

**Appendix M. Potential Funding Sources for County Projects & Initiatives**

Funding Source	Funding Description
<b>Major Governmental Funds</b>	<p><b>General Fund</b> 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 Divisions and Departments including Facility Maintenance, Welfare Services, Libraries, Judicial Administration and other County general government functions.</p>
	<p><b>Fine and Forfeiture</b> funds account for the operation and maintenance of the Sheriff's Department (Admin., Law Enforcement, Community Relations, &amp; 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.</p>
	<p><b>Cudjoe Regional Wastewater Project</b> accounts for the design, construction and debt payments of the wastewater system in the Lower Keys. Wastewater projects are a state mandate and must be completed by December 2015. Revenues include:</p> <ul style="list-style-type: none"> <li>• One Cent Infrastructure Sales Surtax</li> <li>• State Grants</li> <li>• Special Assessments</li> <li>• Clean Water State Revolving Finance Loans</li> </ul>
<b>Non-Major Governmental Funds</b>	<p><b>Road &amp; Bridge</b> funds account 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.</p>
	<p><b>Tourist Development</b> funds account for the operation and activities (advertising, events and brick and mortar projects) of the Tourist Development Council. Local option tourist development taxes are the primary revenue receipts for seven TDC funds. Bed taxes are authorized by Florida Statute 125.0104 and Monroe County Ordinances #015-1998 and 004-2009. Funds collected in each district in the County are used in said district.</p>
	<p><b>Impact Fees</b> (Roadway, Parks, Library, Solid Waste, Police facilities, Fire &amp; EMS and Employee Fair Share Housing) account for capital improvements required to meet the needs of growth of new housing. Projects are approved by the BOCC and funded by construction permits.</p>
	<p><b>District 1 Fire &amp; Ambulance</b> funds account for the operation and equipment of six fire and ambulance stations. The primary revenue receipts are Ad Valorem taxes. Ambulance fees are also accounted in this fund's receipts.</p>
	<p><b>MSTD-Plan/Code Compliance/ Fire Marshall</b> fund accounts for the operation of the Growth Management Division (Planning, Code Compliance and Zoning), Fire &amp; Rescue Administration and Fire Marshal. Revenue sources include:</p> <ul style="list-style-type: none"> <li>• State shared tax revenues</li> <li>• Local communication service taxes</li> <li>• Planning fees</li> </ul>
	<p><b>Municipal Policing</b> 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.</p>
	<p><b>911 Enhancement, Duck Key Security, Boating Improvement, Misc. Special Revenue, Environmental Restoration, Environmental Restoration, Law Enforcement Trust, Courthouse Facilities and Clerk's Drug Abuse Trust</b> funds account for the restrictive use of fines, fees and special assessments, balanced with operations of each revenue stream.</p>

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	<p><b>Debt Service Funds</b> - There is only one fund used to account 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 and Waste Water Assessments. From these sources, debt payments are made on the 2003, 2007 &amp; 2013 Revenue Bonds and the Big Coppitt Clean Water SRF loan.</p> <p><b>One Cent Infrastructure Sales Surtax</b> funds account for major Physical Environment, General Government, Culture &amp; 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, 2032.</p> <p><b>2007 &amp; 2013 Revenue Bond</b> funds account for the construction of major capital facilities such as fire stations, a park, a proposed library in Marathon, a proposed Courthouse/Jail complex on Plantation Key, and payments to the Key Largo Waste Water district.</p> <p><b>Big Coppitt and Duck Key Waste Water</b> funds account for the construction of waste water systems in those respective unincorporated areas. Each waste water project has been partially funded by inter-fund transfers from the One Cent Infrastructure Sales Surtax. Other revenue resources include State grants, special assessments and Clean Water State Revolving Loan Funds.</p>
<p><b>Non-Major Proprietary Funds</b></p>	<p>Account for the acquisition, operation and maintenance of government facilities and services, which are entirely self-supported by user charges.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>
<p><b>Non-Major Trust and Agency Funds-</b></p>	<p>Account for the assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. There is only one trust fund under is category, Fire &amp; EMS LOSAP (Length of Service Award Program). This fund accounts for the contributions and benefits paid on behalf of, for the benefit of the volunteer firefighters and EMS volunteers.</p>
<p><b>Grants</b></p>	<p>There are several potentially available sources of funding for Monroe County through both state and federal grants. For example, grants are currently available for infrastructure improvements (transportation, water quality and land protection), hazard resiliency, parks and natural resources and sea level rise and climate planning.</p> <ul style="list-style-type: none"> <li>○ <u>Transportation infrastructure</u> - to improve bicycle and pedestrian pathways (including paths, lanes, trails, rest facilities, advocacy programs), promote reductions in vehicle miles travelled and carbon use (including vehicle standard policy development and policy analysis of electric vehicles), and develop alternative transportation methods (including bicycle/pedestrian trails, alternative transportation safety campaigns, and conversion of old corridors for trails).</li> <li>○ <u>Water quality and land conservation</u> - to reduce non-point source pollution originating in stormwater runoff (through bioswales, bank stabilization, pervious surfaces, green roofs, and best management practices), reduce pollutant loads to known impaired waters (stormwater management projects, construction of best management practices, and stormwater runoff monitoring), and wetland protection and enhancement (through wetland programs, training and outreach, and studies to evaluate wetland performance).</li> <li>○ <u>Park and natural resource preservation</u> - for habitat restoration and wildlife conservation (on the ground restoration and planning, environmental outreach, and result monitoring), sustainable community development (including critical resource conservation, habitat restoration, investment in green infrastructure, and private land stewardship), energy conservation</li> </ul>

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	<p>(through building code revisions, appliance standards, programs to rate energy consumptions, and incentives to reduce energy demands), and forest health promotion (forest surveys and monitoring and pest species eradication programs).</p> <ul style="list-style-type: none"><li>○ <u>Hazard resiliency</u> - for hazard mitigation efforts drainage systems improvements, structural and road elevation, flood proofing, acquisition and relocation, and mitigation plan development), emergency management preparedness (including projects to enhance emergency preparedness and response), flood mitigation (acquisition and demolition or relocation, elevation, flood proofing, mitigation reconstruction, and flood reduction projects), pre-disaster mitigation (projects that reduce risk to population and structures prior to a disaster), and residential construction mitigation (building retrofits and modifications and public outreach to educate residents about wind mitigations techniques).</li><li>○ <u>Sea level rise and climate planning</u> – for climate adaptation (wildlife adaptation management and planning, resilience efforts to protect natural habitat, and enhancement of adaptive capacity of ecosystems, landscape functionality and critical biological processes) and climate mitigation efforts (climate adaptation and mitigation research and projects, weather readiness initiatives, marine fisheries sustainability, and resilient coastal community efforts).</li><li>○ <u>Coastal resilience</u> – for resiliency efforts to help coastal communities become more resilient to the effects of extreme weather events, climate hazards, and changing ocean conditions. Funding is available to help communities prepare for and recover from adverse effects and promotion of healthy and sustainable coastal ecosystems through habitat restoration and conservation.</li></ul>
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