

City of Key West
Budget Preparation Worksheets
Fiscal Year 2025/2026

Fund: 102 Internal Improvements

Department: 0000 Revenue

Key	Object	Account Description	Category	FY 2022/2023 Actuals	FY 2023/2024 Actuals	FY 2024/2025 Adopted	FY 2024/2025 6 Mth Amnd	FY 2024/2025 6 Mth Actuals	FY 2025/2026 Dept Req	FY 2025/2026 CM Review
1020000	3124000	Gas Tax/Alternative Fuel		\$1,133,376	\$1,044,455	\$1,004,616	\$1,004,616	\$490,523	\$971,529	\$980,307
		LOCAL OPTION FUEL TAX MONROE COUNTY BOCC ILA								\$904,173 \$76,134
1020000	3124200	2nd Local Option Fuel Tax		\$771,312	\$722,827	\$736,734	\$736,734	\$329,223	\$751,469	\$751,469
Taxes				\$1,904,687	\$1,767,283	\$1,741,350	\$1,741,350	\$819,746	\$1,722,998	\$1,731,776
1020000	3243200	Impact Fees-Commercial		\$9,706	\$0	\$0	\$0	\$0	\$0	\$0
Permits Fees & Special Assessm				\$9,706	\$0	\$0	\$0	\$0	\$0	\$0
1020000	3314901	FDOT (LAP) Grant		\$990,458	\$0	\$0	\$0	\$0	\$0	\$0
1020000	3315002	American Rescue Plan Act Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000	3380300	Monroe County-Gas Tax		\$0	\$0	\$0	\$0	\$0	\$0	\$0
InterGovernmental Revenue				\$990,458	\$0	\$0	\$0	\$0	\$0	\$0
1020000	3610000	Interest Earnings		\$232,376	\$293,420	\$50,000	\$50,000	\$0	\$0	\$250,000
1020000	3690000	Other Misc Revenues		\$343,211	\$340,219	\$0	\$0	\$5,950	\$0	\$0
Misc Revenue				\$575,588	\$633,639	\$50,000	\$50,000	\$5,950	\$0	\$250,000
1020000	3810100	General		\$0	\$2,176,784	\$1,000,000	\$1,000,000	\$500,000	\$0	\$0
1020000	3811010	Infrastructure		\$4,088,029	\$3,029,336	\$2,000,000	\$2,000,000	\$1,000,000	\$0	\$1,000,000
1020000	3899001	Fund Balance		\$0	\$0	\$198,954	\$639,420	\$0	\$0	\$776,971
Other Sources				\$4,088,029	\$5,206,120	\$3,198,954	\$3,639,420	\$1,500,000	\$0	\$1,776,971
Internal Improvements Fund Revenue - Total				\$7,568,468	\$7,607,042	\$4,990,304	\$5,430,770	\$2,325,696	\$1,722,998	\$3,758,747

City of Key West
Budget Preparation Worksheets
Fiscal Year 2025/2026

Fund: 102 Internal Improvements

Department: 4101 Street Lights

Key	Object	Account Description	Category	FY 2022/2023 Actuals	FY 2023/2024 Actuals	FY 2024/2025 Adopted	FY 2024/2025 6 Mth Amnd	FY 2024/2025 6 Mth Actuals	FY 2025/2026 Dept Req	FY 2025/2026 CM Review
1024101	5414302	Electricity		\$397,424	\$363,440	\$375,000	\$375,000	\$180,511	\$375,000	\$375,000
1024101	5414600	Repairs and Maintenance		\$21,168	\$0	\$24,425	\$24,425	\$0	\$48,850	\$28,850
		ANTIQUE STREET LAMP PARTS (POLES & LAMP HEADS)								\$20,000
		BULBS 5 @ \$500								\$5,000
		CARBONATE LENSES 50 @ \$17.50								\$1,750
		CONCRETE								\$600
		HARDWARE								\$1,000
		PAINT FOR POLES								\$500
Operating Expenditures				\$418,592	\$363,440	\$399,425	\$399,425	\$180,511	\$423,850	\$403,850
1024101	5416300	Infrastructure		\$10,802	\$67,120	\$0	\$0	\$0	\$0	\$0
1024101	5416400	Machinery & Equipment		\$0	\$35,003	\$0	\$0	\$0	\$0	\$0
Capital Outlay				\$10,802	\$102,123	\$0	\$0	\$0	\$0	\$0
Street Lights - Total				\$429,394	\$465,563	\$399,425	\$399,425	\$180,511	\$423,850	\$403,850

Fund: 102 Internal Improvements
Department: 4102 Streets

Key	Object	Account Description	Category	FY 2022/2023 Actuals	FY 2023/2024 Actuals	FY 2024/2025 Adopted	FY 2024/2025 6 Mth Amnd	FY 2024/2025 6 Mth Actuals	FY 2025/2026 Dept Req	FY 2025/2026 CM Review
1024102	5411200	Regular Salaries & Wages		\$132,862	\$114,415	\$200,055	\$200,055	\$83,419	\$213,390	\$213,390
1024102	5411400	Overtime		\$6,438	\$4,414	\$6,000	\$6,000	\$9,034	\$7,500	\$7,500
1024102	5412100	FICA Taxes		\$10,246	\$8,670	\$15,763	\$15,763	\$6,926	\$16,898	\$16,898
1024102	5412200	Retirement Contributions		\$11,144	\$8,009	\$20,605	\$20,605	\$6,340	\$22,089	\$22,089
1024102	5412300	Life & Health Insurance		\$45,074	\$33,537	\$70,852	\$70,852	\$26,254	\$73,480	\$73,480
Personnel Services				\$205,764	\$169,045	\$313,275	\$313,275	\$131,973	\$333,357	\$333,357
1024102	5413100	Professional Services		\$0	\$2,565	\$0	\$17,632	\$13,555	\$0	\$0
1024102	5413200	Accounting & Auditing		\$2,800	\$4,147	\$4,489	\$4,489	\$4,489	\$3,082	\$3,082
SHARE OF ANNUAL CITY AUDIT										\$3,082
1024102	5414600	Repairs and Maintenance		\$165,342	\$102,831	\$62,000	\$62,000	\$4,680	\$62,000	\$57,000
DELINEATORS (PW)										\$3,000
DELINEATORS (ROW)										\$4,000
SWEEPER PARTS (PW)										\$30,000
THERMOPLASTIC STREET MARKINGS (PW)										\$20,000
1024102	5414601	Other-Traffic Signal Main		\$148,016	\$165,084	\$172,500	\$172,500	\$96,266	\$180,000	\$180,000
TRAFFIC SIGNAL MAINTENANCE KEYS ENERGY CONTRACT										\$180,000
1024102	5415200	Operating Supplies		\$77,183	\$73,179	\$107,000	\$107,000	\$15,673	\$112,000	\$80,000
"NO PARKING" SIGNS (PW)										\$1,500
"NO PARKING" SIGNS - (ROW)										\$500
#57 ROCK (PW)										\$25,000
BARRICADES TYPE 2 - 36" (PW)										\$2,500
BARRICADES TYPE 3 - 36" (PW)										\$3,000
PROPANE GAS (PW)										\$1,200
SAFETY SUPPLIES (VESTS, CONES, GLOVES, BOOTS) - (PW)										\$1,500
SIGN MACHINE SUPPLIES (PW)										\$10,000
SIGNS SUPPLIES & POST HARDWARE (PW)										\$20,000
STREET STRIPING PAINT (PW)										\$20,000
SWEEPER BRUSHES 20 @ \$920 (PW)										\$18,400
TRAFFIC CONES 36" (PW)										\$1,400
EXPENDITURE REDUCTION										(\$25,000)

City of Key West
Budget Preparation Worksheets
Fiscal Year 2025/2026

Fund: 102 Internal Improvements

Department: 4102 Streets

Key	Object	Account Description	Category	FY 2022/2023 Actuals	FY 2023/2024 Actuals	FY 2024/2025 Adopted	FY 2024/2025 6 Mth Amnd	FY 2024/2025 6 Mth Actuals	FY 2025/2026 Dept Req	FY 2025/2026 CM Review
1024102	5415300	Road Materials		\$0	\$8,929	\$19,000	\$19,000	\$0	\$21,000	\$11,400
		CLEAN FILL (ROAD BASE) - LOADS 2 @ \$900 - (PW)								\$1,800
		COLD PATCH 20 TON LOADS 2 @ \$3000 - (PW)								\$6,000
		SAND - LOADS 2 @ \$1800 - (PW)								\$3,600
1024102	5415400	Books-Subscrip-Membership		\$21,000	\$21,000	\$21,000	\$21,000	\$0	\$21,000	\$21,000
		SUBSCRIPTION PAVEMENT CONDITION INDEX								\$21,000
Operating Expenditures				\$414,341	\$377,736	\$385,989	\$403,621	\$134,663	\$399,082	\$352,482
1024102	5416300	Infrastructure		\$4,735,162	\$4,910,333	\$3,000,000	\$3,000,000	\$1,214,614	\$2,300,000	\$1,650,000
		II41021903 - JOSE MARTI RECONSTRUCTION (CARRY FORWARD \$428,206)								\$0
		II41022402 - SOUTH STREET ROADWAY IMPROVEMENTS (CARRY FORWARD \$546,149)								\$0
		II41022403 - EATON STREET ROADWAY IMPROVEMENTS (CARRY FORWARD \$160,757)								\$0
		II41022501 - TRAFFIC SIGNALIZATION (CARRY FORWARD \$500,000)								\$0
		II41022502 - FY2025 ROW IMPROVEMENTS (CARRY FORWARD \$2,480,340)								\$0
		II41022503 - FY2025 AD SIDEWALKS (CARRY FORWARD \$500,000)								\$0
		NEW CIP - ADA SIDEWALKS								\$500,000
		NEW CIP - PAVING PROGRAM								\$1,000,000
		NEW CIP - ATLANTIC AVE								\$150,000
1024102	5416400	Machinery & Equipment		\$0	\$187,577	\$20,000	\$442,834	\$442,232	\$520,000	\$500,000
		STREET SWEEPER								\$500,000
Capital Outlay				\$4,735,162	\$5,097,910	\$3,020,000	\$3,442,834	\$1,656,846	\$2,820,000	\$2,150,000
Streets - Total				\$5,355,267	\$5,644,691	\$3,719,264	\$4,159,730	\$1,923,482	\$3,552,439	\$2,835,839

City of Key West
Budget Preparation Worksheets
Fiscal Year 2025/2026

Fund: 102 Internal Improvements

Department: 4104 Sidewalks

Key	Object	Account Description	Category	FY 2022/2023 Actuals	FY 2023/2024 Actuals	FY 2024/2025 Adopted	FY 2024/2025 6 Mth Amnd	FY 2024/2025 6 Mth Actuals	FY 2025/2026 Dept Req	FY 2025/2026 CM Review
1024104	5411200	Regular Salaries & Wages		\$76,324	\$68,036	\$87,150	\$87,150	\$40,255	\$92,880	\$92,880
1024104	5411500	Special Pay		\$330	\$0	\$360	\$360	\$0	\$0	\$0
1024104	5412100	FICA Taxes		\$5,808	\$5,047	\$6,695	\$6,695	\$2,972	\$7,102	\$7,102
1024104	5412200	Retirement Contributions		\$6,106	\$1,564	\$8,715	\$8,715	\$4,026	\$9,288	\$9,288
1024104	5412300	Life & Health Insurance		\$15,222	\$17,469	\$17,713	\$17,713	\$7,656	\$18,370	\$18,370
Personnel Services				\$103,789	\$92,115	\$120,633	\$120,633	\$54,909	\$127,640	\$127,640
1024104	5414600	Repairs and Maintenance		\$28,023	\$37,779	\$51,620	\$51,620	\$5,123	\$51,620	\$41,620
		CONCRETE MIX FOR SMALL TO MEDIUM REPAIRS (PW)								\$35,000
		PRESSURE WASHER PARTS (PW)								\$2,000
		SACKCRETE (BAG CONCRETE BY THE PALLET) X12 - (PW)								\$4,620
1024104	5415200	Operating Supplies		\$42,289	\$44,880	\$52,600	\$52,600	\$0	\$52,600	\$48,500
		CHEMICALS FOR PRESSURE WASHING CREW (PW)								\$7,500
		MISC CONCRETE TOOLS(TROWELS, BROOM, SHOVELS)-(PW)								\$1,000
		RUBBER SURFACE MATERIAL (PW)								\$40,000
Operating Expenditures				\$70,312	\$82,659	\$104,220	\$104,220	\$5,123	\$104,220	\$90,120
1024104	5416400	Machinery & Equipment		\$30,133	\$0	\$0	\$0	\$0	\$2,500	\$2,500
		HANDHELD CONCRETE STEEL SAW								\$2,500
Capital Outlay				\$30,133	\$0	\$0	\$0	\$0	\$2,500	\$2,500
Sidewalks - Total				\$204,233	\$174,774	\$224,853	\$224,853	\$60,032	\$234,360	\$220,260

City of Key West
Budget Preparation Worksheets
Fiscal Year 2025/2026

Fund: 102 Internal Improvements
Department: 4107 Transfers & Reserves

Key	Object	Account Description	Category	FY 2022/2023 Actuals	FY 2023/2024 Actuals	FY 2024/2025 Adopted	FY 2024/2025 6 Mth Amnd	FY 2024/2025 6 Mth Actuals	FY 2025/2026 Dept Req	FY 2025/2026 CM Review
1024107	5419100	Transfers		\$267,665	\$313,344	\$306,602	\$306,602	\$153,301	\$276,181	\$276,181
		TRANSFER TO GENERAL FUND FOR INDIRECT COSTS FY26								\$276,181
Transfers				\$267,665	\$313,344	\$306,602	\$306,602	\$153,301	\$276,181	\$276,181
1024107	5419803	Operating		\$0	\$0	\$333,402	\$333,402	\$0	\$0	\$15,411
1024107	5419804	Salary Contingency		\$0	\$0	\$6,758	\$6,758	\$0	\$0	\$7,206
		RESERVE FOR MERIT INCREASES								\$7,206
Reserves				\$0	\$0	\$340,160	\$340,160	\$0	\$0	\$22,617
Transfers & Reserves - Total				\$267,665	\$313,344	\$646,762	\$646,762	\$153,301	\$276,181	\$298,798
Internal Improvements Fund Expenditures - Total				\$6,256,619	\$6,598,373	\$4,990,304	\$5,430,770	\$2,317,326	\$4,486,830	\$3,758,747

102-4102 INTERNAL IMPROVEMENTS FUND

TOTAL:

POSITION TITLE	AUTHORIZED BUDGET		POSITION TITLE	AUTHORIZED BUDGET	
	FY24/25	FY25/26		FY24/25	FY25/26
FULL TIME:			PART TIME:		
Equipment Operator	2.00	2.00			
Maintenance Worker I	2.00	2.00			
TOTAL FULL TIME:			TOTAL PART TIME:		
	4.00	4.00		-	-

102 4104 Internal Improvements Fund (Eng)

TOTAL:

POSITION TITLE	AUTHORIZED BUDGET		POSITION TITLE	AUTHORIZED BUDGET	
	FY24/25	FY25/26		FY24/25	FY25/26
FULL TIME:			PART TIME:		
Special Projects Designer	1.00	1.00			
TOTAL FULL TIME:			TOTAL PART TIME:		
	1.00	1.00		-	-

SALARY BUDGET
FY 25/26 POSITION CONTROL

FY 25/26 POSITION CONTROL											SS Cap (does not incl Med) 176,100 FY25		7.65%		\$18,370		PY \$17,713		
COST CENTER/ POSITION TITLE	GRD/ STEP	FY 24/25 Apprvd FTEs	FY 25/26 Proposed FTEs	Health Insurance FTEs	PART TIME	CTRCT COUNT	TEMP COUNT	Notes	Change in FTEs	Annual Salary	12 FY 25/26 Salary	12 Longevity	14 Over time	15 Special Pay	21 FICA Medicare	22 Retire Contrib	23 Health Life Ins	TOTAL	
102-4102 INTERNAL IMPROVEMENTS FUND																			
EQUIPMENT OPERATOR	G 115	1.00	1.00	1.00				ROW		59,952	62,950					6,295			
EQUIPMENT OPERATOR	G 115	1.00	1.00	1.00				ROW		59,670	62,654					6,265			
MAINTENANCE WORKER I	G 102	1.00	1.00	1.00				ROW		42,217	44,328					4,433			
MAINTENANCE WORKER I	G 102	1.00	1.00	1.00				ROW		41,389	43,458					4,346			
		4.00	4.00	4.00	0.00	0.00	0.00		0.00	203,229	213,390	0	7,500	0	16,898	22,089	73,480	333,357	
											2% Merit Inc	Base 4,268	Taxes 326	Pension 427	5,021	Merit Contingency			
102-4104 INTERNAL IMPROVEMENTS FUND (ENG)																			
SPECIAL PROJECTS DESIGNER	U 129	1.00	1.00	1.00						88,457	92,880					9,288			
		1.00	1.00	1.00	0.00	0.00	0.00		0.00	88,457	92,880	0	0	0	7,105	9,288	18,370	127,643	
											2% Merit Inc	Base 1,858	Taxes 142	Pension 186	2,185	Merit Contingency			

FUND 102 GAS SURTAX LONG TERM OUTLOOK

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
TOTAL CARRY FORWARD FROM PY	\$776,971	\$15,411	\$194,896	\$392,064	\$607,429	\$841,517
TOTAL REVENUES	\$2,981,776	\$16,938,755	\$3,472,530	\$3,506,980	\$3,542,120	\$3,577,962
TOTAL EXPENSES	\$3,743,336	\$16,759,269	\$3,275,362	\$3,291,616	\$3,308,032	\$3,324,612
FUND BALANCE FYE	\$15,411	\$194,896	\$392,064	\$607,429	\$841,517	\$1,094,867
REVENUES	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Gas Tax	\$904,173	\$922,257	\$940,702	\$959,516	\$978,706	\$998,280
2nd Option	\$751,469	\$766,498	\$781,828	\$797,465	\$813,414	\$829,682
Monroe County ILA for Gas Tax	\$76,134	\$0	\$0	\$0	\$0	\$0
Bond for Jose Marti	\$0	\$7,500,000	\$0	\$0	\$0	\$0
Bond for Atlantic Ave	\$0	\$6,000,000	\$0	\$0	\$0	\$0
Transfer In from General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from Infrastructure	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Interest Earnings	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
TOTAL REVENUE	\$2,981,776	\$16,938,755	\$3,472,530	\$3,506,980	\$3,542,120	\$3,577,962
EXPENSES	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
4101	\$403,850	\$407,889	\$411,967	\$416,087	\$420,248	\$424,450
4102	\$685,839	\$692,697	\$699,624	\$706,621	\$713,687	\$720,824
4104	\$220,260	\$222,463	\$224,687	\$226,934	\$229,203	\$231,495
4107 - Transfers Out	\$283,387	\$286,221	\$289,083	\$291,974	\$294,894	\$297,843
TOTAL OTHER	\$1,593,336	\$1,609,269	\$1,625,362	\$1,641,616	\$1,658,032	\$1,674,612

FUND 102 GAS SURTAX LONG TERM OUTLOOK

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Jose Marti	\$0	\$7,500,000	\$0	\$0	\$0	\$0
New Project - Atlantic Ave	\$150,000	\$6,000,000	\$0	\$0	\$0	\$0
New Project - ADA Sidewalks	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
New Project - Paving	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
New Project - Traffic Signalization	\$0	\$0	\$0	\$0	\$0	\$0
New Project - Shoulder Restoration	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000
New Project - Pavement Striping	\$0	\$0	\$150,000	\$0	\$150,000	\$0
TOTAL Capital Projects	\$1,650,000	\$15,150,000	\$1,650,000	\$1,650,000	\$1,650,000	\$1,650,000
Right of Way Trailers	\$0	\$0	\$0	\$0	\$0	\$0
Street Sweeper	\$500,000	\$0	\$0	\$0	\$0	\$0
TOTAL Machinery & Equipment	\$500,000	\$0	\$0	\$0	\$0	\$0
TOTAL ALL EXPENSES	\$3,743,336	\$16,759,269	\$3,275,362	\$3,291,616	\$3,308,032	\$3,324,612

As of 07.13.2025

FUND	PROJECT	DESCRIPTION	PTD BUDGET	<i>exp to date</i>		ENCUMBRANCES	<i>Remaining</i>	<i>Committed</i>
				PTD TOTAL	PTD BALANCE		Budget	Project Amt
102	II41021903	Jose Marti	\$ 450,000	\$ 21,794	\$ 428,206	\$ -	\$ 428,206	\$ 428,206
102	II41022002	2020 Paving	\$ 4,466,700	\$ 4,450,387	\$ 16,313	\$ 16,312	\$ 1	\$ 16,313
102	II41022101	2021 ADA Sidewalks	\$ 223,086	\$ 223,040	\$ 46	\$ 46	\$ 0	\$ 46
102	II41022401	FY2024 ROW Improvements	\$ 562,931	\$ 522,931	\$ 40,000	\$ 39,195	\$ 805	\$ 40,000
102	II41022402	South Street Roadway Imp	\$ 3,513,555	\$ 2,967,406	\$ 546,149	\$ 545,911	\$ 239	\$ 546,149
102	II41022403	Eaton Street Roadway	\$ 1,152,878	\$ 992,121	\$ 160,757	\$ 3,372	\$ 157,385	\$ 160,757
102	II41022404	School Zone Improvements	\$ 49,794	\$ 34,856	\$ 14,938	\$ 14,938	\$ -	\$ 14,938
102	II41022501	Traffic Signalization	\$ 500,000	\$ -	\$ 500,000	\$ 348,908	\$ 151,092	\$ 500,000
102	II41022502	FY25 ROW Improvements	\$ 2,490,870	\$ 10,530	\$ 2,480,340	\$ 1,303,988	\$ 1,176,352	\$ 2,480,340
102	II41022503	FY25 ADA Sidewalks	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 500,000

4,686,749.25

\$	4,065,721.62	@Claim on Cash
\$	210,211.41	@Traffic Impact Fees
\$	(4,686,749.25)	Less: CIP
\$	166,666.70	Transfer in From General Fund
\$	333,333.30	Transfer in From Infrastructure
\$	550,279.00	AR - Eaton Street
\$	639,462.78	Subtotal
\$	148,805.00	3124000 Revenue
\$	209,000.00	3124200 Revenue
\$	150,000.00	Interest
\$	(92,500.00)	Less: 4101
\$	(133,364.16)	Less: 4102
\$	(93,332.27)	Less: 4104
\$	(51,100.30)	Less: 4107
\$	776,971.06	Est. Fund Balance