

Key Largo / Tavernier

Analysis of fiscal impact on County-wide services

This document represents a very cursory survey of the financial contribution to Monroe County by the communities of Key Largo and Tavernier. It also attempts to approximate the County resources spent in the two Upper Keys communities. Ocean Reef has been excluded from the analysis.

An accurate and thorough study would entail examination of detailed cost allocations and in-depth research. This would require many weeks to complete. This survey was completed to one day and as such, represents generalities which may or may not prove precise. The author cautions that this be kept in mind before reaching any conclusions based upon the attached findings.

The financial activity is presented in a combined overview sheet and also segmented in the corresponding County funds. The first attachment combines the activity without explanatory detail to give the general overview. The attachments following the first present each fund separately with detail on the assumptions utilized. Reviewing the assumption is important in evaluating the data.

Many revenue streams are collected by district and spent in the corresponding district. Thus, even though the dollar amounts are large, those activities are not included in this report. Examples include TDC activities, MSTU funds and Solid Waste collections.

Finally, some revenues are shared between the County and the various municipalities by statutory formula. In those cases, the Key Largo / Tavernier contribution figure is based upon approximations of these formulas.

OVERVIEW-COMBINED COUNTY FUNDS

Revenue Contribution

Notes
(see individual sheets)

Property Tax - Key Largo	\$	8,300,139
Property Tax - Tavernier	\$	2,055,257
Local Option Fuel	\$	602,461
Infrastructure Sales Surtax	\$	3,430,000
Communication Service	\$	248,271
Occupational Licenses	\$	70,000
Pmt in Leu of Taxes	\$	220,000
St Share-Mobile Home Lic	\$	3,000
St Share-Alc Beverage Lic	\$	17,000
Local Govt 1/2 cent	\$	1,842,072
Planning Fees	\$	161,617
Code Enforcement	\$	134,717
	\$	17,084,534

Expenditures in or benefitting the Community

Administration/county overhead	\$	1,830,000
Constitutional Officers	\$	2,679,000
Building Maintenance/Public works	\$	1,100,000
Wastewater Upgrade	\$	50,000
Key Largo Library	\$	500,000
Animal Shelter	\$	275,000
Fleet	\$	1,000,000
Social Services-HSAB	\$	152,000
Social Services-Grants	\$	630,000
Jail, corrections, court security	\$	5,945,249
County Engineer	\$	134,000
Road Department	\$	1,264,000
Street light, maint	\$	113,700
Upper Keys Parks and Beaches	\$	939,000
Planning Building, Zonine	\$	2,633,000
Building Department	\$	884,000
Road Patrol	\$	1,254,810
Infrastructure Projects, hisorical and future - not an annual number	\$	
	\$	21,383,759

GENERAL FUND

Revenue Contribution

Notes

Property Tax - Key Largo	\$	2,028,000	
Property Tax - Tavernier	\$	502,000	Includes South Key Largo
Occupational Licenses	\$	70,000	Estimated by population
Pmt in Leu of Taxes	\$	220,000	
St Share-Mobile Home Lic	\$	3,000	Estimated by population
St Share-Alc Beverage Lic	\$	17,000	Estimated by population
Local Govt 1/2 cent	\$	810,500	Statutory formula
	\$	3,650,500	

Expenditures in or benefitting the Community

Administration/county overhead	\$	1,830,000	By population
Constitutional Officers	\$	2,679,000	By population, portion funded by General Fund
Building Maintenance/Public works	\$	1,100,000	
Wastewater Upgrade	\$	50,000	
Key Largo Library	\$	500,000	Direct and library mgmt allocation
Animal Shelter	\$	275,000	
Fleet	\$	1,000,000	Reported in Internal Service Fund on County books
Social Services-HSAB	\$	152,000	
Social Services-Grants	\$	630,000	Rough approximation, by half of population % (to account for demographic differences)
	\$	8,216,000	

FINE & FORFEITURE FUND

Revenue Contribution

Notes

Property Tax - Key Largo	\$	4,765,181	
Property Tax - Tavernier	\$	<u>1,180,068</u>	Includes South Key Largo
	\$	5,945,249	

Expenditures in or benefitting the Community

Jail, corrections, court security	\$	5,945,249	County-wide necessity, no allocation appropriate
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ROAD & BRIDGE

Revenue Contribution

Notes

Local Option Fuel	\$	602,461
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Expenditures in or benefitting the Community

County Engineer	\$	134,000	50% per public works
Road Department	\$	1,264,000	50% per public works
Street light, maint	\$	<u>113,700</u>	by population
	\$	1,511,700	

PARKS & REC - PLAN, BUILD, ZONE

Revenue Contribution

Notes

Property Tax - Key Largo	\$	501,214	
Property Tax - Tavernier	\$	124,123	Includes South Key Largo
Communication Service	\$	248,271	Estimated by population
Local Govt 1/2 cent	\$	1,031,572	Statutory formula
Planning Fees	\$	161,617	Estimated by population
Code Enforcement	\$	134,717	Estimated by population
	\$	2,201,514	

Expenditures in or benefitting the Community

Upper Keys Parks and Beaches	\$	939,000	Direct approximation
Planning Building, Zonine	\$	2,633,000	By % FTE in Key Largo
Building Department	\$	884,000	By % FTE in Key Largo
	\$	4,456,000	

MUNICIPAL POLICING

Revenue Contribution

Notes

Property Tax - Key Largo	\$	1,005,744	
Property Tax - Tavernier	\$	<u>249,066</u>	Includes South Key Largo
	\$	1,254,810	

Expenditures in or benefitting the Community

Road Patrol	\$	1,254,810	Direct approximation
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INFRASTRUCTURE SALES SURTAX

<i>Revenue Contribution</i>		<i>Notes</i>
Infrastructure Sales Surtax	\$ 3,430,000	

Expenditures in or benefitting the Community

Direct Projects	Historical and Future TBD
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