources	165,412
Reserves	4,279		
Tax Collector	24,470		
<b>Total Budget</b>	<b>982,073</b>	<b>Total Revenue</b>	<b>982,073</b>

### TDC District Two Penny

Fund Number: **115**

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

Appropriations by Department	FY 2026 Adopted	Revenue Source	FY 2026 Adopted
Budgeted Transfers	72,713	Taxes	9,276,750
TDC Special Projects	670,067	Other Sources	964,821
TDC Two Penny Events	9,498,791		
<b>Total Budget</b>	<b>10,241,571</b>	<b>Total Revenue</b>	<b>10,241,571</b>

**Monroe County Board of County Commissioners  
Fiscal Years 2026 Adopted Fiscal Plan Fund Summary**

**TDC Admin & Promo 2 Cent**

Fund Number: **116**

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

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

**TDC District 1 Third Cent**

Fund Number: **117**

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

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

**TDC District 2 Third Cent**

Fund Number: **118**

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

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

**TDC District 3 Third Cent**

Fund Number: **119**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	13,595	Taxes	4,463,100
TDC District 3 Third Cent	7,230,841	Other Sources	2,781,336
<b>Total Budget</b>	<b>7,244,436</b>	<b>Total Revenue</b>	<b>7,244,436</b>

**TDC District 4 Third Cent**

Fund Number: **120**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	13,002	Taxes	2,679,000
TDC District 4 Third Cent	4,354,664	Other Sources	1,688,666
<b>Total Budget</b>	<b>4,367,666</b>	<b>Total Revenue</b>	<b>4,367,666</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 Adopted Fiscal Plan Fund Summary**

**TDC District 5 Third Cent**

Fund Number: **121**

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

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

**Governmental Fund Type Grants**

Fund Number: **125**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Office of Resiliency	414,008	Other Sources	414,008
<b>Total Budget</b>	<b>414,008</b>	<b>Total Revenue</b>	<b>414,008</b>

**Impact Fees Fund - Roadways**

Fund Number: **130**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Impact Fees Roadways	607,060	Licenses And Permits	41,500
<b>Total Budget</b>	<b>607,060</b>	Misc. Revenues	1,000
		Other Sources	564,560
		<b>Total Revenue</b>	<b>607,060</b>

**Impact Fees Fund - Parks & Recreation**

Fund Number: **131**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Impact Fees Parks & Recreation	427,540	Licenses And Permits	21,000
<b>Total Budget</b>	<b>427,540</b>	Other Sources	406,540
		<b>Total Revenue</b>	<b>427,540</b>

**Impact Fees Fund - Solid Waste**

Fund Number: **133**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Impact Fees Solid Waste	144,183	Other Sources	144,183
<b>Total Budget</b>	<b>144,183</b>	<b>Total Revenue</b>	<b>144,183</b>

**Monroe County Board of County Commissioners  
Fiscal Years 2026 Adopted Fiscal Plan Fund Summary**

**Impact Fees Fund - Fire & EMS**

Fund Number: **135**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Impact Fees Fire & EMS	196,190	Licenses And Permits	6,200
<b>Total Budget</b>	<b>196,190</b>	Other Sources	189,990
		<b>Total Revenue</b>	<b>196,190</b>

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

Fund Number: **141**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	1,173,110	Taxes	21,143,337
Fire & Rescue Central	20,557,162	Intergovernmental Revenue	40,000
Property Appraiser	303,664	Charges For Services	1,200,000
Reserves	1,148,627	Misc. Revenues	525,000
Tax Collector	634,001	Other Sources	908,227
<b>Total Budget</b>	<b>23,816,564</b>	<b>Total Revenue</b>	<b>23,816,564</b>

**Unincorporated Svc District - Parks & Recreation**

Fund Number: **147**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	331,776	Taxes	3,547,165
Parks & Recreation	5,050,041	Intergovernmental Revenue	1,240,000
Reserves	232,302	Charges For Services	90,000
Tax Collector	106,385	Misc. Revenues	140,000
<b>Total Budget</b>	<b>5,720,504</b>	Other Sources	703,339
		<b>Total Revenue</b>	<b>5,720,504</b>

**Unincorporated Svc District - Planning, Building, and Zoning**

Fund Number: **148**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Code Compliance	2,039,667	Taxes	1,272,857
County Attorney	1,238,854	Intergovernmental Revenue	3,255,000
Environmental Resources	958,617	Charges For Services	3,902,500
Fire & Rescue Coordinator/Fire Academy	1,870,477	Fines And Forfeits	1,200,000
Fire Marshal	884,447	Misc. Revenues	200,000
Planning Commission	105,654	Other Sources	695,363
Planning Department	2,912,651	<b>Total Revenue</b>	<b>10,525,720</b>
Planning Refunds	25,000		
Property Appraiser	67,167		
Reserves	400,000		
Tax Collector	23,186		
<b>Total Budget</b>	<b>10,525,720</b>		

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 Adopted Fiscal Plan Fund Summary**

**Municipal Policing**

Fund Number: **149**

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

<b>Appropriations by Department</b>	<b>FY 2026 Adopted</b>	<b>Revenue Source</b>	<b>FY 2026 Adopted</b>
Budgeted Transfers	14,338	Taxes	7,110,726
Monroe County Sheriff	13,954,839	Charges For Services	6,745,171
Property Appraiser	110,503	Misc. Revenues	110,000
Reserves	1,000,000	Other Sources	1,326,955
Tax Collector	213,172		
<b>Total Budget</b>	<b>15,292,852</b>	<b>Total Revenue</b>	<b>15,292,852</b>

**911 Enhancement Fee**

Fund Number: **150**

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

<b>Appropriations by Department</b>	<b>FY 2026 Adopted</b>	<b>Revenue Source</b>	<b>FY 2026 Adopted</b>
Communications	700,000	Charges For Services	700,000
<b>Total Budget</b>	<b>700,000</b>	Misc. Revenues	1,000
		Other Sources	-1,000
		<b>Total Revenue</b>	<b>700,000</b>

**Duck Key Security District**

Fund Number: **152**

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

<b>Appropriations by Department</b>	<b>FY 2026 Adopted</b>	<b>Revenue Source</b>	<b>FY 2026 Adopted</b>
BOCC Miscellaneous	120,000	Licenses And Permits	120,608
Reserves	45,000	Misc. Revenues	4,500
Tax Collector	1,100	Other Sources	40,992
<b>Total Budget</b>	<b>166,100</b>	<b>Total Revenue</b>	<b>166,100</b>

**Local Housing Assistance Trust Fund**

Fund Number: **153**

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

<b>Appropriations by Department</b>	<b>FY 2026 Adopted</b>	<b>Revenue Source</b>	<b>FY 2026 Adopted</b>
Housing Assistance	2,926,836	Intergovernmental Revenue	663,850
<b>Total Budget</b>	<b>2,926,836</b>	Misc. Revenues	500,000
		Other Sources	1,762,986
		<b>Total Revenue</b>	<b>2,926,836</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 Adopted Fiscal Plan Fund Summary**

**Affordable Housing Initiatives**

Fund Number: **155**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Planning Department	502,694	Other Sources	502,694
<b>Total Budget</b>	<b>502,694</b>	<b>Total Revenue</b>	<b>502,694</b>

**Boating Improvement Fund (BIF)**

Fund Number: **157**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Marine Resources	2,244,747	Charges For Services	725,000
Reserves	300,000	Misc. Revenues	100,000
		Other Sources	1,719,747
<b>Total Budget</b>	<b>2,544,747</b>	<b>Total Revenue</b>	<b>2,544,747</b>

**Miscellaneous Special Revenue Fund**

Fund Number: **158**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
BOCC Administrative	107,847	Licenses And Permits	35,000
BOCC Miscellaneous	153,000	Charges For Services	410,000
Budgeted Transfers	218,362	Fines And Forfeits	301,500
Building Department	283,115	Misc. Revenues	1,868,878
Communications	200,000	Other Sources	1,326,883
Court Technology Fund	128,211		
Environmental Resources	3,219	<b>Total Revenue</b>	<b>3,942,261</b>
Judicial Administration	46,300		
Libraries	254,473		
Marine Resources	1,154,746		
Monroe County Sheriff	95,000		
Office of Resiliency	614,132		
Parks & Recreation	26,300		
Public Defender	146,000		
Reserves	350,000		
State Attorney	160,000		
Welfare Services	1,556		
<b>Total Budget</b>	<b>3,942,261</b>		

**Monroe County Board of County Commissioners  
Fiscal Years 2026 Adopted Fiscal Plan Fund Summary**

**Environmental Restoration Fund**

Fund Number: **160**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	25,000	Fines And Forfeits	850,000
Environmental Resources	1,580,938	Misc. Revenues	100,000
Parks & Recreation	11,483	Other Sources	887,421
Reserves	220,000		
<b>Total Budget</b>	<b>1,837,421</b>	<b>Total Revenue</b>	<b>1,837,421</b>

**Law Enforcement Trust (600)**

Fund Number: **162**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Law Enforcement Trust	2,865,748	Misc. Revenues	25,000
Reserves	23,750	Other Sources	2,864,498
<b>Total Budget</b>	<b>2,889,498</b>	<b>Total Revenue</b>	<b>2,889,498</b>

**Court Facilities Fees Trust (602)**

Fund Number: **163**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Judicial Administration	349,469	Charges For Services	450,000
Reserves	115,000	Misc. Revenues	1,000
<b>Total Budget</b>	<b>464,469</b>	Other Sources	13,469
		<b>Total Revenue</b>	<b>464,469</b>

**Clerk's Drug Abuse Trust (603)**

Fund Number: **164**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
BOCC Miscellaneous	55,000	Charges For Services	30,000
Reserves	10,000	Misc. Revenues	1,000
<b>Total Budget</b>	<b>65,000</b>	Other Sources	34,000
		<b>Total Revenue</b>	<b>65,000</b>

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**Canal Special Assessments**

Fund Number: **177**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Canals	186,000	Licenses And Permits	80,400
Reserves	25,000	Other Sources	130,600
<b>Total Budget</b>	<b>211,000</b>	<b>Total Revenue</b>	<b>211,000</b>

**Building Fund**

Fund Number: **180**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	538,659	Licenses And Permits	6,035,000
Building Department	6,092,533	Charges For Services	125,000
Building Refunds	80,000	Misc. Revenues	120,000
County Attorney	52,335	Other Sources	583,527
Reserves	100,000	<b>Total Revenue</b>	<b>6,863,527</b>
<b>Total Budget</b>	<b>6,863,527</b>		

**Debt Service Fund**

Fund Number: **207**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
2003 Revenue Bond	23,492,793	Misc. Revenues	15,000
Reserves	1,000,000	Other Sources	24,477,793
<b>Total Budget</b>	<b>24,492,793</b>	<b>Total Revenue</b>	<b>24,492,793</b>

**One Cent Infrastructure Surtax**

Fund Number: **304**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	24,026,670	Taxes	31,250,000
Culture & Recreation Capital Projects	2,073,000	Licenses And Permits	2,788,505
General Gov Cap Projects	6,968,927	Misc. Revenues	500,000
Public Safety Capital Projects	3,187,700	Other Sources	9,843,145
Public Works Management	2,622,666	<b>Total Revenue</b>	<b>44,381,650</b>
Reserves	4,000,000		
Transportation Capital Projects	1,502,687		
<b>Total Budget</b>	<b>44,381,650</b>		

**Land Acquisition**

Fund Number: **316**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Physical Environment Projects	242,713	Other Sources	242,713
<b>Total Budget</b>	<b>242,713</b>	<b>Total Revenue</b>	<b>242,713</b>

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**Tourist Development Tax Affordable Housing**

Fund Number: **317**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Economic Environment Capital Projects	24,612,900	Other Sources	24,612,900
<b>Total Budget</b>	<b>24,612,900</b>	<b>Total Revenue</b>	<b>24,612,900</b>

**Infrastructure Sales Surtax Revenue Bonds Series 2025**

Fund Number: **318**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
General Gov Cap Projects	9,170,000	Other Sources	21,803,034
Public Safety Capital Projects	6,955,656		
Reserves	500,000	<b>Total Revenue</b>	<b>21,803,034</b>
Transportation Capital Projects	5,177,378		
<b>Total Budget</b>	<b>21,803,034</b>		

**Card Sound Bridge**

Fund Number: **401**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	79,776	Charges For Services	2,700,000
Card Sound Road	627,730	Misc. Revenues	100,000
County Engineering General	202,416	Other Sources	2,459,712
Road Department	4,349,790	<b>Total Revenue</b>	<b>5,259,712</b>
<b>Total Budget</b>	<b>5,259,712</b>		

**Marathon Airport**

Fund Number: **403**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	7,737,385	Charges For Services	1,475,000
Marathon Airport	5,276,219	Misc. Revenues	200,000
Reserves	210,000	Other Sources	11,548,604
<b>Total Budget</b>	<b>13,223,604</b>	<b>Total Revenue</b>	<b>13,223,604</b>

**Key West International Airport**

Fund Number: **404**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	477,280	Charges For Services	18,405,000
Fire & Rescue Key West Airport	2,867,713	Misc. Revenues	500,000
Key West Airport	29,872,338	Other Sources	14,387,331
Reserves	75,000	<b>Total Revenue</b>	<b>33,292,331</b>
<b>Total Budget</b>	<b>33,292,331</b>		

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**General Airport Revenue Bond**

Fund Number: **405**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Key West Airport	19,700,000	Misc. Revenues	500,000
Key West Airport Debt Service - Interest & Other Debt Costs	3,180,975	Other Sources	25,245,725
Reserves	2,864,750	<b>Total Revenue</b>	<b>25,745,725</b>
<b>Total Budget</b>	<b>25,745,725</b>		

**PFC & Oper Restrictions**

Fund Number: **406**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	9,442,615	Charges For Services	3,000,000
Reserves	300,000	Misc. Revenues	150,000
		Other Sources	6,592,615
<b>Total Budget</b>	<b>9,742,615</b>	<b>Total Revenue</b>	<b>9,742,615</b>

**MSD Solid Waste Management**

Fund Number: **414**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	235,202	Licenses And Permits	950,000
Reserves	1,900,000	Charges For Services	32,448,106
Solid Waste	36,838,187	Misc. Revenues	975,000
		Other Sources	4,600,283
<b>Total Budget</b>	<b>38,973,389</b>	<b>Total Revenue</b>	<b>38,973,389</b>

**Worker's Compensation**

Fund Number: **501**

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

<u>Appropriations by Department</u>	<u>FY 2026 Adopted</u>	<u>Revenue Source</u>	<u>FY 2026 Adopted</u>
Budgeted Transfers	69,064	Charges For Services	2,661,008
Employee Services - Loss Control	145,943	Misc. Revenues	330,000
Employee Services - Worker's Comp	4,539,431	Other Sources	1,988,430
Reserves	225,000	<b>Total Revenue</b>	<b>4,979,438</b>
<b>Total Budget</b>	<b>4,979,438</b>		

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**Group Insurance Fund**

Fund Number: **502**

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

<b>Appropriations by Department</b>	<b>FY 2026 Adopted</b>	<b>Revenue Source</b>	<b>FY 2026 Adopted</b>
Budgeted Transfers	127,936	Charges For Services	24,062,161
Employee Services - Group Insurance	38,815,020	Misc. Revenues	2,100,000
Reserves	4,118,416	Other Sources	16,899,211
<b>Total Budget</b>	<b>43,061,372</b>	<b>Total Revenue</b>	<b>43,061,372</b>

**Risk Management Fund**

Fund Number: **503**

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

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

**Fleet Management Fund**

Fund Number: **504**

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

<b>Appropriations by Department</b>	<b>FY 2026 Adopted</b>	<b>Revenue Source</b>	<b>FY 2026 Adopted</b>
Budgeted Transfers	529,439	Charges For Services	5,259,174
Fleet Management	4,620,275	Misc. Revenues	85,000
Reserves	350,000	Other Sources	155,540
<b>Total Budget</b>	<b>5,499,714</b>	<b>Total Revenue</b>	<b>5,499,714</b>

**Fire & EMS LOSAP Trust Fund**

Fund Number: **610**

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

<b>Appropriations by Department</b>	<b>FY 2026 Adopted</b>	<b>Revenue Source</b>	<b>FY 2026 Adopted</b>
LOSAP	63,000	Misc. Revenues	28,000
Reserves	17,500	Other Sources	52,500
<b>Total Budget</b>	<b>80,500</b>	<b>Total Revenue</b>	<b>80,500</b>

## Definition and the Process of Estimating Fund Balance Changes

### Fund Balance Definition for Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

# Projected Fund Balance Changes

Fund	Audited	Fiscal Year 2025		Projected Impact of Operations Positive/Negative	Unaudited 9/30/2025 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2025 Fund Balance	Fiscal Year 2026		Projected Impact of Operations Positive/Negative	Estimated 9/30/2026 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2026 Fund Balance
	9/30/2024 Fund Bal	Actual Revenues	Actual Expenses					Estimated Actual Revenues	Estimated Actual Expenses				
<b>GENERAL FUND</b>													
001 General Fund	47,923,706	95,179,523	79,909,283	15,270,240	63,193,946	31.9%	Return of Operating Capital loan from Marathon Airport for EOC and Additional collections of Constitutional Officers excess fees.	82,215,488	81,433,342	782,146	63,976,092	1.2%	Reduction in anticipated State Shared 1/2 Cent Sales Tax and Tourist Impact Tax. Large reductions to County Operating Department budgets to offset revenue losses.
<b>Total General Fund</b>	<b>47,923,706</b>	<b>95,179,523</b>	<b>79,909,283</b>	<b>15,270,240</b>	<b>63,193,946</b>	<b>31.9%</b>		<b>82,215,488</b>	<b>81,433,342</b>	<b>782,146</b>	<b>63,976,092</b>	<b>1.2%</b>	
<b>SPECIAL REVENUE FUNDS</b>													
100 Affordable Housing Programs	446,633	13,871	1,170	12,701	459,334	2.8%	Interest earnings exceeded activity for FY2025	5,000	0	5,000	464,334	1.1%	No projected activity for FY2026
101 Law Enforcement, Jail, Judicial	28,627,700	95,605,041	89,925,910	5,679,131	34,306,831	19.8%	Excess Fee revenue exceeded adopted budget.	97,891,619	96,999,334	892,285	35,199,116	2.6%	Decrease in expected excess fee revenue and increase in Sheriff's budget
102 Roads and Bridges	7,551,440	7,386,577	7,755,668	(369,091)	7,182,349	-4.9%	Purchase of various Capital Equipment and Vehicles and flat revenue collections.	6,928,700	8,483,562	(1,554,862)	5,627,487	-21.6%	Purchase of various Capital Equipment and Vehicles and a decrease in revenue collections.
104 Middle Keys Health Care	425,953	3,249,717	3,484,069	(234,351)	191,602	-55.0%	Reimbursement to Baptist Health for Un/Under-insured Patients, expenditure of accrued fund balance.	786,297	978,011	(191,714)	(112)	-100.1%	Agreement with Baptist Health is almost complete, payment of remaining contract balance will occur in FY2026.
115 TDC Two Penny	23,900,686	10,833,050	8,304,508	2,528,542	26,429,228	10.6%	Reduction in Tourist Development Tax Revenues well as operating expenses	9,701,750	9,776,909	(75,159)	26,354,069	-0.3%	Reduction in Tourist Development Tax Revenue as well as an increase in payroll costs.
116 TDC Two Penny Generic	38,141,501	22,134,591	16,078,272	6,056,319	44,197,820	15.9%	Reduction in Tourist Development Tax Revenues well as operating expenses	20,518,250	22,271,754	(1,753,504)	42,444,316	-4.0%	Reduction in Tourist Development Tax Revenue. Increased administrative costs.
117 TDC District 1 Third Penny	32,979,498	15,087,921	28,176,140	(13,088,219)	19,891,279	-39.7%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	15,752,150	23,788,964	(6,036,814)	11,854,465	-40.4%	Flat tourism development tax revenue with continued elevated project expenses.
118 TDC District 2 Third Penny	5,176,999	2,662,432	4,177,441	(1,515,009)	3,661,990	-29.3%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	2,396,250	3,009,672	(613,422)	3,048,568	-16.8%	Reduction in Tourist Development Tax Revenue.
119 TDC District 3 Third Penny	14,131,426	5,747,033	12,504,010	(6,756,977)	7,374,449	-47.8%	Reduction in Tourist Development Tax Revenue. Transfer of Surplus Tourist Development revenue to Capital Project Fund.	4,823,100	7,244,436	(2,421,336)	4,953,113	-32.8%	Reduction in Tourist Development Tax Revenue.
120 TDC District 4 Third Penny	8,276,377	3,382,308	6,968,373	(3,586,065)	4,690,312	-43.3%	Reduction in Tourist Development Tax Revenue. Transfer of surplus Tourist Development revenue to Capital Project Fund.	2,784,000	4,367,666	(1,583,666)	3,106,646	-33.8%	Reduction in Tourist Development Tax Revenue.
121 TDC District 5 Third Penny	10,540,683	5,029,219	9,808,985	(4,779,766)	5,760,917	-45.3%	Reduction in Tourist Development Tax Revenue. Timing of reimbursements from Federal & State agencies.	4,403,500	7,316,477	(2,912,977)	2,847,940	-50.6%	Reduction in Tourist Development Tax Revenue.
125 Grants		30,397,392	29,013,854	1,383,538	1,383,538	0.0%	Grant Match for Key Largo III Roadway project.			0	1,383,538	0.0%	Timing of reimbursements from Federal & State agencies.
130 Impact Fees Fund - Roadways	933,493	105,776	0	105,776	1,039,269	11.3%	No projected activity for FY2025	42,500	0	42,500	1,081,769	4.1%	No projected activity for FY2026
131 Impact Fees Fund - Parks	464,801	38,856	0	38,856	503,657	8.4%	No projects approved for FY2025	21,000	0	21,000	524,657	4.2%	No projected activity for FY2026
133 Impact Fees Fund - Solid Waste	144,183	4,463	0	4,463	148,646	3.1%	No projects approved for FY2025	2,500	0	2,500	151,146	1.7%	No projected activity for FY2026
135 Impact Fees Fund - Fire & EMS	215,373	16,649	0	16,649	232,022	7.7%	No projects approved for FY2025	6,200	0	6,200	238,222	2.7%	No projected activity for FY2026
141 Fire & Ambulance District 1	8,679,015	19,528,856	20,094,795	(565,939)	8,113,076	-6.5%	Increase in compensation related costs resulting from new collective bargaining agreement for Fire & EMS employees. Additionally, (14) previously funded grant FTEs were included in the FY2025 budget.	22,483,237	22,424,358	58,879	8,171,955	0.7%	Increase in compensation related costs resulting from new collective bargaining agreement for Fire & EMS employees.
147 Unincorporated Parks & Beaches	2,258,926	5,349,018	4,749,920	599,098	2,858,024	26.5%	Reduction in 1/2 Cent Sales Tax Revenue.	4,924,753	5,101,210	(176,457)	2,681,567	-6.2%	Reduction in 1/2 Cent Sales Tax Revenue.
148 MSTD-Ping/Bldg/Code/Fire Mar	6,367,180	10,089,281	10,707,116	(617,835)	5,749,345	-9.7%	Budget increases for personnel/operating expenses. Reduction in 1/2 Cent Sales Tax Revenue.	9,802,534	10,102,119	(299,585)	5,449,760	-5.2%	Reduction in 1/2 Cent Sales Tax Revenue.
149 Municipal Policing	3,329,832	12,706,554	12,280,084	426,471	3,756,303	12.8%	Excess Fee revenue anticipated to exceed adopted budget.	14,095,091	14,362,960	(267,869)	3,488,434	-7.1%	Increase in Sheriff's Road Patrol
150 911 Enhancement Fund	48,421	1,983,218	1,978,338	4,880	53,301	0.0%	Timing difference between grant expenditures and reimbursement.	701,000	700,000	1,000	54,301	0.0%	No grant expenses/reimbursements budgeted in FY26
152 Duck Key Security District	400,224	136,510	111,084	25,426	425,650	6.4%	Increase in estimated Special Assessment revenue.	125,108	121,100	4,008	429,658	0.9%	Increase in estimated Special Assessment revenue.
153 Local Housing Asst Trust Fund	3,048,076	1,977,892	3,074,960	(1,097,068)	1,951,008	-36.0%	State and Mortgage Satisfaction Revenue. Timing of reimbursement.	1,163,850	2,071,664	(907,814)	1,043,194	-46.5%	State and Mortgage Satisfaction Revenue. Timing of reimbursement.
155 Affordable Housing Initiatives	279,375	225,752	2,000	223,752	503,127	80.1%	Increase in Fee Revenue	0	0	0	503,127	0.0%	No projected activity for FY2026. Reduced anticipated service fees and increased boating improvement expenses.
157 Boating Improvement Fund	4,178,669	916,286	563,786	352,500	4,531,169	8.4%	Increased project activity	825,000	1,849,589	(1,024,589)	3,506,580	-22.6%	Increased costs for derelict vessel removal program and project funding requirements.
158 Misc. Special Revenue Fund	4,617,388	3,663,486	4,083,472	(419,986)	4,197,402	-9.1%	Increase in anticipated mitigation fee revenue.	2,615,378	2,438,463	176,915	4,374,317	4.2%	Timing of funded projects.
160 Environmental Restoration Fund	8,731,528	1,455,067	629,246	825,821	9,557,349	9.5%	Increase in South Florida Treasury revenue	950,000	1,473,983	(523,983)	9,033,366	-5.5%	Increase in Conservation Land Management costs.
162 Law Enforcement Trust Fund	4,667,303	2,185,521	1,746,827	438,693	5,105,996	9.4%	Increase in operating expenses.	145,000	257,500	(112,500)	4,993,496	-2.2%	Conservative revenue and expenditure estimates.
163 Court Facilities Fees Trust (602)	5,721,629	843,845	414,517	429,328	6,150,957	7.5%	Increase in operating expenses.	451,000	349,469	101,531	6,252,488	1.7%	Reduction in operating expenses.
164 Clerk's Drug Abuse Trust (603)	87,044	43,775	0	43,775	130,819	50.3%	No funded projects in FY25	45,000	45,000	0	130,819	0.0%	No anticipated projects in FY26
177 Canal Special Assessments	178,186	85,299	23,006	62,293	240,479	35.0%	Special Assessment fees are collected and used for Canal projects. Revenue estimates for Building Permit Fees with an increase in operating expenses.	83,500	35,000	48,500	288,979	20.2%	Special Assessment fees are collected and used for Canal projects.
180 Building Fund	3,773,487	6,803,493	6,557,043	246,450	4,019,937	6.5%		6,280,000	6,441,565	(161,565)	3,858,372	-4.0%	Decrease in estimated revenue from Building Permit Fees.
<b>Total Special Revenue Funds</b>	<b>228,323,029</b>	<b>269,688,750</b>	<b>283,214,594</b>	<b>(13,525,845)</b>	<b>214,797,184</b>	<b>-5.9%</b>		<b>230,753,267</b>	<b>252,010,765</b>	<b>(21,257,498)</b>	<b>193,539,686</b>	<b>-9.9%</b>	
<b>DEBT SERVICE FUNDS</b>													
207 Debt Service	4,104,097	23,946,947	23,327,843	619,104	4,723,201	15.1%	On-going Debt Service Payments	24,492,793	24,492,793	0	4,723,201	0.0%	On-going Debt Service Payments
<b>Total Debt Service Funds</b>	<b>4,104,097</b>	<b>23,946,947</b>	<b>23,327,843</b>	<b>619,104</b>	<b>4,723,201</b>	<b>15.1%</b>		<b>24,492,793</b>	<b>24,492,793</b>	<b>0</b>	<b>4,723,201</b>	<b>0.0%</b>	
<b>CAPITAL PROJECT FUNDS</b>													
304 One Cent Infrastructure Surtax	78,903,033	46,879,724	65,865,591	(18,985,867)	59,917,166	-24.1%	On-going Debt Service Transfers, General Gov't, Projects, Road Projects. Completion of Trauma Star Helicopter purchase in FY2025.	34,538,505	40,381,649	(5,843,144)	54,074,022	-9.8%	On-going Debt Service Transfers, General Gov't, Projects, Road Projects. Fund balances fluctuate based on timing of projects.
316 Land Acquisition	278,462	1,022,700	831,826	190,875	469,337	68.5%	Expenditures to acquire new land.	218,362	242,713	(24,351)	444,986	-5.2%	Expenditures to acquire new land.
317 TDC Affordable Housing	0	35,934,217	6,885,050	29,049,167	29,049,167	0.0%	Surplus Tourist Development Tax Revenue transferred from TDC funds to new Capital Projects Fund.	0	24,612,900	(24,612,900)	4,436,267		Expenditure of Series 2025 Revenue Bond proceeds on various capital infrastructure projects.
318 Series 2025 Revenue Bonds	0	51,560,163	11,484,925	40,075,238	40,075,238	0.0%	Revenue Bonds were issued.	0	21,303,034	(21,303,034)	18,772,204		
<b>Total Capital Projects Funds</b>	<b>79,181,495</b>	<b>135,396,805</b>	<b>85,067,392</b>	<b>50,329,413</b>	<b>129,510,908</b>	<b>63.6%</b>		<b>34,756,867</b>	<b>86,540,296</b>	<b>(51,783,429)</b>	<b>77,272,479</b>	<b>-40.0%</b>	
<b>ENTERPRISE FUNDS</b>													
401 Card Sound	8,292,535	5,057,776	2,501,017	2,556,760	10,849,295	30.8%	Increase in Toll Revenues.	2,800,000	5,239,470	(2,439,470)	8,409,825	-22.5%	Replacement of Tubby's Creek & Mosquito Creek Bridges
403 Marathon Airport	11,987,586	16,358,092	48,674,873	(32,316,781)	(20,329,195)	-269.6%	Decrease in Airport operating revenues and grant reimbursements. Increase in airport grant project expenses.	1,675,000	9,502,171	(7,827,171)	(28,156,366)	38.5%	Increase in required grant match for on going projects.
404 Key West Airport	35,217,280	43,063,363	55,718,958	(12,655,595)	22,561,685	-35.9%	Decrease in Airport grant reimbursements. Increase in airport grant project expenses.	18,905,000	19,096,420	(191,420)	22,370,265	-0.8%	Increase in required grant match for on going projects.
405 General Airport Revenue Bond	33,050,761	40,395,187	45,437,222	(5,042,034)	28,008,727	-15.3%	Payment for construction of Concourse A Capital Project	8,805,975	22,880,975	(14,075,000)	13,933,727	-50.3%	Construction of Concourse A Capital Project
406 PFC & Oper Restrictions	12,233,524	3,388,042	2,173,822	1,214,221	13,447,745	9.9%	Increase in required grant match for on going projects.	3,150,000	10,579,255	(7,429,255)	6,018,490	-55.2%	Increase in required grant match for on going projects.
414 MSD Solid Waste	22,704,290	33,821,318	31,822,564	1,998,753	24,703,043	8.8%	Includes purchase of residential trash bins carried over from FY2024.	33,857,040	33,757,952	99,088	24,802,131	0.4%	Increase in contractually services offset by increase in non-ad valorem special assessment fees.

# Projected Fund Balance Changes

Fund	Audited 9/30/2024 Fund Bal	Fiscal Year 2025 Actual			Projected Impact of Operations Positive/Negative	Unaudited 9/30/2025 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2025 Fund Balance	Fiscal Year 2026 Estimated Actual			Estimated 9/30/2026 Fund Bal	% Change in Fund Balance	Reasons for the changes in FY2026 Fund Balance
		Revenues	Expenses						Revenues	Expenses	Projected Impact of Operations Positive/Negative			
<b>Total Enterprise Funds</b>	<b>123,485,976</b>	<b>142,083,779</b>	<b>166,328,455</b>	<b>(44,244,676)</b>	<b>79,241,300</b>	<b>-35.8%</b>		<b>69,193,015</b>	<b>101,056,243</b>	<b>(31,863,228)</b>	<b>47,378,072</b>	<b>-40.2%</b>		
<b>INTERNAL SERVICE FUNDS</b>														
501 Worker's Comp	4,488,844	3,247,400	1,743,477	1,503,922	5,992,766	33.5%	Decrease in claims.	2,991,008	2,780,618	210,390	6,203,156	3.5%	Reduction in rates, claims estimated to increase.	
502 Group Insurance	19,060,182	26,320,288	23,311,163	3,009,125	22,069,307	15.8%	Increase in department billings	26,162,161	28,141,590	(1,979,429)	20,089,878	-9.0%	Increase in anticipated claims	
503 Risk Management	6,761,107	8,739,923	7,269,018	1,470,905	8,232,012	21.8%	Decrease in claims.	8,454,372	8,399,447	54,925	8,286,937	0.7%	Expenditure estimate reflects an increase in anticipated insurance costs.	
504 Fleet Management	1,527,253	5,584,073	4,490,714	1,093,359	2,620,612	71.6%	Reduction in anticipated operating expenditures.	5,344,174	5,149,714	194,460	2,815,072	7.4%	Reduction in anticipated billing revenues and an increase in operating costs.	
<b>Total Internal Service Funds</b>	<b>31,837,386</b>	<b>43,891,683</b>	<b>36,814,372</b>	<b>7,077,311</b>	<b>38,914,697</b>	<b>22.2%</b>		<b>42,951,715</b>	<b>44,471,369</b>	<b>(1,519,654)</b>	<b>37,385,043</b>	<b>-3.9%</b>		
<b>AGENCY TRUST FUND</b>														
610 LOSAP Fire & EMS	814,625	24,764	38,835	(14,071)	800,554	-1.7%	Actuarial based fund activity	50,500	50,000	500	777,218	0.1%	Actuarial based fund activity	
<b>Total Agency Trust Fund</b>	<b>814,625</b>	<b>24,764</b>	<b>38,835</b>	<b>(14,071)</b>	<b>800,554</b>	<b>-1.7%</b>		<b>50,500</b>	<b>50,000</b>	<b>500</b>	<b>801,054</b>	<b>0.1%</b>		
<b>Grand Total</b>	<b>515,670,314</b>	<b>710,212,250</b>	<b>694,700,774</b>	<b>15,511,477</b>	<b>531,181,791</b>	<b>3.0%</b>		<b>484,413,645</b>	<b>590,054,808</b>	<b>(105,641,163)</b>	<b>425,540,628</b>	<b>-19.9%</b>		

## Monroe County Board of County Commissioners FY 2026 Adopted Fiscal Plan Revenue Summary

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Taxes</u></b>						
Ad Valorem Taxes	113,281,539	135,916,911	154,208,223	154,208,223	167,225,277	8.4 %
Sales & Use Taxes	105,404,805	105,055,552	102,025,000	102,025,000	98,400,000	(3.6)%
Local Communications Service Tax	677,827	543,071	500,000	500,000	500,000	0 %
Local Business Tax	521,849	569,773	500,000	500,000	500,000	0 %
<b>Total Taxes</b>	<b>219,886,020</b>	<b>242,085,307</b>	<b>257,233,223</b>	<b>257,233,223</b>	<b>266,625,277</b>	<b>3.7 %</b>
<b><u>Licenses And Permits</u></b>						
Building Permits	6,708,840	6,845,705	5,520,000	5,520,000	6,070,000	10.0 %
Franchise Fees	746,441	887,626	600,000	600,000	950,000	58.3 %
Impact Fees	88,334	130,826	68,700	68,700	68,700	0 %
Special Assessments	2,094,421	1,936,252	2,924,859	2,924,859	2,989,513	2.2 %
<b>Total Licenses And Permits</b>	<b>9,638,036</b>	<b>9,800,409</b>	<b>9,113,559</b>	<b>9,113,559</b>	<b>10,078,213</b>	<b>10.6 %</b>
<b><u>Intergovernmental Revenue</u></b>						
Federal Grants	57,337,750	38,622,143	-	-	-	0 %
Fed Pmts In Lieu Of Taxes	1,634,475	1,715,281	1,425,000	1,425,000	1,500,000	5.3 %
State Grants	32,155,248	22,413,348	-	-	-	0 %
State Shared Revenues	26,631,692	24,985,192	24,660,000	24,660,000	23,840,054	(3.3)%
Other Misc Revenues	799,650	223,297	-	-	-	0 %
<b>Total Intergovernmental Revenue</b>	<b>118,558,814</b>	<b>87,959,262</b>	<b>26,085,000</b>	<b>26,085,000</b>	<b>25,340,054</b>	<b>(2.9)%</b>
<b><u>Charges For Services</u></b>						
General Government	41,036,836	42,849,134	42,639,804	42,639,804	44,203,815	3.7 %
Public Safety	18,265,104	16,838,307	17,708,081	17,708,081	15,970,171	(9.8)%
Physical Environment	25,045,568	26,435,590	27,835,016	27,835,016	32,448,106	16.6 %
Transportation	16,815,396	25,363,035	19,563,700	19,563,700	25,583,700	30.8 %
Economic Environment	437,032	398,474	378,500	378,500	365,400	(3.5)%
Human Services	23,660	17,621	20,000	20,000	20,000	0 %
Culture/recreation	873,312	905,553	760,000	760,000	805,000	5.9 %
Court-related Revenues	1,453,256	1,313,883	1,050,000	1,050,000	1,165,000	11.0 %
Otr Charges For Svces	28,934	28,727	25,500	25,500	15,500	(39.2)%
Other Misc Revenues	67,658	104,443	50,000	50,000	150,000	200.0 %
<b>Total Charges For Services</b>	<b>104,046,756</b>	<b>114,254,765</b>	<b>110,030,601</b>	<b>110,030,601</b>	<b>120,726,692</b>	<b>9.7 %</b>
<b><u>Fines And Forfeits</u></b>						
Court Cases	2,942,540	1,113,006	735,000	735,000	930,000	26.5 %
Library Fines	1,703	1,619	-	-	1,500	0 %
Violation-Inf Ordin	1,707,519	1,664,792	1,402,500	1,402,500	1,502,500	7.1 %
Other Fines And/or Forfeits	13,515	7,592	-	-	-	0 %
<b>Total Fines And Forfeits</b>	<b>4,665,277</b>	<b>2,787,009</b>	<b>2,137,500</b>	<b>2,137,500</b>	<b>2,434,000</b>	<b>13.9 %</b>
<b><u>Misc. Revenues</u></b>						
Interest Earnings	18,479,444	26,863,310	1,678,100	1,678,100	10,409,500	520.3 %
Rent/royalties	416,287	301,809	350,000	350,000	550,000	57.1 %
Sale/comp-loss Of Assets	39,861	35,667	-	-	-	0 %
Contrib From Priv Sources	544,619	482,849	-	-	-	0 %
Pension Fund Contributions	49,500	24,000	27,000	27,000	27,000	0 %
Other Misc Revenues	16,851,406	9,048,455	1,880,000	1,880,000	4,453,878	136.9 %
<b>Total Misc. Revenues</b>	<b>36,381,117</b>	<b>36,756,091</b>	<b>3,935,100</b>	<b>3,935,100</b>	<b>15,440,378</b>	<b>292.4 %</b>

## Monroe County Board of County Commissioners FY 2026 Adopted Fiscal Plan Revenue Summary

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Other Sources</u></b>						
Interfund Transfer	50,944,511	33,059,392	45,814,119	45,814,119	38,253,524	(16.5)%
Transfer in Excess Fees	10,287,301	3,450,158	7,066,000	7,066,000	8,630,000	22.1 %
Other Non-revenues	-	-	254,299,083	254,299,083	184,539,736	(27.4)%
<b>Total Other Sources</b>	<b><u>61,231,812</u></b>	<b><u>36,509,550</u></b>	<b><u>307,179,202</u></b>	<b><u>307,179,202</u></b>	<b><u>231,423,260</u></b>	<b><u>(24.7)%</u></b>
<b>County Total Revenue</b>	<b><u>554,407,832</u></b>	<b><u>530,152,393</u></b>	<b><u>715,714,185</u></b>	<b><u>715,714,185</u></b>	<b><u>672,067,874</u></b>	<b><u>(6.1)%</u></b>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b>General Fund</b>						
<b>Taxes</b>						
Ad Valorem Taxes	25,338,716	36,037,667	43,010,935	43,010,935	46,051,067	7.1 %
Sales & Use Taxes	7,684,859	7,682,876	7,500,000	7,500,000	7,125,000	(5.0)%
Local Business Tax	521,849	569,773	500,000	500,000	500,000	- %
Total Taxes	<u>33,545,423</u>	<u>44,290,315</u>	<u>51,010,935</u>	<u>51,010,935</u>	<u>53,676,067</u>	<u>5.2 %</u>
<b>Intergovernmental Revenue</b>						
Fed Pmts In Lieu Of Taxes	1,465,818	1,561,963	1,425,000	1,425,000	1,500,000	5.3 %
State Shared Revenues	17,963,562	14,041,630	15,760,000	15,760,000	14,891,204	(5.5)%
Other Misc Revenues	127,688	128,850	-	-	-	- %
Total Intergovernmental Revenue	<u>19,557,069</u>	<u>15,732,443</u>	<u>17,185,000</u>	<u>17,185,000</u>	<u>16,391,204</u>	<u>(4.6)%</u>
<b>Charges For Services</b>						
General Government	183,344	179,480	150,000	150,000	150,000	- %
Public Safety	3,200	1,400	-	-	-	- %
Human Services	23,660	17,621	20,000	20,000	20,000	- %
Culture/recreation	4,566	6,454	5,000	5,000	5,000	- %
Court-related Revenues	673,908	448,237	600,000	600,000	475,000	(20.8)%
Otr Charges For Svces	-	4,355	-	-	-	- %
Total Charges For Services	<u>888,677</u>	<u>657,546</u>	<u>775,000</u>	<u>775,000</u>	<u>650,000</u>	<u>(16.1)%</u>
<b>Fines And Forfeits</b>						
Court Cases	3,955	20	5,000	5,000	-	(100.0)%
Library Fines	-	107	-	-	-	- %
Violation-lcl Ordin	25	-	-	-	-	- %
Total Fines And Forfeits	<u>3,980</u>	<u>127</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(100.0)%</u>
<b>Misc. Revenues</b>						
Interest Earnings	1,830,059	2,187,886	315,000	315,000	1,575,000	400.0 %
Rent/royalties	383,810	301,809	350,000	350,000	550,000	57.1 %
Sale/comp-loss Of Assets	-	10	-	-	-	- %
Contrib From Priv Sources	58	-	-	-	-	- %
Other Misc Revenues	1,439,277	834,069	100,000	100,000	100,000	- %
Total Misc. Revenues	<u>3,653,204</u>	<u>3,323,774</u>	<u>765,000</u>	<u>765,000</u>	<u>2,225,000</u>	<u>190.8 %</u>
<b>Other Sources</b>						
Interfund Transfer	6,492,601	5,099,754	11,966,034	11,966,034	5,099,754	(57.4)%
Transfer in Excess Fees	6,697,604	3,441,761	5,250,000	5,250,000	6,000,000	14.3 %
Other Non-revenues	-	-	(29,519)	(29,519)	2,348,622	(8056.3)%
Total Other Sources	<u>13,190,205</u>	<u>8,541,515</u>	<u>17,186,515</u>	<u>17,186,515</u>	<u>13,448,376</u>	<u>(21.8)%</u>
Total Administration Revenue	<u><u>70,838,558</u></u>	<u><u>72,545,721</u></u>	<u><u>86,927,450</u></u>	<u><u>86,927,450</u></u>	<u><u>86,390,647</u></u>	<u><u>(0.6)%</u></u>

**Affordable Housing Programs**

<b>Misc. Revenues</b>						
Interest Earnings	13,896	20,694	3,000	3,000	5,000	66.7 %
Total Misc. Revenues	<u>13,896</u>	<u>20,694</u>	<u>3,000</u>	<u>3,000</u>	<u>5,000</u>	<u>66.7 %</u>
<b>Other Sources</b>						
Other Non-revenues	-	-	314,850	314,850	312,850	(0.6)%
Total Other Sources	<u>-</u>	<u>-</u>	<u>314,850</u>	<u>314,850</u>	<u>312,850</u>	<u>(0.6)%</u>
Total Administration Revenue	<u><u>13,896</u></u>	<u><u>20,694</u></u>	<u><u>317,850</u></u>	<u><u>317,850</u></u>	<u><u>317,850</u></u>	<u><u>- %</u></u>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Fine &amp; Forfeiture Fund</u></b>						
<b><u>Taxes</u></b>						
Ad Valorem Taxes	62,696,979	72,214,381	79,558,598	79,558,598	87,783,464	10.3 %
Total Taxes	62,696,979	72,214,381	79,558,598	79,558,598	87,783,464	10.3 %
<b><u>Intergovernmental Revenue</u></b>						
Fed Pmts In Lieu Of Taxes	79,188	74,946	-	-	-	-
Total Intergovernmental Revenue	79,188	74,946	-	-	-	-
<b><u>Charges For Services</u></b>						
General Government	40,410	39,380	40,000	40,000	35,000	(12.5)%
Public Safety	11,326,422	9,022,150	10,350,000	10,350,000	7,325,000	(29.2)%
Otr Charges For Svces	266	247	500	500	500	-
Total Charges For Services	11,367,098	9,061,777	10,390,500	10,390,500	7,360,500	(29.2)%
<b><u>Fines And Forfeits</u></b>						
Court Cases	85,985	93,764	80,000	80,000	80,000	-
Violation-lcl Ordin	5,782	4,284	2,500	2,500	2,500	-
Other Fines And/or Forfeits	13,515	7,592	-	-	-	-
Total Fines And Forfeits	105,282	105,640	82,500	82,500	82,500	-
<b><u>Misc. Revenues</u></b>						
Interest Earnings	2,273,063	4,756,038	105,000	105,000	3,600,000	3328.6 %
Contrib From Priv Sources	185,312	174,689	-	-	-	-
Other Misc Revenues	176,780	229,888	150,000	150,000	150,000	-
Total Misc. Revenues	2,635,154	5,160,614	255,000	255,000	3,750,000	1370.6 %
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	2,273,206	8,397	1,500,000	1,500,000	2,000,000	33.3 %
Other Non-revenues	-	-	850,222	850,222	(969,502)	(214.0)%
Total Other Sources	2,273,206	8,397	2,350,222	2,350,222	1,030,498	(56.2)%
Total Administration Revenue	79,156,908	86,625,755	92,636,820	92,636,820	100,006,962	8.0 %
<b><u>Road And Bridge Fund</u></b>						
<b><u>Taxes</u></b>						
Sales & Use Taxes	3,511,727	3,310,276	3,025,000	3,025,000	3,025,000	-
Total Taxes	3,511,727	3,310,276	3,025,000	3,025,000	3,025,000	-
<b><u>Intergovernmental Revenue</u></b>						
Federal Grants	912,396	164,904	-	-	-	-
State Shared Revenues	3,880,969	4,103,201	3,750,000	3,750,000	3,750,000	-
Total Intergovernmental Revenue	4,793,365	4,268,105	3,750,000	3,750,000	3,750,000	-
<b><u>Charges For Services</u></b>						
Transportation	3,736	4,581	3,700	3,700	3,700	-
Otr Charges For Svces	-	100	-	-	-	-
Total Charges For Services	3,736	4,681	3,700	3,700	3,700	-
<b><u>Misc. Revenues</u></b>						
Interest Earnings	270,932	371,296	25,000	25,000	150,000	500.0 %
Other Misc Revenues	166,767	21,406	-	-	-	-
Total Misc. Revenues	437,699	392,702	25,000	25,000	150,000	500.0 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	5,329,859	5,329,859	4,473,356	(16.1)%
Total Other Sources	-	-	5,329,859	5,329,859	4,473,356	(16.1)%
Total Administration Revenue	8,746,527	7,975,765	12,133,559	12,133,559	11,402,056	(6.0)%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Middle Keys Health Care MSTU</u></b>						
<b><u>Taxes</u></b>						
Ad Valorem Taxes	2,507,643	2,899,763	3,340,042	3,340,042	816,661	(75.5)%
Total Taxes	<u>2,507,643</u>	<u>2,899,763</u>	<u>3,340,042</u>	<u>3,340,042</u>	<u>816,661</u>	<u>(75.5)%</u>
<b><u>Misc. Revenues</u></b>						
Interest Earnings	4,093	6,872	800	800	-	(100.0)%
Total Misc. Revenues	<u>4,093</u>	<u>6,872</u>	<u>800</u>	<u>800</u>	<u>-</u>	<u>(100.0)%</u>
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	44,661	-	31,000	31,000	-	(100.0)%
Other Non-revenues	-	-	116,362	116,362	165,412	42.2%
Total Other Sources	<u>44,661</u>	<u>-</u>	<u>147,362</u>	<u>147,362</u>	<u>165,412</u>	<u>12.2%</u>
Total Administration Revenue	<u><u>2,556,397</u></u>	<u><u>2,906,635</u></u>	<u><u>3,488,204</u></u>	<u><u>3,488,204</u></u>	<u><u>982,073</u></u>	<u><u>(71.8)%</u></u>

**TDC District Two Penny**

<b><u>Taxes</u></b>						
Sales & Use Taxes	10,005,686	10,003,104	9,762,000	9,762,000	9,276,750	(5.0)%
Total Taxes	<u>10,005,686</u>	<u>10,003,104</u>	<u>9,762,000</u>	<u>9,762,000</u>	<u>9,276,750</u>	<u>(5.0)%</u>
<b><u>Misc. Revenues</u></b>						
Interest Earnings	754,671	1,131,262	-	-	-	-%
Total Misc. Revenues	<u>754,671</u>	<u>1,131,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-%</u>
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	96,335	-	-	-	-	-%
Other Non-revenues	-	-	1,953,226	1,953,226	964,821	(50.6)%
Total Other Sources	<u>96,335</u>	<u>-</u>	<u>1,953,226</u>	<u>1,953,226</u>	<u>964,821</u>	<u>(50.6)%</u>
Total Administration Revenue	<u><u>10,856,692</u></u>	<u><u>11,134,367</u></u>	<u><u>11,715,226</u></u>	<u><u>11,715,226</u></u>	<u><u>10,241,571</u></u>	<u><u>(12.6)%</u></u>

**TDC Admin & Promo 2 Cent**

<b><u>Taxes</u></b>						
Sales & Use Taxes	20,733,748	20,728,399	20,238,000	20,238,000	19,223,250	(5.0)%
Total Taxes	<u>20,733,748</u>	<u>20,728,399</u>	<u>20,238,000</u>	<u>20,238,000</u>	<u>19,223,250</u>	<u>(5.0)%</u>
<b><u>Misc. Revenues</u></b>						
Interest Earnings	1,393,205	2,067,942	-	-	-	-%
Total Misc. Revenues	<u>1,393,205</u>	<u>2,067,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-%</u>
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	178,907	-	-	-	-	-%
Other Non-revenues	-	-	5,810,250	5,810,250	10,883,838	87.3%
Total Other Sources	<u>178,907</u>	<u>-</u>	<u>5,810,250</u>	<u>5,810,250</u>	<u>10,883,838</u>	<u>87.3%</u>
Total Administration Revenue	<u><u>22,305,860</u></u>	<u><u>22,796,341</u></u>	<u><u>26,048,250</u></u>	<u><u>26,048,250</u></u>	<u><u>30,107,088</u></u>	<u><u>15.6%</u></u>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>TDC District 1 Third Cent</u></b>						
<b><u>Taxes</u></b>						
Sales & Use Taxes	14,309,261	14,471,184	14,844,000	14,844,000	14,817,150	(0.2)%
Total Taxes	14,309,261	14,471,184	14,844,000	14,844,000	14,817,150	(0.2)%
<b><u>Charges For Services</u></b>						
General Government	-	107,127	-	-	-	-%
Total Charges For Services	-	107,127	-	-	-	-%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	926,562	1,421,191	-	-	-	-%
Total Misc. Revenues	926,562	1,421,191	-	-	-	-%
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	128,538	-	-	-	-	-%
Other Non-revenues	-	-	21,512,367	21,512,367	8,971,814	(58.3)%
Total Other Sources	128,538	-	21,512,367	21,512,367	8,971,814	(58.3)%
Total Administration Revenue	15,364,361	15,999,501	36,356,367	36,356,367	23,788,964	(34.6)%

**TDC District 2 Third Cent**

<b><u>Taxes</u></b>						
Sales & Use Taxes	2,502,163	2,615,660	2,604,000	2,604,000	2,294,250	(11.9)%
Total Taxes	2,502,163	2,615,660	2,604,000	2,604,000	2,294,250	(11.9)%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	144,413	207,656	-	-	-	-%
Total Misc. Revenues	144,413	207,656	-	-	-	-%
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	22,377	-	-	-	-	-%
Other Non-revenues	-	-	2,597,107	2,597,107	1,070,015	(58.8)%
Total Other Sources	22,377	-	2,597,107	2,597,107	1,070,015	(58.8)%
Total Administration Revenue	2,668,952	2,823,316	5,201,107	5,201,107	3,364,265	(35.3)%

**TDC District 3 Third Cent**

<b><u>Taxes</u></b>						
Sales & Use Taxes	5,686,656	5,626,858	5,130,000	5,130,000	4,463,100	(13.0)%
Total Taxes	5,686,656	5,626,858	5,130,000	5,130,000	4,463,100	(13.0)%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	369,784	576,518	-	-	-	-%
Total Misc. Revenues	369,784	576,518	-	-	-	-%
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	50,837	-	-	-	-	-%
Other Non-revenues	-	-	10,541,912	10,541,912	2,781,336	(73.6)%
Total Other Sources	50,837	-	10,541,912	10,541,912	2,781,336	(73.6)%
Total Administration Revenue	6,107,276	6,203,376	15,671,912	15,671,912	7,244,436	(53.8)%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b>TDC District 4 Third Cent</b>						
<b><u>Taxes</u></b>						
Sales & Use Taxes	3,438,131	3,057,606	2,766,000	2,766,000	2,679,000	(3.1)%
Total Taxes	3,438,131	3,057,606	2,766,000	2,766,000	2,679,000	(3.1)%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	239,760	357,899	-	-	-	-%
Total Misc. Revenues	239,760	357,899	-	-	-	-%
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	30,772	-	-	-	-	-%
Other Non-revenues	-	-	6,200,071	6,200,071	1,688,666	(72.8)%
Total Other Sources	30,772	-	6,200,071	6,200,071	1,688,666	(72.8)%
Total Administration Revenue	3,708,662	3,415,505	8,966,071	8,966,071	4,367,666	(51.3)%

**TDC District 5 Third Cent**

<b><u>Taxes</u></b>						
Sales & Use Taxes	4,803,224	4,960,195	4,656,000	4,656,000	4,246,500	(8.8)%
Total Taxes	4,803,224	4,960,195	4,656,000	4,656,000	4,246,500	(8.8)%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	307,589	459,869	-	-	-	-%
Total Misc. Revenues	307,589	459,869	-	-	-	-%
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	42,718	-	-	-	-	-%
Other Non-revenues	-	-	8,009,737	8,009,737	3,069,977	(61.7)%
Total Other Sources	42,718	-	8,009,737	8,009,737	3,069,977	(61.7)%
Total Administration Revenue	5,153,531	5,420,064	12,665,737	12,665,737	7,316,477	(42.2)%

**Governmental Fund Type Grants**

<b><u>Intergovernmental Revenue</u></b>						
Federal Grants	30,509,120	16,388,494	-	-	-	-%
State Grants	12,637,567	5,723,352	-	-	-	-%
Total Intergovernmental Revenue	43,146,686	22,111,846	-	-	-	-%
<b><u>Charges For Services</u></b>						
General Government	-	1,212,583	-	-	-	-%
Public Safety	167,782	176,171	-	-	-	-%
Total Charges For Services	167,782	1,388,754	-	-	-	-%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	98,004	147,068	-	-	-	-%
Contrib From Priv Sources	(13,690)	-	-	-	-	-%
Other Misc Revenues	14,366	117,200	-	-	-	-%
Total Misc. Revenues	98,680	264,269	-	-	-	-%
<b><u>Other Sources</u></b>						
Interfund Transfer	277,651	3,336,425	-	-	-	-%
Other Non-revenues	-	-	414,008	414,008	414,008	-%
Total Other Sources	277,651	3,336,425	414,008	414,008	414,008	-%
Total Administration Revenue	43,690,799	27,101,294	414,008	414,008	414,008	-%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Impact Fees Fund - Roadways</u></b>						
<b><u>Licenses And Permits</u></b>						
Impact Fees	55,778	97,960	41,500	41,500	41,500	- %
Total Licenses And Permits	55,778	97,960	41,500	41,500	41,500	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	30,520	41,441	1,000	1,000	1,000	- %
Total Misc. Revenues	30,520	41,441	1,000	1,000	1,000	- %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	556,015	556,015	564,560	1.5 %
Total Other Sources	-	-	556,015	556,015	564,560	1.5 %
Total Administration Revenue	86,298	139,401	598,515	598,515	607,060	1.4 %

**Impact Fees Fund - Parks & Recreation**

<b><u>Licenses And Permits</u></b>						
Impact Fees	24,690	22,100	21,000	21,000	21,000	- %
Total Licenses And Permits	24,690	22,100	21,000	21,000	21,000	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	30,062	34,397	-	-	-	- %
Total Misc. Revenues	30,062	34,397	-	-	-	- %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	626,270	626,270	406,540	(35.1)%
Total Other Sources	-	-	626,270	626,270	406,540	(35.1)%
Total Administration Revenue	54,752	56,497	647,270	647,270	427,540	(33.9)%

**Impact Fees Fund - Solid Waste**

<b><u>Misc. Revenues</u></b>						
Interest Earnings	4,938	6,568	-	-	-	- %
Total Misc. Revenues	4,938	6,568	-	-	-	- %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	137,615	137,615	144,183	4.8 %
Total Other Sources	-	-	137,615	137,615	144,183	4.8 %
Total Administration Revenue	4,938	6,568	137,615	137,615	144,183	4.8 %

**Impact Fees Fund - Fire & EMS**

<b><u>Licenses And Permits</u></b>						
Impact Fees	7,866	10,766	6,200	6,200	6,200	- %
Total Licenses And Permits	7,866	10,766	6,200	6,200	6,200	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	6,092	9,811	-	-	-	- %
Total Misc. Revenues	6,092	9,811	-	-	-	- %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	178,290	178,290	189,990	6.6 %
Total Other Sources	-	-	178,290	178,290	189,990	6.6 %
Total Administration Revenue	13,958	20,577	184,490	184,490	196,190	6.3 %

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Fire &amp; Ambulance, District #1 - Lower and Middle Keys</u></b>						
<b><u>Taxes</u></b>						
Ad Valorem Taxes	14,488,019	15,244,496	17,904,577	17,904,577	21,143,337	18.1 %
Total Taxes	14,488,019	15,244,496	17,904,577	17,904,577	21,143,337	18.1 %
<b><u>Intergovernmental Revenue</u></b>						
Fed Pmts In Lieu Of Taxes	82,179	70,973	-	-	-	-
State Shared Revenues	42,603	47,394	35,000	35,000	40,000	14.3 %
Other Misc Revenues	-	22,206	-	-	-	-
Total Intergovernmental Revenue	124,781	140,573	35,000	35,000	40,000	14.3 %
<b><u>Charges For Services</u></b>						
General Government	5,700	5,700	-	-	-	-
Public Safety	1,173,429	1,228,880	1,000,000	1,000,000	1,200,000	20.0 %
Total Charges For Services	1,179,129	1,234,580	1,000,000	1,000,000	1,200,000	20.0 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	468,422	789,714	85,000	85,000	525,000	517.6 %
Other Misc Revenues	325,460	380,707	-	-	-	-
Total Misc. Revenues	793,883	1,170,420	85,000	85,000	525,000	517.6 %
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	258,332	-	200,000	200,000	245,000	22.5 %
Other Non-revenues	-	-	1,314,321	1,314,321	663,227	(49.5)%
Total Other Sources	258,332	-	1,514,321	1,514,321	908,227	(40.0)%
Total Administration Revenue	16,844,144	17,790,069	20,538,898	20,538,898	23,816,564	16.0 %
<b><u>Unincorporated Svc District - Parks &amp; Recreation</u></b>						
<b><u>Taxes</u></b>						
Ad Valorem Taxes	2,778,922	3,441,097	3,547,165	3,547,165	3,547,165	-
Total Taxes	2,778,922	3,441,097	3,547,165	3,547,165	3,547,165	-
<b><u>Intergovernmental Revenue</u></b>						
Fed Pmts In Lieu Of Taxes	6,342	6,436	-	-	-	-
State Shared Revenues	835,453	1,618,195	1,280,000	1,280,000	1,240,000	(3.1)%
Total Intergovernmental Revenue	841,795	1,624,631	1,280,000	1,280,000	1,240,000	(3.1)%
<b><u>Charges For Services</u></b>						
Culture/recreation	108,989	101,065	75,000	75,000	75,000	-
Otr Charges For Svces	28,668	24,025	25,000	25,000	15,000	(40.0)%
Total Charges For Services	137,657	125,091	100,000	100,000	90,000	(10.0)%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	119,634	177,378	17,500	17,500	140,000	700.0 %
Rent/royalties	32,477	-	-	-	-	-
Other Misc Revenues	92	38,668	-	-	-	-
Total Misc. Revenues	152,203	216,046	17,500	17,500	140,000	700.0 %
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	35,616	-	-	-	-	-
Other Non-revenues	-	-	732,570	732,570	703,339	(4.0)%
Total Other Sources	35,616	-	732,570	732,570	703,339	(4.0)%
Total Administration Revenue	3,946,193	5,406,865	5,677,235	5,677,235	5,720,504	0.8 %

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Unincorporated Svc District - Planning, Building, and Zoning</u></b>						
<b><u>Taxes</u></b>						
Ad Valorem Taxes	-	-	380,951	380,951	772,857	102.9 %
Local Communications Service Tax	677,827	543,071	500,000	500,000	500,000	- %
Total Taxes	677,827	543,071	880,951	880,951	1,272,857	44.5 %
<b><u>Licenses And Permits</u></b>						
Building Permits	-	190	-	-	-	- %
Total Licenses And Permits	-	190	-	-	-	- %
<b><u>Intergovernmental Revenue</u></b>						
Fed Pmts In Lieu Of Taxes	948	962	-	-	-	- %
State Shared Revenues	2,840,541	5,174,772	3,360,000	3,360,000	3,255,000	(3.1)%
Total Intergovernmental Revenue	2,841,488	5,175,734	3,360,000	3,360,000	3,255,000	(3.1)%
<b><u>Charges For Services</u></b>						
General Government	4,185,356	3,716,011	3,301,500	3,301,500	3,752,500	13.7 %
Other Misc Revenues	67,658	104,443	50,000	50,000	150,000	200.0 %
Total Charges For Services	4,253,013	3,820,454	3,351,500	3,351,500	3,902,500	16.4 %
<b><u>Fines And Forfeits</u></b>						
Violation-1cl Ordin	1,428,205	1,352,057	1,400,000	1,400,000	1,200,000	(14.3)%
Total Fines And Forfeits	1,428,205	1,352,057	1,400,000	1,400,000	1,200,000	(14.3)%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	308,679	332,413	50,000	50,000	200,000	300.0 %
Other Misc Revenues	30,110	5,974	-	-	-	- %
Total Misc. Revenues	338,789	338,387	50,000	50,000	200,000	300.0 %
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	13,930	-	-	-	-	- %
Other Non-revenues	-	-	3,208,537	3,208,537	695,363	(78.3)%
Total Other Sources	13,930	-	3,208,537	3,208,537	695,363	(78.3)%
Total Administration Revenue	9,553,252	11,229,893	12,250,988	12,250,988	10,525,720	(14.1)%

**Municipal Policing**

<b><u>Taxes</u></b>						
Ad Valorem Taxes	5,471,260	6,079,507	6,465,955	6,465,955	7,110,726	10.0 %
Total Taxes	5,471,260	6,079,507	6,465,955	6,465,955	7,110,726	10.0 %
<b><u>Charges For Services</u></b>						
Public Safety	5,039,156	5,478,011	5,758,081	5,758,081	6,745,171	17.1 %
Total Charges For Services	5,039,156	5,478,011	5,758,081	5,758,081	6,745,171	17.1 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	135,111	181,774	40,000	40,000	110,000	175.0 %
Total Misc. Revenues	135,111	181,774	40,000	40,000	110,000	175.0 %
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	405,146	-	85,000	85,000	385,000	352.9 %
Other Non-revenues	-	-	951,369	951,369	941,955	(1.0)%
Total Other Sources	405,146	-	1,036,369	1,036,369	1,326,955	28.0 %
Total Administration Revenue	11,050,672	11,739,292	13,300,405	13,300,405	15,292,852	15.0 %

**Monroe County Board of County Commissioners**  
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Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>911 Enhancement Fee</u></b>						
<b><u>Charges For Services</u></b>						
Public Safety	555,116	931,694	600,000	600,000	700,000	16.7 %
Total Charges For Services	555,116	931,694	600,000	600,000	700,000	16.7 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	2,912	4,346	300	300	1,000	233.3 %
Total Misc. Revenues	2,912	4,346	300	300	1,000	233.3 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	-	-	(1,000)	- %
Total Other Sources	-	-	-	-	(1,000)	- %
Total Administration Revenue	558,028	936,039	600,300	600,300	700,000	16.6 %

**Duck Key Security District**

<b><u>Licenses And Permits</u></b>						
Special Assessments	119,459	120,608	119,459	119,459	120,608	1.0 %
Total Licenses And Permits	119,459	120,608	119,459	119,459	120,608	1.0 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	14,622	20,472	500	500	4,500	800.0 %
Total Misc. Revenues	14,622	20,472	500	500	4,500	800.0 %
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	438	-	-	-	-	- %
Other Non-revenues	-	-	41,141	41,141	40,992	(0.4)%
Total Other Sources	438	-	41,141	41,141	40,992	(0.4)%
Total Administration Revenue	134,519	141,081	161,100	161,100	166,100	3.1 %

**Local Housing Assistance Trust Fund**

<b><u>Intergovernmental Revenue</u></b>						
State Shared Revenues	1,068,564	-	475,000	475,000	663,850	39.8 %
Total Intergovernmental Revenue	1,068,564	-	475,000	475,000	663,850	39.8 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	104,345	149,707	5,000	5,000	50,000	900.0 %
Other Misc Revenues	758,778	629,595	180,000	180,000	450,000	150.0 %
Total Misc. Revenues	863,123	779,303	185,000	185,000	500,000	170.3 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	2,575,927	2,575,927	1,762,986	(31.6)%
Total Other Sources	-	-	2,575,927	2,575,927	1,762,986	(31.6)%
Total Administration Revenue	1,931,687	779,303	3,235,927	3,235,927	2,926,836	(9.6)%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Affordable Housing Initiatives</u></b>						
<b><u>Licenses And Permits</u></b>						
Building Permits	43,025	214,136	-	-	-	-
Total Licenses And Permits	43,025	214,136	-	-	-	-
<b><u>Misc. Revenues</u></b>						
Interest Earnings	713	6,270	-	-	-	-
Total Misc. Revenues	713	6,270	-	-	-	-
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	78,578	78,578	502,694	539.7 %
Total Other Sources	-	-	78,578	78,578	502,694	539.7 %
Total Administration Revenue	43,738	220,406	78,578	78,578	502,694	539.7 %

**Boating Improvement Fund (BIF)**

<b><u>Intergovernmental Revenue</u></b>						
State Grants	-	98,000	-	-	-	-
Total Intergovernmental Revenue	-	98,000	-	-	-	-
<b><u>Charges For Services</u></b>						
Physical Environment	885	12,700	-	-	-	-
Culture/recreation	754,271	785,544	680,000	680,000	725,000	6.6 %
Total Charges For Services	755,156	798,244	680,000	680,000	725,000	6.6 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	124,923	182,062	2,000	2,000	100,000	4900.0 %
Total Misc. Revenues	124,923	182,062	2,000	2,000	100,000	4900.0 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	953,211	953,211	1,719,747	80.4 %
Total Other Sources	-	-	953,211	953,211	1,719,747	80.4 %
Total Administration Revenue	880,079	1,078,306	1,635,211	1,635,211	2,544,747	55.6 %

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b>Miscellaneous Special Revenue Fund</b>						
<b><u>Licenses And Permits</u></b>						
Building Permits	46,049	36,827	-	-	35,000	- %
Total Licenses And Permits	46,049	36,827	-	-	35,000	- %
<b><u>Charges For Services</u></b>						
General Government	816,936	802,772	-	-	170,000	- %
Culture/recreation	5,486	12,490	-	-	-	- %
Court-related Revenues	213,694	225,816	-	-	240,000	- %
Total Charges For Services	1,036,116	1,041,077	-	-	410,000	- %
<b><u>Fines And Forfeits</u></b>						
Library Fines	1,703	1,512	-	-	1,500	- %
Violation-1cl Ordin	273,507	308,445	-	-	300,000	- %
Total Fines And Forfeits	275,209	309,957	-	-	301,500	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	159,273	227,278	-	-	100,000	- %
Contrib From Priv Sources	73,808	308,160	-	-	-	- %
Other Misc Revenues	241,870	450,991	-	-	1,768,878	- %
Total Misc. Revenues	474,951	986,429	-	-	1,868,878	- %
<b><u>Other Sources</u></b>						
Interfund Transfer	83,183	-	-	-	-	- %
Other Non-revenues	-	-	3,257,832	3,257,832	1,326,883	(59.3)%
Total Other Sources	83,183	-	3,257,832	3,257,832	1,326,883	(59.3)%
Total Administration Revenue	1,915,507	2,374,290	3,257,832	3,257,832	3,942,261	21.0 %

**Environmental Restoration Fund**

<b><u>Fines And Forfeits</u></b>						
Court Cases	2,852,600	1,019,222	650,000	650,000	850,000	30.8 %
Total Fines And Forfeits	2,852,600	1,019,222	650,000	650,000	850,000	30.8 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	217,621	409,735	5,000	5,000	100,000	1900.0 %
Total Misc. Revenues	217,621	409,735	5,000	5,000	100,000	1900.0 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	1,020,974	1,020,974	887,421	(13.1)%
Total Other Sources	-	-	1,020,974	1,020,974	887,421	(13.1)%
Total Administration Revenue	3,070,221	1,428,957	1,675,974	1,675,974	1,837,421	9.6 %

**Law Enforcement Trust (600)**

<b><u>Intergovernmental Revenue</u></b>						
Other Misc Revenues	671,962	72,242	-	-	-	- %
Total Intergovernmental Revenue	671,962	72,242	-	-	-	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	194,032	250,084	25,000	25,000	25,000	- %
Total Misc. Revenues	194,032	250,084	25,000	25,000	25,000	- %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	4,198,416	4,198,416	2,864,498	(31.8)%
Total Other Sources	-	-	4,198,416	4,198,416	2,864,498	(31.8)%
Total Administration Revenue	865,994	322,326	4,223,416	4,223,416	2,889,498	(31.6)%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Court Facilities Fees Trust (602)</u></b>						
<b><u>Charges For Services</u></b>						
Court-related Revenues	565,655	639,830	450,000	450,000	450,000	-
Total Charges For Services	<u>565,655</u>	<u>639,830</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	-
<b><u>Misc. Revenues</u></b>						
Interest Earnings	177,850	258,737	1,000	1,000	1,000	-
Total Misc. Revenues	<u>177,850</u>	<u>258,737</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	49,050	49,050	13,469	(72.5)%
Total Other Sources	<u>-</u>	<u>-</u>	<u>49,050</u>	<u>49,050</u>	<u>13,469</u>	<u>(72.5)%</u>
Total Administration Revenue	<u>743,505</u>	<u>898,567</u>	<u>500,050</u>	<u>500,050</u>	<u>464,469</u>	<u>(7.1)%</u>

**Clerk's Drug Abuse Trust (603)**

<b><u>Charges For Services</u></b>						
General Government	40,435	47,146	30,000	30,000	30,000	-
Total Charges For Services	<u>40,435</u>	<u>47,146</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	-
<b><u>Misc. Revenues</u></b>						
Interest Earnings	1,832	3,226	1,000	1,000	1,000	-
Total Misc. Revenues	<u>1,832</u>	<u>3,226</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	34,000	34,000	34,000	-
Total Other Sources	<u>-</u>	<u>-</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	-
Total Administration Revenue	<u>42,267</u>	<u>50,372</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	-

**Canal Special Assessments**

<b><u>Licenses And Permits</u></b>						
Special Assessments	28,872	126,448	120,000	120,000	80,400	(33.0)%
Total Licenses And Permits	<u>28,872</u>	<u>126,448</u>	<u>120,000</u>	<u>120,000</u>	<u>80,400</u>	<u>(33.0)%</u>
<b><u>Misc. Revenues</u></b>						
Interest Earnings	2,600	8,216	-	-	-	-
Total Misc. Revenues	<u>2,600</u>	<u>8,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	74,048	74,048	130,600	76.4 %
Total Other Sources	<u>-</u>	<u>-</u>	<u>74,048</u>	<u>74,048</u>	<u>130,600</u>	<u>76.4 %</u>
Total Administration Revenue	<u>31,472</u>	<u>134,665</u>	<u>194,048</u>	<u>194,048</u>	<u>211,000</u>	<u>8.7 %</u>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Building Fund</u></b>						
<b><u>Licenses And Permits</u></b>						
Building Permits	6,619,767	6,594,553	5,520,000	5,520,000	6,035,000	9.3 %
Total Licenses And Permits	6,619,767	6,594,553	5,520,000	5,520,000	6,035,000	9.3 %
<b><u>Charges For Services</u></b>						
General Government	150,767	138,151	120,000	120,000	125,000	4.2 %
Total Charges For Services	150,767	138,151	120,000	120,000	125,000	4.2 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	182,856	216,095	30,000	30,000	100,000	233.3 %
Other Misc Revenues	20,578	22,924	20,000	20,000	20,000	- %
Total Misc. Revenues	203,434	239,020	50,000	50,000	120,000	140.0 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	1,549,923	1,549,923	583,527	(62.4)%
Total Other Sources	-	-	1,549,923	1,549,923	583,527	(62.4)%
Total Administration Revenue	6,973,967	6,971,723	7,239,923	7,239,923	6,863,527	(5.2)%
<b><u>Debt Service Fund</u></b>						
<b><u>Misc. Revenues</u></b>						
Interest Earnings	408,350	572,585	15,000	15,000	15,000	- %
Total Misc. Revenues	408,350	572,585	15,000	15,000	15,000	- %
<b><u>Other Sources</u></b>						
Interfund Transfer	18,444,618	23,010,915	23,008,795	23,008,795	23,492,793	2.1 %
Other Non-revenues	-	-	985,000	985,000	985,000	- %
Total Other Sources	18,444,618	23,010,915	23,993,795	23,993,795	24,477,793	2.0 %
Total Administration Revenue	18,852,968	23,583,500	24,008,795	24,008,795	24,492,793	2.0 %
<b><u>One Cent Infrastructure Surtax</u></b>						
<b><u>Taxes</u></b>						
Sales & Use Taxes	32,729,352	32,599,393	31,500,000	31,500,000	31,250,000	(0.8)%
Total Taxes	32,729,352	32,599,393	31,500,000	31,500,000	31,250,000	(0.8)%
<b><u>Licenses And Permits</u></b>						
Special Assessments	1,946,090	1,689,195	2,685,400	2,685,400	2,788,505	3.8 %
Total Licenses And Permits	1,946,090	1,689,195	2,685,400	2,685,400	2,788,505	3.8 %
<b><u>Charges For Services</u></b>						
General Government	-	113,414	-	-	-	- %
Total Charges For Services	-	113,414	-	-	-	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	1,927,187	2,081,619	50,000	50,000	500,000	900.0 %
Contrib From Priv Sources	299,132	-	-	-	-	- %
Other Misc Revenues	606,167	479,641	-	-	-	- %
Total Misc. Revenues	2,832,486	2,561,260	50,000	50,000	500,000	900.0 %
<b><u>Other Sources</u></b>						
Interfund Transfer	8,930,144	-	-	-	-	- %
Transfer in Excess Fees	4,380	-	-	-	-	- %
Other Non-revenues	-	-	63,935,467	63,935,467	9,843,145	(84.6)%
Total Other Sources	8,934,524	-	63,935,467	63,935,467	9,843,145	(84.6)%
Total Administration Revenue	46,442,451	36,963,263	98,170,867	98,170,867	44,381,650	(54.8)%

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

<u>Revenue Source</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Clerks Rev Note, Capital</u></b>						
<b><u>Misc. Revenues</u></b>						
Interest Earnings	816	-	-	-	-	-%
Total Misc. Revenues	816	-	-	-	-	-%
Total Administration Revenue	816	-	-	-	-	-%

**Land Acquisition**

<b><u>Intergovernmental Revenue</u></b>						
State Grants	70,970	33,650	-	-	-	-%
Total Intergovernmental Revenue	70,970	33,650	-	-	-	-%
<b><u>Misc. Revenues</u></b>						
Interest Earnings	37,690	35,779	5,000	5,000	-	(100.0)%
Other Misc Revenues	60,775	-	-	-	-	-%
Total Misc. Revenues	98,465	35,779	5,000	5,000	-	(100.0)%
<b><u>Other Sources</u></b>						
Interfund Transfer	-	1,112,206	839,290	839,290	218,362	(74.0)%
Other Non-revenues	-	-	250,046	250,046	24,351	(90.3)%
Total Other Sources	-	1,112,206	1,089,336	1,089,336	242,713	(77.7)%
Total Administration Revenue	169,435	1,181,635	1,094,336	1,094,336	242,713	(77.8)%

**Tourist Development Tax Affordable Housing**

<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	-	-	24,612,900	-%
Total Other Sources	-	-	-	-	24,612,900	-%
Total Administration Revenue	-	-	-	-	24,612,900	-%

**Infrastructure Sales Surtax Revenue Bonds Series 2025**

<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	-	-	21,803,034	-%
Total Other Sources	-	-	-	-	21,803,034	-%
Total Administration Revenue	-	-	-	-	21,803,034	-%

**Card Sound Bridge**

<b><u>Charges For Services</u></b>						
Transportation	2,224,169	2,562,546	2,500,000	2,500,000	2,700,000	8.0 %
Total Charges For Services	2,224,169	2,562,546	2,500,000	2,500,000	2,700,000	8.0 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	240,442	370,071	10,000	10,000	100,000	900.0 %
Total Misc. Revenues	240,442	370,071	10,000	10,000	100,000	900.0 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	5,922,236	5,922,236	2,459,712	(58.5)%
Total Other Sources	-	-	5,922,236	5,922,236	2,459,712	(58.5)%
Total Administration Revenue	2,464,611	2,932,617	8,432,236	8,432,236	5,259,712	(37.6)%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Marathon Airport</u></b>						
<b><u>Intergovernmental Revenue</u></b>						
Federal Grants	4,816,486	8,850,076	-	-	-	- %
State Grants	6,633,802	9,835,572	-	-	-	- %
Total Intergovernmental Revenue	11,450,289	18,685,648	-	-	-	- %
<b><u>Charges For Services</u></b>						
Transportation	957,679	1,785,276	1,450,000	1,450,000	1,475,000	1.7 %
Total Charges For Services	957,679	1,785,276	1,450,000	1,450,000	1,475,000	1.7 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	220,195	397,853	50,000	50,000	200,000	300.0 %
Other Misc Revenues	761,521	112,100	-	-	-	- %
Total Misc. Revenues	981,716	509,953	50,000	50,000	200,000	300.0 %
<b><u>Other Sources</u></b>						
Interfund Transfer	14,987,462	-	-	-	-	- %
Other Non-revenues	-	-	2,361,577	2,361,577	11,548,604	389.0 %
Total Other Sources	14,987,462	-	2,361,577	2,361,577	11,548,604	389.0 %
Total Administration Revenue	28,377,146	20,980,877	3,861,577	3,861,577	13,223,604	242.4 %

**Key West International Airport**

<b><u>Intergovernmental Revenue</u></b>						
Federal Grants	4,880,704	5,854,821	-	-	-	- %
State Grants	1,270,815	958,827	-	-	-	- %
Total Intergovernmental Revenue	6,151,519	6,813,648	-	-	-	- %
<b><u>Charges For Services</u></b>						
Transportation	11,055,980	18,587,658	13,610,000	13,610,000	18,405,000	35.2 %
Total Charges For Services	11,055,980	18,587,658	13,610,000	13,610,000	18,405,000	35.2 %
<b><u>Fines And Forfeits</u></b>						
Violation-Icl Ordin	-	6	-	-	-	- %
Total Fines And Forfeits	-	6	-	-	-	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	856,281	1,577,653	50,000	50,000	500,000	900.0 %
Other Misc Revenues	9,231,012	1,887,295	-	-	-	- %
Total Misc. Revenues	10,087,294	3,464,948	50,000	50,000	500,000	900.0 %
<b><u>Other Sources</u></b>						
Interfund Transfer	1,682,853	114,636	-	-	1,136,640	- %
Other Non-revenues	-	-	21,530,558	21,530,558	13,250,691	(38.5)%
Total Other Sources	1,682,853	114,636	21,530,558	21,530,558	14,387,331	(33.2)%
Total Administration Revenue	28,977,645	28,980,896	35,190,558	35,190,558	33,292,331	(5.4)%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b>General Airport Revenue Bond</b>						
<b><u>Intergovernmental Revenue</u></b>						
Federal Grants	15,929,442	7,363,847	-	-	-	- %
State Grants	11,157,247	5,576,447	-	-	-	- %
Total Intergovernmental Revenue	27,086,689	12,940,294	-	-	-	- %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	1,561,374	1,399,007	500,000	500,000	500,000	- %
Total Misc. Revenues	1,561,374	1,399,007	500,000	500,000	500,000	- %
<b><u>Other Sources</u></b>						
Interfund Transfer	-	57,456	10,000,000	10,000,000	8,305,975	(16.9)%
Other Non-revenues	-	-	31,766,750	31,766,750	16,939,750	(46.7)%
Total Other Sources	-	57,456	41,766,750	41,766,750	25,245,725	(39.6)%
Total Administration Revenue	28,648,063	14,396,758	42,266,750	42,266,750	25,745,725	(39.1)%
<b><u>PFC &amp; Oper Restrictions</u></b>						
<b><u>Intergovernmental Revenue</u></b>						
Federal Grants	289,602	-	-	-	-	- %
State Grants	384,847	-	-	-	-	- %
Total Intergovernmental Revenue	674,449	-	-	-	-	- %
<b><u>Charges For Services</u></b>						
Transportation	2,573,832	2,422,975	2,000,000	2,000,000	3,000,000	50.0 %
Total Charges For Services	2,573,832	2,422,975	2,000,000	2,000,000	3,000,000	50.0 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	76,980	198,502	75,000	75,000	150,000	100.0 %
Total Misc. Revenues	76,980	198,502	75,000	75,000	150,000	100.0 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	10,522,463	10,522,463	6,592,615	(37.3)%
Total Other Sources	-	-	10,522,463	10,522,463	6,592,615	(37.3)%
Total Administration Revenue	3,325,261	2,621,476	12,597,463	12,597,463	9,742,615	(22.7)%

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>MSD Solid Waste Management</u></b>						
<b><u>Licenses And Permits</u></b>						
Franchise Fees	746,441	887,626	600,000	600,000	950,000	58.3 %
Total Licenses And Permits	746,441	887,626	600,000	600,000	950,000	58.3 %
<b><u>Intergovernmental Revenue</u></b>						
State Grants	-	187,500	-	-	-	- %
Total Intergovernmental Revenue	-	187,500	-	-	-	- %
<b><u>Charges For Services</u></b>						
Physical Environment	25,044,683	26,422,890	27,835,016	27,835,016	32,448,106	16.6 %
Total Charges For Services	25,044,683	26,422,890	27,835,016	27,835,016	32,448,106	16.6 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	982,444	1,343,406	110,000	110,000	925,000	740.9 %
Other Misc Revenues	179,816	52,183	50,000	50,000	50,000	- %
Total Misc. Revenues	1,162,260	1,395,589	160,000	160,000	975,000	509.4 %
<b><u>Other Sources</u></b>						
Transfer in Excess Fees	3,504	-	-	-	-	- %
Other Non-revenues	-	-	8,423,292	8,423,292	4,600,283	(45.4)%
Total Other Sources	3,504	-	8,423,292	8,423,292	4,600,283	(45.4)%
Total Administration Revenue	26,956,888	28,893,605	37,018,308	37,018,308	38,973,389	5.3 %

**Worker's Compensation**

<b><u>Charges For Services</u></b>						
General Government	2,508,169	2,642,514	2,432,033	2,432,033	2,661,008	9.4 %
Total Charges For Services	2,508,169	2,642,514	2,432,033	2,432,033	2,661,008	9.4 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	172,402	280,650	20,000	20,000	80,000	300.0 %
Other Misc Revenues	342,346	788,743	250,000	250,000	250,000	- %
Total Misc. Revenues	514,747	1,069,393	270,000	270,000	330,000	22.2 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	3,048,793	3,048,793	1,988,430	(34.8)%
Total Other Sources	-	-	3,048,793	3,048,793	1,988,430	(34.8)%
Total Administration Revenue	3,022,917	3,711,908	5,750,826	5,750,826	4,979,438	(13.4)%

**Group Insurance Fund**

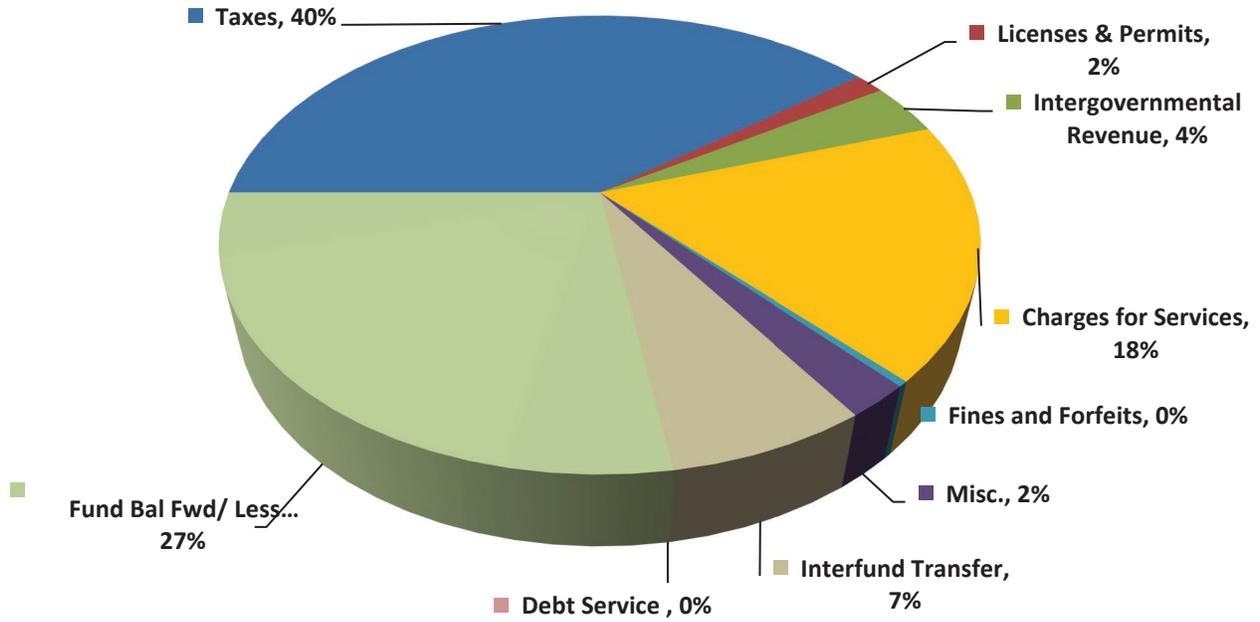
<b><u>Charges For Services</u></b>						
General Government	20,000,714	20,723,125	22,735,156	22,735,156	24,062,161	5.8 %
Total Charges For Services	20,000,714	20,723,125	22,735,156	22,735,156	24,062,161	5.8 %
<b><u>Misc. Revenues</u></b>						
Interest Earnings	701,660	1,027,058	50,000	50,000	500,000	900.0 %
Other Misc Revenues	2,317,174	2,894,257	1,100,000	1,100,000	1,600,000	45.5 %
Total Misc. Revenues	3,018,834	3,921,316	1,150,000	1,150,000	2,100,000	82.6 %
<b><u>Other Sources</u></b>						
Other Non-revenues	-	-	14,914,726	14,914,726	16,899,211	13.3 %
Total Other Sources	-	-	14,914,726	14,914,726	16,899,211	13.3 %
Total Administration Revenue	23,019,548	24,644,441	38,799,882	38,799,882	43,061,372	11.0 %

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan Revenue Summary By Fund**

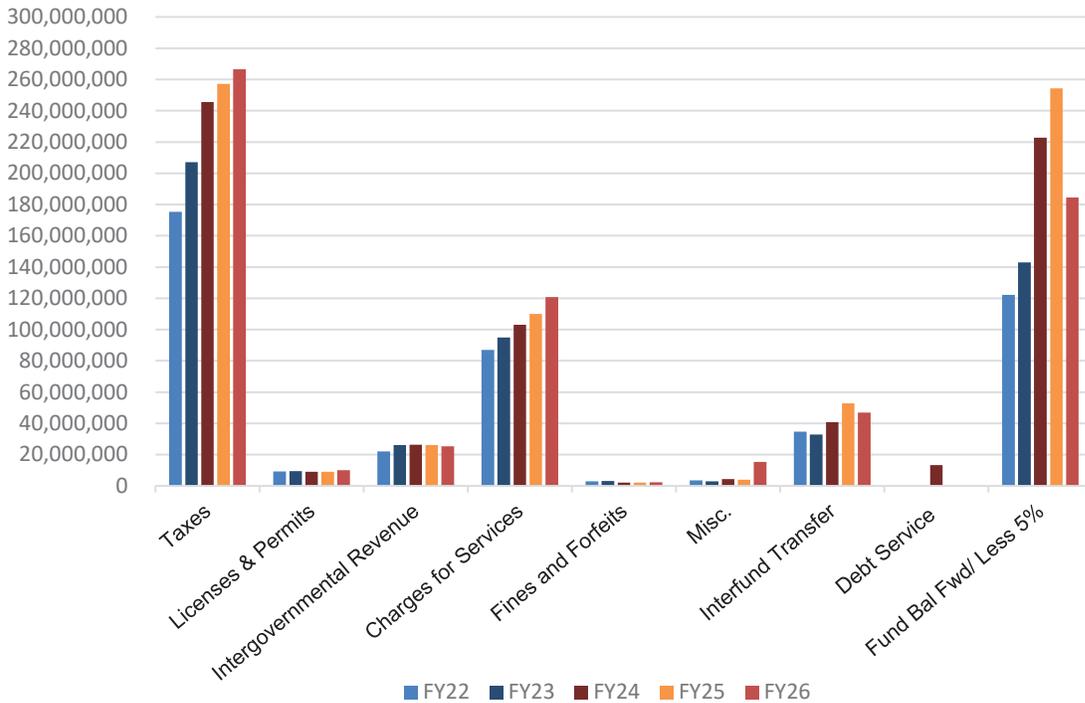
Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b>Risk Management Fund</b>						
<b>Charges For Services</b>						
General Government	9,234,066	8,923,226	8,923,226	8,923,226	8,324,372	(6.7)%
Total Charges For Services	9,234,066	8,923,226	8,923,226	8,923,226	8,324,372	(6.7)%
<b>Misc. Revenues</b>						
Interest Earnings	228,519	370,466	20,000	20,000	100,000	400.0 %
Other Misc Revenues	119,605	56,952	30,000	30,000	30,000	- %
Total Misc. Revenues	348,123	427,417	50,000	50,000	130,000	160.0 %
<b>Other Sources</b>						
Other Non-revenues	-	-	5,130,046	5,130,046	2,433,783	(52.6)%
Total Other Sources	-	-	5,130,046	5,130,046	2,433,783	(52.6)%
Total Administration Revenue	9,582,189	9,350,643	14,103,272	14,103,272	10,888,155	(22.8)%
<b>Fleet Management Fund</b>						
<b>Charges For Services</b>						
General Government	3,870,941	4,198,505	4,907,889	4,907,889	4,893,774	(0.3)%
Economic Environment	437,032	398,474	378,500	378,500	365,400	(3.5)%
Total Charges For Services	4,307,973	4,596,979	5,286,389	5,286,389	5,259,174	(0.5)%
<b>Misc. Revenues</b>						
Interest Earnings	124,195	148,868	10,000	10,000	50,000	400.0 %
Sale/comp-loss Of Assets	39,861	35,657	-	-	-	- %
Other Misc Revenues	58,913	45,862	-	-	35,000	- %
Total Misc. Revenues	222,969	230,387	10,000	10,000	85,000	750.0 %
<b>Other Sources</b>						
Interfund Transfer	-	328,000	-	-	-	- %
Other Non-revenues	-	-	312,090	312,090	155,540	(50.2)%
Total Other Sources	-	328,000	312,090	312,090	155,540	(50.2)%
Total Administration Revenue	4,530,941	5,155,366	5,608,479	5,608,479	5,499,714	(1.9)%
<b>Fire &amp; EMS LOSAP Trust Fund</b>						
<b>Misc. Revenues</b>						
Interest Earnings	27,842	37,878	1,000	1,000	1,000	- %
Pension Fund Contributions	49,500	24,000	27,000	27,000	27,000	- %
Total Misc. Revenues	77,342	61,878	28,000	28,000	28,000	- %
<b>Other Sources</b>						
Interfund Transfer	46,000	-	-	-	-	- %
Other Non-revenues	-	-	37,500	37,500	52,500	40.0 %
Total Other Sources	46,000	-	37,500	37,500	52,500	40.0 %
Total Administration Revenue	123,342	61,878	65,500	65,500	80,500	22.9 %
<b>County Total Revenue</b>	<b>554,407,832</b>	<b>530,152,393</b>	<b>715,714,185</b>	<b>715,714,185</b>	<b>672,067,874</b>	<b>(6.1)%</b>

# Revenue Budget Trends

Fiscal Year 2026  
Sources of Revenues \$672,067,874



Five Year Trend  
of Revenue Sources



# Revenue Sources and Trends

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

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

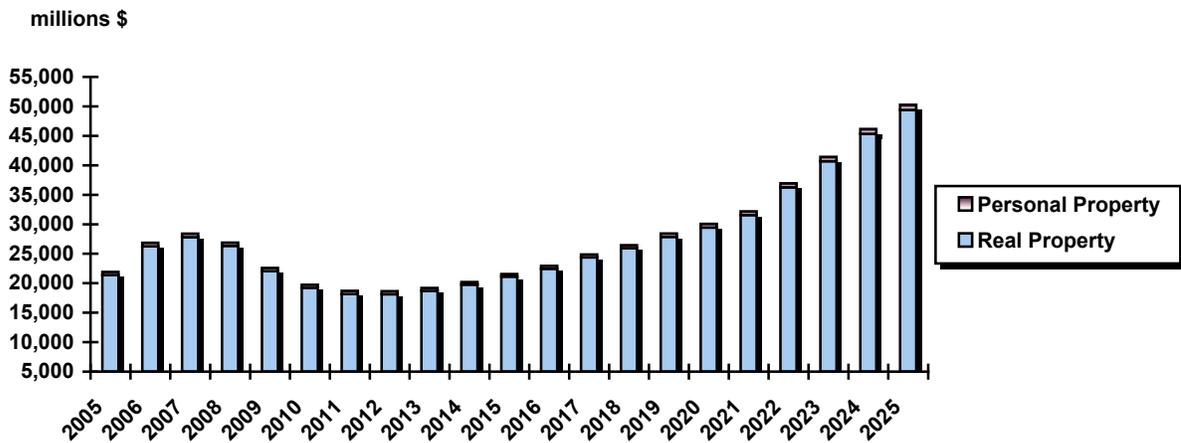
**Revenue:** Property Taxes

**Description:** Revenue derived from taxes levied on all real and personal property located in Monroe County

**Legal Authority:** Florida Statute, Chapter 200.

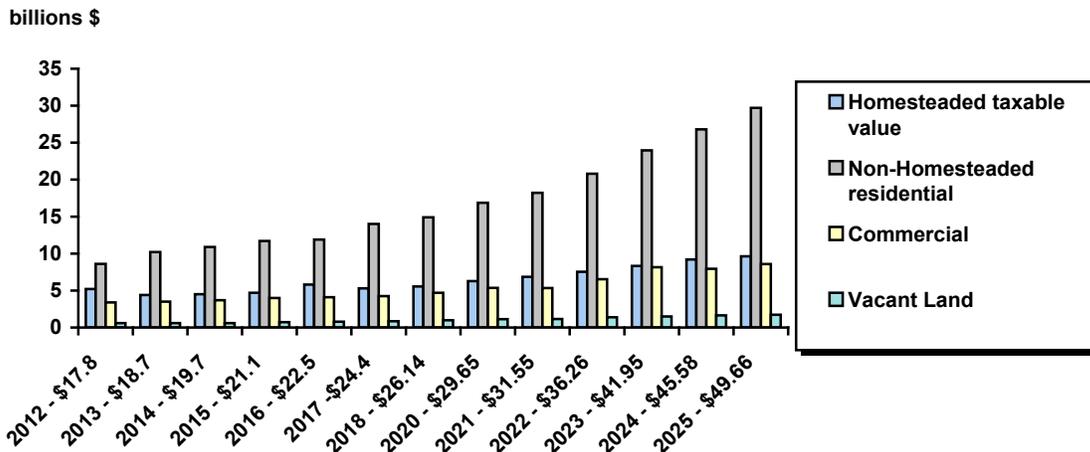
**Fees:** See “Ad Valorem Millage Summary.”

**Constraints:** F.S. Section 200.081 states: “No municipality shall levy ad valorem taxes against real properties and tangible personal properties and tangible personal property in excess of 10 mills, except for voted levies.”



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

Homesteaded taxable value (majority of these are residential properties)	\$ 9.64 Billion
Non-Homesteaded residential properties taxable value	\$ 29.70 Billion
Commercial properties	\$ 8.58 Billion
Vacant land taxable value	<u>\$ 1.74 Billion</u>
	<b>\$ 49.66 Billion</b>



# Revenue Sources and Trends

**Revenue:** Local Government Infrastructure Surtax

**Fund/Account Number:** 304/RC\_00008

**Description:** The Infrastructure Surtax may be levied countywide, with referendum approval, by the governing board of the county or the governing bodies of municipalities representing a majority of the county population.

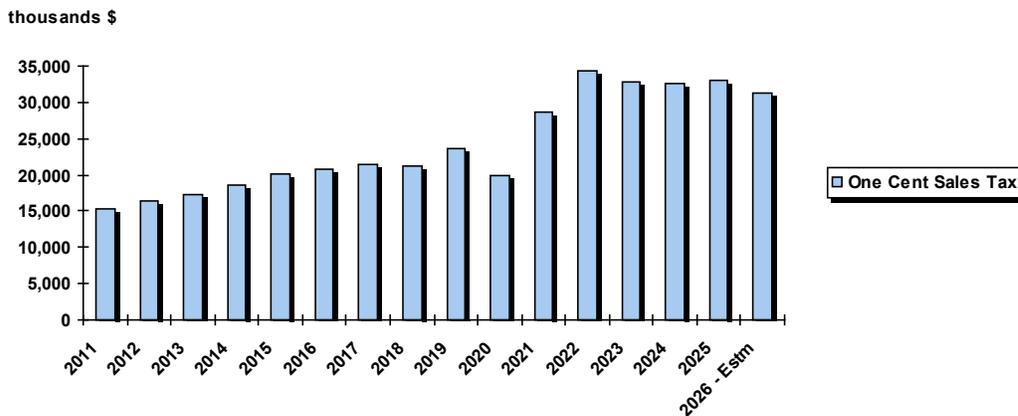
**Legal Authority:** Florida Statute, Chapter 212.055 (2), Monroe County Code of Ordinances Chapter 23, Article IV, Section 23-142 to 147.

**Fees:** One percent sales tax.

**Restrictions:** The voters in Monroe County approved to extend the infrastructure sales surtax from 2018 to 2033. These revenues can be used to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources. In addition, Monroe County may use up to 10% of these proceeds for any public purpose provided the debt service obligations are met; the County’s comprehensive plan is in compliance with the Growth Management Act; and the County adopted an amendment to the ordinance levying the surtax.

**History/Trends:** From 2004 to early 2008, the County’s share increased before the downturn of the national economy in late 2008. Revenue collections steadily increased from 2009 until 2020. Due to the impact of COVID-19, receipts for FY20 were the lowest since FY14 with a total collection of \$19.86M. Upon reopening, annual revenue dramatically increased in FY21, and again in FY22. FY22 had the highest annual collection at \$34.4M. The County saw slight revenue reduction in FY2023 (\$32.7M). Revenues appear to have leveled off with total revenue for FY2024 falling just short of FY2023 at \$32.6M. FY2025 remained relatively flat with revenue of \$33M

**Forecast:** The state is estimating \$33.8M in FY2026. However, at this time, OMB is estimating revenue will decline in FY2026 to \$31.2M due to recent changes in sales tax legislation.



**Revenue:** Constitutional Gas Tax

**Fund/Account Number:** 102/RC\_00074 and 102/RC\_00075

**Description:** The two cents per gallon tax is placed on motor fuel is collected by the Florida State Department of Revenue (DOR) and is transferred to the State Board of Administration (SBA) for monthly disbursements. The allocation formula is based on the geographic area, population, and a collection component. This factor is then calculated annually for each county in the form of weighted county-to-state ratios. To determine each county’s monthly distribution, the monthly statewide tax receipts are multiplied by each county’s distribution factor.

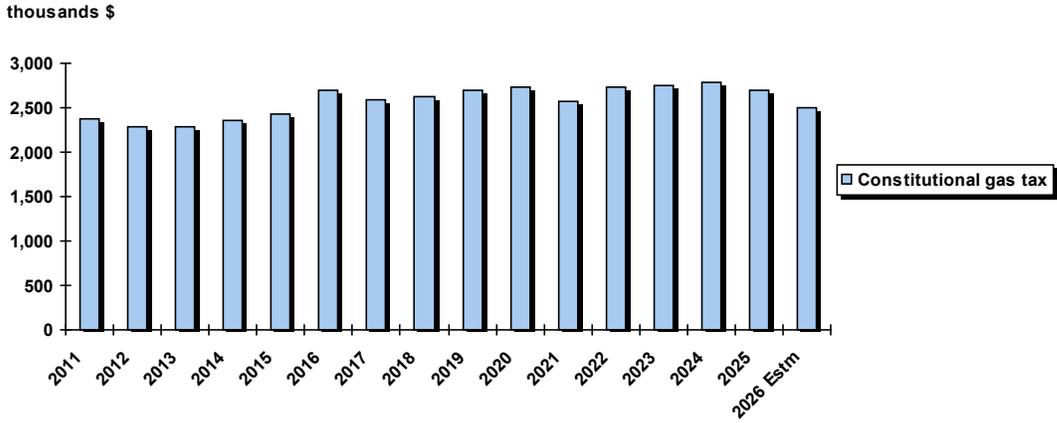
**Legal Authority:** Florida Constitution Article XII, section 9(c) (4), Florida Statutes 206.41 and 206.47.

**Restrictions:** Besides meeting debt service obligations, this tax can be used for the acquisition, construction, and maintenance of roads.

**History/Trends:** Prior to 2014, the State Shared Gas Tax had been declining each year. In 2014, the distribution factor was increased due to the collection component and therefore, which then resulted in an increase in revenue. The history of the distribution factor is: FY11-1.20%, FY12-1.19%, FY13-1.17%, FY14-1.19%, FY15-1.17%, FY16-1.18%, FY17-1.18%, FY18-1.18%, FY19-1.18%; FY20-1.16%; FY21-1.16%; FY22-1.16%; FY23-1.19%; FY24-1.18%; FY25-1.14%, FY26-1.14%

**Forecast:** The State of Florida has estimated \$2.7M in collections for FY2026. OMB is estimating total revenue for FY2026 to be \$2.5M.

# Revenue Sources and Trends



**Revenue:** County Fuel Tax

**Fund/Account Number:** 102/RC\_00073

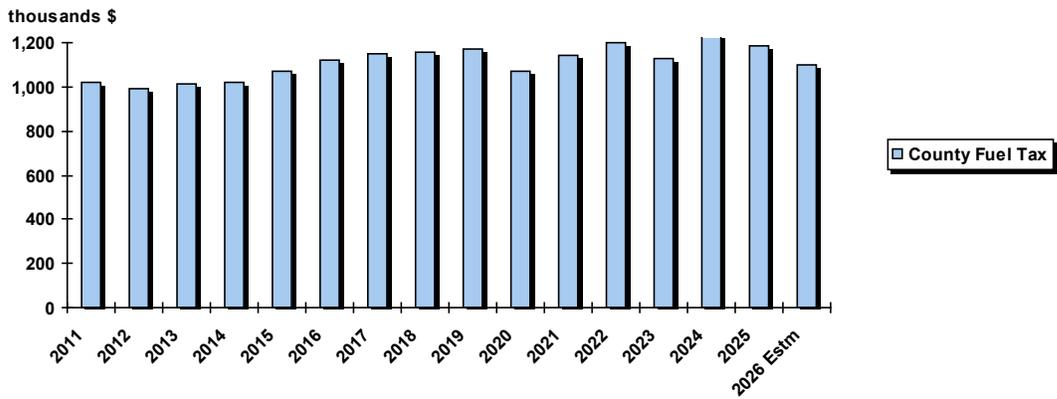
**Description:** The Florida Legislature has levied a one cent per gallon tax on motor fuel for distribution to county governments pursuant to the same formula used to distribute the Constitutional Gas Tax.

**Legal Authority:** Florida Statute, Chapter 206.60(6).

**Restrictions:** The funds from this tax can be used by counties for transportation related expenses, including the reduction of bond debt incurred for transportation purposes.

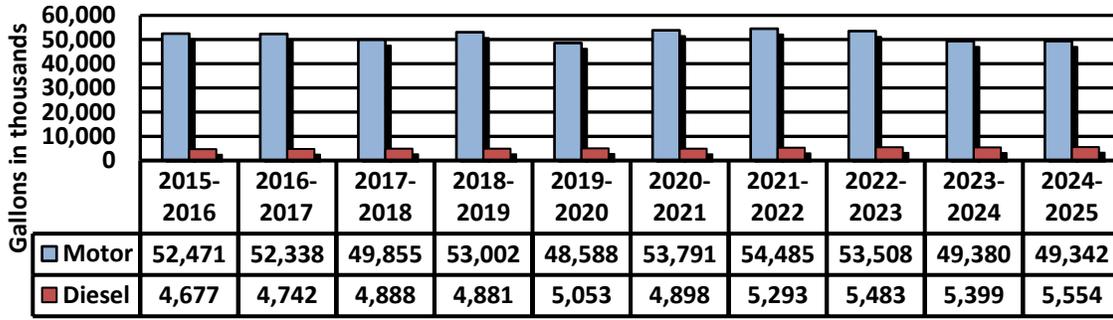
**History/Trends:** There was a steady decline in revenue from 2006 to 2012. After 2013, annual revenues began to slowly increase. Revenues have remained stable with slight fluctuations from year-to-year.

**Forecast:** The state has estimate \$1.2M in collections for FY26. OMB is estimating a continued reduction to \$1.1M for FY2026.



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

# Revenue Sources and Trends



\*As of December 2025, the most recent complete data available through FDOR was for the period of 07/01/24-06/30/25

**Revenue:** Local Option and Ninth-Cent Fuel Taxes

**Fund/Account Number:** 102/RC\_00007 and 102/RC\_00006

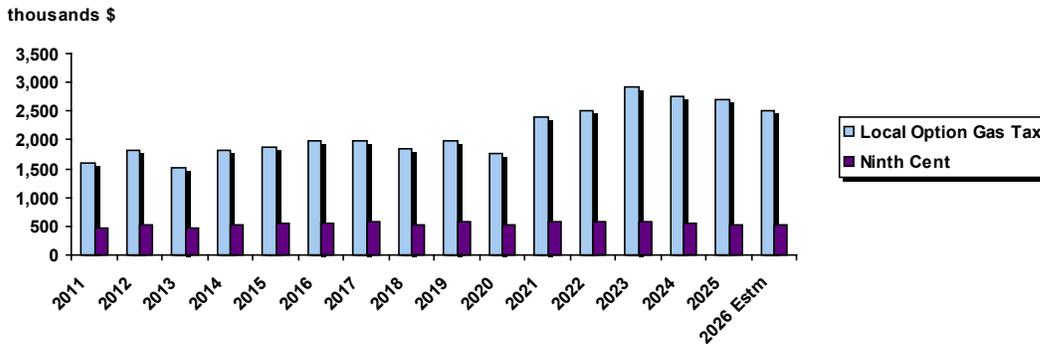
**Description:** In addition to the two-cent constitutional gas tax and the one cent County Gas Tax, counties may impose up to 12 cents of local option fuel taxes in the form of three separate levies. The first is a tax of 1 cent on every net gallon of motor and diesel fuel sold within the county. This is known as the “Ninth” cent fuel tax. The second is a tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within the county. The third tax is a 1 to 5 cents levy upon every net gallon of motor fuel sold within the county. The third tax is not subject to diesel fuel. Monroe County now levies twelve of the twelve cents on motor fuel and seven of the seven cents on diesel fuel. Monthly distribution on motor fuel is based on reports from terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. Taxes on diesel are distributed according to Florida Statute proceeds.

**Legal Authority:** Florida Statute, Chapters 336.025 (1) (a), 336.025 (1) (b), 336.021 (1) (d) and 336.021 respectively and the Monroe County Code of Ordinances Chapter 23, Article VII.

**Restrictions:** The statutorily authorized uses of the three taxes differ, as do the methods of imposition and the requirement that the revenue be shared with municipalities. The Ninth Cent and 1 to 6 cents taxes may be used to fund transportation expenditures. In addition to transportation expenditures, the 1 to 5 cents can be used to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

**History/Trends:** During 2004-2009, the Local Option and Ninth-Cent Fuel Taxes were decreasing. The Monroe County Board of Commissioners voted to raise the tax rate an additional 1 cent to motor fuel on the Ninth-Cent Fuel Tax and an additional 3 cents to the Local Option Fuel Tax. This gas tax increase came into effect on January 1, 2010. We experienced an increase in revenues until 2013, which had a slight decrease, but we continued to show an increase in the following years. In 2018, revenues were slightly down due to Hurricane Irma. FY2024 saw a slight reduction in collections compared to FY2023. Revenue for FY2025 continued the downward trend.

**Forecast:** The State’s estimates for the Local Option in 2026 is \$2.3M and \$545 thousand for the Ninth-Cent Fuel tax. OMB expects revenue for FY2026 to remain flat.



## Revenue Sources and Trends

**Revenue:** Tourist Development Taxes

**Funds/Account Number:** 115,116,117,118,119,120,121/RC\_00003 and 117,118,119,120,121/RC\_00004

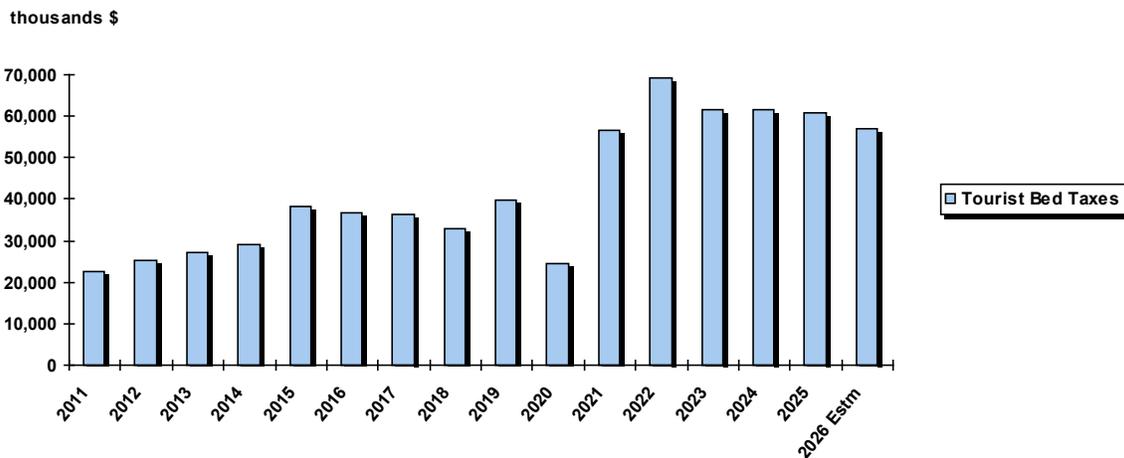
**Description:** After being suggested by the Tourist Development Council, whose members are appointed by the BOCC, the initial tourist development tax received referendum approval prior to imposition. Subject to a 1%, 2%, or 3% tax are most rents, leases, or sublets, which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, and the like. The taxes are collected and administered by the Florida Department of Revenue.

**Legal Authority:** Florida Statute, Chapters 125.0104 (3) (c), 125.0104 (3) (d), 125.0104 (n). Monroe County Code of Ordinances Chapter 23, Article V.

**Restrictions:** The revenue must generally be used to promote tourism, to build convention and tourist bureaus, and to finance beach improvements. Smaller counties may also use the revenue to build and upgrade fishing piers, museums, parks, and nature centers.

**History/Trends:** Bed tax revenues collected have seen annual increases most years with the notable exception of the national economic downturn in late 2008. In 2015, we saw a significant increase with hotels reopening in early 2015. For 2016 and 2017 the revenue remained steady. Our 2018 revenue decreased by 10% from the impact of Hurricane Irma on our tourism revenues. Revenue decreased significantly in FY20 due to COVID-19. However, revenues returned in FY21 & FY22 with historically high annual collections. FY23 revenue saw a slight decrease from FY22 at \$61.4M. Revenue remained relatively flat for FY2024, falling short of FY2023 by approximately \$15k. Revenue declined slightly in FY25 to \$60.8M

**Forecast:** OMB expects a continued decline for FY2026 with collections of \$57M.



**Revenue:** Local Business Tax, formerly known as County Occupation License

**Fund/Account Number:** 001/RC\_00010

**Description:** Florida law authorizes a county to levy a business tax granting the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.

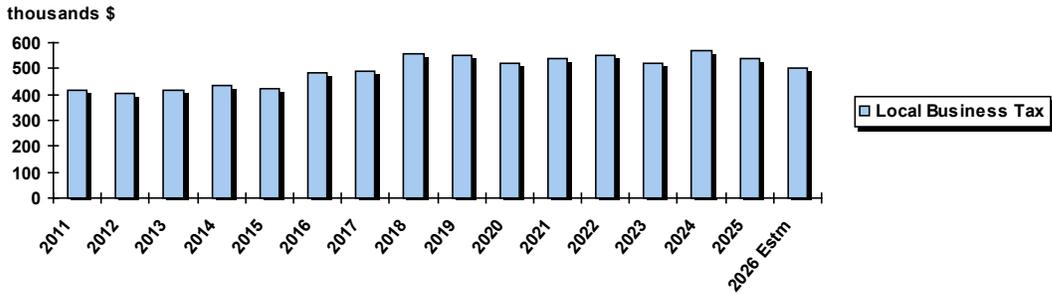
**Legal Authority:** Florida Statutes, Section 205.032 and 205.033. Monroe Code of Ordinances Chapter 23, Article III.

**Restrictions:** None

**History/Trends:** Prior to 1972, the State had imposed an occupational license tax and shared the revenues with counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized an increase in the tax, but capped the rate of increase. In 2012, the Florida State Legislature approved HB7125 which exempted real estate brokers and real estate sales associates from paying this tax. Revenues declined in 2025 by about 5%.

**Forecast:** Since the legislative change, our total collection rate continues to have fluctuations. We anticipate revenues to continue declining in FY2026.

# Revenue Sources and Trends



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

**Revenue:** Building Permits

**Fund/Account Number:** 180/RC\_00011

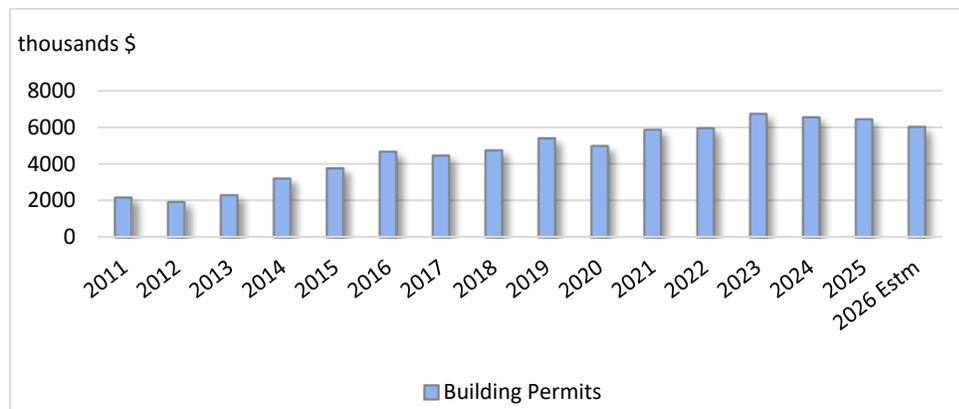
**Description:** Florida law authorizes the County to levy building permit charges to be used for carrying out the local government's responsibilities in enforcing the Florida Building Code.

**Legal Authority:** Monroe County Code of Ordinances 6-27., F.S. 553.8, F.S. 125.56 (2), or F.S. 166.222.

**Restrictions:** For use in unincorporated areas.

**History/Trends:** BOCC adopted a new building fee schedule that was put into effect on October 1, 2014. The previous fee schedule was based on components of the proposed work. The new permit fees are calculated based upon the construction valuation of the proposed improvements. On May 23, 2018 the BOCC approved CPI increases on building fees for all years that it had not previously applied to. Building Permit revenue decreased slightly to \$6.4M in FY2025

**Forecast:** For FY2026, OMB forecasts that Building Permit revenue will continue to decline to \$6M.



# Revenue Sources and Trends

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

**Revenue:** Local Government 1/2 cent Sales Tax

**Fund/Account Number:** 001,147,148/RC\_00071

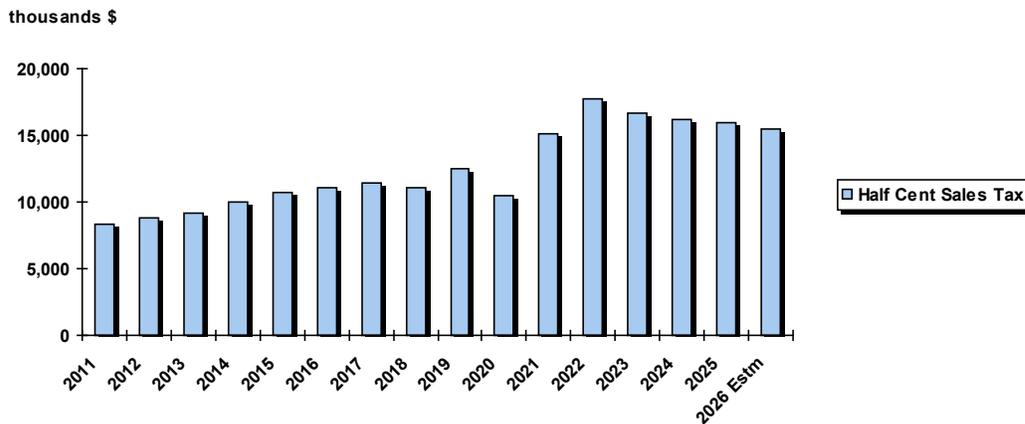
**Description:** This State Shared revenue program returns to the cities and counties a portion of the sales tax proceeds remitted to the State of Florida.

**Legal Authority:** Florida Statutes Chapter 218. Part IV. Distribution formulas F.S.218.64

**Restrictions:** A proportion of the sales tax shall be expended only for countywide tax relief or countywide programs. The remaining portion shall be deemed revenues derived on behalf of the unincorporated area but may be expended on a countywide basis.

**History/Trends:** Up through fiscal year 1999, this revenue source was placed entirely in the General Fund to be used for countywide tax relief. In fiscal year 2000, the portion of this revenue source that by law is considered to be “derived on behalf of the unincorporated area” started to go into the general-purpose municipal service taxing unit fund to be used for unincorporated area tax relief. Since 2006, the County’s share had a slight decline before the downturn of the national economy in late 2008. 2009 continued that downward trend. However, revenue receipts began to increase during 2011. Revenues have continued to increase year-over-year with the exception of 2018 due to Hurricane Irma and 2020 due to COVID-19. FY2022 was the highest collection on record. FY2023 ended slightly less and the trend continued into FY2024 and FY2025.

**Forecast:** The State is estimating \$16.6M for FY2026, however, OMB is estimating \$15.5M due to recent sales tax legislation changes.



**Revenue:** County Revenue Sharing Program (also known as State Shared Revenue Proceeds)

**Fund/Account Number:** 001/RC\_00066

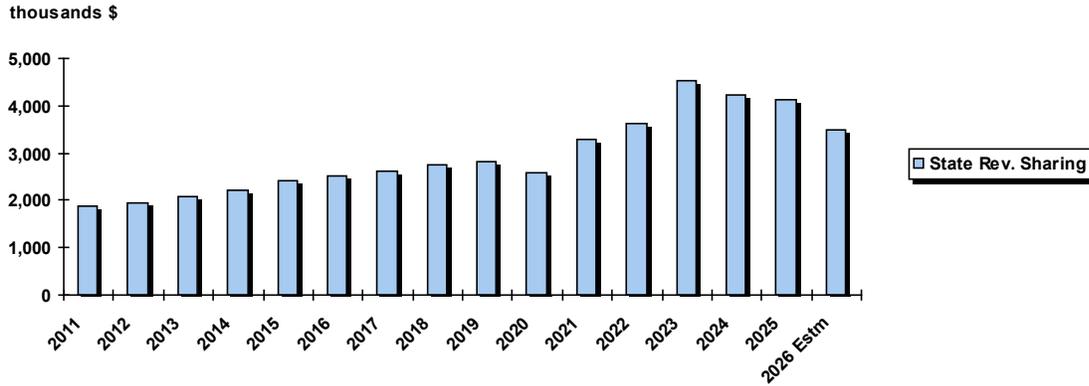
**Description:** The state shares 2.9 percent of the net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. The apportionment factor comprises of weighted factors of county population, unincorporated county population and county sales tax collections.

**Legal Authority:** Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

**Restrictions:** There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

# Revenue Sources and Trends

**Forecast:** The state is estimating \$3.9M in FY2026, however, OMB is estimating the downward trend will continue in FY2026 to \$3.5M.



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

**Revenue:** Solid Waste Assessments and Tipping Fees.

**Fund/Account Number:** 414/RC\_00154 (annual assessment), 414/RC\_00155 (other tipping), 414/RC\_00156 (sludge tipping), 414/RC\_00157 (commercial tipping).

**Description:** The annual special assessment imposed upon lots or parcels of improved property in the Monroe County Solid Waste Municipal Service Benefit Unit was created under section 8-94. It is the intent of the Board of County Commissioners to require owners and occupants of all improved property within the unit to have domestic solid waste and special waste generated, on such improved property, collected and disposed of in a proper, sanitary, and efficient manner.

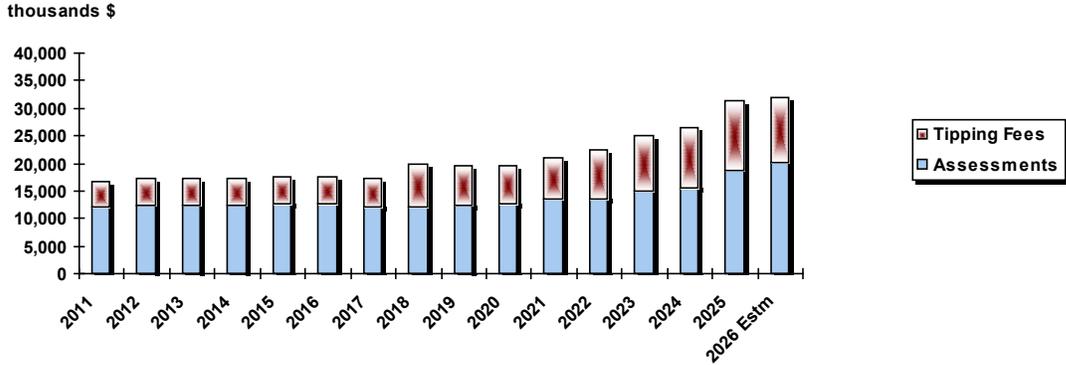
**Legal Authority:** Florida Statute 125, Monroe County Code Article IV, Sections 8-71 through, 8-107.

**Restrictions:** These funds are restricted in use to collection, disposal, and recycling of solid wastes and to debt service payments for solid waste facilities.

**History/Trends:** For over ten years, (1999-2010) there were no residential nor commercial assessment rate increases along with an increase in franchise fees. In 2010, residential fees went up from \$292.00 to \$396.00/year/residence, commercial rates were increased by .2% in accordance with the CPI and franchise fees increased 2%. There were no rate hikes in 2011. In 2012, the BOCC approved to increase residential assessments from \$396.00 to \$404.00/year along with an increase in the Tipping Fees from \$120/ton to \$123.50/ton. Franchise fees also increased during 2012. In 2017, the BOCC approved a decrease to residential assessments from \$404.00 to \$386.00/year. Since 2018, the BOCC has annually approved incremental increases to the residential assessment. For FY23, the approved residential assessment was \$446 and \$457.15 per residential unit for FY24. The adopted residential assessment rate for FY2025 is \$548.58 per residential unit.

**Forecast:** The adopted assessment and tipping rates for FY2026 are \$577.11 and \$150.00 per unit. OMB is anticipating an increase in annual revenue for FY2026.

# Revenue Sources and Trends



**Revenue:** Airport Fees

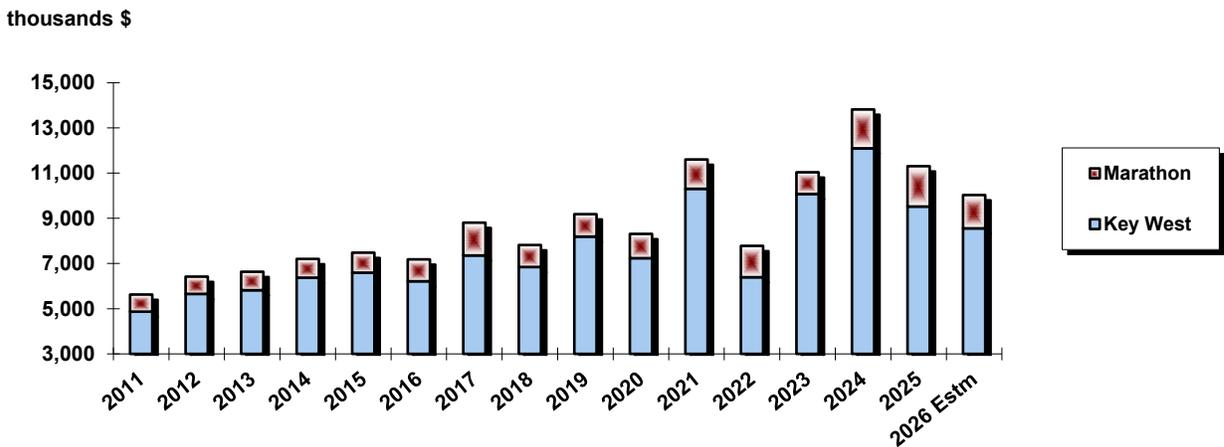
**Fund/Account Number:** 403/RC\_00163, RC\_00165, RC\_00167, RC\_00353, RC\_00357 (Marathon)  
404/RC\_00160, RC\_00350, RC\_00164, RC\_00166, RC\_00168, RC\_00162 (Key West)

**Description:** Passenger fees, airport leases, and other airport fees collected for the operation of Monroe County’s two municipal airports, in Key West and Marathon.

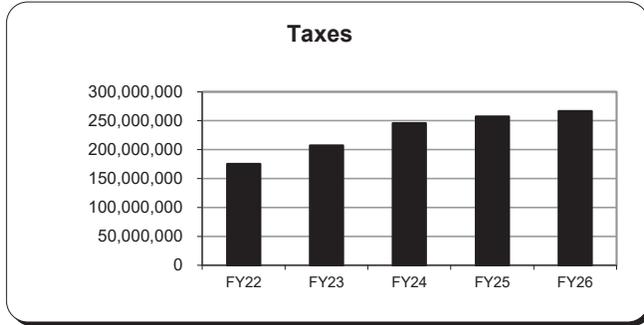
**Restrictions:** These funds are restricted to support airport operations and maintenance.

**History/Trends:** Passenger numbers continue to show growth; this trend has been driven by incumbent air carriers increasing their system capacity and due to the addition of new airlines. The overall revenue declined in FY2025 due to a decrease in income from leased airport space.

**Forecast:** We anticipate that the overall revenue from airport fees will decline slightly in FY2026.



# Revenue Budget Trends and Trend Drivers



**Taxes** include these sources:

Ad Valorem, Sales & Use, Local Communication Service Tax & Local Business Tax

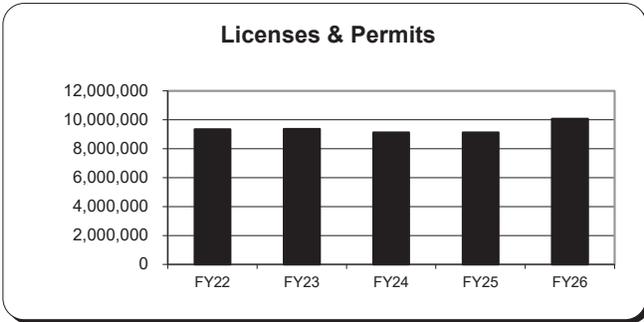
**Major Variance from FY2025 - FY2026**

Ad Valorem: Increase of \$13,017,054

Reason: Increased property valuation

Sales & Use Tax: Decrease of \$3,625,000

Reason: Decrease in One Cent Infrastructure Sales Tax and other tourism driven taxes; Revenues based on state estimates.



**Licenses & Permits** include these sources:

Building Permits, Franchise Fees, Impact Fees & Special Assessments

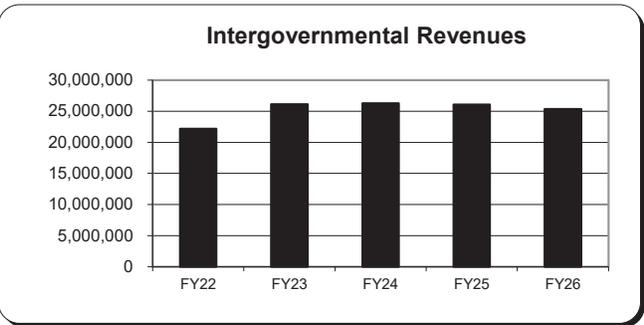
**Major Variance from FY2025 - FY2026**

Franchise Fees: Increase of \$350,000

Reason: Increase in Solid Waste franchisee rates for FY25/26

Building Permits: Increase of \$550,000

Reason: Increase of anticipated permitting revenue based on 4 year activity trends.



**Intergovernmental Revenues** include these sources:

Federal Payments in Lieu of Taxes and State Shared Revenue

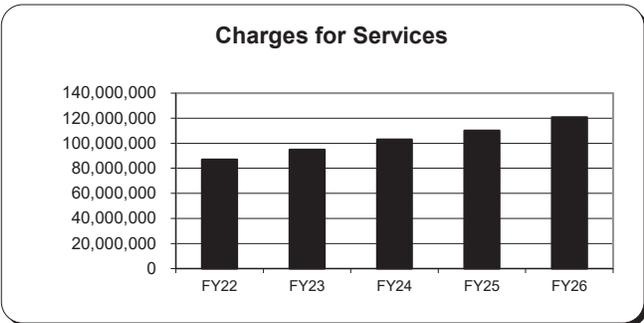
**Major Variance from FY2025 - FY2026**

State Shared Revenues: Decrease of \$819,946

Reason: Decrease of anticipated revenue due to decreased tourism and state estimates

Federal Payments in Lieu of Taxes: Increase of \$75,000

Reason: Increased anticipated revenue from federal payments



**Charges for Services** include these sources:

Internal Service Billings (Group Ins., Worker's Comp., Risk Mgmt. & Solid Waste assessments & fees, Airport fees)

**Major Variance from FY2025 - FY2026**

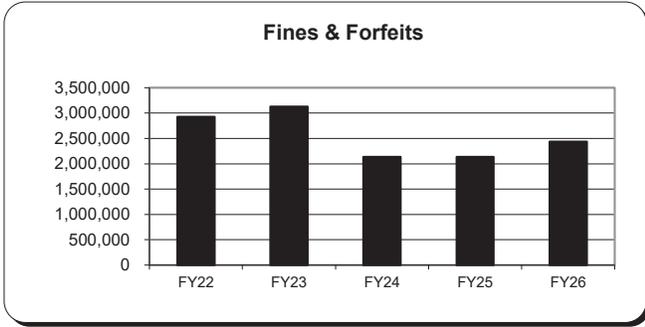
Solid Waste: Increase of \$4,613,090

Reason: Increased revenue due to increased assessments

Airport Services: Increase of \$6,020,000

Reason: Increase in Facility Charges related to an increase in airline passengers.

# Revenue Budget Trends and Trend Drivers



**Fines and Forfeits** include these sources:  
Court Cases and Local Ordinance Violations

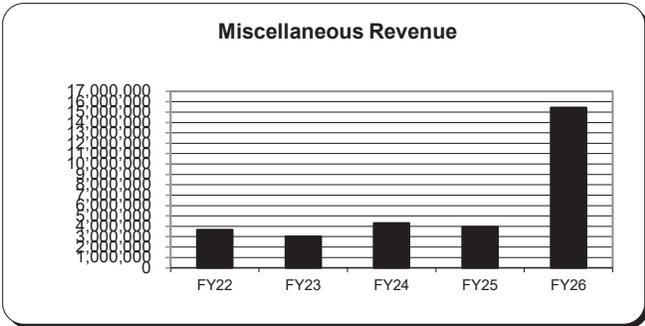
**Major Variance from FY2025 - FY2026**

Court Cases: Increase of \$195,000

Reason: Estimate increased due to 5 year trending revenues

Violation-LCL Ordin: Increase of \$100,000

Reason: Estimate increased due to 5 year trending revenues



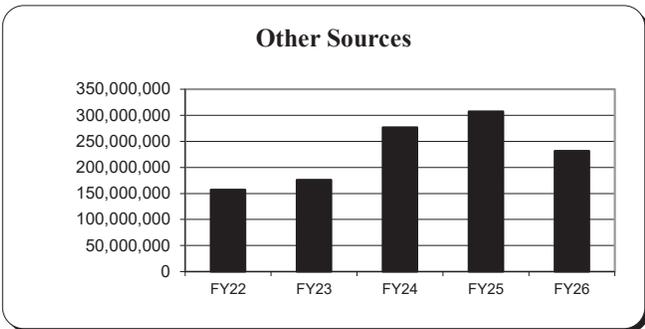
**Miscellaneous Revenues** include these sources:

Interest Earnings, Rents, Reimbursement, & SHIP Mortgage Satisfaction

**Major Variance from FY2025 - FY2026**

Interest Earnings: Increase of \$8,731,400

Reason: Revenues estimate increased to reflect 5 year trend in actual interest revenues.



**Other Sources** include:

Interfund Transfers, Debt Proceeds, Constitutional Excess Fees, & Other Non-Revenues (Less 5% & Fund Balance Forwards)

**Major Variance from FY2025 - FY2026**

Interfund Transfers: Decrease of \$5,996,595

Reason: Elimination of airport related grant match transfers in FY26

Fund Balance Forward: Decrease of \$69,759,347

Reason: Trauma Star Helicopters paid for in FY25

# Ad Valorem Budget Summary

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

# Ad Valorem Budget Summary

	Rollback Millage	Millage	Taxes per \$100,000 of taxable value	Increase per \$100,000 of taxable value	Increase per month \$100,000
<b>Unincorporated, Dist 1, MM 4-95 Stock Island-Tavernier</b>					
Countywide Services	2.4786	2.6929	\$269.29	\$21.43	\$1.79
Lower & Middle Keys Fire & Ambulance	1.6044	1.9076	\$190.76	\$30.32	\$2.53
Planning, Code Compl, Fire Marshal, Fire Administration	0.0155	0.0314	\$3.14	\$1.59	\$0.13
Parks & Beaches	0.1446	0.1442	\$14.42	-\$0.04	\$0.00
Local Road Patrol	0.2634	0.2889	\$28.89	\$2.55	\$0.21
Middle Keys Health Care MSTU	0.4649	0.1125	\$11.25	-\$35.24	-\$2.94
<b>Total</b>	<b>4.9714</b>	<b>5.1775</b>	<b>\$517.75</b>	<b>\$20.61</b>	<b>\$1.72</b>

## Key Largo

Countywide Services	2.4786	2.6929	\$269.29	\$21.43	\$1.79
Planning, Building, Code Enf, Fire Marshal	0.0155	0.0314	\$3.14	\$1.59	\$0.13
Parks & Beaches	0.1446	0.1442	\$14.42	-\$0.04	\$0.00
Local Road Patrol	0.2634	0.2889	\$28.89	\$2.55	\$0.21
<b>Total</b>	<b>2.9021</b>	<b>3.1574</b>	<b>\$315.74</b>	<b>\$25.53</b>	<b>\$2.13</b>

## Key West, Key Colony Beach, & Islamorada

Countywide Services	2.4786	2.6929	\$269.29	\$21.43	\$1.79
<b>Total</b>	<b>2.4786</b>	<b>2.6929</b>	<b>\$269.29</b>	<b>\$21.43</b>	<b>\$1.79</b>

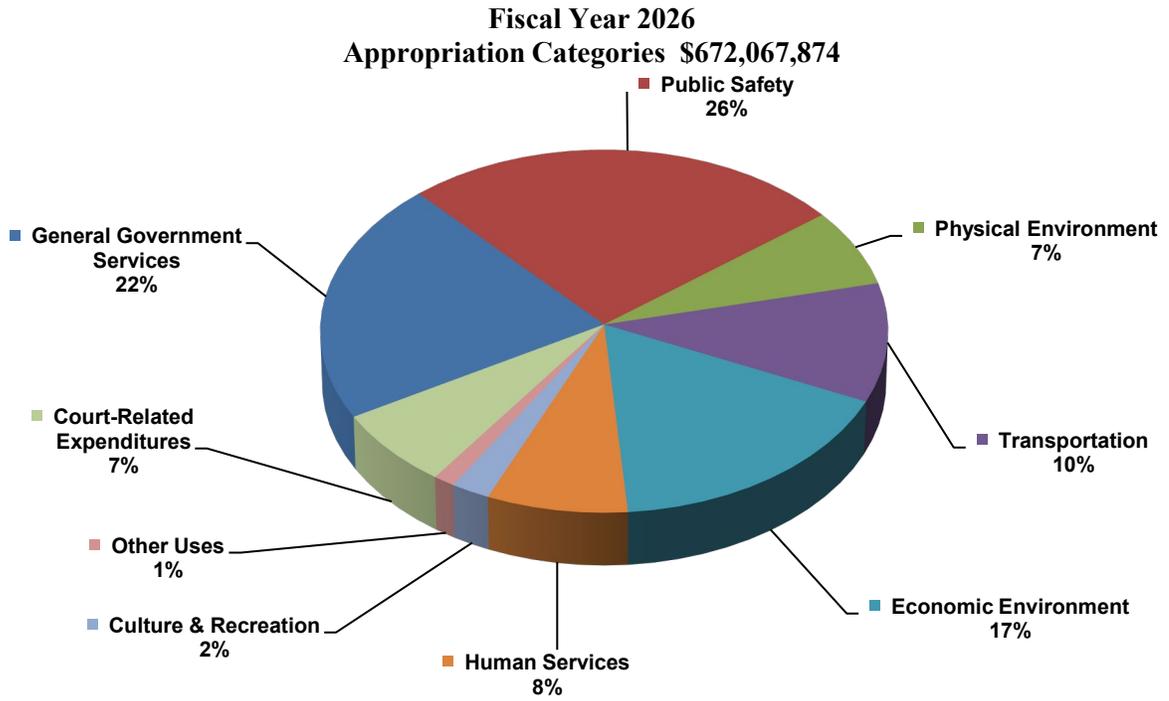
## Layton

Countywide Services	2.4786	2.6929	\$269.29	\$21.43	\$1.79
Lower & Middle Keys Fire & Ambulance	1.6044	1.9076	\$190.76	\$30.32	\$2.53
<b>Total</b>	<b>4.0830</b>	<b>4.6005</b>	<b>\$460.05</b>	<b>\$51.75</b>	<b>\$4.31</b>

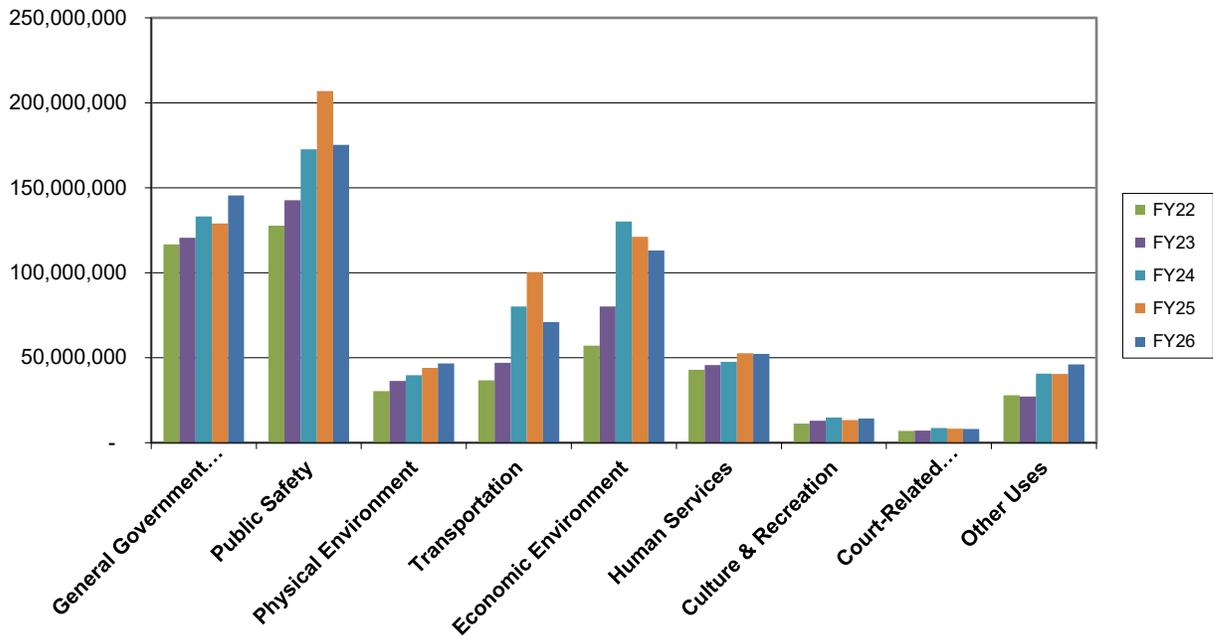
## Marathon

Countywide Services	2.4786	2.6929	\$269.29	\$21.43	\$1.79
Middle Keys Health Care MSTU	0.4649	0.1125	\$11.25	-\$35.24	-\$2.94
<b>Total</b>	<b>2.9435</b>	<b>2.8054</b>	<b>\$280.54</b>	<b>-\$13.81</b>	<b>-\$1.15</b>

# Appropriation Budget Trends

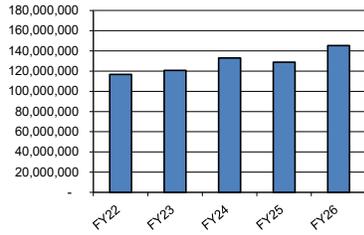


## Five Year Trend of Appropriations



# Appropriation Budget Trends By Functions

## General Government Services



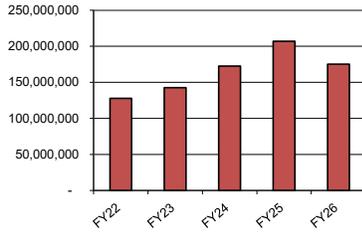
### General Government Service includes:

Most Divisions/Departments to operate governmental operations. BOCC Admin. & Misc., County Administrator, Personnel, Growth Mgmt. Admin., Planning Dept., Budget & Finance, Information Tech., County Attorney, Public Works/Engineering, some Constitutional Officers and Reserves.

### Major Variance from FY2025 - FY2026

Salaries/FTE count: 2.9% COLA Increases, Health Insurance, Retirement Contributions  
 Personnel cost decrease of: \$381,452  
 Capital Projects: Increase of \$13,708,161  
 Interest Payments: Increase of \$2,000,861

## Public Safety



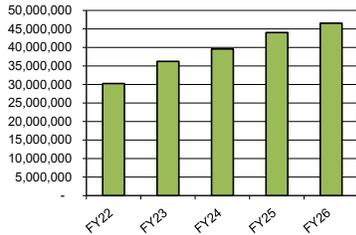
### Public Safety includes:

Emergency Services, Sheriff's budget, Code Compliance, Risk Management Building Dept., Capital Projects and Medical Examiner

### Major Variance from FY2025 - FY2026

Salaries/FTE count: 2.9% COLA Increases, Health Insurance, Retirement Contributions  
 Personnel cost increase of: \$2,254,823  
 Capital Purchases: Decrease of \$38,193,200  
 Sheriff Payroll Draws: Increase of \$9,397,249

## Physical Environment



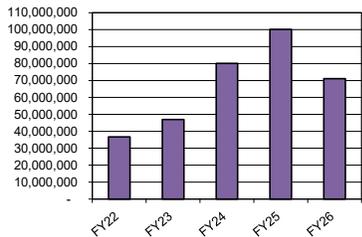
### Physical Environment includes:

Environmental and Marine Resources, Extension Services, Solid Waste, and Capital Improvement Plan projects.

### Major Variance from FY2025 - FY2026

Salaries/FTE count: 2.9% COLA Increases, Health Insurance, Retirement Contributions,  
 Reallocation of FTEs. Personnel Total cost decrease of: \$68,023  
 Solid Waste collection cost: Increase of \$1,483,911

## Transportation



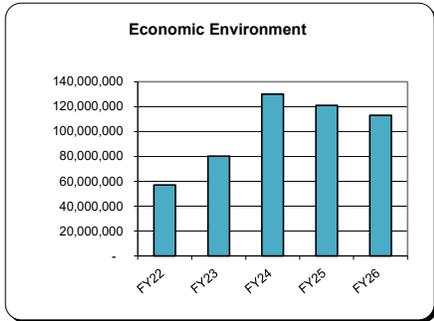
### Transportation includes:

Key West and Marathon Airports, Roads Depart., Card Sound Bridge, Road Engineering's, Roadway Impact Fee and Transportation Capital Plan Projects.

### Major Variance from FY2025 - FY2026

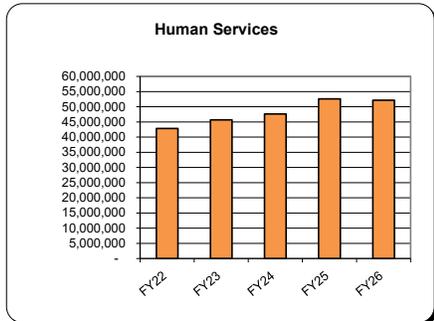
Salaries/FTE count: 2.9% COLA Increases, Health Insurance, Retirement Contributions  
 Personnel cost decrease of: \$246,349  
 Key West Concourse A: Decrease of \$17,011,000  
 Card Sound Road: Mosquito Creek, Tubby's Creek, Card Sound Road Bridge Replacements, decrease of \$1,227,996

# Appropriation Budget Trends By Functions



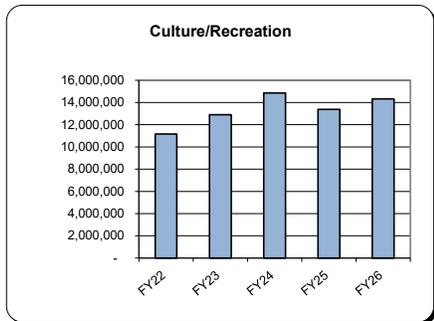
**Economic Environment** includes:  
Tourist Development Council (TDC), S.H.I.P. Housing Assistance, and Veterans Affairs.

Major Variance from FY2025 - FY2026  
Salaries/FTE count: 2.9% COLA Increases, Health Insurance, Retirement Contributions  
Personnel cost increase of: \$88,927  
TDC Operating & Capital: Decrease of \$35,000,000



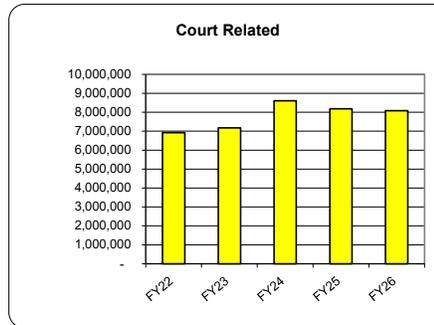
**Human Services** includes:  
Welfare Services, Bayshore Manor, Human Service Advisory Board (HSAB), other non-profit organization that are directly funded by the BOCC, Animal Shelters, Worker's Compensation and Group Insurance

Major Variance from FY2025 - FY2026  
Salaries/FTE count: 2.9% COLA Increases, Health Insurance, Retirement Contributions  
Personnel cost decrease of: \$230,203  
Group Insurance Claims, anticipated increase in costs  
Increase of \$4,206,711



**Culture/Recreation** includes:  
Library Services (5 branches), Parks & Beaches Maintenance, Jacob's Aquatic Center Utilities (Key Largo) and Capital Improvement Plan projects.

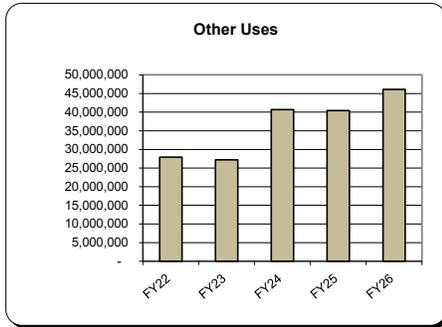
Major Variance from FY2025 - FY2026  
Salaries/FTE count: 2.9% COLA Increases, Health Insurance, Retirement Contributions  
Personnel cost decrease of: \$215,823  
Capital Improvement Projects: Increase of \$2,073,000



**Court Related** includes:  
Court General Administration & Operations, Circuit Courts (Criminal, Civil, Family, Juvenile and Probate), and County Courts (Criminal, Civil, & Traffic)

Major Variance from FY2025 - FY2026  
General Court Personnel cost decrease of: \$45,666  
Intergovernmental Transfers: Decrease of \$100,552  
General Court Capital Outlay for equipment and furniture decrease of \$55,965

# Appropriation Budget Trends By Functions



Other Uses consists of:  
Budgeted Transfers

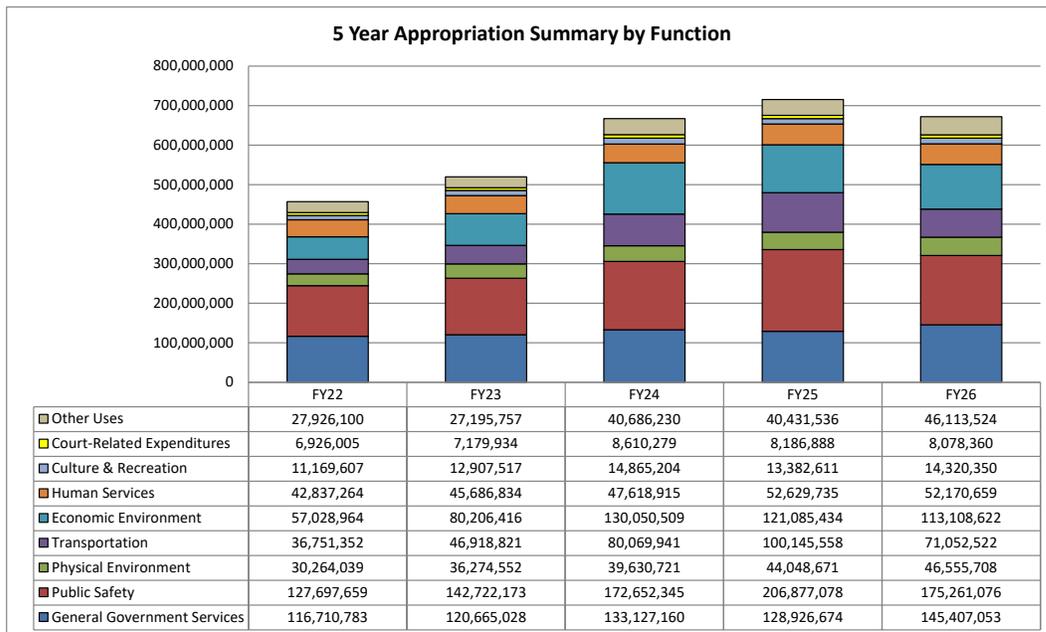
Major Variance from FY2025 - FY2026

Budgeted Transfers: Increase of \$5,681,988

Reason: Increase of \$7.6M from Fund 403 to the General Fund, the budget was transferred and reimbursement now received

Reason: An Increase of \$3.3M from Fund 406 to Fund 405 for Airport capital project grant match. And a reduction of \$5M from Fund 404 to 405.

Reason: Reduction of \$300K from Fund 304 to Fund 316, reduction of accrued ROGOS fees available for transfer to Land Acquisition Fund.



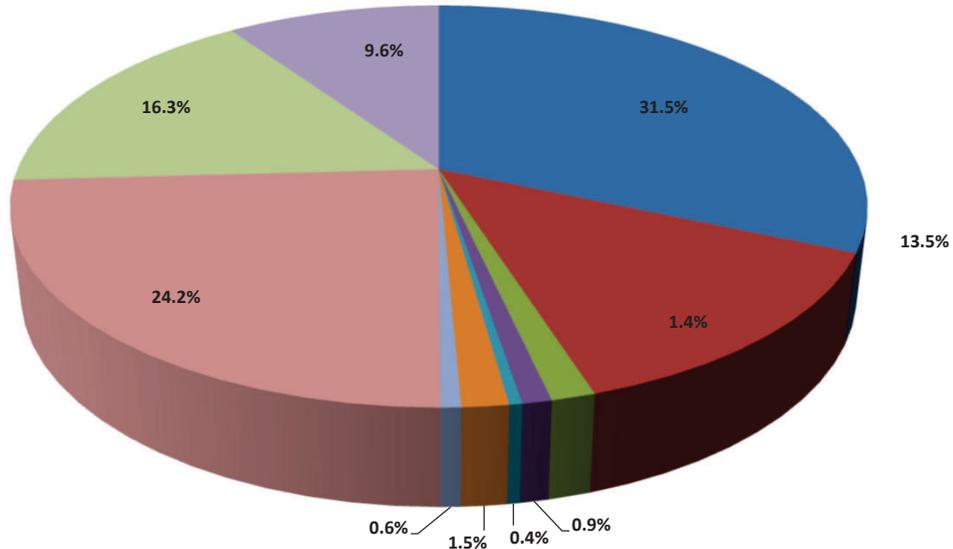
Revenue	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	\$167,188,277	\$167,188,277
Delinquent Taxes	\$37,000	\$37,000
Local Option, Use & Fuel Taxes	\$100,150,000	\$99,400,000
Licenses, Permits & Impact Fees	\$9,975,108	\$10,078,213
Intergov. Rev./Grants, PILT, Shared Taxes	\$25,340,054	\$25,340,054
Charges for Services	\$120,801,060	\$120,726,692
Fines & Forfeitures	\$2,434,000	\$2,434,000
Miscellaneous	\$14,612,935	\$15,440,378
Interfund Transfers/Excess Fees	\$46,883,524	\$46,883,524
Debt Proceeds	\$0	\$0
Fund Bal Fwd/Less 5%	\$191,149,489	\$184,539,736
<b>Total Sources</b>	<b>\$678,571,447</b>	<b>\$672,067,874</b>

Expenditure	FY 2026 Proposed	FY 2026 Adopted
B.O.C.C. Operating	\$229,040,125	\$229,749,147
Sheriff	\$103,727,285	\$103,432,920
Clerk of the Courts	\$10,513,015	\$10,370,763
Property Appraiser	\$7,282,981	\$7,160,759
Supervisor of Elections	\$3,535,378	\$3,468,056
Tax Collector - 3.0% of BOCC & MCSD Tax Levy (F.S. 192.091)	\$11,388,938	\$11,552,674
Judicial, State Attorney, Public Defender	\$4,676,162	\$4,646,766
Capital Projects, including Debt Service	\$144,550,219	\$140,255,295
Tourist Development Council	\$85,558,539	\$86,121,194
Budget Transfers, Cash Balance & Reserves	\$78,298,805	\$75,310,300
<b>Total Uses</b>	<b>\$678,571,447</b>	<b>\$672,067,874</b>

# Expenditure Budget Summary

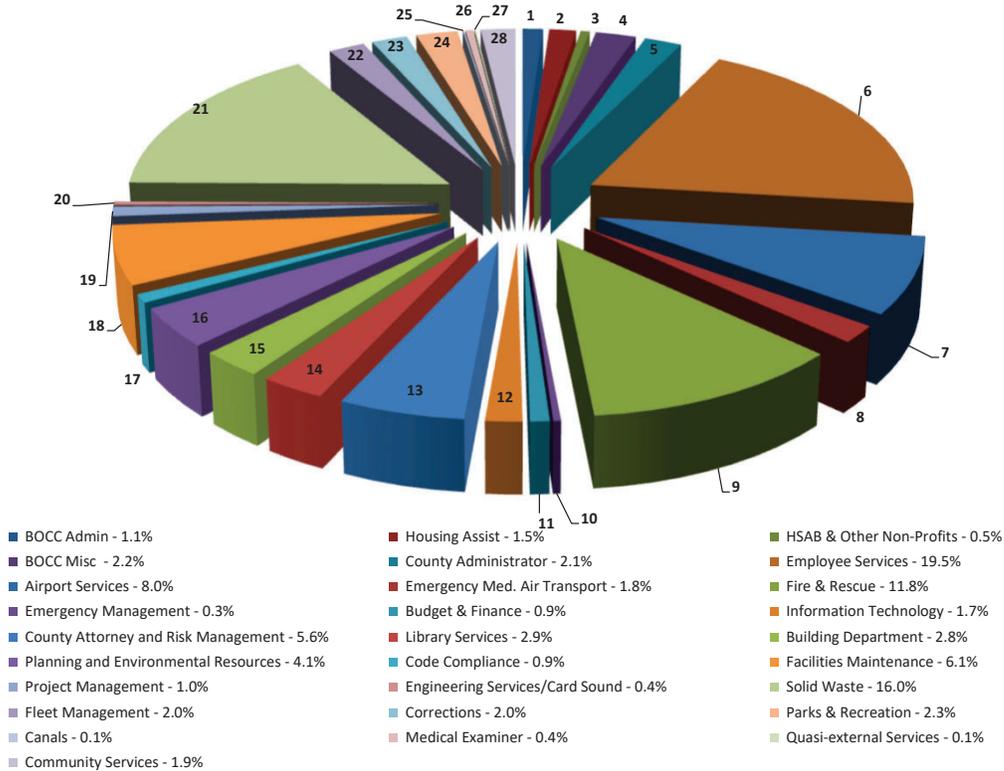
Total FY2026 Budget - \$672,067,874

- BOCC Operating - 34.2%
- Sheriff - 15.4%
- Clerk of the Courts - 1.5%
- Property Appraiser - 1.1%
- Supervisor of Elections - 0.5%
- Tax Collector - 1.7%
- Judicial, State Attorney, Public Defender - 0.7%
- Capital Projects, inc Debt Svc - 20.9%
- Tourist Development Council - 12.8%
- Budgeted Transfers, Cash Bal & Resv - 11.2%



## How is the BOCC portion of the Budget Allocated?

BOCC Operating - \$229,749,147



**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>B.O.C.C.</u></b>						
BOCC Administrative	2,107,091	2,196,871	2,682,984	2,682,984	2,593,943	(3.00)%
Housing Assistance	818,295	1,254,934	3,235,927	3,235,927	2,926,836	(10.00)%
Other Non-profit Funding (Not HSAB)	133,046	159,496	138,141	138,141	48,453	(65.00)%
Human Service Advisory Board Funding	2,126,245	2,190,756	2,203,226	2,203,226	1,101,613	(50.00)%
BOCC Miscellaneous	6,537,647	5,994,808	7,365,713	7,365,713	5,124,467	(30.00)%
Reserves	-	-	28,361,735	28,361,735	29,196,776	3.00 %
Budgeted Transfers	50,077,612	33,428,556	40,431,536	40,431,536	46,113,524	14.00 %
2003 Revenue Bond	18,500,067	23,010,468	23,008,795	23,008,795	23,492,793	2.00 %
Quasi-external Services	158,418	177,306	230,000	230,000	200,000	(13.00)%
Total Budget	<b>80,458,419</b>	<b>68,413,194</b>	<b>107,658,057</b>	<b>107,658,057</b>	<b>110,798,405</b>	<b>3.00 %</b>

**County Administrator**

Guardian Ad Litem	247,697	235,367	328,901	328,901	333,061	1.00 %
County Administrator	819,436	917,868	791,071	791,071	1,503,997	90.00 %
Office of Resiliency	6,973,262	4,352,786	2,622,091	2,622,091	1,721,851	(34.00)%
Office of Legislative Affairs	685,707	681,351	695,938	695,938	697,812	- %
Office of Strategic Planning	101,599	108,014	132,218	132,218	129,978	(2.00)%
Office of Transit	462,596	489,012	771,076	771,076	-	(100.00)%
Public Information Officer	-	24,401	195,250	195,250	195,683	- %
Office of Housing	-	-	290,000	290,000	476,216	64.00 %
Extension Services	227,511	269,575	316,330	316,330	171,046	(46.00)%
Total Budget	<b>9,517,808</b>	<b>7,078,375</b>	<b>6,142,875</b>	<b>6,142,875</b>	<b>5,229,644</b>	<b>(15.00)%</b>

**Employee Services**

Employee Services - Loss Control	1,000,910	1,087,615	1,377,255	1,377,255	442,232	(68.00)%
Employee Services - Personnel	882,231	893,786	852,675	852,675	935,905	10.00 %
Employee Services - Worker's Comp	2,263,932	2,138,289	5,331,200	5,331,200	4,539,431	(15.00)%
Employee Services - Group Insurance	20,438,582	22,003,472	34,097,464	34,097,464	38,815,020	14.00 %
Total Budget	<b>24,585,655</b>	<b>26,123,163</b>	<b>41,658,594</b>	<b>41,658,594</b>	<b>44,732,588</b>	<b>7.00 %</b>

**Airport Services**

Key West Airport	54,949,946	60,071,425	63,935,695	63,935,695	49,572,338	(22.00)%
Marathon Airport	24,017,533	16,338,265	3,699,269	3,699,269	5,276,219	43.00 %
PFC	741,557	11,750	5,000,000	5,000,000	-	(100.00)%
Key West Airport Debt Service - Interest &	1,151,221	2,172,291	2,691,000	2,691,000	3,180,975	18.00 %
Total Budget	<b>80,860,257</b>	<b>78,593,730</b>	<b>75,325,964</b>	<b>75,325,964</b>	<b>58,029,532</b>	<b>(23.00)%</b>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan**

	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
<b><u>Emergency Services</u></b>						
Emergency Medical Air Transport	9,413,934	10,265,176	12,638,113	12,638,113	10,788,448	(15.00)%
Fire & Rescue Central	16,099,021	17,157,171	17,460,660	17,460,660	20,557,162	18.00 %
Fire & Rescue Coordinator/Fire Academy	2,030,438	2,351,019	2,977,549	2,977,549	2,741,154	(8.00)%
Emergency Management	1,352,433	2,035,931	1,651,513	1,651,513	787,208	(52.00)%
Fire Marshal	888,637	828,351	996,003	996,003	884,447	(11.00)%
LOSAP	89,660	58,920	48,000	48,000	63,000	31.00 %
Impact Fees Fire & EMS	-	-	184,490	184,490	196,190	6.00 %
Fire & Rescue Key West Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,867,713	19.00 %
Total Budget	<b>31,954,511</b>	<b>34,921,034</b>	<b>38,369,911</b>	<b>38,369,911</b>	<b>38,885,322</b>	<b>1.00 %</b>
<b><u>Budget &amp; Finance</u></b>						
Office of Management & Budget	9,894,992	8,301,217	1,129,874	1,129,874	961,705	(15.00)%
Grants Management	140,253	24,825	327,833	327,833	-	(100.00)%
Purchasing	519,991	597,705	502,023	502,023	1,043,248	108.00 %
Total Budget	<b>10,555,237</b>	<b>8,923,746</b>	<b>1,959,730</b>	<b>1,959,730</b>	<b>2,004,953</b>	<b>2.00 %</b>
<b><u>Information Technology</u></b>						
Information Technology	3,165,803	3,656,774	3,803,672	3,803,672	3,793,120	- %
Total Budget	<b>3,165,803</b>	<b>3,656,774</b>	<b>3,803,672</b>	<b>3,803,672</b>	<b>3,793,120</b>	<b>- %</b>
<b><u>County Attorney</u></b>						
County Attorney - Risk Mgmt.	5,380,153	7,392,141	11,351,579	11,351,579	8,958,146	(21.00)%
County Attorney	3,597,891	3,076,601	3,617,271	3,617,271	3,989,311	10.00 %
Total Budget	<b>8,978,044</b>	<b>10,468,742</b>	<b>14,968,850</b>	<b>14,968,850</b>	<b>12,947,457</b>	<b>(14.00)%</b>
<b><u>Library Services</u></b>						
Impact Fees Libraries	146,246	-	-	-	-	- %
Libraries	5,337,860	5,917,610	6,562,802	6,562,802	6,583,828	- %
Total Budget	<b>5,484,105</b>	<b>5,917,610</b>	<b>6,562,802</b>	<b>6,562,802</b>	<b>6,583,828</b>	<b>- %</b>
<b><u>Building Department</u></b>						
Building Department	6,021,583	6,043,394	6,540,657	6,540,657	6,375,648	(3.00)%
Building Refunds	137,437	120,546	80,000	80,000	80,000	- %
Total Budget	<b>6,159,020</b>	<b>6,163,939</b>	<b>6,620,657</b>	<b>6,620,657</b>	<b>6,455,648</b>	<b>(2.00)%</b>
<b><u>Planning &amp; Environmental Resources</u></b>						
Planning Department	3,135,514	3,374,334	3,543,072	3,543,072	3,415,345	(4.00)%
Planning Commission	79,449	87,041	88,225	88,225	105,654	20.00 %
Environmental Resources	5,816,266	6,598,436	2,727,727	2,727,727	2,542,774	(7.00)%
Marine Resources	1,402,092	2,898,801	1,160,211	1,160,211	3,399,493	193.00 %
Planning Refunds	31,058	19,811	25,000	25,000	25,000	- %
Total Budget	<b>10,464,379</b>	<b>12,978,423</b>	<b>7,544,235</b>	<b>7,544,235</b>	<b>9,488,266</b>	<b>26.00 %</b>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan**

	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
<b><u>Code Compliance</u></b>						
Code Compliance	1,586,422	2,055,430	2,382,925	2,382,925	2,039,667	(14.00)%
Total Budget	<b>1,586,422</b>	<b>2,055,430</b>	<b>2,382,925</b>	<b>2,382,925</b>	<b>2,039,667</b>	<b>(14.00)%</b>

<b><u>Project Management</u></b>						
Public Works Management	2,924,747	3,393,428	4,539,898	4,539,898	2,886,530	(36.00)%
Animal Shelters	1,670,593	1,833,432	2,028,653	2,028,653	2,004,154	(1.00)%
Physical Environment Projects	114,513	3,983	1,194,336	1,194,336	242,713	(80.00)%
General Gov Cap Projects	4,386,352	2,190,720	2,061,523	2,061,523	16,138,927	683.00 %
Culture & Recreation Capital Projects	850,760	89,646	840,050	840,050	2,073,000	147.00 %
Economic Environment Capital Projects	-	-	2,303,000	2,303,000	24,612,900	969.00 %
Public Safety Capital Projects	660,538	14,745,053	48,062,360	48,062,360	10,143,356	(79.00)%
Other Capital Projects	-	-	675,785	675,785	-	(100.00)%
Impact Fees Parks & Recreation	7,149	469,142	647,270	647,270	427,540	(34.00)%
Total Budget	<b>10,614,652</b>	<b>22,725,404</b>	<b>62,352,875</b>	<b>62,352,875</b>	<b>58,529,120</b>	<b>(6.00)%</b>

<b><u>Engineering Services/Roads</u></b>						
County Engineering General	170,745	172,312	209,389	209,389	202,416	(3.00)%
Road Department	7,951,913	12,210,630	16,493,022	16,493,022	13,292,927	(19.00)%
Card Sound Road	776,163	852,435	836,934	836,934	627,730	(25.00)%
Transportation Capital Projects	6,551,305	4,678,752	12,923,336	12,923,336	6,680,065	(48.00)%
Impact Fees Roadways	214,343	-	598,515	598,515	607,060	1.00 %
Total Budget	<b>15,664,470</b>	<b>17,914,129</b>	<b>31,061,196</b>	<b>31,061,196</b>	<b>21,410,198</b>	<b>(31.00)%</b>

<b><u>Solid Waste</u></b>						
Impact Fees Solid Waste	-	-	137,615	137,615	144,183	5.00 %
Solid Waste	23,981,065	24,910,700	35,695,196	35,695,196	36,838,187	3.00 %
Total Budget	<b>23,981,065</b>	<b>24,910,700</b>	<b>35,832,811</b>	<b>35,832,811</b>	<b>36,982,370</b>	<b>3.00 %</b>

<b><u>Elected Officials</u></b>						
Clerk of Courts	7,235,600	8,959,815	10,046,015	10,046,015	10,370,763	3.00 %
Court Services Network System	572,984	-	-	-	-	- %
Communications	749,536	1,089,912	740,300	740,300	900,000	22.00 %
Monroe County Sheriff	73,586,989	78,904,049	83,043,885	83,043,885	92,972,384	12.00 %
LEEA	75,000	75,000	75,000	75,000	75,000	- %
Law Enforcement Trust	189,588	95,826	4,199,666	4,199,666	2,865,748	(32.00)%
Tax Collector	8,040,176	9,542,466	10,619,223	10,619,223	11,552,674	9.00 %
Property Appraiser	5,865,699	6,002,003	6,688,369	6,688,369	7,160,759	7.00 %
Supervisor of Elections	2,841,648	3,035,111	2,947,589	2,947,589	3,468,056	18.00 %
State Attorney	409,699	559,314	980,117	980,117	1,040,117	6.00 %
Public Defender	612,369	496,919	656,051	656,051	636,636	(3.00)%
Judicial Administration	2,368,602	2,429,460	2,882,446	2,882,446	2,841,802	(1.00)%
Court Technology Fund	109,291	103,110	132,066	132,066	128,211	(3.00)%
Total Budget	<b>102,657,181</b>	<b>111,292,984</b>	<b>123,010,727</b>	<b>123,010,727</b>	<b>134,012,150</b>	<b>9.00 %</b>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Tourist Development Council</u></b>						
TDC District 4 Third Cent	2,985,184	1,819,282	39,833,692	39,833,692	4,354,664	(89.00)%
TDC District 5 Third Cent	4,911,312	3,198,822	8,054,258	8,054,258	7,290,159	(9.00)%
TDC Two Penny Events	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11.00)%
TDC Special Projects	1,174,716	1,181,067	946,172	946,172	670,067	(29.00)%
TDC Two Penny Generic	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	16.00 %
TDC District 1 Third Penny	13,897,914	8,931,002	20,045,142	20,045,142	23,734,572	18.00 %
TDC District 2 Third Cent	2,969,730	1,309,008	2,747,307	2,747,307	3,349,290	22.00 %
TDC District 3 Third Cent	5,039,076	2,401,985	8,058,513	8,058,513	7,230,841	(10.00)%
Total Budget	<b>47,433,442</b>	<b>55,732,898</b>	<b>116,315,397</b>	<b>116,315,397</b>	<b>86,121,194</b>	<b>(26.00)%</b>
<b><u>Medical Examiner</u></b>						
Medical Examiner	664,426	755,118	936,717	936,717	990,522	6.00 %
Total Budget	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>6.00 %</b>
<b><u>Fleet Management</u></b>						
Fleet Management	4,922,333	4,728,961	4,729,040	4,729,040	4,620,275	(2.00)%
Total Budget	<b>4,922,333</b>	<b>4,728,961</b>	<b>4,729,040</b>	<b>4,729,040</b>	<b>4,620,275</b>	<b>(2.00)%</b>
<b><u>Facilities Maintenance</u></b>						
Facilities Maintenance	9,453,460	11,989,722	13,323,893	13,323,893	14,036,101	5.00 %
Total Budget	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.00 %</b>
<b><u>Corrections Facilities</u></b>						
Correction Facilities	3,050,310	3,426,814	4,491,686	4,491,686	4,543,022	1.00 %
Total Budget	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.00 %</b>
<b><u>Parks &amp; Recreation</u></b>						
Parks & Recreation	3,790,559	4,842,954	5,202,681	5,202,681	5,252,483	1.00 %
Total Budget	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.00 %</b>
<b><u>Canals</u></b>						
Canals	17,687	25,857	168,000	168,000	186,000	11.00 %
Total Budget	<b>17,687</b>	<b>25,857</b>	<b>168,000</b>	<b>168,000</b>	<b>186,000</b>	<b>11.00 %</b>
<b><u>Community Services</u></b>						
Welfare Services	4,175,669	4,485,461	2,815,134	2,815,134	1,987,243	(29.00)%
Social Service Transportation	1,181,069	1,289,222	1,388,004	1,388,004	1,312,136	(5.00)%
Veteran Affairs	899,084	1,067,659	1,087,752	1,087,752	1,096,630	1.00 %
Total Budget	<b>6,255,821</b>	<b>6,842,342</b>	<b>5,290,890</b>	<b>5,290,890</b>	<b>4,396,009</b>	<b>(17.00)%</b>
County Total Budget	<b>502,275,066</b>	<b>530,482,043</b>	<b>715,714,185</b>	<b>715,714,185</b>	<b>672,067,874</b>	<b>(6.00)%</b>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>BOCC Administrative</u></b>						
<b>B.O.C.C.</b>						
Personnel Expenditures	1,107,714	1,235,204	1,216,641	1,216,641	1,272,993	5.00 %
Operating Expenditures	906,204	940,082	1,423,678	1,423,678	1,295,950	(9.00)%
Capital Outlay Expenditures	93,173	21,585	42,665	42,665	25,000	(41.00)%
	<u>2,107,091</u>	<u>2,196,871</u>	<u>2,682,984</u>	<u>2,682,984</u>	<u>2,593,943</u>	<u>(3.00)%</u>
BOCC Administrative Total Budget	<u>2,107,091</u>	<u>2,196,871</u>	<u>2,682,984</u>	<u>2,682,984</u>	<u>2,593,943</u>	<u>(3.00)%</u>

**Housing Assistance**

<b>B.O.C.C.</b>						
Personnel Expenditures	110,748	169,410	-	-	-	- %
Operating Expenditures	706,343	1,084,316	3,235,927	3,235,927	2,926,836	(10.00)%
Capital Outlay Expenditures	1,204	1,209	-	-	-	- %
	<u>818,295</u>	<u>1,254,934</u>	<u>3,235,927</u>	<u>3,235,927</u>	<u>2,926,836</u>	<u>(10.00)%</u>
Housing Assistance Total Budget	<u>818,295</u>	<u>1,254,934</u>	<u>3,235,927</u>	<u>3,235,927</u>	<u>2,926,836</u>	<u>(10.00)%</u>

**Other Non-profit Funding (Not HSAB)**

<b>B.O.C.C.</b>						
Operating Expenditures	133,046	159,496	138,141	138,141	48,453	(65.00)%
	<u>133,046</u>	<u>159,496</u>	<u>138,141</u>	<u>138,141</u>	<u>48,453</u>	<u>(65.00)%</u>
Other Non-profit Funding (Not HSAB) Total Budget	<u>133,046</u>	<u>159,496</u>	<u>138,141</u>	<u>138,141</u>	<u>48,453</u>	<u>(65.00)%</u>

**Clerk of Courts**

<b>Elected Officials</b>						
Interfund Transfers	7,235,600	8,959,815	10,046,015	10,046,015	10,370,763	3.00 %
	<u>7,235,600</u>	<u>8,959,815</u>	<u>10,046,015</u>	<u>10,046,015</u>	<u>10,370,763</u>	<u>3.00 %</u>
Clerk of Courts Total Budget	<u>7,235,600</u>	<u>8,959,815</u>	<u>10,046,015</u>	<u>10,046,015</u>	<u>10,370,763</u>	<u>3.00 %</u>

**Court Services Network System**

<b>Elected Officials</b>						
Personnel Expenditures	483	-	-	-	-	- %
Operating Expenditures	572,501	-	-	-	-	- %
	<u>572,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>- %</u>
Court Services Network System Total Budget	<u>572,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>- %</u>

**Human Service Advisory Board Funding**

<b>B.O.C.C.</b>						
Operating Expenditures	2,126,245	2,190,756	2,203,226	2,203,226	1,101,613	(50.00)%
	<u>2,126,245</u>	<u>2,190,756</u>	<u>2,203,226</u>	<u>2,203,226</u>	<u>1,101,613</u>	<u>(50.00)%</u>
Human Service Advisory Board Funding Total Budget	<u>2,126,245</u>	<u>2,190,756</u>	<u>2,203,226</u>	<u>2,203,226</u>	<u>1,101,613</u>	<u>(50.00)%</u>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Guardian Ad Litem</u></b>						
<b>County Administrator</b>						
Personnel Expenditures	132,452	115,519	106,241	106,241	110,364	4.00 %
Operating Expenditures	113,836	119,848	219,160	219,160	219,197	- %
Capital Outlay Expenditures	1,409	-	3,500	3,500	3,500	- %
	<u>247,697</u>	<u>235,367</u>	<u>328,901</u>	<u>328,901</u>	<u>333,061</u>	<u>1.00 %</u>
Guardian Ad Litem Total Budget	<u>247,697</u>	<u>235,367</u>	<u>328,901</u>	<u>328,901</u>	<u>333,061</u>	<u>1.00 %</u>

**BOCC Miscellaneous**

<b>B.O.C.C.</b>						
Operating Expenditures	6,534,576	5,994,808	7,365,713	7,365,713	5,124,467	(30.00)%
Capital Outlay Expenditures	3,071	-	-	-	-	- %
	<u>6,537,647</u>	<u>5,994,808</u>	<u>7,365,713</u>	<u>7,365,713</u>	<u>5,124,467</u>	<u>(30.00)%</u>
BOCC Miscellaneous Total Budget	<u>6,537,647</u>	<u>5,994,808</u>	<u>7,365,713</u>	<u>7,365,713</u>	<u>5,124,467</u>	<u>(30.00)%</u>

**County Administrator**

<b>County Administrator</b>						
Personnel Expenditures	735,552	844,251	705,736	705,736	1,413,449	100.00 %
Operating Expenditures	76,785	71,254	80,335	80,335	88,548	10.00 %
Capital Outlay Expenditures	7,099	2,363	5,000	5,000	2,000	(60.00)%
	<u>819,436</u>	<u>917,868</u>	<u>791,071</u>	<u>791,071</u>	<u>1,503,997</u>	<u>90.00 %</u>
County Administrator Total Budget	<u>819,436</u>	<u>917,868</u>	<u>791,071</u>	<u>791,071</u>	<u>1,503,997</u>	<u>90.00 %</u>

**Office of Resiliency**

<b>County Administrator</b>						
Personnel Expenditures	244,304	387,575	373,398	373,398	347,911	(7.00)%
Operating Expenditures	6,728,958	3,963,923	2,248,693	2,248,693	1,373,940	(39.00)%
Capital Outlay Expenditures	-	1,288	-	-	-	- %
	<u>6,973,262</u>	<u>4,352,786</u>	<u>2,622,091</u>	<u>2,622,091</u>	<u>1,721,851</u>	<u>(34.00)%</u>
Office of Resiliency Total Budget	<u>6,973,262</u>	<u>4,352,786</u>	<u>2,622,091</u>	<u>2,622,091</u>	<u>1,721,851</u>	<u>(34.00)%</u>

**Office of Legislative Affairs**

<b>County Administrator</b>						
Personnel Expenditures	208,343	227,380	236,638	236,638	241,512	2.00 %
Operating Expenditures	475,748	453,971	459,300	459,300	456,300	(1.00)%
Capital Outlay Expenditures	1,616	-	-	-	-	- %
	<u>685,707</u>	<u>681,351</u>	<u>695,938</u>	<u>695,938</u>	<u>697,812</u>	<u>- %</u>
Office of Legislative Affairs Total Budget	<u>685,707</u>	<u>681,351</u>	<u>695,938</u>	<u>695,938</u>	<u>697,812</u>	<u>- %</u>

**Office of Strategic Planning**

<b>County Administrator</b>						
Personnel Expenditures	97,497	102,888	125,318	125,318	129,978	4.00 %
Operating Expenditures	4,102	5,126	6,900	6,900	-	(100.00)%
	<u>101,599</u>	<u>108,014</u>	<u>132,218</u>	<u>132,218</u>	<u>129,978</u>	<u>(2.00)%</u>
Office of Strategic Planning Total Budget	<u>101,599</u>	<u>108,014</u>	<u>132,218</u>	<u>132,218</u>	<u>129,978</u>	<u>(2.00)%</u>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Office of Transit</u></b>						
<b>County Administrator</b>						
Personnel Expenditures	284,615	318,267	331,476	331,476	-	(100.00)%
Operating Expenditures	177,981	170,746	439,600	439,600	-	(100.00)%
	<u>462,596</u>	<u>489,012</u>	<u>771,076</u>	<u>771,076</u>	<u>-</u>	<u>(100.00)%</u>
Office of Transit Total Budget	<u>462,596</u>	<u>489,012</u>	<u>771,076</u>	<u>771,076</u>	<u>-</u>	<u>(100.00)%</u>

<b><u>Public Information Officer</u></b>						
<b>County Administrator</b>						
Personnel Expenditures	-	14,279	160,480	160,480	166,703	4.00 %
Operating Expenditures	-	10,123	34,770	34,770	28,980	(17.00)%
	<u>-</u>	<u>24,401</u>	<u>195,250</u>	<u>195,250</u>	<u>195,683</u>	<u>- %</u>
Public Information Officer Total Budget	<u>-</u>	<u>24,401</u>	<u>195,250</u>	<u>195,250</u>	<u>195,683</u>	<u>- %</u>

<b><u>Employee Services - Loss Control</u></b>						
<b>Employee Services</b>						
Personnel Expenditures	239,784	352,788	400,071	400,071	250,450	(37.00)%
Operating Expenditures	748,567	684,592	477,184	477,184	154,782	(68.00)%
Capital Outlay Expenditures	12,560	50,235	500,000	500,000	37,000	(93.00)%
	<u>1,000,910</u>	<u>1,087,615</u>	<u>1,377,255</u>	<u>1,377,255</u>	<u>442,232</u>	<u>(68.00)%</u>
Employee Services - Loss Control Total Budget	<u>1,000,910</u>	<u>1,087,615</u>	<u>1,377,255</u>	<u>1,377,255</u>	<u>442,232</u>	<u>(68.00)%</u>

<b><u>Office of Management &amp; Budget</u></b>						
<b>Budget &amp; Finance</b>						
Personnel Expenditures	729,498	1,006,144	1,057,405	1,057,405	921,703	(13.00)%
Operating Expenditures	8,652,618	5,814,619	72,469	72,469	40,002	(45.00)%
Capital Outlay Expenditures	512,876	1,480,454	-	-	-	- %
	<u>9,894,992</u>	<u>8,301,217</u>	<u>1,129,874</u>	<u>1,129,874</u>	<u>961,705</u>	<u>(15.00)%</u>
Office of Management & Budget Total Budget	<u>9,894,992</u>	<u>8,301,217</u>	<u>1,129,874</u>	<u>1,129,874</u>	<u>961,705</u>	<u>(15.00)%</u>

<b><u>Employee Services - Personnel</u></b>						
<b>Employee Services</b>						
Personnel Expenditures	754,473	800,832	726,799	726,799	788,164	8.00 %
Operating Expenditures	125,733	92,954	122,876	122,876	147,741	20.00 %
Capital Outlay Expenditures	2,025	-	3,000	3,000	-	(100.00)%
	<u>882,231</u>	<u>893,786</u>	<u>852,675</u>	<u>852,675</u>	<u>935,905</u>	<u>10.00 %</u>
Employee Services - Personnel Total Budget	<u>882,231</u>	<u>893,786</u>	<u>852,675</u>	<u>852,675</u>	<u>935,905</u>	<u>10.00 %</u>

<b><u>Employee Services - Worker's Comp</u></b>						
<b>Employee Services</b>						
Personnel Expenditures	526,161	425,443	713,331	713,331	497,656	(30.00)%
Operating Expenditures	1,737,771	1,712,845	4,617,869	4,617,869	4,041,775	(12.00)%
	<u>2,263,932</u>	<u>2,138,289</u>	<u>5,331,200</u>	<u>5,331,200</u>	<u>4,539,431</u>	<u>(15.00)%</u>
Employee Services - Worker's Comp Total Budget	<u>2,263,932</u>	<u>2,138,289</u>	<u>5,331,200</u>	<u>5,331,200</u>	<u>4,539,431</u>	<u>(15.00)%</u>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Employee Services - Group Insurance</u></b>						
<b>Employee Services</b>						
Personnel Expenditures	395,981	502,699	480,701	480,701	657,051	37.00 %
Operating Expenditures	20,042,601	21,500,773	33,615,263	33,615,263	38,157,969	14.00 %
Capital Outlay Expenditures	-	-	1,500	1,500	-	(100.00)%
	<u>20,438,582</u>	<u>22,003,472</u>	<u>34,097,464</u>	<u>34,097,464</u>	<u>38,815,020</u>	<u>14.00 %</u>
Employee Services - Group Insurance Total Budget	<u>20,438,582</u>	<u>22,003,472</u>	<u>34,097,464</u>	<u>34,097,464</u>	<u>38,815,020</u>	<u>14.00 %</u>

**County Attorney - Risk Mgmt.**

<b>County Attorney</b>						
Personnel Expenditures	359,733	380,862	392,061	392,061	419,556	7.00 %
Operating Expenditures	5,012,017	6,969,017	10,959,518	10,959,518	8,538,590	(22.00)%
Capital Outlay Expenditures	8,403	42,263	-	-	-	- %
	<u>5,380,153</u>	<u>7,392,141</u>	<u>11,351,579</u>	<u>11,351,579</u>	<u>8,958,146</u>	<u>(21.00)%</u>
County Attorney - Risk Mgmt. Total Budget	<u>5,380,153</u>	<u>7,392,141</u>	<u>11,351,579</u>	<u>11,351,579</u>	<u>8,958,146</u>	<u>(21.00)%</u>

**Information Technology**

<b>Information Technology</b>						
Personnel Expenditures	1,715,634	1,830,956	2,062,390	2,062,390	2,022,840	(2.00)%
Operating Expenditures	1,354,345	1,597,124	1,361,282	1,361,282	1,395,280	2.00 %
Capital Outlay Expenditures	95,824	228,694	380,000	380,000	375,000	(1.00)%
	<u>3,165,803</u>	<u>3,656,774</u>	<u>3,803,672</u>	<u>3,803,672</u>	<u>3,793,120</u>	<u>- %</u>
Information Technology Total Budget	<u>3,165,803</u>	<u>3,656,774</u>	<u>3,803,672</u>	<u>3,803,672</u>	<u>3,793,120</u>	<u>- %</u>

**Grants Management**

<b>Budget &amp; Finance</b>						
Personnel Expenditures	116,270	23,450	122,733	122,733	-	(100.00)%
Operating Expenditures	23,984	1,375	202,600	202,600	-	(100.00)%
Capital Outlay Expenditures	-	-	2,500	2,500	-	(100.00)%
	<u>140,253</u>	<u>24,825</u>	<u>327,833</u>	<u>327,833</u>	<u>-</u>	<u>(100.00)%</u>
Grants Management Total Budget	<u>140,253</u>	<u>24,825</u>	<u>327,833</u>	<u>327,833</u>	<u>-</u>	<u>(100.00)%</u>

**Purchasing**

<b>Budget &amp; Finance</b>						
Personnel Expenditures	409,283	484,558	367,554	367,554	902,444	146.00 %
Operating Expenditures	109,149	113,146	134,469	134,469	140,804	5.00 %
Capital Outlay Expenditures	1,559	-	-	-	-	- %
	<u>519,991</u>	<u>597,705</u>	<u>502,023</u>	<u>502,023</u>	<u>1,043,248</u>	<u>108.00 %</u>
Purchasing Total Budget	<u>519,991</u>	<u>597,705</u>	<u>502,023</u>	<u>502,023</u>	<u>1,043,248</u>	<u>108.00 %</u>

**Communications**

<b>Elected Officials</b>						
Operating Expenditures	749,536	1,089,912	740,300	740,300	900,000	22.00 %
	<u>749,536</u>	<u>1,089,912</u>	<u>740,300</u>	<u>740,300</u>	<u>900,000</u>	<u>22.00 %</u>
Communications Total Budget	<u>749,536</u>	<u>1,089,912</u>	<u>740,300</u>	<u>740,300</u>	<u>900,000</u>	<u>22.00 %</u>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Emergency Medical Air Transport</u></b>						
<b>Emergency Services</b>						
Personnel Expenditures	3,038,029	3,428,315	3,482,221	3,482,221	3,846,652	10.00 %
Operating Expenditures	6,319,808	6,816,126	8,997,619	8,997,619	6,921,796	(23.00)%
Capital Outlay Expenditures	56,096	20,735	158,273	158,273	20,000	(87.00)%
	<u>9,413,934</u>	<u>10,265,176</u>	<u>12,638,113</u>	<u>12,638,113</u>	<u>10,788,448</u>	<u>(15.00)%</u>
Emergency Medical Air Transport Total Budget	<u>9,413,934</u>	<u>10,265,176</u>	<u>12,638,113</u>	<u>12,638,113</u>	<u>10,788,448</u>	<u>(15.00)%</u>

**Fire & Rescue Central**

<b>Emergency Services</b>						
Personnel Expenditures	13,825,784	14,909,512	15,003,683	15,003,683	17,840,377	19.00 %
Operating Expenditures	2,078,910	1,964,585	2,144,977	2,144,977	2,297,125	7.00 %
Capital Outlay Expenditures	194,327	283,075	312,000	312,000	419,660	35.00 %
	<u>16,099,021</u>	<u>17,157,171</u>	<u>17,460,660</u>	<u>17,460,660</u>	<u>20,557,162</u>	<u>18.00 %</u>
Fire & Rescue Central Total Budget	<u>16,099,021</u>	<u>17,157,171</u>	<u>17,460,660</u>	<u>17,460,660</u>	<u>20,557,162</u>	<u>18.00 %</u>

**Fire & Rescue Coordinator/Fire Academy**

<b>Emergency Services</b>						
Personnel Expenditures	1,687,355	1,984,652	2,385,748	2,385,748	2,176,329	(9.00)%
Operating Expenditures	278,709	304,983	447,621	447,621	366,879	(18.00)%
Capital Outlay Expenditures	64,374	61,384	144,180	144,180	197,946	37.00 %
	<u>2,030,438</u>	<u>2,351,019</u>	<u>2,977,549</u>	<u>2,977,549</u>	<u>2,741,154</u>	<u>(8.00)%</u>
Fire & Rescue Coordinator/Fire Academy Total Budget	<u>2,030,438</u>	<u>2,351,019</u>	<u>2,977,549</u>	<u>2,977,549</u>	<u>2,741,154</u>	<u>(8.00)%</u>

**Emergency Management**

<b>Emergency Services</b>						
Personnel Expenditures	831,059	923,316	686,104	686,104	414,887	(40.00)%
Operating Expenditures	444,933	1,014,501	643,214	643,214	361,821	(44.00)%
Capital Outlay Expenditures	76,440	98,114	322,195	322,195	10,500	(97.00)%
	<u>1,352,433</u>	<u>2,035,931</u>	<u>1,651,513</u>	<u>1,651,513</u>	<u>787,208</u>	<u>(52.00)%</u>
Emergency Management Total Budget	<u>1,352,433</u>	<u>2,035,931</u>	<u>1,651,513</u>	<u>1,651,513</u>	<u>787,208</u>	<u>(52.00)%</u>

**Fire Marshal**

<b>Emergency Services</b>						
Personnel Expenditures	757,111	682,625	761,063	761,063	750,126	(1.00)%
Operating Expenditures	130,328	142,692	176,426	176,426	133,107	(25.00)%
Capital Outlay Expenditures	1,199	3,034	58,514	58,514	1,214	(98.00)%
	<u>888,637</u>	<u>828,351</u>	<u>996,003</u>	<u>996,003</u>	<u>884,447</u>	<u>(11.00)%</u>
Fire Marshal Total Budget	<u>888,637</u>	<u>828,351</u>	<u>996,003</u>	<u>996,003</u>	<u>884,447</u>	<u>(11.00)%</u>

**LOSAP**

<b>Emergency Services</b>						
Operating Expenditures	89,660	58,920	48,000	48,000	63,000	31.00 %
	<u>89,660</u>	<u>58,920</u>	<u>48,000</u>	<u>48,000</u>	<u>63,000</u>	<u>31.00 %</u>
LOSAP Total Budget	<u>89,660</u>	<u>58,920</u>	<u>48,000</u>	<u>48,000</u>	<u>63,000</u>	<u>31.00 %</u>

## Monroe County Board of County Commissioners FY 2026 Adopted Fiscal Plan by Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b>Public Works Management</b>						
<b>Project Management</b>						
Personnel Expenditures	2,275,679	2,389,752	3,028,422	3,028,422	2,099,289	(31.00)%
Operating Expenditures	641,327	795,661	1,333,831	1,333,831	711,598	(47.00)%
Capital Outlay Expenditures	7,741	208,015	177,645	177,645	75,643	(57.00)%
	<b>2,924,747</b>	<b>3,393,428</b>	<b>4,539,898</b>	<b>4,539,898</b>	<b>2,886,530</b>	<b>(36.00)%</b>
Public Works Management Total Budget	<b>2,924,747</b>	<b>3,393,428</b>	<b>4,539,898</b>	<b>4,539,898</b>	<b>2,886,530</b>	<b>(36.00)%</b>
<b>Facilities Maintenance</b>						
<b>Facilities Maintenance</b>						
Personnel Expenditures	4,387,840	4,756,117	4,932,821	4,932,821	4,941,256	-
Operating Expenditures	4,921,834	6,566,980	8,154,072	8,154,072	8,837,597	8.00 %
Capital Outlay Expenditures	143,787	666,626	237,000	237,000	257,248	9.00 %
	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.00 %</b>
Facilities Maintenance Total Budget	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.00 %</b>
<b>Parks &amp; Recreation</b>						
<b>Parks &amp; Recreation</b>						
Personnel Expenditures	1,741,796	1,961,099	1,741,183	1,741,183	1,724,258	(1.00)%
Operating Expenditures	2,010,109	2,471,217	3,379,598	3,379,598	3,307,135	(2.00)%
Capital Outlay Expenditures	38,654	410,639	81,900	81,900	221,090	170.00 %
	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.00 %</b>
Parks & Recreation Total Budget	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.00 %</b>
<b>Correction Facilities</b>						
<b>Corrections Facilities</b>						
Personnel Expenditures	1,105,055	1,199,731	1,284,738	1,284,738	1,291,632	1.00 %
Operating Expenditures	1,900,763	2,066,571	3,206,948	3,206,948	3,251,390	1.00 %
Capital Outlay Expenditures	44,492	160,513	-	-	-	-
	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.00 %</b>
Correction Facilities Total Budget	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.00 %</b>
<b>Animal Shelters</b>						
<b>Project Management</b>						
Operating Expenditures	1,670,593	1,833,432	2,028,653	2,028,653	2,004,154	(1.00)%
	<b>1,670,593</b>	<b>1,833,432</b>	<b>2,028,653</b>	<b>2,028,653</b>	<b>2,004,154</b>	<b>(1.00)%</b>
Animal Shelters Total Budget	<b>1,670,593</b>	<b>1,833,432</b>	<b>2,028,653</b>	<b>2,028,653</b>	<b>2,004,154</b>	<b>(1.00)%</b>
<b>County Engineering General</b>						
<b>Engineering Services/Roads</b>						
Personnel Expenditures	168,341	170,049	205,126	205,126	198,283	(3.00)%
Operating Expenditures	2,404	2,263	4,263	4,263	4,133	(3.00)%
	<b>170,745</b>	<b>172,312</b>	<b>209,389</b>	<b>209,389</b>	<b>202,416</b>	<b>(3.00)%</b>
County Engineering General Total Budget	<b>170,745</b>	<b>172,312</b>	<b>209,389</b>	<b>209,389</b>	<b>202,416</b>	<b>(3.00)%</b>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b>Road Department</b>						
<b>Engineering Services/Roads</b>						
Personnel Expenditures	3,084,404	3,665,441	4,178,492	4,178,492	4,083,461	(2.00)%
Operating Expenditures	4,641,269	7,662,611	10,312,758	10,312,758	7,738,046	(25.00)%
Capital Outlay Expenditures	226,239	882,578	2,001,772	2,001,772	1,471,420	(26.00)%
	<u>7,951,913</u>	<u>12,210,630</u>	<u>16,493,022</u>	<u>16,493,022</u>	<u>13,292,927</u>	<u>(19.00)%</u>
Road Department Total Budget	<u>7,951,913</u>	<u>12,210,630</u>	<u>16,493,022</u>	<u>16,493,022</u>	<u>13,292,927</u>	<u>(19.00)%</u>

<b>Card Sound Road</b>						
<b>Engineering Services/Roads</b>						
Personnel Expenditures	191,346	138,717	98,199	98,199	102,432	4.00 %
Operating Expenditures	583,680	713,718	682,851	682,851	525,298	(23.00)%
Capital Outlay Expenditures	1,137	-	55,884	55,884	-	(100.00)%
	<u>776,163</u>	<u>852,435</u>	<u>836,934</u>	<u>836,934</u>	<u>627,730</u>	<u>(25.00)%</u>
Card Sound Road Total Budget	<u>776,163</u>	<u>852,435</u>	<u>836,934</u>	<u>836,934</u>	<u>627,730</u>	<u>(25.00)%</u>

<b>Physical Environment Projects</b>						
<b>Project Management</b>						
Operating Expenditures	113,763	3,983	100,000	100,000	-	(100.00)%
Capital Outlay Expenditures	750	-	1,094,336	1,094,336	242,713	(78.00)%
	<u>114,513</u>	<u>3,983</u>	<u>1,194,336</u>	<u>1,194,336</u>	<u>242,713</u>	<u>(80.00)%</u>
Physical Environment Projects Total Budget	<u>114,513</u>	<u>3,983</u>	<u>1,194,336</u>	<u>1,194,336</u>	<u>242,713</u>	<u>(80.00)%</u>

<b>Canals</b>						
<b>Canals</b>						
Operating Expenditures	17,687	25,857	168,000	168,000	186,000	11.00 %
	<u>17,687</u>	<u>25,857</u>	<u>168,000</u>	<u>168,000</u>	<u>186,000</u>	<u>11.00 %</u>
Canals Total Budget	<u>17,687</u>	<u>25,857</u>	<u>168,000</u>	<u>168,000</u>	<u>186,000</u>	<u>11.00 %</u>

<b>Fleet Management</b>						
<b>Fleet Management</b>						
Personnel Expenditures	2,434,025	2,680,991	2,933,716	2,933,716	2,462,826	(16.00)%
Operating Expenditures	2,292,088	2,047,970	1,693,324	1,693,324	2,157,449	27.00 %
Capital Outlay Expenditures	196,221	-	102,000	102,000	-	(100.00)%
	<u>4,922,333</u>	<u>4,728,961</u>	<u>4,729,040</u>	<u>4,729,040</u>	<u>4,620,275</u>	<u>(2.00)%</u>
Fleet Management Total Budget	<u>4,922,333</u>	<u>4,728,961</u>	<u>4,729,040</u>	<u>4,729,040</u>	<u>4,620,275</u>	<u>(2.00)%</u>

<b>General Gov Cap Projects</b>						
<b>Project Management</b>						
Personnel Expenditures	7,732	9,863	-	-	-	- %
Operating Expenditures	4,378,620	2,180,856	1,494,007	1,494,007	693,250	(54.00)%
Capital Outlay Expenditures	-	-	567,516	567,516	15,445,677	2622.00 %
	<u>4,386,352</u>	<u>2,190,720</u>	<u>2,061,523</u>	<u>2,061,523</u>	<u>16,138,927</u>	<u>683.00 %</u>
General Gov Cap Projects Total Budget	<u>4,386,352</u>	<u>2,190,720</u>	<u>2,061,523</u>	<u>2,061,523</u>	<u>16,138,927</u>	<u>683.00 %</u>

**Monroe County Board of County Commissioners  
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	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Culture &amp; Recreation Capital Projects</u></b>						
<b>Project Management</b>						
Operating Expenditures	850,760	89,646	720,050	720,050	-	(100.00)%
Capital Outlay Expenditures	-	-	120,000	120,000	2,073,000	1627.00 %
	<u>850,760</u>	<u>89,646</u>	<u>840,050</u>	<u>840,050</u>	<u>2,073,000</u>	<u>147.00 %</u>
Culture & Recreation Capital Projects Total Budget	<u>850,760</u>	<u>89,646</u>	<u>840,050</u>	<u>840,050</u>	<u>2,073,000</u>	<u>147.00 %</u>

**Economic Environment Capital Projects**

<b>Project Management</b>						
Operating Expenditures	-	-	2,303,000	2,303,000	-	(100.00)%
Capital Outlay Expenditures	-	-	-	-	24,612,900	- %
	<u>-</u>	<u>-</u>	<u>2,303,000</u>	<u>2,303,000</u>	<u>24,612,900</u>	<u>969.00 %</u>
Economic Environment Capital Projects Total Budget	<u>-</u>	<u>-</u>	<u>2,303,000</u>	<u>2,303,000</u>	<u>24,612,900</u>	<u>969.00 %</u>

**Public Safety Capital Projects**

<b>Project Management</b>						
Operating Expenditures	660,538	139,320	460,000	460,000	-	(100.00)%
Capital Outlay Expenditures	-	14,605,733	47,602,360	47,602,360	10,143,356	(79.00)%
	<u>660,538</u>	<u>14,745,053</u>	<u>48,062,360</u>	<u>48,062,360</u>	<u>10,143,356</u>	<u>(79.00)%</u>
Public Safety Capital Projects Total Budget	<u>660,538</u>	<u>14,745,053</u>	<u>48,062,360</u>	<u>48,062,360</u>	<u>10,143,356</u>	<u>(79.00)%</u>

**Transportation Capital Projects**

<b>Engineering Services/Roads</b>						
Operating Expenditures	6,551,305	4,678,752	12,923,336	12,923,336	680,169	(95.00)%
Capital Outlay Expenditures	-	-	-	-	5,999,896	- %
	<u>6,551,305</u>	<u>4,678,752</u>	<u>12,923,336</u>	<u>12,923,336</u>	<u>6,680,065</u>	<u>(48.00)%</u>
Transportation Capital Projects Total Budget	<u>6,551,305</u>	<u>4,678,752</u>	<u>12,923,336</u>	<u>12,923,336</u>	<u>6,680,065</u>	<u>(48.00)%</u>

**Other Capital Projects**

<b>Project Management</b>						
Operating Expenditures	-	-	675,785	675,785	-	(100.00)%
	<u>-</u>	<u>-</u>	<u>675,785</u>	<u>675,785</u>	<u>-</u>	<u>(100.00)%</u>
Other Capital Projects Total Budget	<u>-</u>	<u>-</u>	<u>675,785</u>	<u>675,785</u>	<u>-</u>	<u>(100.00)%</u>

**Impact Fees Roadways**

<b>Engineering Services/Roads</b>						
Operating Expenditures	214,343	-	598,515	598,515	607,060	1.00 %
	<u>214,343</u>	<u>-</u>	<u>598,515</u>	<u>598,515</u>	<u>607,060</u>	<u>1.00 %</u>
Impact Fees Roadways Total Budget	<u>214,343</u>	<u>-</u>	<u>598,515</u>	<u>598,515</u>	<u>607,060</u>	<u>1.00 %</u>

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	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Impact Fees Parks &amp; Recreation</u></b>						
<b>Project Management</b>						
Operating Expenditures	7,149	469,142	647,270	647,270	427,540	(34.00)%
	<u>7,149</u>	<u>469,142</u>	<u>647,270</u>	<u>647,270</u>	<u>427,540</u>	<u>(34.00)%</u>
Impact Fees Parks & Recreation Total Budget	<u>7,149</u>	<u>469,142</u>	<u>647,270</u>	<u>647,270</u>	<u>427,540</u>	<u>(34.00)%</u>

**Impact Fees Libraries**

<b>Library Services</b>						
Operating Expenditures	53,780	-	-	-	-	- %
Capital Outlay Expenditures	92,466	-	-	-	-	- %
	<u>146,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>- %</u>
Impact Fees Libraries Total Budget	<u>146,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>- %</u>

**Impact Fees Solid Waste**

<b>Solid Waste</b>						
Operating Expenditures	-	-	137,615	137,615	-	(100.00)%
Capital Outlay Expenditures	-	-	-	-	144,183	- %
	<u>-</u>	<u>-</u>	<u>137,615</u>	<u>137,615</u>	<u>144,183</u>	<u>5.00 %</u>
Impact Fees Solid Waste Total Budget	<u>-</u>	<u>-</u>	<u>137,615</u>	<u>137,615</u>	<u>144,183</u>	<u>5.00 %</u>

**Impact Fees Fire & EMS**

<b>Emergency Services</b>						
Operating Expenditures	-	-	184,490	184,490	196,190	6.00 %
	<u>-</u>	<u>-</u>	<u>184,490</u>	<u>184,490</u>	<u>196,190</u>	<u>6.00 %</u>
Impact Fees Fire & EMS Total Budget	<u>-</u>	<u>-</u>	<u>184,490</u>	<u>184,490</u>	<u>196,190</u>	<u>6.00 %</u>

**Solid Waste**

<b>Solid Waste</b>						
Personnel Expenditures	1,443,380	1,672,376	1,723,119	1,723,119	1,857,719	8.00 %
Operating Expenditures	22,381,287	23,123,612	32,412,585	32,412,585	32,027,468	(1.00)%
Capital Outlay Expenditures	156,398	114,712	1,559,492	1,559,492	2,953,000	89.00 %
	<u>23,981,065</u>	<u>24,910,700</u>	<u>35,695,196</u>	<u>35,695,196</u>	<u>36,838,187</u>	<u>3.00 %</u>
Solid Waste Total Budget	<u>23,981,065</u>	<u>24,910,700</u>	<u>35,695,196</u>	<u>35,695,196</u>	<u>36,838,187</u>	<u>3.00 %</u>

**Planning Department**

<b>Planning &amp; Environmental Resources</b>						
Personnel Expenditures	2,731,239	3,037,602	3,002,594	3,002,594	2,591,465	(14.00)%
Operating Expenditures	346,558	309,092	540,478	540,478	813,880	51.00 %
Capital Outlay Expenditures	57,716	27,640	-	-	10,000	- %
	<u>3,135,514</u>	<u>3,374,334</u>	<u>3,543,072</u>	<u>3,543,072</u>	<u>3,415,345</u>	<u>(4.00)%</u>
Planning Department Total Budget	<u>3,135,514</u>	<u>3,374,334</u>	<u>3,543,072</u>	<u>3,543,072</u>	<u>3,415,345</u>	<u>(4.00)%</u>

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	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b>Planning Commission</b>						
<b>Planning &amp; Environmental Resources</b>						
Personnel Expenditures	57,220	56,427	58,666	58,666	58,214	(1.00)%
Operating Expenditures	22,229	30,613	29,559	29,559	47,440	60.00 %
	<u>79,449</u>	<u>87,041</u>	<u>88,225</u>	<u>88,225</u>	<u>105,654</u>	<u>20.00 %</u>
Planning Commission Total Budget	<u>79,449</u>	<u>87,041</u>	<u>88,225</u>	<u>88,225</u>	<u>105,654</u>	<u>20.00 %</u>

**Office of Housing**

<b>County Administrator</b>						
Personnel Expenditures	-	-	-	-	186,216	- %
Operating Expenditures	-	-	290,000	290,000	290,000	- %
	-	-	<u>290,000</u>	<u>290,000</u>	<u>476,216</u>	<u>64.00 %</u>
Office of Housing Total Budget	-	-	<u>290,000</u>	<u>290,000</u>	<u>476,216</u>	<u>64.00 %</u>

**Environmental Resources**

<b>Planning &amp; Environmental Resources</b>						
Personnel Expenditures	1,172,706	1,156,643	1,162,521	1,162,521	946,583	(19.00)%
Operating Expenditures	1,164,065	1,211,470	1,475,474	1,475,474	1,596,191	8.00 %
Capital Outlay Expenditures	3,479,496	4,230,323	89,732	89,732	-	(100.00)%
	<u>5,816,266</u>	<u>6,598,436</u>	<u>2,727,727</u>	<u>2,727,727</u>	<u>2,542,774</u>	<u>(7.00)%</u>
Environmental Resources Total Budget	<u>5,816,266</u>	<u>6,598,436</u>	<u>2,727,727</u>	<u>2,727,727</u>	<u>2,542,774</u>	<u>(7.00)%</u>

**Building Department**

<b>Building Department</b>						
Personnel Expenditures	5,007,499	5,101,869	5,568,277	5,568,277	5,080,744	(9.00)%
Operating Expenditures	988,653	816,240	843,380	843,380	1,266,604	50.00 %
Capital Outlay Expenditures	25,431	125,285	129,000	129,000	28,300	(78.00)%
	<u>6,021,583</u>	<u>6,043,394</u>	<u>6,540,657</u>	<u>6,540,657</u>	<u>6,375,648</u>	<u>(3.00)%</u>
Building Department Total Budget	<u>6,021,583</u>	<u>6,043,394</u>	<u>6,540,657</u>	<u>6,540,657</u>	<u>6,375,648</u>	<u>(3.00)%</u>

**Marine Resources**

<b>Planning &amp; Environmental Resources</b>						
Personnel Expenditures	118,491	123,386	130,535	130,535	286,466	119.00 %
Operating Expenditures	1,283,601	2,775,415	644,657	644,657	2,930,899	355.00 %
Capital Outlay Expenditures	-	-	385,019	385,019	182,128	(53.00)%
	<u>1,402,092</u>	<u>2,898,801</u>	<u>1,160,211</u>	<u>1,160,211</u>	<u>3,399,493</u>	<u>193.00 %</u>
Marine Resources Total Budget	<u>1,402,092</u>	<u>2,898,801</u>	<u>1,160,211</u>	<u>1,160,211</u>	<u>3,399,493</u>	<u>193.00 %</u>

**Planning Refunds**

<b>Planning &amp; Environmental Resources</b>						
Operating Expenditures	31,058	19,811	25,000	25,000	25,000	- %
	<u>31,058</u>	<u>19,811</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>- %</u>
Planning Refunds Total Budget	<u>31,058</u>	<u>19,811</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>- %</u>

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	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Building Refunds</u></b>						
<b>Building Department</b>						
Operating Expenditures	137,437	120,546	80,000	80,000	80,000	- %
	<u>137,437</u>	<u>120,546</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>- %</u>
Building Refunds Total Budget	<u>137,437</u>	<u>120,546</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>- %</u>

<b><u>Code Compliance</u></b>						
<b>Code Compliance</b>						
Personnel Expenditures	1,367,885	1,571,322	1,817,914	1,817,914	1,707,221	(6.00)%
Operating Expenditures	213,477	451,554	565,011	565,011	332,446	(41.00)%
Capital Outlay Expenditures	5,059	32,554	-	-	-	- %
	<u>1,586,422</u>	<u>2,055,430</u>	<u>2,382,925</u>	<u>2,382,925</u>	<u>2,039,667</u>	<u>(14.00)%</u>
Code Compliance Total Budget	<u>1,586,422</u>	<u>2,055,430</u>	<u>2,382,925</u>	<u>2,382,925</u>	<u>2,039,667</u>	<u>(14.00)%</u>

<b><u>Extension Services</u></b>						
<b>County Administrator</b>						
Personnel Expenditures	87,826	112,795	114,551	114,551	-	(100.00)%
Operating Expenditures	139,685	156,780	201,779	201,779	171,046	(15.00)%
	<u>227,511</u>	<u>269,575</u>	<u>316,330</u>	<u>316,330</u>	<u>171,046</u>	<u>(46.00)%</u>
Extension Services Total Budget	<u>227,511</u>	<u>269,575</u>	<u>316,330</u>	<u>316,330</u>	<u>171,046</u>	<u>(46.00)%</u>

<b><u>Welfare Services</u></b>						
<b>Community Services</b>						
Personnel Expenditures	1,763,759	1,879,290	898,885	898,885	557,714	(38.00)%
Operating Expenditures	2,411,910	2,604,031	1,916,249	1,916,249	1,429,529	(25.00)%
Capital Outlay Expenditures	-	2,140	-	-	-	- %
	<u>4,175,669</u>	<u>4,485,461</u>	<u>2,815,134</u>	<u>2,815,134</u>	<u>1,987,243</u>	<u>(29.00)%</u>
Welfare Services Total Budget	<u>4,175,669</u>	<u>4,485,461</u>	<u>2,815,134</u>	<u>2,815,134</u>	<u>1,987,243</u>	<u>(29.00)%</u>

<b><u>Social Service Transportation</u></b>						
<b>Community Services</b>						
Personnel Expenditures	687,141	729,253	760,060	760,060	615,082	(19.00)%
Operating Expenditures	493,928	559,969	627,944	627,944	697,054	11.00 %
	<u>1,181,069</u>	<u>1,289,222</u>	<u>1,388,004</u>	<u>1,388,004</u>	<u>1,312,136</u>	<u>(5.00)%</u>
Social Service Transportation Total Budget	<u>1,181,069</u>	<u>1,289,222</u>	<u>1,388,004</u>	<u>1,388,004</u>	<u>1,312,136</u>	<u>(5.00)%</u>

<b><u>Libraries</u></b>						
<b>Library Services</b>						
Personnel Expenditures	3,667,231	4,093,679	4,410,601	4,410,601	4,228,621	(4.00)%
Operating Expenditures	1,099,734	1,119,027	1,314,213	1,314,213	1,201,634	(9.00)%
Capital Outlay Expenditures	570,894	704,903	837,988	837,988	1,153,573	38.00 %
	<u>5,337,860</u>	<u>5,917,610</u>	<u>6,562,802</u>	<u>6,562,802</u>	<u>6,583,828</u>	<u>- %</u>
Libraries Total Budget	<u>5,337,860</u>	<u>5,917,610</u>	<u>6,562,802</u>	<u>6,562,802</u>	<u>6,583,828</u>	<u>- %</u>

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	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Key West Airport</u></b>						
<b>Airport Services</b>						
Personnel Expenditures	3,146,941	3,407,785	3,632,789	3,632,789	5,586,194	54.00 %
Operating Expenditures	51,425,238	56,346,868	47,162,906	47,162,906	32,741,130	(31.00)%
Capital Outlay Expenditures	377,767	316,772	13,140,000	13,140,000	11,245,014	(14.00)%
	<u>54,949,946</u>	<u>60,071,425</u>	<u>63,935,695</u>	<u>63,935,695</u>	<u>49,572,338</u>	<u>(22.00)%</u>
Key West Airport Total Budget	<u>54,949,946</u>	<u>60,071,425</u>	<u>63,935,695</u>	<u>63,935,695</u>	<u>49,572,338</u>	<u>(22.00)%</u>

**Fire & Rescue Key West Airport**

<b>Emergency Services</b>						
Personnel Expenditures	1,721,435	1,876,341	1,907,769	1,907,769	2,425,905	27.00 %
Operating Expenditures	357,695	338,379	399,868	399,868	430,808	8.00 %
Capital Outlay Expenditures	1,257	9,746	105,946	105,946	11,000	(90.00)%
	<u>2,080,387</u>	<u>2,224,466</u>	<u>2,413,583</u>	<u>2,413,583</u>	<u>2,867,713</u>	<u>19.00 %</u>
Fire & Rescue Key West Airport Total Budget	<u>2,080,387</u>	<u>2,224,466</u>	<u>2,413,583</u>	<u>2,413,583</u>	<u>2,867,713</u>	<u>19.00 %</u>

**Marathon Airport**

<b>Airport Services</b>						
Personnel Expenditures	471,400	505,276	545,991	545,991	557,498	2.00 %
Operating Expenditures	23,345,299	15,071,434	1,131,278	1,131,278	1,443,721	28.00 %
Capital Outlay Expenditures	200,835	761,554	2,022,000	2,022,000	3,275,000	62.00 %
	<u>24,017,533</u>	<u>16,338,265</u>	<u>3,699,269</u>	<u>3,699,269</u>	<u>5,276,219</u>	<u>43.00 %</u>
Marathon Airport Total Budget	<u>24,017,533</u>	<u>16,338,265</u>	<u>3,699,269</u>	<u>3,699,269</u>	<u>5,276,219</u>	<u>43.00 %</u>

**PFC**

<b>Airport Services</b>						
Operating Expenditures	741,557	11,750	-	-	-	- %
Capital Outlay Expenditures	-	-	5,000,000	5,000,000	-	(100.00)%
	<u>741,557</u>	<u>11,750</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>	<u>(100.00)%</u>
PFC Total Budget	<u>741,557</u>	<u>11,750</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>	<u>(100.00)%</u>

**Veteran Affairs**

<b>Community Services</b>						
Personnel Expenditures	840,703	964,845	1,008,655	1,008,655	1,016,361	1.00 %
Operating Expenditures	58,381	61,923	79,097	79,097	80,269	1.00 %
Capital Outlay Expenditures	-	40,892	-	-	-	- %
	<u>899,084</u>	<u>1,067,659</u>	<u>1,087,752</u>	<u>1,087,752</u>	<u>1,096,630</u>	<u>1.00 %</u>
Veteran Affairs Total Budget	<u>899,084</u>	<u>1,067,659</u>	<u>1,087,752</u>	<u>1,087,752</u>	<u>1,096,630</u>	<u>1.00 %</u>

**County Attorney**

<b>County Attorney</b>						
Personnel Expenditures	1,972,295	2,325,797	2,581,431	2,581,431	2,973,338	15.00 %
Operating Expenditures	752,131	739,363	959,005	959,005	948,788	(1.00)%
Capital Outlay Expenditures	873,465	11,442	76,835	76,835	67,185	(13.00)%
	<u>3,597,891</u>	<u>3,076,601</u>	<u>3,617,271</u>	<u>3,617,271</u>	<u>3,989,311</u>	<u>10.00 %</u>
County Attorney Total Budget	<u>3,597,891</u>	<u>3,076,601</u>	<u>3,617,271</u>	<u>3,617,271</u>	<u>3,989,311</u>	<u>10.00 %</u>

## Monroe County Board of County Commissioners FY 2026 Adopted Fiscal Plan by Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
<b><u>Medical Examiner</u></b>						
<b>Medical Examiner</b>						
Personnel Expenditures	253,060	663,432	711,462	711,462	766,199	8.00 %
Operating Expenditures	411,366	85,135	222,255	222,255	221,323	- %
Capital Outlay Expenditures	-	6,551	3,000	3,000	3,000	- %
	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>6.00 %</b>
Medical Examiner Total Budget	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>6.00 %</b>
<b><u>Monroe County Sheriff</u></b>						
<b>Elected Officials</b>						
Personnel Expenditures	7,174,988	7,496,388	7,937,542	7,937,542	8,761,764	10.00 %
Operating Expenditures	66,412,001	71,407,661	75,106,343	75,106,343	84,210,620	12.00 %
	<b>73,586,989</b>	<b>78,904,049</b>	<b>83,043,885</b>	<b>83,043,885</b>	<b>92,972,384</b>	<b>12.00 %</b>
Monroe County Sheriff Total Budget	<b>73,586,989</b>	<b>78,904,049</b>	<b>83,043,885</b>	<b>83,043,885</b>	<b>92,972,384</b>	<b>12.00 %</b>
<b><u>LEEA</u></b>						
<b>Elected Officials</b>						
Operating Expenditures	75,000	75,000	75,000	75,000	75,000	- %
	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>- %</b>
LEEA Total Budget	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>- %</b>
<b><u>Law Enforcement Trust</u></b>						
<b>Elected Officials</b>						
Operating Expenditures	189,588	95,826	4,199,666	4,199,666	2,865,748	(32.00)%
	<b>189,588</b>	<b>95,826</b>	<b>4,199,666</b>	<b>4,199,666</b>	<b>2,865,748</b>	<b>(32.00)%</b>
Law Enforcement Trust Total Budget	<b>189,588</b>	<b>95,826</b>	<b>4,199,666</b>	<b>4,199,666</b>	<b>2,865,748</b>	<b>(32.00)%</b>
<b><u>Tax Collector</u></b>						
<b>Elected Officials</b>						
Personnel Expenditures	730,338	759,130	885,352	885,352	958,203	8.00 %
Operating Expenditures	7,309,838	8,783,336	9,733,871	9,733,871	10,594,471	9.00 %
	<b>8,040,176</b>	<b>9,542,466</b>	<b>10,619,223</b>	<b>10,619,223</b>	<b>11,552,674</b>	<b>9.00 %</b>
Tax Collector Total Budget	<b>8,040,176</b>	<b>9,542,466</b>	<b>10,619,223</b>	<b>10,619,223</b>	<b>11,552,674</b>	<b>9.00 %</b>
<b><u>Property Appraiser</u></b>						
<b>Elected Officials</b>						
Personnel Expenditures	614,352	602,427	628,498	628,498	676,678	8.00 %
Operating Expenditures	5,251,347	5,399,576	6,059,871	6,059,871	6,484,081	7.00 %
	<b>5,865,699</b>	<b>6,002,003</b>	<b>6,688,369</b>	<b>6,688,369</b>	<b>7,160,759</b>	<b>7.00 %</b>
Property Appraiser Total Budget	<b>5,865,699</b>	<b>6,002,003</b>	<b>6,688,369</b>	<b>6,688,369</b>	<b>7,160,759</b>	<b>7.00 %</b>
<b><u>Supervisor of Elections</u></b>						
<b>Elected Officials</b>						
Personnel Expenditures	2,219	29,875	174,726	174,726	187,597	7.00 %
Operating Expenditures	2,839,429	3,005,236	2,772,863	2,772,863	3,280,459	18.00 %
	<b>2,841,648</b>	<b>3,035,111</b>	<b>2,947,589</b>	<b>2,947,589</b>	<b>3,468,056</b>	<b>18.00 %</b>
Supervisor of Elections Total Budget	<b>2,841,648</b>	<b>3,035,111</b>	<b>2,947,589</b>	<b>2,947,589</b>	<b>3,468,056</b>	<b>18.00 %</b>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>State Attorney</u></b>						
<b>Elected Officials</b>						
Operating Expenditures	409,699	559,314	940,117	940,117	1,000,117	6.00 %
Capital Outlay Expenditures	-	-	40,000	40,000	40,000	- %
	<u>409,699</u>	<u>559,314</u>	<u>980,117</u>	<u>980,117</u>	<u>1,040,117</u>	<u>6.00 %</u>
State Attorney Total Budget	<u>409,699</u>	<u>559,314</u>	<u>980,117</u>	<u>980,117</u>	<u>1,040,117</u>	<u>6.00 %</u>
<b><u>Public Defender</u></b>						
<b>Elected Officials</b>						
Personnel Expenditures	197,176	213,219	223,536	223,536	232,960	4.00 %
Operating Expenditures	375,584	275,624	252,515	252,515	253,676	- %
Capital Outlay Expenditures	39,609	8,076	180,000	180,000	150,000	(17.00)%
	<u>612,369</u>	<u>496,919</u>	<u>656,051</u>	<u>656,051</u>	<u>636,636</u>	<u>(3.00)%</u>
Public Defender Total Budget	<u>612,369</u>	<u>496,919</u>	<u>656,051</u>	<u>656,051</u>	<u>636,636</u>	<u>(3.00)%</u>
<b><u>TDC District 4 Third Cent</u></b>						
<b>Tourist Development Council</b>						
Operating Expenditures	2,985,184	1,819,282	39,833,692	39,833,692	4,354,664	(89.00)%
	<u>2,985,184</u>	<u>1,819,282</u>	<u>39,833,692</u>	<u>39,833,692</u>	<u>4,354,664</u>	<u>(89.00)%</u>
TDC District 4 Third Cent Total Budget	<u>2,985,184</u>	<u>1,819,282</u>	<u>39,833,692</u>	<u>39,833,692</u>	<u>4,354,664</u>	<u>(89.00)%</u>
<b><u>TDC District 5 Third Cent</u></b>						
<b>Tourist Development Council</b>						
Personnel Expenditures	195,171	312,884	388,074	388,074	363,417	(6.00)%
Operating Expenditures	4,716,141	2,885,938	7,666,184	7,666,184	6,926,742	(10.00)%
	<u>4,911,312</u>	<u>3,198,822</u>	<u>8,054,258</u>	<u>8,054,258</u>	<u>7,290,159</u>	<u>(9.00)%</u>
TDC District 5 Third Cent Total Budget	<u>4,911,312</u>	<u>3,198,822</u>	<u>8,054,258</u>	<u>8,054,258</u>	<u>7,290,159</u>	<u>(9.00)%</u>
<b><u>TDC Two Penny Events</u></b>						
<b>Tourist Development Council</b>						
Operating Expenditures	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11.00)%
	<u>5,185,599</u>	<u>8,238,944</u>	<u>10,696,341</u>	<u>10,696,341</u>	<u>9,498,791</u>	<u>(11.00)%</u>
TDC Two Penny Events Total Budget	<u>5,185,599</u>	<u>8,238,944</u>	<u>10,696,341</u>	<u>10,696,341</u>	<u>9,498,791</u>	<u>(11.00)%</u>
<b><u>TDC Special Projects</u></b>						
<b>Tourist Development Council</b>						
Operating Expenditures	1,174,716	1,181,067	946,172	946,172	670,067	(29.00)%
	<u>1,174,716</u>	<u>1,181,067</u>	<u>946,172</u>	<u>946,172</u>	<u>670,067</u>	<u>(29.00)%</u>
TDC Special Projects Total Budget	<u>1,174,716</u>	<u>1,181,067</u>	<u>946,172</u>	<u>946,172</u>	<u>670,067</u>	<u>(29.00)%</u>
<b><u>TDC Two Penny Generic</u></b>						
<b>Tourist Development Council</b>						
Personnel Expenditures	102,363	127,243	142,005	142,005	148,673	5.00 %
Operating Expenditures	11,151,453	28,505,337	25,751,967	25,751,967	29,824,137	16.00 %
Capital Outlay Expenditures	16,095	20,208	40,000	40,000	20,000	(50.00)%
	<u>11,269,911</u>	<u>28,652,788</u>	<u>25,933,972</u>	<u>25,933,972</u>	<u>29,992,810</u>	<u>16.00 %</u>
TDC Two Penny Generic Total Budget	<u>11,269,911</u>	<u>28,652,788</u>	<u>25,933,972</u>	<u>25,933,972</u>	<u>29,992,810</u>	<u>16.00 %</u>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>TDC District 1 Third Penny</u></b>						
<b>Tourist Development Council</b>						
Personnel Expenditures	178,803	192,967	189,050	189,050	197,572	5.00 %
Operating Expenditures	13,714,772	8,738,035	19,856,092	19,856,092	23,537,000	19.00 %
Capital Outlay Expenditures	4,339	-	-	-	-	- %
	<u>13,897,914</u>	<u>8,931,002</u>	<u>20,045,142</u>	<u>20,045,142</u>	<u>23,734,572</u>	<u>18.00 %</u>
TDC District 1 Third Penny Total Budget	<u>13,897,914</u>	<u>8,931,002</u>	<u>20,045,142</u>	<u>20,045,142</u>	<u>23,734,572</u>	<u>18.00 %</u>
<b><u>TDC District 2 Third Cent</u></b>						
<b>Tourist Development Council</b>						
Personnel Expenditures	134,480	134,097	126,808	126,808	134,030	6.00 %
Operating Expenditures	2,835,250	1,174,910	2,620,499	2,620,499	3,215,260	23.00 %
	<u>2,969,730</u>	<u>1,309,008</u>	<u>2,747,307</u>	<u>2,747,307</u>	<u>3,349,290</u>	<u>22.00 %</u>
TDC District 2 Third Cent Total Budget	<u>2,969,730</u>	<u>1,309,008</u>	<u>2,747,307</u>	<u>2,747,307</u>	<u>3,349,290</u>	<u>22.00 %</u>
<b><u>TDC District 3 Third Cent</u></b>						
<b>Tourist Development Council</b>						
Operating Expenditures	5,039,076	2,401,985	8,058,513	8,058,513	7,230,841	(10.00)%
	<u>5,039,076</u>	<u>2,401,985</u>	<u>8,058,513</u>	<u>8,058,513</u>	<u>7,230,841</u>	<u>(10.00)%</u>
TDC District 3 Third Cent Total Budget	<u>5,039,076</u>	<u>2,401,985</u>	<u>8,058,513</u>	<u>8,058,513</u>	<u>7,230,841</u>	<u>(10.00)%</u>
<b><u>Judicial Administration</u></b>						
<b>Elected Officials</b>						
Personnel Expenditures	1,881,046	2,016,906	2,271,601	2,271,601	2,279,330	- %
Operating Expenditures	394,255	334,273	546,880	546,880	557,472	2.00 %
Capital Outlay Expenditures	93,302	78,281	63,965	63,965	5,000	(92.00)%
	<u>2,368,602</u>	<u>2,429,460</u>	<u>2,882,446</u>	<u>2,882,446</u>	<u>2,841,802</u>	<u>(1.00)%</u>
Judicial Administration Total Budget	<u>2,368,602</u>	<u>2,429,460</u>	<u>2,882,446</u>	<u>2,882,446</u>	<u>2,841,802</u>	<u>(1.00)%</u>
<b><u>Court Technology Fund</u></b>						
<b>Elected Officials</b>						
Personnel Expenditures	56	-	-	-	-	- %
Operating Expenditures	94,766	93,654	108,566	108,566	104,711	(4.00)%
Capital Outlay Expenditures	14,468	9,455	23,500	23,500	23,500	- %
	<u>109,291</u>	<u>103,110</u>	<u>132,066</u>	<u>132,066</u>	<u>128,211</u>	<u>(3.00)%</u>
Court Technology Fund Total Budget	<u>109,291</u>	<u>103,110</u>	<u>132,066</u>	<u>132,066</u>	<u>128,211</u>	<u>(3.00)%</u>
<b><u>Reserves</u></b>						
<b>B.O.C.C.</b>						
Operating Expenditures	-	-	28,361,735	28,361,735	29,196,776	3.00 %
	-	-	<u>28,361,735</u>	<u>28,361,735</u>	<u>29,196,776</u>	<u>3.00 %</u>
Reserves Total Budget	-	-	<u>28,361,735</u>	<u>28,361,735</u>	<u>29,196,776</u>	<u>3.00 %</u>
<b><u>Budgeted Transfers</u></b>						
<b>B.O.C.C.</b>						
Operating Expenditures	50,077,612	33,428,556	40,431,536	40,431,536	46,113,524	14.00 %
	<u>50,077,612</u>	<u>33,428,556</u>	<u>40,431,536</u>	<u>40,431,536</u>	<u>46,113,524</u>	<u>14.00 %</u>
Budgeted Transfers Total Budget	<u>50,077,612</u>	<u>33,428,556</u>	<u>40,431,536</u>	<u>40,431,536</u>	<u>46,113,524</u>	<u>14.00 %</u>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Department**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>2003 Revenue Bond</u></b>						
<b>B.O.C.C.</b>						
Operating Expenditures	18,500,067	23,010,468	23,008,795	23,008,795	23,492,793	2.00 %
	<u>18,500,067</u>	<u>23,010,468</u>	<u>23,008,795</u>	<u>23,008,795</u>	<u>23,492,793</u>	<u>2.00 %</u>
2003 Revenue Bond Total Budget	<u>18,500,067</u>	<u>23,010,468</u>	<u>23,008,795</u>	<u>23,008,795</u>	<u>23,492,793</u>	<u>2.00 %</u>
<b><u>Key West Airport Debt Service - Interest &amp; Other Debt Costs</u></b>						
<b>Airport Services</b>						
Operating Expenditures	1,151,221	2,172,291	2,691,000	2,691,000	3,180,975	18.00 %
	<u>1,151,221</u>	<u>2,172,291</u>	<u>2,691,000</u>	<u>2,691,000</u>	<u>3,180,975</u>	<u>18.00 %</u>
Key West Airport Debt Service - Interest & Other Debt Costs Total Budget	<u>1,151,221</u>	<u>2,172,291</u>	<u>2,691,000</u>	<u>2,691,000</u>	<u>3,180,975</u>	<u>18.00 %</u>
<b><u>Quasi-external Services</u></b>						
<b>B.O.C.C.</b>						
Operating Expenditures	158,418	177,306	230,000	230,000	200,000	(13.00)%
	<u>158,418</u>	<u>177,306</u>	<u>230,000</u>	<u>230,000</u>	<u>200,000</u>	<u>(13.00)%</u>
Quasi-external Services Total Budget	<u>158,418</u>	<u>177,306</u>	<u>230,000</u>	<u>230,000</u>	<u>200,000</u>	<u>(13.00)%</u>
County Total Budget	<u>502,275,066</u>	<u>530,482,043</u>	<u>715,714,185</u>	<u>715,714,185</u>	<u>672,067,874</u>	<u>(6.00)%</u>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan by Office**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>B.O.C.C.</u></b>						
Personnel Expenditures	1,218,461	1,404,614	1,216,641	1,216,641	1,272,993	5.00 %
Operating Expenditures	79,142,510	66,985,786	106,398,751	106,398,751	109,500,412	3.00 %
Capital Outlay Expenditures	97,447	22,794	42,665	42,665	25,000	(41.00)%
Total Budget	<b>80,458,419</b>	<b>68,413,194</b>	<b>107,658,057</b>	<b>107,658,057</b>	<b>110,798,405</b>	<b>3.00 %</b>
<b><u>County Administrator</u></b>						
Personnel Expenditures	1,790,590	2,122,953	2,153,838	2,153,838	2,596,133	21.00 %
Operating Expenditures	7,717,094	4,951,771	3,980,537	3,980,537	2,628,011	(34.00)%
Capital Outlay Expenditures	10,124	3,651	8,500	8,500	5,500	(35.00)%
Total Budget	<b>9,517,808</b>	<b>7,078,375</b>	<b>6,142,875</b>	<b>6,142,875</b>	<b>5,229,644</b>	<b>(15.00)%</b>
<b><u>Employee Services</u></b>						
Personnel Expenditures	1,916,399	2,081,763	2,320,902	2,320,902	2,193,321	(5.00)%
Operating Expenditures	22,654,671	23,991,165	38,833,192	38,833,192	42,502,267	9.00 %
Capital Outlay Expenditures	14,585	50,235	504,500	504,500	37,000	(93.00)%
Total Budget	<b>24,585,655</b>	<b>26,123,163</b>	<b>41,658,594</b>	<b>41,658,594</b>	<b>44,732,588</b>	<b>7.00 %</b>
<b><u>Airport Services</u></b>						
Personnel Expenditures	3,618,341	3,913,061	4,178,780	4,178,780	6,143,692	47.00 %
Operating Expenditures	76,663,316	73,602,343	50,985,184	50,985,184	37,365,826	(27.00)%
Capital Outlay Expenditures	578,601	1,078,326	20,162,000	20,162,000	14,520,014	(28.00)%
Total Budget	<b>80,860,257</b>	<b>78,593,730</b>	<b>75,325,964</b>	<b>75,325,964</b>	<b>58,029,532</b>	<b>(23.00)%</b>
<b><u>Emergency Services</u></b>						
Personnel Expenditures	21,860,774	23,804,762	24,226,588	24,226,588	27,454,276	13.00 %
Operating Expenditures	9,700,043	10,640,185	13,042,215	13,042,215	10,770,726	(17.00)%
Capital Outlay Expenditures	393,694	476,087	1,101,108	1,101,108	660,320	(40.00)%
Total Budget	<b>31,954,511</b>	<b>34,921,034</b>	<b>38,369,911</b>	<b>38,369,911</b>	<b>38,885,322</b>	<b>1.00 %</b>
<b><u>Budget &amp; Finance</u></b>						
Personnel Expenditures	1,255,051	1,514,152	1,547,692	1,547,692	1,824,147	18.00 %
Operating Expenditures	8,785,750	5,929,140	409,538	409,538	180,806	(56.00)%
Capital Outlay Expenditures	514,435	1,480,454	2,500	2,500	-	(100.00)%
Total Budget	<b>10,555,237</b>	<b>8,923,746</b>	<b>1,959,730</b>	<b>1,959,730</b>	<b>2,004,953</b>	<b>2.00 %</b>
<b><u>Information Technology</u></b>						
Personnel Expenditures	1,715,634	1,830,956	2,062,390	2,062,390	2,022,840	(2.00)%
Operating Expenditures	1,354,345	1,597,124	1,361,282	1,361,282	1,395,280	2.00 %
Capital Outlay Expenditures	95,824	228,694	380,000	380,000	375,000	(1.00)%
Total Budget	<b>3,165,803</b>	<b>3,656,774</b>	<b>3,803,672</b>	<b>3,803,672</b>	<b>3,793,120</b>	<b>- %</b>
<b><u>County Attorney</u></b>						
Personnel Expenditures	2,332,028	2,706,658	2,973,492	2,973,492	3,392,894	14.00 %
Operating Expenditures	5,764,147	7,708,380	11,918,523	11,918,523	9,487,378	(20.00)%
Capital Outlay Expenditures	881,868	53,704	76,835	76,835	67,185	(13.00)%
Total Budget	<b>8,978,044</b>	<b>10,468,742</b>	<b>14,968,850</b>	<b>14,968,850</b>	<b>12,947,457</b>	<b>(14.00)%</b>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Office**

	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Library Services</u></b>						
Personnel Expenditures	3,667,231	4,093,679	4,410,601	4,410,601	4,228,621	(4.00)%
Operating Expenditures	1,153,514	1,119,027	1,314,213	1,314,213	1,201,634	(9.00)%
Capital Outlay Expenditures	663,360	704,903	837,988	837,988	1,153,573	38.00 %
Total Budget	<b>5,484,105</b>	<b>5,917,610</b>	<b>6,562,802</b>	<b>6,562,802</b>	<b>6,583,828</b>	<b>- %</b>
<b><u>Building Department</u></b>						
Personnel Expenditures	5,007,499	5,101,869	5,568,277	5,568,277	5,080,744	(9.00)%
Operating Expenditures	1,126,090	936,785	923,380	923,380	1,346,604	46.00 %
Capital Outlay Expenditures	25,431	125,285	129,000	129,000	28,300	(78.00)%
Total Budget	<b>6,159,020</b>	<b>6,163,939</b>	<b>6,620,657</b>	<b>6,620,657</b>	<b>6,455,648</b>	<b>(2.00)%</b>
<b><u>Planning &amp; Environmental Resources</u></b>						
Personnel Expenditures	4,079,656	4,374,058	4,354,316	4,354,316	3,882,728	(11.00)%
Operating Expenditures	2,847,510	4,346,402	2,715,168	2,715,168	5,413,410	99.00 %
Capital Outlay Expenditures	3,537,212	4,257,963	474,751	474,751	192,128	(60.00)%
Total Budget	<b>10,464,379</b>	<b>12,978,423</b>	<b>7,544,235</b>	<b>7,544,235</b>	<b>9,488,266</b>	<b>26.00 %</b>
<b><u>Code Compliance</u></b>						
Personnel Expenditures	1,367,885	1,571,322	1,817,914	1,817,914	1,707,221	(6.00)%
Operating Expenditures	213,477	451,554	565,011	565,011	332,446	(41.00)%
Capital Outlay Expenditures	5,059	32,554	-	-	-	- %
Total Budget	<b>1,586,422</b>	<b>2,055,430</b>	<b>2,382,925</b>	<b>2,382,925</b>	<b>2,039,667</b>	<b>(14.00)%</b>
<b><u>Project Management</u></b>						
Personnel Expenditures	2,283,411	2,399,615	3,028,422	3,028,422	2,099,289	(31.00)%
Operating Expenditures	8,322,750	5,512,041	9,762,596	9,762,596	3,836,542	(61.00)%
Capital Outlay Expenditures	8,491	14,813,748	49,561,857	49,561,857	52,593,289	6.00 %
Total Budget	<b>10,614,652</b>	<b>22,725,404</b>	<b>62,352,875</b>	<b>62,352,875</b>	<b>58,529,120</b>	<b>(6.00)%</b>
<b><u>Engineering Services/Roads</u></b>						
Personnel Expenditures	3,444,092	3,974,207	4,481,817	4,481,817	4,384,176	(2.00)%
Operating Expenditures	11,993,002	13,057,345	24,521,723	24,521,723	9,554,706	(61.00)%
Capital Outlay Expenditures	227,376	882,578	2,057,656	2,057,656	7,471,316	263.00 %
Total Budget	<b>15,664,470</b>	<b>17,914,129</b>	<b>31,061,196</b>	<b>31,061,196</b>	<b>21,410,198</b>	<b>(31.00)%</b>
<b><u>Solid Waste</u></b>						
Personnel Expenditures	1,443,380	1,672,376	1,723,119	1,723,119	1,857,719	8.00 %
Operating Expenditures	22,381,287	23,123,612	32,550,200	32,550,200	32,027,468	(2.00)%
Capital Outlay Expenditures	156,398	114,712	1,559,492	1,559,492	3,097,183	99.00 %
Total Budget	<b>23,981,065</b>	<b>24,910,700</b>	<b>35,832,811</b>	<b>35,832,811</b>	<b>36,982,370</b>	<b>3.00 %</b>

**Monroe County Board of County Commissioners  
FY 2026 Adopted Fiscal Plan by Office**

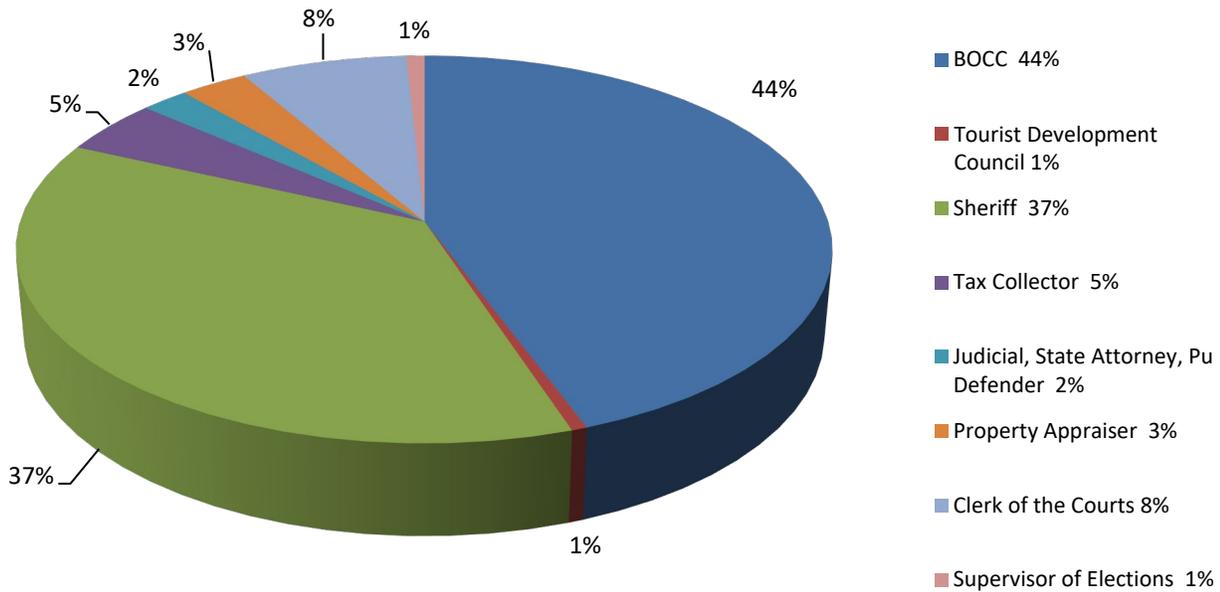
	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Elected Officials</u></b>						
Personnel Expenditures	10,600,657	11,117,945	12,121,255	12,121,255	13,096,532	8.00 %
Operating Expenditures	84,673,544	91,119,412	100,535,992	100,535,992	110,326,355	10.00 %
Capital Outlay Expenditures	147,379	95,812	307,465	307,465	218,500	(29.00)%
Interfund Transfers	7,235,600	8,959,815	10,046,015	10,046,015	10,370,763	3.00 %
Total Budget	<b>102,657,181</b>	<b>111,292,984</b>	<b>123,010,727</b>	<b>123,010,727</b>	<b>134,012,150</b>	<b>9.00 %</b>
<b><u>Tourist Development Council</u></b>						
Personnel Expenditures	610,818	767,191	845,937	845,937	843,692	- %
Operating Expenditures	46,802,190	54,945,499	115,429,460	115,429,460	85,257,502	(26.00)%
Capital Outlay Expenditures	20,434	20,208	40,000	40,000	20,000	(50.00)%
Total Budget	<b>47,433,442</b>	<b>55,732,898</b>	<b>116,315,397</b>	<b>116,315,397</b>	<b>86,121,194</b>	<b>(26.00)%</b>
<b><u>Medical Examiner</u></b>						
Personnel Expenditures	253,060	663,432	711,462	711,462	766,199	8.00 %
Operating Expenditures	411,366	85,135	222,255	222,255	221,323	- %
Capital Outlay Expenditures	-	6,551	3,000	3,000	3,000	- %
Total Budget	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>6.00 %</b>
<b><u>Fleet Management</u></b>						
Personnel Expenditures	2,434,025	2,680,991	2,933,716	2,933,716	2,462,826	(16.00)%
Operating Expenditures	2,292,088	2,047,970	1,693,324	1,693,324	2,157,449	27.00 %
Capital Outlay Expenditures	196,221	-	102,000	102,000	-	(100.00)%
Total Budget	<b>4,922,333</b>	<b>4,728,961</b>	<b>4,729,040</b>	<b>4,729,040</b>	<b>4,620,275</b>	<b>(2.00)%</b>
<b><u>Facilities Maintenance</u></b>						
Personnel Expenditures	4,387,840	4,756,117	4,932,821	4,932,821	4,941,256	- %
Operating Expenditures	4,921,834	6,566,980	8,154,072	8,154,072	8,837,597	8.00 %
Capital Outlay Expenditures	143,787	666,626	237,000	237,000	257,248	9.00 %
Total Budget	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.00 %</b>
<b><u>Corrections Facilities</u></b>						
Personnel Expenditures	1,105,055	1,199,731	1,284,738	1,284,738	1,291,632	1.00 %
Operating Expenditures	1,900,763	2,066,571	3,206,948	3,206,948	3,251,390	1.00 %
Capital Outlay Expenditures	44,492	160,513	-	-	-	- %
Total Budget	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.00 %</b>
<b><u>Parks &amp; Recreation</u></b>						
Personnel Expenditures	1,741,796	1,961,099	1,741,183	1,741,183	1,724,258	(1.00)%
Operating Expenditures	2,010,109	2,471,217	3,379,598	3,379,598	3,307,135	(2.00)%
Capital Outlay Expenditures	38,654	410,639	81,900	81,900	221,090	170.00 %
Total Budget	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.00 %</b>
<b><u>Canals</u></b>						
Operating Expenditures	17,687	25,857	168,000	168,000	186,000	11.00 %
Total Budget	<b>17,687</b>	<b>25,857</b>	<b>168,000</b>	<b>168,000</b>	<b>186,000</b>	<b>11.00 %</b>

**Monroe County Board of County Commissioners**  
**FY 2026 Adopted Fiscal Plan by Office**

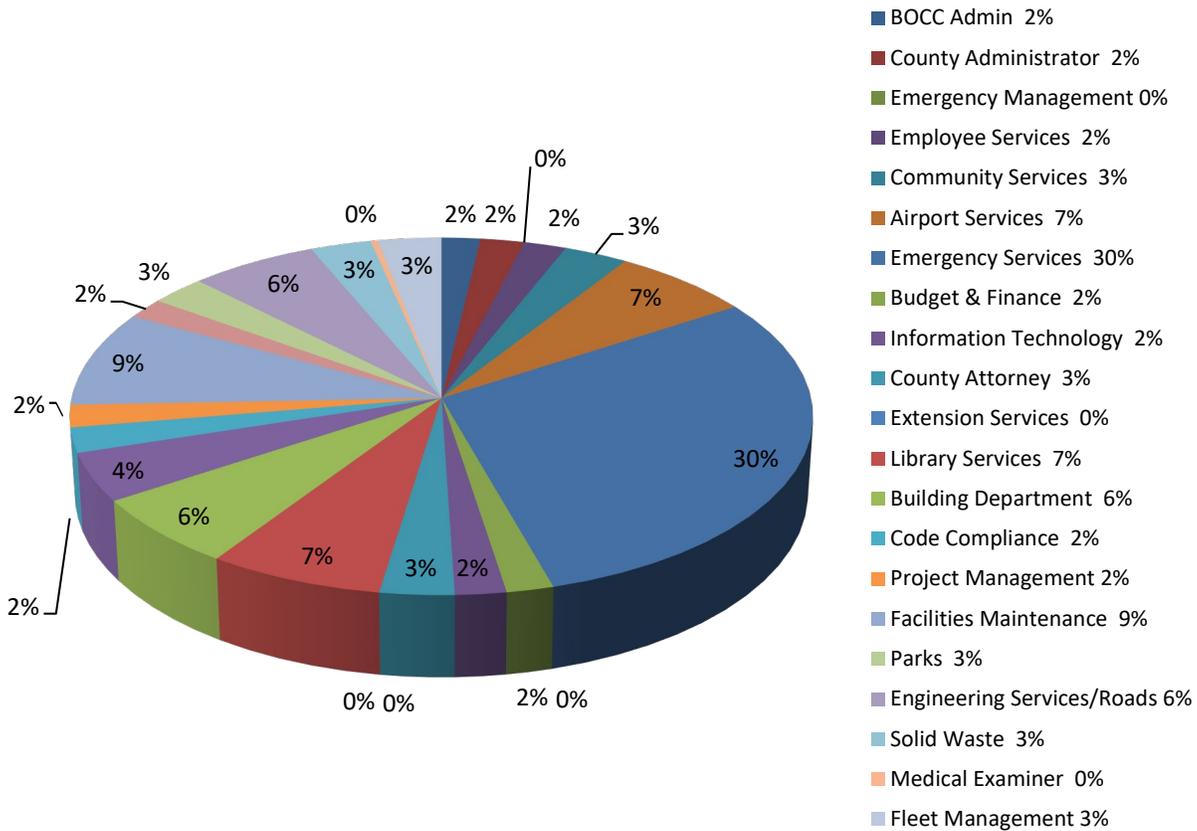
	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
<b><u>Community Services</u></b>						
Personnel Expenditures	3,291,602	3,573,388	2,667,600	2,667,600	2,189,157	(18.00)%
Operating Expenditures	2,964,218	3,225,922	2,623,290	2,623,290	2,206,852	(16.00)%
Capital Outlay Expenditures	-	43,032	-	-	-	- %
Total Budget	<u>6,255,821</u>	<u>6,842,342</u>	<u>5,290,890</u>	<u>5,290,890</u>	<u>4,396,009</u>	<u>(17.00)%</u>
County Total Budget	<u>502,275,066</u>	<u>530,482,043</u>	<u>715,714,185</u>	<u>715,714,185</u>	<u>672,067,874</u>	<u>(6.00)%</u>

# Full Time Employee(FTE) Summary Chart

**FY2026 Total Position Percentage - 1,335.05 FTE's**



**FY2026 BOCC Positions by Department - 605.56 FTE's**



# Monroe County Board of County Commissioners FY 2026 Adopted Fiscal Plan Position Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Variance
<b><u>B.O.C.C.</u></b>						
BOCC Administrative	11.00	11.00	11.00	11.00	11.00	0.00
<b>B.O.C.C. Total FTE</b>	<b><u>11.00</u></b>	<b><u>11.00</u></b>	<b><u>11.00</u></b>	<b><u>11.00</u></b>	<b><u>11.00</u></b>	<b><u>0.00</u></b>

## **County Administrator**

Guardian Ad Litem	2.00	2.00	1.00	1.00	1.00	0.00
County Administrator	5.00	3.00	3.00	4.00	6.00	3.00
Office of Resiliency	1.00	2.00	2.00	2.00	2.00	0.00
Office of Legislative Affairs	1.00	1.00	1.00	1.00	1.00	0.00
Office of Strategic Planning	0.50	0.50	0.50	0.50	0.50	0.00
Office of Transit	-	1.00	1.00	1.00	-	-1.00
Public Information Officer	-	1.00	1.00	1.00	1.00	0.00
Office of Housing	-	-	-	-	1.00	1.00
Extension Services	1.00	1.00	1.00	1.00	-	-1.00
<b>County Administrator Total FTE</b>	<b><u>10.50</u></b>	<b><u>11.50</u></b>	<b><u>10.50</u></b>	<b><u>11.50</u></b>	<b><u>12.50</u></b>	<b><u>2.00</u></b>

## **Employee Services**

Employee Services - Loss Control	1.35	2.35	2.35	2.35	1.35	-1.00
Employee Services - Personnel	4.97	4.97	4.97	4.97	4.97	0.00
Employee Services - Worker's Comp	1.28	1.28	1.28	1.28	1.28	0.00
Employee Services - Group Insurance	3.43	3.43	3.43	3.43	4.43	1.00
<b>Employee Services Total FTE</b>	<b><u>11.02</u></b>	<b><u>12.02</u></b>	<b><u>12.02</u></b>	<b><u>12.02</u></b>	<b><u>12.02</u></b>	<b><u>0.00</u></b>

## **Emergency Management**

Emergency Management	4.06	4.27	4.27	4.27	-	-4.27
<b>Emergency Management Total FTE</b>	<b><u>4.06</u></b>	<b><u>4.27</u></b>	<b><u>4.27</u></b>	<b><u>4.27</u></b>	<b><u>-</u></b>	<b><u>-4.27</u></b>

## **Veterans Affairs**

Veteran Affairs	8.00	8.00	8.00	8.00	-	-8.00
<b>Veterans Affairs Total FTE</b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>-</u></b>	<b><u>-8.00</u></b>

## **Airport Services**

Key West Airport	20.00	20.00	22.00	22.00	35.95	13.95
Marathon Airport	4.00	4.00	4.00	4.00	4.00	0.00
<b>Airport Services Total FTE</b>	<b><u>24.00</u></b>	<b><u>24.00</u></b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>39.95</u></b>	<b><u>13.95</u></b>

# Monroe County Board of County Commissioners FY 2026 Adopted Fiscal Plan Position Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Variance
<b><u>Emergency Services</u></b>						
Emergency Medical Air Transport	21.00	21.00	21.00	21.00	20.00	-1.00
Fire & Rescue Central	99.00	99.00	123.00	123.00	123.00	0.00
Fire & Rescue Coordinator/Fire Academy	12.00	14.02	15.02	16.02	12.02	-3.00
Emergency Management	-	-	-	-	2.37	2.37
Fire Marshal	6.00	6.00	6.00	6.00	5.00	-1.00
Fire & Rescue Key West Airport	14.00	14.00	14.00	14.00	14.00	0.00
<b>Emergency Services Total FTE</b>	<b><u>152.00</u></b>	<b><u>154.02</u></b>	<b><u>179.02</u></b>	<b><u>180.02</u></b>	<b><u>176.39</u></b>	<b><u>-2.63</u></b>
<b><u>Budget &amp; Finance</u></b>						
Office of Management & Budget	6.30	5.75	5.75	5.75	5.00	-0.75
Grants Management	3.20	1.75	0.75	0.75	-	-0.75
Purchasing	1.50	2.50	2.50	2.50	6.00	3.50
<b>Budget &amp; Finance Total FTE</b>	<b><u>11.00</u></b>	<b><u>10.00</u></b>	<b><u>9.00</u></b>	<b><u>9.00</u></b>	<b><u>11.00</u></b>	<b><u>2.00</u></b>
<b><u>Information Technology</u></b>						
Information Technology	14.00	13.00	13.00	13.00	12.00	-1.00
<b>Information Technology Total FTE</b>	<b><u>14.00</u></b>	<b><u>13.00</u></b>	<b><u>13.00</u></b>	<b><u>13.00</u></b>	<b><u>12.00</u></b>	<b><u>-1.00</u></b>
<b><u>County Attorney</u></b>						
County Attorney - Risk Mgmt.	2.19	2.19	2.19	2.19	2.79	0.60
County Attorney	12.41	12.36	12.36	12.36	14.61	2.25
<b>County Attorney Total FTE</b>	<b><u>14.60</u></b>	<b><u>14.55</u></b>	<b><u>14.55</u></b>	<b><u>14.55</u></b>	<b><u>17.40</u></b>	<b><u>2.85</u></b>
<b><u>Social Services</u></b>						
Welfare Services	5.84	5.84	6.84	6.84	-	-6.84
Social Service Transportation	7.75	7.75	7.75	7.75	-	-7.75
Bayshore Manor	1.00	1.00	-	-	-	0.00
<b>Social Services Total FTE</b>	<b><u>14.59</u></b>	<b><u>14.59</u></b>	<b><u>14.59</u></b>	<b><u>14.59</u></b>	<b><u>-</u></b>	<b><u>-14.59</u></b>
<b><u>Library Services</u></b>						
Libraries	45.25	45.25	45.25	45.25	41.25	-4.00
<b>Library Services Total FTE</b>	<b><u>45.25</u></b>	<b><u>45.25</u></b>	<b><u>45.25</u></b>	<b><u>45.25</u></b>	<b><u>41.25</u></b>	<b><u>-4.00</u></b>
<b><u>Building Department</u></b>						
Building Department	46.31	46.31	42.31	42.31	37.64	-4.67
<b>Building Department Total FTE</b>	<b><u>46.31</u></b>	<b><u>46.31</u></b>	<b><u>42.31</u></b>	<b><u>42.31</u></b>	<b><u>37.64</u></b>	<b><u>-4.67</u></b>

# Monroe County Board of County Commissioners

## FY 2026 Adopted Fiscal Plan Position Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Variance
<b><u>Planning &amp; Environmental Resources</u></b>						
Planning Department	24.55	24.55	22.88	22.88	17.68	-5.20
Environmental Resources	11.33	11.33	8.33	8.33	6.33	-2.00
Marine Resources	1.00	1.00	1.00	1.00	2.00	1.00
<b>Planning &amp; Environmental Resources Total FTE</b>	<b><u>36.88</u></b>	<b><u>36.88</u></b>	<b><u>32.21</u></b>	<b><u>32.21</u></b>	<b><u>26.01</u></b>	<b><u>-6.20</u></b>

### **Code Compliance**

Code Compliance	19.00	19.00	16.00	16.00	13.33	-2.67
<b>Code Compliance Total FTE</b>	<b><u>19.00</u></b>	<b><u>19.00</u></b>	<b><u>16.00</u></b>	<b><u>16.00</u></b>	<b><u>13.33</u></b>	<b><u>-2.67</u></b>

### **Project Management**

Public Works Management	15.32	16.27	17.47	17.47	11.95	-5.52
Wastewater MSTU Capital	0.91	-	-	-	-	0.00
<b>Project Management Total FTE</b>	<b><u>16.22</u></b>	<b><u>16.27</u></b>	<b><u>17.47</u></b>	<b><u>17.47</u></b>	<b><u>11.95</u></b>	<b><u>-5.52</u></b>

### **Engineering Services/Roads**

County Engineering General	1.20	1.10	1.20	1.20	1.10	-0.10
Road Department	36.18	36.28	36.28	35.28	34.28	-2.00
Card Sound Road	3.00	1.00	1.00	1.00	1.00	0.00
<b>Engineering Services/Roads Total FTE</b>	<b><u>40.38</u></b>	<b><u>38.38</u></b>	<b><u>38.48</u></b>	<b><u>37.48</u></b>	<b><u>36.38</u></b>	<b><u>-2.10</u></b>

### **Solid Waste**

Solid Waste	17.10	17.10	17.10	17.10	17.25	0.15
<b>Solid Waste Total FTE</b>	<b><u>17.10</u></b>	<b><u>17.10</u></b>	<b><u>17.10</u></b>	<b><u>17.10</u></b>	<b><u>17.25</u></b>	<b><u>0.15</u></b>

### **Elected Officials**

Clerk of Courts	101.00	101.00	101.00	101.00	101.00	0.00
Monroe County Sheriff	492.50	492.50	492.50	492.50	492.50	0.00
Tax Collector	61.00	61.00	61.00	61.00	61.00	0.00
Property Appraiser	45.00	42.00	41.00	41.00	41.00	0.00
Supervisor of Elections	12.00	12.00	12.00	12.00	11.00	-1.00
Public Defender	2.00	2.00	2.00	2.00	2.00	0.00
Judicial Administration	29.00	29.00	28.00	28.00	27.00	-1.00
<b>Elected Officials Total FTE</b>	<b><u>742.50</u></b>	<b><u>739.50</u></b>	<b><u>737.50</u></b>	<b><u>737.50</u></b>	<b><u>735.50</u></b>	<b><u>-2.00</u></b>

### **Tourist Development Council**

TDC District 4 Third Cent	14.00	14.00	14.00	14.00	-	-14.00
TDC District 5 Third Cent	1.75	3.75	3.75	3.75	3.75	0.00
TDC Two Penny Generic	0.50	0.50	0.50	0.50	0.50	0.00
TDC District 1 Third Penny	2.00	2.00	2.00	2.00	2.00	0.00
TDC District 2 Third Cent	1.00	1.00	1.00	1.00	1.00	0.00
<b>Tourist Development Council Total FTE</b>	<b><u>19.25</u></b>	<b><u>21.25</u></b>	<b><u>21.25</u></b>	<b><u>21.25</u></b>	<b><u>7.25</u></b>	<b><u>-14.00</u></b>

# Monroe County Board of County Commissioners

## FY 2026 Adopted Fiscal Plan Position Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Variance
<b><u>Medical Examiner</u></b>						
Medical Examiner	-	2.00	2.00	2.00	2.00	0.00
<b>Medical Examiner Total FTE</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b><u>Fleet Management</u></b>						
Fleet Management	21.05	22.05	22.05	21.05	18.05	-4.00
<b>Fleet Management Total FTE</b>	<b>21.05</b>	<b>22.05</b>	<b>22.05</b>	<b>21.05</b>	<b>18.05</b>	<b>-4.00</b>
<b><u>Facilities Maintenance</u></b>						
Facilities Maintenance	51.15	54.15	55.15	55.15	51.15	-4.00
<b>Facilities Maintenance Total FTE</b>	<b>51.15</b>	<b>54.15</b>	<b>55.15</b>	<b>55.15</b>	<b>51.15</b>	<b>-4.00</b>
<b><u>Corrections Facilities</u></b>						
Correction Facilities	11.00	12.00	12.00	12.00	11.00	-1.00
<b>Corrections Facilities Total FTE</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>-1.00</b>
<b><u>Parks &amp; Recreation</u></b>						
Parks & Recreation	15.78	16.78	16.78	16.78	15.78	-1.00
<b>Parks &amp; Recreation Total FTE</b>	<b>15.78</b>	<b>16.78</b>	<b>16.78</b>	<b>16.78</b>	<b>15.78</b>	<b>-1.00</b>
<b><u>Community Services</u></b>						
Welfare Services	-	-	-	-	4.75	4.75
Social Service Transportation	-	-	-	-	6.50	6.50
Veteran Affairs	-	-	-	-	7.00	7.00
<b>Community Services Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18.25</b>	<b>18.25</b>
<b>County Total FTE</b>	<b>1,356.64</b>	<b>1,363.87</b>	<b>1,377.50</b>	<b>1,377.50</b>	<b>1,335.06</b>	<b>(42.44)</b>

# Full Time Equivalent (FTE) Changes by Department

## Airport Services

Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Security - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Badging - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
Airport Operations Officer	1.00	New FTE Airport - Landside - Transferred AST employee from MCSO to MC (EYW)
	<u>14.00</u>	

## Budget & Finance

Purchasing	1.00	New FTE - Contract Manager
Purchasing	1.00	FTE transferred from I.T. (fmrlly CATS016)
	<u>2.00</u>	

## Building Department

Building Department	-1.00	Workforce Reduction - Customer Service Representative
Building Department	-1.00	FTE transferred to County Administrator
Building Department	-1.00	FTE transferred to County Administrator
Building Department	-1.00	Workforce Reduction - Customer Service Representative
Building Department	-1.00	Workforce Reduction - Inspector/Plans Examiner
	<u>-5.00</u>	

## Code Compliance

Code Compliance	-1.00	FTE transferred to Employee Benefits (fmrlly ESEB007)
Code Compliance	-1.00	Workforce Reduction - Senior Inspector
Code Compliance	-1.00	Workforce Reduction - Inspector
	<u>-3.00</u>	

## Community Services

Social Services	-0.90	Workforce Reduction - Senior Director Social Services
Social Services	0.16	Increase to 20% FTE - 80% Grant Funded - Senior Administrator Operations
Social Services	-0.90	Workforce Reduction - Administrative Assistant
Social Services	-1.00	Workforce Reduction - Reservationist/Scheduler
Social Services	-0.40	Workforce Reduction -Senior Administrator
Social Services	-0.30	Workforce Reduction - Executive Assistant
Veterans Affairs	-1.00	Workforce Reduction - Executive Assistant
	<u>-4.34</u>	

## County Administrator

County Administrator	1.00	FTE transferred from Engineering (fmrlly CAPM040)
County Administrator	1.00	FTE transferred from Building (fmrlly GMBLG005)
County Administrator	1.00	FTE transferred from Building (fmrlly GMBLG060)
County Administrator	1.00	FTE transferred from Resiliency (fmrlly GMBLG087)
Office of Resiliency	-1.00	FTE transferred to County Administrator
Office of Transit	-1.00	FTE transferred to Office of Affordable Housing
Office of Affordable Housing	1.00	FTE transferred from Transit (fmrlly ADAD008)
Extension Services	-1.00	Workforce Reduction - Coordinator Extension Services
	<u>2.00</u>	

## County Attorney

County Attorney	1.00	New FTE - Assistant County Attorney II
Risk Management	1.00	FTE transferred from Project Management (fmrlly CAPM035)
	<u>2.00</u>	

## Emergency Management/Services

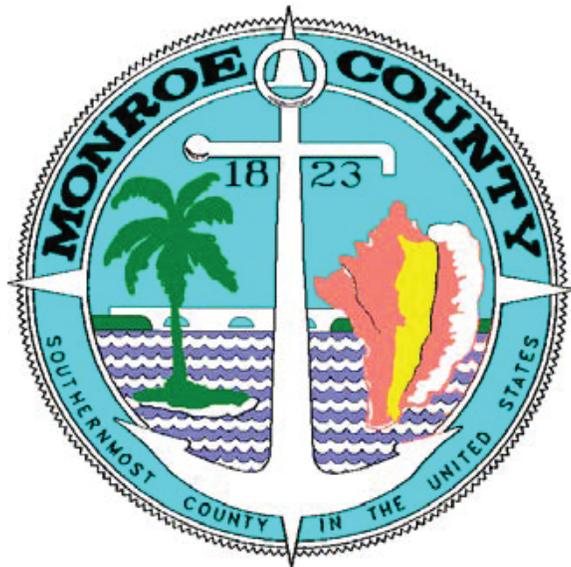
Emergency Services	-1.00	Workforce Reduction - Deputy Fire Marshall
Emergency Services	-1.00	Workforce Reduction - Division Chief Trauma Star
Emergency Services	-1.00	Workforce Reduction - Division Chief Fire Rescue
Emergency Services	-1.00	Workforce Reduction - Logistics Assistant
Emergency Services	-1.00	Workforce Reduction - Administrative Assistant
Emergency Services	1.00	FTE transferred from Fleet (fmrlly PWGAR024)
Emergency Services	-1.00	Workforce Reduction - Fire Rescue Fleet Mechanic
Emergency Management	-0.90	Workforce Reduction - Director Emergency Management
Emergency Management	-1.00	Workforce Reduction - Senior Planner
	<u>-6.90</u>	

**FULL TIME EQUIVALENT (FTE)  
CHANGES BY DEPARTMENT**

<b>Employee Services</b>		
Loss Control Risk Management	-1.00	Workforce Reduction - Security Systems Administrator
	<u>-1.00</u>	
<b>Employee Benefits</b>		
Group Insurance Admin	1.00	FTE transferred from Code Compliance (fmrly GMCE032)
	<u>1.00</u>	
<b>Engineering</b>		
Engineering/Roads	-1.00	Workforce Reduction - Project Manager 2
Engineering/Roads	-1.00	FTE transferred to County Administrator
	<u>-2.00</u>	
<b>Facilities Maintenance</b>		
Facilities Maintenance	-1.00	Workforce Reduction - Maintenance Worker 1
Facilities Maintenance	-1.00	Workforce Reduction - Maintenance Worker 2
Facilities Maintenance	-1.00	Workforce Reduction - Associate Project Manager
Facilities Maintenance	-1.00	Workforce Reduction - Maintenance Worker 4
Facilities Maintenance	-1.00	Workforce Reduction - Maintenance Worker 5
Facilities Maintenance	-1.00	Workforce Reduction - Maintenance Worker 4
	<u>-6.00</u>	
<b>Fleet Management</b>		
Fleet Management	-1.00	FTE transferred to Emergency Services
Fleet Management	-1.00	Workforce Reduction - Mechanic Generator Technician
Fleet Management	-1.00	Workforce Reduction - Deputy Director
Fleet Management	-1.00	Workforce Reduction - Excecutive Assistant
	<u>-4.00</u>	
<b>Information Technology</b>		
Information Technology	-1.00	FTE transferred to Purchasing
	<u>-1.00</u>	
<b>Library Services</b>		
Library Services	-1.00	Workforce Reduction - Branch Manger
Library Services	-1.00	Workforce Reduction - Library Assistant 2
Library Services	-1.00	Workforce Reduction - Cataloging Manager
Library Services	-1.00	Workforce Reduction - Library Assistant 1
	<u>-4.00</u>	
<b>Parks &amp; Recreation</b>		
Unincorporated Parks and Beaches	-1.00	Workforce Reduction - Senior Recreation Team Leader
Unincorporated Parks and Beaches	-1.00	Workforce Reduction - Maintenance Worker 4
	<u>-2.00</u>	
<b>Planning &amp; Enviro Resources</b>		
Planning Department	0.80	Workforce Reduction - Growth Management Director
Planning Department	-1.00	Workforce Reduction - Planning and Development Manager
Planning Department	-1.00	Workforce Reduction - Environmental Planner
Planning Department	-1.00	Workforce Reduction - Senior Coordinator Planning Comm.
Planning Department	-1.00	Workforce Reduction - Planning Tech Vacation Rental
Environment Resources	-1.00	Workforce Reduction - Special Projects Administrator
Environment Resources	-1.00	Workforce Reduction - Senior Environmental Planner
	<u>-5.20</u>	
<b>Project Management</b>		
Public Works Management	-1.00	Workforce Reduction - Project Manager 2
Public Works Management	-1.00	Workforce Reduction - Executive Assistant
Public Works Management	-1.00	Workforce Reduction - Senior Project Manager 3
	<u>-3.00</u>	
<b>Total Net Change in BOCC FTEs</b>	<u><u>-26.44</u></u>	

# FY26 Adopted Budget

*BOCC*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**B.O.C.C.**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### B.O.C.C.

#### **Vision**

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

#### **Mission Statement**

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

#### **Strategic Goals**

Quality of Life: Areas of Concern & Priority

Community Character-

Smart Growth

Respectful Redevelopment

Illegal Transient Rentals

Collaboration with municipalities and other synergistic agencies

Viability-Workforce Housing

Traffic and Road Safety on US1

Enhanced Public Transportation

Address Infrastructure concerns and future storm resiliency

Wind and Flood Insurance Rates

Services to All-Parks and Recreation

Access to water for economy and recreation

Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

Environment: Areas of Concern & Priority

Conservation-

Coral Reef conservation

Nearshore Water Quality

Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)

Reuse/Reduction/Recycling of solid waste

Protection-

Enforcement of Regulatory Statutes: local, state and federal

Nearshore Water and Benthic monitoring

Pursue Protective Ordinances

Canal Protection

Restoration-

Irma and Ian Recovery

Canal Restoration

Nearshore Water Quality and Benthic Restoration

Florida Bay and Everglades projects and advocacy

Resiliency-

Adaptation plans to help plant, animals and humans adapt to flooding

Mitigation plans to help avoid flooding impacts

Stormwater Solutions

Economy: Areas of Concern & Priority

Workforce-

Workforce Housing

Workforce Transportation- Alternative Solutions

Infrastructure-

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

Tourism Transportation- Alternative Solutions

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**B.O.C.C.**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,218,461	1,404,614	1,216,641	1,216,641	1,272,993	4.6%
Operating Expenditures	79,142,510	66,985,786	106,398,751	106,398,751	109,500,412	2.9%
Capital Outlay Expenditures	97,447	22,794	42,665	42,665	25,000	(41.4)%
<b>Total Budget</b>	<b>80,458,419</b>	<b>68,413,194</b>	<b>107,658,057</b>	<b>107,658,057</b>	<b>110,798,405</b>	<b>2.9%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
2003 Revenue Bond	18,500,067	23,010,468	23,008,795	23,008,795	23,492,793	2%
BOCC Administrative	2,107,091	2,196,871	2,682,984	2,682,984	2,593,943	(3)%
BOCC Miscellaneous	6,537,647	5,994,808	7,365,713	7,365,713	5,124,467	(30)%
Budgeted Transfers	50,077,612	33,428,556	40,431,536	40,431,536	46,113,524	14%
Housing Assistance	818,295	1,254,934	3,235,927	3,235,927	2,926,836	(10)%
Human Service Advisory Board Funding	2,126,245	2,190,756	2,203,226	2,203,226	1,101,613	(50)%
Other Non-profit Funding (Not HSAB)	133,046	159,496	138,141	138,141	48,453	(65)%
Quasi-external Services	158,418	177,306	230,000	230,000	200,000	(13)%
Reserves	-	-	28,361,735	28,361,735	29,196,776	3%
<b>Total Budget</b>	<b>80,458,419</b>	<b>68,413,194</b>	<b>107,658,057</b>	<b>107,658,057</b>	<b>110,798,405</b>	<b>3%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	16,339,763	6,520,324	9,962,415	9,962,415	8,477,872	(14.9)%
Affordable Housing Programs	-	-	27,850	27,850	27,850	-%
Fine & Forfeiture Fund	1,519,232	1,941,649	4,458,429	4,458,429	5,677,947	27.4%
Road And Bridge Fund	408,919	408,919	2,358,919	2,358,919	2,358,919	-%
Middle Keys Health Care MSTU	2,328,364	2,626,948	3,336,887	3,336,887	900,391	(73.0)%
TDC District Two Penny	72,713	72,713	72,713	72,713	72,713	-%
TDC Admin & Promo 2 Cent	114,278	114,278	114,278	114,278	114,278	-%
TDC District 1 Third Cent	54,392	54,392	54,392	54,392	54,392	-%
TDC District 2 Third Cent	14,975	14,975	14,975	14,975	14,975	-%
TDC District 3 Third Cent	13,595	13,595	13,595	13,595	13,595	-%
TDC District 4 Third Cent	13,002	13,002	13,002	13,002	13,002	-%
TDC District 5 Third Cent	26,318	26,318	26,318	26,318	26,318	-%
Governmental Fund Type Grants	1,077,827	143,136	-	-	-	-%
Impact Fees Fund - Libraries	143,538	-	-	-	-	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	1,219,110	1,173,110	2,273,110	2,273,110	2,321,737	2.1%
Unincorporated Svc District - Parks & Recreation	331,776	331,776	581,776	581,776	564,078	(3.0)%
Unincorporated Svc District - Planning, Building, and Zoning	1,412,580	99,854	634,501	634,501	400,000	(37.0)%
Municipal Policing	14,338	14,338	1,014,338	1,014,338	1,014,338	-%
Duck Key Security District	110,570	108,628	160,000	160,000	165,000	3.1%
Local Housing Assistance Trust Fund	817,797	1,240,199	3,235,927	3,235,927	2,926,836	(9.6)%
Boating Improvement Fund (BIF)	7,363	-	475,000	475,000	300,000	(36.8)%
Miscellaneous Special Revenue Fund	140,909	1,334,400	1,374,669	1,374,669	829,209	(39.7)%

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**B.O.C.C.**

Environmental Restoration Fund	2,449	24,930	210,268	210,268	245,000	16.5%
Law Enforcement Trust (600)	-	-	23,750	23,750	23,750	-%
Court Facilities Fees Trust (602)	-	-	95,000	95,000	115,000	21.1%
Clerk's Drug Abuse Trust (603)	54,977	-	65,000	65,000	65,000	-%
Marathon Municipal Service Taxing Unit	2,736	-	-	-	-	-%
Bay Point Wastewater Municipal Service Taxing Unit	48,024	-	-	-	-	-%
Big Coppitt Wastewater Municipal Service Taxing Unit	531	-	-	-	-	-%
Key Largo Wastewater Municipal Service Taxing Unit	9,119	-	-	-	-	-%
Stock Island Wastewater MSTU	1,375,831	-	-	-	-	-%
Conch Key Municipal Service Taxing Unit	595	-	-	-	-	-%
Long Key, Layton Municipal Service Taxing Unit	261,727	-	-	-	-	-%
Duck Key Municipal Service Taxing Unit	45,760	-	-	-	-	-%
Canal Special Assessments	-	-	25,000	25,000	25,000	-%
Building Fund	538,659	538,659	638,659	638,659	638,659	-%
Debt Service Fund	18,500,067	23,010,468	24,008,795	24,008,795	24,492,793	2.0%
One Cent Infrastructure Surtax	22,921,647	24,970,816	26,927,626	26,927,626	28,026,670	4.1%
Clerks Rev Note, Capital	-	113,414	-	-	-	-%
Infrastructure Revenue Bonds Series 2007	186,086	-	-	-	-	-%
Big Coppitt Waste Water Project	126,536	-	-	-	-	-%
Duck Key Waste Water Project	664,405	-	-	-	-	-%
Cudjoe Regional WW Project	4,128,796	-	-	-	-	-%
Infrastructure Revenue Bonds Series 2014	1,538,160	-	-	-	-	-%
Long Key Wastewater	398,300	-	-	-	-	-%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	500,000	-%
Card Sound Bridge	79,776	79,776	567,531	567,531	79,776	(85.9)%
Marathon Airport	137,385	137,385	347,385	347,385	7,947,385	2,187.8%
Key West International Airport	477,280	805,280	5,552,280	5,552,280	552,280	(90.1)%
General Airport Revenue Bond	-	-	2,864,750	2,864,750	2,864,750	-%
PFC & Oper Restrictions	1,682,853	172,092	7,412,386	7,412,386	9,742,615	31.4%
MSD Solid Waste Management	235,202	1,447,661	1,323,112	1,323,112	2,135,202	61.4%
Worker's Compensation	69,064	69,064	294,064	294,064	294,064	-%
Group Insurance Fund	127,936	127,936	4,702,418	4,702,418	4,246,352	(9.7)%
Risk Management Fund	133,720	133,720	1,500,000	1,500,000	1,633,720	8.9%
Fleet Management Fund	529,439	529,439	879,439	879,439	879,439	-%
Fire & EMS LOSAP Trust Fund	-	-	17,500	17,500	17,500	-%
<b>Total Revenue</b>	<b>80,458,419</b>	<b>68,413,194</b>	<b>107,658,057</b>	<b>107,658,057</b>	<b>110,798,405</b>	<b>2.9%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
BOCC Administrative	11.00	11.00	11.00	11.00	-
<b>Total Full-Time FTE</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>
<b>Total FTE</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### B.O.C.C. BOCC Administrative

#### Mission Statement

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

#### Description and Services Provided

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

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

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

Monroe County Website address: [www.monroecounty-fl.gov](http://www.monroecounty-fl.gov)

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

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

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	6.00	6.00	6.00	6.00	-
Officials & Administrators	5.00	5.00	5.00	5.00	-
<b>Total Full-Time FTE</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>
<b>Total FTE</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**B.O.C.C.  
Housing Assistance**

**Description and Services Provided**

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

Advisory Board:

- Housing Financial Authority

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	110,748	169,410	-	-	-	-%
Operating Expenditures	706,343	1,084,316	3,235,927	3,235,927	2,926,836	(9.6)%
Capital Outlay Expenditures	1,204	1,209	-	-	-	-%
<b>Total Budget</b>	<b>818,295</b>	<b>1,254,934</b>	<b>3,235,927</b>	<b>3,235,927</b>	<b>2,926,836</b>	<b>(9.6)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Governmental Fund Type Grants	498	14,735	-	-	-	-%
Local Housing Assistance Trust Fund	817,797	1,240,199	3,235,927	3,235,927	2,926,836	(9.6)%
<b>Total Revenue</b>	<b>818,295</b>	<b>1,254,934</b>	<b>3,235,927</b>	<b>3,235,927</b>	<b>2,926,836</b>	<b>(9.6)%</b>

# Monroe County Board of County Commissioners Fiscal Year 2026 Adopted Fiscal Plan

## B.O.C.C. Other Non-profit Funding (Not HSAB)

**Mission Statement**

To provide support to essential non-profit service providers.

**Description and Services Provided**

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

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

- Guidance Care Center - B.O.C.C. Direct funding \$31,953 (Grant Match)

**Major Variances**

This budget includes the following funding:

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

Total \$48,453

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Operating Expenditures	133,046	159,496	138,141	138,141	48,453	(64.9)%
<b>Total Budget</b>	<b>133,046</b>	<b>159,496</b>	<b>138,141</b>	<b>138,141</b>	<b>48,453</b>	<b>(64.9)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	133,046	134,496	138,141	138,141	48,453	(64.9)%
Governmental Fund Type Grants	-	25,000	-	-	-	-%
<b>Total Revenue</b>	<b>133,046</b>	<b>159,496</b>	<b>138,141</b>	<b>138,141</b>	<b>48,453</b>	<b>(64.9)%</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### B.O.C.C.

#### Human Service Advisory Board Funding

**Mission Statement**

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

**Description and Services Provided**

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

**Major Variances**

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

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

- o AIDS Help: \$50,591
- o Anchors Aweigh: \$7,552
- o Autism Society of the Keys (ASK): \$22,500
- o Boys and Girls Club: \$42,996
- o Burton Memorial UMC: \$7,500
- o Domestic Abuse Shelter: \$49,448
- o Florida Keys Area Health Education Ctr. (AHEC): \$98,694
- o Florida Keys Children's Shelter: \$75,909
- o Florida Keys Healthy Start Coalition: \$55,655
- o Florida Keys Outreach Coalition: \$55,655
- o GCC Heron: \$22,742
- o Good Health Clinic: \$50,591
- o Grace Jones Community Center: \$30,000
- o Independence Cay: \$22,500
- o Keys Area Interdenominational Resources: \$22,500
- o Keys to be the Change: \$21,223
- o Literacy Volunteers: \$22,742
- o Heart of the Keys/Marathon Recreation Center: \$25,273
- o Monroe Assoc. for Retarded Citizens (MARC): \$103,758
- o Samuel's House: \$55,654
- o Star of the Sea Foundation: \$45,527
- o Wesley House: \$57,174
- o Womankind: \$80,972
- o Special Olympics: \$14,003
- o A Positive Step: \$27,805
- o Kids Come First In The Florida Keys, Inc.: \$19,066
- o Key West Community Sailing: \$3,532
- o Rural Health Network: \$7,551
- o The Hammock House at St. Columba Episcopal: \$2,500

Total: \$1,101,613

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	2,126,245	2,190,756	2,203,226	2,203,226	1,101,613	(50.0)%
<b>Total Budget</b>	<b>2,126,245</b>	<b>2,190,756</b>	<b>2,203,226</b>	<b>2,203,226</b>	<b>1,101,613</b>	<b>(50.0)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	2,126,245	2,190,756	2,203,226	2,203,226	1,101,613	(50.0)%
<b>Total Revenue</b>	<b>2,126,245</b>	<b>2,190,756</b>	<b>2,203,226</b>	<b>2,203,226</b>	<b>1,101,613</b>	<b>(50.0)%</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### B.O.C.C. BOCC Miscellaneous

**Description and Services Provided**

To account for State mandated and miscellaneous programs.

**Major Variances**

This budget includes the following funding:

From the General Fund (001)- Ad Valorem funds

- > Value Adjustment Board: \$45,900
- > Hurricane: \$100,000
- > Firm Study: \$50,000
- > Guidance Care Center-Baker Act Transportation: \$210,740 (State Mandate 394.76 F.S.)
- > Guidance Care Center-Substance Abuse Mental Health: \$902,000 (State Mandate F.S. 394.76)
- > Guidance Care Center- Jail Incarceration Program (JIP): \$248,768 (Grant match)

From Fine & Forfeiture Fund (101)- Ad Valorem funds

- > Juvenile Detention Cost Share: \$250,000 (State mandate, Section 985.686, F.S.)
- >Tax Increment Payment: \$2,092,947

From Middle Keys Health Care MSTU Fund (104)- Ad Valorem fund

- > Middle Keys Health Care: \$896,112 (Ordinance 012-2018)

From Duck Key Security District Fund (152) -Special Revenue Fund

- > Duck Key Security Special District \$120,000 (Governed by the Duck Key Security Advisory Board)

From Miscellaneous Special Revenue Fund (158)

- > FL Keys Council of Handicapped: \$3,000
- > Ord 016-2004 Legal Aid: \$50,000
- > Ord 021-2002 Traffic Education Fund: \$100,000

From Drug Abuse Fund (164) -Special Revenue Fund

- > Drug Abuse Trust \$55,000

Total: \$5,124,467

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

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Operating Expenditures	6,534,576	5,994,808	7,365,713	7,365,713	5,124,467	(30.4)%
Capital Outlay Expenditures	3,071	-	-	-	-	-%
<b>Total Budget</b>	<b>6,537,647</b>	<b>5,994,808</b>	<b>7,365,713</b>	<b>7,365,713</b>	<b>5,124,467</b>	<b>(30.4)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**B.O.C.C.**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	1,339,973	1,069,988	1,612,826	1,612,826	1,557,408	(3.4)%
Fine & Forfeiture Fund	1,485,524	1,941,649	2,153,000	2,153,000	2,342,947	8.8%
Middle Keys Health Care MSTU	2,328,364	2,626,948	3,336,887	3,336,887	896,112	(73.1)%
Governmental Fund Type Grants	1,077,330	103,401	-	-	-	-%
Duck Key Security District	110,570	108,628	115,000	115,000	120,000	4.3%
Miscellaneous Special Revenue Fund	140,909	144,194	93,000	93,000	153,000	64.5%
Clerk's Drug Abuse Trust (603)	54,977	-	55,000	55,000	55,000	-%
<b>Total Revenue</b>	<b>6,537,647</b>	<b>5,994,808</b>	<b>7,365,713</b>	<b>7,365,713</b>	<b>5,124,467</b>	<b>(30.4)%</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### B.O.C.C. Reserves

#### Description and Services Provided

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

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

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

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Operating Expenditures	-	-	28,361,735	28,361,735	29,196,776	2.9%
<b>Total Budget</b>	-	-	<b>28,361,735</b>	<b>28,361,735</b>	<b>29,196,776</b>	<b>2.9%</b>
Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	-	-	3,066,390	3,066,390	2,884,302	(5.9)%
Affordable Housing Programs	-	-	27,850	27,850	27,850	-%
Fine & Forfeiture Fund	-	-	2,270,429	2,270,429	3,300,000	45.3%
Road And Bridge Fund	-	-	1,950,000	1,950,000	1,950,000	-%
Middle Keys Health Care MSTU	-	-	-	-	4,279	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	-	-	1,100,000	1,100,000	1,148,627	4.4%
Unincorporated Svc District - Parks & Recreation	-	-	250,000	250,000	232,302	(7.1)%
Unincorporated Svc District - Planning, Building, and Zoning	-	-	634,501	634,501	400,000	(37.0)%
Municipal Policing	-	-	1,000,000	1,000,000	1,000,000	-%
Duck Key Security District	-	-	45,000	45,000	45,000	-%
Boating Improvement Fund (BIF)	-	-	475,000	475,000	300,000	(36.8)%
Miscellaneous Special Revenue Fund	-	-	571,227	571,227	350,000	(38.7)%
Environmental Restoration Fund	-	-	210,268	210,268	220,000	4.6%
Law Enforcement Trust (600)	-	-	23,750	23,750	23,750	-%
Court Facilities Fees Trust (602)	-	-	95,000	95,000	115,000	21.1%
Clerk's Drug Abuse Trust (603)	-	-	10,000	10,000	10,000	-%
Canal Special Assessments	-	-	25,000	25,000	25,000	-%
Building Fund	-	-	100,000	100,000	100,000	-%
Debt Service Fund	-	-	1,000,000	1,000,000	1,000,000	-%
One Cent Infrastructure Surtax	-	-	4,000,000	4,000,000	4,000,000	-%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	500,000	-%
Card Sound Bridge	-	-	487,755	487,755	-	(100.0)%
Marathon Airport	-	-	210,000	210,000	210,000	-%
Key West International Airport	-	-	75,000	75,000	75,000	-%
General Airport Revenue Bond	-	-	2,864,750	2,864,750	2,864,750	-%
PFC & Oper Restrictions	-	-	114,923	114,923	300,000	161.0%
MSD Solid Waste Management	-	-	1,087,910	1,087,910	1,900,000	74.6%
Worker's Compensation	-	-	225,000	225,000	225,000	-%
Group Insurance Fund	-	-	4,574,482	4,574,482	4,118,416	(10.0)%
Risk Management Fund	-	-	1,500,000	1,500,000	1,500,000	-%
Fleet Management Fund	-	-	350,000	350,000	350,000	-%
Fire & EMS LOSAP Trust Fund	-	-	17,500	17,500	17,500	-%
<b>Total Revenue</b>	-	-	<b>28,361,735</b>	<b>28,361,735</b>	<b>29,196,776</b>	<b>2.9%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**B.O.C.C.  
Budgeted Transfers**

**Description and Services Provided**

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

**Major Variances**

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	50,077,612	33,428,556	40,431,536	40,431,536	46,113,524	14.1%
<b>Total Budget</b>	<b>50,077,612</b>	<b>33,428,556</b>	<b>40,431,536</b>	<b>40,431,536</b>	<b>46,113,524</b>	<b>14.1%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**B.O.C.C.**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	10,474,992	828,908	200,000	200,000	200,000	-%
Fine & Forfeiture Fund	33,708	-	35,000	35,000	35,000	-%
Road And Bridge Fund	408,919	408,919	408,919	408,919	408,919	-%
TDC District Two Penny	72,713	72,713	72,713	72,713	72,713	-%
TDC Admin & Promo 2 Cent	114,278	114,278	114,278	114,278	114,278	-%
TDC District 1 Third Cent	54,392	54,392	54,392	54,392	54,392	-%
TDC District 2 Third Cent	14,975	14,975	14,975	14,975	14,975	-%
TDC District 3 Third Cent	13,595	13,595	13,595	13,595	13,595	-%
TDC District 4 Third Cent	13,002	13,002	13,002	13,002	13,002	-%
TDC District 5 Third Cent	26,318	26,318	26,318	26,318	26,318	-%
Impact Fees Fund - Libraries	143,538	-	-	-	-	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	1,219,110	1,173,110	1,173,110	1,173,110	1,173,110	-%
Unincorporated Svc District - Parks & Recreation	331,776	331,776	331,776	331,776	331,776	-%
Unincorporated Svc District - Planning, Building, and Zoning	1,412,580	99,854	-	-	-	-%
Municipal Policing	14,338	14,338	14,338	14,338	14,338	-%
Boating Improvement Fund (BIF)	7,363	-	-	-	-	-%
Miscellaneous Special Revenue Fund	-	1,112,206	539,290	539,290	218,362	(59.5)%
Environmental Restoration Fund	2,449	24,930	-	-	25,000	-%
Marathon Municipal Service Taxing Unit	2,736	-	-	-	-	-%
Bay Point Wastewater Municipal Service Taxing Unit	48,024	-	-	-	-	-%
Big Coppitt Wastewater Municipal Service Taxing Unit	531	-	-	-	-	-%
Key Largo Wastewater Municipal Service Taxing Unit	9,119	-	-	-	-	-%
Stock Island Wastewater MSTU	1,375,831	-	-	-	-	-%
Conch Key Municipal Service Taxing Unit	595	-	-	-	-	-%
Long Key, Layton Municipal Service Taxing Unit	261,727	-	-	-	-	-%
Duck Key Municipal Service Taxing Unit	45,760	-	-	-	-	-%
Building Fund	538,659	538,659	538,659	538,659	538,659	-%
One Cent Infrastructure Surtax	22,921,647	24,970,816	22,927,626	22,927,626	24,026,670	4.8%
Clerks Rev Note, Capital	-	113,414	-	-	-	-%
Infrastructure Revenue Bonds Series 2007	186,086	-	-	-	-	-%
Big Coppitt Waste Water Project	126,536	-	-	-	-	-%
Duck Key Waste Water Project	664,405	-	-	-	-	-%
Cudjoe Regional WW Project	4,128,796	-	-	-	-	-%
Infrastructure Revenue Bonds Series 2014	1,538,160	-	-	-	-	-%
Long Key Wastewater	398,300	-	-	-	-	-%
Card Sound Bridge	79,776	79,776	79,776	79,776	79,776	-%
Marathon Airport	137,385	137,385	137,385	137,385	7,737,385	5,531.9%
Key West International Airport	477,280	805,280	5,477,280	5,477,280	477,280	(91.3)%
PFC & Oper Restrictions	1,682,853	172,092	7,297,463	7,297,463	9,442,615	29.4%
MSD Solid Waste Management	235,202	1,447,661	235,202	235,202	235,202	-%
Worker's Compensation	69,064	69,064	69,064	69,064	69,064	-%
Group Insurance Fund	127,936	127,936	127,936	127,936	127,936	-%
Risk Management Fund	133,720	133,720	-	-	133,720	-%
Fleet Management Fund	529,439	529,439	529,439	529,439	529,439	-%
<b>Total Revenue</b>	<b>50,077,612</b>	<b>33,428,556</b>	<b>40,431,536</b>	<b>40,431,536</b>	<b>46,113,524</b>	<b>14.1%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**B.O.C.C.  
2003 Revenue Bond**

**Description and Services Provided**

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

See the Debt Service section for details.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	18,500,067	23,010,468	23,008,795	23,008,795	23,492,793	2.1%
<b>Total Budget</b>	<b>18,500,067</b>	<b>23,010,468</b>	<b>23,008,795</b>	<b>23,008,795</b>	<b>23,492,793</b>	<b>2.1%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Debt Service Fund	18,500,067	23,010,468	23,008,795	23,008,795	23,492,793	2.1%
<b>Total Revenue</b>	<b>18,500,067</b>	<b>23,010,468</b>	<b>23,008,795</b>	<b>23,008,795</b>	<b>23,492,793</b>	<b>2.1%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**B.O.C.C.  
Quasi-external Services**

**Description and Services Provided**

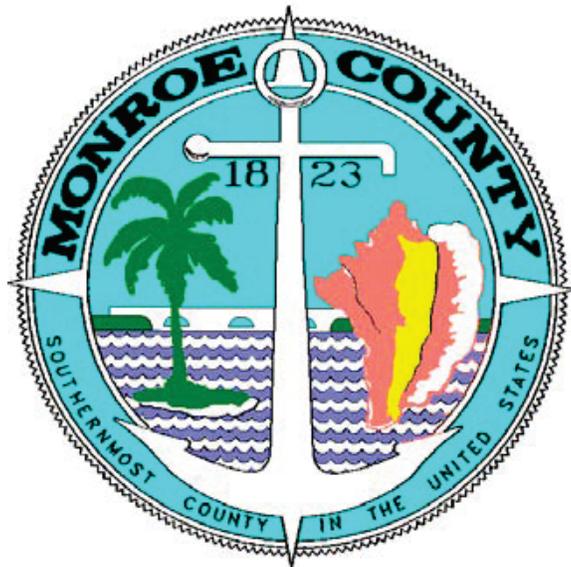
General Fund expenditures (postage, phone, and courier services) that are reimbursed by outside agencies

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	158,418	177,306	230,000	230,000	200,000	(13.0)%
<b>Total Budget</b>	<b>158,418</b>	<b>177,306</b>	<b>230,000</b>	<b>230,000</b>	<b>200,000</b>	<b>(13.0)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	158,418	177,306	230,000	230,000	200,000	(13.0)%
<b>Total Revenue</b>	<b>158,418</b>	<b>177,306</b>	<b>230,000</b>	<b>230,000</b>	<b>200,000</b>	<b>(13.0)%</b>

# FY26 Adopted Budget

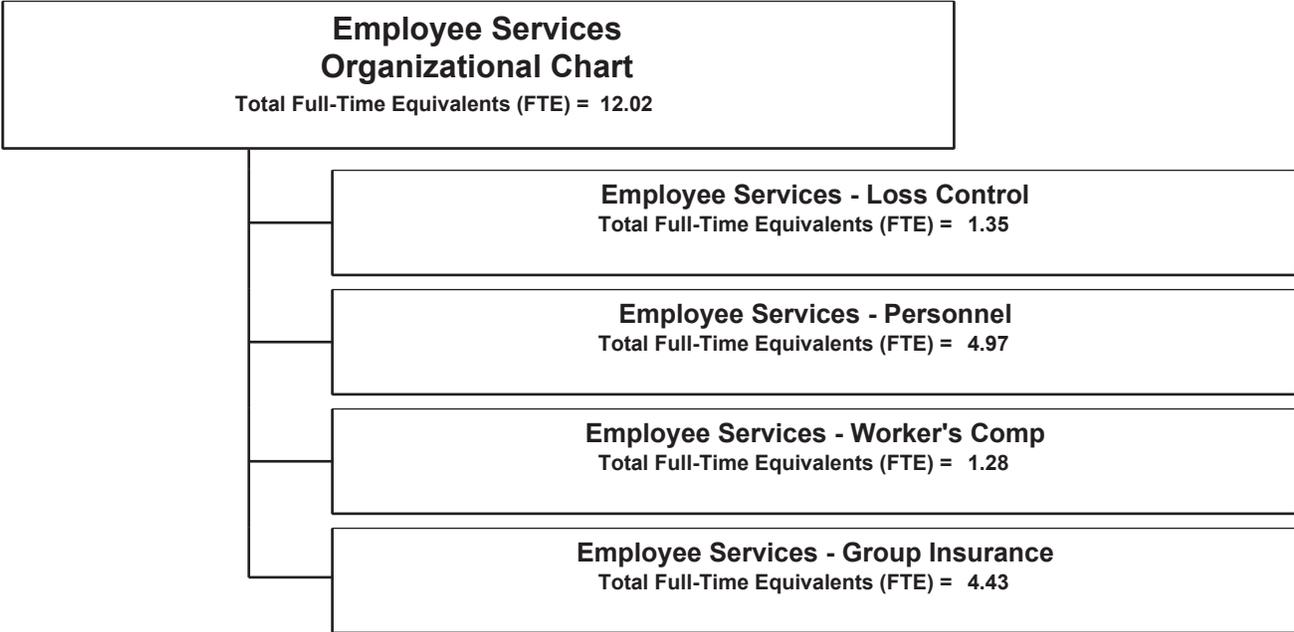
## *Employee Services*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Employee Services**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Employee Services

#### Vision

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

#### Mission Statement

The Employee Services Department provides guidance and information the County's BOCC employees, Constitutional Officer employees, retirees, in the areas of Group Insurance Benefits, Human Resources, and Workers' Compensation & Safety.

#### Services Provided

The department includes Human Resources Office, Group Insurance Benefits Office, and the Safety and Security Office (includes Workers' Compensation).

Responsibilities include:

Human Resources Office

Manages all matters relating to the County's most valuable resource, its 612.56 full and part-time BOCC employees, and is responsible for:

- \* Managing job recruitment, selection, and promotion
- \* Developing, promoting, and enforcing personnel policies
- \* Promoting employee career development and job training
- \* Promoting orientation programs for new hires
- \* Providing guidance regarding disciplinary actions

In addition to serving County employees, the Group Insurance Benefits and Safety offices provide services to the Monroe County Land Authority and the five Constitutional Officer Agencies: Monroe County Sheriff's Office, Property Appraiser, Clerk of Court, Tax Collector, and Supervisor of Elections.

Group Insurance Benefits Office

Provides and administers health, prescription, dental, vision, and life coverage to more than 2,650 BOCC and Constitutional Officer employees, retirees, and dependent spouses and children. The County continues to offer health plan participants an opportunity to reduce the cost of employee premiums via the Passport to Wellness Program. Participants can save \$600 each year by participating in preventative health screenings. Despite healthcare industry costs rising, the department has been able to maintain employee/retiree costs for medical, dental, vision, and supplemental life.

Safety and Security Office

Provides safety training and administers Workers' Compensation program for more than 1,700 BOCC and Constitutional Officer employees. Manages security programs and systems for County employees, buildings, and other assets. The County continues to work towards enhancing safety and security for employees, the public, and county assets by expanding access control systems.

#### Strategic Goals

Department Goals, Actions and Measures:

a. Resolution 1 - Group Insurance Benefits Office:

- i. Goal: Our department wants to increase Wellness Program participation and wellness/wellbeing educational offerings (webinars, Lunch & Learn, etc.).
- ii. Action: To accomplish this, we will offer more webinars and Lunch & Learn sessions to encourage healthy lifestyles and preventative health screenings for employees.
- iii. Performance Measure: We will know we succeeded by an increased number of employees qualifying for reward, attending wellness events, and utilizing education/tools.

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Employee Services

In FY25, Group Benefits had great success with improving and supporting the health and wellness of our employees:

- a. Over 350 employees attended the annual Health and Wellness Fairs throughout the Keys and participated in learning opportunities and events. Employees (participating employers) earned four hours of paid time off by attending our Health and Wellness Fairs.
- b. Lunch & Learn Wellness sessions were very popular and educated employees on ways to improve their health and well-being.
- c. Over 370 employees visited their personal physician for age-appropriate preventive screenings and will be granted a \$50/month premium reduction savings for the entire next year (a total savings of \$600).

Marathon & Key Largo events had record breaking attendance.

b. Resolution 2 - Human Resources Office:

- i. Goal: Our department wants to enhance Training and Development opportunities for employees to strengthen job performance and enable future career growth.
- ii. Action: To accomplish this, we will research and execute available and economical training opportunities such as online courses, seminars, and workshops.
- iii. Performance Measure: We will know we succeeded by developing programs that are focused on professional growth and will accommodate all the departments under Monroe County BOCC.

c. Resolution 3 - Safety and Security Office:

- i. Goal: Our department wants to improve public safety and security systems at County buildings.
- ii. Action: To accomplish this, we will expand into the next phase of projects developed based on Facility Security Vulnerability Assessment.
- iii. Performance Measure: We will know we succeeded by completion of improved safety measures.

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Employee Services**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,916,399	2,081,763	2,320,902	2,320,902	2,193,321	(5.5)%
Operating Expenditures	22,654,671	23,991,165	38,833,192	38,833,192	42,502,267	9.4%
Capital Outlay Expenditures	14,585	50,235	504,500	504,500	37,000	(92.7)%
<b>Total Budget</b>	<b>24,585,655</b>	<b>26,123,163</b>	<b>41,658,594</b>	<b>41,658,594</b>	<b>44,732,588</b>	<b>7.4%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Employee Services - Group Insurance	20,438,582	22,003,472	34,097,464	34,097,464	38,815,020	14%
Employee Services - Loss Control	1,000,910	1,087,615	1,377,255	1,377,255	442,232	(68)%
Employee Services - Personnel	882,231	893,786	852,675	852,675	935,905	10%
Employee Services - Worker's Comp	2,263,932	2,138,289	5,331,200	5,331,200	4,539,431	(15)%
<b>Total Budget</b>	<b>24,585,655</b>	<b>26,123,163</b>	<b>41,658,594</b>	<b>41,658,594</b>	<b>44,732,588</b>	<b>7%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	882,231	893,786	852,675	852,675	935,905	9.8%
Worker's Compensation	2,358,955	2,243,024	5,456,762	5,456,762	4,685,374	(14.1)%
Group Insurance Fund	20,438,582	22,003,472	34,097,464	34,097,464	38,815,020	13.8%
Risk Management Fund	905,887	982,880	1,251,693	1,251,693	296,289	(76.3)%
<b>Total Revenue</b>	<b>24,585,655</b>	<b>26,123,163</b>	<b>41,658,594</b>	<b>41,658,594</b>	<b>44,732,588</b>	<b>7.4%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Employee Services**

<u>Position Summary by Department</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Variance</u>
Employee Services - Loss Control	1.35	2.35	2.35	1.35	(1.00)
Employee Services - Personnel	4.97	4.97	4.97	4.97	-
Employee Services - Worker's Comp	1.28	1.28	1.28	1.28	-
Employee Services - Group Insurance	3.43	3.43	3.43	4.43	1.00
<b>Total Full-Time FTE</b>	<u>11.02</u>	<u>12.02</u>	<u>12.02</u>	<u>12.02</u>	<u>-</u>
<b>Total FTE</b>	<u>11.02</u>	<u>12.02</u>	<u>12.02</u>	<u>12.02</u>	<u>-</u>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Employee Services

#### Employee Services - Loss Control

**Mission Statement**

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

**Description and Services Provided**

Safety and Security Office provides safety training and administers Workers' Compensation program for more than 1,700 BOCC, and Constitutional Officer employees. Manages security programs and systems for County employees, buildings, and other assets. The County continues to work towards enhancing safety and security for employees, the public, and county assets by expanding access control systems. In addition, Safety and Security provides investigative support to Human Resources relating to Internal investigations as well as Risk Management concerning issues involving County assets and liability exposures.

**MANDATES:**

U.S. Department of Labor, Occupational Safety and Health Administration: Occupational Safety and Health (OSH) Act.

F.S. Title XXXI - Labor, Chapter 440 Workers' Compensation  
 Title XXXVII - Insurance Requirements

Florida Administrative Code & Florida Administrative Register: Division: 69L: Division of Workers' Compensation

F.S. 119.0701 (2)(b)(3): Public Records-Section 0701 Contracts; public records; request for contractor records; civil action. Exemption from public records.

Monroe County, Code of Ordinances Part I - General Ordinances, Chapter 2 - Administration, Article III - Officers and Employees, Division 1 - Generally, Section 2-61 - Criminal background screening for certain safety and security critical positions.

Goals & Policies: County-wide Short-term Goals and Policies: Renovations for Courthouse facilities (Safety and Security)

**Major Variances**

Safety and Security: presenting a flat budget for FY2026.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	239,784	352,788	400,071	400,071	250,450	(37.4)%
Operating Expenditures	748,567	684,592	477,184	477,184	154,782	(67.6)%
Capital Outlay Expenditures	12,560	50,235	500,000	500,000	37,000	(92.6)%
<b>Total Budget</b>	<b>1,000,910</b>	<b>1,087,615</b>	<b>1,377,255</b>	<b>1,377,255</b>	<b>442,232</b>	<b>(67.9)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Worker's Compensation	95,023	104,735	125,562	125,562	145,943	16.2%
Risk Management Fund	905,887	982,880	1,251,693	1,251,693	296,289	(76.3)%
<b>Total Revenue</b>	<b>1,000,910</b>	<b>1,087,615</b>	<b>1,377,255</b>	<b>1,377,255</b>	<b>442,232</b>	<b>(67.9)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	0.10	1.60	1.60	0.60	(1.00)
Officials & Administrators	0.75	0.75	0.75	0.75	-
Professionals	0.50	-	-	-	-
<b>Total Full-Time FTE</b>	<b>1.35</b>	<b>2.35</b>	<b>2.35</b>	<b>1.35</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>1.35</b>	<b>2.35</b>	<b>2.35</b>	<b>1.35</b>	<b>(1.00)</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Employee Services

#### Employee Services - Personnel

#### **Mission Statement**

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

#### **Description and Services Provided**

Human Resources Office manages all matters relating to the County's most valuable resource, its 612.56 full and part-time BOCC employees, and is responsible for:

- \* Managing job recruitment, selection, and promotion
- \* Developing, promoting, and enforcing personnel policies
- \* Promoting employee career development and job training
- \* Promoting orientation programs for new hires
- \* Providing guidance regarding disciplinary actions

Recruitment and Onboarding- Human Resources is responsible for recruiting and hiring new employees. Recruitment consists of job postings, job advertising, local career fair opportunities, and candidate assessment. Onboarding consists of pre-employment screening, background checks, drug screen (when applicable), and other personnel transactions.

Employee Relations - Human Resources manages relationships between employees and the organizations ensuring enforcement of policies and procedures, addressing grievances or concerns, and adhering to employment laws and regulations with other matters such as FMLA, ADA, and EEO. Internal Investigations are conducted in cases where there are claims of discrimination, harassment, etc.

Training and Development - Human Resources is aiming to improve training and development for employees. Currently working with third party vendors to enhance development and leadership skills.

Performance Management - Human Resources oversees the performance evaluation system. Providing guidance to employees and supervisors on the process.

HR Information System - The County implemented a new HRIS "Workday" to streamline business processes such as compensation changes, timekeeping, etc. Human Resources oversees the functions of this software and works with the Clerks office to mitigate any issues.

MISC- Employee Service Award Program, Employee Affordable Housing, Verification of Employment, Unemployment Claims, Records Retention, Career Service, PPPM Committee, Exit Surveys.

#### MANDATES:

Federal Labor Laws

County Code Article II 2-213 Policies and Procedures Board  
69 Career Service

Florida Statute Title X Public Officers, Employees and Records  
Title XXXI Labor

Ordinance 007-2013 - Security Sensitive Background Screenings

Medical Services Budget includes mandatory Florida Department of Transportation drug testing: Sections 20.23(3)(a) and 334.048(3), Florida Statutes (F.S.)

Travel Budget includes reimbursement in accordance to: Section 112.061(7)(f), Florida Statutes and Monroe County Ordinance Article III Division 3 Sec 2-106

Books, Pubs, Subs, Educ, Memberships Budget includes Educational Reimbursements in accordance to: Florida Statutes 112.063

#### **Major Variances**

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Employee Services

For FY2026:

Increase: 00035 – Medical Services – FY25 Adopted \$9,656. IAFF Random Drug Testing administration for a full 12 months will require an increase. Adopted \$20,000 for FY26.

Flat: 00036 – Other Contractual Services – FY25 Adopted \$20,000. We eliminated the services of J.J. Keller online training library due to low utilization. We would like to evaluate other options. Adopted \$20,000 again for FY26.

Increase: 00038 – Professional Services – FY25 Adopted \$10,000 – IAFF Random Drug Testing will require additional services of TCN who selects individuals for random testing. We will need to subscribe to or purchase compensation data regarding the local cost of living index. Adopted \$10,000 for FY26.

Increase: 00041 – Communications – FY25 Adopted \$420, however we used \$455 in FY24. Adopted \$600 for FY26, so we do not run short.

Increase: 00068 – Advertising – FY25 Adopted \$1000. Public Notices for Career Service Council and other required meetings, plus employment ads for Employee Services openings. Adopted \$2,500 for FY26.

Increase: 00084 – Software with Cancellable Terms – FY24 Adopted \$0 but spent \$1,686 (Adobe Pro). FY25 we were allocated \$0 again. Adopted \$2,000 for FY26 to cover actual costs.

Increase: 00085 – Books, Pubs, Subs, Educ, Memberships – FY24 we were allocated \$21,295 and spent \$20,018, but for FY25 we were only allocated \$12,295. One employee is in a Master’s Degree program under the Tuition Reimbursement policy, and we have other professional development needs. Adopted \$25,000 for FY26.

Increase: 00400 – Travel and Per Diem – \$15,000 allocated for FY25. Adopted \$15,000 for FY26.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	754,473	800,832	726,799	726,799	788,164	8.4%
Operating Expenditures	125,733	92,954	122,876	122,876	147,741	20.2%
Capital Outlay Expenditures	2,025	-	3,000	3,000	-	(100.0)%
<b>Total Budget</b>	<b>882,231</b>	<b>893,786</b>	<b>852,675</b>	<b>852,675</b>	<b>935,905</b>	<b>9.8%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	882,231	893,786	852,675	852,675	935,905	9.8%
<b>Total Revenue</b>	<b>882,231</b>	<b>893,786</b>	<b>852,675</b>	<b>852,675</b>	<b>935,905</b>	<b>9.8%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	2.62	3.62	3.62	3.62	-
Officials & Administrators	2.35	1.35	1.35	1.35	-
<b>Total Full-Time FTE</b>	<b>4.97</b>	<b>4.97</b>	<b>4.97</b>	<b>4.97</b>	<b>-</b>
<b>Total FTE</b>	<b>4.97</b>	<b>4.97</b>	<b>4.97</b>	<b>4.97</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Employee Services

#### Employee Services - Worker's Comp

**Mission Statement**

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

**Description and Services Provided**

The Safety and Security Office ensures that any injured worker gets medical treatment and is returned to work at the first available opportunity. Safety and Security Office works in tandem with the Loss Control Office to ensure a safe work environment.

MANDATES:

F.S. Title XXXI - Labor, Chapter 440 Workers' Compensation  
 Title XXXVII - Insurance Requirements

Florida Administrative Code & Florida Administrative Register: Division: 69L: Division of Workers' Compensation

**Major Variances**

Workers' Compensation: presenting a flat budget for FY2026

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	526,161	425,443	713,331	713,331	497,656	(30.2)%
Operating Expenditures	1,737,771	1,712,845	4,617,869	4,617,869	4,041,775	(12.5)%
<b>Total Budget</b>	<b>2,263,932</b>	<b>2,138,289</b>	<b>5,331,200</b>	<b>5,331,200</b>	<b>4,539,431</b>	<b>(14.9)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Worker's Compensation	2,263,932	2,138,289	5,331,200	5,331,200	4,539,431	(14.9)%
<b>Total Revenue</b>	<b>2,263,932</b>	<b>2,138,289</b>	<b>5,331,200</b>	<b>5,331,200</b>	<b>4,539,431</b>	<b>(14.9)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	0.15	0.65	0.65	0.65	-
Officials & Administrators	0.63	0.63	0.63	0.63	-
Professionals	0.50	-	-	-	-
<b>Total Full-Time FTE</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>-</b>
<b>Total FTE</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Employee Services

#### Employee Services - Group Insurance

#### Mission Statement

Our mission is to provide guidance and essential information to County employees and the public as the County navigates through the challenges of a changing workforce by proactive management of the services.

#### Description and Services Provided

Group Insurance Benefits Office provides insurance benefits to active employees, retirees, and their eligible dependents in accordance with federal, Florida Statutes, Monroe County Code, and BOCC policies.

#### MANDATES:

Florida Statute: Title X - Public Officers, Employees, and Records  
Chapter 112 - Public Officers and Employees General Provisions  
Title XXXVII Insurance Requirements  
Chapter 624: Insurance Code: Administration and General Provisions

Resolutions: 081-1998 Domestic Partners  
120-2010 AFLAC 049-2017 Wellness  
388-2013 Retirees  
189-2017 Rule  
173-2017 Wellness Program-gym  
339-2017 Rule of 70 Subsidy  
143-2022 Firefighter Cancer Compensation F.S. 112.1816  
189-2025 Health Plan Design Updates  
225-2024 Revising Premium Rates for Active and Retired Employees  
440-2025 Wellness Program and Funding

Patient Protection Affordable Care Act (PPACA)

Annual Notices:

- \*Medicare Part D Drug Plan
- \*Womens Health and Cancer Rights
- \*CHIP - State Premium Assistance
- \*Mental Health Parity Exemption Notice
- \*HIPPA Election Rights Notice (every 3 years)
- IRS Section 6055 & 6056 Reporting

#### Major Variances

For FY2026 the budget request is a mostly flat budget with only moderate increases proportional to the unavoidable increased cost of anticipated services, office equipment, and supplies.

502-08003 (Group Insurance Claims), SC\_00035 – Medical Services:

Adopted FY 2026: \$28,537,500

Increase: \$4,037,500

Forecasted higher claim expenses as recommended by the County's benefits actuary, Gallagher Benefits Services and with the knowledge that a single million dollar claim beyond the forecast is likely in today's medical/pharmacy arena.

NOTE: The plan has already experienced this in a previous plan year.

502-08004 (Group Insurance Asserted Claims), SC\_00035 – Medical Services:

Adopted FY 2026: \$5,883,734

Increase: \$384,917

Forecasted higher claim expenses as recommended by the County's benefits actuary, Gallagher Benefits Services.

502-08008 (Medicare Eligible Retiree Stipend), SC\_00370 – Medicare Subsidies:

Adopted FY 2026: \$876,000

Increase: \$12,000

Forecasted higher claim expenses as recommended by the County's benefits actuary, Gallagher Benefits Services.

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Employee Services**

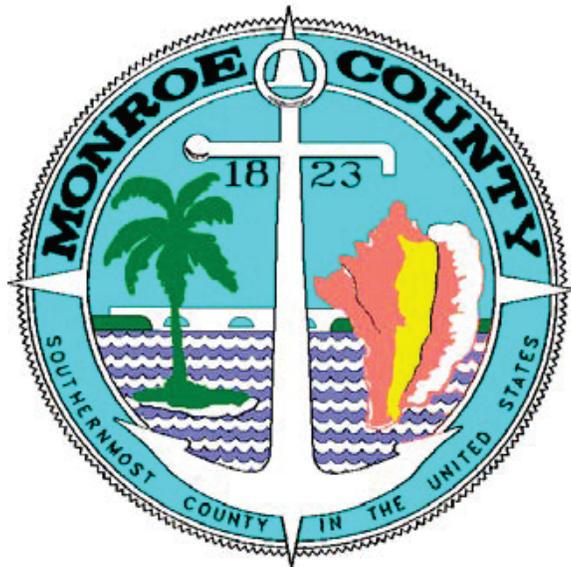
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	395,981	502,699	480,701	480,701	657,051	36.7%
Operating Expenditures	20,042,601	21,500,773	33,615,263	33,615,263	38,157,969	13.5%
Capital Outlay Expenditures	-	-	1,500	1,500	-	(100.0)%
<b>Total Budget</b>	<b>20,438,582</b>	<b>22,003,472</b>	<b>34,097,464</b>	<b>34,097,464</b>	<b>38,815,020</b>	<b>13.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Group Insurance Fund	20,438,582	22,003,472	34,097,464	34,097,464	38,815,020	13.8%
<b>Total Revenue</b>	<b>20,438,582</b>	<b>22,003,472</b>	<b>34,097,464</b>	<b>34,097,464</b>	<b>38,815,020</b>	<b>13.8%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	2.15	2.15	2.15	2.15	-
Officials & Administrators	1.28	1.28	1.28	2.28	1.00
<b>Total Full-Time FTE</b>	<b>3.43</b>	<b>3.43</b>	<b>3.43</b>	<b>4.43</b>	<b>1.00</b>
<b>Total FTE</b>	<b>3.43</b>	<b>3.43</b>	<b>3.43</b>	<b>4.43</b>	<b>1.00</b>

# FY26 Adopted Budget

## *Facilities Maintenance & Project Management*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Facilities Maintenance**

**Facilities Maintenance  
Organizational Chart**

Total Full-Time Equivalents (FTE) = 51.15

**Facilities Maintenance**  
Total Full-Time Equivalents (FTE) = 51.15

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Facilities Maintenance

**Mission Statement**

The mission of the Facilities Maintenance Department is to maintain all county buildings and grounds constitutional offices at the highest level of quality and in the most efficient manner to provide employees, citizens, and visitors with clean, safe, and comfortable facilities.

**Services Provided**

The Facilities Maintenance Department maintains all of Monroe County’s existing buildings. In addition to in-house maintenance, Facilities also solicits requests for qualifications, proposals, and solicitations for work from outside vendors. Facilities act as an owner’s representative for key stakeholders, and track and monitor scope, schedule, and cost while maintaining a budget.

**Strategic Goals**

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

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

- Action: The Facilities Maintenance Department will initiate a Park, Beach, and Boat Ramp Informational Signage Project (i.e.- static signage, interactive information kiosks, integration with the County’s mobile app) in collaboration with Project Management, Sustainability, Environmental Resources, Extension Services, PIO and others as appropriate to improve the quality of our facilities and our resident and visitors’ experience.

- Performance Measure: Collaborated with appropriate departments to create a plan of action and request necessary funding.

- Target Metric: Completed or Not Completed

Department Goals, Actions, and Measures:

- Goal: Increased organizational efficiency through the selection and implementation of a consolidated work order system

- Action: PHASE1: Collaborate with appropriate departments on selection of new consolidated work order system

- Performance Measure: Collaborated with appropriate departments to choose an effective cross-departmental work order system

- Target Metric: Completed or Not Completed

- Goal: Become proactive in preventative maintenance to reduce emergency/unforeseen repairs that result in increased costs and strain on resources

- Action: Create a proposal for the creation of a Preventative Maintenance Team for each geographical area (Upper, Middle, Lower) generally comprised of 4-5 staff (Bi-lingual PM Clerk, plumber, electrician, carpenter and AC tech) and seek funding.

- Performance Measure: Proposal presenting and funding requested

- Target Metric: Completed or Not Completed

- Goal: Improve Workforce Retention

- Action: Tuition Reimbursement for skills that will provide benefit to the department and County including Journeyman 1 and English as a Second Language courses

- Performance Measure: Support all reimbursements requests that support the department and County objectives

- Target Metric: 100%

<u>Budgetary Cost Summary</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
Personnel Expenditures	4,387,840	4,756,117	4,932,821	4,932,821	4,941,256	0.2%
Operating Expenditures	4,921,834	6,566,980	8,154,072	8,154,072	8,837,597	8.4%
Capital Outlay Expenditures	143,787	666,626	237,000	237,000	257,248	8.5%
<b>Total Budget</b>	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.3%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Facilities Maintenance**

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Facilities Maintenance	9,453,460	11,989,722	13,323,893	13,323,893	14,036,101	5%
<b>Total Budget</b>	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	9,453,460	11,989,722	13,323,893	13,323,893	14,036,101	5.3%
<b>Total Revenue</b>	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.3%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Facilities Maintenance	51.15	54.15	55.15	51.15	(4.00)
<b>Total Full-Time FTE</b>	<b>51.15</b>	<b>54.15</b>	<b>55.15</b>	<b>51.15</b>	<b>(4.00)</b>
<b>Total FTE</b>	<b>51.15</b>	<b>54.15</b>	<b>55.15</b>	<b>51.15</b>	<b>(4.00)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Facilities Maintenance**

**Facilities Maintenance**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	4,387,840	4,756,117	4,932,821	4,932,821	4,941,256	0.2%
Operating Expenditures	4,921,834	6,566,980	8,154,072	8,154,072	8,837,597	8.4%
Capital Outlay Expenditures	143,787	666,626	237,000	237,000	257,248	8.5%
<b>Total Budget</b>	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.3%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	9,453,460	11,989,722	13,323,893	13,323,893	14,036,101	5.3%
<b>Total Revenue</b>	<b>9,453,460</b>	<b>11,989,722</b>	<b>13,323,893</b>	<b>13,323,893</b>	<b>14,036,101</b>	<b>5.3%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	15.15	14.15	14.15	14.15	-
Officials & Administrators	2.00	2.00	2.00	2.00	-
Skilled Craft Workers	27.00	30.00	30.00	27.00	(3.00)
Service Maintenance	6.00	7.00	8.00	7.00	(1.00)
Professionals	1.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>51.15</b>	<b>54.15</b>	<b>55.15</b>	<b>51.15</b>	<b>(4.00)</b>
<b>Total FTE</b>	<b>51.15</b>	<b>54.15</b>	<b>55.15</b>	<b>51.15</b>	<b>(4.00)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Project Management**

**Project Management  
Organizational Chart**  
Total Full-Time Equivalents (FTE) = 11.95

**Public Works Management**  
Total Full-Time Equivalents (FTE) = 11.95

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Project Management

#### Mission Statement

Project Management's mission is to support Facilities by providing a standardized approach and successful delivery of capital funded, grant funded and government-mandated projects and programs.

#### Services Provided

Project Management teams with Facility's internal clients in order to provide the leadership and technical knowledge during the life cycle every project follows conception, development, construction, and operational transition.

Project Management provides Facility's internal clients the information and resources needed to make informed decisions. The services we provide include:

- Capital improvement Construction
- Facility Relocation
- Capital Expansion Construction
- Cost Forecasting
- Scheduling

#### Strategic Goals

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

- Quality of Life: Viability- Address Infrastructure concerns related to sea level rise and future storm resiliency
    - Action: Project Management will develop a plan to standardize and harden critical facilities back up generation.
    - Performance Measure: Complete plan for standardization and hardening of Generators
    - Target Metric: Completed or not completed
  - Quality of Life: Services to All Program - Provide services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis
    - Action: Project Management will assess current implementation status of ADA Master Plan and create multi-year completion calendar.
    - Performance Measure: Complete assessment of ADA Master Plan and identify the next three years of projects.
    - Target Metric: Completed or not completed
  - Environment: Conservation- Reuse/Reduction/Recycling of solid waste
    - Action: Project Management will develop a plan to encourage construction site recycling
    - Performance Measure: Implement plan for construction site recycling Target
    - Metric: Completed or not completed
  - Environment: Restoration- Irma Recovery
    - Action: Project Management will assist Facilities with completing the repair of damage done to County facilities during Hurricane Irma
    - Performance Measure: Complete Irma related damage at all County facilities.
    - Target Metric: 75%
  - Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification
    - Action: Project Management will complete the final phase of the drainage project at East Martello
    - Performance Measure: Complete East Martello drainage project
    - Target Metric: Completed or not completed
- Goals, Actions and Measures:
- Goal: Increase the capacity for Emergency response among the Project Management Staff
    - Action: All Staff will certify in 100, 200, 700 & 800 ICS level
    - Performance Measure: All staff certifications completed.
    - Target Metric: Completed or not completed
  - Action: All Staff will receive an assigned responsibility in case of a county-wide emergency
    - Performance Measure: All staff know assignments during county-wide emergencies

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Project Management

- Target Metric: Completed or not completed

- Goal: Ensure continuity of operations, efficient processes and reduction in missed funding opportunities

- Action: Create an administrative alert system and calendar for essential Project Management functions

- Performance Measure: Emergency alert system and calendar in place

- Target Metric: Completed or not completed

- Goal: Create an archive for the purposes of records retention and storage

- Action: Create plan for digitization and migration of records utilizing state-mandated "naming nomenclature"

- Performance Measure: Detailed and implementable plan for digitization and migration of records

- Target Metric: Completed or not completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	2,283,411	2,399,615	3,028,422	3,028,422	2,099,289	(30.7)%
Operating Expenditures	8,322,750	5,512,041	9,762,596	9,762,596	3,836,542	(60.7)%
Capital Outlay Expenditures	8,491	14,813,748	49,561,857	49,561,857	52,593,289	6.1%
<b>Total Budget</b>	<b>10,614,652</b>	<b>22,725,404</b>	<b>62,352,875</b>	<b>62,352,875</b>	<b>58,529,120</b>	<b>(6.1)%</b>

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Animal Shelters	1,670,593	1,833,432	2,028,653	2,028,653	2,004,154	(1)%
Culture & Recreation Capital Projects	850,760	89,646	840,050	840,050	2,073,000	147%
Economic Environment Capital Projects	-	-	2,303,000	2,303,000	24,612,900	969%
General Gov Cap Projects	4,386,352	2,190,720	2,061,523	2,061,523	16,138,927	683%
Impact Fees Parks & Recreation	7,149	469,142	647,270	647,270	427,540	(34)%
Other Capital Projects	-	-	675,785	675,785	-	(100)%
Physical Environment Projects	114,513	3,983	1,194,336	1,194,336	242,713	(80)%
Public Safety Capital Projects	660,538	14,745,053	48,062,360	48,062,360	10,143,356	(79)%
Public Works Management	2,924,747	3,393,428	4,539,898	4,539,898	2,886,530	(36)%
<b>Total Budget</b>	<b>10,614,652</b>	<b>22,725,404</b>	<b>62,352,875</b>	<b>62,352,875</b>	<b>58,529,120</b>	<b>(6)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	1,734,524	2,060,429	2,291,364	2,291,364	2,268,018	(1.0)%
Governmental Fund Type Grants	780,770	606,794	-	-	-	-%
Impact Fees Fund - Parks & Recreation	7,149	469,142	647,270	647,270	427,540	(33.9)%
One Cent Infrastructure Surtax	8,071,698	19,585,056	58,319,905	58,319,905	14,852,293	(74.5)%
Land Acquisition	20,511	3,983	1,094,336	1,094,336	242,713	(77.8)%
Tourist Development Tax Affordable Housing	-	-	-	-	24,612,900	-%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	16,125,656	-%
<b>Total Revenue</b>	<b>10,614,652</b>	<b>22,725,404</b>	<b>62,352,875</b>	<b>62,352,875</b>	<b>58,529,120</b>	<b>(6.1)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Project Management**

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Public Works Management	15.32	16.27	17.47	11.95	(5.52)
Wastewater MSTU Capital	0.91	-	-	-	-
<b>Total Full-Time FTE</b>	<u>16.22</u>	<u>16.27</u>	<u>17.47</u>	<u>11.95</u>	<u>(5.52)</u>
<b>Total FTE</b>	<u><b>16.22</b></u>	<u><b>16.27</b></u>	<u><b>17.47</b></u>	<u><b>11.95</b></u>	<u><b>(5.52)</b></u>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management  
Public Works Management**

**Description and Services Provided**

Public Works Management provides public services through various department functions such as Facilities Maintenance, Engineering services, Project Management services, Solid Waste Management, and wastewater.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	2,275,679	2,389,752	3,028,422	3,028,422	2,099,289	(30.7)%
Operating Expenditures	641,327	795,661	1,333,831	1,333,831	711,598	(46.7)%
Capital Outlay Expenditures	7,741	208,015	177,645	177,645	75,643	(57.4)%
<b>Total Budget</b>	<b>2,924,747</b>	<b>3,393,428</b>	<b>4,539,898</b>	<b>4,539,898</b>	<b>2,886,530</b>	<b>(36.4)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	63,931	226,997	262,711	262,711	263,864	0.4%
Governmental Fund Type Grants	104,418	86,805	-	-	-	-%
One Cent Infrastructure Surtax	2,756,399	3,079,626	4,277,187	4,277,187	2,622,666	(38.7)%
<b>Total Revenue</b>	<b>2,924,747</b>	<b>3,393,428</b>	<b>4,539,898</b>	<b>4,539,898</b>	<b>2,886,530</b>	<b>(36.4)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	5.73	5.85	5.85	3.85	(2.00)
Officials & Administrators	4.19	4.32	4.89	3.37	(1.52)
Technicians	0.30	1.00	1.00	1.00	-
Professionals	5.10	5.10	5.73	3.73	(2.00)
<b>Total Full-Time FTE</b>	<b>15.32</b>	<b>16.27</b>	<b>17.47</b>	<b>11.95</b>	<b>(5.52)</b>
<b>Total FTE</b>	<b>15.32</b>	<b>16.27</b>	<b>17.47</b>	<b>11.95</b>	<b>(5.52)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management  
Animal Shelters**

**Description and Services Provided**

Animal care, receiving surrendered and abandoned pets, return of lost pets, pet adoptions, animal law enforcement, education, licensing, and low-cost spay and neuter programs.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	1,670,593	1,833,432	2,028,653	2,028,653	2,004,154	(1.2)%
<b>Total Budget</b>	<b>1,670,593</b>	<b>1,833,432</b>	<b>2,028,653</b>	<b>2,028,653</b>	<b>2,004,154</b>	<b>(1.2)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	1,670,593	1,833,432	2,028,653	2,028,653	2,004,154	(1.2)%
<b>Total Revenue</b>	<b>1,670,593</b>	<b>1,833,432</b>	<b>2,028,653</b>	<b>2,028,653</b>	<b>2,004,154</b>	<b>(1.2)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management  
Physical Environment Projects**

**Description and Services Provided**

Projects in this category include Wastewater, canals and land acquisition. Capital infrastructure projects of which have a life expectancy in excess of five years.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	113,763	3,983	100,000	100,000	-	(100.0)%
Capital Outlay Expenditures	750	-	1,094,336	1,094,336	242,713	(77.8)%
<b>Total Budget</b>	<b>114,513</b>	<b>3,983</b>	<b>1,194,336</b>	<b>1,194,336</b>	<b>242,713</b>	<b>(79.7)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
One Cent Infrastructure Surtax	94,002	-	100,000	100,000	-	(100.0)%
Land Acquisition	20,511	3,983	1,094,336	1,094,336	242,713	(77.8)%
<b>Total Revenue</b>	<b>114,513</b>	<b>3,983</b>	<b>1,194,336</b>	<b>1,194,336</b>	<b>242,713</b>	<b>(79.7)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management**  
**General Gov Cap Projects**

**Description and Services Provided**

Services provided by the legislative and administrative branches of local government for the benefit of the public and the governmental body as a whole. Projects in this category include courthouses and administrative offices. Capital infrastructure projects of which have a life expectancy in excess of five years.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	7,732	9,863	-	-	-	-%
Operating Expenditures	4,378,620	2,180,856	1,494,007	1,494,007	693,250	(53.6)%
Capital Outlay Expenditures	-	-	567,516	567,516	15,445,677	2,621.6%
<b>Total Budget</b>	<b>4,386,352</b>	<b>2,190,720</b>	<b>2,061,523</b>	<b>2,061,523</b>	<b>16,138,927</b>	<b>682.9%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Governmental Fund Type Grants	676,352	519,989	-	-	-	-%
One Cent Infrastructure Surtax	3,710,000	1,670,731	2,061,523	2,061,523	6,968,927	238.0%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	9,170,000	-%
<b>Total Revenue</b>	<b>4,386,352</b>	<b>2,190,720</b>	<b>2,061,523</b>	<b>2,061,523</b>	<b>16,138,927</b>	<b>682.9%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management  
Culture & Recreation Capital Projects**

**Description and Services Provided**

Quality of life, capital infrastructure park and beaches projects that have a life expectancy in excess of five years.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	850,760	89,646	720,050	720,050	-	(100.0)%
Capital Outlay Expenditures	-	-	120,000	120,000	2,073,000	1,627.5%
<b>Total Budget</b>	<b>850,760</b>	<b>89,646</b>	<b>840,050</b>	<b>840,050</b>	<b>2,073,000</b>	<b>146.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
One Cent Infrastructure Surtax	850,760	89,646	840,050	840,050	2,073,000	146.8%
<b>Total Revenue</b>	<b>850,760</b>	<b>89,646</b>	<b>840,050</b>	<b>840,050</b>	<b>2,073,000</b>	<b>146.8%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management  
Economic Environment Capital Projects**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	-	-	2,303,000	2,303,000	-	(100.0)%
Capital Outlay Expenditures	-	-	-	-	24,612,900	-%
<b>Total Budget</b>	<b>-</b>	<b>-</b>	<b>2,303,000</b>	<b>2,303,000</b>	<b>24,612,900</b>	<b>968.7%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
One Cent Infrastructure Surtax	-	-	2,303,000	2,303,000	-	(100.0)%
Tourist Development Tax Affordable Housing	-	-	-	-	24,612,900	-%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>2,303,000</b>	<b>2,303,000</b>	<b>24,612,900</b>	<b>968.7%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management**  
**Public Safety Capital Projects**

**Description and Services Provided**

Projects in this category include fire/ambulance stations, Emergency Operations Center (EOC) and detention facilities. Projects must have a life expectancy in excess of five years.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	660,538	139,320	460,000	460,000	-	(100.0)%
Capital Outlay Expenditures	-	14,605,733	47,602,360	47,602,360	10,143,356	(78.7)%
<b>Total Budget</b>	<b>660,538</b>	<b>14,745,053</b>	<b>48,062,360</b>	<b>48,062,360</b>	<b>10,143,356</b>	<b>(78.9)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
One Cent Infrastructure Surtax	660,538	14,745,053	48,062,360	48,062,360	3,187,700	(93.4)%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	6,955,656	-%
<b>Total Revenue</b>	<b>660,538</b>	<b>14,745,053</b>	<b>48,062,360</b>	<b>48,062,360</b>	<b>10,143,356</b>	<b>(78.9)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management  
Other Capital Projects**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	-	-	675,785	675,785	-	(100.0)%
<b>Total Budget</b>	<b>-</b>	<b>-</b>	<b>675,785</b>	<b>675,785</b>	<b>-</b>	<b>(100.0)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
One Cent Infrastructure Surtax	-	-	675,785	675,785	-	(100.0)%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>675,785</b>	<b>675,785</b>	<b>-</b>	<b>(100.0)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Project Management  
Impact Fees Parks & Recreation**

**Description and Services Provided**

Funds are used exclusively for the capital expansion of the county’s community park facilities. Funds must be expended in the sub-district from which they are collected. Expenditures must be consistent with the capital improvements plan of the comprehensive plan. The expenditure of such funds requires the approval of the Board of County Commissioners.

**Major Variances**

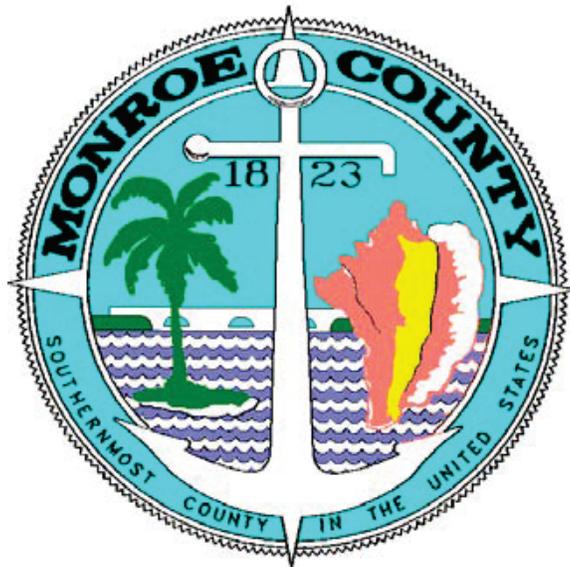
Budgets are adjusted to reflect available funding. Impact Fees Parks & Recreation Fund 131 district budgets are listed in the Capital Improvement Plans.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	7,149	469,142	647,270	647,270	427,540	(33.9)%
<b>Total Budget</b>	<b>7,149</b>	<b>469,142</b>	<b>647,270</b>	<b>647,270</b>	<b>427,540</b>	<b>(33.9)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Impact Fees Fund - Parks & Recreation	7,149	469,142	647,270	647,270	427,540	(33.9)%
<b>Total Revenue</b>	<b>7,149</b>	<b>469,142</b>	<b>647,270</b>	<b>647,270</b>	<b>427,540</b>	<b>(33.9)%</b>

# FY26 Adopted Budget

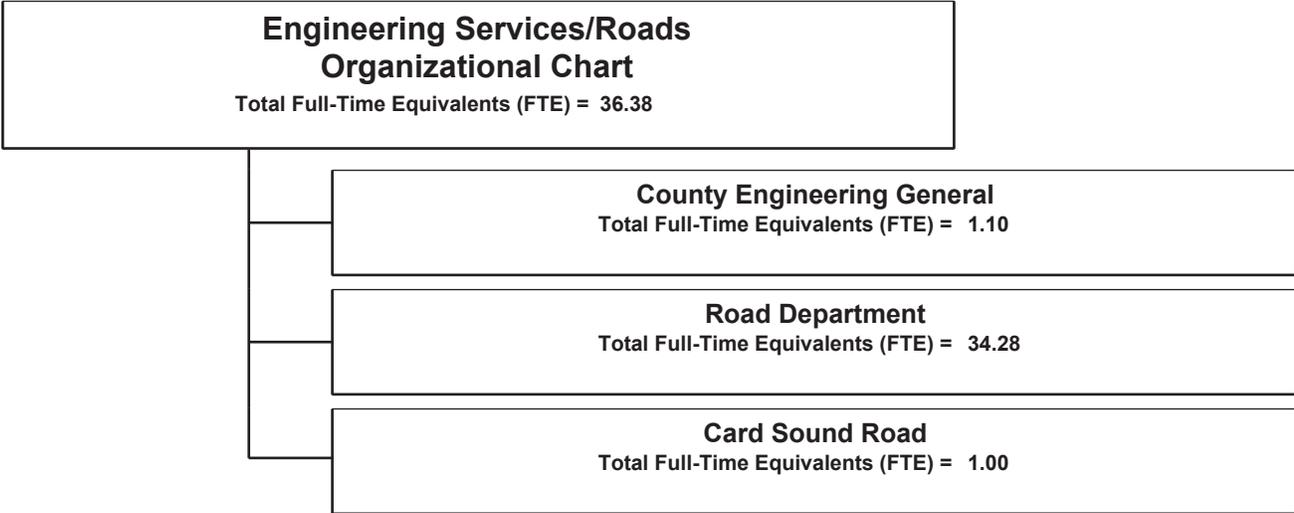
## *Engineering Services & Roads*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Engineering Services/Roads**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Engineering Services/Roads

**Mission Statement**

The mission of the Engineering Services and Roads Department is to provide residents and travelers with visibly enjoyable, safe and well-maintained roads, bridges, sidewalks and pedestrian/bicycle paths on which to travel.

**Services Provided**

The department includes Engineering Services, Upper and Lower Keys Roads Maintenance Departments and Card Sound Toll Authority.

Responsibilities include:

- Management of engineering design, permitting and construction of county transportation infrastructure including roads, sidewalks, bridges, shared use paths and associated stormwater management systems.
- Review of right of way permit applications, issuance of permits and inspection of work for conformance to county requirements.
- Review of property development/redevelopment applications and road abandonment applications for impacts to county roads and rights-of-way.
- Performing ongoing maintenance on 312 miles of county maintained roads and 26 bridges including cutting vegetation, fixing potholes, cleaning storm drains, repairing roadway shoulders, addressing flooding complaints, installing signage, sweeping and maintaining bicycle and shared use paths.
- Operating and maintaining the Card Sound Toll All Electronic Tolling System.

**Strategic Goals**

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

- Quality of Life: Viability- Enhanced Public Transportation

- Action: The Engineering Services and Roads Maintenance Department will improve existing transportation infrastructure to better serve alternative modes of transportation (bicyclists and pedestrians) as well as vehicular traffic.

- Performance Measure: Design phase of roadway improvement and bridge projects initiated will evaluate need to add sidewalks and/or bicycle facilities as part of the project scope(s); include in design scope wherever evaluation indicates need and inclusion is feasible based on site constraints and design guidance.

- Target Metric: Evaluate need for 100% of projects

Department Goals, Actions and Measures:

- Goal: Improve timing and delivery of road infrastructure maintenance services

- Action: Implement GIS based roadway asset management and maintenance system to identify road assets, proactively plan maintenance, document work completed and budget for future needs.

- Performance Measure: GIS based roadway asset management and maintenance system in place. Evaluate alternatives, identify and procure selected software system; initiate asset data collection and input into system.

- Target Metric: Completed or Not Completed

- Goal: Extend service life of roads and reduce amount of money spent on asphalt road rehabilitation.

- Action: Continue proactive pavement maintenance program with treatments (other than mill and resurface) to extend and improve asphalt life.

- Performance Measure: Develop multi-year program for surface treatment of recently resurfaced roads (past 5 years); Continue rejuvenation program and implement additional treatment techniques.

- Target Metric: Completed or Not Completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	3,444,092	3,974,207	4,481,817	4,481,817	4,384,176	(2.2)%
Operating Expenditures	11,993,002	13,057,345	24,521,723	24,521,723	9,554,706	(61.0)%
Capital Outlay Expenditures	227,376	882,578	2,057,656	2,057,656	7,471,316	263.1%
<b>Total Budget</b>	<b>15,664,470</b>	<b>17,914,129</b>	<b>31,061,196</b>	<b>31,061,196</b>	<b>21,410,198</b>	<b>(31.1)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Engineering Services/Roads**

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Card Sound Road	776,163	852,435	836,934	836,934	627,730	(25)%
County Engineering General	170,745	172,312	209,389	209,389	202,416	(3)%
Impact Fees Roadways	214,343	-	598,515	598,515	607,060	1%
Road Department	7,951,913	12,210,630	16,493,022	16,493,022	13,292,927	(19)%
Transportation Capital Projects	6,551,305	4,678,752	12,923,336	12,923,336	6,680,065	(48)%
<b>Total Budget</b>	<b>15,664,470</b>	<b>17,914,129</b>	<b>31,061,196</b>	<b>31,061,196</b>	<b>21,410,198</b>	<b>(31)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Road And Bridge Fund	7,077,471	7,371,013	9,674,640	9,674,640	8,943,137	(7.6)%
Governmental Fund Type Grants	874,442	5,573,875	-	-	-	-%
Impact Fees Fund - Roadways	214,343	-	598,515	598,515	607,060	1.4%
One Cent Infrastructure Surtax	6,551,305	3,476,877	12,923,336	12,923,336	1,502,687	(88.4)%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	5,177,378	-%
Card Sound Bridge	946,908	1,492,364	7,864,705	7,864,705	5,179,936	(34.1)%
<b>Total Revenue</b>	<b>15,664,470</b>	<b>17,914,129</b>	<b>31,061,196</b>	<b>31,061,196</b>	<b>21,410,198</b>	<b>(31.1)%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
County Engineering General	1.20	1.10	1.20	1.10	(0.10)
Road Department	36.18	36.28	36.28	34.28	(2.00)
Card Sound Road	3.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>40.38</b>	<b>38.38</b>	<b>38.48</b>	<b>36.38</b>	<b>(2.10)</b>
<b>Total FTE</b>	<b>40.38</b>	<b>38.38</b>	<b>38.48</b>	<b>36.38</b>	<b>(2.10)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Engineering Services/Roads  
County Engineering Capital**

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Engineering Services/Roads  
County Engineering General**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	168,341	170,049	205,126	205,126	198,283	(3.3)%
Operating Expenditures	2,404	2,263	4,263	4,263	4,133	(3.0)%
<b>Total Budget</b>	<b>170,745</b>	<b>172,312</b>	<b>209,389</b>	<b>209,389</b>	<b>202,416</b>	<b>(3.3)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Card Sound Bridge	170,745	172,312	209,389	209,389	202,416	(3.3)%
<b>Total Revenue</b>	<b>170,745</b>	<b>172,312</b>	<b>209,389</b>	<b>209,389</b>	<b>202,416</b>	<b>(3.3)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	0.45	0.45	0.45	0.45	-
Officials & Administrators	0.45	0.35	0.45	0.35	(0.10)
Technicians	0.15	0.15	0.15	0.15	-
Professionals	0.15	0.15	0.15	0.15	-
<b>Total Full-Time FTE</b>	<b>1.20</b>	<b>1.10</b>	<b>1.20</b>	<b>1.10</b>	<b>(0.10)</b>
<b>Total FTE</b>	<b>1.20</b>	<b>1.10</b>	<b>1.20</b>	<b>1.10</b>	<b>(0.10)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Engineering Services/Roads  
Road Department**

**Description and Services Provided**

Plan, oversee and administer road and bridge improvement/repair contracts. Incorporate the Florida Department of Transportation's 5 Year Work Program into the Capital Improvement Plan and when needed, find the necessary Grant matches for those State projects. Maintenance of 312 county miles including: cleaning and mowing of the rights-of-way, street patching, guardrail maintenance, street sweeping, stormwater drainage installation and maintenance, and maintaining signs and markings.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	3,084,404	3,665,441	4,178,492	4,178,492	4,083,461	(2.3)%
Operating Expenditures	4,641,269	7,662,611	10,312,758	10,312,758	7,738,046	(25.0)%
Capital Outlay Expenditures	226,239	882,578	2,001,772	2,001,772	1,471,420	(26.5)%
<b>Total Budget</b>	<b>7,951,913</b>	<b>12,210,630</b>	<b>16,493,022</b>	<b>16,493,022</b>	<b>13,292,927</b>	<b>(19.4)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Road And Bridge Fund	7,077,471	7,371,013	9,674,640	9,674,640	8,943,137	(7.6)%
Governmental Fund Type Grants	874,442	4,372,000	-	-	-	-%
Card Sound Bridge	-	467,617	6,818,382	6,818,382	4,349,790	(36.2)%
<b>Total Revenue</b>	<b>7,951,913</b>	<b>12,210,630</b>	<b>16,493,022</b>	<b>16,493,022</b>	<b>13,292,927</b>	<b>(19.4)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	11.40	11.40	10.40	9.40	(1.00)
Officials & Administrators	2.08	1.18	1.18	1.18	-
Service - Maintenance	-	1.00	2.00	2.00	-
Skilled Craft Workers	15.00	15.00	15.00	15.00	-
Technicians	1.85	2.85	2.85	2.85	-
Service Maintenance	4.00	3.00	3.00	3.00	-
Professionals	1.85	1.85	1.85	0.85	(1.00)
<b>Total Full-Time FTE</b>	<b>36.18</b>	<b>36.28</b>	<b>36.28</b>	<b>34.28</b>	<b>(2.00)</b>
<b>Total FTE</b>	<b>36.18</b>	<b>36.28</b>	<b>36.28</b>	<b>34.28</b>	<b>(2.00)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Engineering Services/Roads  
Card Sound Road**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	191,346	138,717	98,199	98,199	102,432	4.3%
Operating Expenditures	583,680	713,718	682,851	682,851	525,298	(23.1)%
Capital Outlay Expenditures	1,137	-	55,884	55,884	-	(100.0)%
<b>Total Budget</b>	<b>776,163</b>	<b>852,435</b>	<b>836,934</b>	<b>836,934</b>	<b>627,730</b>	<b>(25.0)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Card Sound Bridge	776,163	852,435	836,934	836,934	627,730	(25.0)%
<b>Total Revenue</b>	<b>776,163</b>	<b>852,435</b>	<b>836,934</b>	<b>836,934</b>	<b>627,730</b>	<b>(25.0)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	1.00	1.00	1.00	1.00	-
Technicians	1.00	-	-	-	-
Professionals	1.00	-	-	-	-
<b>Total Full-Time FTE</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total FTE</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Engineering Services/Roads**  
**Transportation Capital Projects**

**Description and Services Provided**

The County's transportation capital projects include roadway and drainage improvement projects that were identified and prioritized using the County's 2014 Asphalt Pavement Assessment results. The county is continuing to maintain its 26 bridges using the priority ranking that was developed in the 2014 Bridge Assessment Study, with scheduled replacement of four county maintained bridges over the next few years.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	6,551,305	4,678,752	12,923,336	12,923,336	680,169	(94.7)%
Capital Outlay Expenditures	-	-	-	-	5,999,896	-%
<b>Total Budget</b>	<b>6,551,305</b>	<b>4,678,752</b>	<b>12,923,336</b>	<b>12,923,336</b>	<b>6,680,065</b>	<b>(48.3)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Governmental Fund Type Grants	-	1,201,875	-	-	-	-%
One Cent Infrastructure Surtax	6,551,305	3,476,877	12,923,336	12,923,336	1,502,687	(88.4)%
Infrastructure Sales Surtax Revenue Bonds Series 2025	-	-	-	-	5,177,378	-%
<b>Total Revenue</b>	<b>6,551,305</b>	<b>4,678,752</b>	<b>12,923,336</b>	<b>12,923,336</b>	<b>6,680,065</b>	<b>(48.3)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Engineering Services/Roads  
Impact Fees Roadways**

**Description and Services Provided**

Funds are used exclusively for the capital expansion of the county's major road network system in the district from which the moneys were collected, with the exception that a portion of the funds from each district may be allocated to projects outside of the district, on U.S. 1, Card Sound Road, and C-905 in Key Largo, and the proceeds are used in a manner consistent with the capital improvements plan of the comprehensive plan.

The funds shall be used solely for the purpose of acquisition, expansion and development of the major road network system determined to be needed to serve new development, including but not limited to:

- 1) Planning, design and construction plan preparation;
- 2) Right-of-way acquisition;
- 3) Construction of new through lanes;
- 4) Construction of new turn lanes;
- 5) Construction of new bridges;
- 6) Construction of new drainage facilities in conjunction with new roadway construction;
- 7) Purchase and installation of traffic signalization;
- 8) Construction of new curbs, medians and shoulders;
- 9) Construction of new bicycle paths;
- 10) Construction of new pedestrian pathways and sidewalks;
- 11) Installation of new landscaping in conjunction with any of the projects listed above.

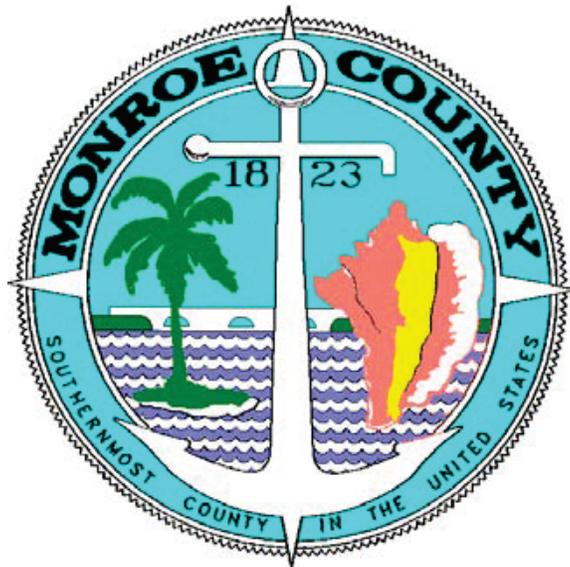
The disbursal of such funds requires the approval of the Board of County Commissioners. To follow the level of service goals and objectives of Element #3, Traffic Circulation.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	214,343	-	598,515	598,515	607,060	1.4%
<b>Total Budget</b>	<b>214,343</b>	<b>-</b>	<b>598,515</b>	<b>598,515</b>	<b>607,060</b>	<b>1.4%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Impact Fees Fund - Roadways	214,343	-	598,515	598,515	607,060	1.4%
<b>Total Revenue</b>	<b>214,343</b>	<b>-</b>	<b>598,515</b>	<b>598,515</b>	<b>607,060</b>	<b>1.4%</b>

# FY26 Adopted Budget

## *Solid Waste*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Solid Waste**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Solid Waste

**Services Provided**

The Solid Waste Department provides comprehensive, convenient and reliable services/programs, residential and commercial, for the collection and disposal of the different types of waste, including garbage, recyclables, yard waste, white goods, tires, household hazardous waste, electronic waste, and litter.

**Strategic Goals**

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

- Environment: Conservation- Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)

- Action: The Solid Waste Department will collaborate/work with other County Agencies & Municipalities to improve the environment by identifying areas and neighborhoods throughout Monroe County that are repeated illegal dumpsites.

- Performance Measure: Identified “illegal dumping” sites countywide in collaboration with municipalities and agencies.

- Target Metric: Completed or Not Completed

- Environment: Conservation- Reuse/Reduction/Recycling of solid waste

- Action: The Solid Waste Department will educate, inform and enhance the role that Reduce/ Reuse/ Recycling of Solid Waste plays in our daily life, by helping to initiate programs in the schools and community to bring awareness of why, how and the benefits of recycling.

- Performance Measure: Created a school recycling program

- Target Metric At least three (3) schools in the Keys – preferably 1 in each area of upper, middle, lower.

Department Goals, Actions and Measures:

- Goal: Reduce and effectively manage illegal dumping sites/areas

- Action: Develop Outreach Programs/education; needs of Business/Private sectors

- Performance Measure: Develop Outreach program for businesses

- Target Metric: Completed or Not Completed

- Action: Post signage and possible purchase of surveillance equipment where possible, at most problematic illegal-dumping sites

- Performance Measure: Signage installed, and surveillance equipment utilized

- Target Metric: at least 10 sites

- Action: Placement of receptacle containers in heavily littered areas

- Performance Measure: Trash receptacles placed in most areas of littering

- Target Metric: Completed or not completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	1,443,380	1,672,376	1,723,119	1,723,119	1,857,719	7.8%
Operating Expenditures	22,381,287	23,123,612	32,550,200	32,550,200	32,027,468	(1.6)%
Capital Outlay Expenditures	156,398	114,712	1,559,492	1,559,492	3,097,183	98.6%
<b>Total Budget</b>	<b>23,981,065</b>	<b>24,910,700</b>	<b>35,832,811</b>	<b>35,832,811</b>	<b>36,982,370</b>	<b>3.2%</b>

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Impact Fees Solid Waste	-	-	137,615	137,615	144,183	5%
Solid Waste	23,981,065	24,910,700	35,695,196	35,695,196	36,838,187	3%
<b>Total Budget</b>	<b>23,981,065</b>	<b>24,910,700</b>	<b>35,832,811</b>	<b>35,832,811</b>	<b>36,982,370</b>	<b>3%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Solid Waste**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Impact Fees Fund - Solid Waste	-	-	137,615	137,615	144,183	4.8%
MSD Solid Waste Management	23,981,065	24,910,700	35,695,196	35,695,196	36,838,187	3.2%
<b>Total Revenue</b>	<b>23,981,065</b>	<b>24,910,700</b>	<b>35,832,811</b>	<b>35,832,811</b>	<b>36,982,370</b>	<b>3.2%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Solid Waste	17.10	17.10	17.10	17.25	0.15
<b>Total Full-Time FTE</b>	<b>17.10</b>	<b>17.10</b>	<b>17.10</b>	<b>17.25</b>	<b>0.15</b>
<b>Total FTE</b>	<b>17.10</b>	<b>17.10</b>	<b>17.10</b>	<b>17.25</b>	<b>0.15</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Solid Waste  
Impact Fees Solid Waste**

**Description and Services Provided**

Funds are used solely for the purpose of construction and expansion of solid waste facilities in Monroe County, including but not limited to:

- 1) Design and construction plan preparation;
- 2) Land acquisition; and
- 3) Acquisition of trucks and housing building equipment.

The funds shall not be used to maintain existing solid waste facilities. Funds shall be used in a manner consistent with the capital improvements plan (Element #8, Solid Waste) of the comprehensive plan. The disbursal of such funds shall require the approval of the BOCC.

The Public Works/Engineering Division, Department of Solid Waste/Recycling oversees the solid waste disposal and recovery program for the County.

**Major Variances**

This budget has been adjusted to reflect available revenue. Impact Fees Solid Waste Fund 133 budgets are also listed under the Capital Improvement Plans.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	-	-	137,615	137,615	-	(100.0)%
Capital Outlay Expenditures	-	-	-	-	144,183	-%
<b>Total Budget</b>	<b>-</b>	<b>-</b>	<b>137,615</b>	<b>137,615</b>	<b>144,183</b>	<b>4.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Impact Fees Fund - Solid Waste	-	-	137,615	137,615	144,183	4.8%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>137,615</b>	<b>137,615</b>	<b>144,183</b>	<b>4.8%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Solid Waste**  
**Solid Waste**

**Description and Services Provided**

The Solid Waste Program provides comprehensive, convenient, and reliable services/programs, residential and commercial, for the collection and disposal of different types of waste, including garbage, recyclables, yard waste, white goods, tires, household hazardous waste, electronic waste, and litter.

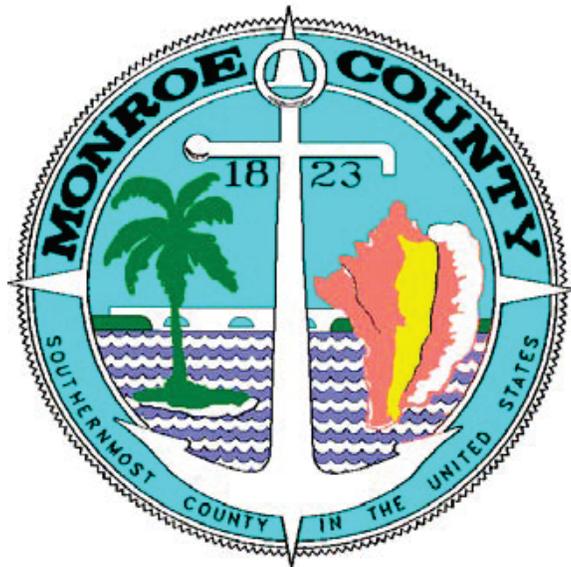
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,443,380	1,672,376	1,723,119	1,723,119	1,857,719	7.8%
Operating Expenditures	22,381,287	23,123,612	32,412,585	32,412,585	32,027,468	(1.2)%
Capital Outlay Expenditures	156,398	114,712	1,559,492	1,559,492	2,953,000	89.4%
<b>Total Budget</b>	<b>23,981,065</b>	<b>24,910,700</b>	<b>35,695,196</b>	<b>35,695,196</b>	<b>36,838,187</b>	<b>3.2%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
MSD Solid Waste Management	23,981,065	24,910,700	35,695,196	35,695,196	36,838,187	3.2%
<b>Total Revenue</b>	<b>23,981,065</b>	<b>24,910,700</b>	<b>35,695,196</b>	<b>35,695,196</b>	<b>36,838,187</b>	<b>3.2%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	2.10	2.10	2.10	2.10	-
Officials & Administrators	1.00	1.00	1.00	1.15	0.15
Service - Maintenance	6.00	6.00	6.00	6.00	-
Skilled Craft Workers	4.00	4.00	4.00	4.00	-
Technicians	1.00	1.00	1.00	1.00	-
Professionals	3.00	3.00	3.00	3.00	-
<b>Total Full-Time FTE</b>	<b>17.10</b>	<b>17.10</b>	<b>17.10</b>	<b>17.25</b>	<b>0.15</b>
<b>Total FTE</b>	<b>17.10</b>	<b>17.10</b>	<b>17.10</b>	<b>17.25</b>	<b>0.15</b>

# FY26 Adopted Budget

## *Fleet Management*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Fleet Management**

**Fleet Management  
Organizational Chart**  
Total Full-Time Equivalents (FTE) = 18.05

**Fleet Management**  
Total Full-Time Equivalents (FTE) = 18.05

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Fleet Management

#### Mission Statement

The Mission of the Fleet Management Department is to provide fleet services, fuel, safe county vehicles, equipment and facilities in the most effective and efficient means possible.

#### Services Provided

Fleet Department services vehicles and equipment out of three county garages located in Key West, Marathon, and Plantation Key.

The Department provides safety inspections, maintenance, and repairs for approximately 850 units which include approximately 230 sheriff department units and more than 70 emergency power generators.

Maintains safety and environmental accountability of 3 garages, 3 large capacity fuel tanks with fuel pumps located at 3 separate fueling facilities in Key West, Marathon, and Plantation Key.

Are responsible for acquiring, replacing, and disposing of more than 600 county vehicle/equipment units.

Resolves manufacturers vehicle and equipment safety recalls.

Manages outside warranty and specialty contract maintenance and repairs.

Operates and maintains a preventative maintenance and repair tracking system, and a fuel management tracking system.

#### Strategic Goals

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

- Environment: Resiliency- Stormwater Solutions

- Action: Fleet Management will expand the Department's current Storm Water Pollution Prevention Plan (SWPP) into a comprehensive departmental program that includes County-wide training of fleet personnel and annual documentation of preventative actions used in maintaining hazard storage areas that can be used as a best practice by others in the community.

- Performance Measure: Departmental program established

- Target Metric: Completed or Not Completed

Department Goals, Actions and Measures:

- Goal: Identify and promote ECO Driving practices for all county vehicle operators.

- Action: Provide ECO driving information bulletins for fleet department liaisons to share with department operators.

- Performance Measure: Send bulletins with every fuel bill and mass email

- Target Metric: 12

- Action: Provide simple driving practices and basic operator maintenance steps that can help save money and help protect the environment at the same time.

- Performance Measure: Send bulletins with every fuel bill and mass emails

- Target Metric: 12

- Goal: Reduce the consumption of fuel and carbon dioxide emissions for the Monroe County fleet through the promotion of best practices for operators and fleet management.

- Action: Encourage reduced vehicle idling times when safe and practical.

- Performance Measure: Send bulletins with every fuel bill and mass email

- Target Metric: 12

- Action: Encourage operators to check tire air pressure monthly.

- Performance Measure: Send bulletins with every fuel bill and mass email

- Target Metric: 12

- Action: Encourage county vehicle operators to ease into acceleration and brake smoothly around corners, avoid tailgating and rapid starts and stops.

- Performance Measure: Send bulletins with every fuel bill and mass email

- Target Metric: 12

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Fleet Management

- Action: Purchase fuel efficient replacement tires for county vehicles for all applications that are safe and practical.
- Performance Measure: Purchase Fuel efficient tires based on availability
- Target Metric: Completed or Not Completed
  
- Action: Purchase and use re-refined motor oils in county vehicles; for all applications that are practical, and manufacturer warranty compatible.
- Performance Measure: Purchase and use re-refined motor oils in county vehicles
- Target Metric: Completed or Not Completed
  
- Goal: Ensure all vehicles receive annual inspection according to scheduled parameters.
  
- Action: Provide vehicle/safety inspections and maintenance measurements through monthly “Preventative Maintenance Due” reports.
- Performance Measure: Conduct scheduled preventive maintenance on County vehicles
- Target Metric: At least 80%
  
- Goal: Control surplus vehicle inventory at minimum levels.
  
- Action: Manage timely surplus vehicle sales and disposal. Measured by running surplus unit inventory reports.
- Performance Measure: Reduction in number of units in surplus
- Target Metric: Less than 20
  
- Goal: Ensure efficient and effective operations through high quality fleet work order documentation.
  
- Action: Manage and operate preventative maintenance and repair work order tracking system. Measured by running individual mechanics accountability reports, and by random review of individual work orders.
- Performance Measure: Monitor all direct hours charged to work order in FASTER
- Target Metric: Completed or Not Completed
  
- Goal: Expedite resolution of vehicle and equipment safety recalls.
  
- Action: Resolve of all manufacturer’s vehicle and equipment safety recalls. Can be measured by viewing spread sheet data reports and saved documents for county vehicle recalls.
- Performance Measure: Ensure reasonable turnaround time on resolution of safety recalls
- Target Metric: within 30 days
  
- Goal: Ensure garages are subject to written inspections a minimum of 3 times annually and all repairs from inspection are completed and documented.
  
- Action: Provide garage facility safety inspections; provide repairs from inspection. Can be measured by reviewing garage safety inspection files.
- Performance Measure: Regular inspection for each garage facility
- Target Metric: 3 inspections per facility, per year
  
- Performance Measure: Complete repairs for each garage facility identified during safety inspections.
- Target Metric: 100%
  
- Action: Provide routine facility inspections, clean up, and documentation; for all areas utilized for working with and/or storing oils, lubricants, and other hazardous materials.
- Performance Measure: Regular inspection, cleanup and documentation for each garage facility
- Target Metric: Completed or Not Completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	2,434,025	2,680,991	2,933,716	2,933,716	2,462,826	(16.1)%
Operating Expenditures	2,292,088	2,047,970	1,693,324	1,693,324	2,157,449	27.4%
Capital Outlay Expenditures	196,221	-	102,000	102,000	-	(100.0)%
<b>Total Budget</b>	<b>4,922,333</b>	<b>4,728,961</b>	<b>4,729,040</b>	<b>4,729,040</b>	<b>4,620,275</b>	<b>(2.3)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Fleet Management**

<u>Appropriations by Department</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
Fleet Management	4,922,333	4,728,961	4,729,040	4,729,040	4,620,275	(2)%
<b>Total Budget</b>	<b>4,922,333</b>	<b>4,728,961</b>	<b>4,729,040</b>	<b>4,729,040</b>	<b>4,620,275</b>	<b>(2)%</b>

<u>Revenue Sources</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
Fleet Management Fund	4,922,333	4,728,961	4,729,040	4,729,040	4,620,275	(2.3)%
<b>Total Revenue</b>	<b>4,922,333</b>	<b>4,728,961</b>	<b>4,729,040</b>	<b>4,729,040</b>	<b>4,620,275</b>	<b>(2.3)%</b>

<u>Position Summary by Department</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Variance</u>
Fleet Management	21.05	22.05	22.05	18.05	(4.00)
<b>Total Full-Time FTE</b>	<b>21.05</b>	<b>22.05</b>	<b>22.05</b>	<b>18.05</b>	<b>(4.00)</b>
<b>Total FTE</b>	<b>21.05</b>	<b>22.05</b>	<b>22.05</b>	<b>18.05</b>	<b>(4.00)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Fleet Management**  
**Fleet Management**

**Mission Statement**

The mission of the Fleet Management Department is to provide fleet management services in the most economical and efficient means possible.

**Description and Services Provided**

- Fleet Department services vehicles and equipment out of 3 garages located in Rockland Key, Marathon, and Plantation Key.
- The Department provides safety inspections, maintenance, and repairs for 852 units which include 308 sheriff department units, and more than 70 emergency power generators.

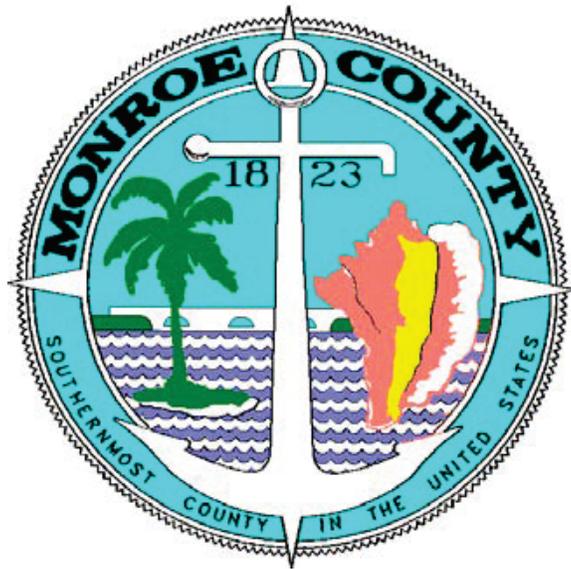
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	2,434,025	2,680,991	2,933,716	2,933,716	2,462,826	(16.1)%
Operating Expenditures	2,292,088	2,047,970	1,693,324	1,693,324	2,157,449	27.4%
Capital Outlay Expenditures	196,221	-	102,000	102,000	-	(100.0)%
<b>Total Budget</b>	<b>4,922,333</b>	<b>4,728,961</b>	<b>4,729,040</b>	<b>4,729,040</b>	<b>4,620,275</b>	<b>(2.3)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Fleet Management Fund	4,922,333	4,728,961	4,729,040	4,729,040	4,620,275	(2.3)%
<b>Total Revenue</b>	<b>4,922,333</b>	<b>4,728,961</b>	<b>4,729,040</b>	<b>4,729,040</b>	<b>4,620,275</b>	<b>(2.3)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	3.05	3.05	3.05	1.05	(2.00)
Officials & Administrators	2.00	2.00	2.00	2.00	-
Skilled Craft Workers	15.00	16.00	16.00	14.00	(2.00)
Technicians	1.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>21.05</b>	<b>22.05</b>	<b>22.05</b>	<b>18.05</b>	<b>(4.00)</b>
<b>Total FTE</b>	<b>21.05</b>	<b>22.05</b>	<b>22.05</b>	<b>18.05</b>	<b>(4.00)</b>

# FY26 Adopted Budget

## *Building Department*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Building Department**

**Building Department  
Organizational Chart**  
Total Full-Time Equivalents (FTE) = 37.64

**Building Department**  
Total Full-Time Equivalents (FTE) = 37.64

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Building Department

#### **Mission Statement**

To protect public health and safety, property, and the environment by providing an efficient, effective, and considerate permitting and code administration system in accordance with the Monroe County Code and the Florida Statutes that is consistent with and furthers the Monroe County Comprehensive Plan.

#### **Services Provided**

Provides planning, reviewing, and permitting services for compliance with the Florida Building Code, the Monroe County Code, and all other life safety codes.

Coordinates unsafe structure abatement with the Code Compliance Department and the Office of the County Attorney.

Provides inspection services in accordance with the Florida Building Code.

Provides a contractor licensing and testing program.

Provide staff support for the Contractors Examining Board and the Board of Adjustment and Appeals.

Provides coordinated administration and enforcement of County's Floodplain regulations including management of the County's Flood Insurance Inspection and Compliance Program .

#### **Strategic Goals**

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

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

- Action: The Building Department will explore the application of freeboard up to three feet (3') total. This freeboard requirement would mandate up to an additional three (3) feet of height over and above the Base

Flood Elevation requirements for all development in Special Flood Hazard Areas (SFHAs) in Monroe County.

- Performance Measure: Complete exploratory work on the application of the new freeboard requirement and present it to the Board of County Commissioners

- Target Metric: Completed or Not Completed

Department Goals, Actions, and Measures:

- Goal: Increase the Department's internal hurricane preparedness for a more effective and professional response in an emergency

- Action: Develop and implement an Internal Hurricane Preparedness Plan for distribution to staff explaining what is expected of them as storms develop and threaten.

- Performance Measure: Update Plan with development of GIS Damage Assessment Tool

- Target Metric: Completed or Not Completed

- Goal: Increase Departments' ability to respond efficiently to workload demands through increased cross-training of the team.

- Action: Plan Reviewers and Inspectors to gain cross-discipline certifications

- Performance Measure: Number of staff who possess cross-discipline certifications

- Target Metric: 50% in the 2nd of 2 years

- Action: Certification of Customer Service Representatives as Permit Technicians.

- Performance Measure: Number of Customer Service Representatives certified as Permit Technicians

- Target Metric: 35% in the 2nd of 2 years

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Building Department**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	5,007,499	5,101,869	5,568,277	5,568,277	5,080,744	(8.8)%
Operating Expenditures	1,126,090	936,785	923,380	923,380	1,346,604	45.8%
Capital Outlay Expenditures	25,431	125,285	129,000	129,000	28,300	(78.1)%
<b>Total Budget</b>	<b>6,159,020</b>	<b>6,163,939</b>	<b>6,620,657</b>	<b>6,620,657</b>	<b>6,455,648</b>	<b>(2.5)%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Building Department	6,021,583	6,043,394	6,540,657	6,540,657	6,375,648	(3)%
Building Refunds	137,437	120,546	80,000	80,000	80,000	-%
<b>Total Budget</b>	<b>6,159,020</b>	<b>6,163,939</b>	<b>6,620,657</b>	<b>6,620,657</b>	<b>6,455,648</b>	<b>(2)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Miscellaneous Special Revenue Fund	45,639	31,766	70,000	70,000	283,115	304.5%
Building Fund	6,113,381	6,132,174	6,550,657	6,550,657	6,172,533	(5.8)%
<b>Total Revenue</b>	<b>6,159,020</b>	<b>6,163,939</b>	<b>6,620,657</b>	<b>6,620,657</b>	<b>6,455,648</b>	<b>(2.5)%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Building Department	46.31	46.31	42.31	37.64	(4.67)
<b>Total Full-Time FTE</b>	<b>46.31</b>	<b>46.31</b>	<b>42.31</b>	<b>37.64</b>	<b>(4.67)</b>
<b>Total FTE</b>	<b>46.31</b>	<b>46.31</b>	<b>42.31</b>	<b>37.64</b>	<b>(4.67)</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Building Department

### Building Department

**Mission Statement**

To protect public health and safety, property, and the environment by providing an efficient, effective, and considerate permitting and code administration system in accordance with the Monroe County Code and the Florida Statutes that is consistent with and furthers the Monroe County Comprehensive Plan .

**Description and Services Provided**

Provides planning, reviewing, and permitting services for compliance with the Florida Building Code, the Monroe County Code, and all other life safety codes.

Coordinates unsafe structure abatement with the Code Compliance Department and the Office of the County Attorney.

Provides inspection services in accordance with the Florida Building Code.

Provides a contractor licensing and testing program.

Provide staff support for the Contractors Examining Board and the Board of Adjustment and Appeals.

Provides coordinated administration and enforcement of County’s Floodplain regulations including management of the County’s Flood Insurance Inspection and Compliance Program .

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	5,007,499	5,101,869	5,568,277	5,568,277	5,080,744	(8.8)%
Operating Expenditures	988,653	816,240	843,380	843,380	1,266,604	50.2%
Capital Outlay Expenditures	25,431	125,285	129,000	129,000	28,300	(78.1)%
<b>Total Budget</b>	<b>6,021,583</b>	<b>6,043,394</b>	<b>6,540,657</b>	<b>6,540,657</b>	<b>6,375,648</b>	<b>(2.5)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Miscellaneous Special Revenue Fund	45,639	31,766	70,000	70,000	283,115	304.5%
Building Fund	5,975,944	6,011,628	6,470,657	6,470,657	6,092,533	(5.8)%
<b>Total Revenue</b>	<b>6,021,583</b>	<b>6,043,394</b>	<b>6,540,657</b>	<b>6,540,657</b>	<b>6,375,648</b>	<b>(2.5)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	22.98	22.98	21.98	19.98	(2.00)
Officials & Administrators	1.33	1.33	1.33	1.33	-
Service - Maintenance	3.00	3.00	3.00	3.00	-
Professionals	19.00	19.00	16.00	13.33	(2.67)
<b>Total Full-Time FTE</b>	<b>46.31</b>	<b>46.31</b>	<b>42.31</b>	<b>37.64</b>	<b>(4.67)</b>
<b>Total FTE</b>	<b>46.31</b>	<b>46.31</b>	<b>42.31</b>	<b>37.64</b>	<b>(4.67)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Building Department  
Building Refunds**

**Description and Services Provided**

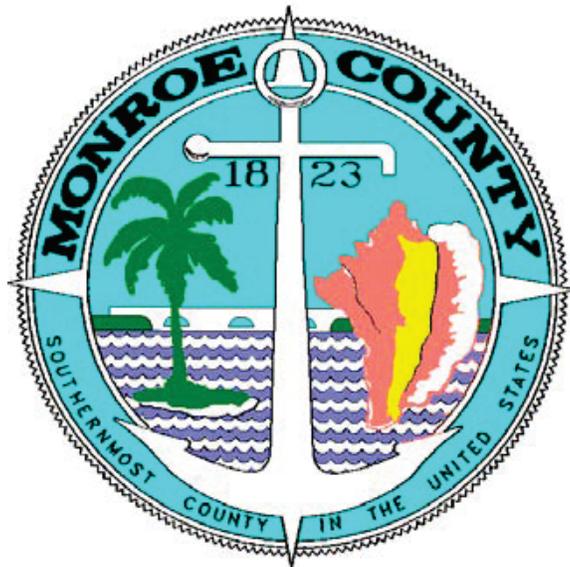
A budget is setup to account for refunds of permit fees.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	137,437	120,546	80,000	80,000	80,000	-%
<b>Total Budget</b>	<b>137,437</b>	<b>120,546</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Building Fund	137,437	120,546	80,000	80,000	80,000	-%
<b>Total Revenue</b>	<b>137,437</b>	<b>120,546</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-%</b>

# FY26 Adopted Budget

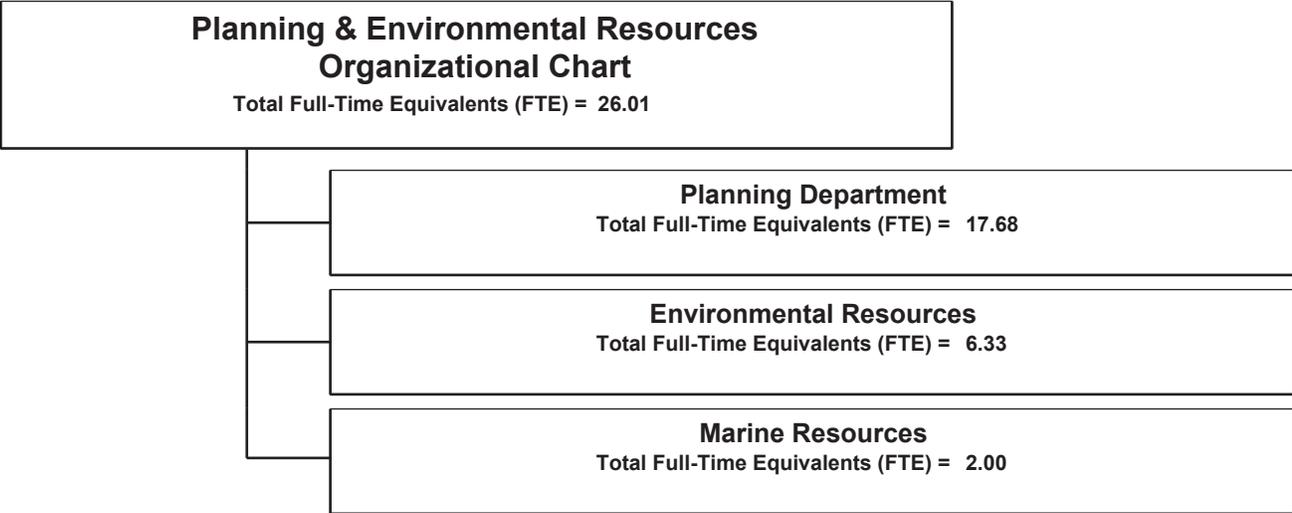
## *Planning & Environmental Resources*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Planning & Environmental Resources**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Planning & Environmental Resources

#### Mission Statement

The Monroe County Planning and Environmental Resources Department is to foster sustainable, quality development in the county while conserving and promoting stewardship of the county's fragile environment and the unique character of its diverse island communities.

#### Services Provided

##### Planning:

The Planning and Environmental Resources Department fosters sustainable, quality development in Monroe County while conserving and promoting stewardship of the County's fragile environment and the unique character of its diverse island communities. The Department is responsible for the administration of the adopted Monroe County Year 2030 Comprehensive Plan and Land Development Code thorough review of all development proposals for compliance with these plans, including community character, growth management provisions, and environmental compliance; and processing of amendments to the Comprehensive Plan and Land Development Codes based on changing conditions and applicant requests. The Department services also include transportation planning, administration of the County's affordable housing programs, and Geographical Information Systems (GIS) administration for both the Department and other County entities as needed.

##### Environmental Resources:

The Environmental Resources Office conducts a review of applications for compliance with environmental regulations, such as habitat identification, landscaping, stormwater, land clearing, and FEMA required review of potential endangered species impacts under the Permit Referral Process. Environmental Resources staff works to protect the sensitive environment and endangered species of the county, in coordination with state and federal environmental agencies. In addition, this office works in coordination with the Monroe County Land Authority, the Land Steward, and the Florida Department of Environmental Protection on land acquisition initiatives for conservation and retirement of development rights.

##### Marine Resources:

The Marine Resources Office works to protect the nearshore marine environment, ensure public water access, and provide waterway infrastructure for the recreational boating public. The Office manages Boating Improvement Funds and secures marine-related grants, which are used to remove derelict vessels, maintain channel markers, and provide pump-out service throughout the Keys. The Office also develops boating regulations, in coordination with FWC, for boater safety as well as anchoring and mooring management.

Marker Maintenance- \$60,000 per year

Derelict Vessel Removal- \$348,263 per year

Mobile Vessel Pumpout Program- \$574,000 per year

##### Environmental Restoration:

The Land Steward manages the County's habitat restoration and improvement projects to enhance and preserve county-managed lands and partners with state and federal agencies on management issues. The Land Steward's focus includes invasive exotic species removal, habitat restoration, debris removal, and wildfire hazard reduction. The Land Steward also contributes to land acquisition efforts for both conservation purposes and the retirement of development rights.

#### Strategic Goals

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

- Quality of Life: Community Character-Smart Growth

- Action: The Planning and Environmental Resources Department will collaborate with FDEP on additional land acquisition for conservation and the retirement of development rights.

- Performance Measure: Ongoing collaboration with FDEP; 100% response to requests from FDEP related to acquisition within 7 days.

- Target Metric: completed/not completed

- Quality of Life: Viability- Workforce Housing

- Action: The Planning and Environmental Resources Department will reserve 36% of ROGO allocations annually for affordable workforce housing units.

- Performance Measure: Reserve identified ROGO allocations annually for affordable housing units

- Target Metric: 36% annually

- Action: The Planning and Environmental Resources Department will amend the Comprehensive Plan and Land Development Code to require all

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Planning & Environmental Resources

affordable housing to be workforce housing.

- Performance Measure: Bring proposal to public hearing

- Target Metric: Completed or Not Completed

• Quality of Life: Services to All- Access to water for economy and recreation

- Action: The Planning and Environmental Resources Department, in cooperation with the Project Management Department, will set aside BIF funding to prioritize the restoration of public boat ramps with the County.

- Performance Measure: Discussion by staff and/or BOCC of boat ramp restoration opportunities

- Target Metric: Completed or Not Completed

• Environment: Conservation- Nearshore Water Quality

- Action: The Planning and Environmental Resources Department will increase the annual number of vessel sewage pump outs to further improve and protect water quality.

- Performance Measure: Increase the vessel sewage pump outs

- Target Metric: Increase above previous year

• Environment: Protection- Nearshore Water and Benthic monitoring

- Action: The Planning and Environmental Resources Department will prioritize removal of derelict and sunken vessels Keys-wide.

- Performance Measure: Continue Derelict Vessel Removal program

- Target Metric: Removal of 100% of identified vessels annually

• Environment: Resiliency- Adaptation plans to help plant, animals and humans adapt to climate change impacts

- Action: The Planning and Environmental Resources Department will initiate the process to define and identify proposed Adaptation Action Areas (AAAs) or a similar concept in order to help address climate change impacts

- Performance Measure: Apply for State Grant and Coordinate timeline for AAAs with other sea level rise and peril of flood projects.

- Target Metric: completed

• Environment: Resiliency- Stormwater Solutions

- Action: The Planning and Environmental Resources Department will initiate and review Storm Water Management Regulations for consistency with best management practices, in anticipation of adopting updated regulations.

- Performance Measure: Hire consultant and initiate process

- Target Metric: completed

• Economy: Workforce- Workforce Housing

- Action: The Planning and Environmental Resources Department will begin the public input process for implementation of inclusionary housing requirements for nonresidential and transient/hotel development and redevelopment within the County.

- Performance Measure: initiate public hearings

- Target Metric: completed

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

- Action: The Planning and Environmental Resources Department will expand environmental restoration and maintenance efforts on County owned and managed properties.

- Performance Measure: incorporate additional county owned land into management plan

- Target Metric: increase number/acres of property managed by County

Department Goals, Actions and Measures:

• Goal: Provide improved career opportunities for existing staff.

- Action: Evaluate need for changes to structure of department.

- Performance Measure: Complete evaluation department structure

- Target Metric: Completed or not completed

- Action: Survey staff regarding their career goals and current Department opportunities.

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Planning & Environmental Resources

- Performance Measure: Complete staff survey
- Target Metric: Completed or not completed
  
- Goal: Investigate project management software for use within Department to improve efficiencies.
  
- Action: Identify potential software options.
- Performance Measure: Identify potential software solutions for increased operational efficiencies
- Target Metric: Completed or not completed
  
- Action: Determine potential benefits vs costs of such programs.
- Performance Measure: Complete cost benefit analysis of software solutions for increased operational efficiencies
- Target Metric: Completed or not completed
  
- Goal: Promote and expand existing certification incentive program.
  
- Action: Educate existing and new staff on program details.
- Performance Measure: All Staff trained on certification incentive program
- Target Metric: Completed or not completed
  
- Action: Identify additional certifications that could be beneficial to the Department.
- Performance Measure: Additional certifications identified for certification incentive program
- Target Metric: Completed or not completed
  
- Action: Advocate for inclusion of additional certifications in the program.
- Performance Measure: Advocate for inclusion of additional identified certifications
- Target Metric: Completed or not completed
  
- Goal: Maximize use of staff for most essential tasks
  
- Action: Consider and evaluate option of using contractors for additional Department tasks, such as biannual channel marker surveys.
- Performance Measure: Identify cost and potential scope of work for contractor Involvement
- Target Metric: Completed or not completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	4,079,656	4,374,058	4,354,316	4,354,316	3,882,728	(10.8)%
Operating Expenditures	2,847,510	4,346,402	2,715,168	2,715,168	5,413,410	99.4%
Capital Outlay Expenditures	3,537,212	4,257,963	474,751	474,751	192,128	(59.5)%
<b>Total Budget</b>	<b>10,464,379</b>	<b>12,978,423</b>	<b>7,544,235</b>	<b>7,544,235</b>	<b>9,488,266</b>	<b>25.8%</b>

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Environmental Resources	5,816,266	6,598,436	2,727,727	2,727,727	2,542,774	(7)%
Marine Resources	1,402,092	2,898,801	1,160,211	1,160,211	3,399,493	193%
Planning Commission	79,449	87,041	88,225	88,225	105,654	20%
Planning Department	3,135,514	3,374,334	3,543,072	3,543,072	3,415,345	(4)%
Planning Refunds	31,058	19,811	25,000	25,000	25,000	-%
<b>Total Budget</b>	<b>10,464,379</b>	<b>12,978,423</b>	<b>7,544,235</b>	<b>7,544,235</b>	<b>9,488,266</b>	<b>26%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Planning & Environmental Resources**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Governmental Fund Type Grants	5,182,182	7,381,279	-	-	-	-%
Unincorporated Svc District - Planning, Building, and Zoning	4,056,846	4,469,977	4,802,423	4,802,423	4,001,922	(16.7)%
Affordable Housing Initiatives	-	-	78,578	78,578	502,694	539.7%
Boating Improvement Fund (BIF)	650,451	411,321	1,160,211	1,160,211	2,244,747	93.5%
Miscellaneous Special Revenue Fund	35,638	109,789	48,800	48,800	1,157,965	2,272.9%
Environmental Restoration Fund	539,261	606,058	1,454,223	1,454,223	1,580,938	8.7%
<b>Total Revenue</b>	<b>10,464,379</b>	<b>12,978,423</b>	<b>7,544,235</b>	<b>7,544,235</b>	<b>9,488,266</b>	<b>25.8%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Planning Department	24.55	24.55	22.88	17.68	(5.20)
Environmental Resources	11.33	11.33	8.33	6.33	(2.00)
Marine Resources	1.00	1.00	1.00	2.00	1.00
<b>Total Full-Time FTE</b>	<b>36.88</b>	<b>36.88</b>	<b>32.21</b>	<b>26.01</b>	<b>(6.20)</b>
<b>Total FTE</b>	<b>36.88</b>	<b>36.88</b>	<b>32.21</b>	<b>26.01</b>	<b>(6.20)</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Planning & Environmental Resources

#### Planning Department

**Mission Statement**

The Planning and Environmental Resources Department is responsible for the administration of the adopted Monroe County Year 2030 Comprehensive Plan and Land Development Code through review of all development proposals for compliance with these plans

**Description and Services Provided**

Provide development review services for projects to ensure compliance with Comprehensive Plan and Land Development Regulations.

Enhance and maintain the County's permit allocation system for residential and non-residential development.

Implement Livable CommuniKeys Program and adopted community master plans through amendments to Land Development Regulations and other actions identified in these plans.

Maintain and update the County Comprehensive Plan in accordance with Chapters 163 and 380 Florida Statutes .

Maintain and amend the Land Development Regulations in accordance with the Comprehensive Plan, requirements resulting from community master planning efforts and regulatory streamlining efforts.

Prepare revised policy and regulatory framework, including amendments to the Comprehensive Plan and Land Development Regulations needed to implement Goal 105, Smart Growth/Tier System and appropriate recommendations of the Florida Keys Carrying Capacity.

Provide policy recommendations on the Comprehensive Plan and County's compliance with State Comprehensive Plan mandates to the BOCC, County Administrator, Directors and other County agencies.

Compile and disseminate policy, demographic, socio-economic, environmental and planning information to public and other County and public agencies.

Provide staff administrative support to Development Review Committee, Planning Commission, Historic Preservation Commission, Beneficial Use and Vesting Officer and special ad hoc committees.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	2,731,239	3,037,602	3,002,594	3,002,594	2,591,465	(13.7)%
Operating Expenditures	346,558	309,092	540,478	540,478	813,880	50.6%
Capital Outlay Expenditures	57,716	27,640	-	-	10,000	-%
<b>Total Budget</b>	<b>3,135,514</b>	<b>3,374,334</b>	<b>3,543,072</b>	<b>3,543,072</b>	<b>3,415,345</b>	<b>(3.6)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Governmental Fund Type Grants	178,509	124,894	-	-	-	-%
Unincorporated Svc District - Planning, Building, and Zoning	2,957,005	3,249,441	3,464,494	3,464,494	2,912,651	(15.9)%
Affordable Housing Initiatives	-	-	78,578	78,578	502,694	539.7%
<b>Total Revenue</b>	<b>3,135,514</b>	<b>3,374,334</b>	<b>3,543,072</b>	<b>3,543,072</b>	<b>3,415,345</b>	<b>(3.6)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	5.01	8.01	10.01	6.01	(4.00)
Officials & Administrators	8.34	8.34	5.67	5.34	(0.33)
Professionals	11.20	8.20	7.20	6.33	(0.87)
<b>Total Full-Time FTE</b>	<b>24.55</b>	<b>24.55</b>	<b>22.88</b>	<b>17.68</b>	<b>(5.20)</b>
<b>Total FTE</b>	<b>24.55</b>	<b>24.55</b>	<b>22.88</b>	<b>17.68</b>	<b>(5.20)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Planning & Environmental Resources  
Planning Commission**

**Description and Services Provided**

The primary function of the Planning Commission and planning staff members is serving the needs of the residents by following the Goals and Objectives of the Monroe County 2030 Comprehensive Plan and the Land Development Regulations as follows:

- Serve as the “local planning agency” pursuant to Section 163.3174; F.S
- Hold public hearings
- Review applications and comprehensive plan and land development code amendments
- Prepare recommendation for the Board of County Commissioners

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	57,220	56,427	58,666	58,666	58,214	(0.8)%
Operating Expenditures	22,229	30,613	29,559	29,559	47,440	60.5%
<b>Total Budget</b>	<b>79,449</b>	<b>87,041</b>	<b>88,225</b>	<b>88,225</b>	<b>105,654</b>	<b>19.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Unincorporated Svc District - Planning, Building, and Zoning	79,449	87,041	88,225	88,225	105,654	19.8%
<b>Total Revenue</b>	<b>79,449</b>	<b>87,041</b>	<b>88,225</b>	<b>88,225</b>	<b>105,654</b>	<b>19.8%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Planning & Environmental Resources  
Environmental Resources**

**Description and Services Provided**

Review and process of development applications consistent with 2030 Comp Plan and Land Development Regulations  
 Provide timely and courteous customer assistance  
 Pre & post development site analyses and inspections  
 Conduct habitat analyses and delineations  
 Review conditional use, administrative relief variances, beneficial use determination reviews and reports  
 Interdivisional coordination with Building Dept., Code Enforcement, Marine Resources, Planning  
 Interdepartmental coordination with Engineering, Public Works, County Attorney, Airports  
 Interagency coordination (FWS, ACOE, DEP, FWC, DCA, SFWMD, EPA, DOD) on environmentally related issues  
 Conduct tier designation reviews and updates  
 Complete Key Deer HCP monitoring and reporting  
 Review and draft Comprehensive Plan amendments and updates  
 Review applications under the Permit Referral Process  
 Assist in evaluating acquisitions strategies and reviewing properties for acquisition

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,172,706	1,156,643	1,162,521	1,162,521	946,583	(18.6)%
Operating Expenditures	1,164,065	1,211,470	1,475,474	1,475,474	1,596,191	8.2%
Capital Outlay Expenditures	3,479,496	4,230,323	89,732	89,732	-	(100.0)%
<b>Total Budget</b>	<b>5,816,266</b>	<b>6,598,436</b>	<b>2,727,727</b>	<b>2,727,727</b>	<b>2,542,774</b>	<b>(6.8)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Governmental Fund Type Grants	4,252,032	4,846,638	-	-	-	-%
Unincorporated Svc District - Planning, Building, and Zoning	989,335	1,113,684	1,224,704	1,224,704	958,617	(21.7)%
Miscellaneous Special Revenue Fund	35,638	32,056	48,800	48,800	3,219	(93.4)%
Environmental Restoration Fund	539,261	606,058	1,454,223	1,454,223	1,580,938	8.7%
<b>Total Revenue</b>	<b>5,816,266</b>	<b>6,598,436</b>	<b>2,727,727</b>	<b>2,727,727</b>	<b>2,542,774</b>	<b>(6.8)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	1.00	1.00	-	(1.00)
Officials & Administrators	2.33	3.33	3.33	2.33	(1.00)
Professionals	9.00	7.00	4.00	4.00	-
<b>Total Full-Time FTE</b>	<b>11.33</b>	<b>11.33</b>	<b>8.33</b>	<b>6.33</b>	<b>(2.00)</b>
<b>Total FTE</b>	<b>11.33</b>	<b>11.33</b>	<b>8.33</b>	<b>6.33</b>	<b>(2.00)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Planning & Environmental Resources  
Marine Resources**

**Mission Statement**

The mission of the Marine Resources Office is to help protect and conserve the marine environment of the Florida Keys within Monroe County in a manner consistent with the Monroe County 2030 Comprehensive Plan and to provide for the adequate and appropriate use of the Keys' marine resources.

**Description and Services Provided**

In coordination with other county offices and state and federal agencies, the Marine Resources Office provides the following primary services:

- Derelict and Abandoned Vessel Removal
- Vessel Pump-Out Services
- Anchoring and Mooring Management
- Waterway Marker Maintenance

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	118,491	123,386	130,535	130,535	286,466	119.5%
Operating Expenditures	1,283,601	2,775,415	644,657	644,657	2,930,899	354.6%
Capital Outlay Expenditures	-	-	385,019	385,019	182,128	(52.7)%
<b>Total Budget</b>	<b>1,402,092</b>	<b>2,898,801</b>	<b>1,160,211</b>	<b>1,160,211</b>	<b>3,399,493</b>	<b>193.0%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Governmental Fund Type Grants	751,641	2,409,747	-	-	-	-%
Boating Improvement Fund (BIF)	650,451	411,321	1,160,211	1,160,211	2,244,747	93.5%
Miscellaneous Special Revenue Fund	-	77,733	-	-	1,154,746	-%
<b>Total Revenue</b>	<b>1,402,092</b>	<b>2,898,801</b>	<b>1,160,211</b>	<b>1,160,211</b>	<b>3,399,493</b>	<b>193.0%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	1.00	1.00	1.00	1.00	-
Professionals	-	-	-	1.00	1.00
<b>Total Full-Time FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Planning & Environmental Resources  
Planning Refunds**

**Description and Services Provided**

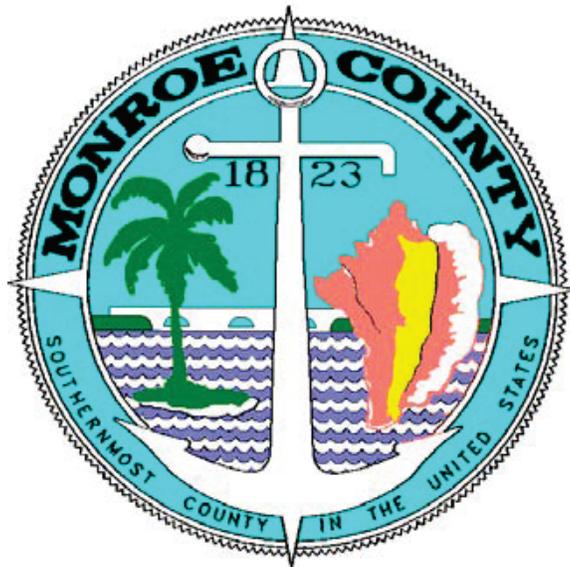
A budget is setup to account for refunds of permit fees.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	31,058	19,811	25,000	25,000	25,000	-%
<b>Total Budget</b>	<b>31,058</b>	<b>19,811</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Unincorporated Svc District - Planning, Building, and Zoning	31,058	19,811	25,000	25,000	25,000	-%
<b>Total Revenue</b>	<b>31,058</b>	<b>19,811</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-%</b>

# FY26 Adopted Budget

## *Code Compliance*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Code Compliance**

**Code Compliance  
Organizational Chart**

Total Full-Time Equivalents (FTE) = 13.33

**Code Compliance**

Total Full-Time Equivalents (FTE) = 13.33

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Code Compliance

#### Mission Statement

The mission of the Code Compliance Department is to enhance and sustain the quality of life of citizens and the environment through effective, expeditious, and equitable enforcement and compliance with building, zoning, land development, environmental, and other codes and ordinances that protect public health, life, safety, welfare, and natural resources.

#### Services Provided

The Code Compliance Department performs field inspections and investigates complaints relating to ordinance violations.

- Prioritizes violations related to unsafe structures, work without permits, land clearing, sewer connections, and vacation rental violations
- Coordinates removal of abandoned vehicles/vessels, trash & debris, maintenance of overgrown lots
- Issues Courtesy Notices for less egregious violations and/or Notices of Violation
- Emphasis is placed on voluntary compliance but will proceed with enforcement measures to achieve compliance
- Provides assistance and information to Special Magistrate and the public regarding Monroe County Code of Ordinances
- Coordinates litigation efforts with the County Attorney's office
- Provides collections of fines/liens
- Coordinates with Real Estate Industry when sales of properties with violations or fines occur

#### Strategic Goals

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

- Quality of Life: Community Character- Illegal Transient Rentals

- Action: Code Compliance will prioritize vacation rental enforcement, dedicate personnel to utilize software to identify illegal vacation rentals, will enhance the educational component of illegal vacation rental enforcement, and work toward encouraging property owners to obtain permits for vacation rentals

- Performance Measure: Proactively identify and cite illegal or unpermitted vacation rental cases to be presented on a monthly basis before the Special Magistrate; attend citizen meetings upon request to discuss VR regulations.

- Target Metric: 25-30 cases per month; attend 100%

- Environment: Conservation- Nearshore Water Quality

- Action: Code Compliance will dedicate personnel to ensure wastewater connection compliance.

- Performance Measure: Assign adequate personnel resources to wastewater connection to ensure compliance

- Target Metric: Completed or Not Completed

- Environment: Conservation- Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)

- Action: Code Compliance will work with Florida Keys Aqueduct Authority (FKAA) and Key Largo Wastewater Treatment District (KLWTD) to ensure properties are connected to central wastewater upon availability

- Performance Measure: Cite all properties referred to the department by the utilities for failing to connect to the central wastewater system.

- Target Metric: 100% of referrals

- Environment: Protection- Enforcement of Regulatory Statutes: local, state, and federal

- Action: Code Compliance will establish an annual meeting between local, state, and federal enforcement agencies operating in Monroe County, to review regulatory changes from each annual legislative session

- Performance Measure: Successful hosting of the annual meeting

- Target Metric: Completed or Not Completed

- Action: Code Compliance will focus on the adjudication of the remaining Irma-related cases for unsafe structures, work without permits, work beyond the scope of permit, and land clearing

- Performance Measure: Schedule cases before the Special Magistrate on a monthly basis.

- Target Metric: 50 cases per month

Department Goals, Actions, and Measures:

- Goal: Strengthen Department Communication, Cohesion, and Direction

- Action: Hold Bi-monthly staff meetings in Marathon focused on department policies, procedures, and current issues as appropriate

- Performance Measure: Held bi-monthly staff meetings

- Target Metric: Five staff meetings

- Action: Update Department SOPs

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Code Compliance

- Performance Measure: Assign senior staff to review/revise key departmental SOPs
- Target Metric: Completed or Not Completed

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	1,367,885	1,571,322	1,817,914	1,817,914	1,707,221	(6.1)%
Operating Expenditures	213,477	451,554	565,011	565,011	332,446	(41.2)%
Capital Outlay Expenditures	5,059	32,554	-	-	-	-%
<b>Total Budget</b>	<b>1,586,422</b>	<b>2,055,430</b>	<b>2,382,925</b>	<b>2,382,925</b>	<b>2,039,667</b>	<b>(14.4)%</b>

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Code Compliance	1,586,422	2,055,430	2,382,925	2,382,925	2,039,667	(14)%
<b>Total Budget</b>	<b>1,586,422</b>	<b>2,055,430</b>	<b>2,382,925</b>	<b>2,382,925</b>	<b>2,039,667</b>	<b>(14)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Unincorporated Svc District - Planning, Building, and Zoning	1,586,422	2,055,430	2,382,925	2,382,925	2,039,667	(14.4)%
<b>Total Revenue</b>	<b>1,586,422</b>	<b>2,055,430</b>	<b>2,382,925</b>	<b>2,382,925</b>	<b>2,039,667</b>	<b>(14.4)%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Code Compliance	19.00	19.00	16.00	13.33	(2.67)
<b>Total Full-Time FTE</b>	<b>19.00</b>	<b>19.00</b>	<b>16.00</b>	<b>13.33</b>	<b>(2.67)</b>
<b>Total FTE</b>	<b>19.00</b>	<b>19.00</b>	<b>16.00</b>	<b>13.33</b>	<b>(2.67)</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Code Compliance Code Compliance

#### Mission Statement

The mission of the Code Compliance Department is to enhance and sustain the quality of life of citizens and the environment through effective, expeditious, and equitable enforcement and compliance with building, zoning, land development, environmental, and other codes and ordinances that protect public health, life, safety, welfare, and natural resources.

#### Description and Services Provided

The Code Compliance Department performs field inspections and investigates complaints relating to ordinance violations.

- Prioritizes violations related to unsafe structures, work without permits, land clearing, sewer connections, and vacation rental violations
- Coordinates removal of abandoned vehicles/vessels, trash & debris, maintenance of overgrown lots
- Issues Courtesy Notices for less egregious violations and/or Notices of Violation
- Emphasis is placed on voluntary compliance but will proceed with enforcement measures to achieve compliance
- Provides assistance and information to Special Magistrate and the public regarding Monroe County Code of Ordinances
- Coordinates litigation efforts with the County Attorney's office
- Provides collections of fines/liens
- Coordinates with Real Estate Industry when sales of properties with violations or fines occur

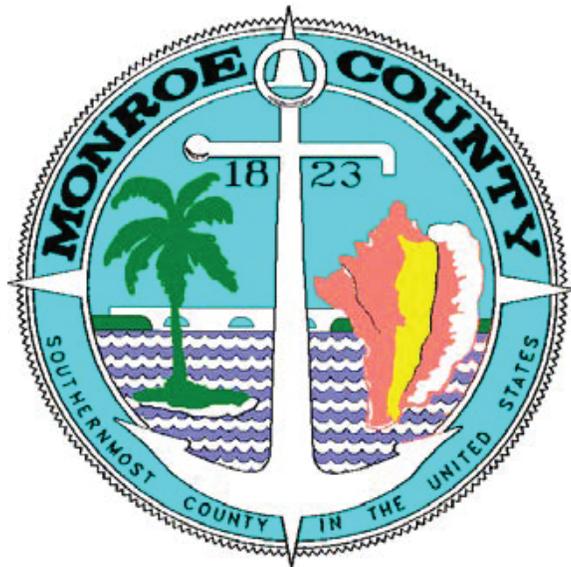
Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	1,367,885	1,571,322	1,817,914	1,817,914	1,707,221	(6.1)%
Operating Expenditures	213,477	451,554	565,011	565,011	332,446	(41.2)%
Capital Outlay Expenditures	5,059	32,554	-	-	-	-%
<b>Total Budget</b>	<b>1,586,422</b>	<b>2,055,430</b>	<b>2,382,925</b>	<b>2,382,925</b>	<b>2,039,667</b>	<b>(14.4)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Unincorporated Svc District - Planning, Building, and Zoning	1,586,422	2,055,430	2,382,925	2,382,925	2,039,667	(14.4)%
<b>Total Revenue</b>	<b>1,586,422</b>	<b>2,055,430</b>	<b>2,382,925</b>	<b>2,382,925</b>	<b>2,039,667</b>	<b>(14.4)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	4.00	4.00	4.00	4.00	-
Officials & Administrators	2.00	2.00	2.00	3.00	1.00
Service - Maintenance	11.00	11.00	9.00	5.00	(4.00)
Professionals	2.00	2.00	1.00	1.33	0.33
<b>Total Full-Time FTE</b>	<b>19.00</b>	<b>19.00</b>	<b>16.00</b>	<b>13.33</b>	<b>(2.67)</b>
<b>Total FTE</b>	<b>19.00</b>	<b>19.00</b>	<b>16.00</b>	<b>13.33</b>	<b>(2.67)</b>

# FY26 Adopted Budget

## *Community Services*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Community Services**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Community Services

**Mission Statement**

The mission of the Community Serves Department is to enhance the quality of life and promote independence for all residents by providing compassionate, collaborative, and comprehensive support through access to benefits, healthcare, transportation, burial assistance, and essential services that address nutrition, in-home care, financial needs, and housing stability.

**Services Provided**

The Community Services Department is responsible for administering and overseeing key programs that deliver comprehensive support, transportation services, and veterans' benefits to enhance the well-being and independence of eligible individuals.

• **Welfare Services**

- Provide essential medical equipment, consumable supplies, and financial assistance to eligible individuals.
- Deliver in-home care, nutrition support, caregiver services, and indigent burial assistance.
- Administer energy aid, healthcare eligibility, and housing stability programs.

• **Special Service Transportation**

- Provide door-to-door para-transit services to support independence for elderly, disabled, and transportation-disadvantaged individuals.

• **Veterans Affairs**

- Assist with monetary entitlements and benefits including compensation, pensions, burial, and appeals.
- Provide support for nonmonetary services such as records, healthcare access, and transportation.
- Offer assistance with documentation and eligibility for various programs and benefits.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	3,291,602	3,573,388	2,667,600	2,667,600	2,189,157	(17.9)%
Operating Expenditures	2,964,218	3,225,922	2,623,290	2,623,290	2,206,852	(15.9)%
Capital Outlay Expenditures	-	43,032	-	-	-	-%
<b>Total Budget</b>	<b>6,255,821</b>	<b>6,842,342</b>	<b>5,290,890</b>	<b>5,290,890</b>	<b>4,396,009</b>	<b>(16.9)%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Social Service Transportation	1,181,069	1,289,222	1,388,004	1,388,004	1,312,136	(5)%
Veteran Affairs	899,084	1,067,659	1,087,752	1,087,752	1,096,630	1%
Welfare Services	4,175,669	4,485,461	2,815,134	2,815,134	1,987,243	(29)%
<b>Total Budget</b>	<b>6,255,821</b>	<b>6,842,342</b>	<b>5,290,890</b>	<b>5,290,890</b>	<b>4,396,009</b>	<b>(17)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	4,602,198	4,895,787	5,289,333	5,289,333	4,394,453	(16.9)%
Governmental Fund Type Grants	1,653,623	1,946,555	-	-	-	-%
Miscellaneous Special Revenue Fund	-	-	1,557	1,557	1,556	(0.1)%
<b>Total Revenue</b>	<b>6,255,821</b>	<b>6,842,342</b>	<b>5,290,890</b>	<b>5,290,890</b>	<b>4,396,009</b>	<b>(16.9)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Community Services**

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Welfare Services	-	-	-	4.75	4.75
Social Service Transportation	-	-	-	6.50	6.50
Veteran Affairs	-	-	-	7.00	7.00
<b>Total Full-Time FTE</b>	-	-	-	18.25	18.25
<b>Total FTE</b>	-	-	-	<b>18.25</b>	<b>18.25</b>

**Welfare Services**

**Mission Statement**

The mission of the Social Services Department is to serve the residents of Monroe County by administering essential programs and providing support aimed at enhancing the health, stability, and self-sufficiency of eligible individuals and families in need.

**Description and Services Provided**

Support is provided to elderly, disabled, low-income individuals, and families with young children. Services include case management and emergency assistance for rent, utilities, food, prescriptions, and personal care. In-home care, homemaking, and respite are offered, along with specialized support for those with Alzheimer's and other disabilities. Nutrition programs provide meals at senior centers and home delivery for the homebound. Indigent burial and cremation assistance is available for those without financial means or family. Key programs include LIHEAP and the Weatherization Assistance Program (WAP) for energy support, SHIP for housing repairs, rehabilitation, and down payment support, and rental help to promote stable housing.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,763,759	1,879,290	898,885	898,885	557,714	(38.0)%
Operating Expenditures	2,411,910	2,604,031	1,916,249	1,916,249	1,429,529	(25.4)%
Capital Outlay Expenditures	-	2,140	-	-	-	-%
<b>Total Budget</b>	<b>4,175,669</b>	<b>4,485,461</b>	<b>2,815,134</b>	<b>2,815,134</b>	<b>1,987,243</b>	<b>(29.4)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	2,522,045	2,538,906	2,813,577	2,813,577	1,985,687	(29.4)%
Governmental Fund Type Grants	1,653,623	1,946,555	-	-	-	-%
Miscellaneous Special Revenue Fund	-	-	1,557	1,557	1,556	(0.1)%
<b>Total Revenue</b>	<b>4,175,669</b>	<b>4,485,461</b>	<b>2,815,134</b>	<b>2,815,134</b>	<b>1,987,243</b>	<b>(29.4)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	-	-	0.55	0.55
Officials & Administrators	-	-	-	1.20	1.20
Professionals	-	-	-	3.00	3.00
<b>Total Full-Time FTE</b>	-	-	-	4.75	4.75
<b>Total FTE</b>	-	-	-	<b>4.75</b>	<b>4.75</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Community Services  
Social Service Transportation**

**Mission Statement**

The mission of Special Transportation Services is to enhance mobility and independence for elderly, disabled, and transportation-disadvantaged residents by providing reliable and accessible paratransit solutions.

**Description and Services Provided**

The service ensures equitable transportation access to essential destinations, including medical appointments, pharmacies, grocery stores, and employment sites.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	687,141	729,253	760,060	760,060	615,082	(19.1)%
Operating Expenditures	493,928	559,969	627,944	627,944	697,054	11.0%
<b>Total Budget</b>	<b>1,181,069</b>	<b>1,289,222</b>	<b>1,388,004</b>	<b>1,388,004</b>	<b>1,312,136</b>	<b>(5.5)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	1,181,069	1,289,222	1,388,004	1,388,004	1,312,136	(5.5)%
<b>Total Revenue</b>	<b>1,181,069</b>	<b>1,289,222</b>	<b>1,388,004</b>	<b>1,388,004</b>	<b>1,312,136</b>	<b>(5.5)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	-	-	0.85	0.85
Officials & Administrators	-	-	-	0.55	0.55
Technicians	-	-	-	5.00	5.00
Professionals	-	-	-	0.10	0.10
<b>Total Full-Time FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.50</b>	<b>6.50</b>
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.50</b>	<b>6.50</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Community Services  
Veteran Affairs**

**Mission Statement**

The mission of the Veterans Affairs Department is to provide comprehensive support to military personnel, veterans, survivors, dependents, and families by facilitating access to benefits, entitlements, and essential services, while advocating for their rights and interests at the local, state, and federal levels.

**Description and Services Provided**

Services include accredited assistance with disability and pension claims, burial and survivor benefits, VA home loans, appeals, healthcare access, and Vocational Rehabilitation & Employment (VR&E). Additional services include the interment of indigent and unclaimed veteran cremains, operation of the courtesy Veterans Transportation Program for medical appointments, and virtual support for medical appointments and representation at Board of Veterans' Appeals hearings.

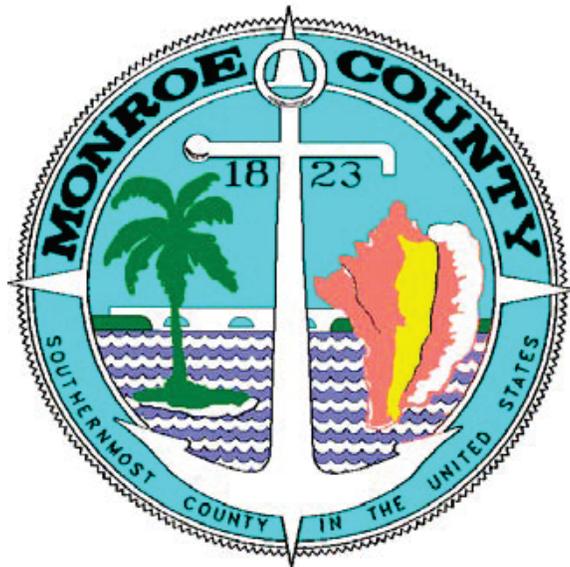
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	840,703	964,845	1,008,655	1,008,655	1,016,361	0.8%
Operating Expenditures	58,381	61,923	79,097	79,097	80,269	1.5%
Capital Outlay Expenditures	-	40,892	-	-	-	-%
<b>Total Budget</b>	<b>899,084</b>	<b>1,067,659</b>	<b>1,087,752</b>	<b>1,087,752</b>	<b>1,096,630</b>	<b>0.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	899,084	1,067,659	1,087,752	1,087,752	1,096,630	0.8%
<b>Total Revenue</b>	<b>899,084</b>	<b>1,067,659</b>	<b>1,087,752</b>	<b>1,087,752</b>	<b>1,096,630</b>	<b>0.8%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	-	-	3.00	3.00
Officials & Administrators	-	-	-	2.00	2.00
Technicians	-	-	-	1.00	1.00
Professionals	-	-	-	1.00	1.00
<b>Total Full-Time FTE</b>	-	-	-	<b>7.00</b>	<b>7.00</b>
<b>Total FTE</b>	-	-	-	<b>7.00</b>	<b>7.00</b>

# FY26 Adopted Budget

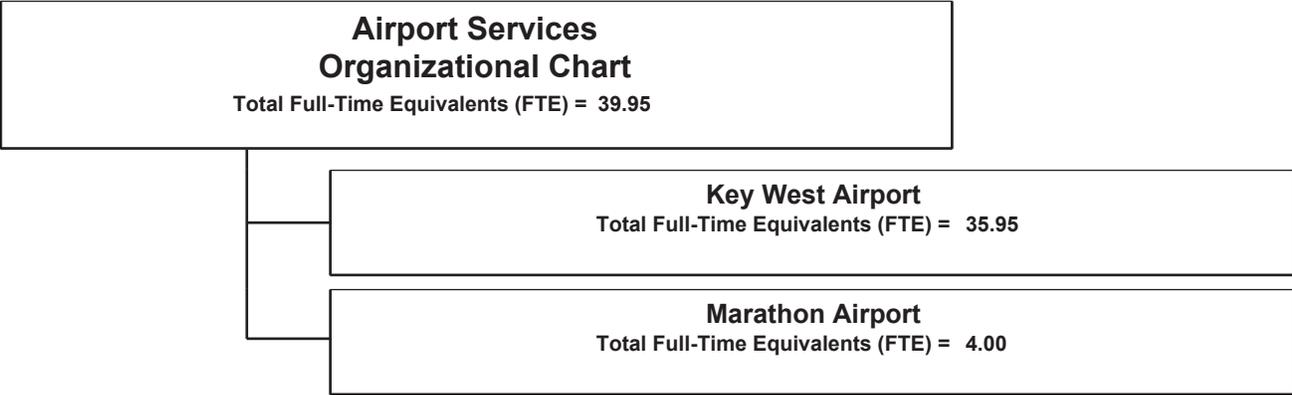
## *Airports*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Airport Services**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Airport Services

**Mission Statement**

The mission of the Airports is to provide and maintain world-class facilities for tourism, residents and business passengers.

**Services Provided**

The Department of Airports provides and maintains facilities for both Commercial Airlines and/or General Aviation activities at the Key West International Airport and the Florida Keys Marathon International Airport. The Department is responsible for day-to-day operations of the airports including administrative services, building and field maintenance, security and emergency response. Both airports are Federal Aviation Administration Part 139 certified and are staffed and maintained to that standard. Commercial Air Service in Key West and General Aviation activity in Marathon are vital to the economic wellbeing of both communities. More than 600 people are employed by agencies and businesses that serve the airports.

**Strategic Goals**

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

- Economy: Infrastructure- Quality of the Keys Experience- Upkeep of our attractions including Environment, Historical Sites and Beautification
  - Action: The Department of Airports will complete the critically necessary Concourse A and Improvements Program capital project to better serve our passengers
  - Performance Measure: Complete Concourse A and Improvements Program capital project
  - Target Metric: 100% completed
  
- Economy: Infrastructure- Tourism Transportation- Alternative Solutions
  - Action: The Department of Airports will increase total number of destinations served
  - Performance Measure: Increase in destinations served
  - Target Metric: 1 new destination

Department Goals, Actions and Measures:

- Goal: Increase total airline seats in the Key West International Airport marketplace
  - Action: Meet with airlines and promote air service development.
  - Performance Measure: Meet with Airlines
  - Target Metric: 5
  
- Goal: Complete critically necessary capital projects at the Key West International Airport.
  - Action: Coordinate with the FAA, FDOT, Airport Engineers and Financial Consultants to fund and execute capital projects
  - Performance Measure: FAA approval of funding for capital improvements program
  - Target Metric: Fund 90%
  
- Goal: Relocate Runway 7/25 at the Florida Keys Marathon International Airport
  - Action: Issue Notice to Proceed to the Contractor and complete the project
  - Performance Measure: Apply for multi-year FAA grant for the project
  - Target Metric: Complete the project

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	3,618,341	3,913,061	4,178,780	4,178,780	6,143,692	47.0%
Operating Expenditures	76,663,316	73,602,343	50,985,184	50,985,184	37,365,826	(26.7)%
Capital Outlay Expenditures	578,601	1,078,326	20,162,000	20,162,000	14,520,014	(28.0)%
<b>Total Budget</b>	<b>80,860,257</b>	<b>78,593,730</b>	<b>75,325,964</b>	<b>75,325,964</b>	<b>58,029,532</b>	<b>(23.0)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Airport Services**

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Key West Airport	54,949,946	60,071,425	63,935,695	63,935,695	49,572,338	(22)%
Key West Airport Debt Service - Interest & Other Debt Costs	1,151,221	2,172,291	2,691,000	2,691,000	3,180,975	18%
Marathon Airport	24,017,533	16,338,265	3,699,269	3,699,269	5,276,219	43%
PFC	741,557	11,750	5,000,000	5,000,000	-	(100)%
<b>Total Budget</b>	<b>80,860,257</b>	<b>78,593,730</b>	<b>75,325,964</b>	<b>75,325,964</b>	<b>58,029,532</b>	<b>(23)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Marathon Airport	23,996,701	16,144,341	3,514,192	3,514,192	5,276,219	50.1%
Key West International Airport	24,317,410	18,687,272	27,224,695	27,224,695	29,872,338	9.7%
General Airport Revenue Bond	31,783,757	43,556,444	39,402,000	39,402,000	22,880,975	(41.9)%
PFC & Oper Restrictions	762,389	205,674	5,185,077	5,185,077	-	(100.0)%
<b>Total Revenue</b>	<b>80,860,257</b>	<b>78,593,730</b>	<b>75,325,964</b>	<b>75,325,964</b>	<b>58,029,532</b>	<b>(23.0)%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Key West Airport	20.00	20.00	22.00	35.95	13.95
Marathon Airport	4.00	4.00	4.00	4.00	-
<b>Total Full-Time FTE</b>	<b>24.00</b>	<b>24.00</b>	<b>26.00</b>	<b>39.95</b>	<b>13.95</b>
<b>Total FTE</b>	<b>24.00</b>	<b>24.00</b>	<b>26.00</b>	<b>39.95</b>	<b>13.95</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Airport Services

#### Key West Airport

#### Major Variances

Key West International Airport:

Major variances from FY 2025 are as follows:

Aviation outlook: Airline agreements are in negotiations for next 5 year term and bond rating is strong at A-. Air Service currently includes American, Delta, United, Silver, and Allegiant and JetBlue who began service in 2021. Passenger demand is forecasted to be up 3%.

Air service analysis: The airport has the benefit of a strong tourism market. Passenger growth remains strong as we look ahead with new airline Breeze Airways announcing Key West service from Tampa and Orlando. Additionally, with aircraft delivery schedules for some of our carriers, solid potential exists for new destinations. Since 2017, passenger growth has grown from 398,592 to 748,000 in 2024 or an 88% increase. Seats and departures remain strong with 21 destinations from 12 hubs. While demand from Canada is expected to slow, the impact to EYW is minor. Domestic yields remain solid for airline partners.

Financial outlook: Over the last three years, our cash position is at an all time high, PFC revenue is also at an all time high, and we have 500 days cash on hand. Our Bond rating should go up with the next rating.

Sensitivity Analysis based on:

- Airline Fleet
- SARS,
- COVID
- Bird Flu
- Economic downturn
- Mergers and acquisitions
- Airline labor constraints (pilot shortage is over)
- Aviation fuel cost

The Key West International Airport continues fantastic passenger growth and new aircraft technology generating an increased index requiring a new \$1.5M ARFF Fire Truck. The truck is expected to be delivered in October of 2025, and the first lease purchase principal and interest payment is due in FY 2026.

The proposed budget is down approximately \$14M from FY 2025 due primarily to completion of construction or various phases of construction for projects such as Concourse A, Customs Phase 3B, West Overflow Apron, NIP, and the Commercial Apron.

- Bond Fund 405 includes \$15M for construction, \$2.5M for professional services for Construction Administration and Resident Project Representative Services, \$2.2M for apron work, \$2,680,575 for Bond debt service (first P&I payment), \$500k for PNC line of credit interest, and \$2,864,750 in required reserves.

- Personnel expenditures include the fourteen (14) new Security positions transferring from MCSO to MC (EYW) on 5.1.2025.

- Proposed Operating Expenditures are down but include added funding for Utilities and Contractual Services for anticipated increases due for the first full budget year for the opening of Concourse A during FY 2025, and funding for required mitigation site monitoring fees. The MCSO LEO Security contract is estimated at \$2.5M pending receipt of the MCSO security budget due on or before June 1.

- Capital Outlay budget is down \$1.9M from FY 2025 due to completion of several projects during FY 2025. Estimated grant match funding is for the following projects:

1. \$2.1M for the Customs Phase 3B;
2. \$1.6M for the Commercial Apron & Taxiway A;
3. \$1.1M for the West Overflow Apron Parking;
4. \$996k for Outbound Baggage System upgrades;
5. \$700k for Essential Airport Equipment;
6. \$525k for Planning Studies;
7. \$500k for Salt Pond Security Fencing;
8. \$275k for Security Fencing & Lighting;
9. \$250k for NIP Single Family Homes Grp 2; and
10. \$215k for NIP Single Family Homes Grp 1.

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Airport Services**

▪ Capital Outlay accounts also include:

- 1) \$750k for unanticipated major repairs;
- 2) \$750k for match for unanticipated FDOT grants;
- 3) \$500k to rehab. airfield lighting and/or EMAS;
- 4) \$98k to replace two of the oldest Airport pickup trucks; and
- 5) \$50k for capital repairs to airport badging and/or security systems.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	3,146,941	3,407,785	3,632,789	3,632,789	5,586,194	53.8%
Operating Expenditures	51,425,238	56,346,868	47,162,906	47,162,906	32,741,130	(30.6)%
Capital Outlay Expenditures	377,767	316,772	13,140,000	13,140,000	11,245,014	(14.4)%
<b>Total Budget</b>	<b>54,949,946</b>	<b>60,071,425</b>	<b>63,935,695</b>	<b>63,935,695</b>	<b>49,572,338</b>	<b>(22.5)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Key West International Airport	24,317,410	18,687,272	27,224,695	27,224,695	29,872,338	9.7%
General Airport Revenue Bond	30,632,536	41,384,153	36,711,000	36,711,000	19,700,000	(46.3)%
<b>Total Revenue</b>	<b>54,949,946</b>	<b>60,071,425</b>	<b>63,935,695</b>	<b>63,935,695</b>	<b>49,572,338</b>	<b>(22.5)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	4.00	5.00	9.00	9.00	-
Officials & Administrators	7.00	6.00	5.00	4.95	(0.05)
Protective Service Workers	-	-	-	14.00	14.00
Skilled Craft Workers	8.00	8.00	7.00	7.00	-
Professionals	1.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>20.00</b>	<b>20.00</b>	<b>22.00</b>	<b>35.95</b>	<b>13.95</b>
<b>Total FTE</b>	<b>20.00</b>	<b>20.00</b>	<b>22.00</b>	<b>35.95</b>	<b>13.95</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Airport Services Marathon Airport

#### Major Variances

Florida Keys Marathon International Airport:

Operating budget is up approximately \$300k over FY 2025 but includes \$90,440 for year 1 of 3 of required mitigation site monitoring and additional funding for planning studies due to lack of FDOT planning studies grants. The overall increase is primarily due to capital outlay funding for grant match.

- Capital Outlay includes grant match funds for the following projects:
  - 1) \$2.8M for Runway 7/25 Relocation;
  - 2) \$117k for Hurricane Impact Windows & Doors;
  - 3) \$105 for Airfield Improvements projects;
  - 4) \$77k for Planning Studies; and
  - 5) \$54k for Essential Airport Equipment.
  
- Capital Outlay account also includes the following proposed funding:
  - 1) \$25,000 for unanticipated major repairs; and
  - 2) \$50,000 for unanticipated airfield repairs.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	471,400	505,276	545,991	545,991	557,498	2.1%
Operating Expenditures	23,345,299	15,071,434	1,131,278	1,131,278	1,443,721	27.6%
Capital Outlay Expenditures	200,835	761,554	2,022,000	2,022,000	3,275,000	62.0%
<b>Total Budget</b>	<b>24,017,533</b>	<b>16,338,265</b>	<b>3,699,269</b>	<b>3,699,269</b>	<b>5,276,219</b>	<b>42.6%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Marathon Airport	23,996,701	16,144,341	3,514,192	3,514,192	5,276,219	50.1%
PFC & Oper Restrictions	20,832	193,924	185,077	185,077	-	(100.0)%
<b>Total Revenue</b>	<b>24,017,533</b>	<b>16,338,265</b>	<b>3,699,269</b>	<b>3,699,269</b>	<b>5,276,219</b>	<b>42.6%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Officials & Administrators	2.00	2.00	2.00	2.00	-
Skilled Craft Workers	2.00	2.00	2.00	2.00	-
<b>Total Full-Time FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
<b>Total FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Airport Services**  
**PFC**

**Description and Services Provided**

The Passenger Facility Charge (PFC) Program allows the collection of PFC fees for every boarded passenger at commercial airports. EYW is using PFCs to pay for the \$41,340,000 Airport Revenue Bonds to build Concourse A.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	741,557	11,750	-	-	-	-%
Capital Outlay Expenditures	-	-	5,000,000	5,000,000	-	(100.0)%
<b>Total Budget</b>	<b>741,557</b>	<b>11,750</b>	<b>5,000,000</b>	<b>5,000,000</b>	-	<b>(100.0)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
PFC & Oper Restrictions	741,557	11,750	5,000,000	5,000,000	-	(100.0)%
<b>Total Revenue</b>	<b>741,557</b>	<b>11,750</b>	<b>5,000,000</b>	<b>5,000,000</b>	-	<b>(100.0)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Airport Services**

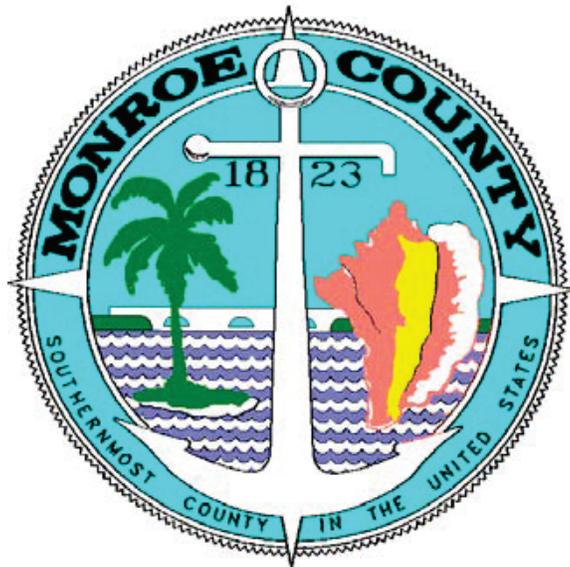
**Key West Airport Debt Service - Interest & Other Debt Costs**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	1,151,221	2,172,291	2,691,000	2,691,000	3,180,975	18.2%
<b>Total Budget</b>	<b>1,151,221</b>	<b>2,172,291</b>	<b>2,691,000</b>	<b>2,691,000</b>	<b>3,180,975</b>	<b>18.2%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Airport Revenue Bond	1,151,221	2,172,291	2,691,000	2,691,000	3,180,975	18.2%
<b>Total Revenue</b>	<b>1,151,221</b>	<b>2,172,291</b>	<b>2,691,000</b>	<b>2,691,000</b>	<b>3,180,975</b>	<b>18.2%</b>

# FY26 Adopted Budget

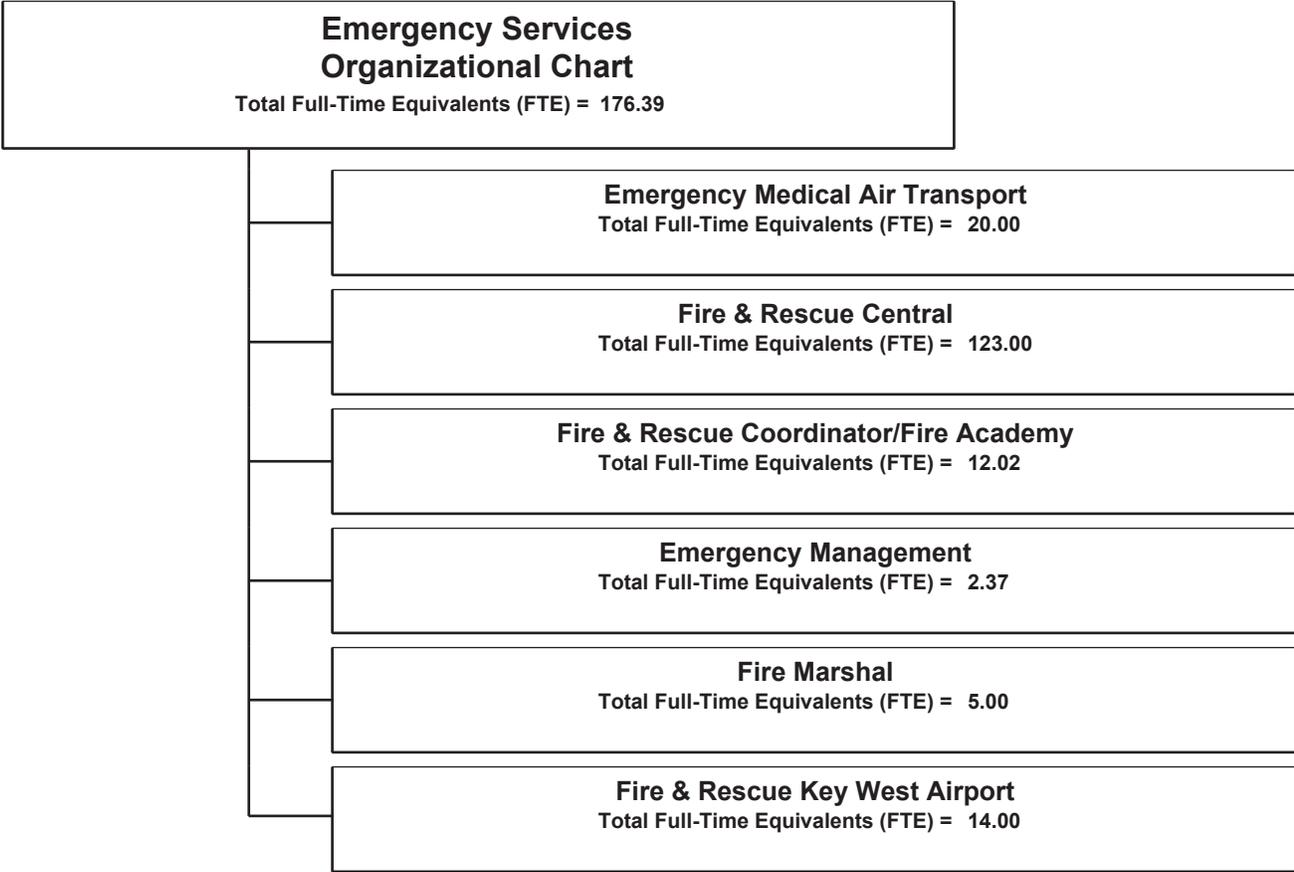
## *Emergency Services*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Emergency Services**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Emergency Services

#### Mission Statement

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

#### Services Provided

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

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

#### Strategic Goals

Department Goals, Actions and Measures:

- Goal: Improve infrastructure for the delivery of Fire/EMS services to the Sugarloaf and Layton/Long Key communities.
  - Action: Continue funding for construction of new Fire Station 10, Sugarloaf Key.
  - Performance Measure: Initiation of construction of new fire station on Sugarloaf (Station 10).
  - Target Metric: Completed or Not Completed; Completion of construction for Fire Station 10.
- Action: Resubmit funding request for engineering design of new Fire Station 18, Layton/Long Key.
- Performance Measure: BOCC approval for funding a new fire station for Layton (Station 18).
- Target Metric: Completed or Not Completed; Completion and acceptance of funding request.
- Goal: Reduce employee turnover by 20% and increase percentage of MCFR firefighters that reside in Monroe County.
  - Action: Continue to offer "local's tuition fee waiver" to qualified County residents to attend MCFR Training Academy and utilize the fire training staff officers to provide coordination and instruction of fire minimum standards training program.
  - Performance Measure: Continue local's tuition fee waiver program.
  - Target Metric: Completed or Not Completed; Completed - Continue "Hot Shots" Program; 54% of department's employees live in Monroe County.
- Goal: Improve the quality of fire and emergency medical services provided.
  - Action: Implement advanced training and stringent quality assurance standards.
  - Performance Measure: Offer at least one in-house training certification course per month through the department's fire training academy.
  - Target Metric: Completed or Not Completed; Completed - Courses offered every month published on the training calendar for the year.
- Action: Continue the in-house Emergency Medical Services (EMS) Quality Control Program.
- Performance Measure: Review at least 40 patient care reports written by charge paramedics on a monthly basis.
- Target Metric: Completed or Not Completed; Completed - Over 40 patient care reports are being reviewed on a monthly basis.
- Goal: Increase Promotion of Fire Safety, Prevention and CRR throughout Monroe County.
  - Action: Provide grade specific fire safety and prevention strategies utilizing approved School District objectives.
  - Performance Measure: Reach at least 500 students through grade specific fire safety and prevention events to school aged children in Monroe County schools per year.
  - Target Metric: Completed or Not Completed; Completed - Reached over 500 daycare/school age children presenting fire safety information.
- Action: Reduce the number of preventable fire hazards through comprehensive pre-incident planning.
- Performance Measure: Complete in-service company pre-incident plans for at least 2,000 commercial businesses per year.
- Target Metric: Completed or Not Completed; Completed over 2,000 in-service company pre-incident plans performed.

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services**

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	21,860,774	23,804,762	24,226,588	24,226,588	27,454,276	13.3%
Operating Expenditures	9,700,043	10,640,185	13,042,215	13,042,215	10,770,726	(17.4)%
Capital Outlay Expenditures	393,694	476,087	1,101,108	1,101,108	660,320	(40.0)%
<b>Total Budget</b>	<b>31,954,511</b>	<b>34,921,034</b>	<b>38,369,911</b>	<b>38,369,911</b>	<b>38,885,322</b>	<b>1.3%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Emergency Management	1,352,433	2,035,931	1,651,513	1,651,513	787,208	(52)%
Emergency Medical Air Transport	9,413,934	10,265,176	12,638,113	12,638,113	10,788,448	(15)%
Fire & Rescue Central	16,099,021	17,157,171	17,460,660	17,460,660	20,557,162	18%
Fire & Rescue Coordinator/Fire Academy	2,030,438	2,351,019	2,977,549	2,977,549	2,741,154	(8)%
Fire & Rescue Key West Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,867,713	19%
Fire Marshal	888,637	828,351	996,003	996,003	884,447	(11)%
Impact Fees Fire & EMS	-	-	184,490	184,490	196,190	6%
LOSAP	89,660	58,920	48,000	48,000	63,000	31%
<b>Total Budget</b>	<b>31,954,511</b>	<b>34,921,034</b>	<b>38,369,911</b>	<b>38,369,911</b>	<b>38,885,322</b>	<b>1%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	1,370,443	1,904,953	2,461,529	2,461,529	1,657,885	(32.6)%
Fine & Forfeiture Fund	9,413,934	10,265,176	12,638,113	12,638,113	10,788,448	(14.6)%
Governmental Fund Type Grants	2,597,084	3,170,597	-	-	-	-%
Impact Fees Fund - Fire & EMS	-	-	184,490	184,490	196,190	6.3%
Fire & Ambulance, District #1 - Lower and Middle Keys	14,104,832	14,835,786	17,460,660	17,460,660	20,557,162	17.7%
Unincorporated Svc District - Planning, Building, and Zoning	2,298,171	2,461,135	3,163,536	3,163,536	2,754,924	(12.9)%
Key West International Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,867,713	18.8%
Fire & EMS LOSAP Trust Fund	89,660	58,920	48,000	48,000	63,000	31.3%
<b>Total Revenue</b>	<b>31,954,511</b>	<b>34,921,034</b>	<b>38,369,911</b>	<b>38,369,911</b>	<b>38,885,322</b>	<b>1.3%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

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**Emergency Services**

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Emergency Medical Air Transport	21.00	21.00	21.00	20.00	(1.00)
Fire & Rescue Central	99.00	99.00	123.00	123.00	-
Fire & Rescue Coordinator/Fire Academy	12.00	14.02	15.02	12.02	(3.00)
Emergency Management	-	-	-	2.37	2.37
Fire Marshal	6.00	6.00	6.00	5.00	(1.00)
Fire & Rescue Key West Airport	14.00	14.00	14.00	14.00	-
<b>Total Full-Time FTE</b>	<u>152.00</u>	<u>154.02</u>	<u>179.02</u>	<u>176.39</u>	<u>(2.63)</u>
<b>Total FTE</b>	<u><b>152.00</b></u>	<u><b>154.02</b></u>	<u><b>179.02</b></u>	<u><b>176.39</b></u>	<u><b>(2.63)</b></u>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services  
Emergency Medical Air Transport**

**Mission Statement**

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

**Description and Services Provided**

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	3,038,029	3,428,315	3,482,221	3,482,221	3,846,652	10.5%
Operating Expenditures	6,319,808	6,816,126	8,997,619	8,997,619	6,921,796	(23.1)%
Capital Outlay Expenditures	56,096	20,735	158,273	158,273	20,000	(87.4)%
<b>Total Budget</b>	<b>9,413,934</b>	<b>10,265,176</b>	<b>12,638,113</b>	<b>12,638,113</b>	<b>10,788,448</b>	<b>(14.6)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Fine & Forfeiture Fund	9,413,934	10,265,176	12,638,113	12,638,113	10,788,448	(14.6)%
<b>Total Revenue</b>	<b>9,413,934</b>	<b>10,265,176</b>	<b>12,638,113</b>	<b>12,638,113</b>	<b>10,788,448</b>	<b>(14.6)%</b>

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

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services  
Fire & Rescue Central**

**Mission Statement**

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

**Description and Services Provided**

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

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	13,825,784	14,909,512	15,003,683	15,003,683	17,840,377	18.9%
Operating Expenditures	2,078,910	1,964,585	2,144,977	2,144,977	2,297,125	7.1%
Capital Outlay Expenditures	194,327	283,075	312,000	312,000	419,660	34.5%
<b>Total Budget</b>	<b>16,099,021</b>	<b>17,157,171</b>	<b>17,460,660</b>	<b>17,460,660</b>	<b>20,557,162</b>	<b>17.7%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Governmental Fund Type Grants	1,994,190	2,321,386	-	-	-	-%
Fire & Ambulance, District #1 - Lower and Middle Keys	14,104,832	14,835,786	17,460,660	17,460,660	20,557,162	17.7%
<b>Total Revenue</b>	<b>16,099,021</b>	<b>17,157,171</b>	<b>17,460,660</b>	<b>17,460,660</b>	<b>20,557,162</b>	<b>17.7%</b>

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

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services  
Fire & Rescue Coordinator/Fire Academy**

**Mission Statement**

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

**Description and Services Provided**

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,687,355	1,984,652	2,385,748	2,385,748	2,176,329	(8.8)%
Operating Expenditures	278,709	304,983	447,621	447,621	366,879	(18.0)%
Capital Outlay Expenditures	64,374	61,384	144,180	144,180	197,946	37.3%
<b>Total Budget</b>	<b>2,030,438</b>	<b>2,351,019</b>	<b>2,977,549</b>	<b>2,977,549</b>	<b>2,741,154</b>	<b>(7.9)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	620,905	718,234	810,016	810,016	870,677	7.5%
Unincorporated Svc District - Planning, Building, and Zoning	1,409,533	1,632,785	2,167,533	2,167,533	1,870,477	(13.7)%
<b>Total Revenue</b>	<b>2,030,438</b>	<b>2,351,019</b>	<b>2,977,549</b>	<b>2,977,549</b>	<b>2,741,154</b>	<b>(7.9)%</b>

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

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services  
Emergency Management**

**Major Variances**

For the FY 2026 Emergency Management adopted budget reflects a decrease of approximately \$281,393.00 in operating expense from FY 2025.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	831,059	923,316	686,104	686,104	414,887	(39.5)%
Operating Expenditures	444,933	1,014,501	643,214	643,214	361,821	(43.7)%
Capital Outlay Expenditures	76,440	98,114	322,195	322,195	10,500	(96.7)%
<b>Total Budget</b>	<b>1,352,433</b>	<b>2,035,931</b>	<b>1,651,513</b>	<b>1,651,513</b>	<b>787,208</b>	<b>(52.3)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	749,538	1,186,719	1,651,513	1,651,513	787,208	(52.3)%
Governmental Fund Type Grants	602,895	849,212	-	-	-	-%
<b>Total Revenue</b>	<b>1,352,433</b>	<b>2,035,931</b>	<b>1,651,513</b>	<b>1,651,513</b>	<b>787,208</b>	<b>(52.3)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	-	-	1.37	1.37
Professionals	-	-	-	1.00	1.00
<b>Total Full-Time FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.37</b>	<b>2.37</b>
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.37</b>	<b>2.37</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services**  
**Fire Marshal**

**Mission Statement**

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

**Description and Services Provided**

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	757,111	682,625	761,063	761,063	750,126	(1.4)%
Operating Expenditures	130,328	142,692	176,426	176,426	133,107	(24.6)%
Capital Outlay Expenditures	1,199	3,034	58,514	58,514	1,214	(97.9)%
<b>Total Budget</b>	<b>888,637</b>	<b>828,351</b>	<b>996,003</b>	<b>996,003</b>	<b>884,447</b>	<b>(11.2)%</b>

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

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

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services  
LOSAP**

**Mission Statement**

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

**Description and Services Provided**

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	89,660	58,920	48,000	48,000	63,000	31.3%
<b>Total Budget</b>	<b>89,660</b>	<b>58,920</b>	<b>48,000</b>	<b>48,000</b>	<b>63,000</b>	<b>31.3%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Fire & EMS LOSAP Trust Fund	89,660	58,920	48,000	48,000	63,000	31.3%
<b>Total Revenue</b>	<b>89,660</b>	<b>58,920</b>	<b>48,000</b>	<b>48,000</b>	<b>63,000</b>	<b>31.3%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services  
Impact Fees Fire & EMS**

**Description and Services Provided**

Impact fees are collected as an assessment on building permits issued for projects in unincorporated Monroe County and are used exclusively for the capital expansion of the county's fire infrastructure in a manner consistent with the capital improvements plan of the comprehensive plan, including the installation and retrofit of fire hydrants and wells. Chapter 126 of the Monroe County Code establishes the collection of impact fees. The disbursement of such funds require the approval of the Board of County Commissioners.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	-	-	184,490	184,490	196,190	6.3%
<b>Total Budget</b>	<b>-</b>	<b>-</b>	<b>184,490</b>	<b>184,490</b>	<b>196,190</b>	<b>6.3%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Impact Fees Fund - Fire & EMS	-	-	184,490	184,490	196,190	6.3%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>184,490</b>	<b>184,490</b>	<b>196,190</b>	<b>6.3%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Emergency Services  
Fire & Rescue Key West Airport**

**Mission Statement**

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

**Description and Services Provided**

- Emergency Response to Aircraft Emergencies
- EMS Support at the Airport
- Respond to all Unknown Hazardous Incidents Connected to the Airport

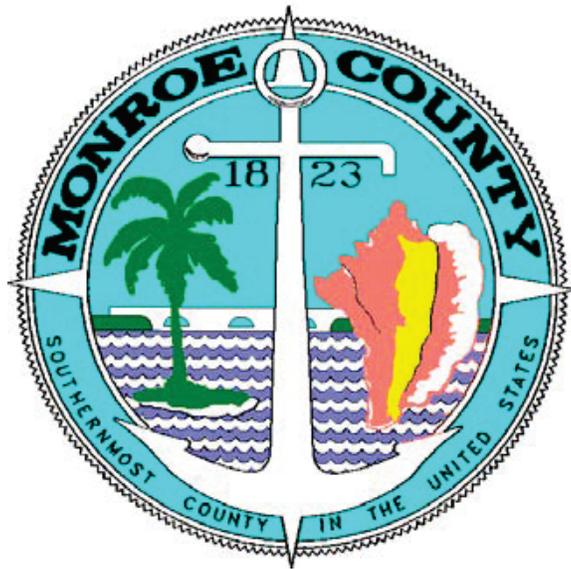
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,721,435	1,876,341	1,907,769	1,907,769	2,425,905	27.2%
Operating Expenditures	357,695	338,379	399,868	399,868	430,808	7.7%
Capital Outlay Expenditures	1,257	9,746	105,946	105,946	11,000	(89.6)%
<b>Total Budget</b>	<b>2,080,387</b>	<b>2,224,466</b>	<b>2,413,583</b>	<b>2,413,583</b>	<b>2,867,713</b>	<b>18.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Key West International Airport	2,080,387	2,224,466	2,413,583	2,413,583	2,867,713	18.8%
<b>Total Revenue</b>	<b>2,080,387</b>	<b>2,224,466</b>	<b>2,413,583</b>	<b>2,413,583</b>	<b>2,867,713</b>	<b>18.8%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Protective Service Workers	4.00	13.00	13.00	13.00	-
Service - Maintenance	9.00	-	-	-	-
Skilled Craft Workers	1.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>
<b>Total FTE</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>

# FY26 Adopted Budget

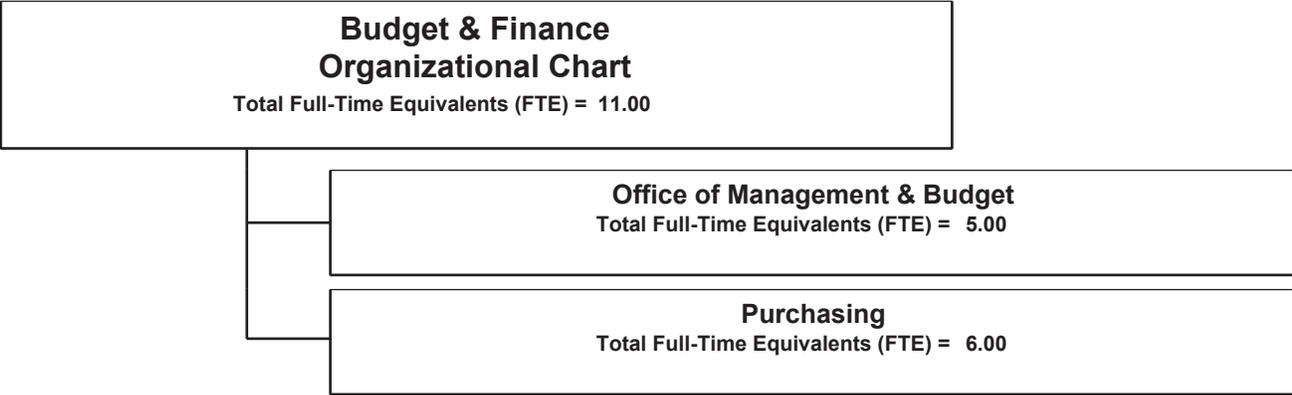
## *Budget & Finance*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Budget & Finance**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Budget & Finance

#### **Mission Statement**

The mission of the Budget and Finance Department is to provide effective development and implementation of Monroe County's budget; promote efficient, sound financial management; ensure governmental procurement regulations are followed countywide; facilitate financially responsible grant funding; and maintain the highest standards of ethics, integrity, and prudent expenditure of public funds .

#### **Services Provided**

The Budget and Finance Department encompasses the following areas and responsibilities:

- Office of Management and Budget
  - Collaborate and consult with Monroe County departments to develop the annual operating and capital budgets
  - Publish, administer and monitor all Monroe County budgets
  - Provide financial analysis, multi-year forecasting, and financial reporting
  
- Grants Management
  - Oversee County funding of nonprofit organizations
  - Provide grant administrative assistance to Monroe County departments
  - Pursue financially-responsible funding opportunities that promote the economic well-being of the County
  
- Purchasing
  - Provide high quality, best value purchasing and procurement activities to maximize the purchasing power of public funds and promote fair and open competition
  - Ensure governmental procurement regulations are followed countywide
  - Provide procurement support in a timely and professional manner to all County departments

#### **Strategic Goals**

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

> Action: The Department of Budget and Finance will maximize revenue generated through ad valorem taxes, non-ad Valorem assessments, sales tax, State and Federal grants, fees for services, and other sources to address all 'Areas of Concern and Priority' that require funding

• Quality of Life: Services to All- Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

- Action: The Department of Budget and Finance will facilitate grant funding focused on quality of life, medical services, and core services

- Performance Measure: Develop a summary compilation of the Annual Performance Reports submitted by non-profit Human Services Organization that are funded by the County.

- Target Metric: Completed or Not Completed

• Environment: Restoration- Irma Recovery

- Action: The Department of Budget and Finance will analyze projections, actual expenses, insurance proceeds, and FEMA reimbursements to ensure funding is available to repair and replace County assets that were damaged by Hurricane Irma

- Performance Measure: FEMA reimbursements

- Target Metric: Percent of Hurricane Irma expenses reimbursed

Department Goals, Actions, and Measures:

Goal: Increase efficiencies and reduce costs by instituting a paperless purchasing and procurement process by the end of FY 2025.

Action: Conduct the selection process for the new online procurement platform for small purchase procurement and bid solicitations

Target Measure: Platform is selected

Goal: Increase efficiencies and reduce costs by evaluating existing mail and courier services to current needs by the end of FY 2025.

Action: Determine the existing need for courier services

Target Measure: RFP courier services are advertised for bids

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Budget & Finance

Goal: Increase efficiencies and reduce costs by improving the disaster procurement process by the end of FY 2025.

Action: Research new resources from the Workday and Web EOC platforms

Target Measure: Make recommendations for a new process

Goal: Increase efficiencies and reduce costs by establishing a self-service solution for constituents to obtain public records by the end of FY 2025.

Action: Research self-service platforms

Target Measure: Proposal on a self-service solution for public records

Goal: Increase efficiencies and reduce costs by creating a decentralized budget process by the end of FY 2025.

Action: Work with GovMax to reclassify data based on the new budget structure in Workday

Target Measure: GovMax is updated

Action: Train key staff throughout the County on how to maximize the use of GovMax

Target Measure: Complete GovMax training for identified key county staff

Action: Provide training on how to better manage department budgets

Target Measure: Provide budget management training to identified departments

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	1,255,051	1,514,152	1,547,692	1,547,692	1,824,147	17.9%
Operating Expenditures	8,785,750	5,929,140	409,538	409,538	180,806	(55.9)%
Capital Outlay Expenditures	514,435	1,480,454	2,500	2,500	-	(100.0)%
<b>Total Budget</b>	<b>10,555,237</b>	<b>8,923,746</b>	<b>1,959,730</b>	<b>1,959,730</b>	<b>2,004,953</b>	<b>2.3%</b>

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Grants Management	140,253	24,825	327,833	327,833	-	(100)%
Office of Management & Budget	9,894,992	8,301,217	1,129,874	1,129,874	961,705	(15)%
Purchasing	519,991	597,705	502,023	502,023	1,043,248	108%
<b>Total Budget</b>	<b>10,555,237</b>	<b>8,923,746</b>	<b>1,959,730</b>	<b>1,959,730</b>	<b>2,004,953</b>	<b>2%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Budget & Finance**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	1,427,384	1,707,523	1,959,730	1,959,730	2,004,953	2.3%
Governmental Fund Type Grants	9,127,853	7,216,223	-	-	-	-%
<b>Total Revenue</b>	<b>10,555,237</b>	<b>8,923,746</b>	<b>1,959,730</b>	<b>1,959,730</b>	<b>2,004,953</b>	<b>2.3%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Office of Management & Budget	6.30	5.75	5.75	5.00	(0.75)
Grants Management	3.20	1.75	0.75	-	(0.75)
Purchasing	1.50	2.50	2.50	6.00	3.50
<b>Total Full-Time FTE</b>	<b>11.00</b>	<b>10.00</b>	<b>9.00</b>	<b>11.00</b>	<b>2.00</b>
<b>Total FTE</b>	<b>11.00</b>	<b>10.00</b>	<b>9.00</b>	<b>11.00</b>	<b>2.00</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Budget & Finance

#### Office of Management & Budget

**Mission Statement**

The mission of Budget & Finance is to provide support to all county departments with regard to budget, grant, and purchasing needs in accordance with policies determined by the Board of County Commissioners and Florida statutes.

**Description and Services Provided**

The Monroe County Office of Management and Budget (OMB) is a high-performance office with a true commitment to public service. Our staff shares a focus on community values and the rising expectations of our customers.

We realize the need for increased accountability and are dedicated to operational excellence.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	729,498	1,006,144	1,057,405	1,057,405	921,703	(12.8)%
Operating Expenditures	8,652,618	5,814,619	72,469	72,469	40,002	(44.8)%
Capital Outlay Expenditures	512,876	1,480,454	-	-	-	-%
<b>Total Budget</b>	<b>9,894,992</b>	<b>8,301,217</b>	<b>1,129,874</b>	<b>1,129,874</b>	<b>961,705</b>	<b>(14.9)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	767,139	1,084,994	1,129,874	1,129,874	961,705	(14.9)%
Governmental Fund Type Grants	9,127,853	7,216,223	-	-	-	-%
<b>Total Revenue</b>	<b>9,894,992</b>	<b>8,301,217</b>	<b>1,129,874</b>	<b>1,129,874</b>	<b>961,705</b>	<b>(14.9)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	-	(1.00)
Officials & Administrators	2.30	2.25	2.25	3.00	0.75
Professionals	3.00	2.50	2.50	2.00	(0.50)
<b>Total Full-Time FTE</b>	<b>6.30</b>	<b>5.75</b>	<b>5.75</b>	<b>5.00</b>	<b>(0.75)</b>
<b>Total FTE</b>	<b>6.30</b>	<b>5.75</b>	<b>5.75</b>	<b>5.00</b>	<b>(0.75)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Budget & Finance**  
**Grants Management**

**Mission Statement**

The mission of the Grants Administration Department is to monitor grant applications and implementation, to oversee county funding of nonprofit organizations, and to apply for and administer certain pass-through grants.

**Description and Services Provided**

The Grants Department provides oversight of all contracts related to grant awards distributed or received by the County; to include:

- Direct County funding of nonprofits
- Facilitation of HSAB meetings and funding of nonprofits
- Facilitation of SAPAB meetings and application, implementation and monitoring of FDLE funding

The Grants Department also provides grant administrative assistance to County departments and human service organizations, pursues funding opportunities and writes grant proposals, and ensures a coordinated response to hurricane recovery grant assistance through FEMA and the state.

\*The Grants Administration Department has been absorbed into the Office of Management and budget as of FY2026.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	116,270	23,450	122,733	122,733	-	(100.0)%
Operating Expenditures	23,984	1,375	202,600	202,600	-	(100.0)%
Capital Outlay Expenditures	-	-	2,500	2,500	-	(100.0)%
<b>Total Budget</b>	<b>140,253</b>	<b>24,825</b>	<b>327,833</b>	<b>327,833</b>	-	<b>(100.0)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	140,253	24,825	327,833	327,833	-	(100.0)%
<b>Total Revenue</b>	<b>140,253</b>	<b>24,825</b>	<b>327,833</b>	<b>327,833</b>	-	<b>(100.0)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Officials & Administrators	2.20	1.25	0.25	-	(0.25)
Professionals	1.00	0.50	0.50	-	(0.50)
<b>Total Full-Time FTE</b>	<b>3.20</b>	<b>1.75</b>	<b>0.75</b>	-	<b>(0.75)</b>
<b>Total FTE</b>	<b>3.20</b>	<b>1.75</b>	<b>0.75</b>	-	<b>(0.75)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Budget & Finance  
Purchasing**

**Mission Statement**

The mission of the Purchasing Office is to provide quality purchasing and contracting support to all county departments in a timely, cost-effective, and professional manner.

**Description and Services Provided**

Responsibilities

The Purchasing Office is a service-oriented agency for the operating departments of Monroe County's government.

It is the responsibility of the Purchasing Office to ensure that all procurement activities are conducted in compliance with policies, applicable laws, and regulations in a manner that supports the best interests of the County.

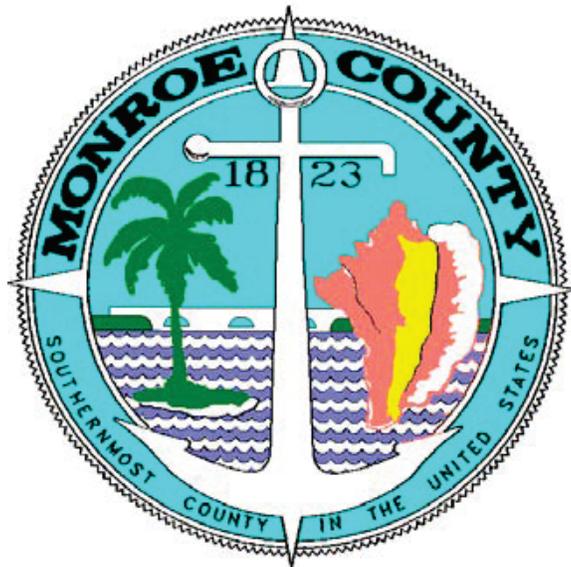
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	409,283	484,558	367,554	367,554	902,444	145.5%
Operating Expenditures	109,149	113,146	134,469	134,469	140,804	4.7%
Capital Outlay Expenditures	1,559	-	-	-	-	-%
<b>Total Budget</b>	<b>519,991</b>	<b>597,705</b>	<b>502,023</b>	<b>502,023</b>	<b>1,043,248</b>	<b>107.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	519,991	597,705	502,023	502,023	1,043,248	107.8%
<b>Total Revenue</b>	<b>519,991</b>	<b>597,705</b>	<b>502,023</b>	<b>502,023</b>	<b>1,043,248</b>	<b>107.8%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	-	-	2.00	2.00
Officials & Administrators	0.50	1.50	1.50	3.00	1.50
Professionals	1.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>1.50</b>	<b>2.50</b>	<b>2.50</b>	<b>6.00</b>	<b>3.50</b>
<b>Total FTE</b>	<b>1.50</b>	<b>2.50</b>	<b>2.50</b>	<b>6.00</b>	<b>3.50</b>

# FY26 Adopted Budget

## *Information Technology*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Information Technology**

**Information Technology  
Organizational Chart**

Total Full-Time Equivalents (FTE) = 12.00

**Information Technology**

Total Full-Time Equivalents (FTE) = 12.00

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Information Technology

#### **Mission Statement**

Monroe County Information Technology (IT) provides efficient, reliable and cost-effective technology, data network, telephone and video services to County Employees, Constitutional Offices as well as other governmental offices, and in some instances, the public.

#### **Services Provided**

Services offered by the Monroe County IT department include:

- End user computing support from the Service Desk (e.g. desktops/laptops, monitors, phones, software, printers, etc.)
- Technical support services for IT infrastructure (e.g. data center, networks, telecommunications, hardware, etc.)
- IT applications support (e.g. enterprise software, business systems, web/integration)
- IT services (IT project management, IT procurement)
- TV broadcast and audio-visual needs through Monroe County Television (MCTV)

#### **Strategic Goals**

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

- Quality of Life: Viability- Address Infrastructure concerns related to sea level rise and future storm resiliency
  - Action: Information Technology will provide technical guidance and search for innovative alternatives to improve Monroe County's technical infrastructure for future storm resiliency
  - Performance Measure: Analyze, architect and implement communication improvements at the current EOC – making sure to incorporate newly viable technical innovations.
  - Target Metric: Completed
- Action: Information Technology will develop and confirm design planning for Monroe County's planned EOC Operations Center
  - Performance Measure: Provide IT expertise on design for new EOC
  - Target Metric: Completed

Department Goals, Actions and Measures:

- Goal: Assist other departments in researching, identifying and implementing automation opportunities
  - Action: Assist the Planning Department in identifying and implementing an appropriate Electronic Plan Review application
  - Performance Measure: Provide IT expertise on selection and implementation of new process system
  - Target Metric: Completed
- Goal: Improve Monroe County's technology security standards and tools
  - Action: Replace our existing enterprise firewalls with more capable alternatives
  - Performance Measure: Replace enterprise firewalls
  - Target Metric: Completed
- Goal: Maintain, optimize and improve Monroe County's technical infrastructure
  - Action: Replace the 2 backup servers with modern equivalent hardware
  - Performance Measure: Replace identified backup servers
  - Target Metric: Completed
  - Action: Research, select and implement technology which would support a disaster recovery approach for critical server functionality (such as Community Plus)
  - Performance Measure: Implement disaster recovery capability for Community Plus
  - Target Metric: Completed
  - Action: Replace aging and obsolete broadcast equipment in the Marathon BOCC chamber and broadcast booth
  - Performance Measure: Replace aging and obsolete Marathon BOCC broadcast equipment
  - Target Metric: Completed

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Information Technology**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,715,634	1,830,956	2,062,390	2,062,390	2,022,840	(1.9)%
Operating Expenditures	1,354,345	1,597,124	1,361,282	1,361,282	1,395,280	2.5%
Capital Outlay Expenditures	95,824	228,694	380,000	380,000	375,000	(1.3)%
<b>Total Budget</b>	<b>3,165,803</b>	<b>3,656,774</b>	<b>3,803,672</b>	<b>3,803,672</b>	<b>3,793,120</b>	<b>(0.3)%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Information Technology	3,165,803	3,656,774	3,803,672	3,803,672	3,793,120	-%
<b>Total Budget</b>	<b>3,165,803</b>	<b>3,656,774</b>	<b>3,803,672</b>	<b>3,803,672</b>	<b>3,793,120</b>	<b>-%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	3,165,803	3,656,774	3,803,672	3,803,672	3,793,120	(0.3)%
<b>Total Revenue</b>	<b>3,165,803</b>	<b>3,656,774</b>	<b>3,803,672</b>	<b>3,803,672</b>	<b>3,793,120</b>	<b>(0.3)%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Information Technology	14.00	13.00	13.00	12.00	(1.00)
<b>Total Full-Time FTE</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>	<b>(1.00)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Information Technology**  
**Information Technology**

**Description and Services Provided**

The Information Technology Department is responsible for the installation, support and maintenance of the County’s technology infrastructure including: all applications, technology infrastructure, desktop/laptop computers, printers, multifunctional devices, telephones and mobile devices. The Department supports approximately 90 applications and more than 80 Windows based servers serving more than 40 locations throughout the Keys. IT also maintains and archives the emails of all users and provides network/internet access for approximately 1,100 users - including the Property Appraiser, Monroe County Sheriff, the 16th Judicial Circuit Court and the Clerk of Courts. The IT Department operates the Monroe County Television Cable Channel (MCTV), which broadcasts local government programming throughout the Florida Keys. MCTV also provides a digital stream of the broadcast on the County’s website and maintains a video on demand archive of all meetings that have been aired.

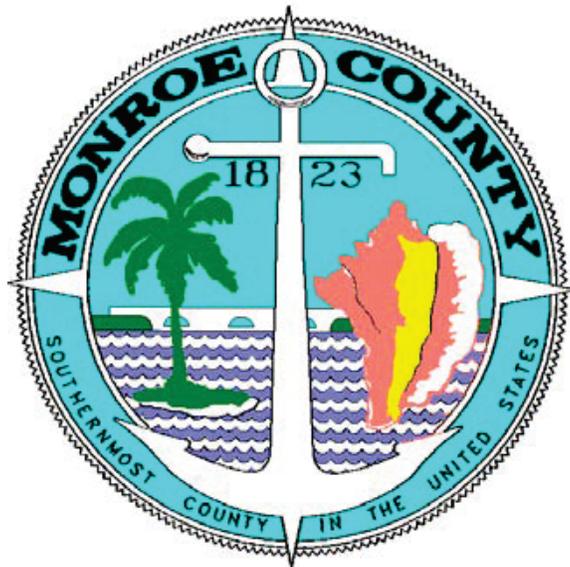
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,715,634	1,830,956	2,062,390	2,062,390	2,022,840	(1.9)%
Operating Expenditures	1,354,345	1,597,124	1,361,282	1,361,282	1,395,280	2.5%
Capital Outlay Expenditures	95,824	228,694	380,000	380,000	375,000	(1.3)%
<b>Total Budget</b>	<b>3,165,803</b>	<b>3,656,774</b>	<b>3,803,672</b>	<b>3,803,672</b>	<b>3,793,120</b>	<b>(0.3)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	3,165,803	3,656,774	3,803,672	3,803,672	3,793,120	(0.3)%
<b>Total Revenue</b>	<b>3,165,803</b>	<b>3,656,774</b>	<b>3,803,672</b>	<b>3,803,672</b>	<b>3,793,120</b>	<b>(0.3)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	1.00	1.00	1.00	1.00	-
Officials & Administrators	3.00	2.00	2.00	2.00	-
Technicians	1.00	1.00	1.00	1.00	-
Professionals	9.00	9.00	9.00	8.00	(1.00)
<b>Total Full-Time FTE</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>	<b>(1.00)</b>

# FY26 Adopted Budget

## *Library Services*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Library Services**

**Library Services  
Organizational Chart**  
Total Full-Time Equivalents (FTE) = 41.25

**Libraries**  
Total Full-Time Equivalents (FTE) = 41.25

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Library Services

#### Mission Statement

The mission of the Monroe County Public Library is to meet the changing needs of our communities for information, education and recreation, in a variety of materials, formats and technologies

#### Services Provided

The Monroe County Public Library has a unique place in Florida history, as the oldest Library in South Florida, with beginnings dated as far back as 1853. The Key West Branch, which became the Headquarters Library, moved into its present location in 1959, with a major expansion in 1992. The Marathon Branch began operation in 1962 and took up its current location in 1982. The Key Largo Branch was started in the Key Largo Civic Club Building in 1962, moving once in 1967, and taking up its current location in 1989. Islamorada's Branch opened in 1966, with expansions in 1983 and 1997. The most recent Branch was established in Big Pine Key in 1995, with an expansion completed in 2003. In FY21, the County completed construction of a new Library building to replace the current Marathon Branch, the new facility features increased space to meet the growing needs of the community. Each branch reflects its own community, with its distinct interests and needs. Library service is ad valorem tax-based, funded by the General Fund of the Monroe County budget. Each of the five branches provide on-site services six days and one evening each week, including internet service, and our website [www.keyslibraries.org](http://www.keyslibraries.org) provides 24/7 access to the full Library catalog, including renewal and request services, as well as to our many databases. Our collection includes a variety of media, ranging from the traditional print through e-books and digital databases. The Library responds to the needs of users of all ages and diversity by providing equal, easy and open access to current materials and expanding services delivered in an efficient, timely, and professional manner by staff members who are friendly, helpful, and knowledgeable, in buildings that are inviting, comfortable, and fitted for technological growth and development.

Our services include:

- Free Library cards for County residents, providing access to all Library privileges
- Provision of books, periodicals, audio and video materials for circulation to Library patrons and in-house use
- Programs for children, ranging from toddlers through school-aged, both in-house and through outreach activities
- Programs for adults, covering a wide range of interests
- Inter-Library Loan services to obtain patron-requested materials from libraries around the country
- Reference services in person, by telephone inquiry, and through electronic transmission
- Public access to internet information through a computer network; wireless access also available onsite
- 24/7 access to the Library catalog through our website, providing off-site ability for patrons to renew and request Library materials
- 24/7 access through the Library website to our collection of databases, free to our patrons
- 24/7 access for our patrons to a growing collection of digital materials for downloading to a reading, viewing, or listening devices

#### Strategic Goals

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

- Quality of Life: Community Character-Collaboration with municipalities and other synergistic agencies

- Action: The Library Department will create a community partnership with Florida State Parks to create a program that will offer "Day Use Passes for Checkout" to our patrons

- Performance Measure: Day Passes available for checkout to patrons

- Target Metric: Completed or Not Completed

- Quality of Life: Viability- Address Infrastructure concerns related to sea level rise and future storm resiliency

- Action: The Library Department will work with Emergency Management, IT, and the County PIO to equip all Library buildings to serve as communication hubs before, during and after disaster situations. These hubs would be utilized as locations to collect and disseminate information to the public, providing internet access for communication purposes, and more as appropriate and applicable.

- Performance Measure: Library Facilities established as communication hubs during declared County emergencies

- Target Metric: Completed or Not Completed

- Quality of Life: Services to All- Services to Special Needs Populations highlighting Mental Health, Seniors, Drug Dependency/Opioid Crisis, Homelessness, Children/Teens in crisis

- Action: The Library Department will provide a schedule of programs and speakers, especially from inside the County, dealing with the Services to Special Needs Populations

- Performance Measure: Special Needs Services program scheduled implemented

- Target Metric: At 3 branches

- Performance Measure: Material and training in place for social assistance resources at one branch

- Target Metric: Completed or Not Completed

- Action: The Library Department will prioritize community workforce support by training staff on employment databases local career services, resume creation, and provide well equipped business, homework and job centers

- Performance Measure: Workforce information available to all with 20% of staff trained and one dedicated center established in all branches

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Library Services

- Target Metric: Completed or Not Completed

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

- Action: The Library Department will provide improved access to cultural artifacts, especially those reflecting the unique qualities of Keys history including updating the format of our oral history, lecture and event collection.

- Performance Measure: Key West Florida History staff work with branches in assessing collections and establishing priorities for preservation with two locations beginning digitization of their collection

- Target Metric: Completed or Not Completed

Department Goals, Actions and Measures:

- Goal: Provide color copier and printing services

- Action: Provide color printers for each Library location

- Performance Measure: Color printers in place at each library branch

- Target Metric: Completed or Not Completed

- Goal: Increase availability & circulation of language-learning materials/software

- Action: Purchase Mango for Public Libraries software (estimated \$ 3800/year)

- Performance Measure: Mango Language product available to Monroe County Library patrons

- Target Metric: Completed or Not Completed

- Goal: Improve and increase communication and collaboration among Library Managers and Supervisors

- Action: Schedule regular in-person meetings quarterly to address changing needs of our communities and developing Library trends and service expansion

- Performance Measure: Quarterly Inter-Library Manager/Supervisor meetings held via Zoom

- Target Metric: 3 meetings

- Action: Establish a procedure and training to utilize ZOOM for meetings for Managers and Supervisors schedule as needed for collaborative meetings among staff working in similar service areas

- Performance Measure: Establish meeting procedures and provide training to all Managers and Supervisors on ZOOM

- Target Metric: Completed or Not Completed

- Goal: Provide system-wide technological growth and development, to meet the changing needs of our communities in their quality of life

- Action: Create Long-Term Technology Plan in collaboration with IT

- Performance Measure: Complete long-term Technology Plan

- Target Metric: Completed or Not Completed

- Goal: Increase usage of Children's Departments and Young Adult resources and environment to and encourage families, students, and teachers/tutors to utilize the library as a center that is appealing for all age groups

- Action: Create an effective learning environment for children and teens, providing computers, new flooring, comfortable seating, furniture that is attractive and engaging, creating a relaxed environment for encouraging teens to enjoy our resources

- Performance Measure: Remodel/Redecorate Children and Teen spaces at all locations

- Target Metric: Completed or Not Completed

- Action: Provide a media gaming area where possible

- Performance Measure: Gaming area installed in at least one library facility

- Target Metric: Completed or Not Completed

- Goal: Increase public participation on all age levels in an increased schedule of programs, classes, author presentations, arts and crafts, writing workshops, and similar offerings much in demand

- Action: Create an area for Maker Spaces, for such activities as digital photography, video editing, music production, web development, 3D printing, nautical navigation, with funding for essential hardware and equipment

- Performance Measure: Creation of spaces at all locations

- Target Metric: Completed or Not Completed

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### Library Services

- Action: Expand our offerings of computer and tablet classes across the system, as well as creative software usage
- Performance Measure: Increase number of computer and tablet classes
- Target Metric: Completed or Not Completed
  
- Action: Increase our cultural programs, such as film series, live music, lecture series presenting local sources as well as outside presenters
- Performance Measure: Increase number of cultural programs
- Target Metric: by 3%
  
- Goal: Implement more efficient use of existing material budget
  
- Action: Use circulation and other relevant statistics to increase and justify amounts spent in all collection areas and adjust collection purchases to reflect patron usage
- Performance Measure: Increase circulation per capita
- Target Metric: By 10%
  
- Action: Use circulation and other relevant statistics to trim and modify each branch list of Automatically Yours Authors; avoid unnecessary duplication or orders
- Performance Measure: Decreased duplication based on statistics of usage and a smaller AY list, producing savings of funds in this area
- Target Metric: Completed or Not Completed
  
- Goal: Improve the quality of the Collections
  
- Action: Evaluate and use recognized sources for purchase recommendations, as well as patron and staff recommendations
- Performance Measure: Access for staff to preferred review sources and elimination of less valued sources
- Target Metric: Completed or Not Completed
  
- Action: Weed all collections areas regularly, using CREW guidelines; fill gaps created by weeding as needed
- Performance Measure: Updated collection in areas of greatest change
- Target Metric: Completed or Not Completed
  
- Goal: Increase visibility and awareness of Library services in the community
  
- Action: Expand the program of outreach activities, from daycare centers to adult care centers, presenting programs designed for each age group
- Performance Measure: Expand number of outreach activities
- Target Metric: Completed or Not Completed
  
- Goal: Cultivate a learning organization
  
- Action: Invest in development and retention of staff by providing opportunities to learn new skills through continuing education, including attendance at library related conferences
- Performance Measure: Increase staff participation in professional development
- Target Metric: by 10%
  
- Action: Develop a process for regular and information and knowledge sharing within the organization
- Performance Measure: Implement a systematic process to track sharing of information and knowledge within the organization; survey staff on observed results or lack of results
- Target Metric: Completed or Not Completed
  
- Action: Encourage staff participation in professional State and national Library organizations and attendance at their conferences
- Performance Measure: Encourage staff to join State and National Library organizations and attending such conferences.
- Target Metric: Completed or Not Completed
  
- Goal: Enhance and improve public access to Library materials collections in all the branches
  
- Action: Expand the training and role of the Cataloging Unit as a key support center in increasing and improving system-wide findability of materials
- Performance Measure: Increase cataloging staff visits to branches
- Target Metric: At least one visit to each branch
  
- Action: Double our digital contributions of historic and cultural artifacts to Digital Public Library of America to ensure these images are

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Library Services

accessible to researchers, authors, local students, architects, use the Library's primary source materials; Digitization of audio-visual materials from the vault has been sidelined in favor of preservation and digitization of more fragile and older paper-based artifacts.

- Performance Measure: Increase contribution to Digital Public Library of America

- Target Metric: By 100%

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	3,667,231	4,093,679	4,410,601	4,410,601	4,228,621	(4.1)%
Operating Expenditures	1,153,514	1,119,027	1,314,213	1,314,213	1,201,634	(8.6)%
Capital Outlay Expenditures	663,360	704,903	837,988	837,988	1,153,573	37.7%
<b>Total Budget</b>	<b>5,484,105</b>	<b>5,917,610</b>	<b>6,562,802</b>	<b>6,562,802</b>	<b>6,583,828</b>	<b>0.3%</b>

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Impact Fees Libraries	146,246	-	-	-	-	-%
Libraries	5,337,860	5,917,610	6,562,802	6,562,802	6,583,828	-%
<b>Total Budget</b>	<b>5,484,105</b>	<b>5,917,610</b>	<b>6,562,802</b>	<b>6,562,802</b>	<b>6,583,828</b>	<b>-%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	5,007,759	5,674,276	6,532,802	6,532,802	6,329,355	(3.1)%
Governmental Fund Type Grants	60,531	59,512	-	-	-	-%
Miscellaneous Special Revenue Fund	269,570	183,822	30,000	30,000	254,473	748.2%
One Cent Infrastructure Surtax	146,246	-	-	-	-	-%
<b>Total Revenue</b>	<b>5,484,105</b>	<b>5,917,610</b>	<b>6,562,802</b>	<b>6,562,802</b>	<b>6,583,828</b>	<b>0.3%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Libraries	45.25	45.25	45.25	41.25	(4.00)
<b>Total Full-Time FTE</b>	<b>45.25</b>	<b>45.25</b>	<b>45.25</b>	<b>41.25</b>	<b>(4.00)</b>
<b>Total FTE</b>	<b>45.25</b>	<b>45.25</b>	<b>45.25</b>	<b>41.25</b>	<b>(4.00)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Library Services  
Impact Fees Libraries**

**Description and Services Provided**

Funds are used exclusively for the capital expansion of the county’s library facilities in a manner consistent with the capital improvements plan of the comprehensive plan. The disbursement of such funds shall require the approval of the BOCC.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	53,780	-	-	-	-	-%
Capital Outlay Expenditures	92,466	-	-	-	-	-%
<b>Total Budget</b>	<b>146,246</b>	-	-	-	-	-%

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
One Cent Infrastructure Surtax	146,246	-	-	-	-	-%
<b>Total Revenue</b>	<b>146,246</b>	-	-	-	-	-%

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Library Services

#### Libraries

#### Mission Statement

The mission of the Monroe County Public Library is to meet the changing needs of our communities for information, education and recreation, in a variety of materials, formats and technologies

#### Description and Services Provided

The Monroe County Public Library has a unique place in Florida history, as the oldest Library in South Florida, with beginnings dated as far back as 1853. The Key West Branch, which became the Headquarters Library, moved into its present location in 1959, with a major expansion in 1992. The Marathon Branch began operation in 1962 and took up its current location in 1982. The Key Largo Branch was started in the Key Largo Civic Club Building in 1962, moving once in 1967, and taking up its current location in 1989. Islamorada's Branch opened in 1966, with expansions in 1983 and 1997. The most recent Branch was established in Big Pine Key in 1995, with an expansion completed in 2003. In FY21, the County completed construction of a new Library building to replace the current Marathon Branch, the new facility features increased space to meet the growing needs of the community. Each branch reflects its own community, with its distinct interests and needs. Library service is ad valorem tax-based, funded by the General Fund of the Monroe County budget. Each of the five branches provide on-site services six days and one evening each week, including internet service, and our website [www.keyslibraries.org](http://www.keyslibraries.org) provides 24/7 access to the full Library catalog, including renewal and request services, as well as to our many databases. Our collection includes a variety of media, ranging from the traditional print through e-books and digital databases. The Library responds to the needs of users of all ages and diversity by providing equal, easy and open access to current materials and expanding services delivered in an efficient, timely, and professional manner by staff members who are friendly, helpful, and knowledgeable, in buildings that are inviting, comfortable, and fitted for technological growth and development.

Our services include:

- Free Library cards for County residents, providing access to all Library privileges
- Provision of books, periodicals, audio and video materials for circulation to Library patrons and in-house use
- Programs for children, ranging from toddlers through school-aged, both in-house and through outreach activities
- Programs for adults, covering a wide range of interests
- Inter-Library Loan services to obtain patron-requested materials from libraries around the country
- Reference services in person, by telephone inquiry, and through electronic transmission
- Public access to internet information through a computer network; wireless access also available onsite
- 24/7 access to the Library catalog through our website, providing off-site ability for patrons to renew and request Library materials
- 24/7 access through the Library website to our collection of databases, free to our patrons
- 24/7 access for our patrons to a growing collection of digital materials for downloading to a reading, viewing, or listening devices

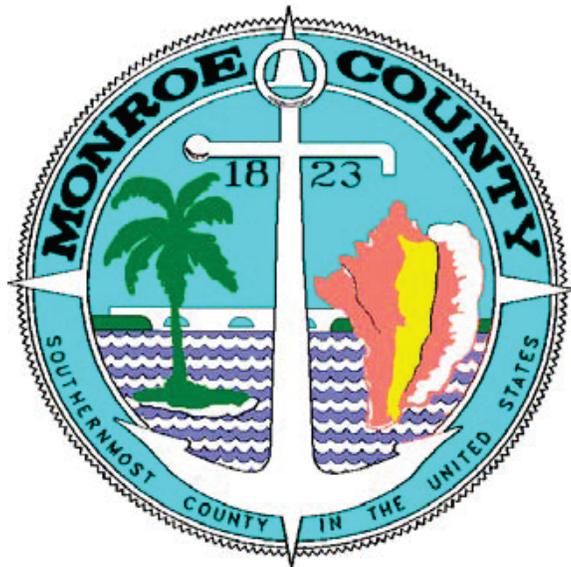
<u>Budgetary Cost Summary</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
Personnel Expenditures	3,667,231	4,093,679	4,410,601	4,410,601	4,228,621	(4.1)%
Operating Expenditures	1,099,734	1,119,027	1,314,213	1,314,213	1,201,634	(8.6)%
Capital Outlay Expenditures	570,894	704,903	837,988	837,988	1,153,573	37.7%
<b>Total Budget</b>	<b>5,337,860</b>	<b>5,917,610</b>	<b>6,562,802</b>	<b>6,562,802</b>	<b>6,583,828</b>	<b>0.3%</b>

<u>Revenue Sources</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
General Fund	5,007,759	5,674,276	6,532,802	6,532,802	6,329,355	(3.1)%
Governmental Fund Type Grants	60,531	59,512	-	-	-	-%
Miscellaneous Special Revenue Fund	269,570	183,822	30,000	30,000	254,473	748.2%
<b>Total Revenue</b>	<b>5,337,860</b>	<b>5,917,610</b>	<b>6,562,802</b>	<b>6,562,802</b>	<b>6,583,828</b>	<b>0.3%</b>

<u>Position Summary</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Variance</u>
Administrative Support	23.75	25.75	24.75	20.75	(4.00)
Officials & Administrators	10.50	8.50	8.50	8.50	-
Paraprofessionals	-	-	-	1.00	1.00
Professionals	11.00	11.00	12.00	11.00	(1.00)
<b>Total Full-Time FTE</b>	<b>45.25</b>	<b>45.25</b>	<b>45.25</b>	<b>41.25</b>	<b>(4.00)</b>
<b>Total FTE</b>	<b>45.25</b>	<b>45.25</b>	<b>45.25</b>	<b>41.25</b>	<b>(4.00)</b>

# FY26 Adopted Budget

## *Corrections Facilities*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Corrections Facilities**

**Corrections Facilities  
Organizational Chart**  
Total Full-Time Equivalents (FTE) = 11.00

**Correction Facilities**  
Total Full-Time Equivalents (FTE) = 11.00

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Corrections Facilities

**Mission Statement**

The Correction Facilities Department provides 24-hour, routine and emergency maintenance to three detention facilities, three substations, a Headquarters building and Hanger.

**Services Provided**

The Monroe County Correction Facilities Department consist of ten personnel ranging in maintenance skills from plumbing to locksmith who provide the best support services for maintaining multiple well- functioning and safe facilities throughout Monroe County. Our methods of assessment includes regular on-site inspections and preventative maintenance of our facilities, maintaining regular dialog with relevant Monroe County Sheriff's Office (MCSO) staff and professionals to ensure Accreditation standards are being met and/or improvements are communicated to guarantee efficient standards and compliance are met.

The Correction Facilities Department provides 24 hour, routine and emergency maintenance to three detention facilities, three MCSO substations, the MCSO Headquarters and MCSO hanger at the Marathon International Airport. We work closely with contractors on large capital improvement projects and self- perform small in-house jobs.

- Provide routine maintenance to all MCSO buildings.
- Ensure that all accreditation standards are met by Correction Public works employees.
- Assist with the development of new MCSO buildings and improvements.

**Strategic Goals**

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

- Environment: Conservation- Strengthen Strategic Environment Partnership (i.e.- FL Keys National Marine Sanctuary, Army Corp, etc.)
  - Action: Corrections Facilities will reduce water consumption by installing I-Con water control equipment on all toilets, showers and sinks
  - Performance Measure: Water reduction equipment installed.
  - Target Metric: 50% of the equipment installed.
- Economy: Workforce- Workforce Transportation- Alternative Solutions
  - Action: Corrections Facilities will work towards a car pool for employees to reduce the carbon footprint and offer Alternative transportation solutions for the Workforce.
  - Performance Measure: Increase the amount of work shifts employees carpool
  - Target Metric: 80% of shifts

Department Goals, Actions and Measures:

- Goal: Improve staff capabilities for increased operational efficiencies
  - Action: Provide staff development opportunities in skills needed by the department including lock smith training, HVAC and plumbing
  - Performance Measure: Number of staff who acquire additional certifications
  - Target Metric: 50% of the staff receive additional training
- Goal: Expand County-wide use of Facility Dude for increased efficiency for facility maintenance needs
  - Action: Enroll and train all County employees in the program
  - Performance Measure: All County Employees enrolled and trained on FacilityDude
  - Target Metric: 99% of employee enrolled, 80% trained.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,105,055	1,199,731	1,284,738	1,284,738	1,291,632	0.5%
Operating Expenditures	1,900,763	2,066,571	3,206,948	3,206,948	3,251,390	1.4%
Capital Outlay Expenditures	44,492	160,513	-	-	-	-%
<b>Total Budget</b>	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.1%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Corrections Facilities**

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Correction Facilities	3,050,310	3,426,814	4,491,686	4,491,686	4,543,022	1%
<b>Total Budget</b>	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Fine & Forfeiture Fund	3,050,310	3,426,814	4,491,686	4,491,686	4,543,022	1.1%
<b>Total Revenue</b>	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.1%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Correction Facilities	11.00	12.00	12.00	11.00	(1.00)
<b>Total Full-Time FTE</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Corrections Facilities Correction Facilities

**Mission Statement**

The Correction Facilities Department provides 24-hour, routine and emergency maintenance to three detention facilities, three substations, a Headquarters building and Hanger.

**Description and Services Provided**

The Monroe County Correction Facilities Department consist of ten personnel ranging in maintenance skills from plumbing to locksmith who provide the best support services for maintaining multiple well- functioning and safe facilities throughout Monroe County. Our methods of assessment includes regular on-site inspections and preventative maintenance of our facilities, maintaining regular dialog with relevant Monroe County Sheriff's Office (MCSO) staff and professionals to ensure Accreditation standards are being met and/or improvements are communicated to guarantee efficient standards and compliance are met.

The Correction Facilities Department provides 24 hour, routine and emergency maintenance to three detention facilities, three MCSO substations, the MCSO Headquarters and MCSO hanger at the Marathon International Airport. We work closely with contractors on large capital improvement projects and self- perform small in-house jobs.

- Provide routine maintenance to all MCSO buildings.
- Ensure that all accreditation standards are met by Correction Public works employees.
- Assist with the development of new MCSO buildings and improvements.

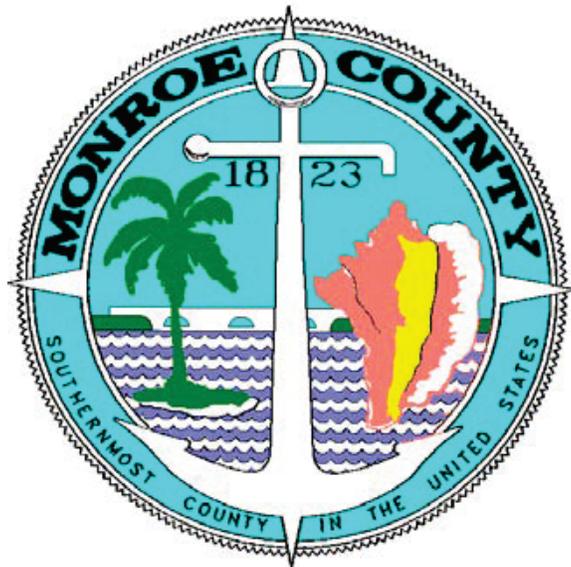
Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	1,105,055	1,199,731	1,284,738	1,284,738	1,291,632	0.5%
Operating Expenditures	1,900,763	2,066,571	3,206,948	3,206,948	3,251,390	1.4%
Capital Outlay Expenditures	44,492	160,513	-	-	-	-%
<b>Total Budget</b>	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.1%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Fine & Forfeiture Fund	3,050,310	3,426,814	4,491,686	4,491,686	4,543,022	1.1%
<b>Total Revenue</b>	<b>3,050,310</b>	<b>3,426,814</b>	<b>4,491,686</b>	<b>4,491,686</b>	<b>4,543,022</b>	<b>1.1%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	1.00	1.00	1.00	1.00	-
Skilled Craft Workers	6.00	7.00	7.00	6.00	(1.00)
Service Maintenance	3.00	3.00	3.00	3.00	-
Professionals	1.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>

# FY26 Adopted Budget

## *Parks & Recreation*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Parks & Recreation**

**Parks & Recreation  
Organizational Chart**

Total Full-Time Equivalents (FTE) = 15.78

**Parks & Recreation**  
Total Full-Time Equivalents (FTE) = 15.78

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Parks & Recreation

**Mission Statement**

To provide quality parks, beaches, facilities, amenities, and services to meet the recreation needs of the entire Florida Keys community by utilizing the resources of our team, volunteers, and partners. We create opportunities to enjoy life, explore nature, and energize your health.

Enjoy, Explore, Energize

**Services Provided**

The Parks & Recreation Department maintains all of Monroe County's existing parks, beaches, and boat ramps.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	1,741,796	1,961,099	1,741,183	1,741,183	1,724,258	(1.0)%
Operating Expenditures	2,010,109	2,471,217	3,379,598	3,379,598	3,307,135	(2.1)%
Capital Outlay Expenditures	38,654	410,639	81,900	81,900	221,090	170.0%
<b>Total Budget</b>	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.0%</b>

Appropriations by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Parks & Recreation	3,790,559	4,842,954	5,202,681	5,202,681	5,252,483	1%
<b>Total Budget</b>	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	93,251	94,242	175,824	175,824	164,659	(6.4)%
Governmental Fund Type Grants	-	250,989	-	-	-	-%
Unincorporated Svc District - Parks & Recreation	3,689,960	4,491,010	4,989,074	4,989,074	5,050,041	1.2%
Miscellaneous Special Revenue Fund	750	2,045	26,300	26,300	26,300	-%
Environmental Restoration Fund	6,597	4,668	11,483	11,483	11,483	-%
<b>Total Revenue</b>	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.0%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Parks & Recreation	15.78	16.78	16.78	15.78	(1.00)
<b>Total Full-Time FTE</b>	<b>15.78</b>	<b>16.78</b>	<b>16.78</b>	<b>15.78</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>15.78</b>	<b>16.78</b>	<b>16.78</b>	<b>15.78</b>	<b>(1.00)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Parks & Recreation**

**Parks & Recreation**

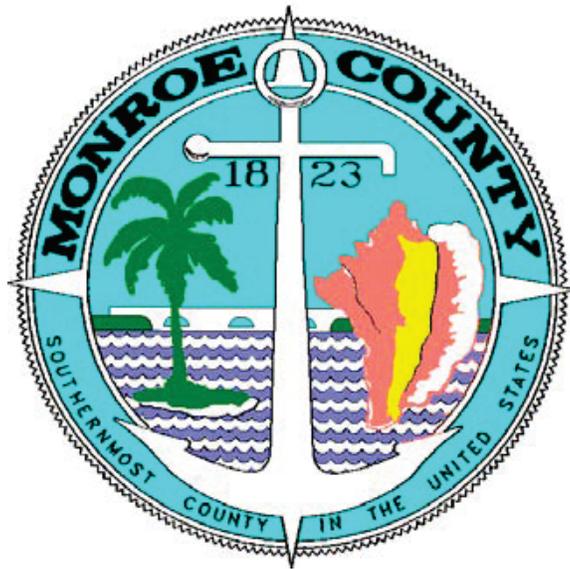
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
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Operating Expenditures	2,010,109	2,471,217	3,379,598	3,379,598	3,307,135	(2.1)%
Capital Outlay Expenditures	38,654	410,639	81,900	81,900	221,090	170.0%
<b>Total Budget</b>	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.0%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	93,251	94,242	175,824	175,824	164,659	(6.4)%
Governmental Fund Type Grants	-	250,989	-	-	-	-%
Unincorporated Svc District - Parks & Recreation	3,689,960	4,491,010	4,989,074	4,989,074	5,050,041	1.2%
Miscellaneous Special Revenue Fund	750	2,045	26,300	26,300	26,300	-%
Environmental Restoration Fund	6,597	4,668	11,483	11,483	11,483	-%
<b>Total Revenue</b>	<b>3,790,559</b>	<b>4,842,954</b>	<b>5,202,681</b>	<b>5,202,681</b>	<b>5,252,483</b>	<b>1.0%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	5.50	7.00	8.00	7.50	(0.50)
Officials & Administrators	-	-	-	2.00	2.00
Service - Maintenance	-	1.00	1.00	1.50	0.50
Skilled Craft Workers	9.28	7.78	6.78	4.78	(2.00)
Professionals	1.00	1.00	1.00	-	(1.00)
<b>Total Full-Time FTE</b>	<b>15.78</b>	<b>16.78</b>	<b>16.78</b>	<b>15.78</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>15.78</b>	<b>16.78</b>	<b>16.78</b>	<b>15.78</b>	<b>(1.00)</b>

# FY26 Adopted Budget

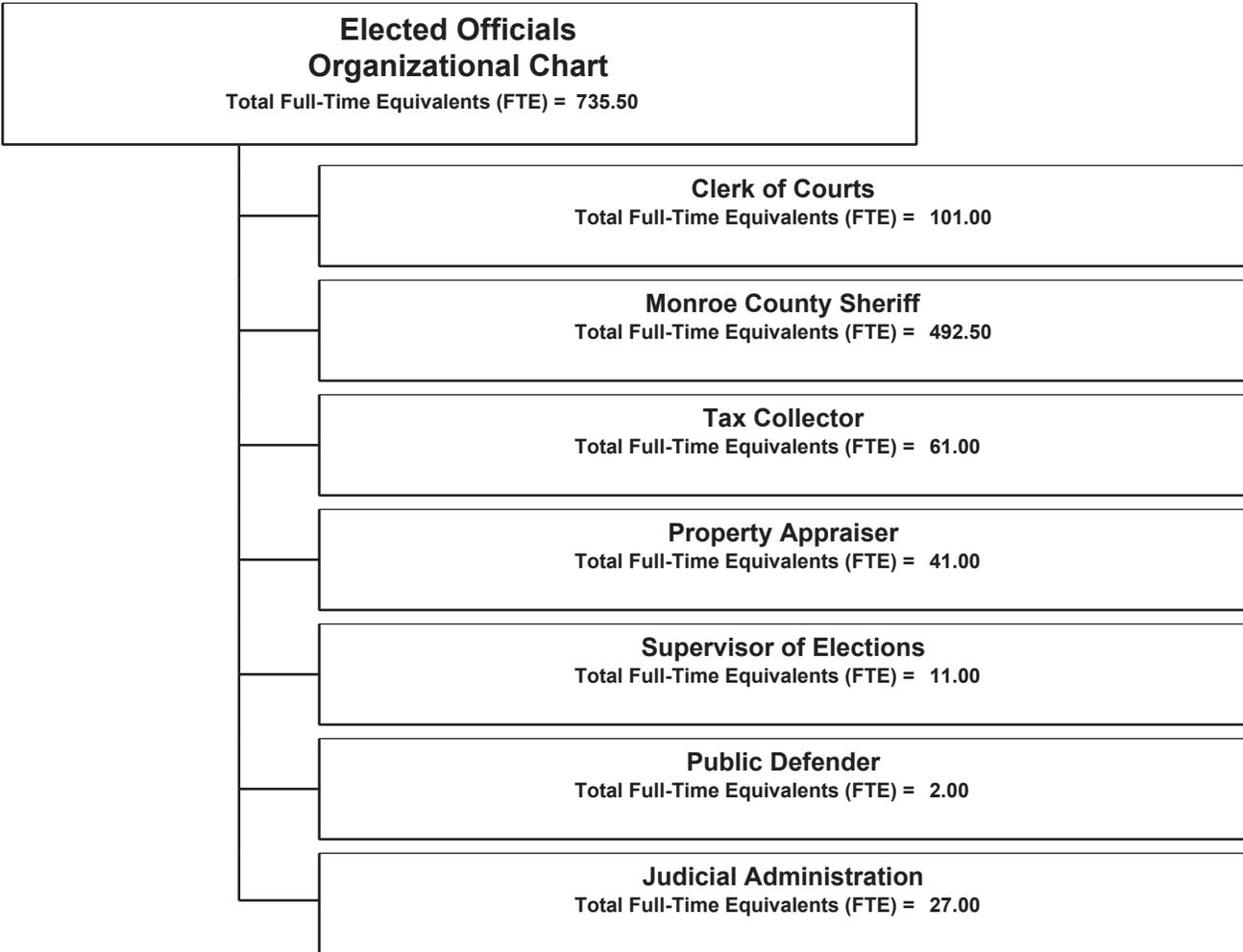
## *Elected Officials*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Elected Officials**



**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Elected Officials**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	10,600,657	11,117,945	12,121,255	12,121,255	13,096,532	8.0%
Operating Expenditures	84,673,544	91,119,412	100,535,992	100,535,992	110,326,355	9.7%
Capital Outlay Expenditures	147,379	95,812	307,465	307,465	218,500	(28.9)%
Interfund Transfers	7,235,600	8,959,815	10,046,015	10,046,015	10,370,763	3.2%
<b>Total Budget</b>	<b>102,657,181</b>	<b>111,292,984</b>	<b>123,010,727</b>	<b>123,010,727</b>	<b>134,012,150</b>	<b>8.9%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Clerk of Courts	7,235,600	8,959,815	10,046,015	10,046,015	10,370,763	3%
Communications	749,536	1,089,912	740,300	740,300	900,000	22%
Court Services Network System	572,984	-	-	-	-	-%
Court Technology Fund	109,291	103,110	132,066	132,066	128,211	(3)%
Judicial Administration	2,368,602	2,429,460	2,882,446	2,882,446	2,841,802	(1)%
Law Enforcement Trust	189,588	95,826	4,199,666	4,199,666	2,865,748	(32)%
LEEA	75,000	75,000	75,000	75,000	75,000	-%
Monroe County Sheriff	73,586,989	78,904,049	83,043,885	83,043,885	92,972,384	12%
Property Appraiser	5,865,699	6,002,003	6,688,369	6,688,369	7,160,759	7%
Public Defender	612,369	496,919	656,051	656,051	636,636	(3)%
State Attorney	409,699	559,314	980,117	980,117	1,040,117	6%
Supervisor of Elections	2,841,648	3,035,111	2,947,589	2,947,589	3,468,056	18%
Tax Collector	8,040,176	9,542,466	10,619,223	10,619,223	11,552,674	9%
<b>Total Budget</b>	<b>102,657,181</b>	<b>111,292,984</b>	<b>123,010,727</b>	<b>123,010,727</b>	<b>134,012,150</b>	<b>9%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Elected Officials**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	25,666,201	29,292,216	32,660,474	32,660,474	34,828,178	6.6%
Fine & Forfeiture Fund	63,153,992	67,550,018	71,048,592	71,048,592	78,997,545	11.2%
Middle Keys Health Care MSTU	118,055	130,103	151,317	151,317	81,682	(46.0)%
Fire & Ambulance, District #1 - Lower and Middle Keys	682,334	682,941	805,128	805,128	937,665	16.5%
Unincorporated Svc District - Parks & Recreation	81,308	100,791	106,385	106,385	106,385	-%
Unincorporated Svc District - Planning, Building, and Zoning	49,592	53,892	60,634	60,634	90,353	49.0%
Municipal Policing	10,722,879	11,660,893	12,286,067	12,286,067	14,278,514	16.2%
911 Enhancement Fee	557,028	889,854	600,300	600,300	700,000	16.6%
Duck Key Security District	973	1,000	1,100	1,100	1,100	-%
Miscellaneous Special Revenue Fund	561,049	478,722	684,966	684,966	775,511	13.2%
Law Enforcement Trust (600)	189,588	95,826	4,199,666	4,199,666	2,865,748	(31.8)%
Court Facilities Fees Trust (602)	301,198	356,728	405,050	405,050	349,469	(13.7)%
Canal Special Assessments	-	-	1,048	1,048	-	(100.0)%
One Cent Infrastructure Surtax	572,984	-	-	-	-	-%
<b>Total Revenue</b>	<b>102,657,181</b>	<b>111,292,984</b>	<b>123,010,727</b>	<b>123,010,727</b>	<b>134,012,150</b>	<b>8.9%</b>

Position Summary by Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Clerk of Courts	101.00	101.00	101.00	101.00	-
Monroe County Sheriff	492.50	492.50	492.50	492.50	-
Tax Collector	61.00	61.00	61.00	61.00	-
Property Appraiser	45.00	42.00	41.00	41.00	-
Supervisor of Elections	12.00	12.00	12.00	11.00	(1.00)
Public Defender	2.00	2.00	2.00	2.00	-
Judicial Administration	29.00	29.00	28.00	27.00	(1.00)
<b>Total FULL-TIME FTE</b>	<b>742.50</b>	<b>739.50</b>	<b>737.50</b>	<b>735.50</b>	<b>(2.00)</b>
<b>Total FTE</b>	<b>742.50</b>	<b>739.50</b>	<b>737.50</b>	<b>735.50</b>	<b>(2.00)</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials

#### Clerk of Courts

**Description and Services Provided**

The functions of the Monroe County Clerk of Circuit Court and Comptroller (the Clerk’s Office) are governed by the Florida Constitution, by acts of the Florida Legislature, and by order of the Court. Specifically, the functions of the Clerk of the Circuit Court and Comptroller shall be Clerk of the Circuit Court, Clerk of the County Court, County Comptroller/Treasurer, County Auditor, County Recorder, and Secretary/Ex-officio Clerk to the Board of County Commissioners (BOCC).

The Clerk’s Office has a bifurcated funding structure for its court-related activity. Florida Statutes identify which court-related costs are the responsibility of the County versus which court-related costs must be funded by the State through court fines, fees, and service charges. The budgets of the Clerk of the Circuit Court and County Court for court-related functions are contained in the Clerk’s Court-Related Fund and the Clerk’s Modernization Trust Fund.

The BOCC annually appropriates tax dollars to fund the Clerk’s activity that supports the BOCC. The budget for the Clerk’s BOCC activity is accounted for in the Clerk’s General Fund.

**Major Variances**

The Clerk of Circuit Court and Comptroller’s FY 2026 budget includes the following:

A 2.9% wage adjustment for both court and non-court Clerk employees. This adjustment was influenced by the County’s stated intention of providing similar pay adjustments to their employees for FY 2026.

The budget includes the costs associated for a new long-term storage arrangement. Clerk’s records have been stored at the County’s Jefferson B. Browne building for decades. However, this building is slated for demolition in FY 2026.

Finally, a budget adjustment for funding upgrades to the Office’s Information Technology infrastructure and network including needed cybersecurity improvements.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Interfund Transfers	7,235,600	8,959,815	10,046,015	10,046,015	10,370,763	3.2%
<b>Total Budget</b>	<b>7,235,600</b>	<b>8,959,815</b>	<b>10,046,015</b>	<b>10,046,015</b>	<b>10,370,763</b>	<b>3.2%</b>
Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	7,235,600	8,959,815	10,046,015	10,046,015	10,370,763	3.2%
<b>Total Revenue</b>	<b>7,235,600</b>	<b>8,959,815</b>	<b>10,046,015</b>	<b>10,046,015</b>	<b>10,370,763</b>	<b>3.2%</b>
Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance	
Authorized Positions	101.00	101.00	101.00	101.00	-	
<b>Total FULL-TIME FTE</b>	<b>101.00</b>	<b>101.00</b>	<b>101.00</b>	<b>101.00</b>	<b>-</b>	
<b>Total FTE</b>	<b>101.00</b>	<b>101.00</b>	<b>101.00</b>	<b>101.00</b>	<b>-</b>	

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Elected Officials  
Court Services Network System**

**Description and Services Provided**

For the use to upgrade the Clerk's computer network and software.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	483	-	-	-	-	-%
Operating Expenditures	572,501	-	-	-	-	-%
<b>Total Budget</b>	<b>572,984</b>	-	-	-	-	-%

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
One Cent Infrastructure Surtax	572,984	-	-	-	-	-%
<b>Total Revenue</b>	<b>572,984</b>	-	-	-	-	-%

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials Communications

**Mission Statement**

The Monroe County Emergency Communication’s Department provides maintenance, planning, engineering, procurement, protocol and installation of all communication systems for the Department under the Board of County Commissioners and the Sheriff’s Department. The Department strives to provide consistent dependable wireless communications for the daily routine communications needed to provide services to Monroe County. The Department maintains high standards with redundant facilities to assure the necessary emergency communications required by emergency services in protecting the life and property of Monroe County citizens and visitors.

**Description and Services Provided**

- Provide 24/7 emergency radio system maintenance and repair for all County systems to and including the Sheriff’s Department.
- Provide radio system design, construction, and support.
- Maintain County infrastructure of towers and radio facilities.
- Provide Countywide 911 coordination, budgeting, maintenance, planning and enhancement programs.
- Provide law enforcement calibration, maintenance and support of radar equipment.
- Provide maintenance and support the Public Safety Dispatch centers.

**Major Variances**

The budgets for 911 Enhancement are based on actual/historical amounts and can be amended with additional actual receipts. The revenue for this fund is based on a fee levied on each telephone access line in Monroe County for the enhancement of the 911 emergency telephone systems. F.S. 365 defines the distribution and restriction of funds.

Inter-Agency Communications Fund is restricted by F.S. 318.21(9).

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Operating Expenditures	749,536	1,089,912	740,300	740,300	900,000	21.6%
<b>Total Budget</b>	<b>749,536</b>	<b>1,089,912</b>	<b>740,300</b>	<b>740,300</b>	<b>900,000</b>	<b>21.6%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
911 Enhancement Fee	557,028	889,854	600,300	600,300	700,000	16.6%
Miscellaneous Special Revenue Fund	192,508	200,058	140,000	140,000	200,000	42.9%
<b>Total Revenue</b>	<b>749,536</b>	<b>1,089,912</b>	<b>740,300</b>	<b>740,300</b>	<b>900,000</b>	<b>21.6%</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials

#### Monroe County Sheriff

#### Mission Statement

Partnering with our community to provide exceptional service and safety in the Florida Keys.

#### Description and Services Provided

Law Enforcement and Operations

Road Patrol and traffic Enforcement

K-9 Unit

Special Weapons and Tactics Team (S.W.A.T.)

Dive Team

Special Investigations (Narcotics and Homicide investigations along with Crimes Against Women and Children)

Community Relations

Crime Watch

Crime Prevention

Public Information/Media Relations and Web Site Management

School Resource Officers

Juvenile Programs (Teen Court, IDDS, and Explorer/Cadets)

Corrections

Legal Division

Professional Standards

Internal Affairs

Administration

Website: [www.keyssso.net](http://www.keyssso.net)

#### Major Variances

The Public Safety Budget for fiscal year 2025-2026 is \$92,972,384. This request represents an increase of 11% over the previous year.

This budget includes the following:

- Salary increases for union personnel per the collective bargaining agreement.
- Salary increases of 2.9% for all non-bargaining unit personnel.
- An increase of \$2,834,960 in retirement contributions to the state.
- There are no operational or capital increases in this budget.

The budget for the Trauma Star program for fiscal year 2025-2026 is \$6,402,396. This request represents a decrease of \$2,093,327 over last year.

The budget request for the Trauma Star program contains the following:

- A 2.9% salary increase for all Trauma Star pilots and mechanics.
- There is a decrease in operating expenses due to one-time unanticipated revenues.
- There are no capital increases in this budget.

The budget request for the Emergency Communications Department for the fiscal year 2025-2026 is \$1,286,622. This request represents an increase of \$19,483 over the previous year. This budget contains the following:

- A 2.9% salary increase for all Emergency Communications employees.
- There are no operational or capital increases in this budget.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	7,174,988	7,496,388	7,937,542	7,937,542	8,761,764	10.4%
Operating Expenditures	66,412,001	71,407,661	75,106,343	75,106,343	84,210,620	12.1%
<b>Total Budget</b>	<b>73,586,989</b>	<b>78,904,049</b>	<b>83,043,885</b>	<b>83,043,885</b>	<b>92,972,384</b>	<b>12.0%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Fine & Forfeiture Fund	63,078,992	67,475,018	70,973,592	70,973,592	78,922,545	11.2%
Municipal Policing	10,465,168	11,387,618	11,980,293	11,980,293	13,954,839	16.5%
Miscellaneous Special Revenue Fund	42,829	41,413	90,000	90,000	95,000	5.6%
<b>Total Revenue</b>	<b>73,586,989</b>	<b>78,904,049</b>	<b>83,043,885</b>	<b>83,043,885</b>	<b>92,972,384</b>	<b>12.0%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Elected Officials**

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Authorized Positions	492.50	492.50	492.50	492.50	-
<b>Total FULL-TIME FTE</b>	492.50	492.50	492.50	492.50	-
<b>Total FTE</b>	<b>492.50</b>	<b>492.50</b>	<b>492.50</b>	<b>492.50</b>	-

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Elected Officials  
LEEA**

**Mission Statement**

Law Enforcement Education Assistance (LEEA) is administered under the Sheriff's Department.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	75,000	75,000	75,000	75,000	75,000	-%
<b>Total Budget</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Fine & Forfeiture Fund	75,000	75,000	75,000	75,000	75,000	-%
<b>Total Revenue</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Elected Officials  
Law Enforcement Trust**

**Mission Statement**

This fund accounts for expenditures to non-profit organizations to help deter drug use and juvenile delinquency and is restricted by F.S. 932.705, Law Enforcement trust funds.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	189,588	95,826	4,199,666	4,199,666	2,865,748	(31.8)%
<b>Total Budget</b>	<b>189,588</b>	<b>95,826</b>	<b>4,199,666</b>	<b>4,199,666</b>	<b>2,865,748</b>	<b>(31.8)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Law Enforcement Trust (600)	189,588	95,826	4,199,666	4,199,666	2,865,748	(31.8)%
<b>Total Revenue</b>	<b>189,588</b>	<b>95,826</b>	<b>4,199,666</b>	<b>4,199,666</b>	<b>2,865,748</b>	<b>(31.8)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Elected Officials**  
**Tax Collector**

**Mission Statement**

We are committed to providing the citizens of Monroe County and the local and state agencies for which we collect taxes with courteous, professional, accurate and efficient service, while providing an environment conducive to the professional and personal growth of the Tax Collector's employees.

**Description and Services Provided**

Collection of ad valorem taxes, non-ad valorem taxes, motor vehicle and vessel registration and title applications, collection of sales tax, issuance of hunting and fishing licenses, driver licenses, local business tax, and collection of tourist development taxes.

Website: [www.monroetaxcollector.com](http://www.monroetaxcollector.com)

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	730,338	759,130	885,352	885,352	958,203	8.2%
Operating Expenditures	7,309,838	8,783,336	9,733,871	9,733,871	10,594,471	8.8%
<b>Total Budget</b>	<b>8,040,176</b>	<b>9,542,466</b>	<b>10,619,223</b>	<b>10,619,223</b>	<b>11,552,674</b>	<b>8.8%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	7,300,353	8,733,478	9,675,020	9,675,020	10,550,360	9.0%
Middle Keys Health Care MSTU	73,186	84,645	100,172	100,172	24,470	(75.6)%
Fire & Ambulance, District #1 - Lower and Middle Keys	424,272	444,481	536,838	536,838	634,001	18.1%
Unincorporated Svc District - Parks & Recreation	81,308	100,791	106,385	106,385	106,385	-%
Unincorporated Svc District - Planning, Building, and Zoning	-	-	-	-	23,186	-%
Municipal Policing	160,084	178,071	198,660	198,660	213,172	7.3%
Duck Key Security District	973	1,000	1,100	1,100	1,100	-%
Canal Special Assessments	-	-	1,048	1,048	-	(100.0)%
<b>Total Revenue</b>	<b>8,040,176</b>	<b>9,542,466</b>	<b>10,619,223</b>	<b>10,619,223</b>	<b>11,552,674</b>	<b>8.8%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Authorized Positions	61.00	61.00	61.00	61.00	-
<b>Total FULL-TIME FTE</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>	<b>-</b>
<b>Total FTE</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials

#### Property Appraiser

**Description and Services Provided**

The Monroe County Property Appraiser is responsible for identifying, locating, and fairly valuing all property, both real and personal, within the county for tax purposes. The market value of real property is based on the current real estate market. Finding the “market” value of your property means discovering the price most people would pay for your property. Determining a fair and equitable value is the only role of this office in the taxing process. The property appraiser does not create the value. People make the value by buying and selling real estate in the market place. The property appraiser has the legal responsibility to study those transactions and appraise your property accordingly.

The property appraiser also:

- Tracks ownership changes
- Maintains maps of parcel boundaries
- Keeps descriptions of buildings and property characteristics up to date
- Accepts and approves applications from individuals eligible for exemptions and other forms of property tax relief
- Analyzes trends in sales prices, construction costs, and rents to best estimate the value of assessable property

A Computer Assisted Mass Appraisal (C.A.M.A.) system is used by experienced appraisers to ensure that fair values are set for all Monroe County property owners. Appraisers are also assisted by our Geographic Information System (GIS) which helps us to provide detailed and up-to-date property ownership maps for field appraisers. The GIS is frequently updated to reflect changes to the land in Monroe County. This information is also used to analyze property data and gives appraisers yet another tool for comparing similar properties.

Website: [www.mcpafl.org](http://www.mcpafl.org)

**Major Variances**

The FY26 budget request reflects a 2.9% COLA.

The budget total of \$7,160,759

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	614,352	602,427	628,498	628,498	676,678	7.7%
Operating Expenditures	5,251,347	5,399,576	6,059,871	6,059,871	6,484,081	7.0%
<b>Total Budget</b>	<b>5,865,699</b>	<b>6,002,003</b>	<b>6,688,369</b>	<b>6,688,369</b>	<b>7,160,759</b>	<b>7.1%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	5,415,549	5,568,989	6,201,186	6,201,186	6,622,213	6.8%
Middle Keys Health Care MSTU	44,869	45,458	51,145	51,145	57,212	11.9%
Fire & Ambulance, District #1 - Lower and Middle Keys	258,062	238,460	268,290	268,290	303,664	13.2%
Unincorporated Svc District - Planning, Building, and Zoning	49,592	53,892	60,634	60,634	67,167	10.8%
Municipal Policing	97,628	95,204	107,114	107,114	110,503	3.2%
<b>Total Revenue</b>	<b>5,865,699</b>	<b>6,002,003</b>	<b>6,688,369</b>	<b>6,688,369</b>	<b>7,160,759</b>	<b>7.1%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Authorized Positions	45.00	42.00	41.00	41.00	-
<b>Total FULL-TIME FTE</b>	<b>45.00</b>	<b>42.00</b>	<b>41.00</b>	<b>41.00</b>	<b>-</b>
<b>Total FTE</b>	<b>45.00</b>	<b>42.00</b>	<b>41.00</b>	<b>41.00</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials Supervisor of Elections

**Mission Statement**

The Monroe County Supervisors of Elections is promulgated by the Florida Constitution and exists to conduct fair, honest, and accurate elections. We provide voter education programs in our schools, as well as the private sectors of our county. Our voter outreach program exists to help our voters, and future voters, become familiar with our voting system and gain confidence that their votes are being tabulated accurately.

Our goal is to provide a service and equipment that accommodates all voters so that all voters may cast their ballot in secret and unassisted.

It is also our goal to provide voter registration services that enable all who wish to register to vote may do so conveniently without any undue influence.

We also maintain that all services are conducted within the confines of State and Federal Laws, and the policies of this office.

All citizens of Monroe County are treated fairly and with compassion.

Website: [www.keys-elections.org](http://www.keys-elections.org)

**Description and Services Provided**

We provide Voter Registration services.

We conduct voter and candidate informational seminars.

We are the repository for most financial disclosure required for some government employees and some government officials. (Form 1 Financial Disclosure).

We conduct Municipal, county, state, and federal elections.

We provide computer services for candidates and the public. We provide current and historical data regarding voters, candidates, and election results.

Offices in Monroe County:

Key West---5200 College Road, Key West, FL 33040 (305) 292-3416

Marathon---MM 52.5, 10015 Overseas Hwy, Marathon, FL 33050

Key Largo---MM 102, Murray Nelson Center, 102050 Overseas Highway #137, Key Largo, FL 33037-2785

**Major Variances**

The FY26 budget request totals \$3,468,056 and includes a 2.9% COLA adjustment.

The budget total includes:

- \$1,698,884 in Personnel Expenses
- \$ 860,000 in Operating Expenses
- \$ 250,000 in Equipment expenses
- \$ 140,000 in Equipment Upgrades
- \$ 300,000 in Building Renovations
- \$ 219,172 in Insurance and Worker's Comp.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	2,219	29,875	174,726	174,726	187,597	7.4%
Operating Expenditures	2,839,429	3,005,236	2,772,863	2,772,863	3,280,459	18.3%
<b>Total Budget</b>	<b>2,841,648</b>	<b>3,035,111</b>	<b>2,947,589</b>	<b>2,947,589</b>	<b>3,468,056</b>	<b>17.7%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	2,841,648	3,035,111	2,947,589	2,947,589	3,468,056	17.7%
<b>Total Revenue</b>	<b>2,841,648</b>	<b>3,035,111</b>	<b>2,947,589</b>	<b>2,947,589</b>	<b>3,468,056</b>	<b>17.7%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Elected Officials**

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Authorized Positions	12.00	12.00	12.00	11.00	(1.00)
<b>Total FULL-TIME FTE</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials

#### State Attorney

**Mission Statement**

Within the 16th Judicial Circuit Court, the State Attorney prosecutes or defends all law suits, applications, or motions, civil or criminal, in which the state is a party to. The State Attorney is an elected position and serves a term of 4 years as described by Florida Statutes 27.01-27.367.

Website address: [www.keyssao.org](http://www.keyssao.org)

**Major Variances**

The adopted budget requests additional funds to be applied to our data processing spend account.

The FY 2026 budget for State Attorney Dennis Ward increased from last year.

We signed an agreement with the county several years ago that we would be reimbursed for the cost of an IT employee, rather than utilize an employee on the county payroll. At the present time, we have three full-time IT employees on our payroll. Currently, we are only reimbursed for our one IT Specialist, and not our IT Director or STAC Coordinator. Due to our paperless initiative amongst other projects, additional IT personnel will be needed in the near future.

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Operating Expenditures	409,699	559,314	940,117	940,117	1,000,117	6.4%
Capital Outlay Expenditures	-	-	40,000	40,000	40,000	-%
<b>Total Budget</b>	<b>409,699</b>	<b>559,314</b>	<b>980,117</b>	<b>980,117</b>	<b>1,040,117</b>	<b>6.1%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	269,142	492,158	830,117	830,117	880,117	6.0%
Miscellaneous Special Revenue Fund	140,556	67,156	150,000	150,000	160,000	6.7%
<b>Total Revenue</b>	<b>409,699</b>	<b>559,314</b>	<b>980,117</b>	<b>980,117</b>	<b>1,040,117</b>	<b>6.1%</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials

#### Public Defender

#### Mission Statement

In accordance with Florida Statutes 27.40-27.61, the Public Defender represents indigent persons charged with criminal offenses in Circuit, County, Juvenile and Appeals Court. The position of Public Defender is an elected position and serves a term of 4 years. The Public Defender has three office locations in Monroe County; Key West, Marathon and Plantation Key.

#### Major Variances

The County provides an expenditure budget based on the Public Defender's request that is necessary for proper and efficient functions of their offices.

Funds collected by the Clerks of the Court and distributed to the Board of County Commissioners (\$2.00) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12) (e)1, F.S. The funds shall be used exclusively to fund court-related technology and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trial courts, state attorney, public defender, and criminal and civil regional counsel in the county. In 2006, a Memorandum Of Agreement was approved to split the funds accordingly: the 16th Judicial Circuit Courts shall receive \$1.00 per page of the \$2.00 fee, while the State Attorney for the 16th Circuit shall receive \$0.60 per page and the Public Defender for the 16th Circuit shall receive \$0.40 per page. The fees collected are recorded under Fund 158 Misc. Special Revenue Fund and the budget is amended quarterly after being reconciled.

The FY 2026 Budget of \$636,636 is for Fund 001 General Fund \$496,636, and Fund 158 Misc. Special Revenue \$146,000 - "Court-Related Technology" (money collected in accordance with Section 28.24(12)(e))

•The PD budget request also includes:

- \$232,960 in Personnel Expenses
- \$253,676 in Operating Expenses
- \$150,000 in Capital Outlay/Equipment expenses

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	197,176	213,219	223,536	223,536	232,960	4.2%
Operating Expenditures	375,584	275,624	252,515	252,515	253,676	0.5%
Capital Outlay Expenditures	39,609	8,076	180,000	180,000	150,000	(16.7)%
<b>Total Budget</b>	<b>612,369</b>	<b>496,919</b>	<b>656,051</b>	<b>656,051</b>	<b>636,636</b>	<b>(3.0)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	558,903	441,359	510,051	510,051	490,636	(3.8)%
Miscellaneous Special Revenue Fund	53,466	55,560	146,000	146,000	146,000	-%
<b>Total Revenue</b>	<b>612,369</b>	<b>496,919</b>	<b>656,051</b>	<b>656,051</b>	<b>636,636</b>	<b>(3.0)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Professionals	2.00	2.00	2.00	2.00	-
<b>Total Full-Time FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Total FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### Elected Officials

#### Judicial Administration

#### Mission Statement

The mission of the Florida judicial branch is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

Vision of the Florida Judicial Branch

Justice in Florida will be accessible, fair, effective, responsive and accountable.

To be accessible, the Florida justice system will be convenient, understandable, timely and affordable to everyone.

To be fair, it will respect the dignity of every person, regardless of race, class, gender or other characteristic, apply the law appropriately to the circumstances of individual cases, and include judges and court staff that reflect the community's diversity.

To be effective, it will uphold the law and apply rules and procedures consistently; and in a timely manner, resolve cases with finality and provide enforceable decisions.

To be responsive, it will anticipate and respond to the needs of all members of society, and provide a variety of dispute resolution methods.

To be accountable, the Florida justice system will use public resources efficiently, and in a way that the public can understand.

Monroe County is the 16th Judicial Circuit Court, which is composed of the Circuit and County courts.

Website address: [www.keyscourts.net](http://www.keyscourts.net)

#### Description and Services Provided

Courthouse locations:

Freeman Justice Center in Key West,

Marathon Branch Courthouse,

Upper Keys Government Center in Tavernier.

<u>Budgetary Cost Summary</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
Personnel Expenditures	1,881,046	2,016,906	2,271,601	2,271,601	2,279,330	0.3%
Operating Expenditures	394,255	334,273	546,880	546,880	557,472	1.9%
Capital Outlay Expenditures	93,302	78,281	63,965	63,965	5,000	(92.2)%
<b>Total Budget</b>	<b>2,368,602</b>	<b>2,429,460</b>	<b>2,882,446</b>	<b>2,882,446</b>	<b>2,841,802</b>	<b>(1.4)%</b>

<u>Revenue Sources</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Change</u>
General Fund	2,045,006	2,061,307	2,450,496	2,450,496	2,446,033	(0.2)%
Miscellaneous Special Revenue Fund	22,398	11,425	26,900	26,900	46,300	72.1%
Court Facilities Fees Trust (602)	301,198	356,728	405,050	405,050	349,469	(13.7)%
<b>Total Revenue</b>	<b>2,368,602</b>	<b>2,429,460</b>	<b>2,882,446</b>	<b>2,882,446</b>	<b>2,841,802</b>	<b>(1.4)%</b>

<u>Position Summary</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Adopted</u>	<u>FY 2026 Variance</u>
Authorized Positions	25.00	25.00	24.00	23.00	(1.00)
Skilled Craft Workers	4.00	4.00	4.00	4.00	-
<b>Total Full-Time FTE</b>	<b>29.00</b>	<b>29.00</b>	<b>28.00</b>	<b>27.00</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>29.00</b>	<b>29.00</b>	<b>28.00</b>	<b>27.00</b>	<b>(1.00)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Elected Officials**  
**Court Technology Fund**

**Mission Statement**

Funds collected by the Clerks of the Court and distributed to the Board of County Commissioners (\$2.00) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12) (e)1, F.S. The funds shall be used exclusively to fund court-related technology and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trial courts, state attorney, public defender, and criminal and civil regional counsel in the county. In 2006, a Memorandum Of Agreement was approved to split the funds accordingly: the 16th Judicial Circuit Courts shall receive \$1.00 per page of the \$2.00 fee, while the State Attorney for the 16th Circuit shall receive \$0.60 per page and the Public Defender for the 16th Circuit shall receive \$0.40 per page. The fees collected are recorded under Fund 158 Misc. Special Revenue Fund.

**Description and Services Provided**

- 1) Server maintenance costs,
- 2) Software licenses,
- 3) Computers,
- 4) Network peripherals, cables & connections.

**Major Variances**

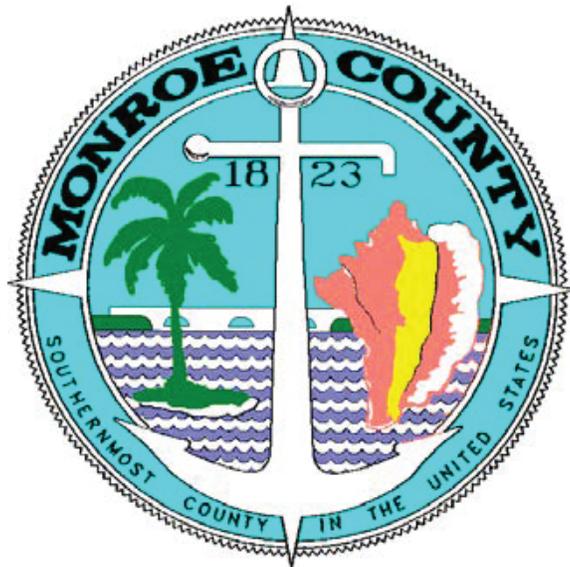
Revenue receipts are recorded quarterly and brought into the budget by an Unanticipated Revenue Resolution.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	56	-	-	-	-	-%
Operating Expenditures	94,766	93,654	108,566	108,566	104,711	(3.6)%
Capital Outlay Expenditures	14,468	9,455	23,500	23,500	23,500	-%
<b>Total Budget</b>	<b>109,291</b>	<b>103,110</b>	<b>132,066</b>	<b>132,066</b>	<b>128,211</b>	<b>(2.9)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Miscellaneous Special Revenue Fund	109,291	103,110	132,066	132,066	128,211	(2.9)%
<b>Total Revenue</b>	<b>109,291</b>	<b>103,110</b>	<b>132,066</b>	<b>132,066</b>	<b>128,211</b>	<b>(2.9)%</b>

# FY26 Adopted Budget

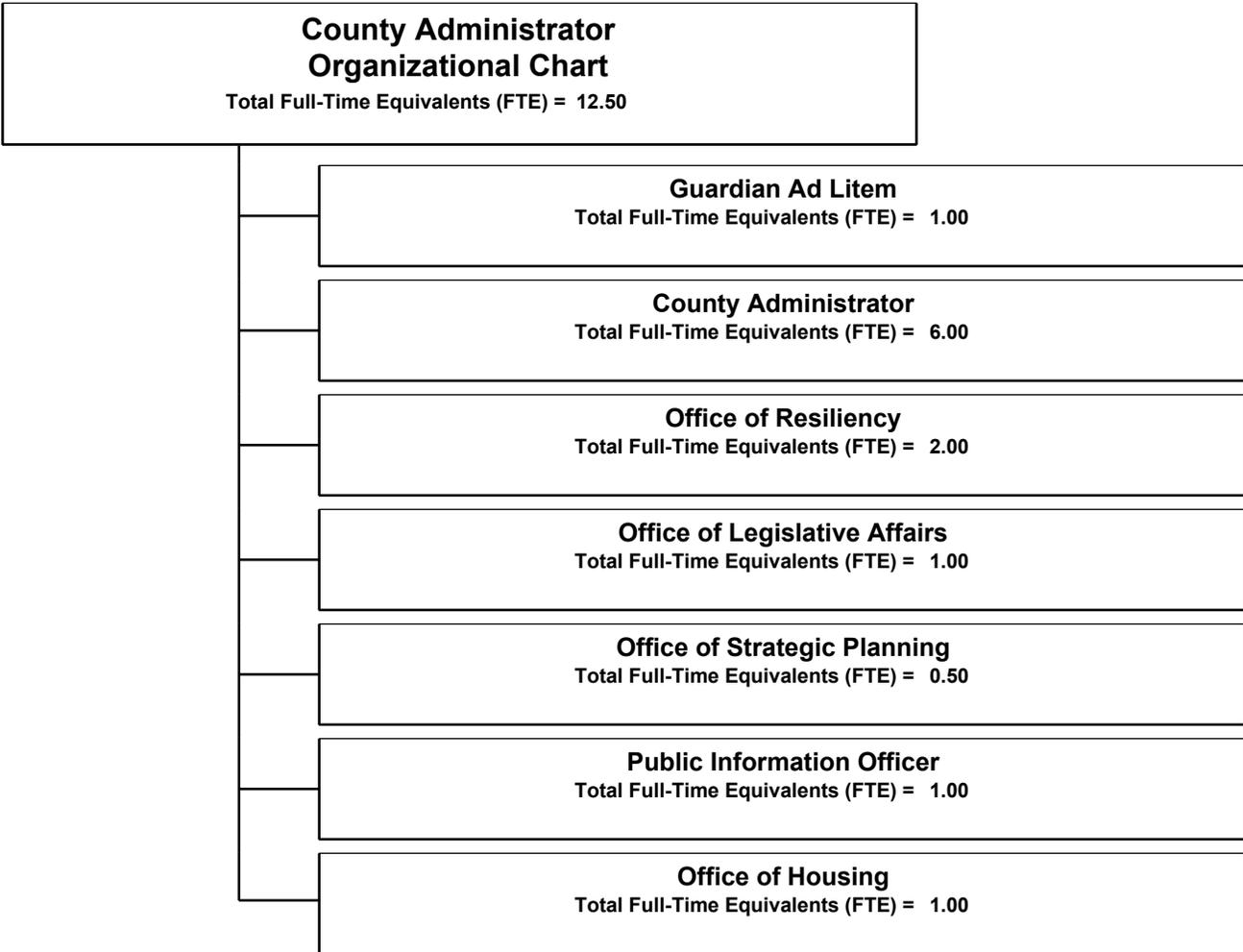
*County Administrator*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**County Administrator**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Administrator

#### **Mission Statement**

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

#### **Services Provided**

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

#### **Strategic Goals**

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

> County Administrator

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

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

Department Goals & Actions:

- Goal: Increased efficiency

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

- Goal: Increased Environmental Education

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

Department Goals, Actions and Measures:

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

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

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

> Office of Legislative Affairs

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

- Quality of Life issues including but not limited to short term rentals, affordable/workforce housing, Overseas Heritage Trail, and the protection of wind and flood insurance affordability and availability.

Performance Measure: Worked to advance community Quality of Life issues

Target Metric: Completed or Not Completed

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

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Administrator

Performance Measure: Worked to advance environment and conservation issues

Target Metric: Completed or Not Completed

- Quality of Life: Community Character- Illegal Transient Rentals

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities related to quality of life issues including but not limited to short term rentals.

- Performance Measure: Worked to advance community Quality of Life issues such as those related to short term rentals

- Target Metric: Completed or Not Completed

- Quality of Life: Viability- Workforce Housing

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities related to quality of life issues including but not limited to affordable workforce housing.

- Performance Measure: Worked to advance community Quality of Life issues such as those related to affordable workforce housing

- Target Metric: Completed or Not Completed

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

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities related to the protection of wind and flood insurance affordability and availability.

- Performance Measure: Worked to advance legislative priorities related to wind and flood insurance

- Target Metric: Completed or Not Completed

- Environment: Conservation- Coral Reef conservation

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation related to coral reef protection.

- Performance Measure: Worked to advance Environmental issues such as those related to coral reef protection

- Target Metric: Completed or Not Completed

- Environment: Protection- Pursue Protective Ordinances

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

- Performance Measure: Worked to advance Environmental issues

- Target Metric: Completed or Not Completed

- Environment: Restoration- Canal Restoration

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation canal restoration.

- Performance Measure: Worked to advance Environmental issues such as those related to canal restoration

- Target Metric: Completed or Not Completed

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

- Action: The Office of Legislative Affairs will advance Monroe County's federal and state legislative priorities and appropriations requests related to environment and conservation issues and programs, including but not limited to legislation related to Everglades Restoration.

- Performance Measure: Worked to advance Environmental issues such as those related to Everglades Restoration

- Target Metric: Completed or Not Completed

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

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

- Performance Measure: Worked to advance Economic issues such as those related to the Overseas Heritage Trail

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Administrator

- Target Metric: Completed or Not Completed

Department Goals, Actions and Measures:

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

- Action: Increase and Improve communication material as appropriate

- Performance Measure: Communication material Increased and Improved as appropriate

- Target Metric: Completed or Not Completed

- Action: Rework Reporting requirements for team as needed

- Performance Measure: Reporting requirements for team reworked as needed

- Target Metric: Completed or Not Completed

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

> Office of Resiliency

- Quality of Life: Viability- Address Infrastructure concerns related to flooding and future storm resiliency

- Action: The Office of Resiliency will implement the following initiatives:

- Collection of mobile LiDAR elevation data for County roads and buildings Performance Measure: Collection of mobile LiDAR elevation data for County roads and buildings

- Target Metric: Completed or Not Completed

- Applications for Vulnerability Assessment Analysis Grants

- Performance Measure: Applications for Vulnerability Assessment Analysis Grants

- Target Metric: Completed or Not Completed

- Action: Engagement of the community to help the County better understand the residents' concerns about sea level rise and the efforts needed to be taken to make the County more resilient.

- Performance Measure: Encourage Community engagement

- Target Metric: Completed or Not Completed

i. Community Outreach Workshops

- Performance Measure: Community Workshops held Target Metric: Completed or Not Completed

ii. Update vulnerability assessments on County facilities Performance Measure: Facility vulnerability assessments

- Target Metric: Completed or Not Completed

iii. Develop adaptation alternatives for vulnerable County facilities Ph.1 Performance Measure: Developed adaptation alternatives for identified County facilities

- Target Metric: Completed or Not Completed

iv. Identify intact corridors for future tidal wetland migration corridors as a potential criterion for future land purchase and flood mitigation initiatives Phase 1

- Performance Measure: Intact corridors Identified for future tidal wetland migration corridors as a potential criterion for future land purchase and flood mitigation initiatives Phase 1

- Target Metric: Completed or Not Completed

v. Create a database of all elevation data for County and utility facilities and assets

- Performance Measure: County and Utility facilities elevation database

created

- Target Metric: Completed or Not Completed

vi. Countywide Roads Elevation Vulnerability Analysis and Capital Plan to evaluate the impacts of sea level rise on 311 miles of County roads and development of conceptual designs for elevation

- Performance Measure: Completed countywide Roads Elevation Vulnerability Analysis and Capital Plan

- Target Metric: Completed or Not Completed

- Environment: Protection- Nearshore Water and Benthic monitoring

- Action: The Office of Resiliency will engage in Reasonable Assurance Document "RAD" water quality monitoring to help determine which areas in the County meet and do not meet State water quality standards.

- Performance Measure: Identify those areas of the County that do and do not meet state water quality standards. Two Year Project

- Target Metric: Completed or Not Completed Year 2

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

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Administrator

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

- Environment: Protection- Canal Protection

- Action: The Office of Resiliency will continually employ new technologies as appropriate and funding is available to support the ongoing work of canal restoration

- Performance Measure: Utilize new technologies in ongoing canal restoration
- Target Metric: Completed or Not Completed

- Environment: Restoration- Irma Recovery

- Action: The Office of Resiliency will continue Irma Marine Debris Removal, Hurricane-related Sediment Removal and Monitoring contracts based upon funds appropriated and canals approved by NRCS or FDEP.

- Performance Measure: Implement appropriate Irma Marine Debris Removal, Hurricane-related Sediment Removal and Monitoring contracts
- Target Metric: Completed or Not Completed

- Environment: Restoration- Nearshore Water Quality and Benthic Restoration

- Action: The Office of Resiliency will implement a new Reasonable Assurance Document "RAD" water quality monitoring program in partnership with FDEP to help determine which areas in the County meet and do not meet State water quality standards.

- Performance Measure: Implement new RAD water quality monitoring program Two-year project
- Target Metric: Completed or Not Completed- Year 2

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

- Performance Measure: Implement new canal water quality monitoring program two year
- Target Metric: Completed or Not Completed year 2

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

> Public Information Officer

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

- Action: The Public Information Office will develop and publish a hurricane preparation guide for Monroe County residents and inform the public of resiliency programs via [www.monroecountyem.com](http://www.monroecountyem.com). The office will also create informative how-to videos for storm preparation.

- Performance Measure: Not Available
- Target Metric: Not Available

- Environment: Restoration- Irma Recovery

- Action: The Public Information Office will work with all departments to make sure the public is informed of programs and grants that promote Hurricane Irma Recovery.

- Performance Measure: Not Available
- Target Metric: Not Available

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

- Action: The Public Information Office will promote the County's mobile app and add County Park, beach and boat ramp information to the app.

- Performance Measure: Not Available
- Target Metric: Not Available

Department Goals, Actions and Measures:

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

- Action: Create a rack card with ways to stay connected with the County to bring to chambers, rotary clubs, leave at libraries, etc.

- Performance Measure: Not Available
- Target Metric: Not Available

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**County Administrator**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,790,590	2,122,953	2,153,838	2,153,838	2,596,133	20.5%
Operating Expenditures	7,717,094	4,951,771	3,980,537	3,980,537	2,628,011	(34.0)%
Capital Outlay Expenditures	10,124	3,651	8,500	8,500	5,500	(35.3)%
<b>Total Budget</b>	<b>9,517,808</b>	<b>7,078,375</b>	<b>6,142,875</b>	<b>6,142,875</b>	<b>5,229,644</b>	<b>(14.9)%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
County Administrator	819,436	917,868	791,071	791,071	1,503,997	90%
Extension Services	227,511	269,575	316,330	316,330	171,046	(46)%
Guardian Ad Litem	247,697	235,367	328,901	328,901	333,061	1%
Office of Housing	-	-	290,000	290,000	476,216	64%
Office of Legislative Affairs	685,707	681,351	695,938	695,938	697,812	-%
Office of Resiliency	6,973,262	4,352,786	2,622,091	2,622,091	1,721,851	(34)%
Office of Strategic Planning	101,599	108,014	132,218	132,218	129,978	(2)%
Office of Transit	462,596	489,012	771,076	771,076	-	(100)%
Public Information Officer	-	24,401	195,250	195,250	195,683	-%
<b>Total Budget</b>	<b>9,517,808</b>	<b>7,078,375</b>	<b>6,142,875</b>	<b>6,142,875</b>	<b>5,229,644</b>	<b>(15)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	2,970,804	3,048,892	4,317,327	4,317,327	3,811,504	(11.7)%
Affordable Housing Programs	-	-	290,000	290,000	290,000	-%
Road And Bridge Fund	58,502	14,674	100,000	100,000	100,000	-%
Governmental Fund Type Grants	6,264,706	3,816,508	414,008	414,008	414,008	-%
Miscellaneous Special Revenue Fund	223,796	198,301	1,021,540	1,021,540	614,132	(39.9)%
<b>Total Revenue</b>	<b>9,517,808</b>	<b>7,078,375</b>	<b>6,142,875</b>	<b>6,142,875</b>	<b>5,229,644</b>	<b>(14.9)%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Guardian Ad Litem	2.00	2.00	1.00	1.00	-
County Administrator	5.00	3.00	3.00	6.00	3.00
Office of Resiliency	1.00	2.00	2.00	2.00	-
Office of Legislative Affairs	1.00	1.00	1.00	1.00	-
Office of Strategic Planning	0.50	0.50	0.50	0.50	-
Office of Transit	-	1.00	1.00	-	(1.00)
Public Information Officer	-	1.00	1.00	1.00	-
Office of Housing	-	-	-	1.00	1.00
Extension Services	1.00	1.00	1.00	-	(1.00)
<b>Total Full-Time FTE</b>	<b>10.50</b>	<b>11.50</b>	<b>10.50</b>	<b>12.50</b>	<b>2.00</b>
<b>Total FTE</b>	<b>10.50</b>	<b>11.50</b>	<b>10.50</b>	<b>12.50</b>	<b>2.00</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**County Administrator  
Guardian Ad Litem**

**Mission Statement**

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

**Description and Services Provided**

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

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	132,452	115,519	106,241	106,241	110,364	3.9%
Operating Expenditures	113,836	119,848	219,160	219,160	219,197	-%
Capital Outlay Expenditures	1,409	-	3,500	3,500	3,500	-%
<b>Total Budget</b>	<b>247,697</b>	<b>235,367</b>	<b>328,901</b>	<b>328,901</b>	<b>333,061</b>	<b>1.3%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	247,697	235,367	328,901	328,901	333,061	1.3%
<b>Total Revenue</b>	<b>247,697</b>	<b>235,367</b>	<b>328,901</b>	<b>328,901</b>	<b>333,061</b>	<b>1.3%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	2.00	2.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### County Administrator County Administrator

**Mission Statement**

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

**Description and Services Provided**

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

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	735,552	844,251	705,736	705,736	1,413,449	100.3%
Operating Expenditures	76,785	71,254	80,335	80,335	88,548	10.2%
Capital Outlay Expenditures	7,099	2,363	5,000	5,000	2,000	(60.0)%
<b>Total Budget</b>	<b>819,436</b>	<b>917,868</b>	<b>791,071</b>	<b>791,071</b>	<b>1,503,997</b>	<b>90.1%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	819,436	816,783	791,071	791,071	1,503,997	90.1%
Governmental Fund Type Grants	-	101,085	-	-	-	-%
<b>Total Revenue</b>	<b>819,436</b>	<b>917,868</b>	<b>791,071</b>	<b>791,071</b>	<b>1,503,997</b>	<b>90.1%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	2.00	1.00	1.00	4.00	3.00
Officials & Administrators	3.00	2.00	2.00	2.00	-
<b>Total Full-Time FTE</b>	<b>5.00</b>	<b>3.00</b>	<b>3.00</b>	<b>6.00</b>	<b>3.00</b>
<b>Total FTE</b>	<b>5.00</b>	<b>3.00</b>	<b>3.00</b>	<b>6.00</b>	<b>3.00</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### County Administrator Office of Resiliency

**Mission Statement**

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

**Description and Services Provided**

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

- Gathering research and modeling the effects of sea level rise on County roads and facilities
- Collecting elevation and other types of data to more accurately measure the potential inundation to County roads and infrastructure
- Developing new or revised policies to set standards for implementation of adaptation measures to prepare for sea level rise
- Implementing projects to mitigate against the effects of sea level rise. These areas include:
  - o Collection of mobile LiDAR elevation data for County roads and buildings;
  - o A streets analysis to evaluate the impacts of sea level rise on 311 miles of County roads and development of conceptual designs for elevation;
  - o Community engagement to help the County better understand the residents' concerns about sea level rise and to educate them on the County's preparations to mitigate.

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

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

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

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

Budgetary Cost Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Personnel Expenditures	244,304	387,575	373,398	373,398	347,911	(6.8)%
Operating Expenditures	6,728,958	3,963,923	2,248,693	2,248,693	1,373,940	(38.9)%
Capital Outlay Expenditures	-	1,288	-	-	-	-%
<b>Total Budget</b>	<b>6,973,262</b>	<b>4,352,786</b>	<b>2,622,091</b>	<b>2,622,091</b>	<b>1,721,851</b>	<b>(34.3)%</b>

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
General Fund	426,258	594,062	1,086,543	1,086,543	593,711	(45.4)%
Road And Bridge Fund	58,502	14,674	100,000	100,000	100,000	-%
Governmental Fund Type Grants	6,264,706	3,545,749	414,008	414,008	414,008	-%
Miscellaneous Special Revenue Fund	223,796	198,301	1,021,540	1,021,540	614,132	(39.9)%
<b>Total Revenue</b>	<b>6,973,262</b>	<b>4,352,786</b>	<b>2,622,091</b>	<b>2,622,091</b>	<b>1,721,851</b>	<b>(34.3)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Officials & Administrators	1.00	1.00	1.00	1.00	-
Professionals	-	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Total FTE</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### County Administrator Office of Legislative Affairs

**Mission Statement**

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

**Description and Services Provided**

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

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

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

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	208,343	227,380	236,638	236,638	241,512	2.1%
Operating Expenditures	475,748	453,971	459,300	459,300	456,300	(0.7)%
Capital Outlay Expenditures	1,616	-	-	-	-	-%
<b>Total Budget</b>	<b>685,707</b>	<b>681,351</b>	<b>695,938</b>	<b>695,938</b>	<b>697,812</b>	<b>0.3%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	685,707	681,351	695,938	695,938	697,812	0.3%
<b>Total Revenue</b>	<b>685,707</b>	<b>681,351</b>	<b>695,938</b>	<b>695,938</b>	<b>697,812</b>	<b>0.3%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	1.00	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**County Administrator  
Office of Strategic Planning**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	97,497	102,888	125,318	125,318	129,978	3.7%
Operating Expenditures	4,102	5,126	6,900	6,900	-	(100.0)%
<b>Total Budget</b>	<b>101,599</b>	<b>108,014</b>	<b>132,218</b>	<b>132,218</b>	<b>129,978</b>	<b>(1.7)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	101,599	108,014	132,218	132,218	129,978	(1.7)%
<b>Total Revenue</b>	<b>101,599</b>	<b>108,014</b>	<b>132,218</b>	<b>132,218</b>	<b>129,978</b>	<b>(1.7)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Officials & Administrators	0.50	0.50	0.50	0.50	-
<b>Total Full-Time FTE</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>
<b>Total FTE</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**County Administrator**  
**Office of Transit**

**Description and Services Provided**

The Office of Transit was eliminated in the FY2026 budget due to funding deficiencies.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	284,615	318,267	331,476	331,476		- (100.0)%
Operating Expenditures	177,981	170,746	439,600	439,600		- (100.0)%
<b>Total Budget</b>	<b>462,596</b>	<b>489,012</b>	<b>771,076</b>	<b>771,076</b>		<b>- (100.0)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	462,596	319,337	771,076	771,076		- (100.0)%
Governmental Fund Type Grants	-	169,675	-	-		- -%
<b>Total Revenue</b>	<b>462,596</b>	<b>489,012</b>	<b>771,076</b>	<b>771,076</b>		<b>- (100.0)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Officials & Administrators	-	1.00	1.00	-	(1.00)
<b>Total Full-Time FTE</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>(1.00)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**County Administrator  
Public Information Officer**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	-	14,279	160,480	160,480	166,703	3.9%
Operating Expenditures	-	10,123	34,770	34,770	28,980	(16.7)%
<b>Total Budget</b>	<b>-</b>	<b>24,401</b>	<b>195,250</b>	<b>195,250</b>	<b>195,683</b>	<b>0.2%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	-	24,401	195,250	195,250	195,683	0.2%
<b>Total Revenue</b>	<b>-</b>	<b>24,401</b>	<b>195,250</b>	<b>195,250</b>	<b>195,683</b>	<b>0.2%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	1.00	1.00	1.00	-
<b>Total Full-Time FTE</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total FTE</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**County Administrator  
Office of Housing**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	-	-	-	-	186,216	-%
Operating Expenditures	-	-	290,000	290,000	290,000	-%
<b>Total Budget</b>	<b>-</b>	<b>-</b>	<b>290,000</b>	<b>290,000</b>	<b>476,216</b>	<b>64.2%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	-	-	-	-	186,216	-%
Affordable Housing Programs	-	-	290,000	290,000	290,000	-%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>290,000</b>	<b>290,000</b>	<b>476,216</b>	<b>64.2%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	-	-	1.00	1.00
<b>Total Full-Time FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**County Administrator  
Extension Services**

**Mission Statement**

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

**Description and Services Provided**

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

UF- IFAS Monroe County Extension conducts research and provides education to the Keys community as well as UF certification programs in the Keys. The office is supported by both Monroe County, University of Florida, and the state Department of Agriculture.

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

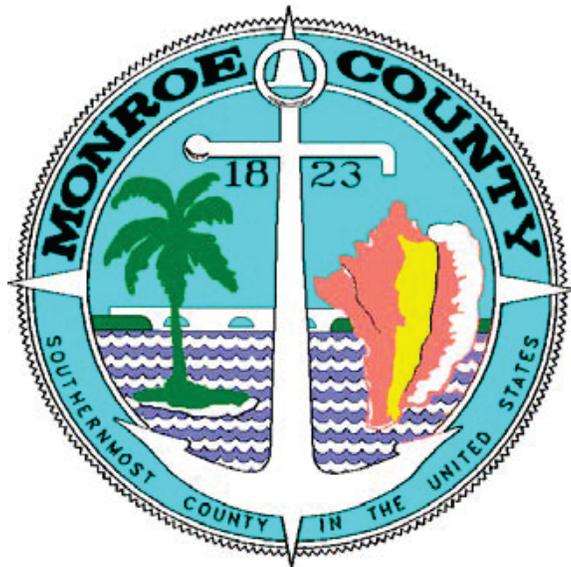
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	87,826	112,795	114,551	114,551	-	(100.0)%
Operating Expenditures	139,685	156,780	201,779	201,779	171,046	(15.2)%
<b>Total Budget</b>	<b>227,511</b>	<b>269,575</b>	<b>316,330</b>	<b>316,330</b>	<b>171,046</b>	<b>(45.9)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	227,511	269,575	316,330	316,330	171,046	(45.9)%
<b>Total Revenue</b>	<b>227,511</b>	<b>269,575</b>	<b>316,330</b>	<b>316,330</b>	<b>171,046</b>	<b>(45.9)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	1.00	1.00	1.00	-	(1.00)
<b>Total Full-Time FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>(1.00)</b>
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>(1.00)</b>

# FY26 Adopted Budget

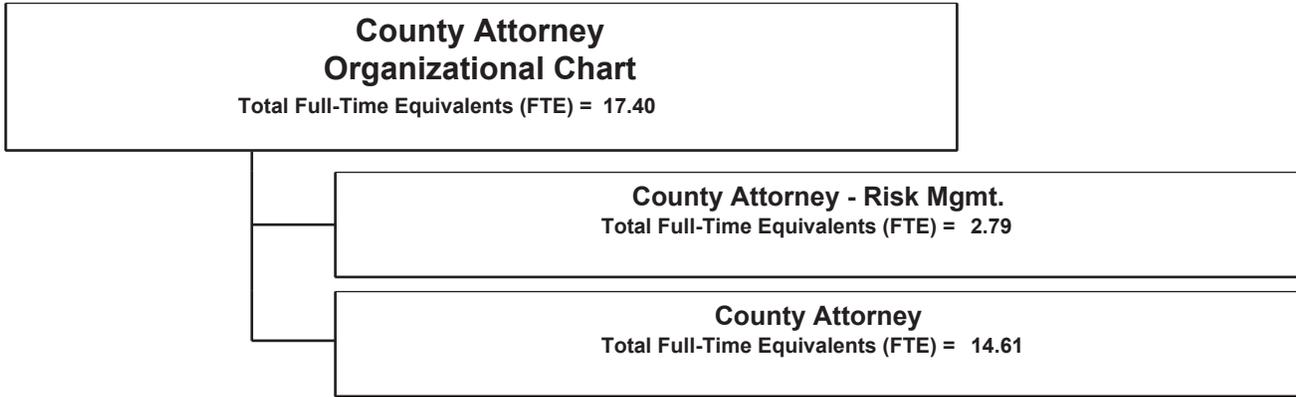
*County Attorney*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**County Attorney**



# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Attorney

#### **Mission Statement**

The mission of the County Attorney's Office is to provide high quality legal services to the Board of County Commissioners, Monroe County Supervisor of Election's Office, and the County Administration and staff in a timely, efficient, and cost-effective manner.

#### **Services Provided**

##### Core Services

- Serve as legal advisor to the Board of County Commissioners, County/Assistant Administrators, County Departments and all County regulatory and advisory boards in all matters relating to official County duties.
- Review contracts, resolutions, ILAs and other legal instruments for compliance and legal sufficiency.
- Coordinating the preparation, revision and codification of county ordinances to maintain an organized and accessible legal framework.
- Take immediate legal action to defend the county against claims, lawsuits, and administrative proceedings.
- Prosecute code enforcement cases and manage related litigation.
- Review legal aspects of planning, easements, and land development codes.
- Oversee the county's public records unit to ensure proper accountability, preservation and responsiveness to public records requests in compliance with Florida law.
- Represent the County Canvassing Board during federal, state and county-wide elections
- Negotiate and settle claims, litigation, and administrative matters on behalf of the county within authorized limits.

\*F.S. 125.01, MCC Sections 2-175 to 2-189.2 et. seq.

##### Quality of Life Services

The County Attorney's Office provides comprehensive legal counsel to county departments engaged in delivering services that enhance the quality of life for the residents of Monroe County including:

- Advising on legal aspects of advocacy efforts, ensuring that proposed legislation aligns with county priorities and community needs.
- Assisting with legal frameworks for disaster preparedness, response and recovery plans to safeguard the community.
- Offering legal guidance on contracts, safety policies, and operational regulations to enhance public safety and emergency services.
- Ensuring legal compliance for safe and efficient airport operations, enhancing travel convenience for residents and visitors.
- Enforcing local codes to maintain clean, safe and orderly communities.
- Providing legal counsel on contracts, procurement processes and regulatory compliance to ensure the successful execution of construction projects.
- Assisting with legal guidance on employee relations, workplace policies, benefits administration and compliance with labor laws to foster a supportive and equitable work environment for county staff.
- Providing legal support for public access to educational resources and community spaces with public libraries.
- Offering legal guidance on affordable housing initiatives.
- Providing legal support for programs for meal services, in-home services, transportation services and welfare for those in need.
- Ensuring compliance with environmental regulations to enhance marine biodiversity and provide recreational opportunities for Monroe County residents and visitors.

#### **Strategic Goals**

- Goal: Save the County taxpayers from funding unnecessary expenses associated with non-compliance with laws, regulations, and policies.
- Action: Provide competent, cost-effective, responsive legal services to the County Commission and staff while ensuring transparency in county government.
- Target Metric: Ensure that the County receives effective legal counsel in all matters and is in compliance with all applicable laws, regulations, and obligations.

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**County Attorney**

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	2,332,028	2,706,658	2,973,492	2,973,492	3,392,894	14.1%
Operating Expenditures	5,764,147	7,708,380	11,918,523	11,918,523	9,487,378	(20.4)%
Capital Outlay Expenditures	881,868	53,704	76,835	76,835	67,185	(12.6)%
<b>Total Budget</b>	<b>8,978,044</b>	<b>10,468,742</b>	<b>14,968,850</b>	<b>14,968,850</b>	<b>12,947,457</b>	<b>(13.5)%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
County Attorney	3,597,891	3,076,601	3,617,271	3,617,271	3,989,311	10%
County Attorney - Risk Mgmt.	5,380,153	7,392,141	11,351,579	11,351,579	8,958,146	(21)%
<b>Total Budget</b>	<b>8,978,044</b>	<b>10,468,742</b>	<b>14,968,850</b>	<b>14,968,850</b>	<b>12,947,457</b>	<b>(14)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	2,513,397	1,895,622	2,359,695	2,359,695	2,698,122	14.3%
Unincorporated Svc District - Planning, Building, and Zoning	1,042,021	1,132,438	1,206,969	1,206,969	1,238,854	2.6%
Miscellaneous Special Revenue Fund	100	-	-	-	-	-%
Building Fund	42,374	48,541	50,607	50,607	52,335	3.4%
Risk Management Fund	5,380,153	7,392,141	11,351,579	11,351,579	8,958,146	(21.1)%
<b>Total Revenue</b>	<b>8,978,044</b>	<b>10,468,742</b>	<b>14,968,850</b>	<b>14,968,850</b>	<b>12,947,457</b>	<b>(13.5)%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
County Attorney - Risk Mgmt.	2.19	2.19	2.19	2.79	0.60
County Attorney	12.41	12.36	12.36	14.61	2.25
<b>Total Full-Time FTE</b>	<b>14.60</b>	<b>14.55</b>	<b>14.55</b>	<b>17.40</b>	<b>2.85</b>
<b>Total FTE</b>	<b>14.60</b>	<b>14.55</b>	<b>14.55</b>	<b>17.40</b>	<b>2.85</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

### County Attorney

#### County Attorney - Risk Mgmt.

**Mission Statement**

Risk Management creates and implements decisions that will avoid hazardous risks to citizens and employees and strives to minimize the adverse effects of any accidental losses of the County.

**Description and Services Provided**

- Responsible for all claims including investigation, settlement, payments and litigation.
- Ensures all county property is properly insured.
- Reviews all contracts providing the required insurance guidelines.
- Monitors insurance coverage for ongoing contracts.
- Advises of insurance requirements for use of county property.
- Manages Risk Management program fund under MCC Sections 2--188 et seq.

**Major Variances**

**Contractual Services**

- Interisk: \$29,700 - Insurance consultant. Contract value is \$59,400, split 50/50 between Workers Compensation and Risk Management. No annual change in contract compensation.
- ClearRisk: \$45,000 - Claim management software. 5% Increase for FY26 per contract.
- Actuarial Consultant RFP: \$50,000 – Consultant to be retained to redevelop methodology for Risk Billings. Budgeting estimated cost.

**Leases**

Proplaza, LLC \$16,806.41 for 360sq. ft. (Including 3% annual increase)

**Travel Costs**

Employee: Gaelan Jones – Risk/ Assistant County Attorney  
 Location: Murray Nelson Center, Marathon Gov’t Center & Harvey Gov’t Center  
 Estimated Cost: \$1,308 (~10 trips KL to KW @ \$0.67/mile)  
 Justification: BOCC meetings, in person meetings with departments, etc.

Employee: Gaelan Jones, Risk Manager/ Assistant County Attorney  
 Event: PRIMA Conference May 31 – June 4  
 Location: Gaylord Opryland Resort, Nashville TN  
 Estimated Cost: \$3,278 (Airfare \$450, Lodging \$2,108, Meals \$270, Car Rental \$450)  
 Justification: Advanced and basic Risk management, Insurance, and Risk control.  
 Continuing Education Requirement: No

Employee: Jaclyn Flatt, Risk Assistant Manager  
 Event: PRIMA Conference May 31 – June 4  
 Location: Gaylord Opryland Resort, Nashville TN  
 Estimated Costs: \$2,828 (Airfare \$450, Lodging \$2,108, Meals \$270)  
 Justification: Advanced and basic Risk management, Insurance, and Risk control.  
 Continuing Education Requirement: No

**Memberships and Registrations**

Florida Bar Membership Dues \$350, City, County & Local Government Law Conference Registration \$585, Public Risk Management Association (PRMA) \$400/yr., Conference Registration \$1,640 (for both Risk Manager and Risk Assistant Manager), Miscellaneous continued education for Risk Manager and Risk Assistant Manager.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	359,733	380,862	392,061	392,061	419,556	7.0%
Operating Expenditures	5,012,017	6,969,017	10,959,518	10,959,518	8,538,590	(22.1)%
Capital Outlay Expenditures	8,403	42,263	-	-	-	-%
<b>Total Budget</b>	<b>5,380,153</b>	<b>7,392,141</b>	<b>11,351,579</b>	<b>11,351,579</b>	<b>8,958,146</b>	<b>(21.1)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**County Attorney**

Revenue Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2026 Change
Risk Management Fund	5,380,153	7,392,141	11,351,579	11,351,579	8,958,146	(21.1)%
<b>Total Revenue</b>	<b>5,380,153</b>	<b>7,392,141</b>	<b>11,351,579</b>	<b>11,351,579</b>	<b>8,958,146</b>	<b>(21.1)%</b>

Position Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Variance
Administrative Support	1.74	1.74	1.74	1.00	(0.74)
Officials & Administrators	0.35	0.35	0.35	1.69	1.34
Professionals	0.10	0.10	0.10	0.10	-
<b>Total Full-Time FTE</b>	<b>2.19</b>	<b>2.19</b>	<b>2.19</b>	<b>2.79</b>	<b>0.60</b>
<b>Total FTE</b>	<b>2.19</b>	<b>2.19</b>	<b>2.19</b>	<b>2.79</b>	<b>0.60</b>

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Attorney County Attorney

#### Mission Statement

The mission of the County Attorney's Office is to provide high quality legal services to the Board of County Commissioners, Monroe County Supervisor of Election's Office, and the County Administration and staff in a timely, efficient, and cost-effective manner.

#### Description and Services Provided

Each staff attorney is assigned to represent at least one County department as primary counsel. The attorney is tasked with ensuring the legality of all contracts and programs within their assigned departments.

The County Attorney and his Assistant County Attorneys:

- Approve all contracts, bonds, and written instruments for legal sufficiency
- Draft and review ordinances and resolutions
- Prosecute and defend all lawsuits brought by and against the county
- Render legal opinions upon request to the Board of County Commissioners, the County's five Constitutional Officers, the County Administrator and staff, and County Advisory Boards
- Represent the County at administrative hearings
- Represent the County Canvassing Board during federal, state, and county-wide elections

Administrative Staff:

- Review all BOCC agenda items for execution
- Research and provide prompt responses to public records requests
- Serve as the County's Records Management Liaison Officer
- Administer the County's Risk Management program.

#### Major Variances

Contractual Services

Outside Counsel

\*Budget amount for these contracts is approximated. Actual is dependent on case volume.

- Allen Norton & Blue, P.A. (Employment Matters) \$8,552
- Bryant, Miller and Olive, P.A. (Disclosure Counsel) \$33,527
- Fogarty Mueller Harris, PLLC (Tax Matters) \$ 17,268
- Oropeza, Stones and Cardenas, PLLC (Real Estate) \$1,970
- Hinckley, Allen & Snyder, LLP \$7,810
- Messer Caparello, P.A. (Financial Disclosure) \$2,000
- Public Defender (Defense of County Ordinances) \$1,250
- State Attorney (Prosecution of Ordinance Violations) \$1,800
- Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. (Bankruptcy Matters) \$8,623
- Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. (ROGO and Mooring) \$85,953
- Telecom Law Firm, PC (Communication Towers) \$38,273
- Vose Law Firm, LLP (Code enforcement) \$122,069
- White & Smith Zoning Law, LLC (Planning Matters) \$126,635

Rentals & Leases

- Island Pure (Water Cooler Rental) \$479
- Proplaza, LLC (Office Lease) \$246,494 (includes annual 3% increase)
- Xerox (Copier machine) \$3,882
- United States Postal Service (Box rent) \$374

Books, Pubs, Library Materials

- Thomson Reuters (West Complete Library) \$6,478

Software

- Thomson Reuters (Westlaw) \$19,752
- Thomson Reuters (CLEAR) \$2,282
- Legal Files Software, Inc. (Case Management) \$4,826

Budgeted Travel

1.) Employees: Bob Shillinger, County Attorney + (5) TBD Assistant County Attorneys

Event: Florida Association of County Attorneys (FACA) Annual CLE Seminar

Location: Hilton Bonnet Creek Resort Orlando, FL (June 2026)

Estimated Costs: \$7,852.36 for All Six (Hotel \$3,839.04, Meals \$1,020, Mileage \$2,920.28, Tolls \$73.04)

Justification: Organization Membership; Bob requested to attend FAC events by Mayor Pro Tem Lincoln

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Attorney

Continuing Education Requirement: Yes, CLE credits are earned

2.) Employee: Bob Shillinger, County Attorney + (1) TBD Assistant Attorney

Event: Florida Association of County Attorneys (FACA) Mid-year CLE Seminar

Location: Tampa Marriott Water Street Tampa, FL (December 2026)

Estimated Costs: \$2,717.49 for Both Hotel \$3,839.04, Meals \$300, Mileage \$953.81, Tolls \$19.60)

Justification: Organization Membership

Continuing Education Requirement: Yes, CLE Credits are earned

3.) Employee: Eve Lewis

Event: Florida Municipal Attorneys Association (FMAA) Annual Seminar

Location: Naples Grand Beach Resort, Naples, FL (July 2026)

Estimated Costs: \$1,434.72 (Registration \$400, Hotel \$571.07, Meals \$225, Mileage \$224.72, Tolls \$13.93)

Justification: Organization Membership

Continuing Education Requirement: No

4.) Employee: Bob Shillinger, County Attorney

Event: International Municipal Lawyers Association (IMLA) Annual Conference

Location: Hilton New Orleans Riverside, LA (October 2026)

Estimated Costs: \$3,703 (Registration \$675, Hotel \$1,400, Meals \$325, Airfare \$878, Rental Car \$390, Gas \$35)

Justification: Organization Membership

Continuing Education Requirement: Yes, CLE credits are earned.

5.) Employee: Bob Shillinger, County Attorney

Event: International Municipal Lawyers Association (IMLA) Mid-year Seminar

Location: Omni Shoreham Hotel Washington, D.C. (April 2026)

Estimated Costs: \$ 3,373 (Registration \$500, Hotel \$1,500, Meals \$355, Airfare \$668, Rental Car \$325, Gas \$25)

Justification: Organization Membership

Continuing Education Requirement: Yes, CLE credits are earned.

6.) Employee: Bob Shillinger, County Attorney

Event: Florida Keys Day (March 2026)

Location: Capitol Building, Tallahassee, FL

Estimated Costs: \$1,353.40 (Hotel \$518.40, Meals \$110, Airfare \$650, Uber \$75)

Justification: Attend meetings on behalf of the County

Continuing Education Requirement: No

7.) Employee: Bob Shillinger, County Attorney

Event: Florida Association of Counties (FAC) Legislative Day and FACA Board Meeting

Location: Challenger Learning Center Tallahassee, FL (Jan. or Feb. 2026)

Estimated Costs: \$1,128 (Registration \$150, Hotel \$138, Meals \$115, Airfare \$650, Uber \$75)

Justification: Attend FACA Board meeting & represent the County at legislative meetings

Continuing Education Requirement: No

8.) Employee: Bob Shillinger, County Attorney

Event: (4) KL BOCC Meetings

Location: Murray Nelson Government Center, Key Largo (March, June, Sept., Dec.)

Estimated Costs: \$1,995.86 (Hotels \$333, \$300.50, \$355, \$547.36, Meals \$115 x 4)

Justification: Attend BOCC Meetings

9.) Employee: Joe DiNovo, Assistant County Attorney

Event: Public Interest Environmental Conference

Location: University of Florida Levin College of Law Gainesville, FL (February 2026)

Estimated Costs: \$1,214.77 (Registration \$85, Hotel \$367.89, Meals \$75, Mileage \$660.89, Tolls \$25.99)

Justification: Conference relevant to assigned department

Continuing Education Requirement: Yes, CLE Credits are earned

10.) Employee: Eve Lewis, Assistant County Attorney

Event: Office hours at Fire Rescue Dept.

Location: Marathon EOC (Once per month)

Estimated Costs: \$894.48 (Mileage \$654.48, Meals \$240)

# Monroe County Board of County Commissioners

## Fiscal Year 2026 Adopted Fiscal Plan

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### County Attorney

Justification: Meet and collaborate with assigned department.

11.) Employee: Kayla Chanthavong, Public Records Assistant

Event: Florida Records Management Association (FRMA) Annual Conference

Location: Hilton Daytona Beach, FL (May 2026)

Estimated Costs: \$1,671.50 (Registration \$375, Hotel \$692, Meals \$370, Mileage \$234.50)

Justification: Pertains to Ms. Chanthavong's position with the County. She also serves as Director of Public Relations

Continuing Education Requirement: Yes, credits are earned toward maintaining certification.

12.) Employee: Kelly Dugan, Assistant County Attorney

Event: Office hours at Planning Department

Location: Marathon Government Center (Every Thursday)

Estimated Costs: \$2,552.06 (Mileage \$1,512.06, Meals \$1,040)

Justification: Meet and collaborate with assigned department.

13.) Employee: Derek Howard, Sr. Assistant County Attorney

Event: Florida Bar's Environmental and Land Use Law Section (ELULS) Executive Council Meetings

Location: Ausley McMullen 123 Calhoun St. Tallahassee, FL (Oct 2025)

Estimated Costs: \$1,156.59 (Hotel \$398, Meals \$150, Airfare \$550, Uber \$58.59)

Justification: This Florida Bar Section deals with the issues Mr. Howard handles for the County. He is also Editor for their periodical.

Continuing Education Requirement: No

14.) Employee: Derek Howard, Sr. Assistant County Attorney

Event: Florida Bar's Environmental and Land Use Law Section (ELULS) Executive Council Winter Meeting

Location: Historic Bayfront Hilton, St. Augustine, FL (Feb 2026)

Estimated Costs: \$1,426.19 (Hotel \$769.50, Meals \$185, Airfare \$300.96, Rental Car \$170.73)

Justification: This Florida Bar Section deals with the issues Mr. Howard handles for the County. He is also Editor for their periodical.

Continuing Education Requirement: No

15.) Employee: Derek Howard, Sr. Assistant County Attorney

Event: Florida Bar's Environmental and Land Use Law Section (ELULS) Executive Council Spring Meeting

Location: Spectator Hotel, Charleston, SC (April 2026)

Estimated Costs: \$3,467 (Hotel \$2,317, Meals \$380, Airfare \$600, Car Rental \$170)

Justification: This Florida Bar Section deals with the issues Mr. Howard handles for the County. He is also Editor for their periodical.

Continuing Education Requirement: No

16.) Employee: Derek Howard, Sr. Assistant County Attorney

Event: Public Interest Environmental Conference

Location: University of Florida Levin College of Law Gainesville, FL (February 2026)

Estimated Costs: \$1,972.50 (Hotel \$966.58, Meals \$245, Airfare \$660, Uber \$101)

Justification: Conference relevant to assigned department

Continuing Education Requirement: Yes, CLE Credits are earned.

\*Other as needed travel: BOCC Special Meetings in Key Largo, Meetings in Washington D.C. or Tallahassee, Depositions, Hearings, Closed Sessions, Advisory Board Meetings

#### Tuition & Educational Costs

1.) Employees: Kelly Dugan and Patricia Eables, Assistant County Attorneys

Course: Florida Bar's City, County and Local Government Law Certification

Costs: \$250 Application Fee each, \$255 Exam Fee each (taken remotely)

2.) Employee: Eve Lewis, Assistant County Attorney

Course: Leadership Monroe County

Costs: \$2,000 Tuition

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**County Attorney**

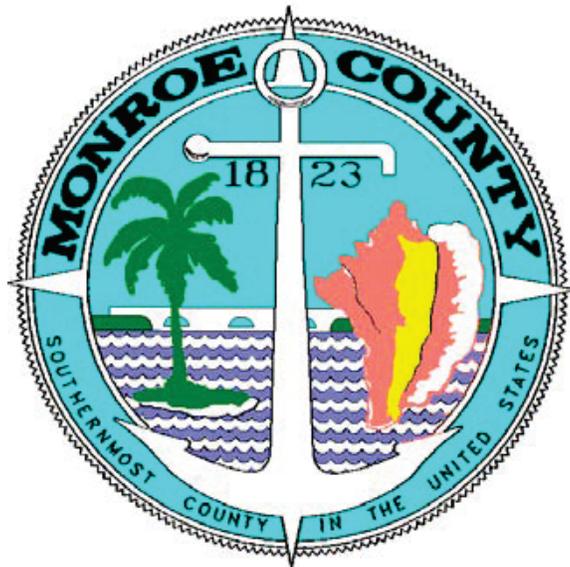
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	1,972,295	2,325,797	2,581,431	2,581,431	2,973,338	15.2%
Operating Expenditures	752,131	739,363	959,005	959,005	948,788	(1.1)%
Capital Outlay Expenditures	873,465	11,442	76,835	76,835	67,185	(12.6)%
<b>Total Budget</b>	<b>3,597,891</b>	<b>3,076,601</b>	<b>3,617,271</b>	<b>3,617,271</b>	<b>3,989,311</b>	<b>10.3%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	2,513,397	1,895,622	2,359,695	2,359,695	2,698,122	14.3%
Unincorporated Svc District - Planning, Building, and Zoning	1,042,021	1,132,438	1,206,969	1,206,969	1,238,854	2.6%
Miscellaneous Special Revenue Fund	100	-	-	-	-	-%
Building Fund	42,374	48,541	50,607	50,607	52,335	3.4%
<b>Total Revenue</b>	<b>3,597,891</b>	<b>3,076,601</b>	<b>3,617,271</b>	<b>3,617,271</b>	<b>3,989,311</b>	<b>10.3%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	4.26	4.26	3.26	3.00	(0.26)
Officials & Administrators	7.35	7.30	8.30	10.81	2.51
Professionals	0.80	0.80	0.80	0.80	-
<b>Total Full-Time FTE</b>	<b>12.41</b>	<b>12.36</b>	<b>12.36</b>	<b>14.61</b>	<b>2.25</b>
<b>Total FTE</b>	<b>12.41</b>	<b>12.36</b>	<b>12.36</b>	<b>14.61</b>	<b>2.25</b>

# FY26 Adopted Budget

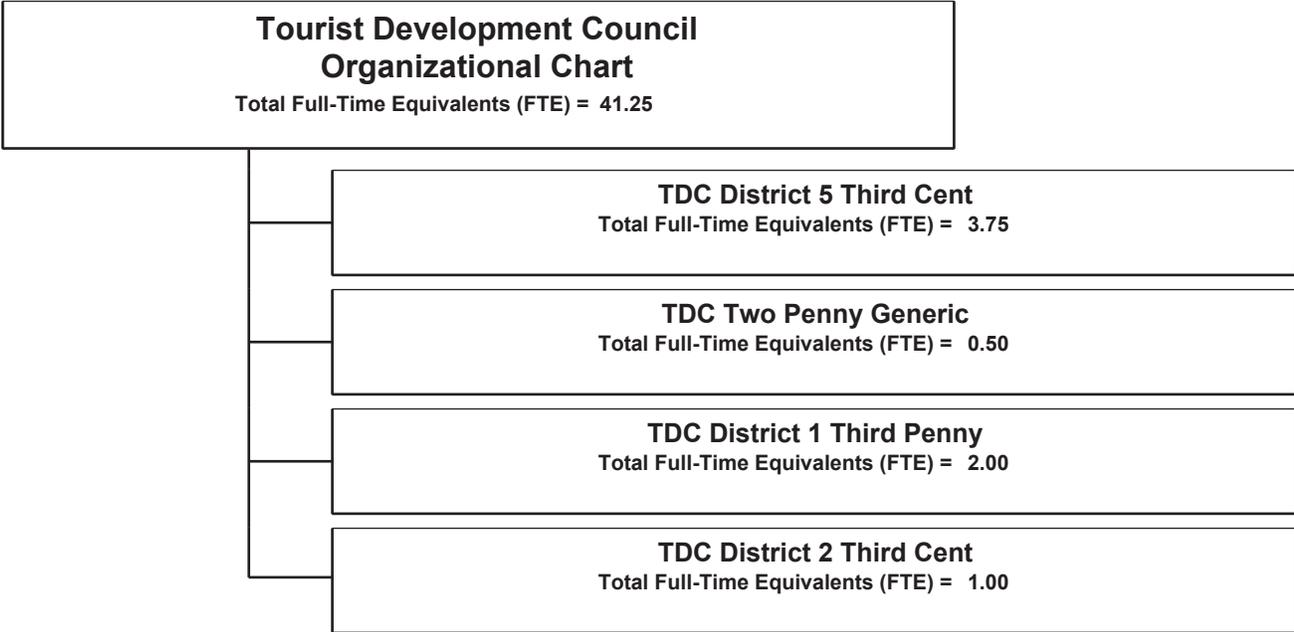
## *Tourist Development Council*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Tourist Development Council**



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council**

**Mission Statement**

The mission of the Monroe County Tourist Development Council is to set an overall direction for the Monroe County tourism marketing effort in a manner that will assure long-term sustained growth in tourism revenues while also guaranteeing the sustainability and improvement of our product, including both our man-made and natural resources, and improvements to the quality of life of our residents.

Website: [www.fla-keys.com](http://www.fla-keys.com)

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	610,818	767,191	845,937	845,937	843,692	(0.3)%
Operating Expenditures	46,802,190	54,945,499	115,429,460	115,429,460	85,257,502	(26.1)%
Capital Outlay Expenditures	20,434	20,208	40,000	40,000	20,000	(50.0)%
<b>Total Budget</b>	<b>47,433,442</b>	<b>55,732,898</b>	<b>116,315,397</b>	<b>116,315,397</b>	<b>86,121,194</b>	<b>(26.0)%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District 1 Third Penny	13,897,914	8,931,002	20,045,142	20,045,142	23,734,572	18%
TDC District 2 Third Cent	2,969,730	1,309,008	2,747,307	2,747,307	3,349,290	22%
TDC District 3 Third Cent	5,039,076	2,401,985	8,058,513	8,058,513	7,230,841	(10)%
TDC District 4 Third Cent	2,985,184	1,819,282	39,833,692	39,833,692	4,354,664	(89)%
TDC District 5 Third Cent	4,911,312	3,198,822	8,054,258	8,054,258	7,290,159	(9)%
TDC Special Projects	1,174,716	1,181,067	946,172	946,172	670,067	(29)%
TDC Two Penny Events	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11)%
TDC Two Penny Generic	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	16%
<b>Total Budget</b>	<b>47,433,442</b>	<b>55,732,898</b>	<b>116,315,397</b>	<b>116,315,397</b>	<b>86,121,194</b>	<b>(26)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District Two Penny	6,360,315	9,420,011	11,642,513	11,642,513	10,168,858	(12.7)%
TDC Admin & Promo 2 Cent	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	15.7%
TDC District 1 Third Cent	13,897,914	8,931,002	36,301,975	36,301,975	23,734,572	(34.6)%
TDC District 2 Third Cent	2,969,730	1,309,008	5,186,132	5,186,132	3,349,290	(35.4)%
TDC District 3 Third Cent	5,039,076	2,401,985	15,658,317	15,658,317	7,230,841	(53.8)%
TDC District 4 Third Cent	2,985,184	1,819,282	8,953,069	8,953,069	4,354,664	(51.4)%
TDC District 5 Third Cent	4,911,312	3,198,822	12,639,419	12,639,419	7,290,159	(42.3)%
<b>Total Revenue</b>	<b>47,433,442</b>	<b>55,732,898</b>	<b>116,315,397</b>	<b>116,315,397</b>	<b>86,121,194</b>	<b>(26.0)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council**

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
TDC District 4 Third Cent	14.00	14.00	14.00	-	(14.00)
TDC District 5 Third Cent	1.75	3.75	3.75	3.75	-
TDC Two Penny Generic	0.50	0.50	0.50	0.50	-
TDC District 1 Third Penny	2.00	2.00	2.00	2.00	-
TDC District 2 Third Cent	1.00	1.00	1.00	1.00	-
<b>Total FULL-TIME FTE</b>	<b>19.25</b>	<b>21.25</b>	<b>21.25</b>	<b>7.25</b>	<b>(14.00)</b>
<b>Total FTE</b>	<b>19.25</b>	<b>21.25</b>	<b>21.25</b>	<b>7.25</b>	<b>(14.00)</b>

**TDC District 4 Third Cent**

**Mission Statement**

The geographical boundaries for District IV included the area between the Long Key Bridge and Mile Marker 90.939.

**Description and Services Provided**

Services provided to the District:

- Telemarketing, advertising and promotional campaigns
- Financial assistance for special events such as Mad Dog Mandish Fishing Class and Conch Scramble on the Water
- Brick & Mortar projects including beach cleaning and trash removal

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	2,985,184	1,819,282	39,833,692	39,833,692	4,354,664	(89.1)%
<b>Total Budget</b>	<b>2,985,184</b>	<b>1,819,282</b>	<b>39,833,692</b>	<b>39,833,692</b>	<b>4,354,664</b>	<b>(89.1)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District 1 Third Cent	-	-	16,256,833	16,256,833	-	(100.0)%
TDC District 2 Third Cent	-	-	2,438,825	2,438,825	-	(100.0)%
TDC District 3 Third Cent	-	-	7,599,804	7,599,804	-	(100.0)%
TDC District 4 Third Cent	2,985,184	1,819,282	8,953,069	8,953,069	4,354,664	(51.4)%
TDC District 5 Third Cent	-	-	4,585,161	4,585,161	-	(100.0)%
<b>Total Revenue</b>	<b>2,985,184</b>	<b>1,819,282</b>	<b>39,833,692</b>	<b>39,833,692</b>	<b>4,354,664</b>	<b>(89.1)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Authorized Positions	14.00	14.00	14.00	-	(14.00)
<b>Total FULL-TIME FTE</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>	<b>(14.00)</b>
<b>Total FTE</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>	<b>(14.00)</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council  
TDC District 5 Third Cent**

**Mission Statement**

The geographical boundaries of District V include the areas between Mile Marker 90.940 to the Dade/Monroe County line and any mainland portions of Monroe County.

**Description and Services Provided**

Services provided to the District:

- Telemarketing, advertising and promotional campaigns
- Financial assistance for special events such as Orange Bowl Winter Training, Key Largo Food & Wine Festival, and Key Largo Stone Crab & Seafood Festival
- Brick & Mortar projects including Harry Harris Park utilities and cleaning

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	195,171	312,884	388,074	388,074	363,417	(6.4)%
Operating Expenditures	4,716,141	2,885,938	7,666,184	7,666,184	6,926,742	(9.6)%
<b>Total Budget</b>	<b>4,911,312</b>	<b>3,198,822</b>	<b>8,054,258</b>	<b>8,054,258</b>	<b>7,290,159</b>	<b>(9.5)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District 5 Third Cent	4,911,312	3,198,822	8,054,258	8,054,258	7,290,159	(9.5)%
<b>Total Revenue</b>	<b>4,911,312</b>	<b>3,198,822</b>	<b>8,054,258</b>	<b>8,054,258</b>	<b>7,290,159</b>	<b>(9.5)%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	0.50	1.50	1.50	1.00	(0.50)
Service - Maintenance	-	1.00	1.00	1.50	0.50
Skilled Craft Workers	1.25	1.25	1.25	1.25	-
<b>Total Full-Time FTE</b>	<b>1.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>-</b>
<b>Total FTE</b>	<b>1.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>-</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council  
TDC Two Penny Events**

**Description and Services Provided**

Marketing research and financial assistance for cultural, fishing, diving and other countywide events.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11.2)%
<b>Total Budget</b>	<b>5,185,599</b>	<b>8,238,944</b>	<b>10,696,341</b>	<b>10,696,341</b>	<b>9,498,791</b>	<b>(11.2)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District Two Penny	5,185,599	8,238,944	10,696,341	10,696,341	9,498,791	(11.2)%
<b>Total Revenue</b>	<b>5,185,599</b>	<b>8,238,944</b>	<b>10,696,341</b>	<b>10,696,341</b>	<b>9,498,791</b>	<b>(11.2)%</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council  
TDC Special Projects**

**Description and Services Provided**

Funding for 18 events throughout the Keys which include Key Largo Stone Crab and Seafood Festival, P. Peterson's Key West Poker Run and other athletic, fishing and cultural events.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	1,174,716	1,181,067	946,172	946,172	670,067	(29.2)%
<b>Total Budget</b>	<b>1,174,716</b>	<b>1,181,067</b>	<b>946,172</b>	<b>946,172</b>	<b>670,067</b>	<b>(29.2)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District Two Penny	1,174,716	1,181,067	946,172	946,172	670,067	(29.2)%
<b>Total Revenue</b>	<b>1,174,716</b>	<b>1,181,067</b>	<b>946,172</b>	<b>946,172</b>	<b>670,067</b>	<b>(29.2)%</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council**  
**TDC Two Penny Generic**

**Description and Services Provided**

Administrative services and operations of the TDC  
 Funding for Monroe Council of the Arts  
 Sales & Marketing  
 Ad Campaigns

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	102,363	127,243	142,005	142,005	148,673	4.7%
Operating Expenditures	11,151,453	28,505,337	25,751,967	25,751,967	29,824,137	15.8%
Capital Outlay Expenditures	16,095	20,208	40,000	40,000	20,000	(50.0)%
<b>Total Budget</b>	<b>11,269,911</b>	<b>28,652,788</b>	<b>25,933,972</b>	<b>25,933,972</b>	<b>29,992,810</b>	<b>15.7%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC Admin & Promo 2 Cent	11,269,911	28,652,788	25,933,972	25,933,972	29,992,810	15.7%
<b>Total Revenue</b>	<b>11,269,911</b>	<b>28,652,788</b>	<b>25,933,972</b>	<b>25,933,972</b>	<b>29,992,810</b>	<b>15.7%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Officials & Administrators	0.50	0.50	0.50	0.50	-
<b>Total Full-Time FTE</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>
<b>Total FTE</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council  
TDC District 1 Third Penny**

**Mission Statement**

The geographical boundaries of District 1 encompasses the city limits of Key West.

**Description and Services Provided**

Services provided to the District:

- Telemarketing, advertising and promotional campaigns
- Financial assistance for special events such as Fantasy Fest, Key West Race Week along with 27 other events held in Key West.
- Brick & Mortar projects including beach cleaning (Higg's and Smather's) and museum utilities and cleaning.
- Beach funds for Higgs Beach.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	178,803	192,967	189,050	189,050	197,572	4.5%
Operating Expenditures	13,714,772	8,738,035	19,856,092	19,856,092	23,537,000	18.5%
Capital Outlay Expenditures	4,339	-	-	-	-	-%
<b>Total Budget</b>	<b>13,897,914</b>	<b>8,931,002</b>	<b>20,045,142</b>	<b>20,045,142</b>	<b>23,734,572</b>	<b>18.4%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District 1 Third Cent	13,897,914	8,931,002	20,045,142	20,045,142	23,734,572	18.4%
<b>Total Revenue</b>	<b>13,897,914</b>	<b>8,931,002</b>	<b>20,045,142</b>	<b>20,045,142</b>	<b>23,734,572</b>	<b>18.4%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Skilled Craft Workers	2.00	2.00	2.00	2.00	-
<b>Total Full-Time FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Total FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council  
TDC District 2 Third Cent**

**Mission Statement**

The geographical boundaries of District II extend from the city limits of Key West to the west end of the Seven Mile Bridge.

**Description and Services Provided**

Services provided to the District:

- Telemarketing, advertising and promotional campaigns
- Financial assistance for special events such as Big Pine and Lower Keys Nautical Flea Market and Big Pine and Lower Keys Island Art Festival.
- Brick & Mortar projects including beach cleaning for Little Duck Key beach. Funds set aside for capital projects.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	134,480	134,097	126,808	126,808	134,030	5.7%
Operating Expenditures	2,835,250	1,174,910	2,620,499	2,620,499	3,215,260	22.7%
<b>Total Budget</b>	<b>2,969,730</b>	<b>1,309,008</b>	<b>2,747,307</b>	<b>2,747,307</b>	<b>3,349,290</b>	<b>21.9%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District 2 Third Cent	2,969,730	1,309,008	2,747,307	2,747,307	3,349,290	21.9%
<b>Total Revenue</b>	<b>2,969,730</b>	<b>1,309,008</b>	<b>2,747,307</b>	<b>2,747,307</b>	<b>3,349,290</b>	<b>21.9%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Administrative Support	-	0.50	0.50	0.50	-
Skilled Craft Workers	1.00	0.50	0.50	0.50	-
<b>Total Full-Time FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Tourist Development Council  
TDC District 3 Third Cent**

**Mission Statement**

The geographical boundaries of District III include the area from the west end of the Seven Mile Bridge to the Long Key Bridge.

**Description and Services Provided**

Services provided to the District:

-Telemarketing, advertising and promotional campaigns

-Financial assistance for special events such as Marathon Grand Prix of the Sea, Original Marathon Seafood Festival and Sombrero Beach Run.

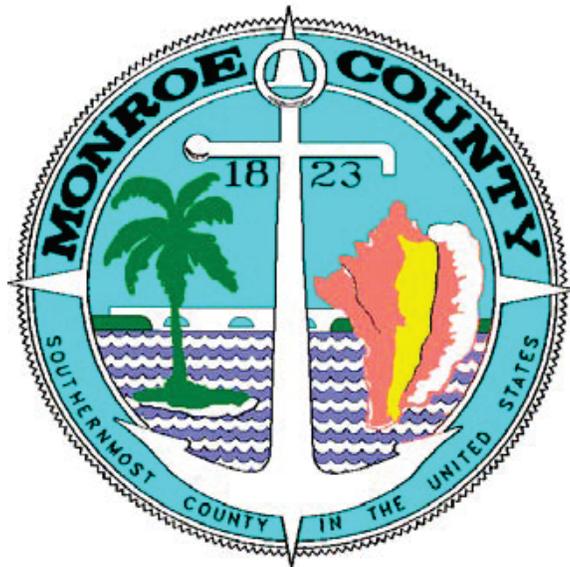
-Brick & Mortar projects.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Operating Expenditures	5,039,076	2,401,985	8,058,513	8,058,513	7,230,841	(10.3)%
<b>Total Budget</b>	<b>5,039,076</b>	<b>2,401,985</b>	<b>8,058,513</b>	<b>8,058,513</b>	<b>7,230,841</b>	<b>(10.3)%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
TDC District 3 Third Cent	5,039,076	2,401,985	8,058,513	8,058,513	7,230,841	(10.3)%
<b>Total Revenue</b>	<b>5,039,076</b>	<b>2,401,985</b>	<b>8,058,513</b>	<b>8,058,513</b>	<b>7,230,841</b>	<b>(10.3)%</b>

# FY26 Adopted Budget

## *Medical Examiner*



**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

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**Medical Examiner**

**Medical Examiner  
Organizational Chart**  
Total Full-Time Equivalents (FTE) = 2.00

**Medical Examiner**  
Total Full-Time Equivalents (FTE) = 2.00

**Monroe County Board of County Commissioners  
Fiscal Year 2026 Adopted Fiscal Plan**

**Medical Examiner**

**Services Provided**

Acting under the authority of Florida Statute 406, the Medical Examiner provides accurate, timely, dignified and professional death investigation services for the residents of Monroe County.

<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	253,060	663,432	711,462	711,462	766,199	7.7%
Operating Expenditures	411,366	85,135	222,255	222,255	221,323	(0.4)%
Capital Outlay Expenditures	-	6,551	3,000	3,000	3,000	-%
<b>Total Budget</b>	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>5.7%</b>

<b>Appropriations by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Medical Examiner	664,426	755,118	936,717	936,717	990,522	6%
<b>Total Budget</b>	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>6%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	664,426	755,118	936,717	936,717	990,522	5.7%
<b>Total Revenue</b>	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>5.7%</b>

<b>Position Summary by Department</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Medical Examiner	-	2.00	2.00	2.00	-
<b>Total Full-Time FTE</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Total FTE</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

**Monroe County Board of County Commissioners**  
**Fiscal Year 2026 Adopted Fiscal Plan**

**Medical Examiner**  
**Medical Examiner**

**Description and Services Provided**

Provide Medical Examiner services to District 16, Monroe County.

**Major Variances**

The adopted Medical Examiner Budget for the fiscal year 2025-2026 is \$990,522

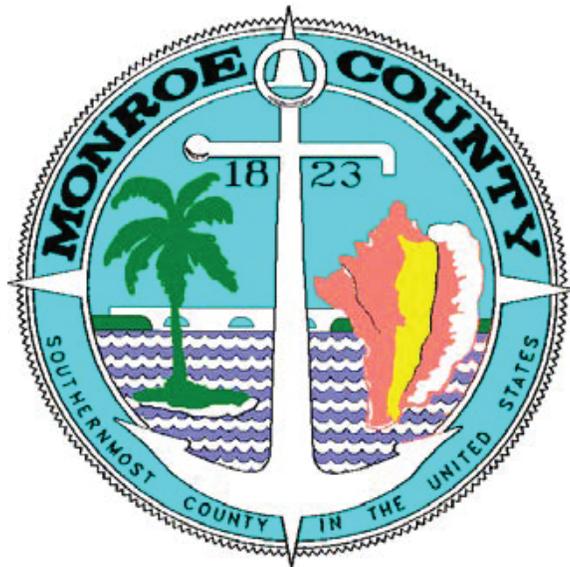
<b>Budgetary Cost Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
Personnel Expenditures	253,060	663,432	711,462	711,462	766,199	7.7%
Operating Expenditures	411,366	85,135	222,255	222,255	221,323	(0.4)%
Capital Outlay Expenditures	-	6,551	3,000	3,000	3,000	-%
<b>Total Budget</b>	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>5.7%</b>

<b>Revenue Sources</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Amended</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Change</b>
General Fund	664,426	755,118	936,717	936,717	990,522	5.7%
<b>Total Revenue</b>	<b>664,426</b>	<b>755,118</b>	<b>936,717</b>	<b>936,717</b>	<b>990,522</b>	<b>5.7%</b>

<b>Position Summary</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Adopted</b>	<b>FY 2026 Variance</b>
Service - Maintenance	-	2.00	2.00	2.00	-
<b>Total Full-Time FTE</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Total FTE</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

# FY26 Adopted Budget

## *Debt Service*



# Debt Service Budget Summary

## Debt Policy

The Board of County Commissioners debt policy is defined by general County ordinance Section 2-241:

“The board is hereby authorized and empowered, in order to carry out the purpose of this article, to borrow money and issue certificates of indebtedness therefor upon such terms and at such rates of interest as the board may deem advisable and in accordance with the provision of article VII section 12 of the Florida Constitution of 1968 and Florida Statutes, chapter 125 and other special and general laws and said certificates of indebtedness may be a charge upon all revenues derived from taxes in that year or may be made payable from budgetary requirements in due course of law, as the board may elect.”

## Debt Capacity

The ability of the County to issue debt is a function of: (1) the revenues legally available to pledge as security for the debt; (2) limitations on the collection of that revenue which the bondholder will take into account in determining the principal amount of bonds which could be repaid; and (3) the market interest rates in effect at the time the debt is issued, together with the length of time for repayment. The debt capacity of the County’s non-ad valorem revenue base is strong but restricted in practice because the revenues are also used for funding operations.

Annual debt service on Monroe County’s direct debt shall not exceed the following annual median ratios for medium size counties published by Moody’s Investment Services: debt to operating revenue, debt to assessed valuation, and debt per capita.

## Ad Valorem Debt Capacity

Monroe County does not currently use ad valorem debt financing. The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voters’ referendum. The County is limited by Article VII, Section 9 of the Florida Constitution to a maximum levy of 10 mills (a mill is defined as 1/1000<sup>th</sup> of a dollar, or \$1 per every \$1,000 of taxable value) of ad valorem real property taxes for the purposes other than the repayment of voted bonds. The County’s countywide millage is below the statutory limit.

There are several different types of debt incurred by cities and counties in Florida, including general obligation debt, revenue debt and other debt including long-term leases and government loans. Following are descriptions of Monroe County’s outstanding debt issues:

**Clean Water State Revolving Fund Construction Loan Agreement WW602091 (Big Coppitt)** - This loan agreement with the Department of Environmental Protection is being used to fund a portion of the Big Coppitt Key Wastewater Project. The loan is being repaid from revenues generated by the One Cent Infrastructure Sales Surtax. The loan agreement was modified, and the principal amount was reduced. Special assessment revenue collection will now be used to pay down the loan.

**Clean Water State Revolving Fund Construction Loan Agreement WW440710 (Cudjoe Regional)** - This loan agreement with the Department of Environmental Protection is being used to fund a portion of the Cudjoe Regional Wastewater Project. The agreement for the first allocation of \$40 million, out of an eventual allocation of \$90 million, was executed in May 2013. Amendment 1 to the agreement increasing the allocation to \$65 million was executed in November 2013 and Amendment 2 to the agreement increasing the allocation to \$71 million was executed in April 2014. Amendment 3, executed in October 2014, increased the allocation to \$101 million. Amendment 4, executed in September 2015, increased the allocation to \$120

## Debt Service Budget Summary

million. Amendment 5, executed in June 2016, increased the allocation to \$125 million. Amendment 6, executed in April 2018, increased the allocation to \$127.2 million. The initial payment was in 2019 within six months of project completion. The loan will be repaid from revenues generated by the One Cent Infrastructure Sales Surtax as well as special assessment revenue. In 2020, due to COVID, the loan payment has been deferred with a revised amortization schedule approved at the May 8<sup>th</sup> BOCC meeting.

**Infrastructure Sales Surtax Revenue Bond, Series 2016** – Revenue bond issued in 2016 to finance construction of a courthouse and jail to replace the existing facilities on Plantation Key, a Fire/Rescue Training Academy on Crawl Key, a library to replace the existing facility in Marathon, to rehabilitate the Jefferson Browne Building in Key West, to redevelop Bernstein Park in Stock Island, to build a fire station on Cudjoe Key, and to refinance the outstanding 2014 PNC Bank Line of Credit. This bond will be repaid from the One Cent Infrastructure Sales Surtax. The final payment on this bond will be in FY2026.

**Lease Purchase Financing Trauma Star Helicopters** – To acquire 3 Leonardo AW139 air ambulance helicopters. The payments will be made from the One Cent Infrastructure sales surtax.

**Fire Apparatus** - To acquire 2 Fouts Fire FB-94 Pumpers, 1 Fouts Fire/Freightliner 3,000 Gallon Water Tanker/Tender, and 1 Fouts Fire/Kenworth 3,000 Gallon Water Tanker/Tender. This purchase is being financed over a three (3)-year term with the final payment in FY2028.

**Series 2025 Revenue Bond** - Revenue bond issued in 2025 to finance construction of the Boca Chica Mooring Field & Shore Side Facility, acquisition of land for the Rockland Key Public Works facility, installation of a new generator and platform at the Monroe County Detention Center, construction of the Sugarloaf Fire Station, replacement of Sugarloaf Blvd Bridge, Twin Lakes road elevation, Sands Subdivision road elevation, Conch Key road elevation, and Stillwright Point milling & paving. This bond will be repaid from the One Cent Infrastructure Sales Surtax. The final payment on this bond will be in FY2048.

### **Refinancing of Debt**

Management continually monitors the County's debt portfolio for opportunities to refinance or refund outstanding debt, as market conditions and debt covenants allow, maximizing financing cost savings. In 1993, Monroe County refinanced original revenue bond debt issued in 1983 and 1988. In 1998, Monroe County refinanced the Sales Tax Revenue Bonds – 1991, and in 2002, Monroe County refinanced the Refunding Bonds- 1993 (88), and the Solid Waste Revenue Bonds-1991 (88). In 2014, Monroe County refinanced the Infrastructure Sales Surtax Revenue Bond-Series 2003. In 2016, Monroe County refinanced the 2014 PNC Line of Credit.

## Debt Service Summary by Type

	Principal Amount Issued	Interest & Other Costs	Total Debt Service	9/30/2025 Debt Paid	9/30/2025 Gross Debt Outstanding	FY2026 Less Debt Payments	9/30/2026 Net Debt Outstanding	Date of Maturity	Effective Interest Rate
<b>General Obligation Bonds:</b>									
<b>Non Ad-Valorem Supported Debt:</b>									
SRF Loan WW602091-Big Coppitt	19,500,540	3,667,722	23,168,262	20,099,540	3,068,722	681,938	2,386,784	03/15/30	2.71%
SRF Loan WW440710-Cudjoe Regional	136,958,110	41,205,700	178,163,810	51,540,821	126,622,989	9,379,481	117,243,508	12/15/38	2.39% to 3.07%
Infrastructure Sales Surtax Rev, 2016	16,065,000	2,091,476	18,156,476	12,756,737	5,399,739	5,399,739	0	04/01/26	2.22%
Trauma Star Air Ambulance Financing	53,000,000	14,561,279	67,561,279	9,011,237	58,550,042	4,505,525	54,044,517	09/30/38	3.26%
Series 2025 Revenue Bond	46,890,000	45,765,863	92,655,863	319,123	92,336,740	2,344,500	89,992,240	04/01/48	5.00%
Fire Apparatus Financing	2,863,746	306,073	3,169,820	-	3,169,820	1,056,607	2,113,213	05/25/28	5.25%

# Debt Service Schedule

Infrastructure Sales Surtax Series 2016				Clean Water SRF Loan - Big Coppitt DEP Agreement #WW602091			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	5,310,000	89,739	5,399,739	2026	608,234	73,704	681,938
Total	5,310,000	89,739	5,399,739	2027	624,829	57,109	681,938
				2028	641,877	40,062	681,938
				2029	659,389	22,549	681,938
				2030	336,411	4,558	340,969
				Total	2,870,740	197,982	3,068,722

# Debt Service Schedule

Clean Water SRF - Cudjoe Regional WW440710				Trauma Star Air Ambulance Financing			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	6,719,613	2,659,868	9,379,481	2026	2,970,000	1,535,525	4,505,525
2027	6,897,395	2,482,086	9,379,481	2027	3,065,000	1,438,730	4,503,730
2028	7,079,935	2,299,546	9,379,481	2028	3,165,000	1,338,838	4,503,838
2029	7,267,360	2,112,120	9,379,481	2029	3,270,000	1,235,688	4,505,688
2030	7,459,805	1,919,676	9,379,481	2030	3,375,000	1,129,115	4,504,115
2031	7,657,403	1,722,078	9,379,481	2031	3,485,000	1,019,121	4,504,121
2032	7,860,296	1,519,185	9,379,481	2032	3,600,000	905,541	4,505,541
2033	8,068,626	1,310,855	9,379,481	2033	3,715,000	788,213	4,503,213
2034	8,282,541	1,096,940	9,379,481	2034	3,835,000	667,138	4,502,138
2035	8,502,193	877,288	9,379,481	2035	3,960,000	542,151	4,502,151
2036	8,727,737	651,744	9,379,481	2036	4,090,000	413,091	4,503,091
2037	8,959,332	420,148	9,379,481	2037	4,225,000	279,794	4,504,794
2038	9,197,144	182,336	9,379,481	2038	4,360,000	142,097	4,502,097
2039	4,628,694	61,047	4,689,741				
Total	102,679,379	19,314,916	126,622,990	Total	47,115,000	11,435,041	58,550,041

# Debt Service Schedule

Series 2025 Revenue Bond				Fire Apparatus Financing			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026		2,344,500	2,344,500	2026	906,137	150,469	1,056,607
2027		2,344,500	2,344,500	2027	953,748	102,858	1,056,607
2028		2,344,500	2,344,500	2028	1,003,861	52,746	1,056,607
2029		2,344,500	2,344,500	Total	2,863,746	306,073	3,169,820
2030		2,344,500	2,344,500				
2031		2,344,500	2,344,500				
2032		2,344,500	2,344,500				
2033		2,344,500	2,344,500				
2034		2,344,500	2,344,500				
2035		2,344,500	2,344,500				
2036		2,344,500	2,344,500				
2037		2,344,500	2,344,500				
2038		2,344,500	2,344,500				
2039		2,344,500	2,344,500				
2040	3660000	2,344,500	6,004,500				
2041	4525000	2161500	6,686,500				
2042	4755000	1935250	6,690,250				
2043	4990000	1697500	6,687,500				
2044	5240000	1448000	6,688,000				
2045	5505000	1186000	6,691,000				
2046	5780000	910750	6,690,750				
2047	6065000	621750	6,686,750				
2048	6370000	318500	6,688,500				
Total	46,890,000	45,446,750	92,336,750				

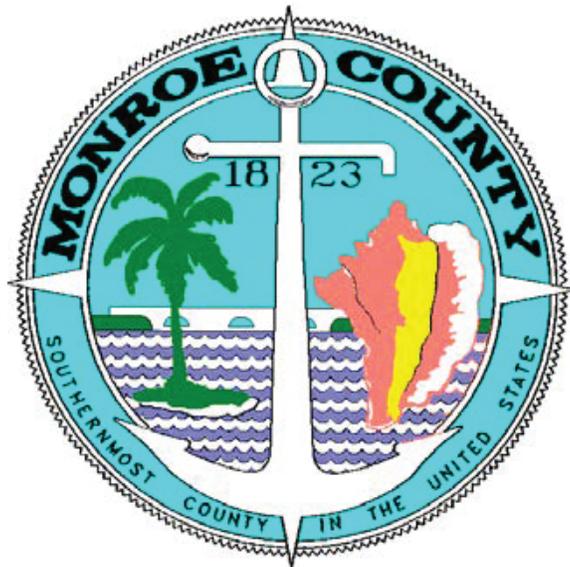
# Debt Service Schedule

## Total Debt Service

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	16,513,984	6,853,805	23,367,789
2027	11,540,972	6,425,283	17,966,255
2028	11,890,672	6,075,692	17,966,364
2029	11,196,750	5,714,857	16,911,607
2030	11,171,215	5,397,850	16,569,065
2031	11,142,403	5,085,698	16,228,101
2032	11,460,296	4,769,226	16,229,522
2033	11,783,626	4,443,568	16,227,194
2034	12,117,541	4,108,577	16,226,118
2035	12,462,193	3,763,939	16,226,132
2036	12,817,737	3,409,335	16,227,072
2037	13,184,332	3,044,442	16,228,774
2038	13,557,144	2,668,933	16,226,077
2039	4,628,694	2,405,547	7,034,241
2040	3,660,000	2,344,500	6,004,500
2041	4,525,000	2,161,500	6,686,500
2042	4,755,000	1,935,250	6,690,250
2043	4,990,000	1,697,500	6,687,500
2044	5,240,000	1,448,000	6,688,000
2045	5,505,000	1,186,000	6,691,000
2046	5,780,000	910,750	6,690,750
2047	6,065,000	621,750	6,686,750
2048	6,370,000	318,500	6,688,500
Total	212,357,560	76,790,502	289,148,062

# FY26 Adopted Budget

## *Capital Projects*



# Capital Projects Plan

The *Capital Projects Plan* is designed to maintain existing infrastructure and accommodate future growth. Each year Monroe County devotes a large portion of the budget to capital projects. This financial investment, combined with the preservation of capital stock, is necessary in order to maintain and expand public facilities and infrastructure. Capital plans are developed in conjunction with the Monroe County Year 2030 Comprehensive Plan.

Each capital project is undertaken to acquire capital assets; defined as new or rehabilitated physical assets that are nonrecurring and have useful lives of more than five years. Examples of capital projects include construction and rehabilitation of public buildings, major street improvements, parks and recreation projects, and acquisition of fire trucks.

Monroe County's *Capital Projects Plan* is a multiyear plan that identifies each proposed capital project to be undertaken, the year in which it will be started, and the proposed method of financing the expenditures. This information is presented in summary form, by year, and disaggregated by funding source.

The *Capital Projects Plan* should not be confused with the capital budget. The capital budget represents the first year of the capital projects plan and is legally adopted by the Board of County Commissioners annually each fall. Projects and financing sources listed in the *Capital Projects Plan* beyond the current year are not authorized until the annual budgets for those "out years" are legally adopted.

The basic functions of the *Capital Projects Plan* are described as follows:

**Formal mechanism for decision making.** The *Capital Projects Plan* provides Monroe County with an orderly process for planning and budgeting for capital needs. Answers to questions about what to build, when to build, and how much to spend are provided.

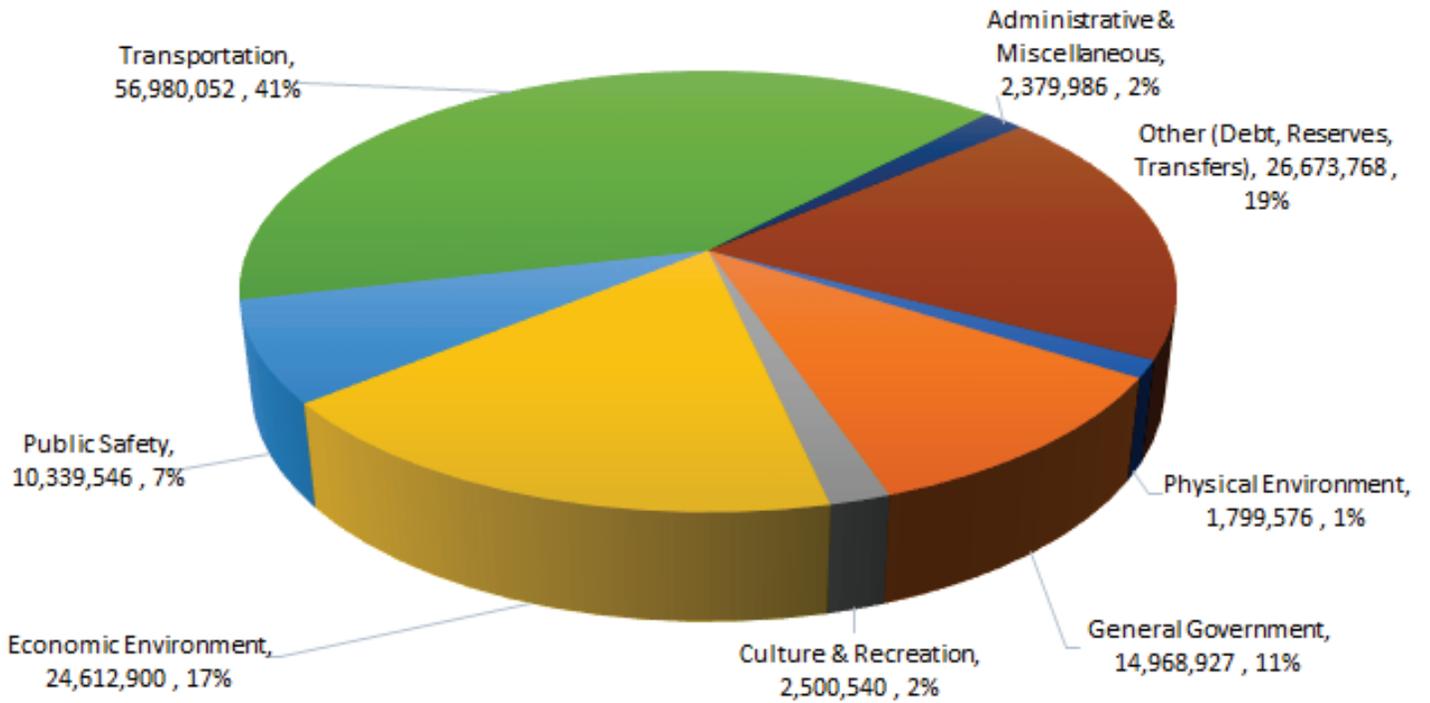
**Link to long-range planning.** The *Capital Projects Plan* is developed, together with the comprehensive land use plan and other long-range, strategic plans. New demands, due to changes in population, employment patterns, demographics, and land use plans, require changes to the community's planning process.

**Financial management tool.** Decisions must be made about the needs of the community, and how much money is available to fund these needs. By providing estimates of revenue sources and possible financing methods, projects can be prioritized to ensure financially constrained capital dollars are efficiently allocated.

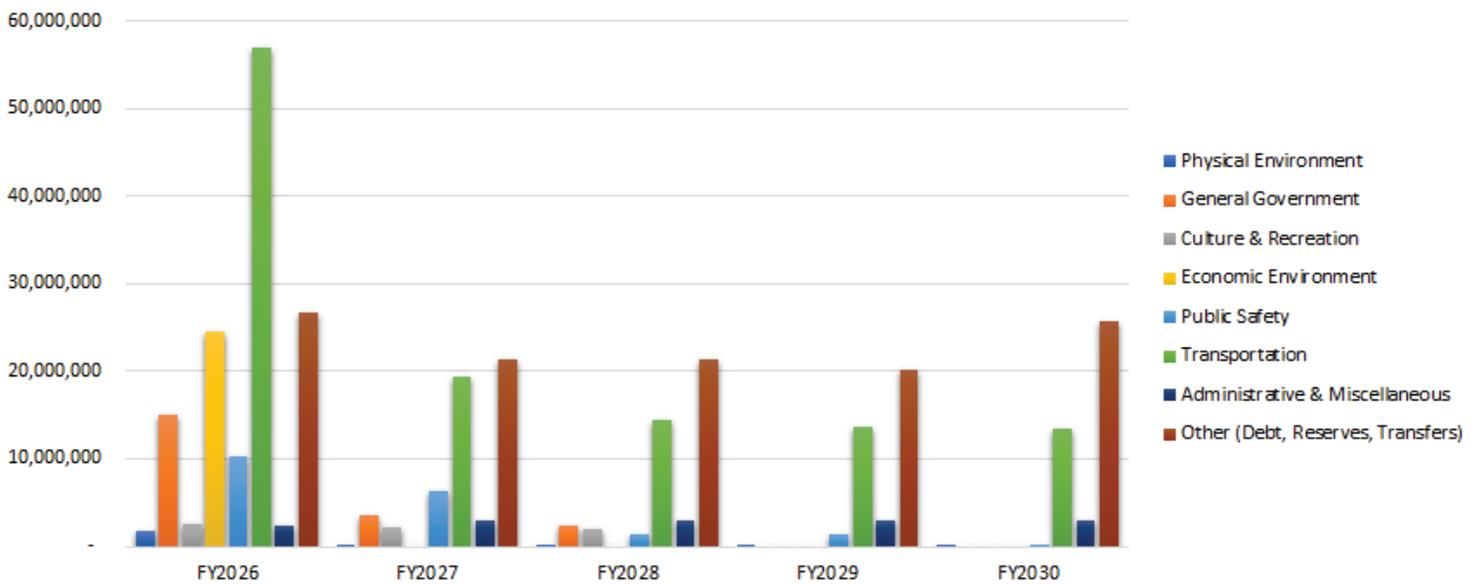
**Reporting document.** The *Capital Projects Plan* describes proposed projects and communicates to citizens, businesses, and other interested parties, Monroe County's capital priorities and expected sources of funds for the projects.

In summary, the *Capital Projects Plan* is designed to guide Monroe County's capital planning process, in order to promote financial stability and limit the need for dramatic tax increases, or reallocation of resources from other programs to cover unanticipated capital expenditures.

## FY 2026 Adopted Budget Total CIP \$140,255,295



## Five Year CIP Category Summary



# Capital Improvement Projects Summary Schedule Funded by Sales Tax, Gas Taxes & Special Assessments

		FY2026	FY2027	FY2028	FY2029	FY2030
		Adopted Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>Revenues</b>						
Fund(s)						
102	Total Fuel Tax	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000
304	Total Discretionary Sales Tax 1 Cent	31,250,000	31,250,000	31,250,000	31,250,000	31,250,000
130-135	Total Impact Fees	68,700				
304	Total Special Assessments CAP	2,788,505	2,777,847	2,409,433	2,398,890	2,388,404
102	Total State Shared Fuel Tax	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
102	Total Services - Transportation	3,700	3,700	3,700	3,700	3,700
102, 130-135, 304-316, 401	Total Interest	751,000	751,000	751,000	751,000	751,000
316	Total Transfer in from Other Funds	218,362				
102, 130-135, 304-316	Total Less 5%	(2,216,846)	(2,212,828)	(2,194,407)	(2,053,880)	(2,053,356)
102, 130-135, 304,316, 317, 318, 401	Total Fund Balance Forward	58,335,899	16,595,612	5,600,506	-	3,432,753
401	Card Sound Road Revenue Toll	2,700,000				
405	Series 2022 Airport Revenue Bond	19,700,000				
404	Key West Airport Service Revenues	16,680,975				
403	Marathon Airport Service Revenues	3,200,000				
<b>TOTAL REVENUES</b>		<b>140,255,295</b>	<b>55,940,331</b>	<b>44,595,232</b>	<b>39,124,710</b>	<b>42,547,501</b>
<b>Appropriations</b>						
Fund	Project Name					
<b>Physical Environment</b>						
133	Solid Waste Impact Fees	144,183				
316	Land Acquisition	242,713				
304	Big Coppitt Wastewater	51,680	51,680	51,680	51,680	51,680
304	Duck Key Wastewater	31,000	31,000	31,000		
304	Cudjoe Key Wastewater	150,000	150,000	150,000	150,000	150,000
304	Stock Island MSTU	5,000	5,000	5,000	5,000	5,000
304	Long Key MSTU	5,000	5,000	5,000	5,000	5,000
318	Boca Chica Shore Side Facility	1,170,000				
<b>Total Physical Environment</b>		<b>1,799,576</b>	<b>242,680</b>	<b>242,680</b>	<b>211,680</b>	<b>211,680</b>
<b>General Government</b>						
304	Jackson Square Temporary Chiller & Demolition	693,250	530,000	2,330,000		
304	Ocean Reef VFD Ambulance/Equipment	142,803	497,100			
304	Public Defender Simonton Property Renovation	76,474				
304	Gato Building Repairs	875,000				
304	Gato Building - Replace HVAC Units	200,000				
304	Gato Building - Transition to Siemens HVAC System	355,000				
304	Ellis Building Renovation - Property Appraiser	361,400				
304	Bayshore Manor Emergency Repairs - Supervisor of Elect	350,000				
304	Lester Building Air Ducts & Renovation - County Attorney	2,900,000	1,026,000			
304	Harvey Government Center - Paint/Spalling Repairs	60,000				
304	Harvey Government Center - Replace HVAC Units	110,000				
304	Harvey Government Center - Transition to Siemens HVA	120,000				
304	Move DOH into Marathon Professional Building	250,000				
304	Recertification of Marathon Professional Plaza	250,000				
304	Murray Nelson - Transition to Siemens HVAC System	225,000				
304	Historic Court House - HMGP Match		1,500,000			
318	Rockland Key Public Works	8,000,000				
<b>Total General Government</b>		<b>14,968,927</b>	<b>3,553,100</b>	<b>2,330,000</b>	<b>-</b>	<b>-</b>
<b>Culture &amp; Recreation</b>						
131	Parks & Rec Impact Fees (All Districts)	427,540				
304	Higgs Beach Seawall Repairs	220,000	1,040,000	2,040,000		
304	Rowell's Waterfront Park	200,000				
304	Key Largo Library Roof Replacement	193,000				
304	Key West Library Roof Replacement	960,000	1,040,000			
304	Reynolds Street Pier	100,000				
304	Higgs Beach Stabilization	400,000				
<b>Total Culture &amp; Recreation</b>		<b>2,500,540</b>	<b>2,080,000</b>	<b>2,040,000</b>	<b>-</b>	<b>-</b>
<b>Economic Environment</b>						
317	Affordable Housing-DAC I	15,968,243				
317	Affordable Housing-DAC II					
317	Affordable Housing-DAC III	6,367,780				
317	Affordable Housing-DAC IV	2,276,877				
317	Affordable Housing-DAC V					
<b>Total Economic Environment</b>		<b>24,612,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Safety</b>						
135	Fire & EMS Impact Fees (All Districts)	196,190				
304	MCDC Spalling Repair	200,000	1,000,000	1,000,000	1,000,000	
304	MCDC Plumbing Fixtures Replacement	60,000	70,000			
304	MCDC Window Spalling Repairs	75,000	75,000	75,000	75,000	
304	MCDC Kitchen Repairs	1,000,000	250,000	250,000	250,000	250,000
304	MCDC Roof, Window, and Door Repalcemtsn - HMGP	1,150,000	1,150,000			
318	MCDC Generator Platform	1,850,000				
304	Communications Tower Maintenance	339,700				
304	Medical Examiner - Generator Replacement	193,000				
304	Medical Examiner - Upgrade to Siemens HVAC System	170,000				
318	Sugarloaf Fire Station	5,105,656	3,828,636			
<b>Total Public Safety</b>		<b>10,339,546</b>	<b>6,373,636</b>	<b>1,325,000</b>	<b>1,325,000</b>	<b>250,000</b>
<b>Transportation</b>						
130	Roadway Impact Fee (All Districts)	607,060				
102	Roads & Bridges (F_102)	8,943,137	8,943,137	8,943,137	8,943,137	8,943,137

304	No Name Key Bridge Repair		403,340	460,000	4,450,000	4,450,000
304	Crane Blvd Shared Use Path			1,126,519		
304	Toms Harbor Channel Bridge Repairs	385,169				
304	Key Deer Blvd North of Watson Road Repair	295,000	1,794,351			
304	Ocean Bay Drive Embankment Repair		64,328		336,055	
304	Caribbean Drive Bridge Repair	63,731	25,000	443,656		
304	Pavement Rejuvenation Project	567,000	755,000	400,000		
304	Steamboat Creek Bridge Repair			78,666		
318	Sugarloaf Blvd Bridge Replacement		5,881,181	2,990,590		
318	Harbor Drive (Duck Key) Stormwater Improvements	848,000				
318	Seaview Ave Bridge Replacement	1,953,930				
318	Harbor Drive Bridge Replacement	1,375,448				
304	Stillwright Point Road Elevation - Design Completion	35,009				
304	Sands Subdivision Road Elevation - Design Completion	50,000	10,000			
304	Conch Key Road Elevation - Design Completion	106,778				
318	Stillwright Point Mill & Pave	1,000,000	1,600,000			
403	Marathon Airport Grant Match	3,200,000				
404	Key West Airport Grant Match	9,000,000				
404	Key West Airport Rental Car Facility	4,500,000				
405	Key West Airport Concourse A	19,700,000				
401	Tubby's Creek Bridge Replacement	2,176,443				
401	Mosquito Creek Bridge Replacement	2,173,347				
<b>Total Transportation</b>		<b>56,980,052</b>	<b>19,476,337</b>	<b>14,442,568</b>	<b>13,729,192</b>	<b>13,393,137</b>
<b>Administrative &amp; Miscellaneous</b>						
304	Project Management Admin & Legal	2,379,986	2,379,689	2,379,986	2,379,986	2,379,986
304	Old 7 Mile Bridge Maintenance	-	562,655	562,655	562,655	562,655
<b>Total Other</b>		<b>2,379,986</b>	<b>2,942,344</b>	<b>2,942,641</b>	<b>2,942,641</b>	<b>2,942,641</b>
<b>Debt Service</b>						
207	SRF Big Coppitt Wastewater	681,940	681,940	681,940	681,940	340,970
207	SRF Cudjoe Reg. Wastewater	9,379,482	9,379,482	9,379,482	9,379,482	9,379,482
207	Key Largo WTD - Mayfield Loan	125,000	125,000	125,000		
207	2016 Revenue Bond	5,399,739				
405	Key West Airport Debt Service	3,180,975	3,180,975	3,180,975	3,180,975	9,180,975
207	Trauma Star Helicopters Financing	4,505,525	4,503,730	4,503,839	4,505,688	4,504,116
207	Series 2025 Revenue Bond	2,344,500	2,344,500	2,344,500	2,344,500	2,344,500
207	Fire Apparatus Financing	1,056,607	1,056,607	1,056,607		
<b>Total Other</b>		<b>26,673,768</b>	<b>21,272,234</b>	<b>21,272,343</b>	<b>20,092,585</b>	<b>25,750,043</b>
<b>TOTAL ALL CATEGORIES-APPROPRIATIONS</b>		<b>140,255,295</b>	<b>55,940,331</b>	<b>44,595,232</b>	<b>38,301,098</b>	<b>42,547,501</b>

\*Annual budgets for Impact Fees are based on availability of funds.

**Monroe County Board of County Commissioners**  
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**Road And Bridge Fund**

Project Categories	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 102 Road & Bridge County-wide Capital Projects	-	2,279,906	2,279,906	2,279,906	2,279,906	2,279,906	11,399,530	11,399,530
Fund 102 Road & Bridge Non-Capital	-	6,763,231	6,763,231	6,763,231	6,763,231	6,763,231	33,816,155	33,816,155
Fund 102 Road & Bridge Other Appropriations	-	2,358,919	2,358,919	2,358,919	2,358,919	2,358,919	11,794,595	11,794,595
<b>Total Project Cost</b>	<b>-</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>57,010,280</b>	<b>57,010,280</b>

Means of Financing	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 102 Fuel Taxes	-	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000	15,125,000	15,125,000
Fund 102 Fund Balance Forward	-	4,819,791	4,819,791	4,819,791	4,819,791	4,819,791	24,098,955	24,098,955
Fund 102 Interest Income	-	150,000	150,000	150,000	150,000	150,000	750,000	750,000
Fund 102 Less 5%	-	-346,435	-346,435	-346,435	-346,435	-346,435	-1,732,175	-1,732,175
Fund 102 Services-Transportation	-	3,700	3,700	3,700	3,700	3,700	18,500	18,500
Fund 102 State Shared Revenues	-	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	18,750,000	18,750,000
<b>Total Funding</b>	<b>-</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>11,402,056</b>	<b>57,010,280</b>	<b>57,010,280</b>

**Impact Fees Fund - Roadways**

Project Categories	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 130 Impact Fees Fund - Roadways	-	607,060	-	-	-	-	607,060	607,060
<b>Total Project Cost</b>	<b>-</b>	<b>607,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>607,060</b>	<b>607,060</b>

Means of Financing	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 130 District 1 Impact Fees - Roadways	-	20,000	-	-	-	-	20,000	20,000
Fund 130 District 2 Impact Fees - Roadways	-	1,500	-	-	-	-	1,500	1,500
Fund 130 District 3 Impact Fees - Roadways	-	20,000	-	-	-	-	20,000	20,000
Fund 130 Fund Balance	-	566,685	-	-	-	-	566,685	566,685
Fund 130 Interest Earned	-	1,000	-	-	-	-	1,000	1,000
Fund 130 Less 5%	-	-2,125	-	-	-	-	-2,125	-2,125
<b>Total Funding</b>	<b>-</b>	<b>607,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>607,060</b>	<b>607,060</b>

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**Impact Fees Fund - Parks & Recreation**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 131 Impact Fees Fund - Parks & Recreation	-	427,540	-	-	-	-	427,540	427,540
<b>Total Project Cost</b>	-	427,540	-	-	-	-	427,540	427,540

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 131 District 1 Impact Fees - Parks & Rec	-	10,000	-	-	-	-	10,000	10,000
Fund 131 District 2 Impact Fees - Parks & Rec	-	1,000	-	-	-	-	1,000	1,000
Fund 131 District 3 Impact Fees - Park & Rec.	-	10,000	-	-	-	-	10,000	10,000
Fund 131 Fund Balance - Park & Rec.	-	407,590	-	-	-	-	407,590	407,590
Fund 131 Less 5% Park & Rec	-	-1,050	-	-	-	-	-1,050	-1,050
<b>Total Funding</b>	-	427,540	-	-	-	-	427,540	427,540

**Impact Fees Fund - Solid Waste**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 133 Impact Fees Fund - Solid Waste	-	144,183	-	-	-	-	144,183	144,183
<b>Total Project Cost</b>	-	144,183	-	-	-	-	144,183	144,183

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 133 Fund Balance	-	144,183	-	-	-	-	144,183	144,183
<b>Total Funding</b>	-	144,183	-	-	-	-	144,183	144,183

**Impact Fees Fund - Fire & EMS**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 135 Impact Fees Fund - Fire Facilities	-	196,190	-	-	-	-	196,190	196,190
<b>Total Project Cost</b>	-	196,190	-	-	-	-	196,190	196,190

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 135 District 1 Fire/EMS Impact Fees	-	3,500	-	-	-	-	3,500	3,500
Fund 135 District 2 Fire/EMS Impact Fees	-	200	-	-	-	-	200	200
Fund 135 District 3 Fire/EMS Impact Fees	-	2,500	-	-	-	-	2,500	2,500
Fund 135 Fund Balance Forward	-	190,300	-	-	-	-	190,300	190,300
Fund 135 Less 5%	-	-310	-	-	-	-	-310	-310
<b>Total Funding</b>	-	196,190	-	-	-	-	196,190	196,190

**Monroe County Board of County Commissioners**  
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**One Cent Infrastructure Surtax**

Project Categories	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 304 Administrative & Misc.	-	30,649,336	25,810,457	25,810,566	26,662,664	32,023,719	140,956,742	140,956,742
Fund 304 Culture & Recreation	-	2,073,000	2,080,000	2,040,000	-	-	6,193,000	6,193,000
Fund 304 General Government	-	7,032,658	3,578,100	2,773,656	-	-	13,384,414	13,384,414
Fund 304 Public Safety	-	3,187,700	2,545,000	1,325,000	1,325,000	250,000	8,632,700	8,632,700
Fund 304 Transportation	-	1,438,956	3,027,019	2,065,185	4,786,055	4,852,534	16,169,749	16,169,749
<b>Total Project Cost</b>	<b>-</b>	<b>44,381,650</b>	<b>37,040,576</b>	<b>34,014,407</b>	<b>32,773,719</b>	<b>37,126,253</b>	<b>185,336,605</b>	<b>185,336,605</b>

Means of Financing	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 304 Fund Balance Forward	-	11,570,071	4,239,122	1,562,946	332,274	4,694,770	22,399,183	22,399,183
Fund 304 Interest Earnings	-	693,000	500,000	500,000	500,000	500,000	2,693,000	2,693,000
Fund 304 Less 5%	-	-1,726,926	-1,726,393	-1,707,972	-1,707,445	-1,706,921	-8,575,657	-8,575,657
Fund 304 Miscellaneous Revenue	-	2,788,505	2,777,847	2,409,433	2,398,890	2,388,404	12,763,079	12,763,079
Fund 304 One Cent Infrastructure Sales Tax	-	31,057,000	31,250,000	31,250,000	31,250,000	31,250,000	156,057,000	156,057,000
<b>Total Funding</b>	<b>-</b>	<b>44,381,650</b>	<b>37,040,576</b>	<b>34,014,407</b>	<b>32,773,719</b>	<b>37,126,253</b>	<b>185,336,605</b>	<b>185,336,605</b>

**Land Acquisition**

Project Categories	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 316 Land Acquisition	-	242,713	-	-	-	-	242,713	242,713
<b>Total Project Cost</b>	<b>-</b>	<b>242,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>242,713</b>	<b>242,713</b>

Means of Financing	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 316 Fund Balance Forward	-	24,351	-	-	-	-	24,351	24,351
Fund 316 Transfer in Fm Other Funds	-	218,362	-	-	-	-	218,362	218,362
<b>Total Funding</b>	<b>-</b>	<b>242,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>242,713</b>	<b>242,713</b>

**Tourist Development Tax Affordable Housing**

Project Categories	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 317 Economic Environment	-	24,612,900	-	-	-	-	24,612,900	24,612,900
<b>Total Project Cost</b>	<b>-</b>	<b>24,612,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,612,900</b>	<b>24,612,900</b>

Means of Financing	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year	CIP
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030	Total	Total
Fund 317 Fund Balance Forward	-	24,612,900	-	-	-	-	24,612,900	24,612,900
<b>Total Funding</b>	<b>-</b>	<b>24,612,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,612,900</b>	<b>24,612,900</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Infrastructure Sales Surtax Revenue Bonds Series 2025**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 318 Administrative & Misc.	-	500,000	-	-	-	-	500,000	500,000
Fund 318 General Government	-	8,000,000	-	-	-	-	8,000,000	8,000,000
Fund 318 Physical Environment	-	1,170,000	-	-	-	-	1,170,000	1,170,000
Fund 318 Public Safety	-	6,955,656	3,828,636	-	-	-	10,784,292	10,784,292
Fund 318 Transportation	-	5,177,378	7,481,181	2,990,590	-	-	15,649,149	15,649,149
<b>Total Project Cost</b>	<b>-</b>	<b>21,803,034</b>	<b>11,309,817</b>	<b>2,990,590</b>	<b>-</b>	<b>-</b>	<b>36,103,441</b>	<b>36,103,441</b>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year</b>	<b>CIP</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Total</b>	<b>Total</b>
Fund 318 Fund Balance Forward	-	18,473,656	11,309,817	2,990,590	-	-	32,774,063	32,774,063
Fund 318 Series 2025 Revenue Bonds	-	3,329,378	-	-	-	-	3,329,378	3,329,378
<b>Total Funding</b>	<b>-</b>	<b>21,803,034</b>	<b>11,309,817</b>	<b>2,990,590</b>	<b>-</b>	<b>-</b>	<b>36,103,441</b>	<b>36,103,441</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Road And Bridge Fund**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 102 Road & Bridge County-wide Capital Projects	0	2,279,906	2,279,906	2,279,906	2,279,906	2,279,906	11,399,530	11,399,530
102-22002 County Engineer Road & Brid	0	1,002,906	1,002,906	1,002,906	1,002,906	1,002,906	5,014,530	5,014,530
102-22503 Local Option Gas Tax Projects	0	527,000	527,000	527,000	527,000	527,000	2,635,000	2,635,000
102-22506 Constitutional Gas Tax Project	0	650,000	650,000	650,000	650,000	650,000	3,250,000	3,250,000
102-22556 Sustainability - Roads	0	100,000	100,000	100,000	100,000	100,000	500,000	500,000
Fund 102 Road & Bridge Non-Capital	0	6,763,231	6,763,231	6,763,231	6,763,231	6,763,231	33,816,155	33,816,155
102-22500 Road Department	0	6,546,773	6,546,773	6,546,773	6,546,773	6,546,773	32,733,865	32,733,865
102-22504 Street Lighting, Local Option	0	216,458	216,458	216,458	216,458	216,458	1,082,290	1,082,290
Fund 102 Road & Bridge Other Appropriations	0	2,358,919	2,358,919	2,358,919	2,358,919	2,358,919	11,794,595	11,794,595
102-85504 Reserves 102	0	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	9,750,000	9,750,000
102-86501 Budgeted Transfers 102	0	408,919	408,919	408,919	408,919	408,919	2,044,595	2,044,595
Total Project Cost	<u>0</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>57,010,280</u>	<u>57,010,280</u>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 102 Fuel Taxes	0	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000	15,125,000	15,125,000
Fund 102 Fund Balance Forward	0	4,819,791	4,819,791	4,819,791	4,819,791	4,819,791	24,098,955	24,098,955
Fund 102 Interest Income	0	150,000	150,000	150,000	150,000	150,000	750,000	750,000
Fund 102 Less 5%	0	-346,435	-346,435	-346,435	-346,435	-346,435	-1,732,175	-1,732,175
Fund 102 Services-Transportation	0	3,700	3,700	3,700	3,700	3,700	18,500	18,500
Fund 102 State Shared Revenues	0	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	18,750,000	18,750,000
Total Funding	<u>0</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>11,402,056</u>	<u>57,010,280</u>	<u>57,010,280</u>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **County Engineer Road & Bridge**  
 Category: **Fund 102 Road & Bridge County-wide Capital Projects**  
 Office: **Engineering Services/Roads**

Project: **102-22002**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Countywide

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
5,014,530	0	1,002,906	1,002,906	1,002,906	1,002,906	1,002,906	(1,094,144)

Description and Scope
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Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/19 - 09/24	3,920,386
<b>Total Budgetary Cost Estimate:</b>		<b>3,920,386</b>
Means of Financing		
Funding Source	Amount	
Fund 102 Fuel Taxes	2,225,560	
Fund 102 Fund Balance Forward	2,788,970	
<b>Total Programmed Funding:</b>		<b>5,014,530</b>
<b>Future Funding Requirements:</b>		<b>(1,094,144)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Road Department

Project: 102-22500

Category: Fund 102 Road & Bridge Non-Capital

Status: Adopted

Office: Engineering Services/Roads

LMS: N/A

**Comprehensive Plan Information**

**Project Location**

CIE Project: N/A

Plan Reference:

District:

LOS/Concurrency: N/A

Project Need: N/A

Location: Countywide

**Programmed Funding**

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
32,733,865	0	6,546,773	6,546,773	6,546,773	6,546,773	6,546,773	(21,990,108)

**Description and Scope**

**Rationale**

**Project Map**

**Schedule of Activities**

Project Activities	From - To	Amount
Project Management	10/15 - 09/20	10,743,757
<b>Total Budgetary Cost Estimate:</b>		<b>10,743,757</b>
Means of Financing		
Funding Source	Amount	
Fund 102 Fuel Taxes	10,264,440	
Fund 102 Fund Balance Forward	11,719,425	
Fund 102 Interest Income	750,000	
Fund 102 State Shared Revenues	10,000,000	
<b>Total Programmed Funding:</b>		<b>32,733,865</b>
<b>Future Funding Requirements:</b>		<b>(21,990,108)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Local Option Gas Tax Projects  
 Category: Fund 102 Road & Bridge County-wide Capital Projects  
 Office: Engineering Services/Roads

Project: 102-22503  
 Status: Adopted  
 LMS: N/A

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
2,635,000	0	527,000	527,000	527,000	527,000	527,000	(477,054)

Description and Scope
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Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/15 - 09/20	2,157,946
<b>Total Budgetary Cost Estimate:</b>		<b>2,157,946</b>
Means of Financing		
Funding Source	Amount	
Fund 102 Fuel Taxes	2,635,000	
<b>Total Programmed Funding:</b>		<b>2,635,000</b>
<b>Future Funding Requirements:</b>		<b>(477,054)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Street Lighting, Local Option Gas Tax**  
 Category: **Fund 102 Road & Bridge Non-Capital**  
 Office: **Engineering Services/Roads**

Project: **102-22504**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Countywide

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
1,082,290	0	216,458	216,458	216,458	216,458	216,458	373,770

Description and Scope
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Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/15 - 09/20	1,456,060
<b>Total Budgetary Cost Estimate:</b>		<b>1,456,060</b>
Means of Financing		
Funding Source	Amount	
Fund 102 Fund Balance Forward	1,082,290	
<b>Total Programmed Funding:</b>		<b>1,082,290</b>
<b>Future Funding Requirements:</b>		<b>373,770</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Constitutional Gas Tax Projects 80%  
 Category: Fund 102 Road & Bridge County-wide Capital Projects  
 Office: Engineering Services/Roads

Project: 102-22506  
 Status: Adopted  
 LMS: N/A

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
3,250,000	0	650,000	650,000	650,000	650,000	650,000	(1,185,346)

Description and Scope
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Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/15 - 09/20	2,064,654
<b>Total Budgetary Cost Estimate:</b>		<b>2,064,654</b>
Means of Financing		
Funding Source	Amount	
Fund 102 State Shared Revenues	3,250,000	
<b>Total Programmed Funding:</b>		<b>3,250,000</b>
<b>Future Funding Requirements:</b>		<b>(1,185,346)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Sustainability - Roads**  
 Category: **Fund 102 Road & Bridge County-wide Capital Projects**  
 Office: **County Administrator**

Project: **102-22556**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: County-wide

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
500,000	0	100,000	100,000	100,000	100,000	100,000	1,586,287

Description and Scope
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earl road maintenance pro ram costs.

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Other	10/16 - 09/21	2,086,287
<b>Total Budgetary Cost Estimate:</b>		<b>2,086,287</b>
Means of Financing		
Funding Source	Amount	
Fund 102 Fund Balance Forward	500,000	
<b>Total Programmed Funding:</b>		<b>500,000</b>
<b>Future Funding Requirements:</b>		<b>1,586,287</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Reserves 102**

Project: **102-85504**

Category: **Fund 102 Road & Bridge Other Appropriations**

Status: **Adopted**

Office: **B.O.C.C.**

LMS: **N/A**

**Comprehensive Plan Information**

**Project Location**

CIE Project: N/A

Plan Reference:

District:

LOS/Concurrency: N/A

Project Need: N/A

Location:

**Programmed Funding**

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
9,750,000	0	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	21,762,653

**Description and Scope**

Reserves, Contingency and Cash Balance

**Rationale**

**Project Map**

**Schedule of Activities**

Project Activities	From - To	Amount
Project Management	10/19 - 09/24	31,512,653
<b>Total Budgetary Cost Estimate:</b>		<b>31,512,653</b>
Means of Financing		
Funding Source	Amount	
Fund 102 Fund Balance Forward	8,008,270	
Fund 102 Less 5%	(1,732,175)	
Fund 102 Services-Transportation	17,500	
Fund 102 State Shared Revenues	3,456,405	
<b>Total Programmed Funding:</b>		<b>9,750,000</b>
<b>Future Funding Requirements:</b>		<b>21,762,653</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Budgeted Transfers 102**  
 Category: **Fund 102 Road & Bridge Other Appropriations**  
 Office: **B.O.C.C.**

Project: **102-86501**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
2,044,595	0	408,919	408,919	408,919	408,919	408,919	1,246,346

Description and Scope
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Budgeted Transfers for Cost Allocation - 590910

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Grant Match	10/15 - 09/16	837,427
Cost Allocation	10/14 - 09/20	2,453,514
<b>Total Budgetary Cost Estimate:</b>		<b>3,290,941</b>
Means of Financing		
Funding Source	Amount	
Fund 102 Services-Transportation	1,000	
Fund 102 State Shared Revenues	2,043,595	
<b>Total Programmed Funding:</b>		<b>2,044,595</b>
<b>Future Funding Requirements:</b>		<b>1,246,346</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Impact Fees Fund - Roadways**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 130 Impact Fees Fund - Roadways	0	607,060	0	0	0	0	607,060	607,060
130-29000 Countywide Roadway Projects	0	24,229	0	0	0	0	24,229	24,229
130-29001 District 1 Roadway Projects	0	136,568	0	0	0	0	136,568	136,568
130-29002 District 2 Roadway Projects	0	301,580	0	0	0	0	301,580	301,580
130-29003 District 3 Roadway Projects	0	101,550	0	0	0	0	101,550	101,550
130-29004 Key Colony Beach Roadway P	0	43,133	0	0	0	0	43,133	43,133
Total Project Cost	0	607,060	0	0	0	0	607,060	607,060

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 130 District 1 Impact Fees - Roadways	0	20,000	0	0	0	0	20,000	20,000
Fund 130 District 2 Impact Fees - Roadways	0	1,500	0	0	0	0	1,500	1,500
Fund 130 District 3 Impact Fees - Roadways	0	20,000	0	0	0	0	20,000	20,000
Fund 130 Fund Balance	0	566,685	0	0	0	0	566,685	566,685
Fund 130 Interest Earned	0	1,000	0	0	0	0	1,000	1,000
Fund 130 Less 5%	0	-2,125	0	0	0	0	-2,125	-2,125
Total Funding	0	607,060	0	0	0	0	607,060	607,060

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Countywide Roadway Projects**  
 Category: **Fund 130 Impact Fees Fund - Roadways**  
 Office: **Engineering Services/Roads**

Project: **130-29000**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
24,229	0	24,229	0	0	0	0	15,341

Description and Scope
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unds for District use Count ide.

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/05 - 09/22	39,570
<b>Total Budgetary Cost Estimate:</b>		<b>39,570</b>
Means of Financing		
Funding Source	Amount	
Fund 130 Fund Balance	23,279	
Fund 130 Interest Earned	1,000	
Fund 130 Less 5%	(50)	
<b>Total Programmed Funding:</b>		<b>24,229</b>
<b>Future Funding Requirements:</b>		<b>15,341</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **District 1 Roadway Projects**  
 Category: **Fund 130 Impact Fees Fund - Roadways**  
 Office: **Engineering Services/Roads**

Project: **130-29001**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: Yes	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
136,568	0	136,568	0	0	0	0	1,211,010

Description and Scope
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District 1 project fundin .

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/11 - 09/22	1,347,578
<b>Total Budgetary Cost Estimate:</b>		<b>1,347,578</b>
Means of Financing		
Funding Source	Amount	
Fund 130 District 1 Impact Fees - Roadways	20,000	
Fund 130 Fund Balance	117,568	
Fund 130 Less 5%	(1,000)	
<b>Total Programmed Funding:</b>		<b>136,568</b>
<b>Future Funding Requirements:</b>		<b>1,211,010</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **District 2 Roadway Projects**  
 Category: **Fund 130 Impact Fees Fund - Roadways**  
 Office: **Engineering Services/Roads**

Project: **130-29002**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: Yes	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
301,580	0	301,580	0	0	0	0	(180,936)

Description and Scope
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District 2 project fundin .

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/11 - 09/22	120,644
<b>Total Budgetary Cost Estimate:</b>		<b>120,644</b>
Means of Financing		
Funding Source	Amount	
Fund 130 District 2 Impact Fees - Roadways	1,500	
Fund 130 Fund Balance	300,155	
Fund 130 Less 5%	(75)	
<b>Total Programmed Funding:</b>		<b>301,580</b>
<b>Future Funding Requirements:</b>		<b>(180,936)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **District 3 Roadway Projects**  
 Category: **Fund 130 Impact Fees Fund - Roadways**  
 Office: **Engineering Services/Roads**

Project: **130-29003**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
101,550	0	101,550	0	0	0	0	1,873,219

Description and Scope
-----------------------

District 3 project fundin .

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/11 - 09/22	1,974,769
<b>Total Budgetary Cost Estimate:</b>		<b>1,974,769</b>
Means of Financing		
Funding Source	Amount	
Fund 130 District 3 Impact Fees - Roadways	20,000	
Fund 130 Fund Balance	82,550	
Fund 130 Less 5%	(1,000)	
<b>Total Programmed Funding:</b>		<b>101,550</b>
<b>Future Funding Requirements:</b>		<b>1,873,219</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key Colony Beach Roadway Projects**  
 Category: **Fund 130 Impact Fees Fund - Roadways**  
 Office: **Engineering Services/Roads**

Project: **130-29004**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: Yes	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
43,133	0	43,133	0	0	0	0	129,321

Description and Scope
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Available funds for e Colon eac roadway projects.

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/12 - 09/22	172,454
<b>Total Budgetary Cost Estimate:</b>		<b>172,454</b>
Means of Financing		
Funding Source	Amount	
Fund 130 Fund Balance	43,133	
<b>Total Programmed Funding:</b>		<b>43,133</b>
<b>Future Funding Requirements:</b>		<b>129,321</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Impact Fees Fund - Parks & Recreation**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 131 Impact Fees Fund - Parks & Recreation	0	427,540	0	0	0	0	427,540	427,540
131-29501 District 1 Parks & Rec. Project	0	313,109	0	0	0	0	313,109	313,109
131-29502 District 2 Parks & Rec. Project	0	87,440	0	0	0	0	87,440	87,440
131-29503 District 3 Parks & Rec. Project	0	26,991	0	0	0	0	26,991	26,991
Total Project Cost	<u>0</u>	<u>427,540</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>427,540</u>	<u>427,540</u>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 131 District 1 Impact Fees - Parks & Rec	0	10,000	0	0	0	0	10,000	10,000
Fund 131 District 2 Impact Fees - Parks & Rec	0	1,000	0	0	0	0	1,000	1,000
Fund 131 District 3 Impact Fees - Park & Rec.	0	10,000	0	0	0	0	10,000	10,000
Fund 131 Fund Balance - Park & Rec.	0	407,590	0	0	0	0	407,590	407,590
Fund 131 Less 5% Park & Rec	0	-1,050	0	0	0	0	-1,050	-1,050
Total Funding	<u>0</u>	<u>427,540</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>427,540</u>	<u>427,540</u>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: District 1 Parks & Rec. Projects  
 Category: Fund 131 Impact Fees Fund - Parks & Recreation  
 Office: Project Management

Project: 131-29501  
 Status: Adopted  
 LMS: N/A

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
313,109	0	313,109	0	0	0	0	759,096

Description and Scope
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Available funds for District 1 projects.

Rationale
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Project Map	Schedule of Activities
-------------	------------------------

Project Activities	From - To	Amount
Project Management	10/14 - 09/22	1,072,205
<b>Total Budgetary Cost Estimate:</b>		<b>1,072,205</b>
Means of Financing		
Funding Source	Amount	
Fund 131 District 1 Impact Fees - Parks & Rec	10,000	
Fund 131 Fund Balance - Park & Rec.	303,609	
Fund 131 Less 5% Park & Rec	(500)	
<b>Total Programmed Funding:</b>		<b>313,109</b>
<b>Future Funding Requirements:</b>		<b>759,096</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: District 2 Parks & Rec. Projects  
 Category: Fund 131 Impact Fees Fund - Parks & Recreation  
 Office: Project Management

Project: 131-29502  
 Status: Adopted  
 LMS: N/A

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
87,440	0	87,440	0	0	0	0	1,199,175

Description and Scope
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Impact Fees committed for Roadside Parks in District 2. The Impact Fee request was approved by the BOCC on Jan. 18, 2006.

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/14 - 09/22	1,286,615
<b>Total Budgetary Cost Estimate:</b>		<b>1,286,615</b>
Means of Financing		
Funding Source	Amount	
Fund 131 District 2 Impact Fees - Parks & Rec	1,000	
Fund 131 Fund Balance - Park & Rec.	86,490	
Fund 131 Less 5% Park & Rec	(50)	
<b>Total Programmed Funding:</b>		<b>87,440</b>
<b>Future Funding Requirements:</b>		<b>1,199,175</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: District 3 Parks & Rec. Projects  
 Category: Fund 131 Impact Fees Fund - Parks & Recreation  
 Office: Project Management

Project: 131-29503  
 Status: Adopted  
 LMS: N/A

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
26,991	0	26,991	0	0	0	0	1,101,389

Description and Scope
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Impact fees for District 3 projects.

Rationale
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Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/14 - 09/22	1,128,380
<b>Total Budgetary Cost Estimate:</b>		<b>1,128,380</b>
Means of Financing		
Funding Source	Amount	
Fund 131 District 3 Impact Fees - Park & Rec.	10,000	
Fund 131 Fund Balance - Park & Rec.	17,491	
Fund 131 Less 5% Park & Rec	(500)	
<b>Total Programmed Funding:</b>		<b>26,991</b>
<b>Future Funding Requirements:</b>		<b>1,101,389</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Impact Fees Fund - Solid Waste**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 133 Impact Fees Fund - Solid Waste	0	144,183	0	0	0	0	144,183	144,183
133-30500 Countywide Solid Waste Proje	0	144,183	0	0	0	0	144,183	144,183
Total Project Cost	<u>0</u>	<u>144,183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>144,183</u>	<u>144,183</u>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 133 Fund Balance	0	144,183	0	0	0	0	144,183	144,183
Total Funding	<u>0</u>	<u>144,183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>144,183</u>	<u>144,183</u>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Countywide Solid Waste Projects**  
 Category: **Fund 133 Impact Fees Fund - Solid Waste**  
 Office: **Solid Waste**

Project: **133-30500**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
144,183	0	144,183	0	0	0	0	180,530

Description and Scope
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Rationale
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Funding Strategy
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Availability of funds.

Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/14 - 09/22	324,713
<b>Total Budgetary Cost Estimate:</b>		<b>324,713</b>
Means of Financing		
Funding Source	Amount	
Fund 133 Fund Balance	144,183	
<b>Total Programmed Funding:</b>		<b>144,183</b>
<b>Future Funding Requirements:</b>		<b>180,530</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Impact Fees Fund - Fire & EMS**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 135 Impact Fees Fund - Fire Facilities	0	196,190	0	0	0	0	196,190	196,190
135-31501 District 1 Fire & EMS Projects	0	85,325	0	0	0	0	85,325	85,325
135-31502 District 2 Fire & EMS Projects	0	7,390	0	0	0	0	7,390	7,390
135-31503 District 3 Fire & EMS Projects	0	102,375	0	0	0	0	102,375	102,375
135-31504 Key Colony Bch Fire & EMS P	0	1,100	0	0	0	0	1,100	1,100
Total Project Cost	<u>0</u>	<u>196,190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>196,190</u>	<u>196,190</u>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 135 District 1 Fire/EMS Impact Fees	0	3,500	0	0	0	0	3,500	3,500
Fund 135 District 2 Fire/EMS Impact Fees	0	200	0	0	0	0	200	200
Fund 135 District 3 Fire/EMS Impact Fees	0	2,500	0	0	0	0	2,500	2,500
Fund 135 Fund Balance Forward	0	190,300	0	0	0	0	190,300	190,300
Fund 135 Less 5%	0	-310	0	0	0	0	-310	-310
Total Funding	<u>0</u>	<u>196,190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>196,190</u>	<u>196,190</u>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **District 1 Fire & EMS Projects**  
 Category: **Fund 135 Impact Fees Fund - Fire Facilities**  
 Office: **Emergency Services**

Project: **135-31501**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Lower Keys

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
85,325	0	85,325	0	0	0	0	376,272

Description and Scope
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Cost Center 31501 is used to report available funds to be used for projects in District 1.

Rationale
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Resolution 492-1992 Established a schedule of fire protection/EMS facilities impact fees to be imposed on new development pursuant to Article X, Impact Fees of the Monroe County Code, to ensure that fire protection/EMS facilities will be adequate to accommodate the demand generated by new development at the adopted level of service and to assign the costs of fire protection/EMS facilities pro rata to new development in proportion to the needs generated by new developments.

Project Map	Schedule of Activities
-------------	------------------------

Project Activities	From - To	Amount
Project Mgmt	10/14 - 09/22	461,597
<b>Total Budgetary Cost Estimate:</b>		<b>461,597</b>
Means of Financing		
Funding Source	Amount	
Fund 135 District 1 Fire/EMS Impact Fees	3,500	
Fund 135 Fund Balance Forward	82,000	
Fund 135 Less 5%	(175)	
<b>Total Programmed Funding:</b>		<b>85,325</b>
<b>Future Funding Requirements:</b>		<b>376,272</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **District 2 Fire & EMS Projects**  
 Category: **Fund 135 Impact Fees Fund - Fire Facilities**  
 Office: **Emergency Services**

Project: **135-31502**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Middle Keys

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
7,390	0	7,390	0	0	0	0	38,194

Description and Scope
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Cost Center 31502 is used to report available funds to be used for projects in District 2.

Rationale
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Resolution 492-1992 Established a schedule of fire protection/EMS facilities impact fees to be imposed on new development pursuant to Article X, Impact Fees of the Monroe County Code, to ensure that fire protection/EMS facilities will be adequate to accommodate the demand generated by new development at the adopted level of service and to assign the costs of fire protection/EMS facilities pro rata to new development in proportion to the needs generated by new developments.

Project Map	Schedule of Activities
-------------	------------------------

Project Activities	From - To	Amount
Project Management	10/14 - 09/22	45,584
<b>Total Budgetary Cost Estimate:</b>		<b>45,584</b>
Means of Financing		
Funding Source	Amount	
Fund 135 District 2 Fire/EMS Impact Fees	200	
Fund 135 Fund Balance Forward	7,200	
Fund 135 Less 5%	(10)	
<b>Total Programmed Funding:</b>		<b>7,390</b>
<b>Future Funding Requirements:</b>		<b>38,194</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **District 3 Fire & EMS Projects**  
 Category: **Fund 135 Impact Fees Fund - Fire Facilities**  
 Office: **Emergency Services**

Project: **135-31503**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Upper Keys

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
102,375	0	102,375	0	0	0	0	500,008

Description and Scope
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Cost Center 31503 is used to report available funds to be used for projects in District 3.

Rationale
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Resolution 492-1992 Established a schedule of fire protection/EMS facilities impact fees to be imposed on new development pursuant to Article X, Impact Fees of the Monroe County Code, to ensure that fire protection/EMS facilities will be adequate to accommodate the demand generated by new development at the adopted level of service and to assign the costs of fire protection/EMS facilities pro rata to new development in proportion to the needs generated by new developments.

Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/14 - 09/22	602,383
<b>Total Budgetary Cost Estimate:</b>		<b>602,383</b>
Means of Financing		
Funding Source	Amount	
Fund 135 District 3 Fire/EMS Impact Fees	2,500	
Fund 135 Fund Balance Forward	100,000	
Fund 135 Less 5%	(125)	
<b>Total Programmed Funding:</b>		<b>102,375</b>
<b>Future Funding Requirements:</b>		<b>500,008</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key Colony Bch Fire & EMS Projects**  
 Category: **Fund 135 Impact Fees Fund - Fire Facilities**  
 Office: **Emergency Services**

Project: **135-31504**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Key Colony Beach

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
1,100	0	1,100	0	0	0	0	29,394

Description and Scope
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Cost Center 31504 is used to report available funds to be used for projects in the Colony each year.

Rationale
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Resolution 492-1992 Established a schedule of fire protection/EMS facilities impact fees to be imposed on new development pursuant to Article X, Impact Fees of the Monroe County Code, to ensure that fire protection/EMS facilities will be adequate to accommodate the demand generated by new development at the adopted level of service and to assign the costs of fire protection/EMS facilities pro rata to new development in proportion to the needs generated by new developments.

Project Map	Schedule of Activities
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Project Activities	From - To	Amount
Project Management	10/14 - 09/22	30,494
<b>Total Budgetary Cost Estimate:</b>		<b>30,494</b>
Means of Financing		
Funding Source	Amount	
Fund 135 Fund Balance Forward	1,100	
<b>Total Programmed Funding:</b>		<b>1,100</b>
<b>Future Funding Requirements:</b>		<b>29,394</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**One Cent Infrastructure Surtax**

Project Categories	Appropriated	FY 2026	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
	To Date	Adopted	FY 2027	FY 2028	FY 2029	FY 2030		
Fund 304 Administrative & Misc.	0	30,649,336	25,810,457	25,810,566	26,662,664	32,023,719	140,956,742	140,956,742
304-22004 Administrative, Engineering, L	0	2,379,986	2,379,986	2,379,986	2,379,986	2,379,986	11,899,930	11,899,930
304-22022 Old 7 Mile Bridge Annual Cou	0	0	562,655	562,655	562,655	562,655	2,250,620	2,250,620
304-22031 Big Coppitt Wastewater	0	51,680	51,680	51,680	51,680	51,680	258,400	258,400
304-22032 Duck Key Wastewater	0	31,000	31,000	31,000	0	0	93,000	93,000
304-22033 Cudjoe Key Wastewater	0	150,000	150,000	150,000	150,000	150,000	750,000	750,000
304-22034 Stock Island MSTU	0	5,000	5,000	5,000	5,000	5,000	25,000	25,000
304-22035 Long Key MSTU	0	5,000	5,000	5,000	5,000	5,000	25,000	25,000
304-590207 Debt Service Payments	0	23,492,793	18,091,259	18,091,368	16,911,610	16,569,068	93,156,098	93,156,098
304-590910 Cost Allocation	0	533,877	533,877	533,877	533,877	533,877	2,669,385	2,669,385
304-590990 Contingency Reserves	0	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	8,000,000	8,000,000
304-590991 Cash Balance	0	2,500,000	2,500,000	2,500,000	4,562,856	9,766,453	21,829,309	21,829,309
Fund 304 Culture & Recreation	0	2,073,000	2,080,000	2,040,000	0	0	6,193,000	6,193,000
304-25001 Higg's Beach Seawall	0	220,000	1,040,000	2,040,000	0	0	3,300,000	3,300,000
304-25005 Rowell's Waterfront Park	0	200,000	0	0	0	0	200,000	200,000
304-25017 Key West Library Roof Replac	0	960,000	1,040,000	0	0	0	2,000,000	2,000,000
304-25018 Reynolds Street Pier Design	0	100,000	0	0	0	0	100,000	100,000
304-25019 Higgs Beach Stabilization	0	400,000	0	0	0	0	400,000	400,000
304-25020 Key Largo Library Roof Repla	0	193,000	0	0	0	0	193,000	193,000
Fund 304 General Government	0	7,032,658	3,578,100	2,773,656	0	0	13,384,414	13,384,414
304-24007 Public Defender Simonton Pro	0	76,474	0	0	0	0	76,474	76,474
304-24011 Gato Building Repairs	0	875,000	0	0	0	0	875,000	875,000
304-24012 Ellis Building Renovation - Pro	0	361,400	0	0	0	0	361,400	361,400
304-24014 Bayshore Manor Renovation -	0	350,000	0	0	0	0	350,000	350,000
304-24017 Lester Building Renovation	0	2,900,000	1,026,000	0	0	0	3,926,000	3,926,000
304-24019 Harvey Gov Paint/Spalling Re	0	60,000	0	0	0	0	60,000	60,000
304-24020 Replace HVAC units at Harve	0	110,000	0	0	0	0	110,000	110,000
304-24021 Move DOH into Marathon Prof	0	250,000	0	0	0	0	250,000	250,000
304-24022 Transition Harvey Building to	0	120,000	0	0	0	0	120,000	120,000
304-24023 Transition Gato Building to Sie	0	355,000	0	0	0	0	355,000	355,000
304-24024 Replace Gato Building HVAC	0	200,000	0	0	0	0	200,000	200,000
304-24025 Transition Nelson Building to	0	225,000	0	0	0	0	225,000	225,000
304-24026 Historic Court House - HMGP	0	0	1,500,000	0	0	0	1,500,000	1,500,000
304-24027 Recertification of Marathon Pr	0	250,000	0	0	0	0	250,000	250,000
304-27025 Caribbean Drive Bridge Repair	0	63,731	25,000	443,656	0	0	532,387	532,387
CG1901 Ocean Reef ILA/Building/Fire Bo	0	142,803	497,100	0	0	0	639,903	639,903
CG1902 Jackson Square Temporary Chill	0	693,250	530,000	2,330,000	0	0	3,553,250	3,553,250
Fund 304 Public Safety	0	3,187,700	2,545,000	1,325,000	1,325,000	250,000	8,632,700	8,632,700
304-26011 Monroe County Detention Cen	0	200,000	1,000,000	1,000,000	1,000,000	0	3,200,000	3,200,000
304-26015 Monroe County Detention Cen	0	60,000	70,000	0	0	0	130,000	130,000
304-26017 Communications Tower Maint	0	339,700	0	0	0	0	339,700	339,700
304-26018 Monroe County Detention Cen	0	75,000	75,000	75,000	75,000	0	300,000	300,000
304-26019 Medical Examiner Generator	0	193,000	0	0	0	0	193,000	193,000
304-26020 Monroe County Detention Cen	0	1,000,000	250,000	250,000	250,000	250,000	2,000,000	2,000,000
304-26021 Upgrades to Siemens HVAC S	0	170,000	0	0	0	0	170,000	170,000
304-26022 Monroe County Detention Cen	0	1,150,000	1,150,000	0	0	0	2,300,000	2,300,000
Fund 304 Transportation	0	1,438,956	3,027,019	2,065,185	4,786,055	4,852,534	16,169,749	16,169,749
304-27015 No Name Key Bridge Repair	0	0	403,340	460,000	4,450,000	4,450,000	9,763,340	9,763,340
304-27017 Stillwright Point Mill & Pave D	0	35,009	0	0	0	0	35,009	35,009
304-27018 Toms Harbor Channel Bridge	0	385,169	0	0	0	0	385,169	385,169
304-27019 Crane Blvd Shared Use Path	0	0	0	1,126,519	0	0	1,126,519	1,126,519

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**One Cent Infrastructure Surtax**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 304 Transportation	0	1,438,956	3,027,019	2,065,185	4,786,055	4,852,534	16,169,749	16,169,749
304-27020 Key Deer Blvd North of Watso	0	295,000	1,794,351	0	0	0	2,089,351	2,089,351
304-27022 Ocean Bay Drive Embankmen	0	0	64,328	0	336,055	0	400,383	400,383
304-27026 Steamboat Creek Bridge Repa	0	0	0	78,666	0	402,534	481,200	481,200
304-27027 Pavement Rejuvenation Proje	0	567,000	755,000	400,000	0	0	1,722,000	1,722,000
304-27052 Sands Subdivision Road Elev	0	50,000	10,000	0	0	0	60,000	60,000
304-27053 Conch Key Road Elevation	0	106,778	0	0	0	0	106,778	106,778
Total Project Cost	<u>0</u>	<u>44,381,650</u>	<u>37,040,576</u>	<u>34,014,407</u>	<u>32,773,719</u>	<u>37,126,253</u>	<u>185,336,605</u>	<u>185,336,605</u>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 304 Fund Balance Forward	0	11,570,071	4,239,122	1,562,946	332,274	4,694,770	22,399,183	22,399,183
Fund 304 Interest Earnings	0	693,000	500,000	500,000	500,000	500,000	2,693,000	2,693,000
Fund 304 Less 5%	0	-1,726,926	-1,726,393	-1,707,972	-1,707,445	-1,706,921	-8,575,657	-8,575,657
Fund 304 Miscellaneous Revenue	0	2,788,505	2,777,847	2,409,433	2,398,890	2,388,404	12,763,079	12,763,079
Fund 304 One Cent Infrastructure Sales Tax	0	31,057,000	31,250,000	31,250,000	31,250,000	31,250,000	156,057,000	156,057,000
Total Funding	<u>0</u>	<u>44,381,650</u>	<u>37,040,576</u>	<u>34,014,407</u>	<u>32,773,719</u>	<u>37,126,253</u>	<u>185,336,605</u>	<u>185,336,605</u>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Fund 304 Administrative & Misc.**

Projects	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
304-22004 Administrative, Engineering, Legal Costs	-	2,379,986	2,379,986	2,379,986	2,379,986	2,379,986	11,899,930	11,899,930
304-22031 Big Coppitt Wastewater	-	51,680	51,680	51,680	51,680	51,680	258,400	258,400
304-590991 Cash Balance	-	2,500,000	2,500,000	2,500,000	4,562,856	9,766,453	21,829,309	21,829,309
304-590990 Contingency Reserves	-	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	8,000,000	8,000,000
304-590910 Cost Allocation	-	533,877	533,877	533,877	533,877	533,877	2,669,385	2,669,385
304-22033 Cudjoe Key Wastewater	-	150,000	150,000	150,000	150,000	150,000	750,000	750,000
304-590207 Debt Service Payments	-	23,492,793	18,091,259	18,091,368	16,911,610	16,569,068	93,156,098	93,156,098
304-22032 Duck Key Wastewater	-	31,000	31,000	31,000	-	-	93,000	93,000
304-22035 Long Key MSTU	-	5,000	5,000	5,000	5,000	5,000	25,000	25,000
304-22022 Old 7 Mile Bridge Annual County Match	-	-	562,655	562,655	562,655	562,655	2,250,620	2,250,620
304-22034 Stock Island MSTU	-	5,000	5,000	5,000	5,000	5,000	25,000	25,000
Total Project Cost	-	30,649,336	25,810,457	25,810,566	26,662,664	32,023,719	140,956,74	140,956,74

Current Revenues	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
Fund 304 Fund Balance Forward	-	7,708,597	3,089,122	-	-	244,770	11,042,489	11,042,489
Fund 304 Interest Earnings	-	500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000
Fund 304 Less 5%	-	-1,726,926	-1,726,393	-1,707,972	-1,707,445	-1,706,921	-8,575,657	-8,575,657
Fund 304 Miscellaneous Revenue	-	2,788,505	2,777,847	2,409,433	2,398,890	2,388,404	12,763,079	12,763,079
Fund 304 One Cent Infrastructure Sales Tax	-	21,379,160	21,169,881	24,609,105	25,471,219	30,597,466	123,226,83	123,226,83
Total Funding	-	30,649,336	25,810,457	25,810,566	26,662,664	32,023,719	140,956,74	140,956,74

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Administrative, Engineering, Legal Costs**  
 Category: **Fund 304 Administrative & Misc.**  
 Department: **Engineering Services/Roads**

Project: **304-22004**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location:

Programmed Funding							
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
11,899,930	0	2,379,986	2,379,986	2,379,986	2,379,986	2,379,986	1,633,798

Description and Scope
-----------------------

Capital Project related payroll expenses.

Rationale
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Project Map	Schedule of Activities
-------------	------------------------

	Project Activities	From - To	Amount
	Project Management	10/19 - 09/26	13,533,728
<b>Total Budgetary Cost Estimate:</b>			<b>13,533,728</b>
Means of Financing			
Funding Source	Amount		
Fund 304 Interest Earnings	2,500,000		
Fund 304 Less 5%	(8,575,657)		
Fund 304 One Cent Infrastructure Sales Tax	17,975,587		
<b>Total Programmed Funding:</b>			<b>11,899,930</b>
<b>Future Funding Requirements:</b>			<b>1,633,798</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Old 7 Mile Bridge Annual County Match**  
 Category: **Fund 304 Administrative & Misc.**  
 Department: **Engineering Services/Roads**

Project: **304-22022**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: Marathon, FL

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budaeted FY 2026	<i>Non-Appropriated Proarammed CIP Fundina</i>				Future Fundina
			FY 2027	FY 2028	FY 2029	FY 2030	
2,250,620	0	0	562,655	562,655	562,655	562,655	562,655

Description and Scope
-----------------------

Maintenance and upkeep costs for the old 7-mile bridge.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------

	Project Activities	From - To	Amount
	Project Mgmt	10/21 - 09/52	2,813,275
<b>Total Budgetary Cost Estimate:</b>			<b>2,813,275</b>
Means of Financing			
	Funding Source	Amount	
	Fund 304 One Cent Infrastructure Sales Tax	2,250,620	
<b>Total Programmed Funding:</b>			<b>2,250,620</b>
<b>Future Funding Requirements:</b>			<b>562,655</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Big Coppitt Wastewater**  
 Category: **Fund 304 Administrative & Misc.**  
 Department: **Project Management**

Project: **304-22031**  
 Status: **Adopted**  
 LMS:

### Comprehensive Plan Information

### Project Location

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency:      Project Need:

District:  
 Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
258,400	0	51,680	51,680	51,680	51,680	51,680	-258,400

### Description and Scope

For System Development and Debt Service costs.

### Rationale

### Project Map

### Schedule of Activities

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
<b>Means of Financing</b>		
Funding Source	Amount	
Fund 304 Miscellaneous Revenue	258,400	
<b>Total Programmed Funding:</b>		<b>258,400</b>
<b>Future Funding Requirements:</b>		<b>(258,400)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Duck Key Wastewater  
 Category: Fund 304 Administrative & Misc.  
 Department: Project Management

Project: 304-22032  
 Status: Adopted  
 LMS:

Comprehensive Plan Information	Project Location
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
93,000	0	31,000	31,000	31,000	0	0	-93,000

**Description and Scope**

For System Development and Debt Service costs.

**Rationale**

Project Map	Schedule of Activities
-------------	------------------------

Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		0
Means of Financing		
Funding Source	Amount	
Fund 304 Miscellaneous Revenue	93,000	
Total Programmed Funding:		93,000
Future Funding Requirements:		(93,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Cudjoe Key Wastewater**  
 Category: **Fund 304 Administrative & Misc.**  
 Department: **Project Management**

Project: **304-22033**  
 Status: **Adopted**  
 LMS:

### Comprehensive Plan Information

### Project Location

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency:      Project Need:

District:  
 Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
750,000	0	150,000	150,000	150,000	150,000	150,000	-750,000

### Description and Scope

For system development and debt service costs.

### Rationale

### Project Map

### Schedule of Activities

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Miscellaneous Revenue	750,000	
<b>Total Programmed Funding:</b>		<b>750,000</b>
<b>Future Funding Requirements:</b>		<b>(750,000)</b>



# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Long Key MSTU  
 Category: Fund 304 Administrative & Misc.  
 Department: Project Management

Project: 304-22035  
 Status: Adopted  
 LMS:

**Comprehensive Plan Information**

**Project Location**

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency:      Project Need:

District:  
 Location:

**Programmed Funding**

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
25,000	0	5,000	5,000	5,000	5,000	5,000	-25,000

**Description and Scope**

For System Development and Debt Service costs.

**Rationale**

**Project Map**

**Schedule of Activities**

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
<b>Means of Financing</b>		
Funding Source	Amount	
Fund 304 Miscellaneous Revenue	25,000	
<b>Total Programmed Funding:</b>		<b>25,000</b>
<b>Future Funding Requirements:</b>		<b>(25,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Debt Service Payments**  
 Category: **Fund 304 Administrative & Misc.**  
 Department: **B.O.C.C.**

Project: **304-590207**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
93,156,098	0	23,492,793	18,091,259	18,091,368	16,911,610	16,569,068	-3,069,369

Description and Scope
-----------------------

Transfer of funds from 304 to Debt Service Fund 207.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------

Project Activities	From - To	Amount
Project Management	10/14 - 09/27	90,086,729
<b>Total Budgetary Cost Estimate:</b>		<b>90,086,729</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	8,462,522	
Fund 304 Miscellaneous Revenue	11,611,679	
Fund 304 One Cent Infrastructure Sales Tax	73,081,897	
<b>Total Programmed Funding:</b>		<b>93,156,098</b>
<b>Future Funding Requirements:</b>		<b>(3,069,369)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Cost Allocation**

Project: **304-590910**

Category: **Fund 304 Administrative & Misc.**

Status: **Adopted**

Department: **B.O.C.C.**

LMS: **N/A**

### Comprehensive Plan Information

### Project Location

CIE Project: N/A

Plan Reference:

District:

LOS/Concurrency: N/A

Project Need: N/A

Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
2,669,385	0	533,877	533,877	533,877	533,877	533,877	1,865,230

### Description and Scope

Indirect costs paid out of the General Fund 001.

### Rationale

### Project Map

### Schedule of Activities

Project Activities	From - To	Amount
Project Management	10/14 - 09/26	4,534,615
<b>Total Budgetary Cost Estimate:</b>		<b>4,534,615</b>

### Means of Financing

Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	2,669,385	
<b>Total Programmed Funding:</b>		<b>2,669,385</b>
<b>Future Funding Requirements:</b>		<b>1,865,230</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Contingency Reserves**  
 Category: **Fund 304 Administrative & Misc.**  
 Department: **B.O.C.C.**

Project: **304-590990**  
 Status: **Adopted**  
 LMS: **N/A**

**Comprehensive Plan Information**

**Project Location**

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency: N/A      Project Need: N/A

District:  
 Location:

**Programmed Funding**

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
8,000,000	0	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	-5,024,762

**Description and Scope**

Unappropriated Reserves

**Rationale**

**Project Map**

**Schedule of Activities**

Project Activities	From - To	Amount
Project Management	10/20 - 09/26	2,975,238
<b>Total Budgetary Cost Estimate:</b>		<b>2,975,238</b>
<b>Means of Financing</b>		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	8,000,000	
<b>Total Programmed Funding:</b>		<b>8,000,000</b>
<b>Future Funding Requirements:</b>		<b>(5,024,762)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Cash Balance**

Project: **304-590991**

Category: **Fund 304 Administrative & Misc.**

Status: **Adopted**

Department: **B.O.C.C.**

LMS: **N/A**

### Comprehensive Plan Information

### Project Location

CIE Project: N/A

Plan Reference:

District:

LOS/Concurrency: N/A

Project Need: N/A

Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
21,829,309	0	2,500,000	2,500,000	2,500,000	4,562,856	9,766,453	-3,743,447

### Description and Scope

Cash balance held as reserve.

### Rationale

### Project Map

### Schedule of Activities

Project Activities	From - To	Amount
Project Management	10/19 - 09/26	18,085,862
<b>Total Budgetary Cost Estimate:</b>		<b>18,085,862</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	2,579,967	
Fund 304 One Cent Infrastructure Sales Tax	19,249,342	
<b>Total Programmed Funding:</b>		<b>21,829,309</b>
<b>Future Funding Requirements:</b>		<b>(3,743,447)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Fund 304 Culture & Recreation**

Projects	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
304-25001 Higg's Beach Seawall	-	220,000	1,040,000	2,040,000	-	-	3,300,000	3,300,000
304-25019 Higgs Beach Stabilization	-	400,000	-	-	-	-	400,000	400,000
304-25020 Key Largo Library Roof Replacement	-	193,000	-	-	-	-	193,000	193,000
304-25017 Key West Library Roof Replacement	-	960,000	1,040,000	-	-	-	2,000,000	2,000,000
304-25018 Reynolds Street Pier Design	-	100,000	-	-	-	-	100,000	100,000
304-25005 Rowell's Waterfront Park	-	200,000	-	-	-	-	200,000	200,000
Total Project Cost	-	2,073,000	2,080,000	2,040,000	-	-	6,193,000	6,193,000

Current Revenues	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
Fund 304 Fund Balance Forward	-	500,000	-	-	-	-	500,000	500,000
Fund 304 Interest Earnings	-	193,000	-	-	-	-	193,000	193,000
Fund 304 One Cent Infrastructure Sales Tax	-	1,380,000	2,080,000	2,040,000	-	-	5,500,000	5,500,000
Total Funding	-	2,073,000	2,080,000	2,040,000	-	-	6,193,000	6,193,000

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Higg's Beach Seawall**  
 Category: **Fund 304 Culture & Recreation**  
 Department: **Project Management**

Project: **304-25001**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
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CIE Project: Yes	Plan Reference:	District:
LOS/Concurrency: No	Project Need: Growth, Deficiency	Location: 1000 Atlantic Blvd., Key West, FL 33040

Programmed Funding						
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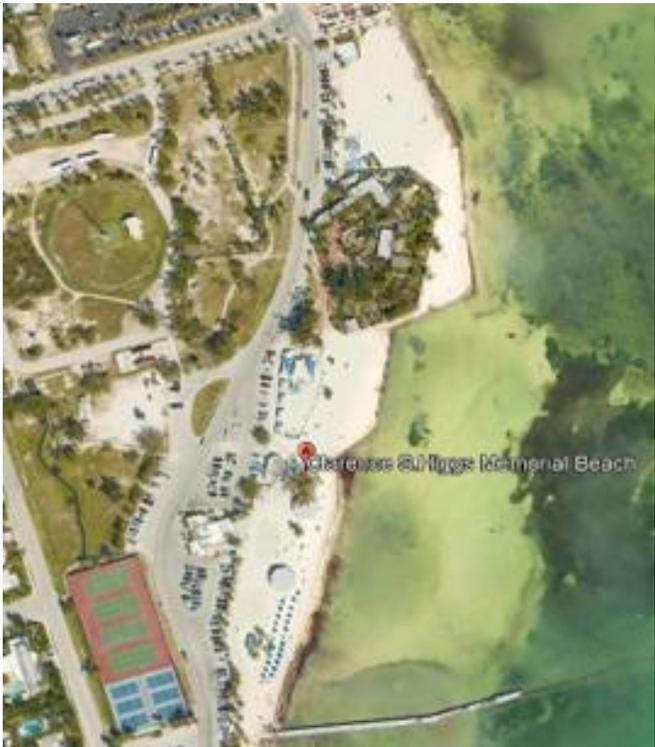
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
3,300,000	0	220,000	1,040,000	2,040,000	0	0	1,382,781

Description and Scope
-----------------------

Upgrade seawall to repair 70 LF of collapsed seawall and reinforcement of the existing seawall.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
Project Mgmt		10,000
Construction		4,672,781
<b>Total Budgetary Cost Estimate:</b>		<b>4,682,781</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax		3,300,000
<b>Total Programmed Funding:</b>		<b>3,300,000</b>
<b>Future Funding Requirements:</b>		<b>1,382,781</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Rowell's Waterfront Park**  
 Category: **Fund 304 Culture & Recreation**  
 Department: **Project Management**

Project: **304-25005**  
 Status: **Adopted**  
 LMS: **N/A**

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location: 104550 Overseas Hwy, Key Largo, FL 33037

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
200,000	0	200,000	0	0	0	0	-200,000

Description and Scope
-----------------------

Phase I construction consists of realignment of park entrance, eastern bathroom/storage building and multi-use path along northern side of property, landscaping, and small parking lot. Phase II construction will be covid grant - related construction items including, additional multi-use path that doubles as a vehicle queue when needed, site lighting/power, landscaping and stormwater retention as required to satisfy code.

Rationale
-----------

Funding Strategy
------------------

One Cent Infrastructure Sales Tax - Fund 304; CDBG-CV grant; multiple TDC grants

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<u>0</u>
<b>Means of Financing</b>		
<b>Funding Source</b>		<b>Amount</b>
Fund 304 One Cent Infrastructure Sales Tax		200,000
<b>Total Programmed Funding:</b>		<u>200,000</u>
<b>Future Funding Requirements:</b>		<u>(200,000)</u>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key West Library Roof Replacement**  
 Category: **Fund 304 Culture & Recreation**  
 Department: **Project Management**

Project: **304-25017**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

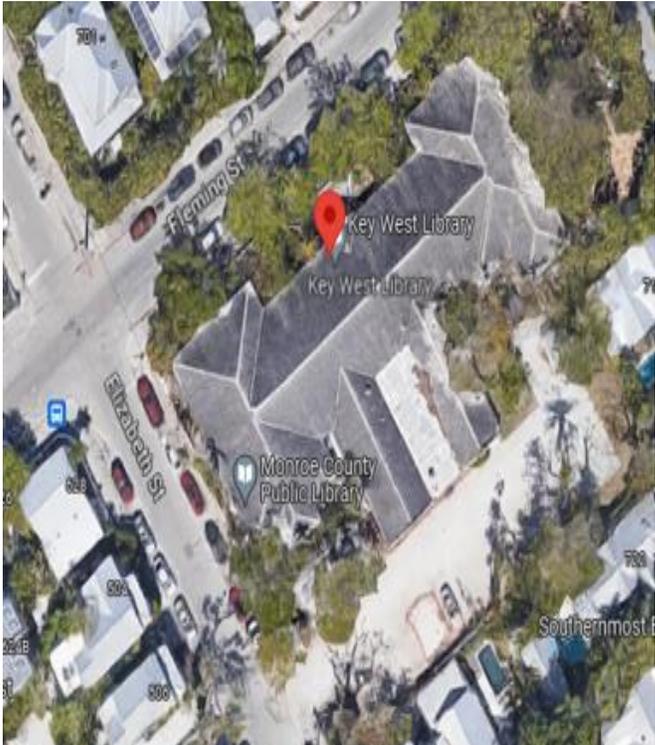
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,000,000	0	960,000	1,040,000	0	0	0	-2,000,000

Description and Scope
-----------------------

The roof has reached the end of its lifespan and is in need of replacement. Expected to be completed in FY27

Rationale
-----------

Project Map	Schedule of Activities
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Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	2,000,000	
<b>Total Programmed Funding:</b>		<b>2,000,000</b>
<b>Future Funding Requirements:</b>		<b>(2,000,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Reynolds Street Pier Design**  
 Category: **Fund 304 Culture & Recreation**  
 Department: **Project Management**

Project: **304-25018**  
 Status: **Proposed**  
 LMS:

### Comprehensive Plan Information

### Project Location

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency:      Project Need:

District:  
 Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
100,000	0	100,000	0	0	0	0	-100,000

### Description and Scope

This project is to evaluate, design and construct upgrades to the supporting sub-structure of the pier to extend its useful life.

### Rationale

### Project Map



### Schedule of Activities

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	100,000	
<b>Total Programmed Funding:</b>		<b>100,000</b>
<b>Future Funding Requirements:</b>		<b>(100,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Higgs Beach Stabilization**  
 Category: **Fund 304 Culture & Recreation**  
 Department: **Project Management**

Project: **304-25019**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding			Future Funding	
			FY 2027	FY 2028	FY 2029		FY 2030
400,000	0	400,000	0	0	0	0	-400,000

Description and Scope
-----------------------

This project is to prevent further erosion of Higgs beach by stabilizing the shoreline with riprap.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	400,000	
<b>Total Programmed Funding:</b>		<b>400,000</b>
<b>Future Funding Requirements:</b>		<b>(400,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key Largo Library Roof Replacement**  
 Category: **Fund 304 Culture & Recreation**  
 Department: **Project Management**

Project: **304-25020**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key Largo

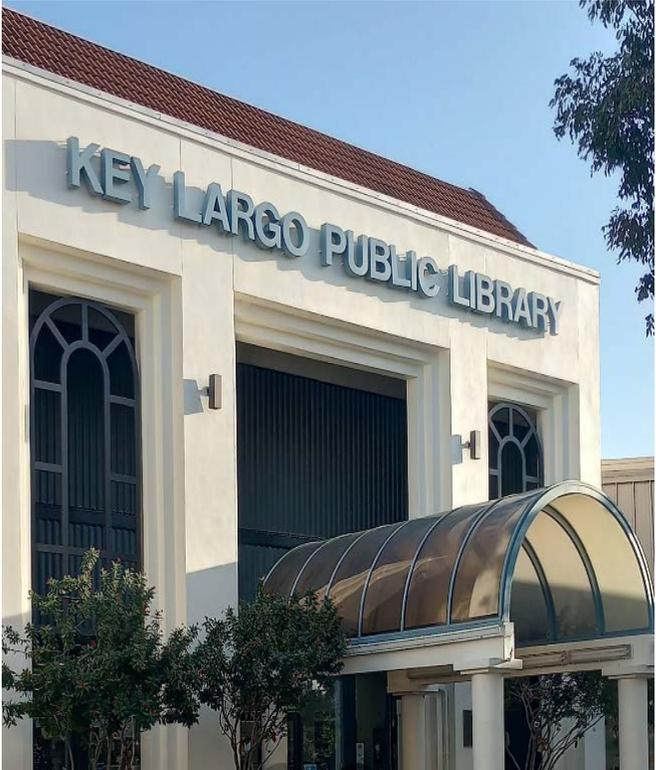
Programmed Funding						
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding			Future Funding
			FY 2027	FY 2028	FY 2029	
193,000	0	193,000	0	0	0	-193,000

Description and Scope
-----------------------

The roof has reached the end of its lifespan and is in need of replacement.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 304 Interest Earnings		193,000
<b>Total Programmed Funding:</b>		193,000
<b>Future Funding Requirements:</b>		(193,000)

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Fund 304 General Government**

Projects	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
304-24014 Bayshore Manor Renovation - Supervisor	-	350,000	-	-	-	-	350,000	350,000
304-27025 Caribbean Drive Bridge Repair	-	63,731	25,000	443,656	-	-	532,387	532,387
304-24012 Ellis Building Renovation - Property Appra	-	361,400	-	-	-	-	361,400	361,400
304-24011 Gato Building Repairs	-	875,000	-	-	-	-	875,000	875,000
304-24019 Harvey Gov Paint/Spalling Repair	-	60,000	-	-	-	-	60,000	60,000
304-24026 Historic Court House - HMGP Match	-	-	1,500,000	-	-	-	1,500,000	1,500,000
CG1902 Jackson Square Temporary Chiller & Demol	-	693,250	530,000	2,330,000	-	-	3,553,250	3,553,250
304-24017 Lester Building Renovation	-	2,900,000	1,026,000	-	-	-	3,926,000	3,926,000
304-24021 Move DOH into Marathon Professional Bu	-	250,000	-	-	-	-	250,000	250,000
CG1901 Ocean Reef ILA/Building/Fire Boat/Ambulan	-	142,803	497,100	-	-	-	639,903	639,903
304-24007 Public Defender Simonton Property Reno	-	76,474	-	-	-	-	76,474	76,474
304-24027 Recertification of Marathon Professional	-	250,000	-	-	-	-	250,000	250,000
304-24024 Replace Gato Building HVAC Units	-	200,000	-	-	-	-	200,000	200,000
304-24020 Replace HVAC units at Harvey Governme	-	110,000	-	-	-	-	110,000	110,000
304-24023 Transition Gato Building to Siemens HVA	-	355,000	-	-	-	-	355,000	355,000
304-24022 Transition Harvey Building to Siemens HV	-	120,000	-	-	-	-	120,000	120,000
304-24025 Transition Nelson Building to Siemens HV	-	225,000	-	-	-	-	225,000	225,000
Total Project Cost	-	7,032,658	3,578,100	2,773,656	-	-	13,384,414	13,384,414

Current Revenues	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
Fund 304 Fund Balance Forward	-	2,211,474	-	1,562,946	-	-	3,774,420	3,774,420
Fund 304 One Cent Infrastructure Sales Tax	-	4,821,184	3,578,100	1,210,710	-	-	9,609,994	9,609,994
Total Funding	-	7,032,658	3,578,100	2,773,656	-	-	13,384,414	13,384,414

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Public Defender Simonton Property Renovation**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24007**  
 Status: **Adopted**  
 LMS: **N/A**

### Comprehensive Plan Information

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency: N/A      Project Need: N/A

### Project Location

District: District #1  
 Location: 316 Simonton Street, Key West, FL 33040

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
76,474	0	76,474	0	0	0	0	2,688,659

### Description and Scope

Purchase of property and redevelopment of building(s) in order to house the public defender's office in Key West. Costs will include land purchase, design, permitting and (re)construction. Complete remodel of historical building located in downtown Key West's historical district. Three buildings on parcel of land with two of the three being historical.

### Rationale

Florida law requires that the County provide office space for the Public Defender. The Public Defender currently occupies a rental property which is being redeveloped and is no longer available for rent as of March 2019. Finding appropriate rental properties is getting difficult and the County feels that purchasing a property will alleviate any future uncertainty. An interim rental location has been found while the County purchases and renovates a property.

### Funding Strategy

Fund 304

### Operating Budget Impacts

BOCC approved Land purchase 2/20/19 subject to redevelopment ability. Planning, design and permitting costs to be mainly in FY20. Construction costs to occur in FY21-FY22.

### Project Map



### Schedule of Activities

Project Activities	From - To	Amount
Project Mgmt	10/18 - 09/24	10,000
Design/Engineering	10/19 - 09/24	5,133
Site Work Improvement	10/21 - 09/24	2,750,000

**Total Budgetary Cost Estimate: 2,765,133**

### Means of Financing

Funding Source	Amount
Fund 304 Fund Balance Forward	76,474

**Total Programmed Funding: 76,474**  
**Future Funding Requirements: 2,688,659**

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Gato Building Repairs**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24011**  
 Status: **Adopted**  
 LMS:

### Comprehensive Plan Information

### Project Location

CIE Project: N/A      Plan Reference:      District:  
 LOS/Concurrency:      Project Need:      Location: 1100 Simonton Street, Key West

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
875,000	0	875,000	0	0	0	0	-723,250

### Description and Scope

The Historic Gato building has developed spalling concrete on the interior and exterior of the building. It has experienced this due to corroding reinforcements, requiring concrete repair.

### Rationale

### Funding Strategy

Fund 304

### Project Map



### Schedule of Activities

Project Activities	From - To	Amount
Project Mgmt	10/22 - 09/25	5,000
Design/Architecture	10/22 - 09/25	46,750
Site Work Improvement	10/22 - 09/25	100,000

**Total Budgetary Cost Estimate: 151,750**

### Means of Financing

Funding Source	Amount
Fund 304 Fund Balance Forward	875,000

**Total Programmed Funding: 875,000**  
**Future Funding Requirements: (723,250)**

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Ellis Building Renovation - Property Appraiser**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24012**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: 88800 Overseas Hwy, Plantation Key

Programmed Funding							
Proarammed Funding	Aprooriated To Date	Budaeted FY 2026	<i>Non-Appropriated Proarammed CIP Fundina</i>			Future Fundina	
			FY 2027	FY 2028	FY 2029		FY 2030
361,400	0	361,400	0	0	0	0	-361,400

Description and Scope
-----------------------

Monroe County Property Appraiser is relocating from the 1st floor of the Ellis Building to the 2nd floor. This project is the renovation of the 2nd floor space. The building also requires some spalling repairs.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	361,400	
<b>Total Programmed Funding:</b>		<b>361,400</b>
<b>Future Funding Requirements:</b>		<b>(361,400)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Bayshore Manor Renovation - Supervisor of Elections**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24014**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information			Project Location				
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CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>			Future Funding	
			FY 2027	FY 2028	FY 2029		FY 2030
350,000	0	350,000	0	0	0	0	-350,000

Description and Scope
-----------------------

Building is to be renovated and used as a new office for the Supervisor of Elections

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<u>0</u>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	350,000	
<b>Total Programmed Funding:</b>		<u>350,000</u>
<b>Future Funding Requirements:</b>		<u>(350,000)</u>



# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Harvey Gov Paint/Spalling Repair**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24019**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

Programmed Funding							
Proarammed Funding	Aprooriated To Date	Budaeted FY 2026	<i>Non-Appropriated Proarammed CIP Fundina</i>			Future Fundina	
			FY 2027	FY 2028	FY 2029		FY 2030
60,000	0	60,000	0	0	0	0	-60,000

Description and Scope
-----------------------

Repairs to concrete spalling issues found throughout building as well as repainting the exterior.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	60,000	
<b>Total Programmed Funding:</b>		60,000
<b>Future Funding Requirements:</b>		(60,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Replace HVAC units at Harvey Government Building**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24020**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding						
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>			Future Funding
			FY 2027	FY 2028	FY 2029	
110,000	0	110,000	0	0	0	-110,000

Description and Scope
-----------------------

Replace HVAC units at the Harvey Government building in Key West.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	110,000	
<b>Total Programmed Funding:</b>		110,000
<b>Future Funding Requirements:</b>		(110,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Move DOH into Marathon Professional Building**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24021**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency:	Project Need:	Location:	

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
250,000	0	250,000	0	0	0	0	-250,000

Description and Scope
-----------------------

Move Department of Health from existing Marathon location to the Marathon professional building.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	250,000	
<b>Total Programmed Funding:</b>		<b>250,000</b>
<b>Future Funding Requirements:</b>		<b>(250,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Transition Harvey Building to Siemens HVAC System  
 Category: Fund 304 General Government  
 Department: Project Management

Project: 304-24022  
 Status: Proposed  
 LMS:

### Comprehensive Plan Information

### Project Location

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency:      Project Need:

District:  
 Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
120,000	0	120,000	0	0	0	0	-120,000

### Description and Scope

Update HVAC system in Harvey Government building with new Siemens system.

### Rationale

### Project Map



### Schedule of Activities

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	120,000	
<b>Total Programmed Funding:</b>		<b>120,000</b>
<b>Future Funding Requirements:</b>		<b>(120,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Transition Gato Building to Siemens HVAC System**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24023**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency:	Project Need:	Location:	

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
355,000	0	355,000	0	0	0	0	-355,000

Description and Scope
-----------------------

Update HVAC system in Gato building with new Siemens system.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	355,000	
<b>Total Programmed Funding:</b>		355,000
<b>Future Funding Requirements:</b>		(355,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Replace Gato Building HVAC Units**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24024**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency:	Project Need:	Location:	

Programmed Funding					
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
200,000	0	200,000	0	0	0	0	-200,000

Description and Scope
-----------------------

Replace HVAC units at the Gato building in Key West.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	200,000	
<b>Total Programmed Funding:</b>		<b>200,000</b>
<b>Future Funding Requirements:</b>		<b>(200,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Transition Nelson Building to Siemens HVAC System  
 Category: Fund 304 General Government  
 Department: Project Management

Project: 304-24025  
 Status: Proposed  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding						
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding			Future Funding
			FY 2027	FY 2028	FY 2029	
225,000	0	225,000	0	0	0	-225,000

Description and Scope
-----------------------

Update HVAC system in Murray Nelson building with new Siemens system.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward		225,000
<b>Total Programmed Funding:</b>		<b>225,000</b>
<b>Future Funding Requirements:</b>		<b>(225,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Historic Court House - HMGP Match**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24026**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding						
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>			
			FY 2027	FY 2028	FY 2029	FY 2030
1,500,000	0	0	1,500,000	0	0	-1,500,000

**Description and Scope**

Grant received for application of waterproof sealant to Courthouse brick exterior until bricks can be replaced.

**Rationale**

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	1,500,000	
<b>Total Programmed Funding:</b>		<b>1,500,000</b>
<b>Future Funding Requirements:</b>		<b>(1,500,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Recertification of Marathon Professional Plaza**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-24027**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency:	Project Need:	Location:	

Programmed Funding							
Programmed Funding	Appropriated To Date	Budaeted FY 2026	<i>Non-Appropriated Proarammed CIP Fundina</i>				Future Fundina
			FY 2027	FY 2028	FY 2029	FY 2030	
250,000	0	250,000	0	0	0	0	-250,000

Description and Scope
-----------------------

The south wall of the building is settling necessitating a geotechnical survey and repairs based on the results in order to meet the City's recertification.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	250,000	
<b>Total Programmed Funding:</b>		<b>250,000</b>
<b>Future Funding Requirements:</b>		<b>(250,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Caribbean Drive Bridge Repair**  
 Category: **Fund 304 General Government**  
 Department: **Project Management**

Project: **304-27025**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

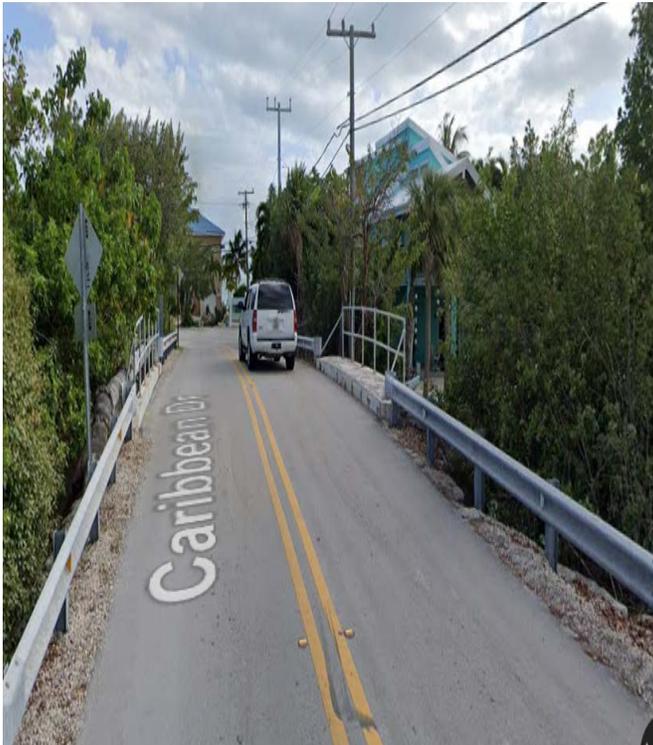
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
532,387	0	63,731	25,000	443,656	0	0	-532,387

### Description and Scope

2024 bridge assessment indicated bridge needed to be repaired. SCOP grant funding to be used for a portion of planning, design, and construction.

### Rationale

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	532,387	
<b>Total Programmed Funding:</b>		532,387
<b>Future Funding Requirements:</b>		(532,387)



# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Jackson Square Temporary Chiller & Demolition  
 Category: Fund 304 General Government  
 Department: Project Management

Project: CG1902  
 Status: Adopted  
 LMS: N/A

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency: N/A	Project Need: N/A	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
3,553,250	0	693,250	530,000	2,330,000	0	0	-3,219,316

Description and Scope
-----------------------

Removal of old chiller on Jefferson Brown building currently servicing Jackson Square (Historic Jail, Historic Courthouse, Freeman Justice, Courthouse Annex) and purchase of trailer mounted chiller to service Jackson square until Jefferson Brown building demolition is complete and permanent chiller installed.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
Project Mgmt		333,934
<b>Total Budgetary Cost Estimate:</b>		<b>333,934</b>

Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	1,562,946	
Fund 304 One Cent Infrastructure Sales Tax	1,990,304	
<b>Total Programmed Funding:</b>		<b>3,553,250</b>
<b>Future Funding Requirements:</b>		<b>(3,219,316)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Fund 304 Public Safety**

<b>Projects</b>	<b>Appropriated To Date</b>	<b>FY 2026 Proposed</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
			<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
304-26017 Communications Tower Maintenace	-	339,700	-	-	-	-	339,700	339,700
304-26019 Medical Examiner Generator	-	193,000	-	-	-	-	193,000	193,000
304-26020 Monroe County Detention Center Kitchen	-	1,000,000	250,000	250,000	250,000	250,000	2,000,000	2,000,000
304-26015 Monroe County Detention Center Plumbin	-	60,000	70,000	-	-	-	130,000	130,000
304-26022 Monroe County Detention Center Roof, W	-	1,150,000	1,150,000	-	-	-	2,300,000	2,300,000
304-26011 Monroe County Detention Center Spalling	-	200,000	1,000,000	1,000,000	1,000,000	-	3,200,000	3,200,000
304-26018 Monroe County Detention Center Window	-	75,000	75,000	75,000	75,000	-	300,000	300,000
304-26021 Upgrades to Siemens HVAC System at M	-	170,000	-	-	-	-	170,000	170,000
Total Project Cost	-	3,187,700	2,545,000	1,325,000	1,325,000	250,000	8,632,700	8,632,700

<b>Current Revenues</b>	<b>Appropriated To Date</b>	<b>FY 2026 Proposed</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
			<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 304 Fund Balance Forward	-	1,150,000	1,150,000	-	-	-	2,300,000	2,300,000
Fund 304 One Cent Infrastructure Sales Tax	-	2,037,700	1,395,000	1,325,000	1,325,000	250,000	6,332,700	6,332,700
Total Funding	-	3,187,700	2,545,000	1,325,000	1,325,000	250,000	8,632,700	8,632,700

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Monroe County Detention Center Spalling Repairs**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26011**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: 5501 College Rd., Key West 33040

Programmed Funding						
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Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
3,200,000	0	200,000	1,000,000	1,000,000	1,000,000	0	-3,200,000

Description and Scope
-----------------------

This project is to include approximately 13,000 SF of stucco that needs to be removed, replaced and repainted to match the existing surroundings.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	3,200,000	
<b>Total Programmed Funding:</b>		<b>3,200,000</b>
<b>Future Funding Requirements:</b>		<b>(3,200,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Monroe County Detention Center Plumbing Fixtures Replacement**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26015**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

Programmed Funding							
Proarammed Funding	Aprooriated To Date	Budaeted FY 2026	<i>Non-Appropriated Proarammed CIP Fundina</i>				Future Fundina
			FY 2027	FY 2028	FY 2029	FY 2030	
130,000	0	60,000	70,000	0	0	0	-130,000

Description and Scope
-----------------------

Replacement and upgrade of plumbing fixtures at the Monroe County Detention Center.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax		130,000
<b>Total Programmed Funding:</b>		<b>130,000</b>
<b>Future Funding Requirements:</b>		<b>(130,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Communications Tower Maintenance**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26017**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Various Locations

Programmed Funding						
--------------------	--	--	--	--	--	--

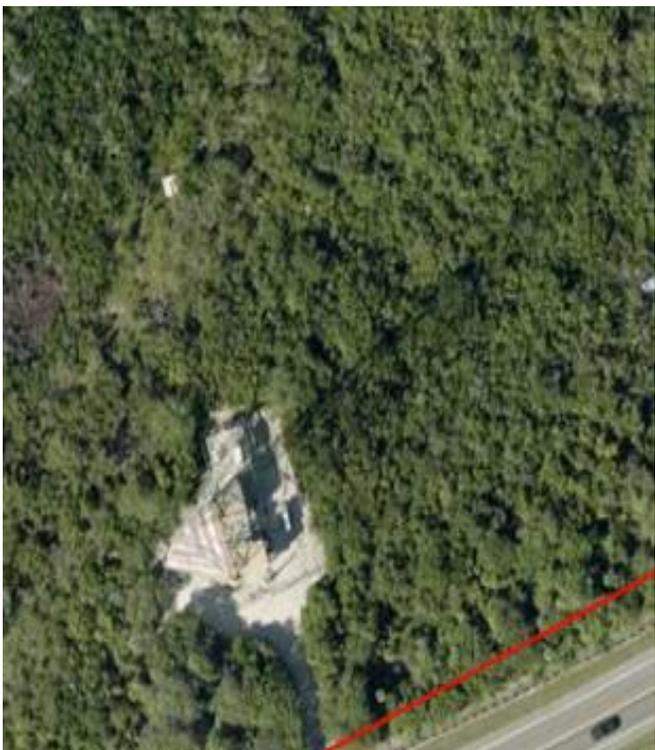
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
339,700	0	339,700	0	0	0	0	-339,700

Description and Scope
-----------------------

Maintenance of emergency communications towers used by the Sheriff's office located on Grassy Key, Plantation Key, Key Largo, and Stock Island.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	339,700	
<b>Total Programmed Funding:</b>		<b>339,700</b>
<b>Future Funding Requirements:</b>		<b>(339,700)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Monroe County Detention Center Window Spalling Repairs**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26018**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
300,000	0	75,000	75,000	75,000	75,000	0	-300,000

Description and Scope
-----------------------

Repair of damaged concrete spalling around jail cell windows.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	300,000	
<b>Total Programmed Funding:</b>		<b>300,000</b>
<b>Future Funding Requirements:</b>		<b>(300,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Medical Examiner Generator**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26019**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Marathon

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
193,000	0	193,000	0	0	0	0	-193,000

Description and Scope
-----------------------

Replace Generator at Medical Examiner building and build concrete pad that meets Flood Plain requirements. Project expected to be completed in FY26.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	193,000	
<b>Total Programmed Funding:</b>		<b>193,000</b>
<b>Future Funding Requirements:</b>		<b>(193,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Monroe County Detention Center Kitchen Repairs**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26020**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
2,000,000	0	1,000,000	250,000	250,000	250,000	250,000	-2,000,000

Description and Scope
-----------------------

The Detention Center kitchen has been in operation 24 hours a day 7 days a week for the last 30+ years and needs to be shut down for a period of time in order to refinish all surfaces, replace all lighting, replace specific equipment, replace broken counters, repair plumbing system, and repair HVAC system.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	2,000,000	
<b>Total Programmed Funding:</b>		<b>2,000,000</b>
<b>Future Funding Requirements:</b>		<b>(2,000,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Upgrades to Siemens HVAC System at Medical Examiner**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26021**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project:	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>			Future Funding	
			FY 2027	FY 2028	FY 2029		FY 2030
170,000	0	170,000	0	0	0	0	-170,000

Description and Scope
-----------------------

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	170,000	
<b>Total Programmed Funding:</b>		170,000
<b>Future Funding Requirements:</b>		(170,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Monroe County Detention Center Roof, Window, and Door Replacements - HMGP Match**  
 Category: **Fund 304 Public Safety**  
 Department: **Project Management**

Project: **304-26022**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
2,300,000	0	1,150,000	1,150,000	0	0	0	-2,300,000

Description and Scope
-----------------------

Multiple areas of MCSO detention center to be repaired/replaced using HGMP match funding.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	2,300,000	
<b>Total Programmed Funding:</b>		<b>2,300,000</b>
<b>Future Funding Requirements:</b>		<b>(2,300,000)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Fund 304 Transportation**

Projects	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
304-27053 Conch Key Road Elevation	-	106,778	-	-	-	-	106,778	106,778
304-27019 Crane Blvd Shared Use Path	-	-	-	1,126,519	-	-	1,126,519	1,126,519
304-27020 Key Deer Blvd North of Watson Road Re	-	295,000	1,794,351	-	-	-	2,089,351	2,089,351
304-27015 No Name Key Bridge Repair	-	-	403,340	460,000	4,450,000	4,450,000	9,763,340	9,763,340
304-27022 Ocean Bay Drive Embankment Repair	-	-	64,328	-	336,055	-	400,383	400,383
304-27027 Pavement Rejuvenation Project	-	567,000	755,000	400,000	-	-	1,722,000	1,722,000
304-27052 Sands Subdivision Road Elevation	-	50,000	10,000	-	-	-	60,000	60,000
304-27026 Steamboat Creek Bridge Repair	-	-	-	78,666	-	402,534	481,200	481,200
304-27017 Stillwright Point Mill & Pave Design	-	35,009	-	-	-	-	35,009	35,009
304-27018 Toms Harbor Channel Bridge Repairs	-	385,169	-	-	-	-	385,169	385,169
Total Project Cost	-	1,438,956	3,027,019	2,065,185	4,786,055	4,852,534	16,169,749	16,169,749

Current Revenues	Appropriated To Date	FY 2026 Proposed	Un-Appropriated Subsequent Years				5 Year Total	CIP Total
			FY 2027	FY 2028	FY 2029	FY 2030		
Fund 304 Fund Balance Forward	-	-	-	-	332,274	4,450,000	4,782,274	4,782,274
Fund 304 One Cent Infrastructure Sales Tax	-	1,438,956	3,027,019	2,065,185	4,453,781	402,534	11,387,475	11,387,475
Total Funding	-	1,438,956	3,027,019	2,065,185	4,786,055	4,852,534	16,169,749	16,169,749

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **No Name Key Bridge Repair**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27015**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
9,763,340	0	0	403,340	460,000	4,450,000	4,450,000	-9,763,340

### Description and Scope

Bridge is in need of repairs/maintenance. Last repair project was conducted in 2016. Additional repairs are now necessary. Repair/replacement options to be evaluated during inspection.

### Rationale

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 Fund Balance Forward	4,782,274	
Fund 304 One Cent Infrastructure Sales Tax	4,981,066	
<b>Total Programmed Funding:</b>		<b>9,763,340</b>
<b>Future Funding Requirements:</b>		<b>(9,763,340)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Stillwright Point Mill & Pave Design**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27017**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

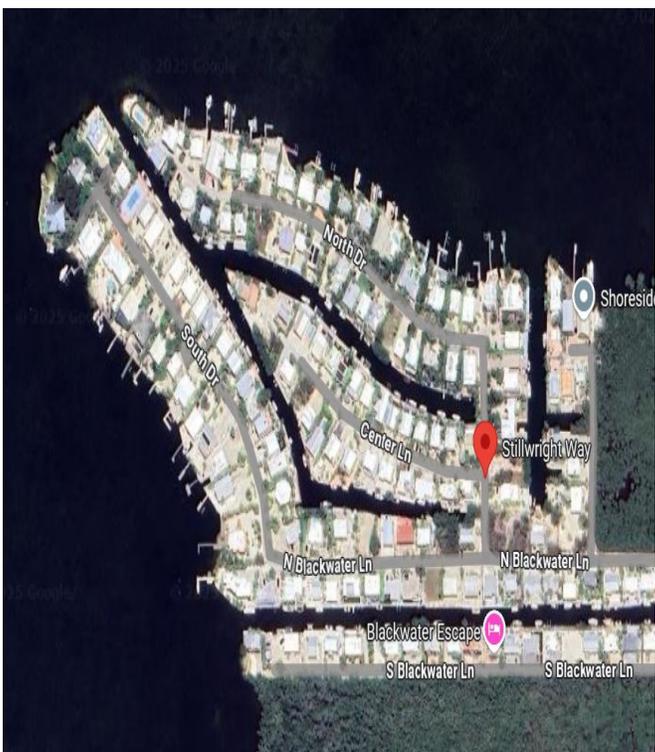
Programmed Funding							
Proarammed Funding	Aprooriated To Date	Budaeted FY 2026	Non-Appropriated Proarammed CIP Fundina			Future Fundina	
			FY 2027	FY 2028	FY 2029		FY 2030
35,009	0	35,009	0	0	0	0	-35,009

Description and Scope
-----------------------

Design of Milling and paving for roads in Stillwright point neighborhood.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	35,009	
<b>Total Programmed Funding:</b>		<b>35,009</b>
<b>Future Funding Requirements:</b>		<b>(35,009)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Toms Harbor Channel Bridge Repairs**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27018**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency:	Project Need:	Location:	

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
385,169	0	385,169	0	0	0	0	-385,169

Description and Scope
-----------------------

Bridge from US 1 to Duck Key needs repairs to remain in service. Repairs expected to be completed in FY27.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	385,169	
<b>Total Programmed Funding:</b>		<b>385,169</b>
<b>Future Funding Requirements:</b>		<b>(385,169)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Crane Blvd Shared Use Path  
 Category: Fund 304 Transportation  
 Department: Engineering Services/Roads

Project: 304-27019  
 Status: Adopted  
 LMS:

### Comprehensive Plan Information

### Project Location

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency:      Project Need:

District:  
 Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
1,126,519	0	0	0	1,126,519	0	0	-1,126,519

### Description and Scope

Construction of a shared use path to connect neighborhoods to the north to Sugarloaf school. Project expected to be completed in FY28.

### Rationale

### Project Map



### Schedule of Activities

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	1,126,519	
<b>Total Programmed Funding:</b>		<b>1,126,519</b>
<b>Future Funding Requirements:</b>		<b>(1,126,519)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Key Deer Blvd North of Watson Road Repair**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27020**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
2,089,351	0	295,000	1,794,351	0	0	0	-2,089,351

Description and Scope
-----------------------

Project repairs/reconstructs and elevates as needed Key Deer Boulevard north of Watson Blvd. to Kyle Blvd. (approx 2.6 miles). Will incorporate recommendations from SLR vulnerability study to elevate portions of road. Project expected to be completed in FY27.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	2,089,351	
<b>Total Programmed Funding:</b>		<b>2,089,351</b>
<b>Future Funding Requirements:</b>		<b>(2,089,351)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Ocean Bay Drive Embankment Repair**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27022**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding						
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding			
			FY 2027	FY 2028	FY 2029	FY 2030
400,383	0	0	64,328	0	336,055	-400,383

Description and Scope
-----------------------

Propeller wash from adjacent marina has eroded roadway shoulder along approximately 500 LF of Ocean Bay Drive. Mitigation is needed to prevent further erosion and collapse of guardrail and shoulder.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	400,383	
<b>Total Programmed Funding:</b>		<b>400,383</b>
<b>Future Funding Requirements:</b>		<b>(400,383)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Steamboat Creek Bridge Repair**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27026**  
 Status: **Proposed**  
 LMS:

### Comprehensive Plan Information

### Project Location

CIE Project: N/A      Plan Reference:  
 LOS/Concurrency:      Project Need:

District:  
 Location:

### Programmed Funding

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
481,200	0	0	0	78,666	0	402,534	-481,200

### Description and Scope

2024 bridge assessment indicated bridge needed to be repaired. SCOP grant funding to be used for a portion of planning, design, and construction.

### Rationale

### Project Map



### Schedule of Activities

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	481,200	
<b>Total Programmed Funding:</b>		<b>481,200</b>
<b>Future Funding Requirements:</b>		<b>(481,200)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Pavement Rejuvenation Project**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27027**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location:

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
1,722,000	0	567,000	755,000	400,000	0	0	-1,722,000

Description and Scope
-----------------------

Recently paved roads are treated to extend the pavement life and reduce cost to maintain the roadway network.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	1,722,000	
<b>Total Programmed Funding:</b>		<b>1,722,000</b>
<b>Future Funding Requirements:</b>		<b>(1,722,000)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Sands Subdivision Road Elevation  
 Category: Fund 304 Transportation  
 Department: Engineering Services/Roads

Project: 304-27052  
 Status: Proposed  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: BPK

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
60,000	0	50,000	10,000	0	0	0	-60,000

Description and Scope
-----------------------

Design for Pump and treat storm water drainage system, reconstruction and elevation of roadway segments.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
Total Budgetary Cost Estimate:		0
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	60,000	
Total Programmed Funding:		60,000
Future Funding Requirements:		(60,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Conch Key Road Elevation**  
 Category: **Fund 304 Transportation**  
 Department: **Engineering Services/Roads**

Project: **304-27053**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Conch Key

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				
			FY 2027	FY 2028	FY 2029	FY 2030	Future Funding
106,778	0	106,778	0	0	0	0	-106,778

Description and Scope
-----------------------

Project will elevate roads and install engineered stormwater system to adapt to sea level rise.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 304 One Cent Infrastructure Sales Tax	106,778	
<b>Total Programmed Funding:</b>		<b>106,778</b>
<b>Future Funding Requirements:</b>		<b>(106,778)</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Land Acquisition**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 316 Land Acquisition	0	242,713	0	0	0	0	242,713	242,713
PE1602 Land Acquisition Match	0	242,713	0	0	0	0	242,713	242,713
Total Project Cost	<u>0</u>	<u>242,713</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>242,713</u>	<u>242,713</u>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 316 Fund Balance Forward	0	24,351	0	0	0	0	24,351	24,351
Fund 316 Transfer in Fm Other Funds	0	218,362	0	0	0	0	218,362	218,362
Total Funding	<u>0</u>	<u>242,713</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>242,713</u>	<u>242,713</u>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Land Acquisition Match  
 Category: Fund 316 Land Acquisition  
 Office: Project Management

Project: PE1602  
 Status: Adopted  
 LMS: N/A

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency: N/A	Project Need: N/A	Location:	

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	<i>Non-Appropriated Programmed CIP Funding</i>				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
242,713	0	242,713	0	0	0	0	9,757,287

Description and Scope
-----------------------

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------

Project Activities	From - To	Amount
Land	10/19 - 09/23	10,000,000
<b>Total Budgetary Cost Estimate:</b>		<b>10,000,000</b>
Means of Financing		
Funding Source	Amount	
Fund 316 Fund Balance Forward	24,351	
Fund 316 Transfer in Fm Other Funds	218,362	
<b>Total Programmed Funding:</b>		<b>242,713</b>
<b>Future Funding Requirements:</b>		<b>9,757,287</b>

**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Tourist Development Tax Affordable Housing**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 317 Economic Environment	0	24,612,900	0	0	0	0	24,612,900	24,612,900
317-25550 Affordable Housing-DAC I	0	15,968,243	0	0	0	0	15,968,243	15,968,243
317-25552 Affordable Housing-DAC III	0	6,367,780	0	0	0	0	6,367,780	6,367,780
317-25553 Affordable Housing-DAC IV	0	2,276,877	0	0	0	0	2,276,877	2,276,877
Total Project Cost	<u>0</u>	<u>24,612,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,612,900</u>	<u>24,612,900</u>

<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 317 Fund Balance Forward	0	24,612,900	0	0	0	0	24,612,900	24,612,900
Total Funding	<u>0</u>	<u>24,612,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,612,900</u>	<u>24,612,900</u>







**Monroe County Board of County Commissioners**  
**Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan**

**Infrastructure Sales Surtax Revenue Bonds Series 2025**

<b>Project Categories</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 318 Administrative & Misc.	0	500,000	0	0	0	0	500,000	500,000
318-85582 Reserves-318	0	500,000	0	0	0	0	500,000	500,000
Fund 318 General Government	0	8,000,000	0	0	0	0	8,000,000	8,000,000
318-24051 Rockland Key Public Works A	0	8,000,000	0	0	0	0	8,000,000	8,000,000
Fund 318 Physical Environment	0	1,170,000	0	0	0	0	1,170,000	1,170,000
318-23050 Boca Chica Mooring Field Sho	0	1,170,000	0	0	0	0	1,170,000	1,170,000
Fund 318 Public Safety	0	6,955,656	3,828,636	0	0	0	10,784,292	10,784,292
318-26050 Monroe County Detention Cen	0	1,850,000	0	0	0	0	1,850,000	1,850,000
318-26051 New Sugarloaf Fire Station	0	5,105,656	3,828,636	0	0	0	8,934,292	8,934,292
Fund 318 Transportation	0	5,177,378	7,481,181	2,990,590	0	0	15,649,149	15,649,149
318-27050 Sugarloaf Blvd Bridge Replace	0	0	5,881,181	2,990,590	0	0	8,871,771	8,871,771
318-27054 Stillwright Point Mill & Pave	0	1,000,000	1,600,000	0	0	0	2,600,000	2,600,000
318-27055 Harbor Drive Stormwater Impr	0	848,000	0	0	0	0	848,000	848,000
318-27056 Seaview Drive Bridge Replace	0	1,953,930	0	0	0	0	1,953,930	1,953,930
318-27057 Harbor Drive Bridge Replacem	0	1,375,448	0	0	0	0	1,375,448	1,375,448
Total Project Cost	<u>0</u>	<u>21,803,034</u>	<u>11,309,817</u>	<u>2,990,590</u>	<u>0</u>	<u>0</u>	<u>36,103,441</u>	<u>36,103,441</u>
<b>Means of Financing</b>	<b>Appropriated</b>	<b>FY 2026</b>	<b>Un-Appropriated Subsequent Years</b>				<b>5 Year Total</b>	<b>CIP Total</b>
	<b>To Date</b>	<b>Adopted</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>		
Fund 318 Fund Balance Forward	0	18,473,656	11,309,817	2,990,590	0	0	32,774,063	32,774,063
Fund 318 Series 2025 Revenue Bonds	0	3,329,378	0	0	0	0	3,329,378	3,329,378
Total Funding	<u>0</u>	<u>21,803,034</u>	<u>11,309,817</u>	<u>2,990,590</u>	<u>0</u>	<u>0</u>	<u>36,103,441</u>	<u>36,103,441</u>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Boca Chica Mooring Field Shore Side Facility**  
 Category: **Fund 318 Physical Environment**  
 Office: **Project Management**

Project: **318-23050**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
1,170,000	0	1,170,000	0	0	0	0	(1,170,000)

Description and Scope
-----------------------

New construction of shore side facilities to support the new mooring field in Boca Chica Basin off the east side of Stock Island. The Mooring field will be a newly permitted field with approximately 40 mooring balls, to be developed by the County Marine Resources Department. The site for the shore side facilities may include a dinghy dock, wastewater facilities to support the County's pump out boat, a dockmaster's office, restrooms, showers and laundry facilities, recycling station, and limited parking.

Rationale
-----------

Funding Strategy
------------------

Fund 304; BIF; various grants (FWC, BIF)

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 318 Fund Balance Forward	1,170,000	
<b>Total Programmed Funding:</b>		1,170,000
<b>Future Funding Requirements:</b>		(1,170,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Rockland Key Public Works Acquisition**  
 Category: **Fund 318 General Government**  
 Office: **Project Management**

Project: **318-24051**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
8,000,000	0	8,000,000	0	0	0	0	(8,000,000)

Description and Scope
-----------------------

Acquisition of the property on Rockland Key to build future Public Works Facility.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 318 Fund Balance Forward	8,000,000	
<b>Total Programmed Funding:</b>		8,000,000
<b>Future Funding Requirements:</b>		(8,000,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Monroe County Detention Center Generator Platform**  
 Category: **Fund 318 Public Safety**  
 Office: **Project Management**

Project: **318-26050**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key West

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
1,850,000	0	1,850,000	0	0	0	0	(1,850,000)

Description and Scope
-----------------------

Constuction of raised concrete platform to hold two new Generators.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b> <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span> <b>0</b>		

Means of Financing
--------------------

Funding Source	Amount
Fund 318 Fund Balance Forward	1,850,000
<b>Total Programmed Funding:</b> <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span> <b>1,850,000</b> <b>Future Funding Requirements:</b> <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span> <b>(1,850,000)</b>	

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **New Sugarloaf Fire Station**  
 Category: **Fund 318 Public Safety**  
 Office: **Project Management**

Project: **318-26051**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Sugarloaf Key

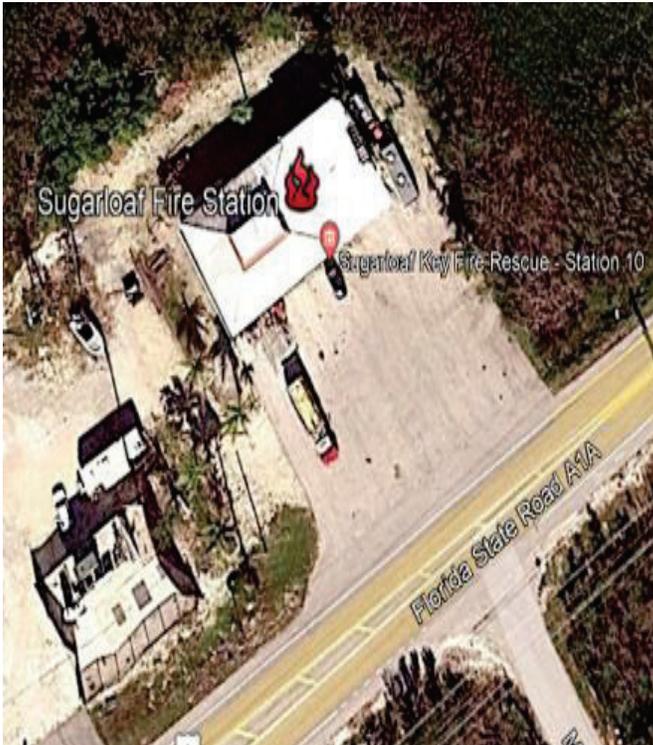
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
8,934,292	0	5,105,656	3,828,636	0	0	0	(8,934,292)

### Description and Scope

Replacement of existing volunteer fire station with a new station and creating a temporary station in the interim.

### Rationale

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		<b>0</b>
Means of Financing		
Funding Source	Amount	
Fund 318 Fund Balance Forward	8,934,292	
<b>Total Programmed Funding:</b>		<b>8,934,292</b>
<b>Future Funding Requirements:</b>		<b>(8,934,292)</b>

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Sugarloaf Blvd Bridge Replacement**  
 Category: **Fund 318 Transportation**  
 Office: **Engineering Services/Roads**

Project: **318-27050**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Sugarloaf Key

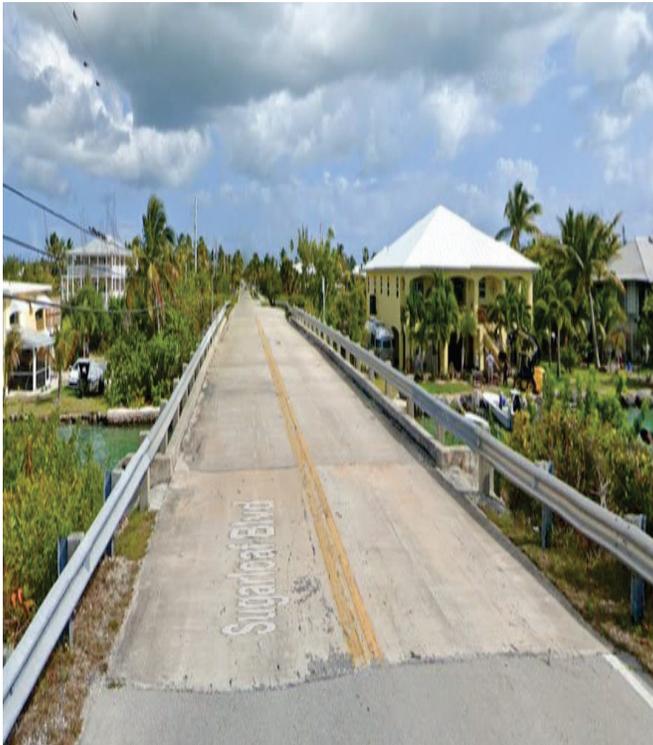
Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
8,871,771	0	0	5,881,181	2,990,590	0	0	(8,871,771)

Description and Scope
-----------------------

Bridge is scheduled for replacement. New design includes increased clearance.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 318 Fund Balance Forward	8,871,771	
<b>Total Programmed Funding:</b>		8,871,771
<b>Future Funding Requirements:</b>		(8,871,771)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Stillwright Point Mill & Pave**  
 Category: **Fund 318 Transportation**  
 Office: **Engineering Services/Roads**

Project: **318-27054**  
 Status: **Adopted**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Key Largo

Programmed Funding						
--------------------	--	--	--	--	--	--

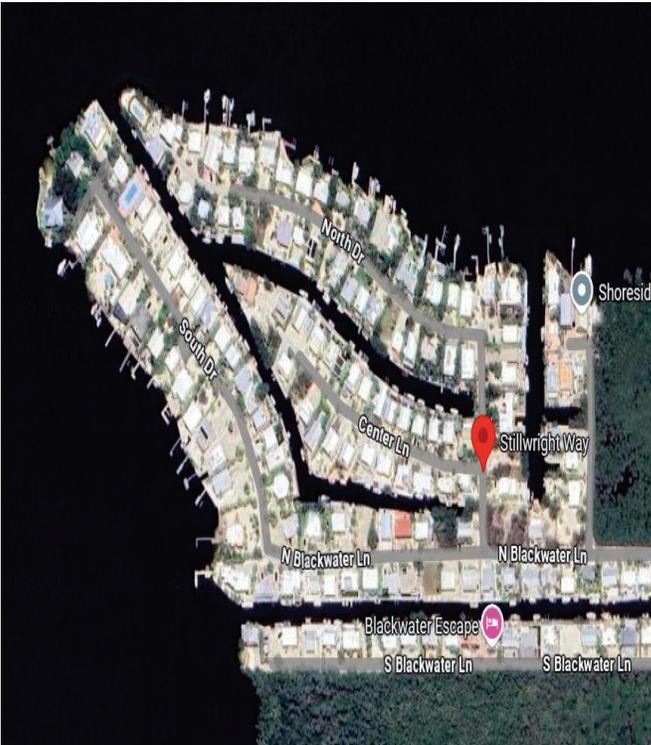
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
2,600,000	0	1,000,000	1,600,000	0	0	0	(2,600,000)

Description and Scope
-----------------------

Milling and paving of roads in Stillwright point neighborhood.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 318 Fund Balance Forward	2,600,000	
<b>Total Programmed Funding:</b>		2,600,000
<b>Future Funding Requirements:</b>		(2,600,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Harbor Drive Stormwater Improvement Project  
 Category: Fund 318 Transportation  
 Office: Engineering Services/Roads

Project: 318-27055  
 Status: Proposed  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:
LOS/Concurrency:	Project Need:	Location: Duck Key

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
848,000	0	848,000	0	0	0	0	(848,000)

Description and Scope
-----------------------

Improvement of stormwater management to eliminate standing water on section of the road.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
Means of Financing		
Funding Source	Amount	
Fund 318 Fund Balance Forward	848,000	
<b>Total Programmed Funding:</b>		848,000
<b>Future Funding Requirements:</b>		(848,000)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: **Seaview Drive Bridge Replacement**  
 Category: **Fund 318 Transportation**  
 Office: **Engineering Services/Roads**

Project: **318-27056**  
 Status: **Proposed**  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency:	Project Need:	Location:	

Programmed Funding							
Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
1,953,930	0	1,953,930	0	0	0	0	(1,953,930)

Description and Scope
-----------------------

Bridge needed to be replaced due to long term wear and tear.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
Total Budgetary Cost Estimate: _____		
0		
Means of Financing		
Funding Source	Amount	
Fund 318 Series 2025 Revenue Bonds	1,953,930	
Total Programmed Funding: _____		
Future Funding Requirements: _____		
		1,953,930
		(1,953,930)

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Harbor Drive Bridge Replacement  
 Category: Fund 318 Transportation  
 Office: Engineering Services/Roads

Project: 318-27057  
 Status: Proposed  
 LMS:

Comprehensive Plan Information	Project Location
--------------------------------	------------------

CIE Project: N/A	Plan Reference:	District:	
LOS/Concurrency:	Project Need:	Location:	

Programmed Funding						
--------------------	--	--	--	--	--	--

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
1,375,448	0	1,375,448	0	0	0	0	(1,375,448)

Description and Scope
-----------------------

Bridge needed to be replaced due to long term wear and tear.

Rationale
-----------

Project Map	Schedule of Activities
-------------	------------------------



Project Activities	From - To	Amount
Total Budgetary Cost Estimate: _____		
0		
Means of Financing		
Funding Source	Amount	
Fund 318 Series 2025 Revenue Bonds	1,375,448	
Total Programmed Funding: _____		
Future Funding Requirements: _____		
1,375,448 (1,375,448)		

# Monroe County Board of County Commissioners

## Fiscal Years 2026 thru 2030 Capital Improvement Program - CIP Appropriation Plan

Title: Reserves-318

Project: 318-85582

Category: Fund 318 Administrative & Misc.

Status: Proposed

Office: Project Management

LMS:

**Comprehensive Plan Information**

**Project Location**

CIE Project: N/A

Plan Reference:

District:

LOS/Concurrency:

Project Need:

Location: Key West

**Programmed Funding**

Programmed Funding	Appropriated To Date	Budgeted FY 2026	Non-Appropriated Programmed CIP Funding				Future Funding
			FY 2027	FY 2028	FY 2029	FY 2030	
500,000	0	500,000	0	0	0	0	(500,000)

**Description and Scope**

Reserve contingency funds.

**Rationale**

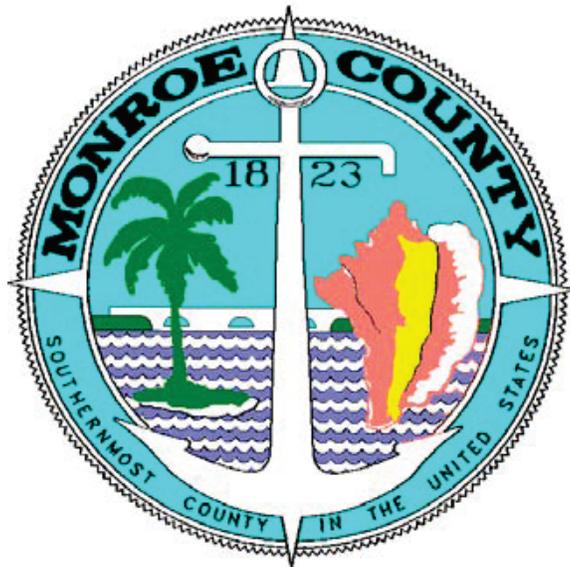
**Project Map**

**Schedule of Activities**

Project Activities	From - To	Amount
<b>Total Budgetary Cost Estimate:</b>		0
<b>Means of Financing</b>		
<b>Funding Source</b>		<b>Amount</b>
Fund 318 Fund Balance Forward		500,000
<b>Total Programmed Funding:</b>		500,000
<b>Future Funding Requirements:</b>		(500,000)

# FY26 Adopted Budget

## *Glossary & Acronyms*



## Glossary

**ACCOUNT:** An expenditure category such as salaries, supplies or contractual services.

**ACCRUAL BASIS:** The basis of accounting whereby revenues are recognized when earned and measurable regardless of when collected; and expenses are recorded on a matching basis when incurred. All proprietary, expendable trust and agency funds use the accrual basis of accounting.

**ADOPTED BUDGET:** The budget approved by the Board of County Commissioners after two public hearings prior to the beginning of each fiscal year.

**AD VALOREM TAXES:** Property taxes based on the assessed value of real property.

**AGENCY FUNDS:** Agency funds are used to account for the assets held as an agent for individuals, private organizations, other governments, and/or other funds or accounts. Agency funds are purely custodial in nature.

**AGGREGATE MILLAGE RATE:** An average of all County taxes including dependent districts and municipal service taxing districts. The exception to this average are those amounts which were approved by a voter referendum for debt service expenses.

**ARTICLE V:** Article V of the Florida Constitution. Revision 7 of this article shifts the responsibility for many court-related items from the County to the State.

**APPROPRIATION UNIT:** A category of authorized expenditures including personnel services, operating expenses, capital outlay, transfers and reserves.

**APPROPRIATION:** An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUATION:** A valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes. State law requires that assessed value be equal to the true market value of each property.

**BALANCED BUDGET:** A budget with total expenditures not exceeding total revenues and monies available in fund balance or fund equity within an individual fund.

**BASIS OF ACCOUNTING:** The methodology and timing of when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

**BOARD OF COUNTY COMMISSIONERS (BOCC):** Five (5) County officials elected by districts whose responsibility includes establishing County policy, adopting a County-wide budget and establishing a County millage rate.

**BUDGET:** A comprehensive financial plan of operation which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period. Most local governments have two types of budgets - the "operating" budget and the "capital improvement" budget.

**CAPITAL ASSET:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CAPITAL BUDGET:** A plan of proposed capital expenditures and the means of financing them, based on the first year of the *Capital Projects Plan* and legally adopted as a part of the complete annual budget which includes both operating and capital outlays.

**CAPITAL OUTLAY:** Expenditures for equipment, vehicles or machinery that results in the acquisition or addition to fixed assets with a value greater than \$1,000.

## Glossary

**CAPITAL PROJECTS:** Projects that purchase, construct, or renovate capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building, road or facility.

**CAPITAL PROJECT PLAN:** A multiyear plan that identifies each proposed capital project to be undertaken, when it will be started, and the proposed method of financing the expenditures. This information is presented in summary form, by year, and disaggregated by funding source.

**CARRY FORWARD:** Another name for Fund Balance since it represents the dollars left at the end of one year to be carried forward as revenue in the next year.

**CONSTITUTIONAL OFFICERS:** The Property Appraiser, Tax Collector, Supervisor of Elections, Sheriff and Clerk of Court are all independently elected County officials as per State constitution.

**CONTRACT AGENCIES:** Independent organizations which have a contract with the County to provide services to County residents in return for receiving some funding from the County.

**CONTRIBUTIONS:** A grant provided by the County to another government or non-profit agency which provides services to County residents.

**CONTINGENCY RESERVE:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**COST ALLOCATION:** The process of assigning indirect costs to cost objects.

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

**DEPARTMENT:** An organizational unit of the County which is functionally unique in its delivery of services. Department heads are hired by the County Administrator and confirmed by the BOCC.

**DIVISION:** An organizational unit composed of several departments responsible for carrying out a major governmental function such as Public Safety or Public Works.

**ENTERPRISE FUND:** A fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed or recovered through user charges. A good example of this type of fund is the Key West Airport Fund where the cost of operations is supported by the revenues generated.

**EXPANDED FUNDING LEVEL:** Funding for new services, enhancements to existing services and programs which were not already approved in the prior year budget to represent the cost of growth.

**EXPENDITURE:** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**FISCAL YEAR:** Any consecutive 12-month period designated as a budget year. The County's budget year begins October 1 and ends September 30 of the following calendar year.

**FORECAST:** An estimate of revenue and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

**FULL TIME EQUIVALENT:** A term to describe manpower requirements in terms of full-time or eight hour days. For example, an employee who works 40 hours per week is a 1.0 FTE employee and an employee who works 20 hours per week at a job would be a .5 FTE.

## Glossary

**FUND BALANCE:** It is the resources remaining from prior years and which are available to be budgeted in the current year.

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts within which revenues must equal expenditures, segregated for the purpose of carrying on specific activities of attaining certain objectives.

**GENERAL FUND:** A fund containing the revenues such as property taxes not designed by law for any one specific purpose. Some of the functions that are a part of the General Fund include the Tax Collector, Property Appraiser, Court Operations and Public Safety.

**GENERAL OBLIGATION BONDS:** When a government pledges its full faith and credit to the repayment of a bond. The term is usually used to refer to bonds which will be repaid from taxes and other general revenue sources.

**GRANT:** A contribution of assets (usually cash) by a governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. They are usually designated for specific purposes.

**HOMESTEAD EXEMPTION:** A \$25,000.00 deduction from the total assessed value of owner occupied property. The taxable value of such a home is \$25,000.00 less than the assessed value.

**HUMAN SERVICE ORGANIZATION:** Agencies, either County sponsored or non-profit in nature, for which the County provides partial funding.

**IMPACT FEES:** Monetary payments made by builders or developers to jurisdictions in order to defray the public costs of providing infrastructure services to the development.

**INDIRECT SERVICE CHARGE:** A revenue to the General Fund paid by other County funds for administrative services provided, such as risk management and data processing.

**INFRASTRUCTURE:** The basic physical and organizational structures and facilities (e.g., buildings, roads, and power supplies) needed for the operation of a society or enterprise.

**INTERFUND TRANSFER:** Amount transferred from one fund to another whereby a budget transfer represents an appropriation in one fund and a revenue in the other.

**INTERNAL SERVICE FUND:** A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis. Monroe County currently operates four (4) internal service funds: Worker's Compensation, Group Insurance, Risk Management and Fleet Management.

**LEVY:** To impose taxes, special assessments or service charges for the support of County activities.

**MANDATE:** Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that is required as a condition of aid.

**MILL:** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes for each \$1,000 of taxable property value.

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures, whether paid or unpaid, are formally recognized when incurred, but revenues are recognized only when they become both measurable and available to finance expenditures of the current accounting period and expenditures are recognized when the fund liability is incurred. All governmental, expendable trust and agency funds use the modified accrual basis of accounting.

## Glossary

**MUNICIPAL SERVICE TAXING DISTRICT:** A district established to provide a specific service to a specific location within the unincorporated area.

**MUNICIPAL SERVICE TAXING UNIT:** A district established to provide a specific service to a specific location within the unincorporated area.

**OBJECTS OF EXPENDITURE:** As used in expenditure classification, this term applies to the character of the article purchased or the service obtained (rather than the purpose for which the article or service was purchased or obtained).

**OFFICE OF MANAGEMENT & BUDGET:** The County's department responsible for preparing and monitoring the budget document.

**OPERATING BUDGET:** A plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

**OPERATING TRANSFER:** Transfer of cash or other assets from one County fund to another County fund.

**PERMANENT POSITIONS:** Total number of authorized employees including full-time and part-time positions who work on an annual basis.

**PERSONAL SERVICES:** Costs related to compensating County employees including salaries, wages, overtime pay, holiday pay and employee benefits costs such as social security, retirement, health insurance, life insurance and workers compensation.

**PRODUCTIVITY:** Maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

**PROPERTY TAX:** A tax levied on the assessed value of real property. Also referred to as Ad Valorem Taxes.

**PROPRIETARY FUNDS:** Funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

**REFERENDUM:** Presenting an issue to the voters of the County where a majority of voters decide on the issue.

**RESERVE:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

**RESOURCES:** Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**REVENUE BONDS:** When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

**REVENUE ESTIMATES:** A formal estimate of how much revenue will be earned from a specific revenue source from some future period.

**REVENUE:** Financial resources received from taxes, user charges and other levels of government such as state revenue sharing.

**ROLLED BACK RATE:** The rate that would generate the same amount of property tax revenues as approved for the prior year. (Less allowances for new construction, additions, deletions annexations, and improvements increasing value by at least 100% and tangible personal property value in excess of 115% of the previous year's value.)

## Glossary

**SPECIAL REVENUE FUNDS:** To account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes.

**TAX LEVY:** The total amount to be raised by general property taxes.

**TAX RATE:** The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

**TAX ROLL:** The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

**TENTATIVE BUDGET:** The preliminary budget approved by the Board of County Commissioners for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

**TRANSFER:** A budget revenue or appropriation to reflect the transfer of dollars from one County fund to another County fund. Revenue transfers reflect transfers from other funds while appropriation transfers reflect transfers to other funds.

**TRUST FUNDS:** A trust fund is an account for cash set aside in a trustee capacity such as donations for certain programs.

**UNIT COST:** The cost required to produce a specific product or unit of service such as the cost to process one ton of waste.

**USER CHARGES:** The payment of a fee for direct receipt of a public service by the person benefiting from the service such as utility charges and emergency medical fees. Also known as user fees.

## Acronyms

<b>ALS:</b> Advanced Life Support	<b>LCP:</b> Livable CommuniKeys Program
<b>BOCC:</b> Board of County Commissioners	<b>LDR:</b> Land Development Regulations
<b>CAFR:</b> Comprehensive Annual Financial Report	<b>LK:</b> Lower Keys
<b>CEMP:</b> Comprehensive Emergency Management Plan	<b>MARC:</b> Monroe Association for Retarded Citizens
<b>CIP:</b> Capital Improvement Plan	<b>MCDC:</b> Monroe County Detention Center
<b>COPCN:</b> Certificate of Public Convenience and Necessity	<b>MCEF:</b> Monroe County Education Foundation
<b>CSB:</b> Card Sound Bridge	<b>MCSO:</b> Monroe County Sheriff's Office
<b>ELMS:</b> Environmental Lands Management	<b>MK:</b> Middle Keys
<b>EMS:</b> Emergency Medical Services	<b>MSTD:</b> Municipal Service Taxing District
<b>EMT:</b> Emergency Medical Technician	<b>MSTU:</b> Municipal Service Taxing Unit
<b>FAA:</b> Federal Aviation Administration	<b>NFPA:</b> National Fire Protection Association
<b>FACE:</b> Florida Association of Code Enforcement	<b>O &amp; M:</b> Operation & Management
<b>FDEP:</b> Florida Department of Environmental Protection.	<b>OMB:</b> Office of Management & Budget
<b>FDLE:</b> Florida Department of Law Enforcement	<b>OSHA:</b> Occupational Safety & Health Administration
<b>FDOR:</b> Department of Revenue	<b>PAX:</b> Passengers (acronym used by the airport)
<b>FDOT:</b> Florida Department of Transportation	<b>PFC:</b> Passenger Facility Charge
<b>FKAA:</b> Florida Keys Aqueduct Authority	<b>R &amp; B:</b> Roads & Bridges
<b>FP&amp;L:</b> Florida Power & Light	<b>R &amp; R:</b> Renew & Replace
<b>FRS:</b> Florida Retirement System	<b>REP:</b> Radiological Emergency Preparedness
<b>FS:</b> Florida Statute	<b>RFP:</b> Request for Proposal
<b>FTE:</b> Full-time equivalents	<b>RFQ:</b> Request for Qualifications
<b>FY:</b> Fiscal Year	<b>ROGO:</b> Rate of Growth Ordinance
<b>GA:</b> General Aviation	<b>SBA:</b> State Board of Administration
<b>GASB:</b> Government Accounting Standards Board	<b>TDC:</b> Tourist Development Council
<b>GFOA:</b> Government Finance Officers Association	<b>TRIM:</b> Truth in Millage
<b>GIS:</b> Geographic Information System	<b>UK:</b> Upper Keys
<b>HVAC:</b> Heating, Ventilation and Air Conditioning	<b>VA:</b> Veterans Affairs
	<b>VAB:</b> Value Adjustment Board