

FISCAL
YEAR

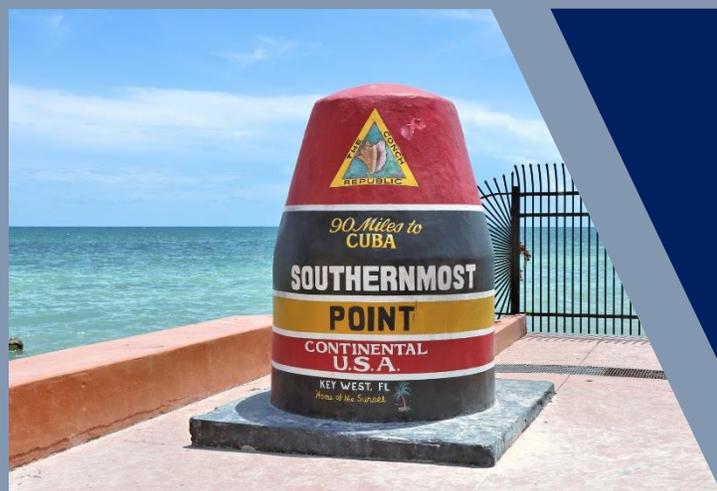
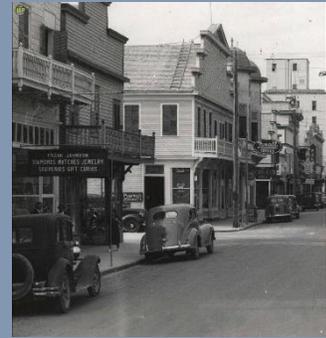
2024



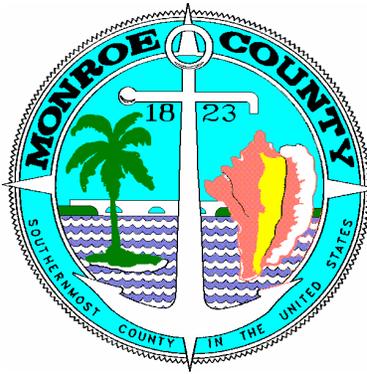
ADOPTED ANNUAL OPERATING & CAPITAL BUDGET

MONROE COUNTY,
FLORIDA

BOARD OF COUNTY
COMMISSIONERS



Monroe County Florida



Fiscal Year 2024 Adopted Annual Operating & Capital Budget

Board of County Commissioners

Monroe County

Board of County Commissioners



Jim Scholl
Commissioner
District 3



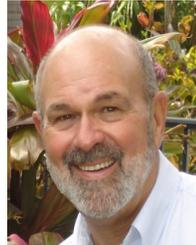
Michelle Lincoln
Commissioner
District 2



Holly Raschein
Mayor Pro Tem
District 5



Craig Cates
Mayor
District 1



David Rice
Commissioner
District 4

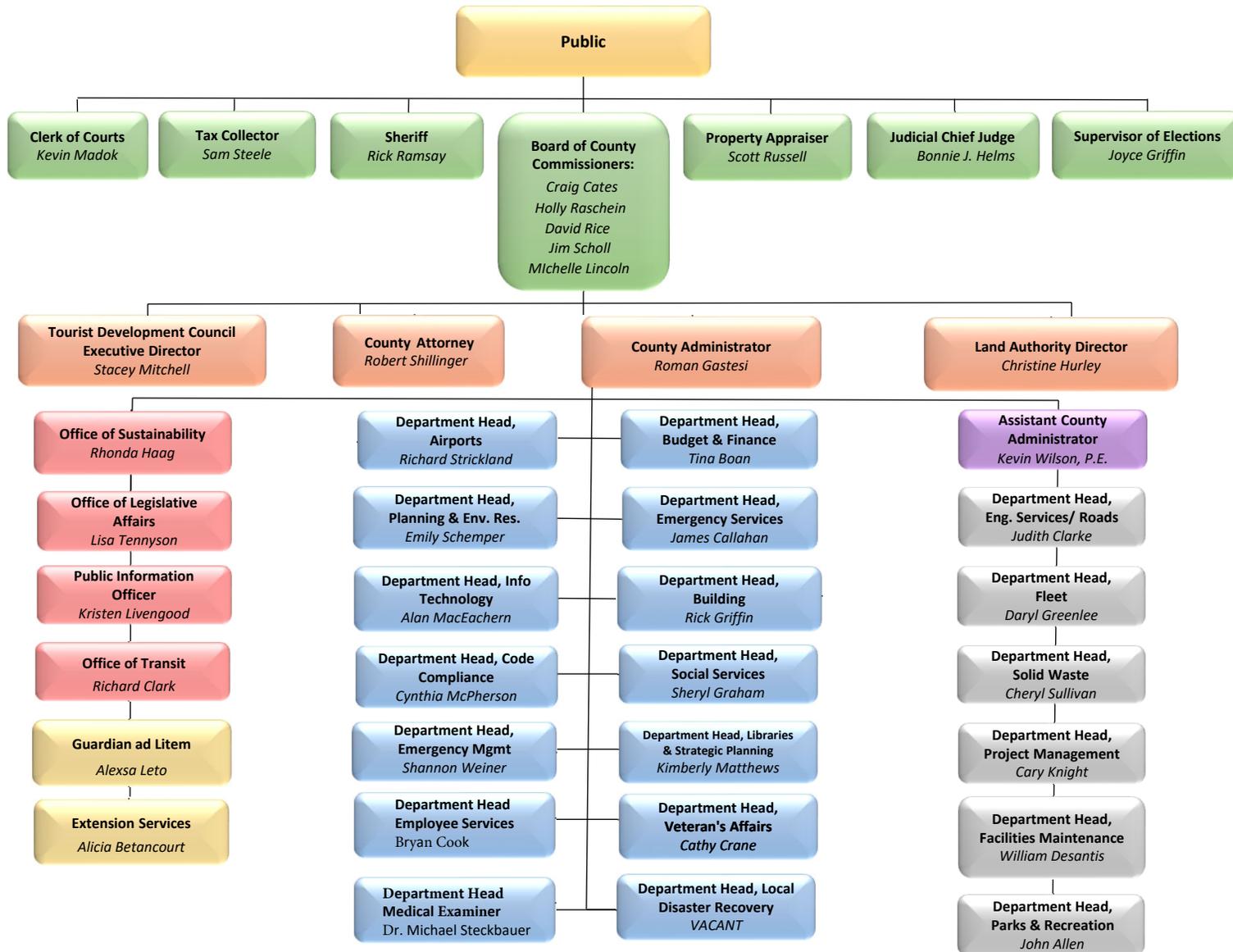


Roman Gastesi
County Administrator and Chief Budget Officer

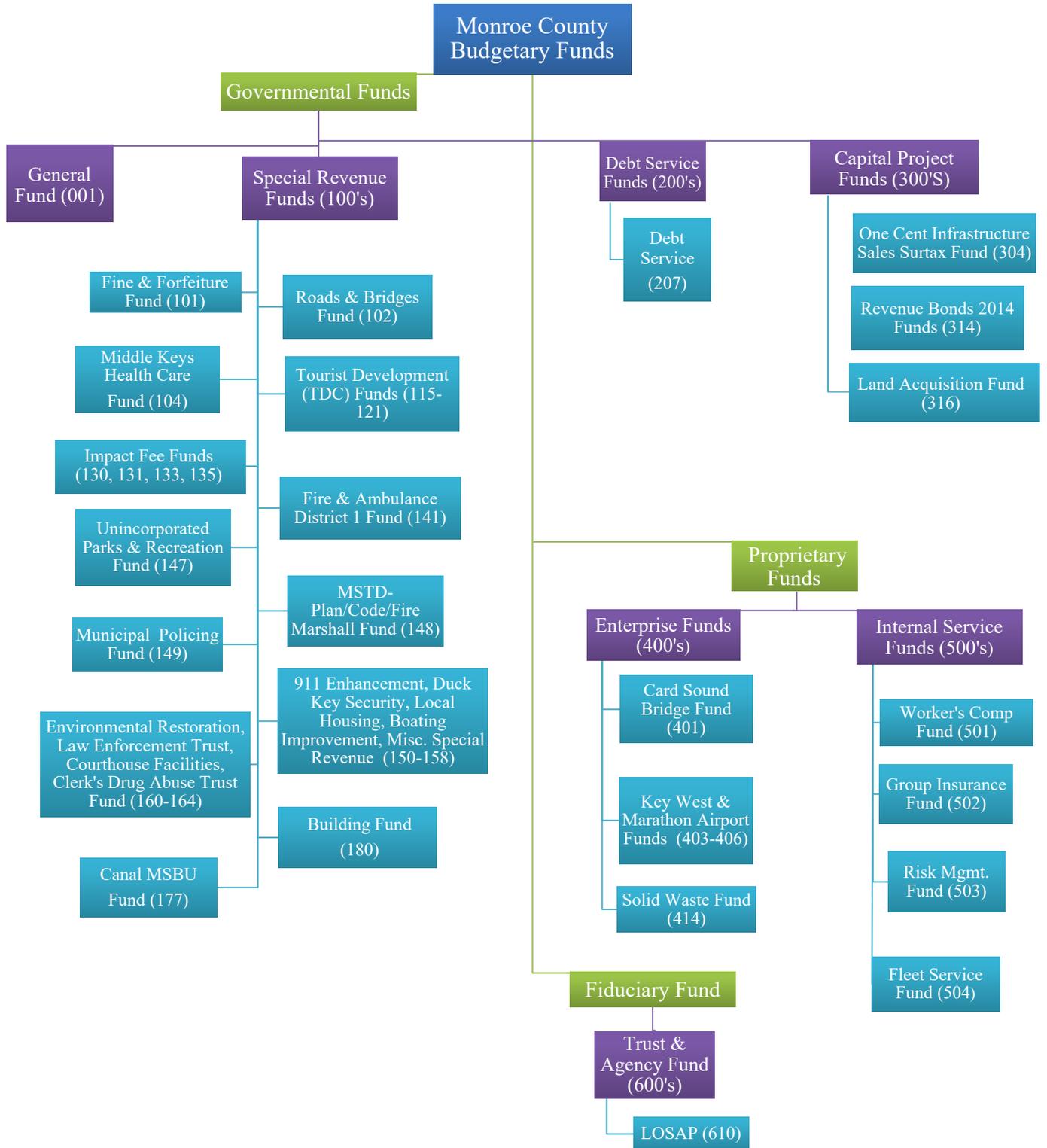
Tina Boan
Sr. Director of Budget & Finance
John Quinn, Budget Administrator
Arlene Martinez, Budget Analyst



Adopted Monroe County Organizational Chart



Fund Structure



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 61 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. During the last Presidential election, Monroe County voters approved to extend the Sales Tax to December 31, 2047.

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 2014 & 2016 Revenue Bonds, Cudjoe Clean Water SRF loan and the Big Coppitt Clean Water SRF loan.

2014 Revenue Bond Funds account for the construction of major capital facilities such as fire stations, Plantation Key Courthouse and Marathon Library.

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.

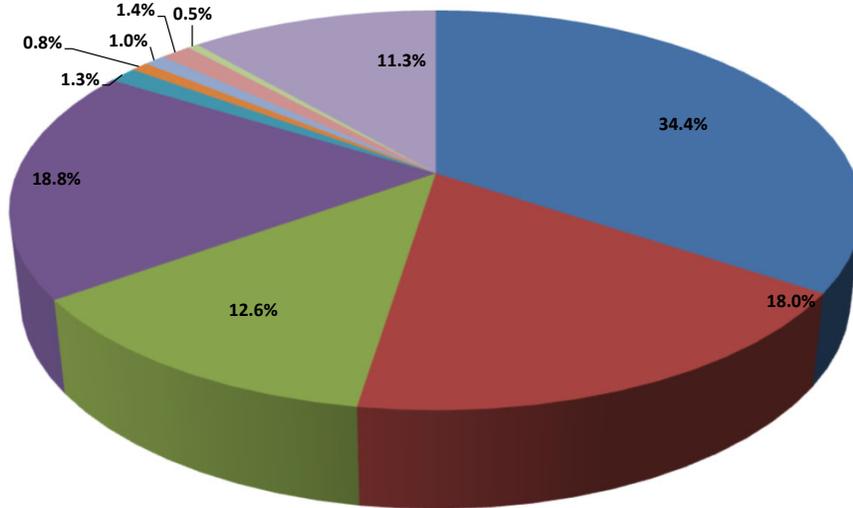
Non-Major Trust and Agency Funds - Account for the assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

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.

DEPARTMENT EXPENDITURE SUMMARY

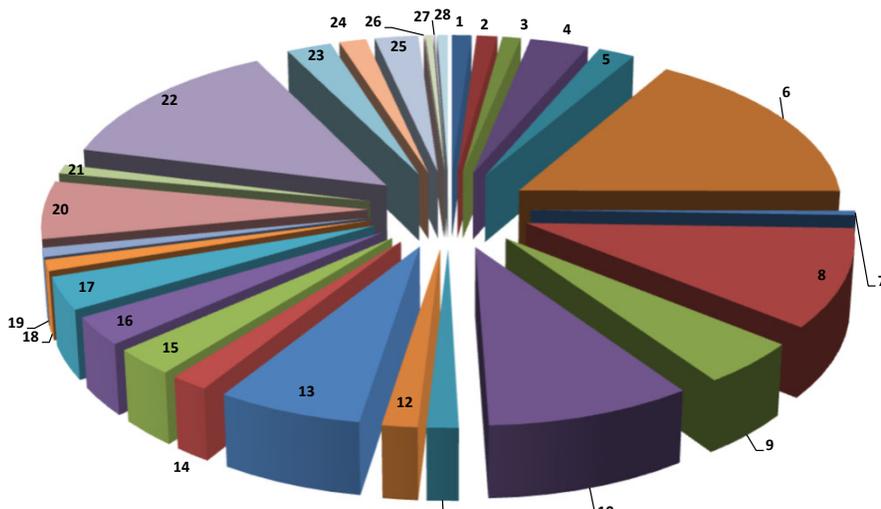
Total FY2024 Budget - \$667,311,304

- BOCC Operating - 34.4%
- Capital Projects, inc Debt Svc - 18.0%
- Sheriff - 12.6%
- Tourist Development Council - 18.8%
- Tax Collector - 1.3%
- Judicial, State Attorney, Public Defender - 0.8%
- Property Appraiser - 1.0%
- Clerk of the Courts - 1.4%
- Supervisor of Elections - 0.5%
- Budgeted Transfers, Cash Bal & Resv - 11.3%



How is the BOCC portion of the Budget Allocated?

BOCC Operating - \$229,699,784



- 1 - BOCC Admin - 1.1%
- 2 - Housing Assist - 1.1%
- 3 - HSAB & Non-HSAB - 1.0%
- 4 - BOCC Misc - 3.2%
- 5 - County Administrator - 2.0%
- 6 - Employee Services - 16.5%
- 7 - Veteran's Affairs - 0.5%
- 8 - Airport Services - 10.2%
- 9 - Emergency Med. Air Transport - 4.5%
- 10 - Fire & Rescue - 9.2%
- 11 - Budget & Finance - 1.4%
- 12 - Information Technology - 1.6%
- 13 - County Attorney and Risk Management - 6.5%
- 14 - Social Services - 1.7%
- 15 - Library Services - 2.8%
- 16 - Building Department - 2.9%
- 17 - Planning and Environmental Resources - 3.4%
- 18 - Code Compliance - 1.1%
- 19 - Project Management - 0.9%
- 20 - Facilities Maintenance - 6.0%
- 21 - Engineering Services/Card Sound - 1.0%
- 22 - Solid Waste - 13.6%
- 23 - Fleet Management - 2.5%
- 24 - Corrections - 1.5%
- 25 - Parks & Recreation - 2.4%
- 26 - Canals - 0.0%
- 27 - Medical Examiner - 0.4%
- 28 - Quasi-external Services - 0.1%
- 29 - Emergency Management - 0.6%

Monroe County Board of County Commissioners

Fiscal Year 2024 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 2024 Adopted	Revenue Source	FY 2024 Adopted
Animal Shelters	1,882,237	Taxes	45,280,306
Bayshore Manor	741,497	Intergovernmental Revenue	15,028,242
BOCC Administrative	2,487,757	Charges For Services	670,000
BOCC Miscellaneous	2,845,173	Fines And Forfeits	5,000
Budgeted Transfers	10,200,000	Misc. Revenues	765,000
Clerk of Courts	8,959,815	Other Sources	33,922,898
County Administrator	754,128		
County Attorney	2,076,495	Total Revenue	95,671,446
Emergency Management	1,360,728		
Employee Services - Personnel	816,475		
Extension Services	286,482		
Facilities Maintenance	13,693,808		
Fire & Rescue Coordinator/Fire Academy	1,057,372		
Grants Management	426,930		
Guardian Ad Litem	321,783		
Human Service Advisory Board Funding	2,203,225		
Information Technology	3,646,023		
Judicial Administration	2,486,188		
Libraries	6,189,619		
Medical Examiner	912,501		
Office of Legislative Affairs	682,452		
Office of Management & Budget	2,353,834		
Office of Strategic Planning	124,593		
Office of Sustainability	984,961		
Office of Transit	751,262		
Other Non-profit Funding (Not HSAB)	143,347		
Parks & Recreation	176,729		
Property Appraiser	5,877,989		
Public Defender	693,821		
Public Information Officer	184,488		
Public Works Management	266,098		
Purchasing	478,966		
Quasi-external Services	230,000		
Reserves	3,381,950		
Social Service Transportation	1,308,785		
State Attorney	828,867		
Supervisor of Elections	3,177,039		
Tax Collector	7,719,420		
Veteran Affairs	1,054,249		
Welfare Services	1,904,360		
Total Budget	95,671,446		

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 2024 Adopted	Revenue Source	FY 2024 Adopted
Housing Assistance	290,000	Misc. Revenues	3,000
Reserves	27,850	Other Sources	314,850
Total Budget	317,850	Total Revenue	317,850

Monroe County Board of County Commissioners
Fiscal Year 2024 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 2024 Adopted	Revenue Source	FY 2024 Adopted
BOCC Miscellaneous	1,750,000	Taxes	74,198,900
Budgeted Transfers	33,334	Charges For Services	10,390,500
Correction Facilities	3,406,307	Fines And Forfeits	82,500
Emergency Medical Air Transport	10,442,235	Misc. Revenues	225,000
LEEA	75,000	Other Sources	3,380,816
Monroe County Sheriff	68,541,311		
Reserves	4,029,529		
	Total Budget		Total Revenue
	88,277,716		88,277,716

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 2024 Adopted	Revenue Source	FY 2024 Adopted
Budgeted Transfers	408,919	Taxes	2,975,000
Office of Sustainability	100,000	Intergovernmental Revenue	3,765,000
Reserves	2,235,957	Charges For Services	3,700
Road Department	8,870,018	Misc. Revenues	150,000
	Total Budget	Other Sources	4,721,194
	11,614,894		Total Revenue
			11,614,894

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 2024 Adopted	Revenue Source	FY 2024 Adopted
BOCC Miscellaneous	2,626,948	Taxes	2,955,186
Property Appraiser	48,613	Misc. Revenues	800
Reserves	75,000	Other Sources	-116,799
Tax Collector	88,626		
	Total Budget		Total Revenue
	2,839,187		2,839,187

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 2024 Adopted	Revenue Source	FY 2024 Adopted
Budgeted Transfers	72,713	Taxes	10,090,500
TDC Special Projects	493,200	Other Sources	10,989,428
TDC Two Penny Events	20,514,015		
	Total Budget		Total Revenue
	21,079,928		21,079,928

Monroe County Board of County Commissioners
Fiscal Year 2024 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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	114,278	Taxes	20,909,500
TDC Two Penny Generic	40,993,802	Other Sources	20,198,580
Total Budget	41,108,080	Total Revenue	41,108,080

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	54,392	Taxes	14,845,900
TDC District 1 Third Penny	19,401,329	Other Sources	16,204,654
TDC District 4 Third Cent	11,594,833		
Total Budget	31,050,554	Total Revenue	31,050,554

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	14,975	Taxes	2,464,500
TDC District 2 Third Cent	2,511,587	Other Sources	1,689,887
TDC District 4 Third Cent	1,627,825		
Total Budget	4,154,387	Total Revenue	4,154,387

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	13,595	Taxes	5,558,300
TDC District 3 Third Cent	6,424,561	Other Sources	6,635,660
TDC District 4 Third Cent	5,755,804		
Total Budget	12,193,960	Total Revenue	12,193,960

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	13,002	Taxes	3,310,800
TDC District 4 Third Cent	6,977,817	Other Sources	3,680,019
Total Budget	6,990,819	Total Revenue	6,990,819

**Monroe County Board of County Commissioners
Fiscal Year 2024 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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	26,318	Taxes	4,820,500
TDC District 4 Third Cent	3,025,161	Other Sources	4,553,974
TDC District 5 Third Cent	6,322,995		
Total Budget	9,374,474	Total Revenue	9,374,474

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Office of Sustainability	414,008	Other Sources	414,008
Total Budget	414,008	Total Revenue	414,008

Impact Fees Fund - Roadway

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Impact Fees Roadways	720,192	Licenses And Permits	42,500
Total Budget	720,192	Misc. Revenues	10,500
		Other Sources	667,192
		Total Revenue	720,192

Impact Fees Fund - Parks & Rec

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Impact Fees Parks & Recreation	860,359	Licenses And Permits	21,000
Total Budget	860,359	Other Sources	839,359
		Total Revenue	860,359

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Impact Fees Solid Waste	135,285	Misc. Revenues	300
Total Budget	135,285	Other Sources	134,985
		Total Revenue	135,285

**Monroe County Board of County Commissioners
Fiscal Year 2024 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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Impact Fees Fire & EMS	191,739	Licenses And Permits	13,700
		Misc. Revenues	131
		Other Sources	177,908
Total Budget	191,739	Total Revenue	191,739

Fire & Ambulance District 1 L&M Key

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	1,173,110	Taxes	15,697,012
Fire & Rescue Central	14,931,629	Intergovernmental Revenue	35,000
Property Appraiser	279,599	Charges For Services	850,000
Reserves	1,277,668	Misc. Revenues	83,000
Tax Collector	470,685	Other Sources	1,467,679
Total Budget	18,132,691	Total Revenue	18,132,691

Unincorporated Svc Dist Parks & Rec

Fund Number: **147**

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

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	331,776	Taxes	3,548,891
Parks & Recreation	5,305,038	Intergovernmental Revenue	1,655,533
Reserves	242,701	Charges For Services	75,000
Tax Collector	106,437	Misc. Revenues	42,500
		Other Sources	664,028
Total Budget	5,985,952	Total Revenue	5,985,952

Mstd - Plng/bldg/code/fire Mar

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. Taxes listed here are Local Communication Service taxes. No Ad Valorem taxes were levied in this fund.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Code Compliance	2,620,025	Taxes	500,000
County Attorney	1,126,368	Intergovernmental Revenue	5,335,494
Environmental Resources	1,408,766	Charges For Services	3,622,978
Fire & Rescue Coordinator/Fire Academy	1,773,559	Fines And Forfeits	1,400,000
Fire Marshal	1,092,294	Misc. Revenues	50,000
Planning Commission	30,209	Other Sources	1,377,493
Planning Department	3,484,895		
Planning Refunds	20,000	Total Revenue	12,285,965
Property Appraiser	53,731		
Reserves	676,118		
Total Budget	12,285,965		

Monroe County Board of County Commissioners
Fiscal Year 2024 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.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	14,338	Taxes	6,270,825
Monroe County Sheriff	11,477,168	Charges For Services	5,474,291
Property Appraiser	105,776	Misc. Revenues	40,000
Reserves	1,008,564	Other Sources	1,008,705
Tax Collector	187,975		
Total Budget	12,793,821	Total Revenue	12,793,821

911 Enhancement Fee

Fund Number: **150**

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

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Communications	572,898	Charges For Services	565,000
Total Budget	572,898	Misc. Revenues	300
		Other Sources	7,598
		Total Revenue	572,898

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.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
BOCC Miscellaneous	115,000	Licenses And Permits	118,596
Reserves	45,000	Misc. Revenues	4,500
Tax Collector	1,100	Other Sources	38,004
Total Budget	161,100	Total Revenue	161,100

Local Housing Assistance Trust Fund

Fund Number: **153**

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

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Housing Assistance	2,333,591	Intergovernmental Revenue	475,000
Total Budget	2,333,591	Misc. Revenues	190,000
		Other Sources	1,668,591
		Total Revenue	2,333,591

Monroe County Board of County Commissioners
Fiscal Year 2024 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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Planning Department	15,232	Other Sources	15,232
Total Budget	15,232	Total Revenue	15,232

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Marine Resources	1,192,485	Charges For Services	755,000
Reserves	475,000	Misc. Revenues	40,000
		Other Sources	872,485
Total Budget	1,667,485	Total Revenue	1,667,485

Misc 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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
BOCC Miscellaneous	53,000	Other Sources	3,468,214
Budgeted Transfers	1,112,206		
Building Department	70,000		
Communications	140,000		
Court Technology Fund	119,755		
Environmental Resources	53,500		
Fire & Rescue Coordinator/Fire Academy	5,000		
Judicial Administration	26,900		
Libraries	228,864		
Monroe County Sheriff	50,000		
Office of Sustainability	56,715		
Parks & Recreation	2,600		
Public Defender	146,000		
Reserves	1,252,117		
State Attorney	150,000		
Welfare Services	1,557		
Total Budget	3,468,214	Total Revenue	3,468,214

Monroe County Board of County Commissioners
Fiscal Year 2024 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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Environmental Resources	1,606,323	Fines And Forfeits	650,000
Parks & Recreation	11,483	Misc. Revenues	15,000
Reserves	250,700	Other Sources	1,203,506
Total Budget	1,868,506	Total Revenue	1,868,506

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Law Enforcement Trust	3,181,004	Misc. Revenues	25,000
Reserves	23,750	Other Sources	3,179,754
Total Budget	3,204,754	Total Revenue	3,204,754

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Judicial Administration	846,608	Charges For Services	450,000
Reserves	95,000	Misc. Revenues	40,000
Total Budget	941,608	Total Revenue	941,608

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
BOCC Miscellaneous	55,000	Charges For Services	30,000
Reserves	10,000	Misc. Revenues	1,000
Total Budget	65,000	Total Revenue	65,000

Monroe County Board of County Commissioners
Fiscal Year 2024 Adopted Fiscal Plan Fund Summary

Canal #266 MSBU

Fund Number: **177**

Description: This taxing unit was created to provide the maintenance of local improvements for Canal #266 in Big Pine Key.

Appropriations by Department	FY 2024 Adopted	Revenue Source	FY 2024 Adopted
Canals	62,200	Licenses And Permits	34,943
Reserves	15,000	Other Sources	43,305
Tax Collector	1,048		
Total Budget	78,248	Total Revenue	78,248

Building Fund

Fund Number: **180**

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

Appropriations by Department	FY 2024 Adopted	Revenue Source	FY 2024 Adopted
Budgeted Transfers	538,659	Licenses And Permits	5,520,000
Building Department	6,675,453	Charges For Services	120,000
Building Refunds	30,000	Misc. Revenues	65,000
County Attorney	45,978	Other Sources	1,685,090
Reserves	100,000		
Total Budget	7,390,090	Total Revenue	7,390,090

Debt Service Fund

Fund Number: **207**

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

Appropriations by Department	FY 2024 Adopted	Revenue Source	FY 2024 Adopted
2003 Revenue Bond	23,010,918	Misc. Revenues	15,000
Reserves	1,000,000	Other Sources	23,995,918
Total Budget	24,010,918	Total Revenue	24,010,918

One Cent Infra-structure Sales Tax

Fund Number: **304**

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

Appropriations by Department	FY 2024 Adopted	Revenue Source	FY 2024 Adopted
Budgeted Transfers	22,629,813	Taxes	32,119,391
Culture & Recreation Capital Projects	1,950,754	Licenses And Permits	2,785,400
General Gov Cap Projects	4,412,740	Misc. Revenues	50,000
Other Capital Projects	500,000	Other Sources	38,334,747
Physical Environment Projects	40,000		
Public Safety Capital Projects	24,094,693	Total Revenue	73,289,538
Public Works Management	3,719,945		
Reserves	3,548,024		
Transportation Capital Projects	12,393,569		
Total Budget	73,289,538		

**Monroe County Board of County Commissioners
Fiscal Year 2024 Adopted Fiscal Plan Fund Summary**

Clerks Rev Note, Capital

Fund Number: **306**

Description: This fund is used to account for the Clerks network system.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Court Services Network System	100,000	Other Sources	100,000
Total Budget	100,000	Total Revenue	100,000

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Physical Environment Projects	1,936,857	Misc. Revenues	5,000
Reserves	150,000	Other Sources	2,081,857
Total Budget	2,086,857	Total Revenue	2,086,857

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	79,776	Charges For Services	2,000,000
Card Sound Road	1,631,246	Misc. Revenues	40,000
County Engineering General	184,485	Other Sources	1,005,776
Reserves	770,818	Total Revenue	3,045,776
Road Department	379,451		
Total Budget	3,045,776		

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	137,385	Charges For Services	1,320,000
Marathon Airport	2,401,631	Misc. Revenues	50,000
Reserves	210,000	Other Sources	1,379,016
Total Budget	2,749,016	Total Revenue	2,749,016

Key West Intl 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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	477,280	Charges For Services	10,755,000
Fire & Rescue Key West Airport	2,300,629	Misc. Revenues	50,000
Key West Airport	19,590,516	Other Sources	11,576,724
Reserves	13,299	Total Revenue	22,381,724
Total Budget	22,381,724		

Monroe County Board of County Commissioners
Fiscal Year 2024 Adopted Fiscal Plan Fund Summary

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Key West Airport	35,401,740	Misc. Revenues	500,000
Key West Airport Debt Service - Interest & Other Debt Costs	2,091,100	Other Sources	39,857,590
Reserves	2,864,750	Total Revenue	40,357,590
Total Budget	40,357,590		

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	2,145,000	Charges For Services	1,900,000
PFC	1,500,000	Misc. Revenues	75,000
Reserves	300,000	Other Sources	1,970,000
Total Budget	3,945,000	Total Revenue	3,945,000

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	235,202	Licenses And Permits	590,000
Reserves	3,540,437	Charges For Services	22,528,989
Solid Waste	31,299,883	Misc. Revenues	160,000
Total Budget	35,075,522	Other Sources	11,796,533
		Total Revenue	35,075,522

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 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	69,064	Charges For Services	2,641,685
Employee Services - Loss Control	117,133	Misc. Revenues	310,000
Employee Services - Worker's Comp	5,320,426	Other Sources	2,784,630
Reserves	229,692	Total Revenue	5,736,315
Total Budget	5,736,315		

Monroe County Board of County Commissioners
Fiscal Year 2024 Adopted Fiscal Plan Fund Summary

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.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	127,936	Charges For Services	22,605,536
Employee Services - Group Insurance	30,512,160	Misc. Revenues	1,130,000
Reserves	4,668,566	Other Sources	11,573,126
Total Budget	35,308,662	Total Revenue	35,308,662

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.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	133,720	Charges For Services	11,630,011
County Attorney - Risk Mgmt.	11,715,395	Misc. Revenues	100,000
Employee Services - Loss Control	1,224,828	Other Sources	2,895,107
Reserves	1,551,175	Total Revenue	14,625,118
Total Budget	14,625,118		

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.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
Budgeted Transfers	529,439	Charges For Services	4,622,726
Fleet Management	5,691,382	Misc. Revenues	10,000
Reserves	352,914	Other Sources	1,941,009
Total Budget	6,573,735	Total Revenue	6,573,735

FIRE & EMS LOSAP TRUST FUND

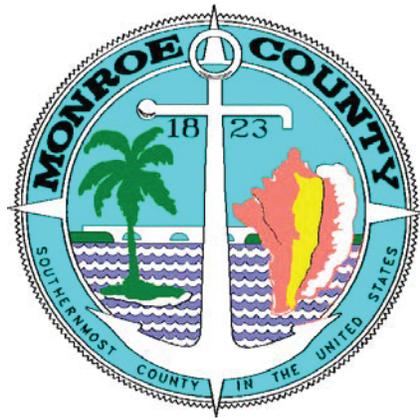
Fund Number: **610**

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.

<u>Appropriations by Department</u>	<u>FY 2024 Adopted</u>	<u>Revenue Source</u>	<u>FY 2024 Adopted</u>
LOSAP	48,000	Misc. Revenues	47,000
Reserves	17,500	Other Sources	18,500
Total Budget	65,500	Total Revenue	65,500

FY2024 Adopted Budget

Capital Improvement Projects



Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

Road And Bridge Fund

Project Categories	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 102 Road & Bridge County-wide Capital Projects	2,475,227	2,475,227	2,475,227	2,475,227	2,475,227	12,376,135
102-22002 County Engineer R & B	1,112,644	1,112,644	1,112,644	1,112,644	1,112,644	5,563,220
102-22503 Local Opt Gas Tax Projects	612,583	612,583	612,583	612,583	612,583	3,062,915
102-22506 Const Gas Tax Projs 80%	650,000	650,000	650,000	650,000	650,000	3,250,000
102-22556 Sustainability-Roads	100,000	100,000	100,000	100,000	100,000	500,000
Fund 102 Road & Bridge Non-Capital	6,489,553	6,489,553	6,489,553	6,489,553	6,489,553	32,447,765
102-22500 Road Department	6,277,512	6,277,512	6,277,512	6,277,512	6,277,512	31,387,560
102-22504 Street Lighting, Loc Option Ga	212,041	212,041	212,041	212,041	212,041	1,060,205
Fund 102 Road & Bridge Other Appropriations	2,644,876	2,650,114	2,650,114	2,650,114	2,650,114	13,245,332
102-85504 Reserves 102	2,235,957	2,241,195	2,241,195	2,241,195	2,241,195	11,200,737
102-86501 Budgeted Transfers 102	408,919	408,919	408,919	408,919	408,919	2,044,595
Total Project Cost	<u>11,609,656</u>	<u>11,614,894</u>	<u>11,614,894</u>	<u>11,614,894</u>	<u>11,614,894</u>	<u>58,069,232</u>

Means of Financing	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 102 Fuel Taxes	2,975,000	2,975,000	2,975,000	2,975,000	2,975,000	14,875,000
Fund 102 Fund Balance Forward	5,060,641	5,065,879	5,065,879	5,065,879	5,065,879	25,324,157
Fund 102 Interest Income	150,000	150,000	150,000	150,000	150,000	750,000
Fund 102 Less 5%	-344,685	-344,685	-344,685	-344,685	-344,685	-1,723,425
Fund 102 Services-Transportation	3,700	3,700	3,700	3,700	3,700	18,500
Fund 102 State Shared Revenues	3,765,000	3,765,000	3,765,000	3,765,000	3,765,000	18,825,000
Total Funding	<u>11,609,656</u>	<u>11,614,894</u>	<u>11,614,894</u>	<u>11,614,894</u>	<u>11,614,894</u>	<u>58,069,232</u>

Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

Impact Fees Fund - Roadway

Project Categories	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 130 Impact Fees Fund - Roadways	720,192	0	0	0	0	720,192
130-29000 Countywide Roadway Project	23,279	0	0	0	0	23,279
130-29001 District 1 Roadway Projects	20,900	0	0	0	0	20,900
130-29002 District 2 Roadway Projects	302,299	0	0	0	0	302,299
130-29003 District 3 Roadway Projects	329,686	0	0	0	0	329,686
130-29004 Key Colony Bch Roadway Proj	44,028	0	0	0	0	44,028
Total Project Cost	<u>720,192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>720,192</u>

Means of Financing	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 130 District 1 Impact Fees- Roadway	20,000	0	0	0	0	20,000
Fund 130 District 2 Impact Fees- Roadway	2,500	0	0	0	0	2,500
Fund 130 District 3 Impact Fees- Roadways	20,000	0	0	0	0	20,000
Fund 130 Fund Balance	669,842	0	0	0	0	669,842
Fund 130 Interest Earned	10,500	0	0	0	0	10,500
Fund 130 Less 5%	-2,650	0	0	0	0	-2,650
Total Funding	<u>720,192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>720,192</u>

Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

Impact Fees Fund - Parks & Rec

Project Categories	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 131 Impact Fees Fund - Parks & Recreation	860,359	0	0	0	0	860,359
131-29501 District 1 Parks & Rec. Project	302,124	0	0	0	0	302,124
131-29502 District 2 Parks & Rec. Project	305,763	0	0	0	0	305,763
131-29503 District 3 Parks & Rec. Project	74,621	0	0	0	0	74,621
131-29523 Key Largo Park Pickleball Cou	177,851	0	0	0	0	177,851
Total Project Cost	<u>860,359</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>860,359</u>

Means of Financing	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 131 Dist. 1 Impact Fees- Parks & Rec	10,000	0	0	0	0	10,000
Fund 131 Dist. 2 Impact Fees- Parks & Rec	1,000	0	0	0	0	1,000
Fund 131 Dist. 3 Impact Fees- Park & Rec.	10,000	0	0	0	0	10,000
Fund 131 Fund Balance- Park & Rec.	840,409	0	0	0	0	840,409
Fund 131 Less 5% Park & Rec	-1,050	0	0	0	0	-1,050
Total Funding	<u>860,359</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>860,359</u>

Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

Impact Fees Fund - Solid Waste

Project Categories	FY 2024	<i>Un-Appropriated Subsequent Years</i>				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 133 Impact Fees Fund - Solid Waste	135,285	0	0	0	0	135,285
133-30500 Countywide Solid Waste Proje	135,285	0	0	0	0	135,285
Total Project Cost	<u>135,285</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,285</u>

Means of Financing	FY 2024	<i>Un-Appropriated Subsequent Years</i>				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 133 Fund Balance	135,000	0	0	0	0	135,000
Fund 133 Interest Earnings	300	0	0	0	0	300
Fund 133 Less 5%	-15	0	0	0	0	-15
Total Funding	<u>135,285</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,285</u>

Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

Impact Fees Fund - Fire & EMS

Project Categories	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 135 Impact Fees Fund - Fire Facilities	91,739	0	0	0	0	191,739
135-31501 District 1 Fire & EMS Projects	83,227	0	0	0	0	83,227
135-31502 District 2 Fire & EMS Projects	6,695	0	0	0	0	6,695
135-31503 District 3 Fire & EMS Projects	100,711	0	0	0	0	100,711
135-31504 Key Colony Bch Fire & EMS P	1,106	0	0	0	0	1,106
Total Project Cost	<u>191,739</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>191,739</u>

Means of Financing	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 135 Dist. 1 Fire/EMS Impact Fees	6,500	0	0	0	0	6,500
Fund 135 Dist. 2 Fire/EMS Impact Fees	200	0	0	0	0	200
Fund 135 Dist. 3 Fire/EMS Impact Fees	7,000	0	0	0	0	7,000
Fund 135 Fund Balance Forward	178,600	0	0	0	0	178,600
Fund 135 Interest Earned	131	0	0	0	0	131
Fund 135 Less 5%	-692	0	0	0	0	-692
Total Funding	<u>191,739</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>191,739</u>

Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

One Cent Infra-structure Sales Tax

Project Categories	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 304 Administrative & Misc.	30,394,620	33,314,409	31,312,406	25,910,872	28,153,319	149,085,626
304-16Bond 2016 Revenue Bond	0	0	0	0	0	0
304-22004 Admin. Costs Engineering 22	2,891,448	2,891,448	2,891,448	2,891,448	2,891,448	14,457,240
304-22005 Finance Miscellaneous	500,000	500,000	500,000	500,000	500,000	2,500,000
304-22022 Old 7 Mile Bridge Annual Cou	562,655	562,655	562,655	562,655	562,655	2,813,275
304-22031 Big Coppitt Wastewater	51,680	51,680	51,680	51,680	51,680	258,400
304-22032 Duck Key Wastewater	31,000	31,000	31,000	31,000	31,000	155,000
304-22033 Cudjoe Key Wastewater	150,000	150,000	150,000	150,000	150,000	750,000
304-22034 Stock Island MSTU	10,000	0	0	0	0	10,000
304-22035 Long Key MSTU	10,000	0	0	0	0	10,000
304-22036 Duck Key MSTU	10,000	0	0	0	0	10,000
304-590125 Budgeted Transfers to 125	0	0	0	0	0	0
304-590207 Debt Service Payments	22,095,936	22,093,749	20,091,746	14,690,212	14,690,321	93,661,964
304-590310 Budgeted Transfers to 310	0	0	0	0	0	0
304-590314 Budgeted Transfers to 314	0	0	0	0	0	0
304-590316 Land Acquisition	0	0	0	0	0	0
304-590910 Cost Allocation - 86502	533,877	533,877	533,877	533,877	533,877	2,669,385
304-590990 Contingency Reserves	1,000,000	1,500,000	1,500,000	1,500,000	2,088,993	7,588,993
304-590991 Cash Balance	2,548,024	5,000,000	5,000,000	5,000,000	6,653,345	24,201,369
304-IRMA Transfer to 125-Hurricane Irma	0	0	0	0	0	0
86502 Clerk ERP Clerk ERP System	0	0	0	0	0	0
CM2001 College of FLK Upper Keys	0	0	0	0	0	0
Fund 304 Culture & Recreation	1,981,030	100,000	1,000,000	4,000,000	0	7,081,030
304-25001 Higg's Beach Master Plan	100,000	100,000	1,000,000	4,000,000	0	5,200,000
304-25005 Rowell's Waterfront Park	80,200	0	0	0	0	80,200
304-25007 Upper Keys Activity Center	30,276	0	0	0	0	30,276
304-25008 Middle Keys Activity Center	20,554	0	0	0	0	20,554
304-25009 Lower Keys Activity Center	1,750,000	0	0	0	0	1,750,000
CC1701 Big Pine Swimming Hole	0	0	0	0	0	0
CC1902 Pigeon Key	0	0	0	0	0	0
Fund 304 Economic Environment	0	0	0	0	0	0
Fund 304 General Government	4,382,464	3,973,612	3,105,112	2,307,500	1,650,000	15,418,688
304-24002 Jackson Square Chiller Buildin	0	0	0	0	0	0
304-24007 Public Defender Office Key W	326,688	0	0	0	0	326,688
304-24009 Rockland Key Public Works F	1,445,000	1,073,000	0	0	0	2,518,000
304-24010 HMGP Wind Retrofit	218,614	918,862	918,862	0	0	2,056,338
304-24011 Gato Building Repairs	240,000	0	0	0	0	240,000
304-24014 SOE Bayshore Manor Renova	352,600	0	0	0	0	352,600
304-24015 HMGP Generators	137,500	668,750	668,750	0	0	1,475,000
304-24016 Historic Courthouse Brick Rep	451,062	0	0	0	0	451,062
CG1901 Ocean Reef ILA/Ambulance Pur	361,000	0	0	0	0	361,000
CG1902 Jefferson B. Browne/Jackson Sq	850,000	1,313,000	1,517,500	2,307,500	1,650,000	7,638,000
CG2001 Guidance Care Center Project	0	0	0	0	0	0
CG2002 Senior Nutrition Center	0	0	0	0	0	0
CG2004 Building Automation Replaceme	0	0	0	0	0	0
Fund 304 Physical Environment	40,000	30,000	70,000	0	0	140,000
304-26016 Boca Chica Shore Side Facilit	40,000	30,000	70,000	0	0	140,000
PE1901 Canal Monitoring	0	0	0	0	0	0
Fund 304 Public Safety	24,094,693	42,419,218	2,150,000	2,000,000	0	70,663,911
304-26004 MCSO Generator	3,182,628	945,000	0	0	0	4,127,628
304-26009 MCSO Cudjoe Substation	50,000	250,000	2,000,000	2,000,000	0	4,300,000

Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

One Cent Infra-structure Sales Tax

Project Categories	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 304 Public Safety	24,094,693	42,419,218	2,150,000	2,000,000	0	70,663,911
304-26010 MCSO Marathon Substation	660,000	1,340,000	0	0	0	2,000,000
304-26013 Sugarloaf Fire Station Replace	5,908,265	1,541,218	0	0	0	7,449,483
CP1403 KL Fire Hydrants	150,000	150,000	150,000	0	0	450,000
CP1901 Fire & Ambulance Fire Truck	837,000	0	0	0	0	837,000
CP2202 Trauma Star Helicopter Replace	13,306,800	38,193,000	0	0	0	51,499,800
Fund 304 Transportation	12,393,569	2,545,935	7,327,594	7,360,064	5,550,000	35,177,162
304-27010 Key Largo III	1,075,354	270,530	0	0	0	1,345,884
304-27012 Harbor Drive Bridge Replacem	5,257,282	500,000	0	0	0	5,757,282
304-27013 Sands Subdivision Sea Level	493,370	0	0	0	0	493,370
304-27015 No Name Key Bridge Repair	506,178	400,000	400,000	4,400,000	4,400,000	10,106,178
304-27016 Sugarloaf Blvd Bridge Replace	0	0	3,480,191	1,160,064	0	4,640,255
304-27017 Stillwright Point	450,000	75,405	0	0	0	525,405
304-27018 Toms Harbor Channel Bridge	498,039	0	0	0	0	498,039
304-27019 Crane Blvd Shared Use Path	0	0	0	0	1,150,000	1,150,000
304-27020 Key Deer Blvd North of Watso	300,000	300,000	3,447,403	1,800,000	0	5,847,403
304-27021 Conch Key Roads SLR	324,257	0	0	0	0	324,257
CR1605 1st Street/Bertha Ave Improvem	0	0	0	0	0	0
CR1902 Koehn Sub Division	0	0	0	0	0	0
CR2201 Seaview Drive Bridge Replacem	1,489,089	0	0	0	0	1,489,089
CR2202 Twin Lakes	2,000,000	1,000,000	0	0	0	3,000,000
Total Project Cost	<u>73,286,376</u>	<u>82,383,174</u>	<u>44,965,112</u>	<u>41,578,436</u>	<u>35,353,319</u>	<u>277,566,417</u>

Means of Financing	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 304 1 Cent Infrastructure Sales Tax	32,119,391	32,641,734	33,294,534	33,958,656	34,637,829	166,652,144
Fund 304 Fund Balance Forward	22,120,910	10,581,810	10,736,588	6,719,083	221,047	50,379,438
Fund 304 Interest Earnings	50,000	50,000	50,000	50,000	50,000	250,000
Fund 304 Less 5%	-1,741,770	-1,768,770	-1,801,410	-1,834,703	-1,849,068	-8,995,721
Fund 304 Miscellaneous Revenue	20,737,845	40,878,400	2,685,400	2,685,400	2,293,511	69,280,556
Total Funding	<u>73,286,376</u>	<u>82,383,174</u>	<u>44,965,112</u>	<u>41,578,436</u>	<u>35,353,319</u>	<u>277,566,417</u>

Monroe County Board of County Commissioners
Fiscal Years 2024 thru 2028 Capital Improvement Program - CIP Appropriation Plan

Land Acquisition

Project Categories	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 316 Land Acquisition	2,078,210	0	0	0	0	2,078,210
316 - 590990 Reserves	150,000	0	0	0	0	150,000
PE1602 Land Acquisition Match	1,928,210	0	0	0	0	1,928,210
Total Project Cost	<u>2,078,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,078,210</u>

Means of Financing	FY 2024	Un-Appropriated Subsequent Years				5 Year Total
	Adopted	FY 2025	FY 2026	FY 2027	FY 2028	
Fund 316 Fund Balance Forward	811,254	0	0	0	0	811,254
Fund 316 Interest Earnings	155,000	0	0	0	0	155,000
Fund 316 Less 5%	-250	0	0	0	0	-250
Fund 316 Transfer in Fm Other Funds	1,112,206	0	0	0	0	1,112,206
Total Funding	<u>2,078,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,078,210</u>