



Islamorada, Village of Islands

BUDGET WORKSHOP

August 22, 2024 - 3:00 PM
Founders Park Community Center
87000 Overseas Highway
Islamorada, FL 33036

The Village Council has resumed the in-person regular meeting format. Virtual participation is still available to the public. Please see the last page of the agenda for participation details

AGENDA

- I. **CALL TO ORDER / ROLL CALL**
- II. **PLEDGE OF ALLEGIANCE**
- III. **PUBLIC COMMENT**
- IV. **ITEMS FOR DISCUSSION**
 - A. Introduction **TAB 1** (Lisa Lynch, Finance Director)
 - B. Overview of the Finance Department, Governmental Finance, Fund Reserves, and the Village's Purchasing Policies and Procedures **TAB 2** (Lisa Lynch, Finance Director)
 - C. Status of Pooled Cash and Village Debt **TAB 3** (Lisa Lynch, Finance Director)
 - D. Personnel **TAB 4** (Jamie Terry, Human Resources Director)
 - **Full-Time Equivalents**
 - **Staff Compensation**
 - **Self-funded Health Insurance Program**
 - **COLA and Pay Increases**
 - E. FY 2024-2025 General Fund Projections **TAB 5** (Lisa Lynch, Finance Director)
 - F. FY 2024-2025 General Fund Preliminary Budget Summaries **TAB 6** (Lisa Lynch, Finance Director)
 - G. General Fund Revenues **TAB 7** (Lisa Lynch, Finance Director)

- H. General Government **TAB 8** (Robert Cole, Village Manager, John Quick, Interim Village Attorney, Marne McGrath, Village Clerk, Lisa Lynch, Finance Director, Ramon Navarro, Network Engineer, Vince Tarves, Systems Engineer)

- **Village Council Department**
- **Village Attorney Department**
- **Village Manager Department**
- **Village Clerk Department**
- **Finance and Administration Department**
- **IT and Communications Department**

- I. Development Services **TAB 9** (Jennifer DeBoisbriand , Planning Director, Sheila Denoncourt, Chief Building Official)

- **Planning and Development Services Department**
- **Code Compliance Department**
- **Affordable Housing Fund**
- **Impact Fee Fund**
- **Building Services Fund**

- J. Public Safety and Emergency Management **TAB 10** (Lissette Quintero, Captian MCSO, Terry Abel, Fire Chief)

- **Local Law Enforcement (MCSO) Department**
- **Fire Rescue Department**

- K. Culture and Recreation **TAB 11** (Maria Bagiotti, Founders Park Director, Lisa Watts, Dockmaster)

- **Parks and Recreation Department**
- **Marina Enterprise Fund**

- L. Public Works **TAB 12** (A.J. Engelmeyer, Public Works Director)

- **Public Works Department - Roadway Maintenance and Fills**
- **Solid Waste Fund**
- **Stormwater Enterprise Fund**
- **Transportation Fund**
- **Wastewater Enterprise Fund**

- M. Capital Project Fund **TAB 13** (Lisa Lynch, Finance Director)

V. **COUNCIL DISCUSSION**

VI. **PRESENTATIONS BY DEPARTMENTS**

VII. ADJOURNMENT

VIII. ITEMS FOR DISCUSSION

Options for Viewing the Village Council Meeting:

The public is encouraged to watch the meeting on Monroe County's MCTV Comcast Channel 77. Alternatively, the public may view the meeting streamed live on the Village website from their personal computer, tablet or phone via the following link:

https://www.islamorada.fl.us/departments/communications/live_village_broadcast_meeting.php

Option 1: Email your comments.

1. Public comment should be submitted via email to: public.comment@islamorada.fl.us
2. The email should contain "Public Comment" in the subject line.
3. The name and address of the submitter shall be included in the email.
4. Public comment should be submitted by 9 a.m. the day before the meeting. Public comment will be sent to the Village Councilmembers for consideration prior to the meeting. Public comments will not be read during the meeting.

Option 2: Call in During the Meeting.

1. If phoning in, dial 305-224-1968 and enter the webinar **ID: 911 0656 4166** followed by #. When the Mayor opens public comment pertaining to the agenda item you are interested in dial *9 to be recognized by the Zoom meeting monitor. The Monitor will call you by the last four digits of your phone number. **Please be sure to unmute your phone when you are called upon.**
2. If watching online via Zoom: Open the Zoom webinar link <https://zoom.us/j/91106564166> and follow the prompts to join the webinar. When the Mayor opens public comment use the "raise your hand" feature to be recognized by the meeting monitor. Public comments will be heard in the order in which they are received.

ADA Assistance:

These meetings are open to the public. In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact the ADA Coordinator at (305) 664-6448 or by email at ADA@islamorada.fl.us at least 48 hours before the scheduled meeting



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: August 22, 2024
SUBJECT: Introduction TAB 1

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0-TAB 1 FY24-25 Budget Workshops FINAL PRINTED - REVISED

TAB 1

Introduction

GOVERNMENTAL ACCOUNTING

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Islamorada, Village of Islands, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two general categories: (1) governmental funds, and (2) proprietary (enterprise) funds.

State of Florida statutes require that all municipal governments establish budgetary systems and approve balanced annual operating budgets. The Village Manager is responsible for preparation of the annual budget, which is submitted to the Village Council for approval in September of each year. A series of public hearings is conducted, and prior to October 1, a final operating budget is legally enacted through the passage of a resolution. In addition, the Village maintains budgetary controls, including an encumbrance system for the issuance of purchase orders and travel authorizations. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Village Council. Changes or amendments to the total budget of the Village or a department must be approved by the Council.

The Village's primary focus continues to be reductions in discretionary operating expenditures, with an emphasis on maintaining an acceptable level of service for Village residents. The Village monitors budgeted versus actual expenditures and revenue collections closely for early identification of unfavorable trends. The Village's strong and stable overall financial condition and adequate fund balances give reasonable assurance that the Village can adjust to unexpected reductions in revenue or significant unplanned expenditures.

The following information is from the Village's FY 2021-2022 Annual Comprehensive Financial Report and explains Fund Balance maintained in government funds and Net Position maintained in enterprise funds. As part of the budget process potential use of reserves needs to be considered. In governmental funds, reserves are maintained in Fund Balance. In enterprise funds, reserves are maintained in Net Position. However, because Net Position considers and includes accrual transactions and non-cash transactions, like depreciation, availability of reserve funds is not as easily identifiable as in government fund where Fund Balance is used. For this reason, the enterprise fund information includes pooled cash balances.

Fund Balance/Net Position:

The Village desires to provide a stable financial environment for operations that allows the Village to provide quality services in a fiscally responsible manner. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained.

When both restricted and unrestricted fund balance/net position are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed. Within unrestricted fund balance, the order in which expenditures will be applied is as follows: committed, assigned and then unassigned.

Pursuant to GASB Statement No. 54, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Additionally, fund balance classifications should depict the nature of the net resources that are reported in a governmental fund. The following definitions provided by GASB Statement No. 54 will be used in reporting activity in governmental funds of the Village.

- Nonspendable Fund Balance: Amounts that cannot be spent because they are either: (1) not in spendable form, or (2) legally or contractually required to be maintained intact. Amounts included as nonspendable include inventories, prepaid amounts, long-term amounts of loans and notes receivable, and property held for resale, unless proceeds are restricted, committed or assigned, as well as funds legally or contractually required to be maintained intact.
- Restricted Fund Balance: Amounts that may only be spent for specific purposes, as stipulated by external resource providers, by constitution or through enabling legislation that is legally enforceable by an external party. Enabling legislation that creates a revenue stream must also stipulate the purposes for which that revenue can be used. Restrictions may only be changed by parties external to the Village.
- Committed Fund Balance: Amounts committed for specific purposes by formal action of the government's highest level of decision-making authority. Fund balance can be committed pursuant to constraints imposed by either an ordinance, resolution, or a valid agreement between the Village and a counterparty for which it is clearly documented that the Village will use existing resources, rather than future revenues, to satisfy the contractual obligation. These amounts cannot be used for any other purpose unless the Village Council removes or changes the limitation by taking the same form of action it employed to previously impose the limitation. Formal action to commit an amount to a specific purpose must be made prior to the end of the Village's fiscal year. The actual amount, however, may be computed after year-end as part of the preparation of the financial statements.
- Assigned Fund Balance: Amounts that are intended by the government to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by: (1) the governing body itself, or (2) a subordinate high-level body or official possessing the authority to assign amounts to be used for specific purposes. This authority is granted by the Village Council to the Village Manager. Assignment calculations may be made after year-end as part of the preparation of the financial statements. Included in this category is any fund balance carry-forward used to balance the subsequent year's budget.
- Unassigned Fund Balance: The residual classification of fund balance which has not been restricted, committed or assigned to specific purposes. Only the General Fund may report positive unassigned fund balance. Unassigned residual deficits may apply to other governmental funds to the extent fund balances are insufficient to satisfy restricted and committed balances.

Government-wide and proprietary fund financial statements utilize a net position presentation. Net position is presented in three components as follows:

1. Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or borrowings that are attributable to the acquisition, construction or improvement of those assets. This component does not include the unspent proceeds of debt.
2. Restricted net position – Consists of funds with constraints placed on their use either by: (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – Consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

A Florida Homeowner's Guide: Millage

OWNER



Who Sets Millage Rates?

Taxing authorities. Taxing authorities are governed by the Florida Constitution and Statutes. They include county governments, school boards, water management districts, special districts and municipalities within a county. Taxing authorities adopt a budget and levy millage rates to fund that budget.



When are Millage Rates Set?

Taxing authorities typically begin developing their budget in June. The official start is July 1 when they receive the total taxable value for their jurisdiction from the property appraiser. **Tentative millage rates** for taxing authorities other than school districts are set before August 5. **Final millage rates** for those taxing authorities are adopted in September. School districts follow an earlier schedule with their final millage rate being adopted in July.

Can a taxing authority adopt a lower millage rate?

Yes. There are no state-wide restrictions related to millage rate decreases; a millage rate reduction can be approved with a simple majority vote.

If a millage rate is lowered will my property tax bill decrease?

Not necessarily. There are several factors which can cause your tax bill to increase even if a taxing authority decreases its millage rate. If your taxable value has increased, it may offset any millage rate decrease. If other taxing authorities raise their millage rates, your overall tax bill may increase. Deferred value, as a result of your homestead exemption, can increase your taxable value even during periods of slow growth or market downturns.

What is Millage?

Millage is a tax rate defined as the dollars assessed for each \$1,000 of value; one mill is one dollar per \$1,000 of assessed value. Mathematically the equation is: **Taxable value ÷ 1,000 × millage rate = Property Tax Owed.** Examples of how millage rates affect a homeowner's tax bill are provided on the next page.

Are there limits to how much millage rates can increase each year?

Yes. Under the Florida Constitution and Statute, taxing authorities have approval requirements that escalate depending on how much the millage rate is and the amount of increase over the prior year's millage rate. Details on the approval requirements can be found on our [Frequently Asked Questions](#) webpage. Once a taxing authority sets the tentative millage rate, they cannot adopt a higher millage rate without restarting the process, but they can adopt a lower millage rate. The vote to adopt the final budget and millage rate is at a duly advertised meeting in which the public may participate. In addition to the higher voting thresholds that are state-wide requirements, some Florida counties have passed local ordinances that limit millage rate increases.

How do I know what will happen with my property taxes?

Florida's Constitution and Statutes ensure taxpayers are informed about the annual property tax process. This is primarily done through the **Notice of Proposed Property Taxes** (also called the **Truth In Millage (TRIM) Notice**). Using information from the taxing authorities, property appraisers prepare the **TRIM Notice** and mail it to property owners. This notice includes the:

- Property appraiser's January 1 taxable value, classification, exemptions, assessment limitation/cap
- Proposed budget and millage rate to fund the budget for each taxing authority and the amount of property taxes the property owner would owe if adopted by the taxing authority
- Rolled-back millage rate, which is generally the amount of property taxes the property owner would owe if there were no change to the taxing authority's budget
- Non-ad valorem assessments (if applicable)
- Meeting date, time, and location for each taxing authority's public hearing

Taxing authorities are also required to place advertisements notifying the public of scheduled meetings and millage rate information.



At what point can taxpayers get involved in millage determinations?

Taxpayers can take part in **public hearings** that take place in September when taxing authorities present and discuss tentative budgets and millage. Initial public hearing dates, times, and locations are provided on the *TRIM Notice* that each county property appraiser sends before August 25. Final public hearing dates, times, and locations are advertised to the public by each taxing authority.

What is the role of my county's property appraiser?

The property appraiser determines the taxable value of each property in the county and provides the total taxable value to each taxing authority. Property appraisers approve and maintain records for exemptions and property classification. They are also responsible for preparing and mailing the *TRIM Notice*. **Property appraisers do not set millage rates.**



How does millage affect my tax bill?

Using the equation of: **Taxable value ÷ 1,000 × millage rate = Property Tax Owed**, the following examples show how millage is applied to a property tax bill.

Basic example: The owner of a property that has a taxable value of \$100,000 and is subject to a millage rate of 5.2 would owe \$520 in property tax.

$$\begin{aligned} \$100,000 \text{ taxable value} \div 1,000 &= 100 \text{ mills} \\ 100 \times 5.2 \text{ millage rate} &= \$520 \text{ property tax} \end{aligned}$$

Most residential properties in Florida are subject to millage rates from multiple taxing authorities.

Multiple millage rate example: The owner of a property that has a taxable value of \$100,000 and is subject to a millage rate of 5.2 for county services, 1.7 for city services, and .05 for their water district would owe \$695 in property tax.

$$\begin{aligned} \$100,000 \text{ taxable value} \div 1,000 &= 100 \text{ mills} \\ 100 \times 5.2 \text{ county rate} &= \$520 \\ 100 \times 1.7 \text{ city rate} &= \$170 \\ 100 \times .05 \text{ water district rate} &= \$5 \\ \$520 + \$170 + \$5 &= \$695 \text{ property tax} \end{aligned}$$

Most residential properties in Florida receive an additional \$25,000 homestead exemption which does not apply to property taxes for school districts.

Multiple millage rate example with school district: The owner of a property that has a non-school (NS) taxable value of \$100,000 and school taxable value of \$125,000 and is subject to a millage rate of 5.2 for county services, 1.7 for city services, .05 for their water district, and 2.2 for their school district would owe \$970 in property tax.

$$\begin{aligned} \$100,000 \text{ NS taxable value} \div 1,000 &= 100 \text{ mills} \\ 100 \times 5.2 \text{ county rate} &= \$520 \\ 100 \times 1.7 \text{ city rate} &= \$170 \\ 100 \times .05 \text{ water district rate} &= \$5 \\ \$125,000 \text{ school taxable value} \div 1,000 &= 125 \text{ mills} \\ 125 \times 2.2 \text{ school district rate} &= \$275 \\ \$520 + \$170 + \$5 + \$275 &= \$970 \text{ property tax} \end{aligned}$$

How do exemptions help limit increases in my property tax bill?

The 1995 "Save our Homes" amendment to the Florida Constitution ensures that the assessed value of property with a homestead exemption **cannot increase more than 3%** or the percent change in the [Consumer Price Index](#) (CPI), whichever is less. In the ten years from 2013 to 2022, the CPI change ranged from 0.7% to 7.0%, with 9 years falling below the 3% value limit. In addition to the "Save our Homes" provisions, Florida homeowners may qualify for other exemptions that can lower their property taxes. Information on exemptions can be found on our [exemptions webpage](#).



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: August 22, 2024
SUBJECT: **Overview of the Finance Department, Governmental Finance, Fund Reserves, and the Village's Purchasing Policies and Procedures TAB 2**

Background:

Analysis:

Budget Impact:

Staff Impact:

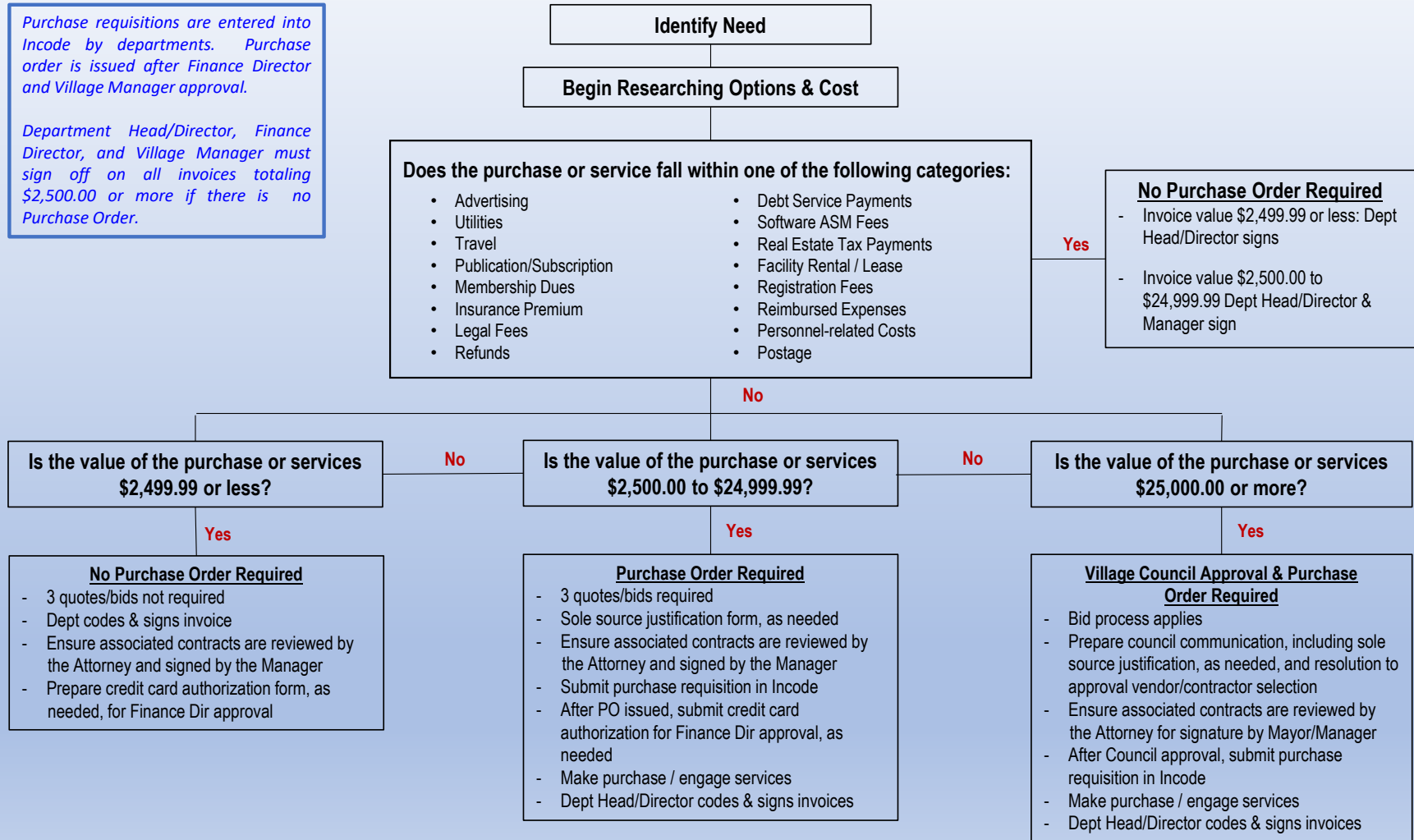
Recommendation:

Attachments: 1. 0 TAB 2 FINAL FY 24-25 - PRINTED

TAB 2

Overview of the Finance Department, Governmental Finance, Fund Reserves, and the Village's Purchasing Policies and Procedures

ISLAMORADA, VILLAGE OF ISLANDS – PURCHASING FLOW CHART



DIVISION 2. - PURCHASING

Sec. 2-326. - Authority of village manager.

- (a) The village manager shall supervise and have full authority to approve or disapprove purchases by all departments. The village manager shall approve all contracts relating to purchases of the village subject to the provisions of this division. All purchases of supplies, equipment, improvements or services shall conform to section 7 of the Charter.
- (b) The village manager is authorized to draw and sign checks for all banking activities and investment accounts for the village, and to designate the finance director to do the same, subject to the limitations in this division.
- (c) The mayor, vice-mayor, village manager and the finance director are authorized signatories for the village's bank accounts.
- (d) Checks or withdrawals up to \$1,000.00 may be signed by the finance director. Checks or withdrawals over \$1,000.00 shall be signed by both the finance director and the village manager. Checks over \$10,000.00 shall be signed by the finance director or village manager and by the mayor or vice-mayor.
- (e) The village manager or finance director are authorized to initiate wire transfers, stop payments, and take all other steps to properly fund the village's bank accounts, investment accounts, and operating accounts (the "bank accounts") as well as pay any required debt service on any village notes, bonds or equity lines.
- (f) The village manager or finance director are authorized to obtain village credit cards and are authorized signatories for any village credit cards.
- (g) The village manager is authorized to sign contracts, contract amendments, contract extensions, change orders or purchase orders (collectively "contracts") on behalf of the village provided that for contracts above the monetary limitations specified in the village's purchasing guidelines, the contract(s) has been previously approved by the village council and the expense is budgeted.

(Ord. No. 00-06, § 2(1), 6-8-2000; Ord. No. 01-01, § 2, 3-8-2001; Ord. No. 08-02, § 2, 5-8-2008)

Sec. 2-327. - Guidelines.

- (a) *Purchases less than \$25,000.00.* Purchases of or contracts for materials, supplies, equipment, improvements, or services where the total amount expended is less than \$25,000.00 and the aggregate total for any single vendor in any single year is less than \$25,000.00 may be made or entered into by the village manager without village council approval.
- (b)

Purchases of \$25,000.00 or more. Purchases of or contracts for materials, supplies, equipment, improvements, or services where the total amount expended is \$25,000.00 or more shall be awarded by the village council.

(c) *Competitive bidding.* Competitive bidding shall apply in the following situations:

- (1) As required by state statutes.
- (2) As required by federal law.
- (3) As required by the terms and conditions of a federal, state or county grant.
- (4) Purchase of or contracts for materials, supplies, equipment, improvements or services where the anticipated cost is estimated to exceed \$25,000.00.

(d) *Emergencies.* Purchases arising out of or because of emergencies shall be exempt from village council approval. Emergencies constitute a situation, occurrence, or matter necessitating immediate or quick action. Within 24 hours of the emergency, the village manager shall notify each councilmember of the type and amount of purchase required by the emergency.

(e) *Preference for local businesses.*

(1) Local preference shall apply for purchases of or contracts for material, supplies, equipment, improvements, or services in the following manner:

- (a) Any local business shall receive a preference bonus of ten percent for purchases or contracts less than \$100,000.00.
- (b) Any local business shall receive a preference bonus of five percent for purchases or contracts which are \$100,000.00 or more but less than \$500,000.00.
- (c) Any local businesses shall receive a preference bonus of two and one-half percent for purchases or contracts which are \$500,000.00 or more.

(2) For purposes of this subsection, the term "local business" shall mean the following:

- (a) A business with a current required Monroe County occupational license or business tax receipt, which has a principal office located within the Upper Keys (Upper Keys shall be defined as that geographical area located from the southern boundary of the village at MM 72.658 north to the Miami-Dade County boundary line); and
- (b) The principal office has been established a minimum of 18 consecutive months prior to the date of the solicitation of the purchase or contract and operates or performs business on a day-to-day basis that is a substantial component of the goods or services being offered to the village; and
- (c) A minimum of 51 percent of the labor or personnel used to perform the purchase or contract reside in the Upper Keys at the time of submittal; and
- (d) A minimum of 51 percent of the business' owners reside in the Upper Keys at the time of submittal.

- (e) Post office boxes are not verifiable and shall not be used for the purpose of establishing a physical address pursuant to this subsection.
- (f) Any business seeking certification as a local business shall execute and submit to the village an affidavit, in a form provided by the village, certifying that it meets the criteria established for a determination as a local business. The affidavit shall be submitted and kept on file with the village and updated at the time of submittal of any bid or proposal.
- (3) Exemption: The local preference provided for by this subsection shall not be applied where the application of the preference would conflict with federal law, state law or the conditions of any funding source for the purchase or contract.
- (4) Waiver: The application of local preference to a particular purchase or contract for which the village council is the awarding authority may be waived by the village council prior to the solicitation of the purchase or contract.
- (5) Notice: Both bid documents and request for proposal documents shall include notice of the local preference policy and any applicable waiver in accordance with subsection 2-237(e)(4) above.

(6) Penalties:

- (a) Misrepresentation. Any vendor, contractor, or firm who fails to act in good faith and misrepresents the local preference status as determined by the village manager in any bid or proposal submitted to the village for the purchases of or contracts for materials, supplies, equipment, improvements, or services shall:
 - (1) Lose the privilege to submit a bid or proposal to the village for a period of up to one year from the date the misrepresentation was discovered; and
 - (2) Pay a penalty equal to the difference between the original purchase or contract award and the next lowest responsive, responsible bidder and pay an additional ten percent penalty based upon the original value of the purchase or contract awarded.
- (b) Failure to maintain local business preference qualifications. Any vendor, contractor, or firm that fails to maintain its local preference status which resulted in the awarded contract shall be in breach of the contract and may be subject to termination of the contract, suspension of payments under the contract, and loss of the local preference status on the contract.
- (c) Prior to the imposition of penalties provided for in 2-237(e)(6)(a) or (b) above, any vendor, contractor, or firm shall be entitled to notice from the village and an evidentiary hearing before the village council. Such hearing request shall be filed with the village clerk within 20 calendar days from receipt of the notice.

(f)

Purchasing rules, policies or procedures. The village manager shall issue rules, policies and/or procedures governing the purchase of materials, supplies, equipment, improvements or services. Any rules, policies or procedures that govern purchases of \$25,000.00 or more shall be approved by the village council prior to their use.

- (g) *Requests for proposals for design-build services.* The village council shall approve all requests for proposals that are design-build services.
- (h) *Capital improvements costing in excess of \$4,000,000.00.* Purchases of or contracts for any capital improvement which exceeds \$4,000,000.00 shall be awarded by an affirmative vote of four or more councilmembers, and subject to the following:
 - (1) A capital improvement meeting the requirements of this subsection shall be clearly identified as such in the annual budget and capital program prepared by the village manager pursuant to section 7(3)(b)4 of the Charter, as well as in the Capital Improvements Plan described in section 30-32 of the Code.
 - (2) As used in subsection (h), the following term(s) shall be defined as follows:
 - (a) *Capital improvement* shall mean land or facilities for the collection and disposal of stormwater; for the collection, treatment and disposal of wastewater; for flood control; for transportation and transit; including, without limitation, streets, street lighting and traffic control devices and supporting improvements, roads, overpasses, bridges, and related facilities; for parks and recreational improvements; for public safety, including police facilities; for public art; for public buildings of all kinds; and for any other public works capital project identified in the village's capital improvements plan.

(Ord. No. 00-06, § 2(2), 6-8-2000; Ord. No. 01-01, § 2, 3-8-2001; Ord. No. 07-09, § 1, 5-10-2007; Ord. No. 11-09, § 2, 3-24-2011)

Sec. 2-328. - Waiver of competitive bidding.

The requirements of subsection 2-327(c)(4) may be waived:

- (1) By the village council upon a documented finding that the purchase of the particular goods or services without competitive bidding is in the best interests of the village;
- (2) By use of an existing contract with the state, a state agency, another municipality, a political subdivision or a statewide professional association when such contract was awarded by a competitive bidding process and the contract extends the prices, terms and conditions for such goods or services to the state's municipalities;
- (3) When only one vendor possesses the unique and singularly available capability to meet the requirements of the solicitation, such as technical qualifications, ability to deliver at a particular time, or services from a public utility;
- (4)

For professional services of attorney, physicians, court stenographers, real estate brokers and other professions licensed and regulated by the state or professional services governed by F.S. § 287.055 (the Consultants Competitive Negotiations Act) if the aggregate total for any single vendor in any single fiscal year is less than \$25,000.00. Purchases of \$25,000.00 or more require the approval of the village council;

- (5) In the event of an emergency situation which requires the immediate purchase of goods or supplies, which shall not be subject to competitive bidding; or
- (6) For the extension of the term of an existing contract upon a finding by the village council (a) that the current vendor has provided outstanding services to the village; (b) that the experience and qualifications of the current vendor are of value to the services being provided; (c) that continuity of maintaining services or to avoid the possible disruption of service would support utilizing the current vendor; (d) if applicable to the type of services being considered, that the services further the village's sustainability goals; and (e) that the cost to maintain the services of the current vendor is consistent with the existing contract taking into consideration cost of living and market considerations.

(Ord. No. 01-01, § 3, 3-8-2001; Ord. No. 11-09, § 3, 3-24-2011; Ord. No. 13-10, § 2, 2-14-2013)



Islamorada, Village of Islands

Vendor Purchasing Report

For Date Range 10/01/2023 - 06/30/2024

Vendor Set: Vendor Set 01

Vendor	Name	Volume
0002	10-S TENNIS SUPPLY	1,362.49
0006	A-ABLE LOCKSMITHS	880.00
0008	ACE HARDWARE	716.84
0009	ACTION FLAG CO	483.80
0024	AIRGAS USA LLC	6,739.72
0026	ALL AMERICAN TOWING & TIRE INC	280.00
0028	ALL KEYS PORT-A-LET LLC	7,085.00
0030	AMERICAN FIDELITY ASSOCIATION	135,624.39
0031	MASSEY-RICHARDS SURVEYING & MAPPING LLC	350.00
0039	ARBORTECH TREE & LANDSCAPE INC	11,846.00
0044	ASSOCIATION OF STATE FLOODPLAIN MANAGERS INC	360.00
0057	AT&T MOBILITY	38,866.68
0059	BARNES ALARM SYSTEMS INC	1,320.16
0063	MONIFI TECHNOLOGY GROUP LLC	67,985.00
0064	MONOPRICE INC	208.02
0066	MONROE COUNTY MUNICIPAL CLERKS ASSOCIATION	80.00
0067	MONROE COUNTY CLERK OF COURTS	2,000.00
0069	MONROE COUNTY FIRE EQUIPMENT	5,590.00
0071	MONROE COUNTY SCHOOL DISTRICT	11,912.11
0076	MOTOROLA SOLUTIONS INC	2,418.44
0077	BILLING COCHRAN LYLES MAURO & RAMSEY PA	5,413.00
0078	MTS SOFTWARE SOLUTIONS	14,485.06
0080	MUNICIPAL EMERGENCY SERVICES INC	37,156.42
0081	MUNICIPAL SUPPLY & SIGN CO	4,650.00
0083	NAPA AUTO PARTS	22,440.56
0085	NATIONWIDE RETIREMENT SOLUTIONS	8,469.17
0086	NATIONWIDE RETIREMENT SOLUTIONS	79,607.69
0087	NATIONWIDE RETIREMENT SOLUTIONS	16,518.79
0090	NEMRC	1,460.81
0096	OM MANAGEMENT INC	90.00
0097	OFFICE DEPOT	12,197.82
0098	ORKIN	2,253.86
0100	PC WEATHER PRODUCTS	1,766.00
0101	MONROE COUNTY BOARD OF COUNTY COMMISSIONERS	2,283,157.06
0102	BONNIER LLC	3,600.00
0103	BOUND TREE MEDICAL LLC	27,420.60
0104	BOW WOW WASTE	1,959.92
0107	BUILDING OFFICIALS ASSOCIATION OF FLORIDA	599.00
0108	BUREAU OF ELEVATOR SAFETY	150.00
0111	CANON FINANCIAL SERVICES INC	3,340.32
0114	CHART-ALL COMPANY INC	59.30
0118	COLLEEN C HAMMON	5,553.00
0119	COMCAST	9,125.81
0120	COMMERCIAL ENERGY SPECIALISTS LLC	39,454.06
0123	CONCH TREE & LANDSCAPE INC	32,965.00
0125	COOL ENVIRONMENT CORP	15,863.64
0129	DELL MARKETING	7,236.27
0132	DIXIE ALUMINUM PRODUCTS INC	15,363.97
0134	RES FLORIDA CONSULTING LLC dba E SCIENCES	77,585.49
0145	POWER DEPOT	3,898.72
0146	ENVIRONMENTAL MARINE SERVICES INC	506.23
0148	PRINTING PLUS	4,809.29

Vendor Purchasing Report

For Date Range 10/01/2023 - 06/30/2024

Vendor Set: Vendor Set 01

Vendor	Name	Volume
0149	ESRI	2,560.00
0151	PROFESSIONAL EMERGENCY SERVICES	52,672.00
0152	EYE CATCHERS SIGNS	2,499.00
0153	FEDERAL EXPRESS	295.54
0159	FLORIDA FLOODPLAIN MANAGERS ASSOCIATION	140.00
0160	FLORIDA KEYS PAPER & CHEMICAL SUPPLIES	30,676.31
0166	FLORIDA DEPARTMENT OF REVENUE	84,678.00
0168	RAFTELIS FINANCIAL CONSULTANTS INC	135.00
0170	FLORIDA FIRE CHIEFS ASSOCIATION	125.00
0173	FLORIDA KEYS AQUEDUCT AUTHORITY	434,942.00
0176	SANDS OF THE KEYS INC	7,255.48
0178	FLORIDA KEYS ELECTRIC CO-OP	357,810.11
0179	SOUTHERN BOATING MAGAZINE	6,426.00
0180	STANDARD INSURANCE COMPANY	16,677.31
0183	FLORIDA LEAGUE OF CITIES	1,153.00
0184	STATE OF FLORIDA DISBURSEMENT UNIT	1,712.28
0187	SUNSHINE STATE ONE CALL OF FLORIDA	427.68
0188	FLORIDA RETIREMENT SYSTEM	1,634,300.87
0189	FLORIDA SPORT FISHING INC	1,875.00
0193	FOREST TEK LUMBER	25,851.58
0196	TAV MOWER LLC	16,760.06
0198	TAVERNIER MINI STORAGE	2,925.00
0201	GEMPLER'S	1,210.60
0202	THE LIFEGUARD STORE INC	5,055.06
0208	GLOBAL RELAY COMMUNICATIONS	17,674.56
0216	HARRIS COMPUTER SYSTEMS	9,383.00
0217	TYLER TECHNOLOGIES INC	30,466.45
0221	UNITED DATA TECHNOLOGIES	26,049.43
0222	VIC'S AUTO TECH INC	60,107.02
0225	VISION SERVICE PLAN	11,387.64
0226	HELENA AGRI-ENT LLC	4,909.80
0227	HOME DEPOT CREDIT SERVICES	17,974.53
0228	VOYA	5,890.00
0231	WADE TRIM	106,931.07
0232	IAFC	500.00
0237	WEISS SEROTA HELFMAN COLE & BIERMAN PL	593,415.68
0239	CIGNA HEALTHCARE	1,325,370.48
0241	WINDY DAY PLUMBING INC	6,341.04
0243	ISLA TURNER INC	10,089.00
0244	ISLAMORADA CARPET CLEANERS	2,850.00
0247	WIRE NUTS ELECTRIC	16,098.00
0248	WRIGHT EXPRESS FLEET SERVICES	114,560.55
0249	ISLAMORADA CHAMBER OF COMMERCE	845.00
0251	WRIGHT NATIONAL FLOOD INSURANCE COMPANY	87,578.00
0252	ISLAND CUSTOM EMBROIDERY INC	115.50
0258	JON OLSEN	17,644.50
0259	JUVIER TRUCKING CORP	9,340.00
0260	KCS TECHNICAL SOLUTIONS	2,000.00
0261	KEY BREEZE ENGRAVING	105.00
0262	KEY LARGO WASTEWATER TREATMENT DIST	992,677.04
0263	KEY WEST CHEMICAL & PAPER SUPPLY	5,655.11
0265	KEYS SUPPLY INC	8,956.98
0266	KISS DISTRIBUTING	4,798.00
0268	KLI SHELL LUMBER & HARDWARE LLC	1,999.01
0270	KENNETH SCHRYVER	13,734.00
0273	TIKI TENNIS INC	136,543.50
0279	CRYSTAL SPRINGS WATER CO	523.06
0280	INTERNAL REVENUE SERVICE	1,886,133.39

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Vendor Set: Vendor Set 01

Vendor	Name	Volume
0305	ALAN JAY FLEET SALES	49,456.00
0309	PLAYMORE RECREATIONAL PRODUCTS & SERVICES	463,880.24
0319	MUSCO LIGHTING INC	475.00
0327	ISLAND AIR CONTROL LLC	16,461.84
0338	STEPHEN POLLOCK	1,176.98
0341	EATON CORPORATION	3,584.97
0343	MARINALIFE INC	2,250.00
0351	STAPLES ADVANTAGE	9,158.69
0360	GUENTHER CONSTRUCTION INC	940.00
0366	PETTY CASH-ISLAMORADA VILLAGE	1,774.51
0394	INTEGRITY PUBLIC FINANCE CONSULTING LLC	2,953.13
0400	SOUTH FLORIDA EMERGENCY VEHICLES	9,611.95
0415	WATERWAY GUIDE	4,372.00
0420	EVIE ENGELMEYER	315.43
0428	JORGENSEN INDUSTRIAL COMPANIES	2,464.97
0431	ALEX ESTRADA	175.44
0433	JASON LYMAN	138.00
0434	MARIA BASSETT	651.19
0438	ALL POINTS DIRECT	774.95
0439	POSTNET FL 105	143.51
0459	ANDREW ENGELMEYER	232.43
0470	PRIDE ENTERPRISES	167.55
0471	PAGE EXCAVATING INC	716,108.80
0488	SUBURBAN PROPANE	169.54
0493	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTI	300.00
0494	JASON LUNA	175.00
0496	CARLOTA DE LA SIERRA	205.22
0497	AMAZON BUSINESS	447.18
0498	CHARTER PEST CONTROL INC	315.00
0502	DEPARTMENT OF BUSINESS AND PROFESSIONAL REGUI	13,658.08
0504	ETR	1,533.00
0512	WITMER PUBLIC SAFETY GROUP INC	2,030.29
0518	LIFE SCAN WELLNESS CENTERS	24,560.00
0525	GRAY ROBINSON	81,180.00
0534	STATION AUTOMATION	3,875.00
0544	TEXAS LIFE INSURANCE COMPANY	5,907.02
0548	WORLDWIDE SPORTSMAN INC	514.23
0565	LINCOLN AQUATICS	515.00
0567	GENERAL DISTRIBUTORS INC	2,065.38
0575	MAYKE HERNANDEZ	245.10
0587	SHERWIN-WILLIAMS CO	414.68
0600	BREATHING AIR CONCEPTS	62,156.12
0607	ICMA	200.00
0610	HASTY AWARDS	75.86
0612	KEYS AUDIO PARTY RENTALS	75.00
0616	UPPER KEYS ROTARY FOUNDATION	15,000.00
0619	ASCAP	434.58
0624	LEEWARD PLUMBING LLC	875.00
0633	CAPITAL ONE TRADE CREDIT	40.59
0635	A & J ROADSERVICE	2,220.00
0642	WEST MARINE PRODUCTS	8,200.55
0645	CURRY DIXON CONSTRUCTION, LLC	3,947.00
0656	POSEIDON MARINE TOWING CORP	31,272.50
0657	HATTI JENKINS	322.75
0728	SUNBELT RENTALS	51,236.26
0754	ULINE	1,709.55
0755	GRAINGER	14,514.79
0756	UGLY FISH APPAREL & PRINTING	360.00

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Vendor	Name	Volume
0785	LEVEL 3 COMMUNICATIONS LLC	36.47
0802	MAPTECH	750.00
0821	MARK GREGG	1,343.96
0827	GRAPHIC DESIGNS INTERNATIONAL INC	2,094.99
0829	CBT CONSTRUCTION & DEVELOPMENT	7,184.31
0839	TERRY ABEL	83.00
0841	WHALE HARBOR RESTAURANT	6,966.20
0845	NATIVE CONSTRUCTION CONTRACTING INC	284,496.30
0847	NAFECO	1,051.05
0849	THE KNOX COMPANY	721.00
0850	INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS	140.00
0854	DANIEL SELF	350.00
0856	BACKCOUNTRY COWBOY OUTFITTERS	185.75
0859	SHI INTERNATIONAL CORP	56,083.68
0865	FLORIDA DEPARTMENT OF HEALTH IN MONROE COUNT	790.00
0872	ROBERTS ALUMINUM FURNITURE	2,403.50
0880	SHEILA DENONCOURT	818.87
0892	CPH CONSULTING LLC	53,960.54
0896	SUSAN MCLAUGHLIN	221.01
0903	FLORIDA RECREATION & PARK ASSOCIATION INC	320.00
0919	DEEP SOUTH WELDING	1,998.00
0926	PLANTATION KEY FITNESS	23,082.30
0932	KEYS CUSTOM TEES	7,023.75
0940	TETRA TECH INC	3,960.32
0942	POSTALIA-TDC POSTAGE	5,000.00
0950	ASAP INC MARINE CONSTRUCTION	298,700.00
0957	AMERIGAS	2,942.34
0971	FERGUSON WATERWORKS	25,892.00
0972	PLAN MEMBER SERVICES	65,733.14
0973	TIKI HUTS	1,500.00
0998	ESO SOLUTIONS INC	16,254.60
1001	INTERNATIONAL CODE COUNCIL	226.00
1007	SIGNS EVOLUTION	480.00
1011	ANWAR CURE	400.00
1017	KEYS WINDOWS AND DOOR COMPANY	150.00
1018	SWANK MOTION PICTURES INC	480.00
1019	MEGAN RUMBAUGH	41.60
1029	AMERICAN PUBLIC WORKS ASSOCIATION	239.00
1035	AT&T	3,204.66
1039	KB VACUUM PUMP SOLUTIONS LLC	86,059.69
1045	AT&T	4,795.77
1052	CBT NUGGETS	1,797.00
1059	ALL AMERICAN INC	600.00
1067	FJ NUGENT & ASSOCIATES INC	134,041.06
1073	FP MAILING SOLUTIONS	1,037.66
1079	MITCHELL SEPTIC TANK LLC	8,800.00
1093	THE CORRADINO GROUP	3,600.00
1095	PAGEFREEZER SOFTWARE INC	1,385.21
1106	AERATION TECHNOLOGY INC	22,400.00
1121	THE WEEKLY NEWSPAPERS INC	20,637.40
1123	WESCO TURF INC	2,631.38
1127	THORN RUN PARTNERS LLC	49,500.00
1129	MT CAUSLEY INC	352,051.01
1149	PUBLIX SUPERMARKET	4,895.34
1152	FORTILINE WATERWORKS	33,642.83
1175	WSP USA ENVIRONMENT & INFRASTRUCTURE INC	230,552.67
1190	HOOVER PUMPING SYSTEMS	195.70
1194	SCRIBBLE SOFTWARE	1,082.20

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Vendor	Name	Volume
1195	ENCORE BROADCAST EQUIPMENT SALES INC	3,450.00
1199	AAA AMERICAN RESTORATION	17,829.29
1215	TARGET SOLUTIONS LEARNING LLC	5,669.18
1217	PETER FREZZA	176.97
1220	APG-EAST LLC	14,522.52
1227	CED ISLAMORADA	6,053.71
1232	BEN FEW & COMPANY LLC	27,000.00
1233	CORAL KEYS PARTY RENTALS	3,043.25
1242	KELLY KATER	7,542.00
1251	KEITH ENGELMEYER	400.00
1261	CHEECA LODGE & SPA	125,250.00
1278	BEEFREE LLC	256,878.00
1297	HANDTEVY PEDRIATRIC EMERGENCY STANDARDS INC	1,566.67
1298	BOBCAT OF MIAMI	3,863.80
1319	FLORIDA KEYS DAY INC	2,000.00
1328	FLORIDA KEYS AERATION LLC	10,896.00
1339	INTEGRATED FIRE AND SECURITY SOLUTIONS INC	1,882.17
1342	ISLAND CAR DOCTORS INC	350.00
1346	STRYKER FLEX FINANCIAL	190,101.60
1353	BROWARD COUNTY SHERIFFS OFFICE	8,867.43
1359	JOAQUIN MIRANDA	83.00
1360	KENNETH R GENTES LLC	6,168.00
1368	EVELYN FRALEY	1,058.69
1369	KEYS TO EMBROIDERY LLC	1,049.50
1372	MEGA PARTY EVENTS INC	7,468.00
1373	FOSTER & FOSTER CONSULTING ACTUARIES INC	4,700.00
1376	SMITH HAWKS PL	964.50
1378	BELSON OUTDOORS LLC	4,576.56
1382	SOUTH FLORIDA ASSETS & OPERATIONS	3,513.47
1421	MVC BROTHERS PAINTING INC	5,190.00
1425	CSA CENTRAL INC	42,194.84
1431	LEIGH SERVICE & REPAIR INC	9,528.50
1433	CONCH REPUBLIC APPAREL	890.00
1447	VINCE TARVES	53.95
1465	FLORIDA FIRE MARSHALS AND INSPECTORS ASSOCIATIC	380.00
1472	PUBLIC RISK MGMT OF FL	698,798.56
1491	SUSAN F KOLTERMAN	935.00
1493	TRIPLE CROWN PRODUCTS	817.09
1498	GERARDO GONZALEZ	17.50
1502	ISLAMORADA SHRIMP SHACK	7,070.00
1511	ENDRESS & HAUSER INC	11,426.24
1513	DANA SAFETY SUPPLY INC	250.00
1517	FROGGY'S FITNESS	566.74
1554	MARK DIRUSSO	654.08
1562	AMERICAN ENGINEERS & CONTRACTORS INC	981.50
1565	CAPITAL ONE	154,496.76
1579	ADVENTURE ENVIRONMENTAL INC	1,348,902.50
1580	TRANSPORTATION SOLUTIONS & LIGHTING INC	211,733.50
1582	FILIP TODOROV	300.00
1601	INSIGHT PUBLIC SECTOR INC	3,000.00
1602	RINGCENTRAL INC	34,024.82
1603	MCFARLAND-JOHNSON Inc	77,191.88
1625	TIM MATTHEWS TREE & LANDSCAPING INC	47,204.00
1631	PRICE AUTOMOTIVE LLC	1,296.41
1634	INVASIVE SPECIES CONTROL SPECIALISTS	8,100.00
1637	DONERITE PUMPS INC	7,071.25
1652	PAUL MINNING	207.95
1662	ELECTRONIC MAINTENANCE & COMMUNICATIONS INC	2,710.00

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Vendor	Name	Volume
1663	KEYS AUTOMOTIVE SALES & SERVICE	2,945.68
1668	GOVERNMENTJOBS COM INC	10,271.53
1670	DELAWARE ELEVATOR OF FLORIDA INC	1,953.00
1690	SAM C STEELE CFC	12,846.69
1691	ATTENTION MEDIA LLC	24,000.00
1700	SEVEN T'S (THOMAS & CO)	19,750.00
1716	K2M DESIGN INC	16,794.00
1718	BERRY'S PAINT	1,172.39
1736	FIRE-TEC INC	1,692.69
1746	MIKE HAACK EXCAVATING INC	16,275.00
1767	REBECCA JETTON	5,884.00
1771	BUDDY PINDER	5,487.99
1794	EVERGLADES EQUIPMENT GROUP	1,219.94
1802	WASTE MANAGEMENT	454,991.70
1803	ANCHOR TOWING	1,800.00
1812	JEFFREY ALLEN INC	18,125.17
1814	HOLIDAY LIGHTSCAPES INC	105,134.00
1818	BE THE SHOW EVENTS & ENTERTAINMENT INC	3,750.00
1827	TK ELEVATOR CORPORATION	1,984.54
1838	CHRISTIAN OROZCO	9.63
1839	DECKARD TECHNOLOGIES INC	20,000.00
1842	SUNSHINE GASOLINE DISTRIBUTORS INC	299,666.68
1849	APWA FLORIDA CHAPTER	1,097.00
1850	APWA MEMBERSHIP	239.00
1862	ALAYN ALONSO	1,272.14
1872	JENNIFER DUTTON	13,882.50
1877	ALL ASPECTS INSPECTION SERVICES LLC	132,800.00
1878	CHIEF TECHNOLOGIES LLC	1,068.00
1891	SEASHORESEEDS LLC	1,130.00
1895	JORDAN BROWN-HERLTH	400.00
1896	TONG GROUP INC	8,240.00
1900	MICHAEL CORTINA	1,272.14
1902	AIRVAC INC	44,557.30
1903	CIVICPLUS LLC	18,867.33
1908	DAVIS TIRE CENTER OF THE KEYS	1,917.50
1910	ISLAND RESTROOM SUITES	2,974.25
1911	MOMENTUM TELECOM INC	60,397.77
1913	DESIGNONE INC	4,110.00
1915	MARNE MCGRATH	1,703.41
1924	ISLAND PRIDE CLEANING & LAWN SERVICE	11,587.50
1926	AVINEON INC	7,662.50
1928	POSTALOGIC LLC	527.00
1931	JOHN CORTEZ	318.79
1933	IRWIN'S AIR INC	3,882.10
1937	MISAELOROPESA	646.38
1949	HARRELL'S LLC	3,983.10
1960	KRISTIANA PATIENCE	136.00
1962	JENNIFER DEBOISBRIAND	585.45
1963	ELIZABETH JOLIN	405.99
1966	ZABATT ENGINE SERVICES INC	920,768.25
1975	CREATIVE THREADS SOUTH FLORIDA	1,152.00
1980	FUN EXPRESS	3,405.56
1992	HOBORC LLC	2,250.00
1997	QUALITY ACQUISITION COMPANY LLC	357.50
2001	STAR CONTROLS INC	187,299.75
2003	MICHAEL SLOAN	6,050.00
2011	A1 POWERWORX LLC	8,720.04
2013	LORI LEHR INC	99,046.00

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Vendor	Name	Volume
2020	HOT AIR BALLOON MANAGEMENT	6,600.00
2038	MEKA LAND LLC	403.19
2039	STANTEC CONSULTING SERVICES INC	15,750.00
2049	CHA CONSULTING INC	8,160.91
2050	AVALON GARDENS INC	27,945.00
2055	JUSTFOIA INC	8,776.51
2056	JEREMY BURGOS	268.06
2057	MARR & ASSOCIATES APPRAISAL COMPANY INC	12,000.00
2058	FLORIDA KEYS EVR LLC	87,442.60
2061	FLORIDA PAVING & TRUCKING SERVICES LLC	70,000.00
2062	WILD ANIMAL WORLD INC	770.00
2068	CORAL RESTORATION FOUNDATION INC	345.00
2075	MARCUM LLP	34,525.00
2081	EDUARDO MEDRANO	409.63
2082	FRANK MEULENBERG	77.81
2097	GEARGRID LLC	6,836.00
2098	EVERNORTH CARE SOLUTIONS INC	7,124.94
2103	UPPER KEYS ROTARY CLUB INC	800.00
2106	ACCURATE DIVING BOARD SOLUTIONS LLC	20,526.00
2107	KRISTEN ANN KEHL	2,079.65
2109	BLUE HORIZON WINDOWS & DOORS	1,000.00
2111	ISLAMORADA POWER	20,656.00
2113	GUARDIAN FENCE CO	4,488.00
2114	WORLD WIDE TECHNOLOGY LLC	1,113.00
2115	CLIFTON BOGGESS	222.96
2116	GILBERT ROSENBRIER	291.56
2117	ENVIROSIGNS	1,552.24
2118	SKYLER LUTES	600.00
2119	TREASURE VILLAGE MONTESSORI	3,544.77
2120	TY HARRIS PA	2,399.00
2121	JAYDEN WARE	68.57
2122	RJS DESIGN CONSULTANTS, LLC	43,303.00
2123	THE KEY LIME PIRATE	5,700.00
2125	NICOLE DEDDY	2,302.00
2126	SPOONER MON LLC	1,200.00
2127	NEWTON MUSIC GROUP LLC	3,500.00
2129	BIG DADDY TOURING LLC	5,000.00
2130	ISLAND DISPOSAL COMPANY	936,844.80
2131	FIVE STARS MARBLE AND CONCRETE RESTORATION LLC	6,808.00
2132	INFORMATION CONSULTANTS INC	20,820.00
2133	INSIGHT LPR LLC	3,000.00
2135	VERIZON WIRELESS	1,523.24
2136	LOUIS GIGUERE	97.59
2137	SOUTHERNMOST FENCE LLC	1,850.00
2138	911 TECH LLC	200.00
2139	MARTINIE PLUMBING LLC	360.00
2140	JACOB & MELINA SCHATZBER	543.00
2141	DOUGLAS MAXEINER	1,204.81
2142	DAVID COUCH	959.12
2143	JANE BROEGE	32.00
2144	CHRISTOPHER SMITH LEONARD AND STANELL PA	54,000.00
2146	KIMBERLY MATTHEWS	2,132.10
2147	CLARION EVENTS INC	6,692.00
2148	MESSER CAPARELLO PA	1,634.85
2149	RACHEL DIPIETRO	595.00
2150	STEVEN WEBB	600.00
2152	MANNY LAWN IRRIGATION INC	11,100.00
2153	ANSER ADVISORY CONSULTING LLC	27,000.00

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Vendor	Name	Volume
2154	ISLAMORADA COMMUNITY ENTERTAINMENT 501-C3	1,000.00
2155	RED MANGROVE HOLDINGS LLC	241.44
2156	A1A MOBILE TRAILER REPAIR	250.00
2159	CDL TECHNICAL MIAMI LLC	3,600.00
2160	SOUTHERN CROSS CONTRACTING	2,500.00
2161	126 PORT ANTIGUA LLC	986.50
2162	DANIEL S FISHER	852.75
2163	R HENDRICK CONSTRUCTION INC	520.25
2164	RC MILLER BUILDERS INC	20.25
2165	YOSLANDY VALLADARES	251.16
2166	SHM ISLAMORADA LLC	294.46
2168	CRAIG ALEXANDER CALDWELL	800.00
2169	AMERICAN RED CROSS	841.00
2170	PROSHO FLORIDA LLC	4,500.00
2172	DUMMIES UNLIMITED INC	2,815.50
2173	FLYING MEDIA GROUP LLC	3,400.00
2174	WILLIAMS AUTOMATION INC	23,680.00
2175	FORERUNNER INDUSTRIES INC	24,000.00
2178	HAROLD MARTIN	4,300.00
2179	VATOS CONCRETE PUMP	1,600.00
2182	NAGARA	89.00
2183	ARIAN MONTES DE OCA	130.05
2184	RS AMERICAS INC	19,647.00
2186	SOUTHERN WATER SERVICE LLC	8,418.83
2187	UKMC LLC - ADAM ALLEN FOLEY QUALIFER	500.00
2188	STEWART & STEVENSON LLC	2,879.97
2189	JOSEPH J BLAKE AND ASSOCIATES INC	11,300.00
2190	TENCARVA MACHINERY CO LLC	15,294.00
2191	PROJECTED POINT INC	24,728.00
2192	SUNTEX MARINA INVESTORS LLC	4,785.93
2193	KALLIE TARVES	112.88
2195	ROBERT MATHER	52.00
2196	ALYSSA PANZER	41.60
2197	DOUGLAS INDUSTRIES, INC	774.08
2198	CALVARY CHRISTIAN ACADEMY	42.02
2202	ROLLKALL TECHNOLOGIES LLC	6,801.79
2221	UNITED DOOR & GATE MULTI-SERVICES INC	2,800.00
2222	FORANT CONSTRUCTION INC	1,144.65
2223	MOLINARO DESIGN LLC	1,200.00
2225	DRAKE PHARMACY SOLUTIONS LLC	708.52
2227	MOHAMMED ABUKAHOK	500.00
2228	RAYMOND SCUDERI	175.00
2229	JACKSON GARCIA	200.00
2230	SAMANTHA BATES	200.00
2231	JOSEPH HANNAH	200.00
2232	KALI GOMER	200.00
2233	RACHEL RUSCH	175.00
2236	ANDREW ROGERWITZ	150.00
2237	VENUS RODRIGUEZ	210.00
2238	ROBERT COLE	251.53
2240	ANDRES GARCIA	62.49
2242	MICHELLE ISAMBERT	25.00
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Islamorada, Village of Islands



Finance Department

Basic Government Resource Manual



**Florida Government Finance
Officers Association**

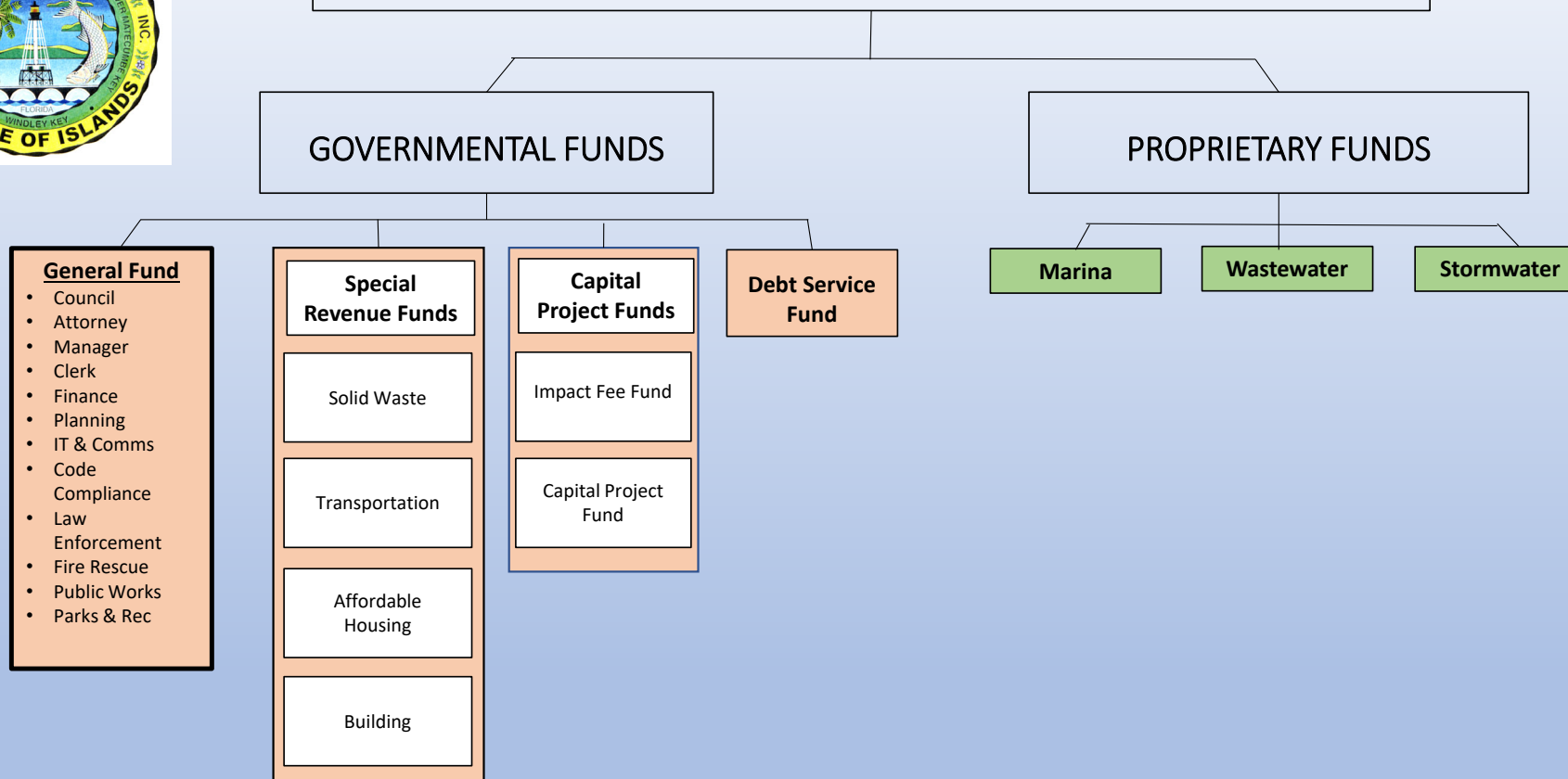
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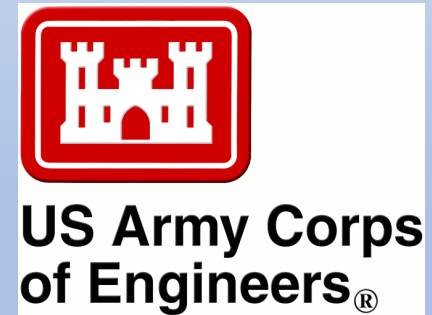
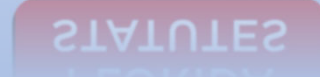
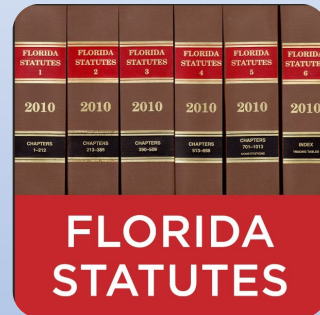
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Islamorada, Village of Islands





Finance Director

- General Ledger Review
- Annual financial audit & other reporting
- Debt Administration
- Cash Management & Investments
- Budget preparation and monitoring

Senior Staff Accountant

- Accounts Receivable –Taxes, State Revenue Sharing, Assessments
- Bank & Credit Card Reconciliations
- Travel Authorizations and Reimbursements
- General Liability and Property Insurance Claims
- Unclaimed Property Reporting

Staff Accountant

- Capital Assets inventory, including properties, and capital project cost tracking
- Cost recovery tracking
- Contract and Certificate of Insurance Tracking
- Supports all other positions

Hurricane Response / ICS Training / FEMA Reimbursements

Procurement & Grants Administrator

- Purchase Order Processing
- Bid documents & selection process
- Grant applications, reporting, reimbursements, administration
- Contract payables processing

Accounts Payable / Cashier

- Invoice entry & payment processing
- Cash receipts processing – cash, check, and credit card from Building, Planning, Parks & Rec, Marina
- 3rd Floor Receptionist

Human Resources Director

- Payroll Processing
- Prepare & Submit Employee Payroll Reporting
- Submits and Administers Workers Compensation Claims
- Risk Management



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: August 22, 2024
SUBJECT: **Status of Pooled Cash and Village Debt TAB 3**

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 3_FY24-25 Budget Workshops_FINAL - PRINTED

TAB 3

Status of Pooled Cash and Village Debt

ISLAMORADA, VILLAGE OF ISLANDS
Bank and Investment Account Balances

<u>Financial Institution</u>	<u>9/30/2023</u>	<u>Interest Rate</u>	<u>6/30/2024</u>	<u>Interest Rate</u>
<i>Centennial Bank</i>				
Main Operating	\$ 24,198,465.08	3.00%	\$ 31,743,699.06	4.00%
PYH Marina Account	\$ 154,474.18	3.00%	\$ 885,395.97	4.00%
SRF Loan Debt Service Account	\$ 12,836.74	3.00%	\$ 2,137,498.77	4.00%
	<u>\$ 24,365,776.00</u>		<u>\$ 34,766,593.80</u>	
<i>Truist</i>				
Loan Debt Service Account	\$ 263,692.99	0.00%	\$ -	0.00%
(Account closed 10/31/2023)	\$ 263,692.99		-	
<i>FL CLASS</i>				
Investment Pool Account	\$ 10,385,223.86	5.4891%	\$ 10,817,197.07	5.3889%
	<u>\$ 10,385,223.86</u>		<u>\$ 10,817,197.07</u>	
TOTAL CASH	<u><u>34,750,999.86</u></u>		<u><u>45,583,790.87</u></u>	

ISLAMORADA, VILLAGE OF ISLANDS
Series 2012 Refunding of Series 2007 (95.72%)

Lender:	SunTrust Equipment Finance & Leasing Corp.	Date of Issue:	11/5/2012
		Maturity Date:	12/1/2026
Original Principal:	2,393,493.15	Term:	15 years
Interest Rate:	2.100%	Revenues Pledged:	Half-Cent Sales Tax
Purpose:	Refinance Series 2007 Loan	Loan #:	443-5008807-001

Payment Due Date	Payment			Principal Balance		
	Principal	Interest	Total	Total	Current	Long Term
12/1/2012	57,355.52	3,820.28	61,175.80			
6/1/2013		25,814.32	25,814.32	2,336,137.63	25,628.17	2,310,509.46
12/1/2013	25,628.17	25,814.32	51,442.49			
6/1/2014		25,531.13	25,531.13	2,310,509.46	26,194.74	2,284,314.73
12/1/2014	26,194.74	25,531.13	51,725.86			
6/1/2015		25,241.68	25,241.68	2,284,314.73	26,773.94	2,257,540.79
12/1/2015	26,773.94	25,241.68	52,015.62			
6/1/2016		24,945.83	24,945.83	2,257,540.79	27,365.01	2,230,175.78
12/1/2016	27,365.01	24,945.83	52,310.84			
6/1/2017		24,643.44	24,643.44	2,230,175.78	27,969.96	2,202,205.82
12/1/2017	27,969.96	24,643.44	52,613.40			
6/1/2018		24,334.38	24,334.38	2,202,205.82	28,587.83	2,173,617.99
12/1/2018	28,587.83	24,334.38	52,922.21			
6/1/2019		24,018.48	24,018.48	2,173,617.99	259,218.57	1,914,399.43
12/1/2019	259,218.57	24,018.48	283,237.05			
6/1/2020		21,154.11	21,154.11	1,914,399.43	264,947.31	1,649,452.11
12/1/2020	264,947.31	21,154.11	286,101.42			
6/1/2021		18,226.45	18,226.45	1,649,452.11	270,803.37	1,378,648.75
12/1/2021	270,803.37	18,226.45	289,029.81			
6/1/2022		15,234.07	15,234.07	1,378,648.75	276,503.14	1,102,145.61
12/1/2022	276,503.14	15,518.52	292,021.66			
6/1/2023		12,175.56	12,175.56	1,102,145.61	282,904.67	819,240.94
12/1/2023	282,904.67	12,175.56	295,080.24			
6/1/2024		9,049.46	9,049.46	819,240.94	289,156.53	530,084.41
12/1/2024	289,156.53	9,049.46	298,205.99			
6/1/2025		5,854.29	5,854.29	530,084.41	295,547.85	234,536.56
12/1/2025	295,547.85	5,854.29	301,402.14			
6/1/2026		2,588.49	2,588.49	234,536.56	234,536.56	0.00
12/1/2026	234,536.56	2,588.49	237,125.05			

2,393,493.15 521,728.13 2,915,221.28

ISLAMORADA, VILLAGE OF ISLANDS
Series 2012 Refunding of Series 2007 (4.28%)

Lender:	SunTrust Equipment Finance & Leasing Corp.	Date of Issue:	11/5/2012
		Maturity Date:	12/1/2026
Original Principal:	107,022.05	Term:	15 years
Interest Rate:	2.100%	Revenues Pledged:	Marina Revenues
Purpose:	2007 Loan	Loan #:	443-5008807-001

Payment Due Date	Payment			Principal Balance		
	Principal	Interest	Total	Total	Current	Long Term
12/1/2012	2,564.58	170.82	2,735.40			
6/1/2013		1,154.26	1,154.26	104,457.47	1,145.93	103,311.54
12/1/2013	1,145.93	1,154.26	2,300.19			
6/1/2014		1,141.59	1,141.59	103,311.54	1,171.26	102,140.27
12/1/2014	1,171.26	1,141.59	2,312.86			
6/1/2015		1,128.65	1,128.65	102,140.27	1,197.16	100,943.11
12/1/2015	1,197.16	1,128.65	2,325.81			
6/1/2016		1,115.42	1,115.42	100,943.11	1,223.59	99,719.52
12/1/2016	1,223.59	1,115.42	2,339.01			
6/1/2017		1,101.90	1,101.90	99,719.52	1,250.64	98,468.88
12/1/2017	1,250.64	1,101.90	2,352.54			
6/1/2018		1,088.08	1,088.08	98,468.88	1,278.27	97,190.61
12/1/2018	1,278.27	1,088.08	2,366.35			
6/1/2019		1,073.96	1,073.96	97,190.61	11,590.63	85,599.97
12/1/2019	11,590.63	1,073.96	12,664.59			
6/1/2020		945.88	945.88	85,599.97	11,846.79	73,753.19
12/1/2020	11,846.79	945.88	12,792.67			
6/1/2021		814.97	814.97	73,753.19	12,108.63	61,644.55
12/1/2021	12,108.63	814.97	12,923.61			
6/1/2022		681.17	681.17	61,644.55	12,376.21	49,268.34
12/1/2022	12,376.21	681.17	13,057.38			
6/1/2023		544.42	544.42	49,268.34	12,649.73	36,618.61
12/1/2023	12,649.73	544.42	13,194.14			
6/1/2024		404.64	404.64	36,618.61	12,929.27	23,689.34
12/1/2024	12,929.27	404.64	13,333.91			
6/1/2025		261.77	261.77	23,689.34	13,215.05	10,474.29
12/1/2025	13,215.05	261.77	13,476.82			
6/1/2026		115.74	115.74	10,474.29	10,474.29	(0.00)
12/1/2026	10,474.29	115.74	10,590.03			

107,022.05 23,315.70 130,337.75

ISLAMORADA, VILLAGE OF ISLANDS
Series 2012 Refunding of Series 2006 (100%)
Series 2012 Refunding of Series 2009 (100%)

Lender:	SunTrust Equipment Finance & Leasing Corp.	Date of Issue:	11/5/2012
Original Principal:	3,824,110.50	Maturity Date:	12/1/2026
Interest Rate:	2.100%	Term:	15 years
Purpose:	Refinance Series 2006 & 2009 Loans	Revenues Pledged:	NPK Non-Ad Assmts
		Loan #:	443-5008807-001

Payment Due Date	Payment			Principal Balance			Transfer from Cap Proj Fund for IFP ReUse portion (29.97%)
	Principal	Interest	Total	Total	Current	Long Term	
12/1/2012		6,103.71	6,103.71				
6/1/2013	220,950.40	42,256.43	263,206.83	3,603,160.10	225,831.90	3,377,328.20	80,712.37
12/1/2013		39,814.92	39,814.92				
6/1/2014	225,831.90	39,814.92	265,646.82	3,377,328.20	230,819.60	3,146,508.60	91,546.88
12/1/2014		37,319.47	37,319.47				
6/1/2015	230,819.60	37,319.47	268,139.07	3,146,508.60	235,916.10	2,910,592.50	91,545.92
12/1/2015		34,768.92	34,768.92				
6/1/2016	235,916.10	34,768.92	270,685.02	2,910,592.50	241,123.40	2,669,469.10	91,544.55
12/1/2016		32,162.05	32,162.05				
6/1/2017	241,123.40	32,162.05	273,285.45	2,669,469.10	246,443.90	2,423,025.20	91,542.62
12/1/2017		29,497.64	29,497.64				
6/1/2018	246,443.90	29,497.64	275,941.54	2,423,025.20	251,879.80	2,171,145.40	91,540.12
12/1/2018		26,774.43	26,774.43				
6/1/2019	251,879.80	26,774.43	278,654.23	2,171,145.40	257,433.80	1,913,711.60	91,536.97
12/1/2019		23,991.16	23,991.16				
6/1/2020	257,433.80	23,991.16	281,424.96	1,913,711.60	263,108.20	1,650,603.40	91,533.21
12/1/2020		21,146.52	21,146.52				
6/1/2021	263,108.20	21,146.52	284,254.72	1,650,603.40	268,595.85	1,382,007.55	91,528.75
12/1/2021		18,239.17	18,239.17				
6/1/2022	268,595.85	18,548.92	287,144.77	1,382,007.55	274,571.71	1,107,435.84	91,523.57
12/1/2022		15,267.76	15,267.76				
6/1/2023	274,571.71	15,524.45	290,096.16	1,107,435.84	280,879.40	826,556.44	91,517.57
12/1/2023		12,230.91	12,230.91				
6/1/2024	280,879.40	12,432.02	293,311.42	826,556.44	287,061.10	539,495.34	91,571.04
12/1/2024		9,127.19	9,127.19				
6/1/2025	287,061.10	9,127.19	296,188.29	539,495.34	293,376.40	246,118.94	91,503.05
12/1/2025		5,955.16	5,955.16				
6/1/2026	293,376.40	5,955.16	299,331.56	246,118.94	245,552.50	566.44	91,494.43
12/1/2026		2,713.36	2,713.36				
6/1/2027	245,552.50	2,713.36	248,265.86	-	-	-	75,218.47

3,823,544.06	667,145.01	4,490,689.07	1,345,859.51
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ISLAMORADA, VILLAGE OF ISLANDS
Series 2013

Lender:	Trust (f/k/a SunTrust	Date of Issue:	12/16/2013
Original Principal:	6,000,000.00	Maturity Date:	10/1/2028
Interest Rate:	3.130% <i>to 3.80414%</i>	Term:	15 years
Purpose:	Paving Loan	Revenues Pledged:	Gas Taxes & Half-Cent Sales Tax

Payment Due Date	Payment					Principal Balance		
	Principal	Original Interest	Original Total P&I Pmt	Revised Interest	Revised Total P&I Pmt	Total	Current	Long Term
4/1/2014	-	54,775.00	54,775.00	54,775.00	54,775.00	6,000,000.00	420,000.00	5,580,000.00
10/1/2014	255,000.00	93,900.00	348,900.00	93,900.00	348,900.00			
4/1/2015	165,000.00	89,909.25	254,909.25	89,909.25	254,909.25	5,580,000.00	340,000.00	5,240,000.00
10/1/2015	165,000.00	87,327.00	252,327.00	87,327.00	252,327.00			
4/1/2016	175,000.00	84,744.75	259,744.75	84,744.75	259,744.75	5,240,000.00	350,000.00	4,890,000.00
10/1/2016	170,000.00	82,006.00	252,006.00	82,006.00	252,006.00			
4/1/2017	180,000.00	79,345.50	259,345.50	79,345.50	259,345.50	4,890,000.00	355,000.00	4,535,000.00
10/1/2017	175,000.00	76,528.50	251,528.50	76,528.50	251,528.50			
4/1/2018	180,000.00	73,789.75	253,789.75	81,736.18	261,736.18	4,535,000.00	370,000.00	4,165,000.00
10/1/2018	185,000.00	70,972.75	255,972.75	86,258.87	271,258.87			
4/1/2019	185,000.00	68,077.50	253,077.50	82,740.04	267,740.04	4,165,000.00	385,000.00	3,780,000.00
10/1/2019	190,000.00	65,182.25	255,182.25	79,221.22	269,221.22			
4/1/2020	195,000.00	62,208.75	257,208.75	75,607.28	270,607.28	3,780,000.00	395,000.00	3,385,000.00
10/1/2020	195,000.00	59,157.00	254,157.00	71,898.25	266,898.25			
4/1/2021	200,000.00	56,105.25	256,105.25	68,189.21	268,189.21	3,385,000.00	410,000.00	2,975,000.00
10/1/2021	200,000.00	52,975.25	252,975.25	64,385.07	264,385.07			
4/1/2022	210,000.00	49,845.25	259,845.25	60,580.93	270,580.93	2,975,000.00	415,000.00	2,560,000.00
10/1/2022	205,000.00	46,558.75	251,558.75	56,586.58	261,586.58	2,770,000.00		
4/1/2023	210,000.00	43,350.50	253,350.50	52,687.34	262,687.34	2,560,000.00	435,000.00	2,125,000.00
10/1/2023	215,000.00	40,064.00	255,064.00	48,692.99	263,692.99			
4/1/2024	220,000.00	36,699.25	256,699.25	44,603.54	264,603.54	2,125,000.00	450,000.00	1,675,000.00
10/1/2024	220,000.00	33,256.25	253,256.25	40,240.06	260,240.06			
4/1/2025	230,000.00	29,813.25	259,813.25	36,074.03	266,074.03	1,675,000.00	460,000.00	1,215,000.00
10/1/2025	225,000.00	26,213.75	251,213.75	31,718.64	256,718.64			
4/1/2026	235,000.00	22,692.50	257,692.50	27,457.93	262,457.93	1,215,000.00	475,000.00	740,000.00
10/1/2026	235,000.00	19,014.75	254,014.75	23,007.85	258,007.85			
4/1/2027	240,000.00	15,337.00	255,337.00	18,557.77	258,557.77	740,000.00	490,000.00	250,000.00
10/1/2027	240,000.00	11,581.00	251,581.00	14,013.01	254,013.01			
4/1/2028	250,000.00	7,825.00	257,825.00	9,468.25	259,468.25	250,000.00	250,000.00	-
10/1/2028	250,000.00	3,912.50	253,912.50	4,734.13	254,734.13	-	-	-
	6,000,000.00	1,543,168.25	7,543,168.25	1,726,995.16	7,726,995.16			

Effective 1/1/18 with decrease in corporate tax rate from 35% to 21%, interest rate increases by a factor of 1.21538 to 3.80414%. (Interest increasing by 21% from original amount.)

ISLAMORADA, VILLAGE OF ISLANDS
FDEP State Revolving Fund Loan - NPK

Lender:	U S Bank	Date of Issue:	2007
Final Principal:	5,118,310.07	Maturity Date:	7/15/2027
Interest Rate:		Term:	20 years
Purpose:	NPK Wastewater Project	Revenues Pledged:	Special Assmnt Revenue
		Loan #:	CWSRF 882030

Payment Due Date	Payment				Principal Balance		
	Principal	Interest	Service Fee	Total	Total	Current	Long Term
<i>Paid to Date:</i>	1,356,580.66	659,255.34		2,015,836.00	3,761,729.41	133,886.51	3,627,842.90
1/15/2014	119,499.50	51,481.50	0.00	170,981.00	3,642,229.91	131,508.04	3,510,721.87
7/15/2014	14,387.01	49,846.48	102,535.46	166,768.95	3,627,842.90	235,844.74	3,391,998.16
1/15/2015	117,121.03	49,647.92		166,768.95	3,510,721.87	239,072.00	3,271,649.87
7/15/2015	118,723.71	48,045.24		166,768.95	3,391,998.16	242,343.42	3,149,654.74
1/15/2016	120,348.29	46,420.66		166,768.95	3,271,649.87	245,659.66	3,025,990.21
7/15/2016	121,995.13	44,773.82		166,768.95	3,149,654.74	249,021.34	2,900,633.40
1/15/2017	123,664.53	43,104.42		166,768.95	3,025,990.21	252,429.02	2,773,561.19
7/15/2017	125,356.81	41,412.14		166,768.95	2,900,633.40	255,883.34	2,644,750.06
1/15/2018	127,072.21	39,696.74		166,768.95	2,773,561.19	259,384.96	2,514,176.23
7/15/2018	128,811.13	37,957.82		166,768.95	2,644,750.06	262,934.54	2,381,815.52
1/15/2019	130,573.83	36,195.12		166,768.95	2,514,176.23	266,532.74	2,247,643.49
7/15/2019	132,360.71	34,408.24		166,768.95	2,381,815.52	270,180.20	2,111,635.32
1/15/2020	134,172.03	32,596.92		166,768.95	2,247,643.49	273,877.60	1,973,765.89
7/15/2020	136,008.17	30,760.78		166,768.95	2,111,635.32	277,625.62	1,834,009.70
1/15/2021	137,869.43	28,899.52		166,768.95	1,973,765.89	281,424.98	1,692,340.91
7/15/2021	139,756.19	27,012.76		166,768.95	1,834,009.70	285,276.34	1,548,733.36
1/15/2022	141,668.79	25,100.16		166,768.95	1,692,340.91	289,180.46	1,403,160.45
7/15/2022	143,607.55	23,161.40		166,768.95	1,548,733.36	293,138.06	1,255,595.30
1/15/2023	145,572.91	21,196.04		166,768.95	1,403,160.45	297,149.82	1,106,010.63
7/15/2023	147,565.15	19,203.80		166,768.95	1,255,595.30	301,216.52	954,378.78
1/15/2024	149,584.67	17,184.28		166,768.95	1,106,010.63	305,338.92	800,671.71
7/15/2024	151,631.85	15,137.10		166,768.95	954,378.78	309,517.78	644,861.00
1/15/2025	153,707.07	13,061.88		166,768.95	800,671.71	313,753.84	486,917.87
7/15/2025	155,810.71	10,958.24		166,768.95	644,861.00	318,047.90	326,813.10
1/15/2026	157,943.13	8,825.82		166,768.95	486,917.87	322,400.80	164,517.07
7/15/2026	160,104.77	6,664.18		166,768.95	326,813.10	326,813.10	0.00
1/15/2027	162,296.03	4,472.92		166,768.95	164,517.07	164,517.07	0.00
7/15/2027	164,517.07	2,251.66		166,768.73	0.00	0.00	0.00

5,118,310.07 **1,468,732.90** **102,535.46** **6,689,578.43**

ISLAMORADA, VILLAGE OF ISLANDS
FDEP State Revolving Fund Loan - RSA

Lender:		Date of Issue:	2016
Final Principal:	87,377,301.68	Maturity Date:	7/15/2036
Interest Rate:	Various	Term:	20 years
Purpose:	RSA Wastewater Project	Revenues Pledged:	Special Assmnt Revenue
		Loan #:	CWSRF 882020

Payment Due Date	Payment				Principal Balance		
	Principal	Interest	Service Fee	Total	Total	Current	Long Term
1/15/2017	1,877,214.68	1,097,757.92	0.00	2,974,972.60	85,500,087.00	1,837,726.27	83,662,360.73
7/15/2017	88,845.95	1,096,666.18	1,674,894.09	2,860,406.22	85,411,241.05	4,524,876.66	80,886,364.39
1/15/2018	1,748,880.32	1,104,920.24	6,605.66	2,860,406.22	83,662,360.73	6,587,880.36	77,074,480.37
7/15/2018	2,775,996.34	1,082,409.88	0.00	3,858,406.22	80,886,364.39	5,681,231.24	75,205,133.15
1/15/2019	3,811,884.02	1,044,522.20	0.00	4,856,406.22	77,074,480.37	5,302,521.00	71,771,959.37
7/15/2019	1,869,347.22	991,059.00	0.00	2,860,406.22	75,205,133.15	5,373,821.98	69,831,311.17
1/15/2020	3,433,173.78	967,232.44	0.00	4,400,406.22	71,771,959.37	3,905,973.92	67,865,985.45
7/15/2020	1,940,648.20	919,758.02	0.00	2,860,406.22	69,831,311.17	4,838,297.33	64,993,013.84
1/15/2021	1,965,325.72	895,080.50	0.00	2,860,406.22	67,865,985.45	4,664,333.61	63,201,651.84
7/15/2021	2,872,971.61	870,076.04	0.00	3,743,047.65	64,993,013.84	9,805,563.62	55,187,450.22
1/15/2022	1,791,362.00	831,368.32	0.00	2,622,730.32	63,201,651.84	9,672,116.42	53,529,535.42
7/15/2022	8,014,201.62	808,528.70	0.00	8,822,730.32	55,187,450.22	3,336,547.04	51,850,903.18
1/15/2023	1,657,914.80	691,463.00	0.00	2,349,377.80	53,529,535.42	3,378,244.66	50,151,290.76
7/15/2023	1,678,632.24	670,745.56	0.00	2,349,377.80	51,850,903.18	3,420,471.14	48,430,432.04
1/15/2024	1,699,612.42	649,765.38	0.00	2,349,377.80	50,151,290.76	3,463,233.28	46,688,057.48
7/15/2024	1,720,858.72	628,519.08	0.00	2,349,377.80	48,430,432.04	3,506,538.02	44,923,894.02
1/15/2025	1,742,374.56	607,003.24	0.00	2,349,377.80	46,688,057.48	3,550,392.38	43,137,665.10
7/15/2025	1,764,163.46	585,214.34	0.00	2,349,377.80	44,923,894.02	3,594,803.42	41,329,090.60
1/15/2026	1,786,228.92	563,148.88	0.00	2,349,377.80	43,137,665.10	3,639,778.30	39,497,886.80
7/15/2026	1,808,574.50	540,803.30	0.00	2,349,377.80	41,329,090.60	3,685,324.28	37,643,766.32
1/15/2027	1,831,203.80	518,174.00	0.00	2,349,377.80	39,497,886.80	3,731,448.78	35,766,438.02
7/15/2027	1,854,120.48	495,257.32	0.00	2,349,377.80	37,643,766.32	3,778,159.26	33,865,607.06
1/15/2028	1,877,328.30	472,049.50	0.00	2,349,377.80	35,766,438.02	3,825,463.24	31,940,974.78
7/15/2028	1,900,830.96	448,546.84	0.00	2,349,377.80	33,865,607.06	3,873,368.38	29,992,238.68
1/15/2029	1,924,632.28	424,745.52	0.00	2,349,377.80	31,940,974.78	3,921,882.44	28,019,092.34
7/15/2029	1,948,736.10	400,641.70	0.00	2,349,377.80	29,992,238.68	3,971,013.34	26,021,225.34
1/15/2030	1,973,146.34	376,231.46	0.00	2,349,377.80	28,019,092.34	4,020,769.02	23,998,323.32
7/15/2030	1,997,867.00	351,510.80	0.00	2,349,377.80	26,021,225.34	4,071,157.50	21,950,067.84
1/15/2031	2,022,902.02	326,475.78	0.00	2,349,377.80	23,998,323.32	4,122,186.98	19,876,136.34
7/15/2031	2,048,255.48	301,302.32	0.00	2,349,557.80	21,950,067.84	4,173,865.78	17,776,202.06
1/15/2032	2,073,931.50	275,446.30	0.00	2,349,377.80	19,876,136.34	4,226,202.30	15,649,934.04
7/15/2032	2,099,934.28	249,443.52	0.00	2,349,377.80	17,776,202.06	4,279,205.00	13,496,997.06
1/15/2033	2,126,268.02	223,109.78	0.00	2,349,377.80	15,649,934.04	4,332,882.48	11,317,051.56
7/15/2033	2,152,936.98	196,440.82	0.00	2,349,377.80	13,496,997.06	4,387,243.50	9,109,753.56
1/15/2034	2,179,945.50	169,432.30	0.00	2,349,377.80	11,317,051.56	4,442,296.96	6,874,754.60
7/15/2034	2,207,298.00	142,079.80	0.00	2,349,377.80	9,109,753.56	4,498,051.72	4,611,701.84
1/15/2035	2,234,998.96	114,378.84	0.00	2,349,377.80	6,874,754.60	4,554,516.86	2,320,237.74
7/15/2035	2,263,052.76	86,325.04	0.00	2,349,377.80	4,611,701.84	4,611,701.84	2,320,237.74
1/15/2036	2,291,464.10	57,913.70	0.00	2,349,377.80	2,320,237.74	2,320,237.74	0.00
7/15/2036	2,320,237.74	29,140.26	0.00	2,349,378.00	0.00	0.00	0.00

87,377,301.68 22,304,687.82 1,681,499.75 111,363,489.25

Islamorada, Village of Islands
FY 2024-2025 Budget
DEBT SERVICE FUND

FUND BALANCE, Beginning

10/1/2024 10/1/2025
\$ - \$ -

		FY 2022-2023 Actuals (Audited)	FY 2023-2024 Amended Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
		as of			
REVENUES					
200-381-002	Transfer from Transportation Fund	\$ 524,274	\$ 528,297	\$ 528,000	\$ 514,000
200-381-003	Transfer from General Fund - 2012	304,197	304,130	305,000	305,000
	Transfer from General Fund - LOC	-	-	-	
TOTAL REVENUES		<u>\$ 828,471</u>	<u>\$ 832,427</u>	<u>\$ 833,000</u>	<u>\$ 819,000</u>
EXPENDITURES					
PLEDGE: Fuel Taxes - Trans from Transportation Fund					
200-0500-517-71	Principal - 2013 Paving Loan	\$ 415,000	\$ 435,000	\$ 435,000	\$ 450,000
200-0500-517-72	Interest - 2013 Paving Loan	109,274	93,297	93,000	64,000
		<u>524,274</u>	<u>528,297</u>	<u>528,000</u>	<u>514,000</u>
PLEDGE: Half Cent Sales Tax - Trans from General Fund					
200-0500-517-71	Principal - 2012 Refunding Loan	276,503	282,675	283,000	290,000
200-0500-517-72	Interest	27,694	21,455	22,000	15,000
		<u>304,197</u>	<u>304,130</u>	<u>305,000</u>	<u>305,000</u>
TOTAL EXPENDITURES		<u>\$ 828,471</u>	<u>\$ 832,427</u>	<u>\$ 833,000</u>	<u>\$ 819,000</u>
REVENUES OVER / (UNDER) EXPENDITURES		\$ -	\$ -	\$ -	\$ -

FUND BALANCE, Ending

9/30/2024 9/30/2025
\$ - \$ -



Council Communication

To: Mayor and Village Council
From: Jamie Terry, Human Resources Director
Date: August 22, 2024
SUBJECT: Personnel TAB 4

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 4_FY24-25 Budget Workshops_FINAL - PRINTED

TAB 4

Personnel

- Full-Time Equivalents and New Position Requests
 - Staff Compensation
- Self-Funded Health Insurance Program
 - COLA and Pay Increases

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2023-24 ADOPTED BUDGET VS FY 2024-25 PRELIMINARY BUDGET**

Dept	Position Title	FTEs FY 23-24	FTEs FY 24-25	Inc (Dec)
<u>GENERAL FUND - General Government</u>				
Village Manager				
	Village Manager	1.00	1.00	-
	Assistant to VM/Public Relations	1.00	1.00	-
	Environmental Resources Mgr	1.00	1.00	-
	Human Resources Director	1.00	1.00	-
	Human Resources Assistant	1.00	1.00	-
		5.00	5.00	-
Village Clerk				
	Village Clerk	1.00	1.00	-
	Deputy Village Clerk	1.00	1.00	-
		2.00	2.00	-
Finance & Administration				
	Finance Director	0.90	0.90	-
	Staff Accountant	2.00	2.00	-
	Wastewater & Capital Projects Accountant	-	-	-
	Procurement and Grants Administrator	1.00	1.00	-
	Accounts Payable Clerk / Cashier	0.75	0.75	-
		4.65	4.65	-
Planning & Development Services				
	Planning Director	1.00	1.00	-
	Engineer	1.00	1.00	-
	Environmental Planner	1.00	1.00	-
	Senior Planner	1.00	1.00	-
	Principle Planner	1.00	1.00	-
	Planner	-	1.00	1.00
	Planning Coordinator	1.00	1.00	-
	Planning & Zoning Technician	1.00	1.00	-
	Planning and Development Services Director	1.00	-	(1.00)
	Resiliency & Sustainability Coordinator	1.00	1.00	-
		9.00	9.00	-
IT & Communications				
	Network Engineer	1.00	1.00	-
	Systems Engineer	1.00	1.00	-
	Software Admin/Tng&Customer Support	0.80	0.80	-
	AV Technician	1.00	1.00	-
		3.80	3.80	-
Code Enforcement				
	Sr. Code Compliance Officer	0.75	0.75	-
	Code Compliance Officer	1.50	1.50	-
		2.25	2.25	-
<u>GENERAL FUND - Public Safety</u>				
Local Law Enforcement (MCSO)				
	Administrative Assistant	1.00	1.00	-
		1.00	1.00	-

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2023-24 ADOPTED BUDGET VS FY 2024-25 PRELIMINARY BUDGET**

Dept	Position Title	FTEs FY 23-24	FTEs FY 24-25	Inc (Dec)
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Fire Rescue

Fire Chief	1.00	1.00	-
Assistant Fire Chief	1.00	1.00	-
Administrative Assistant	1.00	1.00	-
Deputy Chief of Training	-	1.00	1.00
Fire Inspector	0.65	0.65	-
Logistics Officer	1.00	1.00	-
Firefighter / Paramedic / Captain	3.00	3.00	-
Firefighter / Paramedic / Lieutenant	6.00	6.00	-
Firefighter / Paramedic	13.00	19.00	6.00
Firefighter / EMT	8.00	8.00	-
SAFER Grant Positions	6.00	-	(6.00)
On Call	2.50	2.50	-
	43.15	44.15	1.00

GENERAL FUND - Transportation

Public Works

Public Works Director	0.40	0.40	-
Assistant Public Works Director	1.00	1.00	-
Public Works Coordinator	0.50	0.50	-
Crew Chief - Road Division	3.00	3.00	-
Building Maintenance Worker	1.00	1.00	-
Road Maintenance Staff	6.00	6.00	-
Anne's Beach Facility Attendant	1.00	1.00	-
Litter Removal	2.00	2.00	-
Fills Facility Attendant	1.00	1.00	-
	15.90	15.90	-

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2023-24 ADOPTED BUDGET VS FY 2024-25 PRELIMINARY BUDGET**

Dept	Position Title	FTEs FY 23-24	FTEs FY 24-25	Inc (Dec)
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GENERAL FUND - Culture & Recreation

Parks & Recreation

Founders Park Director	1.00	1.00	-
Founders Park and Program Manager	1.00	1.00	-
Office Coordinator	1.00	1.00	-
Recreation Program Coordinator	1.00	1.00	-
Crew Chief - Park Facility & Grounds	1.00	1.00	-
Facility & Grounds Maintenance Worker	4.00	4.00	-
Head Lifeguard/Pool Operator	1.00	1.00	-
Sr. Lifeguard	1.00	1.00	-
Lifeguard	2.00	2.00	-
Facility Attendant	2.00	2.00	-
Facility Attendant (Security)	1.00	1.00	-
Facility & Recreation Attendant	-	1.00	1.00
Marina and Park Maintenance Worker	0.50	0.50	-
P/T Arts & Culture Coordinator	0.50	0.50	-
P/T Lifeguard	3.50	3.50	-
P/T Facility Attendant	3.00	3.00	-
Seasonal Staff	4.00	4.00	-
	27.50	28.50	1.00

TOTAL - GENERAL FUND

114.25 116.25 2.00

Solid Waste Fund

Public Works Director	0.10	0.10	-
	0.10	0.10	-

Building Fund

Chief Building Official	1.00	1.00	-
Deputy Building Official	1.00	1.00	-
Sr. Inspector	1.00	1.00	-
Inspector	1.00	1.00	-
Building Services Coordinator	1.00	1.00	-
Floodplain / CRS Coordinator	1.00	-	(1.00)
Sr. Floodplain / CRS Coordinator	-	1.00	1.00
Permit Clerk	3.00	3.00	-
Sr. Code Compliance Officer	0.25	0.25	-
Code Compliance Officer	0.50	0.50	-
Software Admin/Tng&Customer Support	0.20	0.20	-
Finance Director	-	-	-
Public Works & Wastewater Director	-	-	-
Accounts Payable Clerk / Cashier	0.25	0.25	-
Fire Inspector	0.35	0.35	-
	10.55	10.55	-

ISLAMORADA, VILLAGE OF ISLANDS

**STAFFING COMPARISON - FULL TIME EQUIVALENTS (FTEs)
FY 2023-24 ADOPTED BUDGET VS FY 2024-25 PRELIMINARY BUDGET**

Dept	Position Title	FTEs FY 23-24	FTEs FY 24-25	Inc (Dec)
PYH Marina Fund				
	Dockmaster	1.00	1.00	-
	Assistant Dockmaster	3.00	4.00	1.00
	Marina/IFP Maintenance Worker	0.50	0.50	-
		4.50	5.50	1.00
Wastewater Utility Fund				
	Public Works Director	0.40	0.40	-
	Public Works Coordinator	0.50	0.50	-
	Wastewater Operations Supervisor	1.00	1.00	-
	Wastewater Technicians	5.00	5.00	-
	Wastewater & Capital Projects Accountant	-	-	-
	Finance Director	0.10	0.10	-
		7.00	7.00	-
Stormwater Utility Fund				
	Public Works Director	0.10	0.10	-
		0.10	0.10	-
GRAND TOTAL - ALL FUNDS				
		136.50	139.50	3.00
	Full-Time	123.50	126.50	3.00
	Part-Time	13.00	13.00	-
		136.50	139.50	3.00
	Sheriff's Contract Personnel	18.00	18.00	-
		154.50	157.50	3.00

ISLAMORADA, VILLAGE OF ISLANDS Personnel Request Form FY 2022-2023	DEPARTMENT	PREPARED BY
	PYH MARINA	LISA WATTS

POSITION REQUESTED	Full-Time ☒	Part-Time ☐
Title:	ASST. DOCK MASTER	
Reports to:	LISA WATTS	
Salary/Hourly Rate:	TBD	

POSITION JUSTIFICATION
At present time, I do not have enough staff to adequately staff all shifts, if someone is on vacation or other planned leave, without working staff overtime.
Even with the OT, do not have the staff to cover all the shifts with at least 2 people and we are too busy to only have 1 person working. We cannot be at end of dock and be at fuel dock or ramp at same time
We will not be taking any funds from tax base to fill this position.

ISLAMORADA, VILLAGE OF ISLANDS Personnel Request Form FY 2024-2025	DEPARTMENT	PREPARED BY
	Parks & Recreation	Maria Bagiotti, Founders Park Director

POSITION REQUESTED	Full-Time ☒	Part-Time ☐
Title:	Facility & Recreation Attendant	
Reports to:	Founders Park Program Manager	
Salary/Hourly Rate:	\$17.23 - \$20.00 H	

POSITION JUSTIFICATION
The full-time position is being proposed due to a hardship of filling the role in a part-time capacity. The part-time position has experienced a continuous turnover of employees over the past few years. The part-time position has remained open for applications and actively advertised on the Village's website and social media, as well as, various recruiting websites. There continues to be minimal response, if any, in applications. A full-time position will offer more stability to the Department as this role is critical to the operations of facilities, programs, and special events. Responsibilities include collection of park fees, general non-maintenance care of park facilities, supervision of patrons using park facilities and enforcement of rules and regulations. Provides customer service to Park patrons and visitors. Assists in recreation programming and implementation. This position requires evening, weekend, and holiday work hours. The consolidation of one full-time position effectively mitigates the necessity for maintaining two part-time roles. Insufficient Park staff can lead to reduced operational hours at the gate and office, changes in event services and activities, longer wait times, compromised safety, staff burnout, and negative public perception. Prioritizing adequate staffing is essential not only for maintaining operational efficiency but also for ensuring a positive experience for Village Residents, park visitors, and staff alike.

ISLAMORADA, VILLAGE OF ISLANDS
Staff Compensation
FY 2024-2025 Budget

4.00%	401A
13.63%	FRS - Regular Class
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%			Longevity Bonus				(without insurance benefits)

GENERAL FUND

General Government

Village Manager (#001-0300)											
Village Manager	R Cole	20	248,000.00	-	248,000.00	-	-	13,528.40	34.52%	85,609.60	347,138.00
Human Resources Director	J Terry	13	101,209.25	5,060.46	111,583.20	-	-	8,536.11	13.63%	15,208.79	135,328.10
Environmental Resources Manager	P Frezza	10	91,352.22	4,567.61	95,919.83	-	-	7,337.87	13.63%	13,073.87	116,331.57
Assistant to VM/Public Relations	S Rodriguez	9	72,000.00	3,600.00	75,600.00	-	-	5,783.40	13.63%	10,304.28	91,687.68
Human Resources Assistant	L Babino	7	62,000.00	3,100.00	68,355.00			5,229.16	13.63%	9,316.79	82,900.94
OVERTIME						2,500.00		191.25	13.63%	340.75	3,032.00
			574,561.47	16,328.07	599,458.03	2,500.00	-	40,606.19		133,854.08	776,418.30
Village Clerk (#001-0400)											
Village Clerk	M McGrath	12	97,316.50	4,865.83	102,182.33	-	-	7,816.95	13.63%	13,927.45	123,926.72
Deputy Village Clerk	S Conde	7	69,131.81	3,456.59	72,588.40	-	-	5,553.01	13.63%	9,893.80	88,035.21
OVERTIME						5,000.00		382.50	13.63%	681.50	6,064.00
			166,448.31	8,322.42	174,770.73	5,000.00	-	13,752.46		24,502.75	218,025.94
Finance and Administration (#001-0500)											
Finance Director (90%)	L Lynch	18	112,500.00	5,625.00	118,125.00	-	-	8,381.11	13.63%	16,100.44	142,606.55
Procurement and Grants Administrator	M Swaney	10	104,069.07	5,203.45	109,272.52	-	-	8,359.35	13.63%	14,893.84	132,525.72
Senior Staff Accountant	H Jenkins	11	85,599.91	4,280.00	89,879.91	-	-	6,875.81	13.63%	12,250.63	109,006.35
Staff Accountant	K Tarves	10	84,262.43	4,213.12	88,475.55	-	-	6,768.38	13.63%	12,059.22	107,303.15
Accounts Payable Clerk / Cashier (75%)	M Giguere	5	44,701.02	2,235.05	46,936.07	-	-	3,590.61	13.63%	6,397.39	56,924.07
OVERTIME						10,000.00		765.00	13.63%	1,363.00	12,128.00
			431,132.43	21,556.62	452,689.05	10,000.00	-	34,740.26		63,064.52	560,493.83

ISLAMORADA, VILLAGE OF ISLANDS
Staff Compensation
FY 2024-2025 Budget

4.00%	401A
13.63%	FRS - Regular Class
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%	Longevity Bonus				(without insurance benefits)		
Planning and Development Services (#001-0600)											
Planning Director	J DeBoisbriand	16	157,290.00	7,864.50	165,154.50	-	-	12,634.32	13.63%	22,510.56	200,299.38
Engineer	R Mathers		96,600.00	4,830.00	101,430.00	-	-	7,759.40	13.63%	13,824.91	123,014.30
Sr. Environmental Planner	D Parobok	11	94,525.83	4,726.29	104,214.73	-	-	7,972.43	13.63%	14,204.47	126,391.62
Senior Planner	VACANT	11	84,262.50	4,213.13	88,475.63	-	-	6,768.39	13.63%	12,059.23	107,303.24
Principal Planner	R Charles-Bowser	12	86,000.00	4,300.00	94,815.00	-	-	7,253.35	13.63%	12,923.28	114,991.63
Planner *New	VACANT	10	85,000.00		89,250.00			6,827.63	13.63%	12,164.78	108,242.40
Planning & Zoning Technician	A Muxo	9	66,726.40	3,336.32	70,062.72	-	-	5,359.80	13.63%	9,549.55	84,972.07
Resiliency & Sustainability Coordinator	A Panser		67,500.00	3,375.00	74,418.75			5,693.03	13.63%	10,143.28	90,255.06
Planning Coordinator	VACANT	7	63,561.73	3,178.09	66,739.82	-	-	5,105.60	13.63%	9,096.64	80,942.05
OVERTIME						10,000.00		765.00	13.63%	1,363.00	12,128.00
			801,466.46	35,823.32	854,561.14	10,000.00	-	66,138.93		117,839.68	1,048,539.75
IT and Communications (#001-0700)											
IT Manager & Network Systems Engineer	R Navarro	13	115,448.55	5,772.43	121,220.98	-	-	9,273.40	13.63%	16,522.42	147,016.80
Network & Computer Systems Administrator	V Tarves	13	96,171.60	4,808.58	100,980.18	-	-	7,724.98	13.63%	13,763.60	122,468.76
Software Admin/Tng&Customer Spt (80%)	S McLaughlin	8	63,396.43	3,169.82	66,566.25	-	-	5,092.32	13.63%	9,072.98	80,731.55
AV Technician/Social Media Specialist	F Meulenber	7	58,427.20	2,921.36	61,348.56	-	-	4,693.16	13.63%	8,361.81	74,403.53
OVERTIME						2,500.00		191.25	13.63%	340.75	3,032.00
			333,443.78	16,672.19	350,115.97	2,500.00	-	26,975.12		48,061.56	427,652.65
Code Compliance (#001-1100)											
Sr. Code Compliance Officer	P Minning	7	66,310.40	3,315.52	69,625.92	-	-	5,326.38	13.63%	9,490.01	84,442.32
Code Compliance Officer	A Garcia	6	52,000.00	2,600.00	54,600.00	-	-	4,176.90	13.63%	7,441.98	66,218.88
Code Compliance Officer	C Owens	6	50,960.00		53,508.00	-		4,093.36	13.63%	7,293.14	64,894.50
OVERTIME						10,000.00		765.00	13.63%	1,363.00	12,128.00
25% Allocation to Building Fund			(42,317.60)	(2,115.88)	(44,433.48)	(2,500.00)	-	(3,590.41)		(6,397.03)	(56,920.92)
			126,952.80	3,799.64	133,300.44	7,500.00	-	10,771.23		19,191.10	170,762.77

4.00%	401A
13.63%	FRS - Regular Class
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%	Longevity Bonus				(without insurance benefits)		
Public Safety											
Local Law Enforcement (#001-0800)											
Administrative Assistant	K Benavides	4	57,820.20	2,891.01	60,711.21	-	-	4,644.41	13.63%	8,274.94	73,630.56
OVERTIME						500.00		38.25	13.63%	68.15	606.40
			57,820.20	2,891.01	60,711.21	500.00	-	4,682.66		8,343.09	74,236.96
Fire Rescue (#001-0900)											
Fire Chief	T Abel	16	140,187.12	7,009.36	147,196.48	8,999.90	-	11,949.02	32.79%	51,216.79	219,362.19
Assistant Fire Chief	J Lyman	13	114,203.78	5,710.19	119,913.97	3,999.84	-	9,479.41	32.79%	40,631.34	174,024.55
Deputy Chief of Training	VACANT	13	100,000.00		105,000.00			8,032.50	32.79%	34,429.50	147,462.00
Administrative Assistant	D Naiser	4	67,357.68	3,367.88	70,725.56	-	-	5,410.51	4.00%	2,829.02	78,965.09
Fire Prevention & Inspector (65%)	M DiRusso	8	41,023.20	2,051.16	43,074.36	4,399.98	-	3,631.79	13.63%	6,470.75	57,576.88
CBA MEMBERS - FROM DETAIL SHEET			2,592,039.76	47,297.15	2,655,316.56	234,542.34	16,172.00	275,681.60	32.79%	1,181,647.01	5,061,009.65
KELLY DAYS						87,603.58					87,603.58
OVERTIME						610,046.56					610,046.56
HOLIDAY PAY						50,000.00	-	3,825.00	32.79%	16,395.00	70,220.00
5% increase for 2 FF/EMTs to FF/Medic						5,000.00	-	382.50	32.79%	1,639.50	7,022.00
Projected incentive pay additions						25,000.00	-	1,912.50	32.79%	8,197.50	35,110.00
9th Shift Pay						150,000.00	-	11,475.00	32.79%	49,185.00	210,660.00
PART TIME (Firewatch/On Call)						100,000.00	-	7,650.00	0.00%	-	107,650.00
			3,054,811.54	65,435.74	3,141,226.92	1,279,592.20	16,172.00	339,429.82		1,392,641.42	6,866,712.50

4.00%	401A
13.63%	FRS - Regular Class
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%	Longevity Bonus			(without insurance benefits)			
Transportation											
Public Works (#001-1200)											
Public Works Director (40%)	A Engelmeyer	16	57,452.14	2,872.61	60,324.75	-	-	4,614.84	13.63%	8,222.26	73,161.85
Asst. Public Works Director	G Herzberg	11	74,674.84	3,733.74	78,408.58	-	-	5,998.26	13.63%	10,687.09	95,093.93
Public Works Coordinator (50%)	K Patience	8	38,407.20	1,920.36	40,327.56	-	-	3,085.06	13.63%	5,496.65	48,909.26
Crew Chief - Road Division	J Gonzalez-Almaguer	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	J Valcarcel	5	54,943.58	2,747.18	57,690.76	-	-	4,413.34	13.63%	7,863.25	69,967.35
Crew Chief - Road Division	A Mendoza	5	52,319.18	2,615.96	54,935.14	-	-	4,202.54	13.63%	7,487.66	66,625.34
Building Maintenance Worker	J Pena	3	53,866.25	2,693.31	56,559.56	-	-	4,326.81	13.63%	7,709.07	68,595.44
Road Maintenance Worker	J Carmenante Escalet	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Road Maintenance Worker	M Hernandez	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	13.63%	6,131.55	54,558.69
Road Maintenance Worker	R Leyva	3	42,843.55	2,142.18	44,985.73	-	-	3,441.41	4.00%	1,799.43	50,226.56
Road Maintenance Worker	A Hernandez	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	A Estrada	3	41,013.36	2,050.67	43,064.03	-	-	3,294.40	13.63%	5,869.63	52,228.05
Road Maintenance Worker	R Ordenana	3	41,007.57	2,050.38	43,057.95	-	-	3,293.93	13.63%	5,868.80	52,220.68
Anne's Beach Facility Attendant	Y Villadares Ramos	3	38,948.00		38,324.83	-	-	2,931.85	13.63%	5,223.67	46,480.35
Fills Beach Facility Attendant	C Valdes-Diaz	2	40,959.94	2,048.00	43,007.94	-	-	3,290.11	13.63%	5,861.98	52,160.03
Litter Removal	J Gonzalez	2	41,032.57	2,051.63	43,084.20	-	-	3,295.94	13.63%	5,872.38	52,252.52
Litter Removal	Y Companioni Ballster	2	38,958.40	1,947.92	40,906.32	-	-	3,129.33	13.63%	5,575.53	49,611.18
Litter Removal	VACANT	2	38,324.83		40,241.07	-	-	6,010.29	13.63%	5,223.67	89,799.87
OVERTIME						140,000.00		1,530.00	13.63%	2,726.00	144,256.00
			834,559.47	37,864.33	873,716.87	140,000.00	-	71,301.19		117,220.30	1,240,563.19

4.00%	401A
13.63%	FRS - Regular Class
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%	Longevity Bonus				(without insurance benefits)		
Culture and Recreation											
Parks & Recreation (#001-1300)											
Founders Park Director	M Bagiotti	13	92,316.03	4,615.80	96,931.83	-	-	7,415.29	13.63%	13,211.81	117,558.93
Founders Park and Program Manager	A Onsgard	9	72,347.75	3,617.39	75,965.14	-	-	5,811.33	13.63%	10,354.05	92,130.52
Office Coordinator	A Mote	6	54,510.06	2,725.50	57,235.56	-	-	4,378.52	13.63%	7,801.21	69,415.29
Recreation Program Leader	VACANT	5	49,920.00	2,496.00	52,416.00	-	-	4,009.82	13.63%	7,144.30	63,570.12
Crew Chief	E Amaro	5	64,774.17	3,238.71	68,012.88	-	-	5,202.99	4.00%	2,720.52	75,936.38
Facility & Grounds Maint. Worker	A Valencia	3	36,400.00	1,820.00	38,220.00	-	-	2,923.83	4.00%	1,528.80	42,672.63
Facility & Grounds Maint. Worker	A Cabrales	3	48,092.93	2,404.65	50,497.58	-	-	3,863.06	4.00%	2,019.90	56,380.54
Facility & Grounds Maint. Worker	J Galicia	3	40,209.16	2,010.46	42,219.62	-	-	3,229.80	13.63%	5,754.53	51,203.95
Facility & Grounds Maint. Worker	R Corona	3	36,400.00	1,820.00	38,220.00	-	-	2,923.83	13.63%	5,209.39	46,353.22
Marina and Park Facility Maint (50%)	M Vega	3	22,099.79	1,104.99	23,204.77	-	-	1,775.17	4.00%	928.19	25,908.13
Head Lifeguard/Pool Operator	A Capps	5	51,411.36	2,570.57	53,981.93	-	-	4,129.62	13.63%	7,357.74	65,469.28
Sr. Lifeguard	VACANT	4	45,760.00	2,288.00	48,048.00	-	-	3,675.67	13.63%	6,548.94	58,272.61
Lifeguard 2	T Williams	2	38,792.00	1,939.60	40,731.60	-	-	3,115.97	13.63%	5,551.72	49,399.28
Lifeguard 2	G Pena	2	40,888.50	2,044.43	42,932.93	-	-	3,284.37	13.63%	5,851.76	52,069.05
Facility Attendant	A Fiske	2	44,222.45	2,211.12	46,433.57	-	-	3,552.17	13.63%	6,328.90	56,314.64
Facility Attendant	D Kozash	2	41,496.00	2,074.80	43,570.80	-	-	3,333.17	13.63%	5,938.70	52,842.67
Facility Attendant (Security)	B Berry	2	42,286.40	2,114.32	44,400.72	-	-	3,396.66	13.63%	6,051.82	53,849.19
Facility & Recreation Attendant (NEW)	VACANT	2	39,520.00		41,496.00			3,174.44	13.63%	5,655.90	50,326.35
P/T Lifeguards			-	-	-	68,250.00	-	5,221.13	13.63%	9,302.48	82,773.60
Seasonal PT Lifeguards			-	-	-	34,125.00	-	2,610.56	13.63%	4,651.24	41,386.80
P/T Facility Attendants			-	-	-	97,500.00	-	7,458.75	13.63%	13,289.25	118,248.00
F/T Seasonal Camp Counselors			-	-	-	17,280.00	-	1,321.92	13.63%	2,355.26	20,957.18
P/T Seasonal Camp Counselors			-	-	-	17,010.00	-	1,301.27	13.63%	2,318.46	20,629.73
P/T Arts & Culture Coordinator (Parks & Rec)	VACANT				26,000.00			1,989.00	13.63%	3,543.80	31,532.80
OVERTIME			-	-	-	40,000.00	-	3,060.00	13.63%	5,452.00	48,512.00
			861,446.60	41,096.33	930,518.92	274,165.00	-	92,158.32		146,870.66	1,443,712.90
GENERAL FUND TOTAL			7,242,643.06	249,789.67	7,571,069.29	1,731,757.20	16,172.00	700,556.18		2,071,589.15	12,827,118.79

ISLAMORADA, VILLAGE OF ISLANDS
Staff Compensation
FY 2024-2025 Budget

4.00%	401A
13.63%	FRS - Regular Class
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation	
				5.00%	Longevity Bonus							(without insurance benefits)
SOLID WASTE FUND (#102-1200)												
Public Works Director (10%)	A Engelmeyer	16	14,363.04	718.15	15,081.19	-	-	1,153.71	13.63%	2,055.57	18,290.46	
SOLID WASTE FUND TOTAL			14,363.04	718.15	15,081.19	-	-	1,153.71		2,055.57	18,290.46	
BUILDING FUND (#107-1000)												
Chief Building Official	S Denoncourt	14	148,314.12	7,415.71	155,729.83	-	-	11,913.33	13.63%	21,225.98	188,869.13	
Deputy Building Official	D Hufstetler		100,000.00		105,000.00	-	-	8,032.50	13.63%	14,311.50	127,344.00	
Building Inspector/Plans Examiner	Contract	10			90,000.00	-	-	6,885.00	13.63%	12,267.00	109,152.00	
Floodplain/CRS Coordinator	M Rumbaugh	10	72,799.15	3,639.96	90,198.15	-	-	6,900.16	13.63%	12,294.01	109,392.31	
Building Services Coordinator	E Fraley	7	69,837.89	3,491.89	73,329.78	-	-	5,609.73	13.63%	9,994.85	88,934.36	
Permit Clerk	L Postrion	4	59,534.80	2,976.74	62,511.54	-	-	4,782.13	13.63%	8,520.32	75,814.00	
Permit Clerk	K Vasquez	4	59,368.10	2,968.41	62,336.51	-	-	4,768.74	13.63%	8,496.47	75,601.71	
Permit Clerk	S McClug	4	50,546.70	2,527.34	53,074.04	-	-	4,060.16	13.63%	7,233.99	64,368.19	
Software Admin/Tng&Customer Spt (20%)	S McLaughlin		15,849.11	792.46	16,641.56	-	-	1,273.08	13.63%	2,268.25	20,182.89	
Fire Prevention & Inspector (35%)	M DiRusso		22,089.41	1,104.47	23,193.88	-	-	1,774.33	13.63%	3,161.33	28,129.54	
Accounts Payable Clerk / Cashier (25%)	M Giguere		14,900.34	745.02	15,645.36	-	-	1,196.87	13.63%	2,132.46	18,974.69	
Code Compliance Dept. Allocation (25%)			42,317.60	2,115.88	44,433.48	-	-	3,399.16	13.63%	6,397.03	54,229.67	
OVERTIME						25,000.00		1,912.50	13.63%	3,407.50	30,320.00	
BUILDING FUND TOTAL			655,557.22	27,777.86	792,094.12	25,000.00	-	62,507.70		111,710.68	991,312.50	
MARINA FUND (#401-1400)												
Dockmaster	L Watts	8	81,035.68	4,051.78	85,087.46	-	-	6,509.19	13.63%	11,597.42	103,194.08	
Assistant Dockmaster	T Sheahan	3	54,724.39	2,736.22	57,460.61	-	-	4,395.74	13.63%	7,831.88	69,688.23	
Assistant Dockmaster	D Howe	3	51,914.35	2,595.72	54,510.07	-	-	4,170.02	13.63%	7,429.72	66,109.81	
Assistant Dockmaster	M O'Cathey	3	48,580.40	2,429.02	51,009.42	-	-	3,902.22	13.63%	6,952.58	61,864.22	
Assistant Dockmaster (NEW)	VACANT	3	45,000.00		47,250.00			3,614.63	13.63%	6,440.18	57,304.80	
Marina and Park Facility Maint (50%)	M Vega	3	22,099.79	1,104.99	23,204.77	-	-	1,775.17	4.00%	928.19	25,908.13	
OVERTIME						10,000.00		765.00	13.63%	1,363.00	12,128.00	
MARINA FUND TOTAL			303,354.61	12,917.73	318,522.34	10,000.00	-	25,131.96		42,542.97	396,197.27	

ISLAMORADA, VILLAGE OF ISLANDS
Staff Compensation
FY 2024-2025 Budget

4.00%	401A
13.63%	FRS - Regular Class
32.79%	FRS - Special Risk Class
34.52%	FRS - Sr. Management

Fund - Function - Department - Position	Name	Pay Grade	Base Salary/Wages @ 9/30/2024	Increase	Base Salary/Wages w/Increase 10/1/2024	Other Pay Categories / Incentives	Bonus	FICA & Medicare (FICA Limit \$160,200)	Pension Contribution Rate	Pension Contribution Amount	Total Compensation
				5.00%	Longevity Bonus				(without insurance benefits)		
WASTEWATER UTILITY FUND (#402-1500)											
Public Works Director (40%)	A Engelmeyer	16	57,452.14	2,872.61	60,324.75	-	-	4,614.84	13.63%	8,222.26	73,161.85
Wastewater Operations Manager	C Boggess	11	75,000.00	3,750.00	78,750.00	-	-	6,024.38	13.63%	10,733.63	95,508.00
Public Works Coordinator (50%)	K Patience	8	38,407.20	1,920.36	40,327.56	-	-	3,085.06	13.63%	5,496.65	48,909.26
Wastewater Technician IV	R Salvatore	7	74,418.50	3,720.93	78,139.43	-	-	5,977.67	13.63%	10,650.40	94,767.49
Wastewater Technician II	G Rosesnbrier	5	62,353.82	3,117.69	65,471.51	-	-	5,008.57	13.63%	8,923.77	79,403.85
Wastewater Technician II	E Pena	5	57,081.97	2,854.10	59,936.07	-	-	4,585.11	13.63%	8,169.29	72,690.46
Wastewater Technician I	VACANT	5	53,748.24	2,687.41	56,435.65	-	-	4,317.33	13.63%	7,692.18	68,445.16
Wastewater Technician I	J Cortez	5	50,009.23	2,500.46	52,509.69	-	-	4,016.99	13.63%	7,157.07	63,683.75
Wastewater Technician I	J Burgos	5	49,420.80	2,471.04	51,891.84	-	-	3,969.73	13.63%	7,072.86	62,934.42
Finance Director (10%)	L Lynch	18	12,500.00	625.00	13,125.00	-	-	931.23	13.63%	1,788.94	15,845.17
OVERTIME						35,000.00		2,677.50	13.63%	4,770.50	42,448.00
WASTEWATER FUND TOTAL			530,391.90	26,519.60	556,911.50	35,000.00	-	45,208.40		80,677.54	717,797.43
STORMWATER FUND (#403-1600)											
Public Works Director (10%)	A Engelmeyer	16	14,362.40	718.12	15,080.52	-	-	1,153.66	13.63%	2,055.47	18,289.65
STORMWATER FUND TOTAL			14,362.40	718.12	15,080.52	-	-	1,153.66		2,055.47	18,289.65
VILLAGE TOTAL			\$ 8,760,672.22	\$ 318,441.13	\$ 9,268,758.95	\$ 1,801,757.20	\$ 16,172.00	\$ 835,711.61		\$ 2,310,631.38	\$ 14,969,006.11

Totals of Allocated Positions

Finance Director	L Lynch	125,000.00	6,250.00	131,250.00	-	-	11,835.53	13.63%	17,889.38	158,451.72
Public Works & Wastewater Director	A Engelmeyer	143,629.72	7,181.49	150,811.20	-	-	11,537.06	13.63%	20,555.57	182,903.82
Fire Prevention & Inspector	M Dirusso	63,112.61	3,155.63	66,268.24	-	-	5,406.12	13.63%	9,632.08	85,706.42
Software Admin/Tng&Customer Spt	S McLaughlin	79,245.54	3,962.28	83,207.82	-	-	6,365.40	13.63%	11,341.23	100,914.44
Accounts Payable Clerk / Cashier	M Giguere	59,601.36	2,980.07	62,581.43	-	-	4,787.48	13.63%	8,529.85	75,898.76
Public Works Coordinator	K Patience	76,814.40	3,840.72	80,655.12	-	-	6,170.12	13.63%	10,993.29	97,818.53
Marina and Park Facility Maint Worker	M Vega	44,199.57	2,209.98	46,409.55	-	-	3,550.33	4.00%	1,856.38	51,816.26

ISLAMORADA, VILLAGE OF ISLANDS

Fire Rescue CBA

FY 2024-2025 Budget

EFFECTIVE 10/1/2024

Position Effective 10/1/2022		FT Active Status Date	Years in Service @ 10/1/2024	Anniversary Date in FY 24.25	Years In Service on Anniversary Date	Date of Previous Rank	Years in Rank @ 10/1/2024	Next Promotion Rank	Next Promotion Date	Next Step Increase %	October 1 Increase					
											Annual Wages @ 9/30/2024	Increase @ 10/1/2024	Mid-Year Increase	Annual Wages @ 10/1/2024	Total Hours	
General Increase: 0.0% FLAT																
Fire Rescue (#001-0900)																
1	Captain II	2/13/2007	17.63	2/13/2025	18	10/1/2023	1.00	Captain III	10/1/2025	5.0%	\$ 121,048.51	\$ 6,052.43	\$ -	\$ 127,100.94	2,912	
2	Captain II	4/27/2015	9.43	4/27/2024	9	10/1/2023	1.00	Captain III	10/1/2025	5.0%	\$ 105,644.46	\$ 5,282.22	\$ -	\$ 110,926.68	2,912	
3	Captain II	4/24/2008	16.44	4/24/2024	16	9/1/2022	2.08	Captain III	9/1/2024	5.0%	\$ 96,046.77	\$ -	\$ 398.59	\$ 96,445.36	2,912	
4	Lieutenant I	11/4/2013	10.91	11/4/2024	11	1/29/2024	0.67	Lieutenant II	1/29/2026	5.00%	\$ 80,310.75	\$ 4,015.54	\$ -	\$ 84,326.29	2,912	
5	Lieutenant II	10/1/2014	10.00	10/1/2024	10	10/1/2023	1.00	Lieutenant III	10/1/2025	5.00%	\$ 83,863.30	\$ 4,193.16	\$ -	\$ 88,056.46	2,912	
6	Lieutenant II	2/25/2016	8.60	2/25/2025	9	10/1/2023	1.00	Lieutenant III	10/1/2025	5.00%	\$ 84,096.25	\$ 4,204.81	\$ -	\$ 88,301.06	2,912	
7	Lieutenant II	10/18/2016	7.95	10/18/2024	8	10/1/2023	1.00	Lieutenant III	10/1/2025	5.00%	\$ 81,941.43	\$ 4,097.07	\$ -	\$ 86,038.50	2,912	
8	Lieutenant II	11/24/2019	4.85	11/24/2024	5	8/12/2024	0.14	Lieutenant III	11/24/2026	5.00%	\$ 79,961.32	\$ -	\$ 3,498.31	\$ 83,459.63	2,912	
9	Lieutenant II	10/28/2018	5.93	10/28/2024	6	5/6/2024	0.40	Lieutenant III	5/6/2026	5.00%	\$ 79,961.32	\$ -	\$ 1,999.03	\$ 81,960.36	2,912	
10	Paramedic III	2/13/2007	17.63	2/13/2025	18	10/1/2023	1.00	Paramedic IV	10/1/2025	2.50%	\$ 84,736.87	\$ 2,118.42	\$ -	\$ 86,855.29	2,912	
11	Paramedic III	11/4/2013	10.91	11/4/2024	11	12/14/2023	0.80	Paramedic IV	10/1/2025	2.50%	\$ 76,303.95	\$ 1,907.60	\$ -	\$ 78,211.55	2,912	
12	Paramedic III	11/11/2013	10.89	11/11/2024	11	10/1/2021	3.00	Paramedic IV	10/1/2025	2.50%	\$ 74,603.39	\$ 1,865.08	\$ -	\$ 76,468.48	2,912	
13	Paramedic III	12/10/2015	8.81	12/10/2024	9	10/1/2023	1.00	Paramedic IV	10/1/2025	2.50%	\$ 75,476.97	\$ 1,886.92	\$ -	\$ 77,363.89	2,912	
14	Paramedic III	10/18/2016	7.95	10/18/2024	8	10/1/2023	1.00	Paramedic IV	10/1/2025	2.50%	\$ 73,176.55	\$ 1,829.41	\$ -	\$ 75,005.96	2,912	
15	Paramedic III	11/1/2016	7.92	11/1/2024	8	10/1/2023	1.00	Paramedic IV	10/1/2025	2.50%	\$ 72,827.12	\$ 1,820.68	\$ -	\$ 74,647.80	2,912	
16	Paramedic III	6/28/2017	7.26	6/28/2025	8	10/1/2023	1.00	Paramedic IV	10/1/2025	2.50%	\$ 72,856.24	\$ 1,821.41	\$ -	\$ 74,677.64	2,912	
17	Paramedic III	11/26/2018	5.85	11/26/2024	6	10/1/2023	1.00	Paramedic IV	10/1/2025	2.50%	\$ 67,614.78	\$ 1,690.37	\$ -	\$ 69,305.15	2,912	
18	Paramedic I	11/30/2021	2.84	11/30/2024	3	11/30/2021	2.84	Paramedic II	11/30/2023	2.50%	\$ 60,160.27	\$ -	\$ 1,248.33	\$ 61,408.59	2,912	
19	Paramedic I	11/30/2021	2.84	11/30/2024	3	1/16/2024	0.71	Paramedic II	1/16/2026	2.50%	\$ 60,160.27	\$ 1,504.01	\$ 1,279.53	\$ 62,943.81	2,912	
20	Paramedic I	11/30/2021	2.84	11/30/2024	3	2/23/2024	0.61	Paramedic II	2/23/2026	2.50%	\$ 60,160.27	\$ 1,504.01	\$ 1,279.53	\$ 62,943.81	2,912	
21	Paramedic I	6/20/2021	3.28	6/20/2025	4	4/22/2024	0.44	Paramedic II	4/22/2026	2.50%	\$ 60,160.27	\$ 1,504.01	\$ 1,279.53	\$ 62,943.81	2,912	
22	Paramedic II	11/30/2021	2.84	11/30/2024	3	11/30/2023	0.84	Paramedic III	11/1/3025	2.50%	\$ 61,703.58	\$ -	\$ 1,280.35	\$ 62,983.93	2,912	
23	Paramedic II	11/30/2021	2.84	11/30/2024	3	11/30/2023	0.84	Paramedic III	11/30/2025	2.50%	\$ 61,674.47	\$ -	\$ 1,279.75	\$ 62,954.21	2,912	
24	Paramedic II	11/30/2021	2.84	11/30/2024	3	11/30/2023	0.84	Paramedic III	11/30/2025	2.50%	\$ 61,674.47	\$ -	\$ 1,279.75	\$ 62,954.21	2,912	
25	Paramedic II	5/18/2022	2.37	5/18/2025	3	5/18/2023	1.37	Paramedic III	5/18/2024	2.50%	\$ 61,703.58	\$ -	\$ 578.47	\$ 62,282.06	2,912	
26	Paramedic II	5/18/2022	2.37	5/18/2025	3	5/18/2023	1.37	Paramedic III	5/18/2024	2.50%	\$ 61,703.58	\$ -	\$ 578.47	\$ 62,282.06	2,912	
27	EMT	6/1/2005	19.33	6/1/2025	20	6/1/2005	19.33				\$ 78,243.29	\$ -	\$ 78,243.29	2,912		
28	EMT	5/16/2021	3.38	5/16/2025	4	5/16/2021	3.38				\$ 57,306.59	\$ -	\$ 57,306.59	2,912		
29	EMT	4/18/2022	2.45	4/18/2025	3	4/18/2022	2.45				\$ 57,277.47	\$ -	\$ 57,277.47	2,912		
30	EMT	5/18/2022	2.37	5/18/2025	3	5/18/2022	2.37				\$ 57,306.59	\$ -	\$ 57,306.59	2,912		
31	EMT	9/25/2022	2.02	9/25/2024	2	9/25/2022	2.02				\$ 57,306.59	\$ -	\$ 57,306.59	2,912		
32	EMT	10/9/2022	1.98	10/9/2024	2	10/9/2022	1.98				\$ 57,277.47	\$ -	\$ 57,277.47	2,912		
33	EMT	3/4/2024	0.58	3/4/2025	1	4/30/2024	0.42				\$ 53,550.21	\$ -	\$ 53,550.21	2,912		
34	EMT	3/4/2024	0.58	3/4/2025	1	4/30/2024	0.42				\$ 53,550.21	\$ -	\$ 53,550.21	2,912		
35	EMT	3/4/2024	0.58	3/4/2025	1	4/30/2024	0.42				\$ 53,550.21	\$ -	\$ 53,550.21	2,912		
36	EMT	6/8/2024	0.31	3/4/2025	1	4/30/2024	0.42				\$ 53,550.21	\$ -	\$ 53,550.21	2,912		
37	EMT	3/4/2024	0.58	3/4/2025	1	4/30/2024	0.42				\$ 53,550.21	\$ -	\$ 53,550.21	2,912		
38	Logistics Officer	1/9/2007	17.73	1/9/2025	18	12/9/2019	4.81				\$ 70,928.00	\$ -	\$ 70,928.00	2,080		
												\$ 2,592,039.76	\$ 47,297.15	\$ 15,979.64	\$ 2,655,316.56	

ISLAMORADA, VILLAGE OF
Fire Rescue CBA
FY 2024-2025 Budget
EFFECTIVE 10/1/2024

Position Effective 10/1/2022	Paid Kelly Day Hours	Kelly Day Wages	Overtime	Fire Incentives	Fire Longevity Bonus	TOTAL ANNUAL WAGES	FICA & Medicare (FICA Limit \$147,000)	Pension Contribution Amount	TOTAL COMPENSATION
			446.00					32.79%	
Fire Rescue (#001-0900)									
1 Captain II	96	\$ 4,190.26	\$ 29,200.85	9,200.10	\$ 1,989.00	\$ 171,681.14	\$ 13,133.61	\$ 56,294.25	\$ 241,109.00
2 Captain II	96	\$ 3,657.02	\$ 25,484.89	12,500.02	\$ 936.00	\$ 153,504.61	\$ 11,743.10	\$ 50,334.16	\$ 215,581.87
3 Captain II	96	\$ 3,179.60	\$ 22,157.87	15,200.12	\$ 1,872.00	\$ 138,854.96	\$ 10,622.40	\$ 45,530.54	\$ 195,007.90
4 Lieutenant I	96	\$ 2,780.06	\$ 19,373.57	\$ 16,860.22	\$ 936.00	\$ 124,276.15	\$ 9,507.13	\$ 40,750.15	\$ 174,533.42
5 Lieutenant II	96	\$ 2,903.04	\$ 20,230.56	13,699.92	\$ 832.00	\$ 125,721.98	\$ 9,617.73	\$ 41,224.24	\$ 176,563.95
6 Lieutenant II	96	\$ 2,911.10	\$ 20,286.76	11,200.02	\$ 728.00	\$ 123,426.94	\$ 9,442.16	\$ 40,471.69	\$ 173,340.80
7 Lieutenant II	96	\$ 2,836.51	\$ 19,766.94	4,800.12	\$ -	\$ 113,442.08	\$ 8,678.32	\$ 37,197.66	\$ 159,318.05
8 Lieutenant II	96	\$ 2,751.49	\$ 19,174.46	\$ 10,500.10	\$ -	\$ 115,885.68	\$ 8,865.25	\$ 37,998.92	\$ 162,749.85
9 Lieutenant II	96	\$ 2,702.06	\$ 18,830.01	\$ 5,280.06	\$ -	\$ 108,772.49	\$ 8,321.10	\$ 35,666.50	\$ 152,760.08
10 Paramedic III	96	\$ 2,863.44	\$ 19,954.60	\$ 11,919.96	\$ 1,872.00	\$ 123,465.29	\$ 9,445.09	\$ 40,484.27	\$ 173,394.66
11 Paramedic III	96	\$ 2,578.47	\$ 17,968.74	\$ 20,400.38	\$ 936.00	\$ 120,095.14	\$ 9,187.28	\$ 39,379.20	\$ 168,661.62
12 Paramedic III	96	\$ 2,521.01	\$ 17,568.27	\$ 9,200.10	\$ 936.00	\$ 106,693.86	\$ 8,162.08	\$ 34,984.92	\$ 149,840.85
13 Paramedic III	96	\$ 2,550.53	\$ 17,773.99	\$ 13,600.08	\$ 728.00	\$ 112,016.49	\$ 8,569.26	\$ 36,730.21	\$ 157,315.96
14 Paramedic III	96	\$ 2,472.79	\$ 17,232.27	\$ 11,200.02	\$ 728.00	\$ 106,639.04	\$ 8,157.89	\$ 34,966.94	\$ 149,763.87
15 Paramedic III	96	\$ 2,460.98	\$ 17,149.98	\$ 6,600.10	\$ 728.00	\$ 101,586.86	\$ 7,771.40	\$ 33,310.33	\$ 142,668.59
16 Paramedic III	96	\$ 2,461.97	\$ 17,156.84	\$ 6,600.10	\$ 728.00	\$ 101,624.55	\$ 7,774.28	\$ 33,322.69	\$ 142,721.52
17 Paramedic III	96	\$ 2,284.85	\$ 15,922.53	\$ 5,060.12	\$ -	\$ 92,572.65	\$ 7,081.81	\$ 30,354.57	\$ 130,009.04
18 Paramedic I	99	\$ 2,087.78	\$ 14,108.34	\$ -	\$ -	\$ 77,604.71	\$ 5,936.76	\$ 25,446.58	\$ 108,988.06
19 Paramedic I	96	\$ 2,075.13	\$ 14,461.05	\$ 6,800.04	\$ -	\$ 86,280.02	\$ 6,600.42	\$ 28,291.22	\$ 121,171.66
20 Paramedic I	96	\$ 2,075.13	\$ 14,461.05	\$ -	\$ -	\$ 79,479.98	\$ 6,080.22	\$ 26,061.49	\$ 111,621.68
21 Paramedic I	96	\$ 2,075.13	\$ 14,461.05	\$ 2,400.06	\$ -	\$ 81,880.04	\$ 6,263.82	\$ 26,848.47	\$ 114,992.33
22 Paramedic II	96	\$ 2,076.45	\$ 14,470.26	\$ 5,699.98	\$ -	\$ 85,230.63	\$ 6,520.14	\$ 27,947.12	\$ 119,697.90
23 Paramedic II	96	\$ 2,075.47	\$ 14,463.44	\$ 4,800.12	\$ -	\$ 84,293.24	\$ 6,448.43	\$ 27,639.75	\$ 118,381.42
24 Paramedic II	96	\$ 2,075.47	\$ 14,463.44	\$ -	\$ -	\$ 79,493.12	\$ 6,081.22	\$ 26,065.79	\$ 111,640.13
25 Paramedic II	96	\$ 2,053.31	\$ 14,309.01	\$ 2,400.06	\$ -	\$ 81,044.44	\$ 6,199.90	\$ 26,574.47	\$ 113,818.81
26 Paramedic II	96	\$ 2,053.31	\$ 14,309.01	\$ 4,800.12	\$ -	\$ 83,444.50	\$ 6,383.50	\$ 27,361.45	\$ 117,189.45
27 EMT	96	\$ 2,579.52	\$ 17,976.03	\$ 2,400.06	\$ 2,223.00	\$ 103,421.90	\$ 7,911.78	\$ 33,912.04	\$ 145,245.72
28 EMT	96	\$ 1,889.28	\$ 13,165.92	\$ 3,700.06	\$ -	\$ 76,061.85	\$ 5,818.73	\$ 24,940.68	\$ 106,821.26
29 EMT	96	\$ 1,888.32	\$ 13,159.23	\$ 5,260.06	\$ -	\$ 77,585.08	\$ 5,935.26	\$ 25,440.15	\$ 108,960.48
30 EMT	96	\$ 1,889.28	\$ 13,165.92	\$ 4,800.12	\$ -	\$ 77,161.91	\$ 5,902.89	\$ 25,301.39	\$ 108,366.18
31 EMT	96	\$ 1,889.28	\$ 13,165.92	\$ 7,660.12	\$ -	\$ 80,021.91	\$ 6,121.68	\$ 26,239.18	\$ 112,382.76
32 EMT	96	\$ 1,888.32	\$ 13,159.23	\$ -	\$ -	\$ 72,325.02	\$ 5,532.86	\$ 23,715.37	\$ 101,573.25
33 EMT	96	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50
34 EMT	96	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50
35 EMT	96	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50
36 EMT	96	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50
37 EMT	96	\$ 1,765.44	\$ 12,302.91	\$ -	\$ -	\$ 67,618.56	\$ 5,172.82	\$ 22,172.13	\$ 94,963.50
38 Logistics Officer	0	\$ -	\$ 22,812.90	\$ 6,200.00	\$ 2,106.00	\$ 102,046.90	\$ 7,806.59	\$ 33,461.18	\$ 143,314.67
		\$ 87,603.58	\$ 610,046.56	\$ 234,542.34	\$ 16,172.00	\$ 3,603,681.04	\$ 275,681.60	\$ 1,181,647.01	\$ 5,061,009.65

BENEFITS

		CURRENT 2023-2024				RENEWAL 2024-2025			
MEDICAL		Cigna				Cigna			
		Total	Employer	ER%	Employee	Total	Employer	ER%	Employee
Employee Only	58	\$850.70	\$850.70	100.0%	\$0.00	\$923.00	\$923.00	100.0%	\$0.00
Employee + Spouse	25	\$1,829.12	\$1,710.56	93.5%	\$118.56	\$1,984.58	\$1,866.02	94.0%	\$118.56
Employee + Child(ren)	8	\$1,573.90	\$1,527.66	97.1%	\$46.24	\$1,707.67	\$1,661.43	97.3%	\$46.24
Employee + Family	17	\$2,552.26	\$2,316.00	90.7%	\$236.26	\$2,769.20	\$2,532.94	91.5%	\$236.26
Annual Premium	108	\$1,812,579	\$1,724,375		\$88,204	\$1,966,635	\$1,878,431		\$88,204
\$ Increase / Decrease		-	-		-	\$154,056	\$154,056		\$0
% Increase / Decrease		-	-		-	8.5%	8.9%		0.0%

Monthly Premium		Maximum Liability		Maximum Liability	
Employee Only	58	\$850.70		\$923.00	
Employee + Spouse	25	\$1,829.12		\$1,984.58	
Employee + Child(ren)	8	\$1,573.90		\$1,707.67	
Employee + Family	17	\$2,552.26		\$2,769.20	
Monthly Cost	108	\$151,048		\$163,886	
Annual Cost		\$1,812,579		\$1,966,635	
\$ Increase / Decrease		-		\$154,056	
% Increase / Decrease		-		8.5%	

COLA & PAY INCREASES

	2024	2023
COLA Per Social Security Administration January 1	3.2%	8.7%
Consumer Price Index (CPI) (Miami-fort Lauderdale-West Palm Beach, FL)		
March 30 of each year	4.5%	9%
June 30 of each year	3.5%	6.9%

	Projected COLA	Maximum Merit	Maximum Increase
Average of 34 Municipalities Surveyed	3.6%	3.41%	5.39%
Monroe County	3.40%	1.60%	5.00%
Marathon			

4% Increase

\$15,168,908.31

5% Increase

\$15,234,509.40

Net Difference: \$65,601.09

ISLAMORADA, VILLAGE OF ISLANDS

FY 2023-2024 Budget

COLA & Pay Increase Information

	CY	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Cost of Living Adjustments per Social Security Administration, effective January 1		3.2%	8.70%	5.90%	1.30%	1.60%	2.80%
CPI-U Consumer Price Index - Rate of Inflation (Miami-fort Lauderdale-West Palm Beach, FL)							
1st quarter each year (March 30)		4.5%	9.0% (April)	8.50%	2.60%	1.50%	2.20%
2nd quarter of each year (June 30)		3.5%	6.90%	9.10%	5.40%	0.73%	1.20%
	FY	<u>2024-2025</u>	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>
Fire Rescue Personnel Raises, effective October 1 Per CBA		Negotiations	Various per Step Plan (2.5% to 5%)	3.00% <i>per CBA</i>	Various per Step Plan (7.5% to 12.5%)	3.50%	3.50%
Approved Personnel Raises, effective October 1							
Currently earning \$100,000+			7.00%	6.00%	3.00%	1.50%	2.00%
Currently earning < \$100,000			7.00%	7.00%	5.00%	1.50%	2.00%



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: August 22, 2024
SUBJECT: FY 2024-2025 General Fund Projections TAB 5

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0-TAB 5 FY24-25 Budget Workshops FINAL PRINTED - REVISED

TAB 5

FY 2024-2025 General Fund Projections

**Islamorada, Village of Islands
FY 2024-2024 Budget**

GENERAL FUND

FY 2023-2024 Projection (Summary)

<u>FUND BALANCE, Beginning</u>	<u>10/1/2023</u>
<u>Restricted</u>	
Nonspendable (<i>Prepays & Deposits</i>)	\$ 262,600
Restricted - MCSO Training	70,393
<u>Unrestricted</u>	
Committed for Landscape Mitigation	758,674
Assigned - Hurricane Response	7,174,560
Unassigned	5,885,612
TOTAL	<u>\$ 14,151,839</u>

REVENUES

Taxes		\$ 16,208,112
	Ad Valorem Taxes	15,812,465
	Communications Services Tax	395,647
Licenses & Permits		1,193,984
Intergovernmental		2,381,832
Fines and Forfeits		144,433
Charges for Services		1,197,831
Interest & Miscellaneous Revenue		845,960
Transfer In		84,000
	TOTAL REVENUES	<u>\$ 22,056,152</u>

EXPENDITURES

General Government

Village Council		\$ 555,579
	Personnel	64,590
	Operating	490,989
Village Attorney		767,078
	Personnel	-
	Operating	767,078
Village Manager		857,789
	Personnel	456,957
	Operating	400,832
Village Clerk		279,068
	Personnel	217,671
	Operating	61,397
Finance & Administration		1,569,336
	Personnel	680,976
	Operating	888,359
Planning & Development Services		1,040,317
	Personnel	914,325
	Operating	125,992
IT & Communications		670,947
	Personnel	427,857
	Operating	243,090
Code Compliance		195,851
	Personnel	135,795
	Operating	60,055
Total General Government		<u>5,935,964</u>

**Islamorada, Village of Islands
FY 2024-2024 Budget**

GENERAL FUND

FY 2023-2024 Projection (Summary)

Public Safety

Local Law Enforcement (MCSO)			2,594,156
	Personnel	68,029	
	Operating	2,526,128	

Fire Rescue			6,947,400
	Personnel	5,939,181	
	Operating	1,008,218	

Total Public Safety 9,541,556

Transportation

Public Works			1,171,653
	Personnel	1,263,907	
	Operating	(92,255)	

Total Transportation 1,171,653

Culture & Recreation

Parks & Recreation			2,582,983
	Personnel	1,484,947	
	Operating	1,098,036	

Total Culture & Recreation 2,582,983

Non-Departmental Transfers Out

To Capital Projects Fund - <i>General Purchases</i>			327,787
To Capital Projects Fund - <i>Landscape Mitigation</i>			81,977
To Transportation Fund			638,384
To Solid Waste Fund - <i>Franchise Fees</i>			92,561
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000

Total Transfers Out 1,445,709

TOTAL EXPENDITURES \$ 20,677,865

REVENUES OVER / (UNDER) EXPENDITURES \$ 1,378,287

FUND BALANCE, Ending

9/30/2024

Restricted

Nonspendable (<i>Prepays & Deposits</i>)			\$ 262,600
Restricted - MCSO Training			74,073

Unrestricted

Committed for Landscape Mitigation			786,528
Assigned - Hurricane Response			8,271,146
Unassigned	% of Total FY 24-25 Expenditures	40.00% 29.67%	6,135,780

TOTAL \$ 15,530,126



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: August 22, 2024
SUBJECT: FY 2024-2025 General Fund Preliminary Budget Summaries TAB 6

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0-TAB 6 FY 24-25 Budget Workshops FINAL PRINTED - REVISED

TAB 6

FY 2024-2025 General Fund Preliminary Budget Summaries

Islamorada, Village of Islands FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Rolled-back Millage = 2.5297)

FUND BALANCE, Beginning	10/1/2024
Restricted	
Nonspendable (Prepays & Deposits)	\$ 262,600
Restricted - MCSO Training	74,073
Unrestricted	
Committed for Landscape Mitigation	786,528
Assigned - Hurricane Response	8,271,146
Unassigned	6,135,780
TOTAL	\$ 15,530,126

REVENUES

Taxes	Taxable Value =	6,511,790,150	\$ 16,390,203
	Millage Rate =	2.5297	
	Gross Ad Valorem Taxes	16,472,900	
	Less Early Payment Discount (3%)	(494,200)	
		<u>15,978,700</u>	
	Communications Services Tax	411,503	
Licenses & Permits			1,357,318
Intergovernmental			5,360,970
Fines and Forfeits			198,500
Charges for Services			1,261,000
Interest & Miscellaneous Revenue			215,300
Transfer In			84,000
	TOTAL REVENUES		\$ 24,867,291

EXPENDITURES

General Government

Village Council		\$ 555,681
	Personnel	64,600
	Operating	491,081
Village Attorney		755,500
	Personnel	-
	Operating	755,500
Village Manager		1,196,881
	Personnel	838,031
	Operating	358,850
Village Clerk		294,297
	Personnel	232,545
	Operating	61,752
Finance & Administration		1,689,077
	Personnel	668,789
	Operating	1,020,288

**Islamorada, Village of Islands
FY 2024-2025 Budget**

GENERAL FUND

SUMMARY (Rolled-back Millage = 2.5297)

Planning & Development Services			1,604,207
	Personnel	1,227,207	
	Operating	377,000	
IT & Communications			837,510
	Personnel	469,310	
	Operating	368,200	
Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,199,157
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,062,858
	Personnel	6,790,358	
	Operating	1,272,500	
	Total Public Safety		11,335,994
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,386,576
	Personnel	1,806,176	
	Operating	1,580,400	
	Total Culture & Recreation		3,386,576
Non-Departmental Transfers Out			
To Capital Projects Fund - <i>General Purchases</i>			150,000
To Capital Projects Fund - <i>Landscape Mitigation</i>			150,000
To Transportation Fund			700,000
To Solid Waste Fund - <i>Franchise Fees</i>			295,527
To Debt Service Fund - <i>for 2012 Refunding</i>			305,000
	Total Transfers Out		1,600,527
	TOTAL EXPENDITURES		\$ 24,403,034
	REVENUES OVER / (UNDER) EXPENDITURES		\$ 464,257

Islamorada, Village of Islands
FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Rolled-back Millage = 2.5297)

<u>FUND BALANCE, Ending</u>			<u>9/30/2025</u>
<i>Restricted</i>			
Nonspendable (<i>Prepays & Deposits</i>)			\$ 262,600
Restricted - MCSO Training			75,073
<i>Unrestricted</i>			
Committed for Landscape Mitigation			736,528
Assigned - Hurricane Response	% of Total FY 22-23	40.00%	9,761,214
Unassigned	Expenditures	21.14%	5,158,969
TOTAL			<u>\$ 15,994,383</u>

Islamorada, Village of Islands FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Revised Break-Even Millage = 2.9547)

FUND BALANCE, Beginning	10/1/2023
Restricted	
Nonspendable (<i>Prepays & Deposits</i>)	\$ 262,600
Restricted - MCSO Training	70,393
Unrestricted	
Committed for Landscape Mitigation	758,674
Assigned - Hurricane Response	7,174,560
Unassigned	5,885,612
TOTAL	\$ 14,151,839

REVENUES

Taxes	<i>Taxable Value =</i>	\$ 6,511,790,150	\$ 19,074,600
	<i>Millage Rate =</i>	2.9547	
	<i>Gross Ad Valorem Taxes</i>	19,240,400	
	<i>Less Early Payment Discount (3%)</i>	(577,400)	
		<u>18,663,000</u>	
	Communications Services Tax	411,503	
Licenses & Permits			1,357,318
Intergovernmental			5,360,970
Fines and Forfeits			198,500
Charges for Services			1,261,000
Interest & Miscellaneous Revenue			215,300
Transfer In			84,000
	TOTAL REVENUES		\$ 27,551,688

EXPENDITURES

General Government

Village Council			555,681
	Personnel	64,600	
	Operating	491,081	
Village Attorney			755,500
	Personnel	-	
	Operating	755,500	
Village Manager			1,101,381
	Personnel	838,031	
	Operating	263,350	
Village Clerk			294,297
	Personnel	232,545	
	Operating	61,752	
Finance & Administration			1,689,077
	Personnel	668,789	
	Operating	1,020,288	

**Islamorada, Village of Islands
FY 2024-2025 Budget**

GENERAL FUND

SUMMARY (Revised Break-Even Millage = 2.9547)

Planning & Development Services			1,604,207
	Personnel	1,227,207	
	Operating	377,000	
IT & Communications			821,910
	Personnel	469,310	
	Operating	352,600	
Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,088,057
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			7,971,858
	Personnel	6,790,358	
	Operating	1,181,500	
	Total Public Safety		11,244,994
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,386,576
	Personnel	1,806,176	
	Operating	1,580,400	
	Total Culture & Recreation		3,386,576
Non-Departmental Transfers Out			
To Capital Projects Fund - <i>General Purchases</i>			150,000
To Capital Projects Fund - <i>Landscape Mitigation</i>			150,000
To Transportation Fund			700,000
To Solid Waste Fund - <i>Franchise Fees</i>			295,527
To Debt Service Fund - <i>2012 Refunding</i>			305,000
	Total Transfers Out		1,600,527
	TOTAL EXPENDITURES		\$ 24,200,934
	REVENUES OVER / (UNDER) EXPENDITURES		\$ 3,350,754

Islamorada, Village of Islands
FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Revised Break-Even Millage = 2.9547)

<u>FUND BALANCE, Ending</u>			<u>9/30/2024</u>
<i>Restricted</i>			
Nonspendable (<i>Prepays & Deposits</i>)			\$ 262,600
Restricted - MCSO Training			71,393
<i>Unrestricted</i>			
Committed for Landscape Mitigation			708,674
Assigned - Hurricane Response	% of Total FY 22-23	40.00%	9,680,374
Unassigned	Expenditures	28.01%	6,779,552
TOTAL			\$ 17,502,593

Islamorada, Village of Islands FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Suggested Millage =3.0000)

FUND BALANCE, Beginning	10/1/2024
Restricted	
Nonspendable (Prepays & Deposits)	\$ 262,600
Restricted - MCSO Training	74,073
Unrestricted	
Committed for Landscape Mitigation	786,528
Assigned - Hurricane Response	8,271,146
Unassigned	6,135,780
TOTAL	\$ 15,530,126

REVENUES

Taxes	Taxable Value =	\$ 6,511,790,150	\$ 19,360,800
	Millage Rate =	3.0000	
	Gross Ad Valorem Taxes	19,535,400	
	Less Early Payment Discount (3%)	(586,100)	
		<u>18,949,300</u>	
	Communications Services Tax	411,503	
Licenses & Permits			1,357,318
Intergovernmental			5,360,970
Fines and Forfeits			198,500
Charges for Services			1,261,000
Interest & Miscellaneous Revenue			215,300
Transfer In			84,000
	TOTAL REVENUES		\$ 27,837,888

EXPENDITURES

General Government

Village Council		555,681
	Personnel	64,600
	Operating	491,081
Village Attorney		755,500
	Personnel	-
	Operating	755,500
Village Manager		1,196,881
	Personnel	838,031
	Operating	358,850
Village Clerk		294,297
	Personnel	232,545
	Operating	61,752
Finance & Administration		1,689,077
	Personnel	668,789
	Operating	1,020,288

Islamorada, Village of Islands FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Suggested Millage =3.0000)

Planning & Development Services			1,604,207
	Personnel	1,227,207	
	Operating	377,000	
IT & Communications			837,510
	Personnel	469,310	
	Operating	368,200	
Code Compliance			266,003
	Personnel	179,503	
	Operating	86,500	
	Total General Government		7,199,157
Public Safety			
Local Law Enforcement (MCSO)			3,273,136
	Personnel	80,858	
	Operating	3,192,278	
Fire Rescue			8,062,858
	Personnel	6,790,358	
	Operating	1,272,500	
	Total Public Safety		11,335,994
Transportation			
Public Works			880,780
	Personnel	1,424,419	
	Operating	(543,639)	
	Total Transportation		880,780
Culture & Recreation			
Parks & Recreation			3,386,576
	Personnel	1,806,176	
	Operating	1,580,400	
	Total Culture & Recreation		3,386,576
Non-Departmental Transfers Out			
To Capital Projects Fund - General Purchases			150,000
To Capital Projects Fund - <i>Landscape Mitigation</i>			150,000
To Transportation Fund			700,000
To Solid Waste Fund - <i>Franchise Fees</i>			295,527
To Debt Service Fund (<i>for 2012 Refunding</i>)			305,000
	Total Transfers Out		1,600,527
	TOTAL EXPENDITURES		\$ 24,403,034
	REVENUES OVER / (UNDER) EXPENDITURES		\$ 3,434,854

Islamorada, Village of Islands FY 2024-2025 Budget

GENERAL FUND

SUMMARY (Suggested Millage =3.0000)

FUND BALANCE, Ending			<u>9/30/2025</u>
<i>Restricted</i>			
Nonspendable (<i>Prepays & Deposits</i>)			\$ 262,600
Restricted - MCSO Training			75,073
<i>Unrestricted</i>			
Committed for Landscape Mitigation			736,528
Assigned - Hurricane Response	% of Total FY 24-25	40.00%	9,761,214
Unassigned	Expenditures	33.31%	8,129,566
TOTAL			<u>\$ 18,964,980</u>



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: August 22, 2024
SUBJECT: General Fund Revenues TAB 7

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 7_FY24-25 Budget Workshops_FINAL - PRINTED

TAB 7

General Fund Revenues

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

REVENUES		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		<i>Actuals (Audited)</i>	<i>Actuals (Audited)</i>	<i>Actuals (Audited)</i>	<i>Actuals</i>	<i>Projected</i>	<i>BUDGET</i>
					<i>as of 6/30/24</i>		
Taxes							<i>(Millage = 3.00)</i>
001-311-000	Ad Valorem Taxes	11,647,316	12,426,059	14,746,623	15,806,218	15,812,465	18,949,300
001-315-000	Communication Services Tax	223,272	229,888	438,170	297,739	395,647	411,503
		11,870,588	12,655,947	15,184,793	16,103,957	16,208,112	19,360,803
Licenses & Permits							
001-323-700	Franchise Fee - Solid Waste	715,944	774,830	832,767	507,080	704,291	876,518
001-329-000	Other Permits & Insp Fees	900	150	1,150	1,750	2,050	2,500
001-329-001	Vacation Rental Permit Fees	274,850	372,689	418,899	313,363	373,363	375,000
001-329-005	BPAS App Fees	15,025	15,712	4,608	700	900	-
001-329-006	A-Frame Sign Registration Fee		1,550	-	2,050	2,850	2,500
001-329-007	In Lieu of Landscape Mitigation	182,399	251,220	139,331	103,065	109,831	100,000
001-329-009	Foreclosure Registry Fee	3,400	3,100	700	500	700	800
		1,192,518	1,419,250	1,397,455	928,507	1,193,984	1,357,318
Intergovernmental							
001-331-001	FEMA Reimbursement - Irma	339,686	622,281	74,935	61,232	61,232	-
001-331-002	FEMA SAFER Grant (Fire Rescue)	-	-	409,725	682,737	682,737	-
001-334-001	FDEM Reimbursement - Irma	18,871	34,571	4,163	-	-	-
001-334-200	FDEP Stewardship Act Grant Proceeds	-	-	337,715	-	-	3,350,000
001-334-202	FDACS VFA Grant	7,500	10,096	-	-	-	-
001-334-420	FDOT ROW Maintenance Agreement	49,233	82,055	-	<i>Moved to 103 Fund</i>	-	65,644
001-335-121	State Revenue Sharing - Sales Tax	281,921	379,642	-	<i>Moved to 103 Fund</i>	-	-
001-335-122	Monroe County Business Tax Distribution	32,850	33,616	20,508	23,457	34,457	25,000
001-335-140	Mobile Home License Tax	1,131	1,150	990	1,316	1,910	1,500
001-335-150	Alcoholic Beverage License Tax	21,182	37,178	19,162	18,036	21,140	20,000
001-335-180	Local Government Half-Cent Sales Tax	1,497,887	1,773,914	1,737,712	1,175,340	1,458,012	1,844,270
001-335-210	FF Supplemental Compensation	8,061	10,146	10,513	9,068	12,068	10,000
001-335-701	FDEP Surcharge Tax - Windley Key	5,908	9,242	8,694	7,105	8,605	8,500
001-336-000	State Payments In Lieu Of Taxes	2,357	2,315	2,670	2,670	2,670	2,700
001-337-701	TDC Beach Maintenance Agreement	84,335	89,603	99,000	62,569	99,000	99,000
		2,350,922	3,101,719	2,787,936	2,043,531	2,381,832	5,426,614

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

REVENUES		FY 2020-2021 <i>Actuals (Audited)</i>	FY2021-2022 <i>Actuals (Audited)</i>	FY 2022-2023 <i>Actuals (Audited)</i>	FY 2023-2024 <i>Actuals</i>	9/30/2024 <i>Projected</i>	FY 2024-2025 BUDGET
					<i>as of 6/30/24</i>		
Fines & Forfeitures							
001-354-000	Code Compliance Lien Payments	94,502	286,644	105,995	75,750	95,600	150,000
001-359-001	MCSO Citation Payments	81,483	87,254	34,677	38,276	44,718	45,000
001-359-002	MCSO Citations - Training Surcharge	4,281	4,193	3,134	3,335	4,115	3,500
		180,266	378,091	143,806	117,361	144,433	198,500
Charges for Services							
001-329-003	Fire Inspection Fees	11,850	13,425	12,025	15,650	16,575	14,000
001-329-004	Dev Permit App Fees	110,990	104,300	95,742	69,316	69,316	100,000
001-329-008	Cost Recovery	48,940	32,038	54,349	40,000	40,000	30,000
001-342-200	Special Event Fire Protection Fee	2,501	4,843	8,415	12,836	12,836	10,000
001-342-401	Emergency Services Fees	208,422	233,782	232,236	230,900	230,900	230,000
001-347-201	Park Entrance Fee	434,041	464,211	377,920	302,616	334,616	400,000
001-347-501	Pool Entrance Fee	37,234	43,853	44,998	31,548	35,295	45,000
001-347-502	Pool/Park Membership - Resident	15,920	19,583	19,281	15,970	17,672	20,000
001-347-503	Pool/Park Membership - Non-Resident	16,742	19,264	20,579	15,803	16,487	20,000
001-347-901	Recreation Camp Fee	37,920	47,160	59,405	63,345	76,125	55,000
001-362-001	Park Facilities Rental Fee	8,319	18,569	24,071	33,424	45,798	30,000
001-362-002	Pool Team Rental Fee	15,812	18,373	28,762	12,107	12,107	15,000
001-362-003	Swim Instruction	53,563	56,865	75,991	56,457	56,457	55,000
001-362-004	Dive Instruction	15,035	7,908	12,450	10,000	9,900	10,000
001-362-005	Tennis Instruction	185,469	170,295	182,340	165,295	165,295	165,000
001-362-006	Water Aerobics Instruction	16,898	18,186	24,059	18,620	18,620	20,000
001-362-007	Synchronized Swim Instruction	6,305	7,530	11,545	11,285	11,285	15,000
001-362-008	Freediving Instruction	8,877	5,600	11,447	2,300	2,900	2,000
001-362-009	Fitness Instruction	22,501	25,358	23,290	25,647	25,647	25,000
		1,257,339	1,311,142	1,318,905	1,133,119	1,197,831	1,261,000

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

REVENUES		FY 2020-2021	FY2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		<i>Actuals (Audited)</i>	<i>Actuals (Audited)</i>	<i>Actuals (Audited)</i>	<i>Actuals</i>	<i>Projected</i>	<i>BUDGET</i>
					<i>as of 6/30/24</i>		
Interest & Miscellaneous							
001-361-000	Interest Earnings	26,727	28,201	413,340	657,181	739,181	150,000
001-366-000	Donations from Private Sources	-	-	1,210	-	-	-
001-369-000	Miscellaneous Revenue	69,300	75,156	16,219	58,280	62,280	50,000
001-369-001	IFP-Retail Sales	1,508	1,720	5,528	1,082	1,332	1,800
001-369-002	General Asphalt Maint Agreement	-	2,667	32,000	16,000	29,333	-
001-369-003	Impact Admin Fees	-	-	10,344	8,878	10,178	10,000
001-369-901	WEX Fuel Credit Revenue	1,703	3,177	3,568	2,856	3,656	3,500
001-388-200	Insurance Proceeds	-	-	1,822	-	-	-
		99,238	110,921	484,031	744,277	845,960	215,300
Transfers In							
001-381-000	Transfer from Canal Debris Pgm Fund	451,633	-	-	-	-	-
	Transfer from Building Fund	-	84,000	84,000	84,000	84,000	84,000
		451,633	84,000	84,000	84,000	84,000	84,000
Total Revenues with Ad Valorem Taxes		17,402,504	19,061,070	21,400,925	21,154,752	22,056,152	27,903,535
Total Revenues w/o Ad Valorem Taxes		5,755,188	6,635,011	6,654,303	5,348,534	6,243,687	8,954,235



Council Communication

To: Mayor and Village Council
From: Robert Cole, Village Manager, John Quick, Interim Village Attorney, Marne McGrath, Village Clerk, Lisa Lynch, Finance Director, Ramon Navarro, Network Engineer, Vince Tarves, Systems Engineer
Date: August 22, 2024
SUBJECT: General Government TAB 8

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 8_FY24 -25 Budget Workshops_FINAL - PRINTED - REVISED

TAB 8

General Government

- Village Council Department
- Village Attorney Department
- Village Manager Department
- Village Clerk Department
- Finance and Administration Department
- IT and Communications Department

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Village Council		FY2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0100-511-11	Executive Salaries	\$ 60,000	\$ 59,912	\$ 60,000	\$ 60,000	\$ 60,000
001-0100-511-21	Payroll Taxes	4,590	4,590	4,600	4,590	4,600
		64,590	64,502	64,600	64,590	64,600
<u>Operating</u>						
001-0100-511-31	Professional Services	183,367	186,055	180,000	181,110	186,570
	<i>Peebles, Smith & Matthews</i>	68,750	68,750	-	-	-
	<i>Gray Robinson</i>	48,090	66,000	110,000	108,180	110,000
	<i>Thom Run Partners</i>	66,000	48,090	70,000	66,000	70,000
	<i>Other / Misc</i>	527	527	-	6,930	6,570
001-0100-511-40	Travel & Per Diem	27,132	14,562	12,000	22,300	22,000
001-0100-511-41	Communications	5,051	4,960	5,500	2,877	5,000
	<i>AT&T Mobility - Cell Phones</i>	3,351	3,352	3,500	2,877	3,500
	<i>Zoom for Public Mtgs</i>	1,700	1,700	2,000	-	1,500
001-0100-511-48	PR / Advertising	287,660	319,523	356,500	273,535	265,000
	<i>Holiday Decorations (Chamber)</i>	7,019	5,858	-	-	-
	<i>Holiday Decor(Holiday Lightscapes)</i>	56,960	56,960	105,200	105,134	105,200
	<i>Rotary Fireworks</i>	15,000	15,000	15,000	15,000	15,000
	<i>Attention Media - Social Media</i>	72,000	72,000	75,000	24,000	
	<i>Islamorada Social web services</i>	1,095	1,317	1,300	-	-
	<i>Newspaper Advertisements</i>	4,375	8,639	20,000	7,364	20,000
	<i>Charitable Contributions Program</i>	120,000	-	125,000	110,000	110,000
	<i>Other / Misc</i>	11,211	7,886	15,000	12,037	14,800
001-0100-511-51	Office Supplies & Expenses	2,713	5,184	3,500	4,173	4,700
001-0100-511-54	Dues & Subscriptions	1,785	1,085	2,500	1,935	2,500
	<i>Fla League of Cities</i>	920	920	950	1,153	950
	<i>League of Mayors</i>	350	350	400	350	400
	<i>Go Daddy - Office 365</i>	515	515	750	432	750
	<i>Other / Misc</i>		-	400	-	400
001-0100-511-55	Training	1,158	5,961	5,000	5,059	5,000
		508,866	537,331	565,000	490,989	490,770
		\$ 573,456	\$ 601,833	\$ 629,600	\$ 555,579	\$ 555,370

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Village Attorney		FY2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0200-514-12	Regular Salaries & Wages	\$ 213,741	\$ 43,342	\$ -	\$ -	\$ -
001-0200-514-14	Overtime	508		-	-	-
001-0200-514-21	Payroll Taxes	14,256	526	-	-	-
001-0200-514-22	Retirement Plan Contributions	69,262	17,289	-	-	-
001-0200-514-23	Employee Insurance Benefits	17,031	47	-	-	-
		314,797	61,204	-	-	-
<u>Operating</u>						
001-0200-514-31	Professional Services	298,207	740,157	625,000	764,764	750,000
	<i>Weiss, Serota (Litigation; Legal)</i>	<i>228,330</i>	<i>740,157</i>	<i>625,000</i>	<i>764,764</i>	<i>750,000</i>
	<i>Johnson, Anselmo (Litigation)</i>	<i>52,561</i>	-	-	-	-
	<i>Smith Hawks (Bosworth)</i>	<i>16,316</i>	-	-	-	-
	<i>Other / Misc</i>	<i>1,000</i>	-	-	-	-
001-0200-514-40	Travel & Per Diem	3,242	1,384	-	-	-
001-0200-514-41	Communications	3,123	2,309	2,500	2,099	2,500
	<i>Momentum Telecom - Internet-based Sv</i>	<i>752</i>	<i>2,264</i>	<i>2,500</i>	<i>2,099</i>	<i>2,500</i>
	<i>AT&T Mobility - Cell Phones</i>	<i>543</i>	<i>45</i>	-	-	-
	<i>AT&T - Internet-based Services</i>	<i>2,334</i>	-	-	-	-
	<i>Ring Central - Fax Line</i>	<i>246</i>	-	-	-	-
001-0200-514-42	Freight & Postage	26				-
001-0200-514-51	Office Supplies & Expenses	287	1,508	2,500	45	2,500
001-0200-514-54	Dues & Subscriptions	7,620	180	500	170	500
	<i>Go Daddy - Office 365</i>	<i>360</i>	<i>180</i>	<i>500</i>	<i>170</i>	<i>500</i>
	<i>Thompson Reuters (Legal Research)</i>	<i>552</i>	-	-	-	-
	<i>Lobby Tools (Legislative Info)</i>	<i>5,700</i>	-	-	-	-
	<i>Professional Memberships</i>	<i>1,326</i>	-	-	-	-
	<i>Other / Misc</i>	<i>42</i>	-	-	-	-
001-0200-514-55	Training	950			-	-
		313,455	745,538	630,500	767,078	755,500
		\$ 628,252	\$ 806,742	\$ 630,500	\$ 767,078	\$ 755,500

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Village Manager		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0300-512-12	Regular Salaries & Wages	\$ 426,211	\$ 463,180	\$ 565,700	\$ 320,705	\$ 599,500
001-0300-512-14	Overtime	349	802	2,500	174	2,500
001-0300-512-21	Payroll Taxes	32,509	35,516	38,100	24,636	40,700
001-0300-512-22	Retirement Plan Contributions	91,452	85,969	79,200	55,032	133,900
001-0300-513-23	Employee Insurance Premiums	43,013	91,384	80,300	56,411	61,431
		593,534	676,851	765,800	456,957	838,031
<u>Operating</u>						
001-0300-512-31	Professional Services	755,954	361,246	300,000	335,295	297,800
	<i>Property Appraisals</i>				25,800	30,000
	<i>LifeScan</i>				1,325	30,000
	<i>WSP (Canal Consulting/DO Monitoring)</i>	59,489	174,144	120,000	34,653	90,000
	<i>WSP (Vulnerability Assmt; grant-funded)</i>			58,100	98,693	
	<i>Swim Zone Maintenance (Poseidon or Bid)</i>	-	21,050	12,000	11,778	
	<i>WSP (Derelict Vessel Removal Pgm)</i>	9,709			-	-
	<i>WSP (Canal 114 Design)</i>	1,799			19,205	-
	<i>Canal Testing & Monitoring (FIU)</i>	16,649			-	-
	<i>Poseidon Marine (Derelict Vessel Removal)</i>	7,250			-	-
	<i>Coffin Marine Svcs (Derelict Vessel Removal)</i>	297,846			-	-
	<i>Freebee</i>	325,688	<i>moved to 103 Fund</i>		-	-
	<i>MHN (EE Assist Pgm)</i>	2,232			7,549	9,500
	<i>Governmentjobs.com (Applicant Ttracking App)</i>	11,945			10,272	10,300
	<i>Colin Baenziger (VM Search)</i>	3,723			-	-
	<i>Interm VM</i>				123,182	
	<i>Canal #145 Design & Permitting</i>					95,500
	<i>Other / Misc</i>	19,624		109,900	2,839	32,500
001-0300-512-40	Travel & Per Diem	4,306	10,412	10,000	10,942	7,500
001-0300-512-41	Communications	6,013	5,495	6,500	5,178	6,500
	<i>AT&T Mobillity - Cell Phones</i>	2,973	2,932	3,000	2,910	3,000
	<i>Momentum Telecom - Internet-based Services</i>	753	2,264	3,000	2,269	3,000
	<i>Other - Misc</i>	-	298	500		500
	<i>AT&T - Internet-based Services</i>	2,287	-			-

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Village Manager		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-0300-512-42	Freight & Postage	126	156	-	442	500
001-0300-512-46	Repair & Maintenance	5,821	56	-	30	3,000
001-0300-512-48	PR / Advertising	4,039	7,052	10,000	8,968	10,000
001-0300-512-49	Other Expenses	22,548	15,394	15,000	15,138	8,000
001-0300-512-51	Office Supplies & Expenses	6,028	4,796	6,500	3,307	5,000
001-0300-512-52	Operating Supplies	607	2,048	-	5,363	2,000
001-0300-512-54	Dues & Subscriptions	3,693	32,113	13,600	12,970	13,600
	<i>Professional Memberships</i>	<i>2,350</i>	<i>2338</i>	<i>2800</i>	<i>2,895</i>	<i>3,000</i>
	<i>Go Daddy - Office 365</i>	<i>1,091</i>	<i>1235.16</i>	<i>1300</i>	<i>264</i>	<i>10,000</i>
	<i>CivicClerk (website)</i>	<i>-</i>	<i>24,553</i>	<i>8,500</i>	<i>8,400</i>	
	<i>Other / Misc</i>	<i>252</i>	<i>3986.84</i>	<i>1000</i>	<i>1,410</i>	<i>600</i>
001-0300-512-55	Training	5,798	3,566	5,000	3,199	4,950
		814,326	442,333	366,600	400,832	358,850
		\$ 1,407,860	\$ 1,119,184	\$ 1,132,400	\$ 857,789	\$ 1,196,881

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Village Clerk		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 Budget
<u>Personnel</u>						
001-0400-512-12	Regular Salaries & Wages	\$ 150,776	\$ 157,602	\$ 166,500	\$ 163,000	\$ 174,800
001-0400-512-14	Overtime	13,269	10,681	5,000	5,867	5,000
001-0400-512-21	Payroll Taxes	11,870	12,661	13,200	12,715	13,800
001-0400-512-22	Retirement Plan Contributions	16,940	20,807	23,900	22,915	24,600
001-0400-512-23	Employee Insurance Benefits	14,717	59,834	20,900	13,173	14,345
		207,572	261,585	229,500	217,671	232,545
<u>Operating</u>						
001-0400-512-31	Professional Services	3,231	1,849	10,500	9,842	15,052
	<i>Municode (Code of Ord Svcs)</i>	2,385	-	5,000	-	4,500
	<i>All Point (Doc Shred) now Shred Monkeys</i>	575	1,365	2,000	775	1,500
	<i>ADA Document Remediation Svcs</i>	151	-	2,500	-	-
	<i>Gobal Relay (PRRs)</i>	-	-	500	-	-
	<i>CivicPlus Agenda Mgmt software</i>	-	-	-	8,852	8,852
	<i>DocuSign</i>	-	240	-	-	200
	<i>Other/Misc</i>	120	244	500	215	-
001-0400-512-40	Travel & Per Diem	2,350	3,837	3,500	4,456	6,000
001-0400-512-41	Communications	3,629	2,808	3,500	2,812	3,000
	<i>AT&T Mobility - Cell Phones</i>	543	543	1,000	1,065	500
	<i>AT&T - Internet-based Services</i>	2,334				
	<i>Momentum Telecom - Internet-based Services</i>	752	2,264	2,500	1,747	2,500
001-0400-512-42	Freight & Postage	282	179	3,000	75	1,000
001-0400-512-48	PR/Advertising		417	500	3,621	4,000
001-400-512-49	Other Expenses				29	500
001-0400-512-51	Office Supplies & Expenses	3,924	5,120	5,500	6,087	4,000
001-0400-512-52	Operating Supplies		250		75	-

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Village Clerk		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 Budget
001-0400-512-54	Dues & Subscriptions	9,667	23,244	23,000	32,769	25,000
	<i>Professional Memberships</i>	666	786	600	460	600
	<i>Go Daddy - Office 365</i>	360	359	400	176	400
	<i>Monsido - Web accessibility software</i>	3,881	5,842	4,000	6,792	4,000
	<i>Municode ASM Fees (Hosting)</i>	950	950	1,000		1,000
	<i>CivicPlus Agenda Mgmt software (setup)</i>	3,646	6,246	4,000	16,564	4,000
	<i>JustFOIA Subscription (Pub Rcds Reqs)</i>	-	6,930	7,000	8,777	7,000
	<i>Other / Misc</i>	164	2,131	6,000		8,000
	<i>On Base</i>					
001-0400-512-55	Training	974	1,642	3,000	1,631	3,200
		24,057	39,345	52,500	61,397	61,752
		\$ 231,629	\$ 300,930	\$ 282,000	\$ 279,068	\$ 294,297

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Finance & Administration		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0500-513-12	Regular Salaries & Wages	\$ 342,618	\$ 412,556	\$ 473,400	\$ 482,650	\$ 452,700
001-0500-513-14	Overtime	4,139	8,441	10,000	8,878	10,000
001-0500-513-21	Payroll Taxes	25,865	32,152	36,400	36,779	34,800
001-0500-513-22	Retirement Plan Contributions	42,609	51,993	67,400	67,961	63,100
001-0500-513-23	Employee Insurance Benefits	40,644	66,185	72,600	84,709	108,189
		455,875	571,327	659,800	680,976	668,789
<u>Operating</u>						
001-0500-513-24	Workers' Compensation	87,407	99,824	110,000	118,179	137,088
001-0500-513-31	Professional Services	47,325	42,465	46,000	72,341	50,000
	<i>Integrity (Arbitrage)</i>	-	1,969	2,500	2,953	2,500
	<i>Foster & Foster (OPEB Valuation)</i>	4,500	2,575	5,000	4,700	5,000
	<i>Ben Few (Risk Mgmt)</i>	36,000	36,000	36,000	36,000	36,000
	<i>Tyler Technologies (Configuration & Training)</i>	6,825	683	-	-	4,000
	<i>Other / Misc</i>	-	1,239	2,500	28,688	2,500
001-0500-513-32	Accounting & Auditing	60,000	55,000	65,000	64,000	65,000
001-0500-513-40	Travel & Per Diem	3,096	5,569	6,000	4,667	10,000
001-0500-513-41	Communications	3,728	2,808	3,500	2,849	3,500
	<i>AT&T Mobility - Cell Phones</i>	543	543	1,000	363	1,000
	<i>AT&T - Internet-based Services</i>	2,332	-	-	-	-
	<i>Momentum Telecom - Internet-based Services</i>	753	2,264	2,500	1,572	2,500
	<i>Other - Misc (Level 3 Conf Calls)</i>	100	-	-	36	-
001-0500-513-42	Freight & Postage	1,379	1,341	1,500	1,834	1,700
001-0500-513-43	Utility Services	47,046	47,889	55,000	40,330	55,000
	<i>FCAA (Water)</i>	7,116	4,119	10,000	4,895	10,000
	<i>FKEC (Electric)</i>	39,930	40,371	45,000	32,036	45,000

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Finance & Administration		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-0500-513-44	Rentals & Leases	4,294	3,225	6,000	3,523	6,000
	<i>FP Mailing (Postage Mach)</i>	<i>1,294</i>		<i>2,500</i>	<i>48</i>	<i>2,500</i>
	<i>Tav Mini Storage (Storage Units)</i>	<i>3,000</i>	<i>3,225</i>	<i>3,500</i>	<i>3,475</i>	<i>3,500</i>
001-0500-513-45	Insurance	351,244	395,685	565,500	463,116	625,000
	<i>PRM (G/L, Auto, Property)</i>	<i>344,664</i>	<i>481,682</i>	<i>530,000</i>	<i>453,895</i>	
	<i>Wright Nat'l (Flood)</i>	<i>6,580</i>	<i>9,221</i>	<i>35,500</i>	<i>9,221</i>	
001-0500-513-48	PR / Advertising	1,195	805	1,000	1,252	1,000
001-0500-513-49	Other Expenses	27,868	7,264	10,000	60,412	12,000
001-0500-513-51	Office Supplies & Expenses	14,006	5,934	7,500	6,802	7,500
001-0500-513-52	Operating Expenses				857	
001-0500-513-54	Dues & Subscriptions	49,082	22,893	33,400	44,745	42,000
	<i>Tyler - Incode 10 ASM Fees</i>	<i>35,485</i>	<i>21,659</i>	<i>20,000</i>	<i>30,556</i>	<i>29,000</i>
	<i>Tyler - Open Finance (Refund)</i>		<i>(14,646)</i>		-	
	<i>Tyler - Open Finance Application</i>	<i>9,000</i>		<i>9,000</i>	-	
	<i>Tyler Disaster Recovery</i>		<i>4,820</i>		<i>4,204</i>	<i>4,200</i>
	<i>Executime</i>		<i>6,309</i>		<i>6,740</i>	<i>6,200</i>
	<i>NEMRC ASM Fees</i>	<i>2,585</i>	<i>1,461</i>	<i>2,300</i>	-	
	<i>Go Daddy - Office 365</i>	<i>960</i>	<i>959</i>	<i>1,000</i>	<i>467</i>	<i>500</i>
	<i>FGFOA</i>	<i>200</i>	<i>200</i>	<i>200</i>	<i>200</i>	<i>200</i>
	<i>GFOA</i>	<i>385</i>	<i>300</i>	<i>400</i>	<i>525</i>	<i>525</i>
	<i>SFGFOA</i>		<i>75</i>		<i>50</i>	<i>75</i>
	<i>Postage Machine</i>		<i>1,320</i>		<i>1,320</i>	<i>1,300</i>
	<i>Other / Misc</i>	<i>467</i>	<i>437</i>	<i>500</i>	<i>683</i>	
001-0500-513-55	Training	2,751	2,060	1,500	3,452	4,500
		672,553	692,761	911,900	888,359	1,020,288
		\$ 1,128,428	\$ 1,264,088	\$ 1,571,700	\$ 1,569,335	\$ 1,689,077

ISLAMORADA, VILLAGE OF ISLANDS

Commercial Lines of Insurance Policies - Tracking

FY 2024-2025

<u>Insurance Type</u>	<u>Agency / Insurance Co.</u>	<u>Coverage / Limits</u>	<u>Effective Dates</u>	<u>Funds</u>	<u>FY 23-24 Premium</u>	<u>FY 24-25 Premium (Projected)</u>	<u>% Increase</u>
PROPERTY	World Risk Management / Public Risk Management	- Replacement Cost - \$41,823,206 All Other Perils Loss Limit - Includes all real and personal property - \$1,000 AOP Deductible - Equipment Breakdown Premium - Wind: 5% of total values per unit involved in the loss, per any one occurrence	Oct 1 to Sep 30	General Building Marina Wastewater	\$ 625,541	\$ 725,627	16.00%
CRIME	World Risk Management / Public Risk Management	- \$500,000 Monies & Securities - \$500,000 Forgery or Alteration - \$500,000 Employee Dishonesty - \$1,000 Deductible	Oct 1 to Sep 30		Included	Included	
GENERAL LIABILITY	World Risk Management / Public Risk Management	- \$2,000M,000 Per Occurrence - \$2,000,000 Personal/Advertising Injury - \$25,000 deductible StopLoss - \$Maximum Liability StopLoss - \$140,000 - Payroll \$8,003,133	Oct 1 to Sep 30	General Fund Building Fund Marina Fund Wastewater Fund Solid Waste Stormwater	142,600	\$ 165,416	16.00%
PUBLIC OFFICIALS LIABILITY	World Risk Management / Public Risk Management	- \$2,000,000 Per Occurrence - \$6,000,000 Aggregate - \$25,000 Deductible StopLoss - Maximum Liability StopLoss - \$140,000 - \$2,000,000 Employment Practices Liability - \$2,000,000 Employee Benefits Liability	Oct 1 to Sep 30		Included	Included	
CYBER LIABILITY	World Risk Management / Public Risk Management	- \$1000,000 Each Claim - \$5,000,000 Aggregate Limit - \$20,000 Deductible	Oct 1 to Sep 30		Included	Included	
AUTO LIABILITY	World Risk Management / Public Risk Management	- \$2,000,000 Limit - \$5000 Deductible StopLoss - Maximum Liability StopLoss - \$140,000 - Physical Damage - ACV RC autos greater than \$100K covered under Property section	Oct 1 to Sep 30		Included	Included	
EXCESS LIABILITY	World Risk Management / Public Risk Management	- \$3,000,000 PER Occurrence XS \$2,000,000	Oct 1 to Sep 30		Included	Included	

<u>Insurance Type</u>	<u>Agency / Insurance Co.</u>	<u>Coverage / Limits</u>	<u>Effective Dates</u>	<u>Funds</u>	<u>FY 23-24 Premium</u>	<u>FY 24-25 Premium (Projected)</u>	<u>% Increase</u>
WORKERS' COMPENSATION	World Risk Management / Public Risk Management	- Part 1 Coverage - Statutory - Part 2 Employers Liability - \$2,000,000 each/disease/policy - Payroll \$8,003,133	Oct 1 to Sep 30	General Fund Building Fund Marina Fund Wastewater Fund Solid Waste Stormwater	129,807	150,576	16.00%
POLLUTION LIABILITY	World Risk Management / Public Risk Management (Chubb)	- \$1,000,000 Pollution and Remediation Legal Liab - \$100,000 Retention	Oct 1 to Sep 30	Wastewater	Cancelled Eff. 10/1/2023		
MARINA OPERATORS LEGAL LIABILITY (MOLL)	Thomas and Company (Markel)	- \$1,000,000 Limit - MOLL (\$2,500 Deductible) - \$1,000,000 Limit - Protection and Indemnity (\$2,500 Deductible) - \$1,000,000 GL Limit - \$2000,000 GL Aggregate	Mar 7 to Mar 6	Marina	19,360	22,458	16.00%
STORAGE TANK LIABILITY	Gallagher (Westchester)	- \$1,000,000 per Storage Tank Incident Limit - \$2,000,000 Aggregate Claims and Remediation - \$2,000,000 Aggregate Legal Defense Expenses - \$4,000,000 Total Policy Aggregate - Two 3,000-Gallon Tanks	Jul 15 to Jul 14	Marina	1,196	1,388	16.00%
FIRE BLANKET CANCER	Chubb	- \$25,000 Diagnosis Benefit - Classes 1, 2, and 3 - \$75,000 Death Benefit - Classes 1 and 2	Oct 1 to Sep 30	General Fund (Fire Rescue)	6,486	7,524	16.00%
FLOOD	Florida League of Cities (Wright National Flood)						
74060 Overseas Hwy. Wastewater Pump Station	(Policy #1151789970)	- \$500,000 Building Limit (\$10,000 Deductible) - \$59,000 Contents Coverage	Apr 4 to Apr 3	Wastewater	19,424	22,532	16.00%
103 Key Heights Dr. Wastewater Pump Station	(Policy #1151789971)	- \$500,000 Building Limit (\$1,250 Deductible) - \$111,000 Contents Coverage	Apr 4 to Apr 3	Wastewater	7,018	8,141	16.00%
81953 Old Hwy. Wastewater Pump Station	(Policy #1151789973)	- \$500,000 Building Limit (\$1,250 Deductible) - \$56,000 Contents Coverage	Apr 4 to Apr 3	Wastewater	19,759	22,920	16.00%
86750 Overseas Hwy. Wastewater Pump Station	(Policy #1151789969)	- \$500,000 Building Limit (\$1,250 Deductible) - \$105,000 Contents Coverage	Apr 4 to Apr 3	Wastewater	7,019	8,142	16.00%

286 Gardenia St. Wastewater Transfer Station	(Policy #1151104147)	- \$500,000 Building Limit (\$1,250 Deductible) - \$32,000 Contents Coverage	Jul 24 to Jul 23	Wastewater	8,461	9,815	16.00%
142 Sunshine Blvd. Wastewater Pump Station	(Policy #1151107155)	- \$500,000 Building Limit (\$1,250 Deductible) - No Contents Coverage	Jul 29 to Jul 28	Wastewater	7,961	9,235	16.00%
86800 Overseas Hwy. Administration Bldg.	(Policy #1151094007)	- \$500,000 Building Limit (\$1,250 Deductible) - \$474,000 Contents Coverage	Jun 2 to Jun 1	General Fund (Finance)	2,336	2,710	16.00%
87000 Overseas Hwy. Community Center	(Policy #1151094014)	- \$216,000 Building Limit (\$1,250 Deductible) - \$150,000 Contents Coverage	Jun 28 to Jun 27	General Fund (Finance)	6,885	7,987	16.00%
74070 Overseas Hwy. Fire Station #19	(Policy #1151111939)	- \$500,000 Building Limit (\$1,250 Deductible) - \$82,000 Contents Coverage	Aug 12 to Aug 11	General Fund (Fire Rescue)	8,715	10,109	16.00%
81850 Overseas Hwy. Fire Station #20	(Policy #1151125810)	- \$500,000 Building Limit (\$1,250 Deductible) - \$1892,000 Contents Coverage	Sep 11 to Sep 10	General Fund (Fire Rescue)	9,371	10,870	16.00%

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

IT & Communications		FY 2021-2022 (Audited)	FY 2022-2023 (Audited)	FY2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0700-519-12	Regular Salaries & Wages	\$ 186,081	267,010	\$ 330,700	\$ 321,090	\$ 350,200
001-0700-519-13	Overtime		38	2,500	651	2,500
001-0700-519-21	Payroll Taxes	13,582	20,149	25,500	24,258	27,000
001-0700-519-22	Retirement Plan Contributions	22,725	33,147	46,500	43,740	48,100
001-0700-519-23	Employee Insurance Benefits	22,043	70,260	80,300	38,118	41,510
		244,431	390,604	485,500	427,857	469,310
<u>Operating</u>						
001-0700-519-31	Professional Services	85,860	83,357	90,000	77,791	120,000
	<i>UDT (Managed Svcs)</i>	<i>36,609</i>	<i>34,268</i>	<i>35,000</i>	<i>33,957</i>	<i>27,000</i>
	<i>UDT (Azure Storage)</i>	<i>6,315</i>		<i>7,500</i>	<i>-</i>	
	<i>AWS</i>					<i>1,000</i>
	<i>Revize (Website Spt)</i>	<i>2,545</i>	<i>2,700</i>	<i>-</i>	<i>-</i>	
	<i>LiquidWeb (Web Site Host)</i>	<i>1,910</i>	<i>2,060</i>	<i>2,000</i>	<i>2,123</i>	<i>2,200</i>
	<i>Global Relay (E-mail Archive)</i>	<i>18,280</i>	<i>17,124</i>	<i>20,000</i>	<i>17,675</i>	<i>20,000</i>
	<i>Nutanix Xi-Leap (3 years in advance)</i>	<i>19,038</i>	<i>22,977</i>	<i>23,000</i>	<i>-</i>	<i>18,200</i>
	<i>SHI Cloud</i>				<i>22,977</i>	
	<i>Distaster Recovery</i>					<i>8,500</i>
	<i>GoDaddy - Office 365 Migration</i>					<i>40,000</i>
	<i>Other / Misc</i>	<i>1,163</i>	<i>4,229</i>	<i>2,500</i>	<i>1,059</i>	<i>3,100</i>
001-0700-519-40	Travel & Per Diem	264	7,517	8,000	2,797	10,000
001-0700-519-41	Communications	45,515	47,236	51,800	47,043	52,000
	<i>AT&T Atlanta & Club Svc (Office Phones)</i>	<i>15,727</i>		<i>-</i>	<i>1,966</i>	<i>-</i>
	<i>Ring Central (V Hall phone upgrade)</i>	<i>19,657</i>	<i>36,278</i>	<i>40,000</i>	<i>35,896</i>	<i>40,000</i>
	<i>AT&T Mobility</i>	<i>4,408</i>	<i>5,982</i>	<i>6,000</i>	<i>4,418</i>	<i>6,000</i>
	<i>AT&T - MPLS & VOIP</i>	<i>2,334</i>		<i>-</i>	<i>-</i>	
	<i>Comcast</i>	<i>2,637</i>	<i>2,708</i>	<i>1,800</i>	<i>2,496</i>	<i>2,400</i>
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>752</i>	<i>2,267</i>	<i>3,000</i>	<i>2,267</i>	<i>2,500</i>
	<i>Other / Misc</i>	<i>-</i>		<i>1,000</i>	<i>-</i>	<i>1,100</i>

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

IT & Communications		FY 2021-2022 (Audited)	FY 2022-2023 (Audited)	FY2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-0700-519-42	Freight & Postage		62	-	67	-
001-0700-519-44	Rentals & Leases	-	11,403	11,531	4,504	4,500
	<i>Sands/Canon (Copier)</i>		4,380	4,508	4,139	4,500
	<i>Dell Financial (PC Lease)</i>		7,023	7,023	365	
001-0700-519-46	Repair & Maintenance		17,784	11,736	12,721	10,000
001-0700-519-51	Office Supplies & Expense		596	2,225	4,549	3,500
001-0700-519-52	Operating Supplies		21,315	27,045	17,713	40,000
001-0700-519-54	Dues & Subscriptions		47,209	70,836	71,861	113,200
	<i>Professional Memberships</i>		-	300	38	300
	<i>Software Subscriptions/Licenses</i>				14,586	16,000
	<i>Laserfiche</i>				6,100	7,500
	<i>MTS (OnBase ASM Fees)</i>		24,819	26,424	14,485	
	<i>EarthChannel (Web Stream)</i>		4,996	1,333	-	
	<i>Go Daddy - Office 365</i>		700	923	1,768	2,000
	<i>CivicPlus (Mtg Streaming)</i>		-	3,618	-	
	<i>GoGov</i>		-	3,000	3,204	3,500
	<i>Zoom</i>				2,811	3,000
	<i>VIPRE Security</i>		330	-	-	
	<i>NetGuard / Smarsh (Text Msg Archive)</i>		-	5,289	-	
	<i>SHI (Adobe Licenses)</i>		3,635	5,346	4,601	5,000
	<i>SHI (VeeAm Backup Licenses)</i>		-	4,129	4,297	6,000
	<i>SHI (Fortinet)</i>		-	13,972	11,248	12,000
	<i>SHI(Nutanix License Renewal) 3 Years</i>		4,407	4,137	-	40,000
	<i>CBT Nuggets Subscription</i>		1,622	2,000	1,797	2,000
	<i>Tyler Technologies (Incode Server License)</i>		6,700	-	-	
	<i>Wasbi</i>				4,574	12,000
	<i>Tanium</i>				1,113	
	<i>OpenEdge</i>				1,239	1,500
	<i>Other - Misc</i>		1,199	2,665	-	2,400
					-	

Islamorada, Village of Islands
FY 2024-2025 Budget
 GENERAL FUND

<i>IT & Communications</i>	<i>FY 2021-2022 (Audited)</i>	<i>FY 2022-2023 (Audited)</i>	<i>FY2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
001-0700-519-55 Training	400	5,527	3,000	4,044	15,000
	230,408	267,010	281,600	243,090	368,200
	\$ 474,840	\$ 657,614	\$ 767,100	\$ 670,947	\$ 837,510



Council Communication

To: Mayor and Village Council
From: Jennifer DeBoisbriand , Planning Director, Sheila Denoncourt, Chief Building Official
Date: August 22, 2024
SUBJECT: Development Services TAB 9

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 9_FY24-25 Budget Workshops_FINAL - PRINTED - REVISED

TAB 9

Development Services

- Planning and Development Services Department
- Code Compliance Department
- Affordable Housing Fund
- Impact Fee Fund
- Building Fund

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Planning & Development Services		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Budget	Projected	BUDGET
<u>Personnel</u>						
001-0600-515-12	Regular Salaries & Wages	\$ 540,245	\$ 521,647	\$ 868,700	\$ 615,977	\$ 854,600
001-0600-515-14	Overtime	10,595	6,049	10,000	1,493	10,000
001-0600-515-21	Payroll Taxes	40,772	38,467	67,300	46,523	66,200
001-0600-515-22	Retirement Plan Contributions	55,045	62,295	122,400	86,414	117,900
001-0600-515-23	Employee Insurance Benefits	50,557	117,098	135,300	163,918	178,507
		697,213	745,555	1,203,700	914,325	1,227,207
<u>Operating</u>						
001-0600-515-31	Professional Services	59,475	94,668	50,000	34,277	275,000
	<i>Comprehensive Plan Update</i>					225,000
	<i>RES Florida (Eng/Stmwtr Rvw)</i>	15,652	26,235	15,000	15,396	16,000
	<i>McFarland Johnson (Site Plan Rvws)</i>	11,044	7,570	5,000	5,733	6,500
	<i>Liquid Web (CityView Portal Host)</i>	1,911	2,000	2,500	2,063	2,500
	<i>Corradino Grp (Planning Spt Svcs)</i>	11,157			-	
	<i>Rebecca Jetton (Planning Support Svc)</i>	11,312	12,680	15,000	9,851	22,500
	<i>GIS Svcs (Highland Mapping/Avineon)</i>	6,000		5,000	-	
	<i>CPH Consulting (Site Plan Rvws)</i>	-	3,753	5,000	-	
	<i>Cyriacks (Land Use & Habitat Mapping)</i>	-	39,964		-	
	<i>Other / Misc (Recording Fees)</i>	2,399	2,466	2,500	1,233	2,500
001-0600-515-40	Travel & Per Diem	2,263	2,190	5,000	1,423	7,000
001-0600-515-41	Communications	5,079	4,567	5,000	4,534	5,000
	<i>AT&T Mobility - Cell Phones</i>	1,948	2,303	2,500	2,266	2,500
	<i>AT&T - Internet-based Services</i>	2,334				
	<i>Momentum Telecom - Internet-based S</i>	752	2264.21	2500	2,268	2,500
	<i>Other - Misc (Fax Line)</i>	45			-	
001-0600-515-42	Freight & Postage	5,044	7,216	5,000	2,707	5,000
001-0600-515-46	Repair & Maintenance	3,617	1,007	5,000	4,396	5,000
001-0600-515-48	PR / Advertising	6,147	16,812	8,000	23,125	15,000
001-0600-515-49	Other Expenes				25	-

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Planning & Development Services		FY 2021-2022	FY 2022-2023	FY 2023-2024	9/30/2024	FY 2024-2025
		Actuals (Audited)	Actuals (Audited)	Budget	Projected	BUDGET
001-0600-515-51	Office Supplies & Expenses	13,379	6,981	8,000	2,453	8,000
001-0600-515-52	Operating Supplies	-	3,741	4,000	6,215	4,000
001-0600-515-54	Dues & Subscriptions	37,436	39,955	37,000	45,464	43,000
	<i>Harris (CityView ASM Fees)</i>	<i>27,464</i>	<i>35,422</i>	<i>30,000</i>	<i>40,342</i>	<i>37,000</i>
	<i>Professional Memberships</i>	<i>2,199</i>	<i>549</i>	<i>2,500</i>	<i>409</i>	<i>2,000</i>
	<i>ESRI / ARC GIS / AutoCAD</i>	<i>6,712</i>	<i>2,420</i>	<i>2,500</i>	<i>2,560</i>	<i>2,500</i>
	<i>Go Daddy - Office 365</i>	<i>1,019</i>	<i>1,523</i>	<i>1,500</i>	<i>665</i>	<i>1,500</i>
	<i>Simplifile (electronic recording)</i>	<i>-</i>		<i>500</i>	<i>-</i>	
	<i>Other / Misc</i>	<i>42</i>	<i>42</i>		<i>1,558</i>	<i>-</i>
001-0600-515-55	Training	955	300	6,000	1,373	10,000
		133,395	177,437	133,000	125,992	377,000
		\$ 830,608	\$ 922,992	\$ 1,336,700	\$ 1,040,317	\$ 1,604,207

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Code Compliance		FY 2021-2022	FY 2022-2023	FY2023-2024	9/30/2024	FY2024-2025
		Actuals (Audited)	Actuals (Audited)	Budget	Projected	BUDGET
<u>Personnel</u>						
001-1100-524-12	Regular Salaries & Wages	\$ 113,535	\$ 122,955	\$ 131,400	\$ 103,269	\$ 133,400
001-1100-524-14	Overtime	9,004	4,261	7,500	\$ 2,414	7,500
001-1100-524-21	Payroll Taxes	9,717	9,321	10,700	\$ 7,871	10,800
001-1100-524-22	Retirement Plan Contributions	13,597	15,876	19,400	\$ 14,341	19,200
001-1100-524-23	Employee Insurance Benefits	24,138	20,654	25,300	\$ 7,900	8,603
		169,991	173,067	194,300	135,795	179,503
<u>Operating</u>						
001-1100-524-31	Professional Services	7,820	10,703	20,000	7,052	20,000
	<i>Billing, Cochran (Code Magistrate)</i>	<i>7,040</i>	<i>9,809</i>	<i>15,000</i>	<i>6,785</i>	<i>15,000</i>
	<i>Other / Misc (Monroe Cty Recording Fees)</i>	<i>780</i>	<i>894</i>	<i>5,000</i>	<i>269</i>	<i>5,000</i>
001-1100-524-40	Travel & Per Diem	808	1,149	4,000	1,772	6,000
001-1100-524-41	Communications	5,272	4,405	5,000	4,457	5,000
	<i>AT&T Mobility</i>	<i>2,190</i>	<i>2,048</i>	<i>2,500</i>	<i>2,358</i>	<i>2,500</i>
	<i>AT&T - MPLS & VOIP</i>	<i>2,327</i>			-	-
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>755</i>	<i>2,264</i>	<i>2,500</i>	<i>2,099</i>	<i>2,500</i>
	<i>Other - Misc</i>	-			-	-
001-1100-524-42	Freight & Postage	2,460	3,063	2,500	1,880	2,500
001-1100-524-46	Repair & Maintenance	6,467	5,034	7,500	3,679	7,500
001-1100-524-48	PR/Advertising		-		888	-
001-1100-524-51	Office Supplies & Expenses	3,109	3,668	2,500	1,924	2,500
001-1100-524-52	Operating Supplies	6,663	6,471	5,000	5,190	5,000
001-1100-524-54	Dues & Subscriptions	33,008	25,345	31,800	31,863	32,000
	<i>Harris (CV ASM Fees)</i>	<i>6,616</i>	<i>7,480</i>	<i>7,500</i>	<i>7,636</i>	<i>7,700</i>
	<i>Memberships</i>	<i>605</i>	<i>647</i>	<i>400</i>	<i>560</i>	<i>400</i>
	<i>Go Daddy - Office 365</i>	<i>551</i>	<i>552</i>	<i>400</i>	<i>334</i>	<i>400</i>
	<i>Host Compliance (VR App)</i>	-		-	-	-
	<i>Deckard Technologies (VR App)</i>	<i>25,000</i>	<i>16,667</i>	<i>20,000</i>	<i>23,333</i>	<i>22,500</i>
	<i>Other / Misc</i>	<i>236</i>	-	<i>1,000</i>	-	<i>1,000</i>
001-1100-524-55	Training	75	1,215	4,000	1,350	6,000
		65,682	61,053	82,300	60,055	86,500
		\$ 235,673	\$ 234,120	\$ 276,600	\$ 195,851	\$ 266,003

Islamorada, Village of Islands
FY 2024-2025 Budget
AFFORDABLE HOUSING

FUND BALANCE, Beginning

			<u>10/1/2023</u>	<u>10/1/2024</u>
104-282-000	Fund Balance - Committed		\$ 1,095,057	\$ 1,355,700

		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
<u>REVENUES</u>						
104-324-410	Impact Fees - Affordable Housing (RES)	\$ 196,413	\$ 118,303	\$ 100,000	\$ 150,870	\$ 100,000
104-324-420	Impact Fees - Affordable Housing (COM)	-	4,466	80,000	\$ 74,419	80,000
104-361-000	Interest Revenue	2,340	47,094	15,000	\$ 65,171	40,000
104-369-100	Misc Revenue				\$ 600	-
104-383-001	Lease Proceeds	5,293	5,293	5,300	\$ -	-
TOTAL REVENUES		\$ 1,004,046	\$ 175,156	\$ 200,300	\$ 291,061	\$ 220,000
<u>EXPENDITURES</u>						
Operating						
104-0000-554-31	Professional Services <i>The Corradino Grp (Compliance Monitoring)</i>	\$ 16,000	\$ 17,200	\$ 20,000	\$ 10,500	\$ 10,000
104-0000-554-83	Grants & Aids to Private Citizens <i>1st Time Homebuyers DPA Loans</i>	10,000	60,000	30,000	20,000	30,000
Transfers Out						
104-0600-581-00	Transfer Out	-			-	-
TOTAL EXPENDITURES		\$ 26,000	\$ 77,200	\$ 50,000	\$ 30,500	\$ 40,000
VER / (UNDER) EXPENDITURES		\$ 978,046	\$ 97,956	\$ 150,300	\$ 260,561	\$ 180,000

FUND BALANCE, Ending

			<u>9/30/2024</u>	<u>9/30/2024</u>
103-281-001	Fund Balance - Restricted		\$ 1,355,618	\$ 1,535,700

ISLAMORADA, VILLAGE OF ISLANDS							as of 8/12/2024
First Time Homebuyers Down Payment Assistance Loan							
<u>Loan #</u>	<u>Applicant</u>	<u>Property Address</u>	<u>Deed-Restricted</u> <u>Affordable</u> <u>Housing</u>	<u>Pre-Approval</u> <u>Letter Date</u>	<u>Payment Issue</u> <u>Date</u>	<u>Repayment</u> <u>Date</u>	<u>Repayment</u> <u>Amount</u>
1	Rebekah C Susa	213 Thompsonville Road	No	8/26/2016	9/27/2016		
2	Heidi Hungling	127 Airstream Lane	No	7/24/2018	8/6/2018		
3	Mileidy Velazquez	97 Orange Lane, Unit 3	Yes	5/7/2018	8/23/2018		
4	Kristen Kehl	97 Orange Lane, Unit 1	Yes	6/5/2018	8/23/2018		
5	Luis & Yanelly Rodriguez	97 Orange Lane, Unit 2	Yes	6/5/2018	8/23/2018	2/21/2023	\$ 5,515.07
6	Dylan Mats	281 Woods Ave	Yes	N/A	8/23/2018		
7	Lisa Shaw	97 Orange Lane, Unit 5	Yes	6/28/2018	8/30/2018		
8	John Hagen	97 Orange Lane, Unit 4	Yes	6/28/2018	8/30/2018	3/23/2021	\$ 7,485.00
9	Jose Luis Hernandez & Ashley Marie Chavez	97 Orange Lane, Unit 6	Yes	4/9/2019	5/1/2019	1/12/2021	\$ 8,370.00
10	Wilfred Gonzalez	281 Woods Avenue, Unit 11	Yes	7/28/2021	8/30/2021		
11	Angela Bunch & Patrick Kennedy	84771 Overseas Hwy, U301	Yes	8/20/2020	5/6/2021		
12	Shannon Aleksa	84771 Overseas Hwy, U201	Yes	12/17/2020	5/27/2021		
13	Blake Halliday and Michelle Merriman Halliday	281 Woods Avenue Unit #12	Yes	6/13/2022	8/31/2022		
14	Christina Clark	84771 Overseas Hwy, U312	Yes	6/30/2022	1/27/2023		
15	Anna Floyd	281 Woods Avenue, Unit #2	Yes	1/12/2023	1/31/2023		
16	Holly A. Aliprandi	282 Woods Avenue, Unit #4	Yes	11/28/2022	2/15/2023		
17	Autumn Neve Addie	97 Orange Lane, Unit 2	Yes	8/25/2022	2/16/2023		
18	Alexandra Proskovec	84771 Overseas Hwy, U302	Yes	11/21/2022	5/25/2023		
19	Alicia Severino & Rene Barriga	84771 Overseas Hwy, U202	Yes	6/16/2022	8/4/2023		
20	Mattnew Morillo	97 Orange Lane, Unit #4	Yes	1/29/2024	2/12/2024		

Islamorada, Village of Islands
FY 2024-2025 Budget
IMPACT FEE FUND

		FY2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
REVENUES						
101-324-110	Impact Fees - Fire Rescue (RES)	\$ 58,571	\$ 39,166	\$ 40,531	\$ 40,531	\$ 40,000
101-324-120	Impact Fees - Fire Rescue (COM)	60	8,218	28,873	28,873	-
101-324-310	Impact Fees - Transporation (RES)	76,787	52,174	46,266	46,898	40,000
101-324-320	Impact Fees - Transporation (COM)	956	10,786	-	10,786	-
101-324-610	Impact Fees - Parks & Rec (RES)	287,346	188,498	165,461	167,795	150,000
101-324-620	Impact Fees - Parks & Rec (COM)	-	39,806	5,901	6,000	-
101-361-101	Interest Revenue	5,494	78,008	84,514	126,771	20,000
TOTAL REVENUES		\$ 429,214	\$ 416,656	\$ 371,546	\$ 427,655	\$ 250,000
EXPENDITURES						
101-9000-581-91	Transfer Out to Capital Projects Funds	157,757	324,028	-	1,017,811	946,699
	<i>Fire (Storage Building)</i>	<i>5,970</i>	<i>7,750</i>		<i>150,000</i>	<i>170,000</i>
	<i>Parks & Rec (Plantation Tropical Preserve)</i>	<i>8,500</i>	<i>28,967</i>		<i>15,876</i>	<i>110,000</i>
	<i>Parks & Rec (KTCP Boardwalk)</i>	<i>66,621</i>	<i>21,950</i>		<i>14,069</i>	<i>-</i>
	<i>Parks & Rec (GTH Improvements)</i>	<i>76,666</i>	<i>9,404</i>		<i>837,866</i>	<i>666,699</i>
TOTAL EXPENDITURES		\$ 157,757	\$ 324,028	\$ -	\$ 1,017,811	\$ 946,699
REVENUES OVER / (UNDER) EXPENDITURES		\$ 271,457	\$ 92,628	\$ 371,546	\$ (590,156)	\$ (696,699)

Islamorada, Village of Islands
FY 2024-2025 Budget
BUILDING FUND

FUND BALANCE, Beginning

		10/1/2023	10/1/2024
107-281-000	Fund Balance - Restricted - Other Building Fund Activity	\$ 559,192	\$ 414,612
107-282-000	Fund Balance - Committed for Bldg Code Enf Training	233,562	224,996
		<u>\$ 792,754</u>	<u>\$ 639,608</u>

		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	<i>FY 2022-2023 Actuals</i>	<i>9/30/2024 Projected</i>	FY 2024-2025 BUDGET
					<i>as of 06/30/24</i>	<i>July-Sept</i>		
REVENUES								
107-316-000	Contractor Registration Fees	\$ 22,764	\$ 21,354	\$ 25,000	\$ 18,308	\$ 3,649	\$ 21,957	\$ 25,000
107-322-000	Building Permit Fees	1,881,284	1,683,704	1,800,000	1,438,666	286,914	1,725,580	1,800,000
107-361-001	Interest Revenue	1,641	28,672	10,000	26,984	13,491	40,475	10,000
107-369-000	Miscellaneous Revenue	72	-	-	12,767	-	-	-
		<u>\$ 1,905,761</u>	<u>\$ 1,733,730</u>	<u>\$ 1,835,000</u>	<u>\$ 1,496,725</u>	<u>\$ 304,054</u>	<u>\$ 1,788,012</u>	<u>\$ 1,835,000</u>

EXPENDITURES

Personnel

107-1000-524-12	Regular Salaries & Wages	\$ 671,567	\$ 648,933	\$ 754,700	\$ 413,722	\$ 164,865	\$ 692,879	\$ 792,094
107-1000-524-14	Overtime	25,840	20,217	25,000	7,596	3,570	23,566	25,000
107-1000-524-21	Payroll Taxes	52,217	52,636	59,700	31,963	14,848	54,084	62,508
107-1000-524-22	Retirement Plan Contributions	77,106	84,852	109,000	57,720	28,991	76,960	111,711
107-1000-524-23	Employee Insurance Benefits	84,824	84,210	76,100	79,630	43,909	106,173	118,665
107-1000-524-24	Workers' Compensation Insuran	11,501	11,531	12,000	8,392	2,671	11,189	13,321
		923,055	902,378	1,036,500	599,024	258,855	964,852	1,123,299

Operating

107-1000-524-31	Professional Services	576,413	734,703	833,000	434,347	427,206	861,553	685,000
	<i>Harris Computers</i>			3,000			-	3,000
	<i>M T Causley</i>	537,860	546,733	400,000	191,093	300,913	492,005	400,000
	<i>All Aspects</i>	4,276	91,365	180,000	132,800	58,640	191,440	250,000
	<i>DBPR (Fees to State)</i>	33,777	28,230	30,000	13,658	15,991	29,649	30,000
	<i>Watershed Management Plan (L. Lehr)</i>		67,725	120,000	95,546	51,400	146,946	-
	<i>Building Fee Analysis Consultant</i>			100,000			-	
	<i>Weiss Sor</i>		500		1,250	225	1,475	1,500
	<i>Misc / Other</i>	500	150	-		37	37	500

Islamorada, Village of Islands
FY 2024-2025 Budget
BUILDING FUND

		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	FY 2023-2024 Actuals as of 06/30/24	FY 2022-2023 Actuals July-Sept	9/30/2024 Projected	FY 2024-2025 BUDGET
							-	
107-1000-524-40	Travel & Per Diem	302	3,650	10,000	4,105	191	4,296	10,000
107-1000-524-41	Communications	6,924	5,877	6,000	6,000	6,000	5,608	7,000
	<i>AT&T Mobility</i>	3,119	3,613	3500	3296.78	1043.51	4,340	4,300
	<i>AT&T - MPLS & VOIP</i>	2,334					-	
	<i>Momentum Telecom - Internet-ba</i>	752	2,264	2,500	2,088	697	2,785	2,700
107-1000-524-42	Freight & Postage	162	1,701	2,500	338	1,690	2,028	2,500
107-1000-524-45	Insurance	12,612	12,137	15,000	9,051	3,034	12,085	15,000
107-1000-524-46	Repair & Maintenance	2,364	4,982	5,000	-	2,145	2,145	5,000
107-1000-524-48	PR / Advertising	-	3,092	500	-	3,092	3,092	5,000
107-1000-524-51	Office Supplies & Expenses	7,072	4,185	10,000	1,161	658	1,819	5,000
107-1000-524-52	Operating Supplies	9,224	5,564	10,000	2,367	2,510	4,877	10,000
107-1000-524-54	Dues & Subscriptions	36,452	47,456	44,000	68,296	6,237	74,534	77,000
	<i>Harris (CV ASM Fees)</i>	33,081	42,902	40,000	42,078	5,500	47,578	46,000
	<i>Go Daddy (E-mail)</i>	2,164	2,418	2,500	925		925	1,000
	<i>Memberships</i>	970	996	1,500	1,113		1,113	1,500
	<i>Other - Misc</i>	237	1,139		180	737	917	500
	<i>Forerunner</i>	-			24,000		24,000	28,000
107-1000-524-55	Training	1,552	2,956	7,500	2,512	1,757	4,269	10,000
		653,077	826,302	943,500	528,177	454,521	976,306	831,500

Islamorada, Village of Islands
FY 2024-2025 Budget
BUILDING FUND

<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i> <i>as of 06/30/24</i>	<i>FY 2022-2023 Actuals</i> <i>July-Sept</i>	<i>9/30/2024 Projected</i>	FY 2024-2025 BUDGET
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Capital Outlay							
107-1000-524-63	Capital Outlay						
107-1000-524-64	Capital Outlay - Vehicles	-	60,000	2,340	2,340	-	60,000
						-	-
Transfer Out							
107-9000-581-01	Transfer to General Fund	84,000	84,000	84,000	84,000	84,000	84,000
TOTAL EXPENDITURES		\$ 1,660,132	\$ 1,812,680	\$ 2,124,000	\$ 1,129,541	\$ 797,376	\$ 1,941,158
REVENUES OVER / (UNDER) EXPENDITURES		\$ 245,629	\$ (78,950)	\$ (289,000)	\$ 367,184	\$ (493,322)	\$ (153,146)

FUND BALANCE, Ending

					<u>9/30/2024</u>	<u>9/30/2025</u>
107-281-000	Fund Balance - Restricted - Other Building Fund Activity				\$ 414,612	\$ 170,812
107-282-000	Fund Balance - Committed for Bldg Code Enf Training				224,996	204,996
					<u>\$ 639,608</u>	<u>\$ 375,809</u>



Council Communication

To: Mayor and Village Council
From: Lissette Quintero, Captian MCSO, Terry Abel, Fire Chief
Date: August 22, 2024
SUBJECT: **Public Safety and Emergency Management TAB 10**

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 10_FY24-25 Budget Workshops_FINAL - PRINTED - REVISED

TAB 10

Public Safety and Emergency Management

- Local Law Enforcement (MCSO)
Department
- Fire Rescue Department

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Local Law Enforcement (MCSO)		FY 2021-2022 <i>Actuals (Audited)</i>	FY 2022-2023 <i>Actuals (Audited)</i>	FY 2023-2024 <i>Budget</i>	9/30/2024 <i>Projected</i>	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0800-521-12	Regular Salaries & Wages	\$ 49,532	\$ 48,052	\$ 57,900	\$ 51,418	\$ 60,800
001-0800-521-14	Overtime	101	263	500	86	500
001-0800-521-21	Payroll Taxes	3,671	3,136	4,500	3,606	4,700
001-0800-521-22	Retirement Plan Contribution:	5,436	5,970	8,200	6,989	8,400
001-0800-521-23	Employee Insurance Benefits	9,678	24,673	34,100	5,930	6,458
		68,418	82,095	105,200	68,029	80,858
<u>Operating</u>						
001-0800-521-31	Professional Services (MCSC	2,307,694	2,265,722	2,773,000	2,414,384	3,079,678
001-0800-521-40	Travel & Per Diem	-	2,871	5,000	436	200
001-0800-521-41	Communications	7,191	6,956	7,500	7,183	8,000
	<i>AT&T Mobility (Cell Phones)</i>	<i>1,780</i>	<i>2,150</i>	<i>2,500</i>	<i>1,631</i>	<i>2,000</i>
	<i>AT&T (VOIP & MPLS)</i>	<i>2,261</i>			-	
	<i>Comcast (Internet)</i>	<i>2,395</i>	<i>2,541</i>	<i>2,500</i>	<i>3,284</i>	<i>3,500</i>
	<i>Momentum Telecom - Intern</i>	<i>755</i>	<i>2,264</i>	<i>2,500</i>	<i>2,268</i>	<i>2,500</i>
001-0800-521-42	Freight & Postage	3	90	500	1	100
001-0800-521-46	Repair & Maintenance	23,724	2,281	5,000	6,411	6,000
001-0800-521-51	Office Supplies & Expenses	1,850	1,792	2,500	1,826	1,500
001-0800-521-52	Operating Supplies	102,741	95,226	85,000	92,365	90,000
001-0800-521-54	Dues & Subscriptions	432	619	1,500	3,522	4,500
	<i>Go Daddy - Office 365</i>	<i>-</i>	<i>444</i>	<i>500</i>	<i>309</i>	<i>500</i>
	<i>Rotary & Chamber</i>	<i>432</i>	<i>175</i>	<i>1,000</i>	<i>175</i>	<i>1,000</i>
	<i>License Plate Monitoring</i>				<i>3,000</i>	<i>3,000</i>
	<i>Other / Misc</i>	<i>-</i>			<i>38</i>	<i>-</i>
001-0800-521-55	Training	-	2,385	5,000	-	-
		2,443,635	2,377,941	2,894,000	2,526,128	3,189,978
		\$ 2,512,053	\$ 2,460,036	\$ 2,999,200	\$ 2,594,156	\$ 3,270,836

Updated by: Jill Cranney-Black
BUDGET - ISLAMORADA
2 YEAR COMPARISON FOR FYE 2024 TO FYE 2025

	ADOPTED BUDGET FYE 2024	PROPOSED BUDGET FYE 2025	DIFFERENCE + OR (-)
<u>PERSONNEL SERVICES</u>			
Headcount	18.0	18.0	-
Executive Salary	-	-	-
Regular Salaries	1,575,371	1,664,929	89,558
Overtime	78,489	82,413	3,925
Incentive	12,600	13,199	600
Employer Taxes	127,484	134,681	7,197
Retirement Contribution	520,899	560,273	39,374
Life & Health Insurance	2,000	2,000	-
Unemployment Compensation	-	-	-
Total Personnel Services	2,316,842	2,457,496	140,654
<u>OPERATING EXPENSES</u>			
Expenses Other Than Salaries	-	-	-
Professional Services	4,750	4,750	-
Other Contractual Services	-	-	-
Investigations	-	-	-
Travel & Per Diem	1,500	1,500	-
Communications	9,500	9,500	-
Freight & Postage	100	100	-
Utility Services	-	-	-
Rentals	-	-	-
Insurance	43,000	53,000	10,000
Repairs & Maintenance	79,391	92,641	13,250
Printing	-	-	-
Advertising	-	-	-
Office Supplies	2,050	2,050	-
Operating Supplies	12,185	12,185	-
Books/Subscriptions/Memberships	1,000	1,000	-
Tuition	-	-	-
Training	2,000	2,000	-
Total Operating Expenses	155,476	178,726	23,250
<u>CAPITAL OUTLAY</u>			
Other Building Improvements	-	-	-
Automobiles/Machinery/Equip.	144,169	144,169	-
Total Capital Outlay	144,169	144,169	-
<u>OTHER USES</u>			
Aids to Government Agencies	-	-	-
Aids to Private Organizations	-	-	-
Intragovernmental Transfers	-	-	-
Total Other Uses	-	-	-
TOTAL SHERIFF'S BUDGET	2,616,487	2,780,391	163,904
COUNTY COSTS:*			
- Health Insurances	257,904	257,904	-
- Worker's Compensation	42,708	41,383	(1,325)
- County Allocation	-	-	-
Total County Expenses	300,612	299,287	(1,325)
*Estimates			
TOTAL BUDGET	2,917,099	3,079,678	162,579

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Fire Rescue		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-0900-522-12	Regular Salaries & Wages	\$ 2,859,036	\$ 3,131,004	\$ 3,260,800	\$ 3,329,684	\$ 3,141,227
001-0900-522-13	Other Salaries & Wages	128,431	53,191	100,000	67,456	669,546
001-0900-522-14	Overtime	509,495	507,671	591,400	510,657	610,100
001-0900-522-21	Payroll Taxes	259,849	282,317	302,400	296,301	339,500
001-0900-522-22	Retirement Contributions	861,801	1,061,897	1,249,400	1,164,886	1,392,700
001-0900-522-23	Employee Insurance Premiums	411,304	482,284	513,400	570,197	637,286
		5,029,914	5,518,364	6,017,400	5,939,181	6,790,358
<u>Operating</u>						
001-0900-522-31	Professional Services	91,984	84,070	93,500	86,918	202,000
	<i>Prof ER Svcs (Med Dir)</i>	57,330	61,866	65,000	62,705	80,000
	<i>Penguin Management</i>	1,074		-	-	-
	<i>Prof Practice Spt (EMS Billing)</i>	2,300		5,000	1,065	2,500
	<i>Collection Information Bureau</i>	-		1,000	-	-
	<i>LifeScan Wellness</i>	19,316	19,802	20,000	22,080	25,000
	<i>Johnathan M Fair (Promotion Testing)</i>	4,000		-	-	-
	<i>Standard Operataing Proc Manual</i>					24,000
	<i>CEMP Update</i>					67,000
	<i>Other / Misc.</i>	7,964	2,402	2,500	1,068	3,500
001-0900-522-40	Travel & Per Diem	4,558	16,733	30,000	10,849	25,000
001-0900-522-41	Communications	59,392	54,800	51,500	56,724	60,000
	<i>AT&T</i>	2,190	4,719	5,000	6,038	6,500
	<i>AT&T Mobility (Cell Phones)</i>	11,235	12,801	10,000	13,569	15,000
	<i>AT&T (VOIP & MPLS)</i>	30,324		-	-	
	<i>Momentum Telecom - Internet-based</i>	10,235	29,615	28,000	29,671	30,000
	<i>Comcast (Digital Adapters)</i>	403	1,259	2,000	915	2,000
	<i>Ring Central</i>	3,835	6,005	6,000	5,925	6,000
	<i>Other / Misc.</i>	1,170	400	500	606	500
001-0900-522-42	Freight & Postage	1,045	397	2,500	1,899	2,500

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Fire Rescue		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-0900-522-43	Utility Services	44,547	44,305	38,000	41,408	38,000
	<i>FKAA (Water)</i>	<i>15,122</i>	<i>16,171</i>	<i>10,000</i>	<i>16,586</i>	<i>10,000</i>
	<i>FKEC (Electricity)</i>	<i>27,025</i>	<i>25,853</i>	<i>25,000</i>	<i>22,540</i>	<i>25,000</i>
	<i>Wastewater Alloc.</i>	<i>2,400</i>	<i>2,281</i>	<i>3,000</i>	<i>2,282</i>	<i>3,000</i>
001-0900-522-44	Rentals & Leases	-	-	200,000	190,102	190,000
001-0900-522-45	Insurance	27,097	11,124	30,000	33,026	35,000
001-0900-522-46	Repair & Maintenance	209,490	188,031	220,000	254,300	240,000
	<i>Vehicle R&M</i>	<i>75,980</i>	<i>99,888</i>	<i>120,000</i>	<i>182,354</i>	<i>140,000</i>
	<i>Fire Equipment R&M</i>	<i>47,380</i>	<i>49,316</i>	<i>60,000</i>	<i>25,009</i>	<i>45,000</i>
	<i>Generator & Station R&M</i>	<i>86,130</i>	<i>38,827</i>	<i>40,000</i>	<i>43,631</i>	<i>45,000</i>
	<i>Boat R&M</i>					<i>10,000</i>
001-0900-522-48	PR / Advertising	-	-	-	-	2,500
001-0900-522-49	Other Expenses	-	2,124	500	2,805	3,000
001-0900-522-51	Office Supplies & Expenses	6,739	3,800	10,000	3,639	9,000

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Fire Rescue		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET	
001-0900-522-52	Operating Supplies	-	323,699	273,377	295,500	258,274	388,500
	Gym Equipment for Station 19 and 21						14,000
	4 Gas Meter						3,000
	Electric Vehicle Fire Blanket						3,500
	Rugged Dell Laptop (3)						11,000
	Office Chairs - Station 20						8,400
	800 MHZ Pagers (15)						13,500
	Stacking Chairs (50)						4,500
	Replacement Recliners - Station 19 and 20						12,000
	Fire Training Mannequin (2)						6,400
	Class A Dress Uniforms						10,000
	Replacement Safety Rope/Rescue Gear						7,200
	Wright Express (Fuel)	7,487	7,796	10,000	9,109		10,000
	Sunshine Gasoline (Fuel)	36,307	43,182	45,000	35,372		45,000
	McKenzie Petroleum (Fuel)	4,953		-	-		-
	BoundTree EMS Supplies	46,140	46,293	50,000	40,961		50,000
	Other EMS Supplies	18,450	35,876	50,000	9,097		20,000
	Station Supplies	47,005	80,562	40,000	68,349		50,000
	Uniforms & Personal Gear	135,456	60,093	30,000	24,448		30,000
	Bunker Gear Replacements	-		72,000	36,850		55,000
	Fire Hose Replacements	-	-	-	13,583		15,000
	Other / Misc.	27,901		10,000	20,504		20,000

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Fire Rescue		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-0900-522-54	Dues & Subscriptions	43,275	47,449	50,000	44,176	50,000
	<i>Memberships</i>	<i>1,726</i>	<i>1,950</i>	<i>2,000</i>	<i>1,798</i>	<i>2,000</i>
	<i>NFPA Fire Codes / HandTevy</i>	<i>2,372</i>	<i>2,089</i>	<i>2,500</i>	<i>3,294</i>	<i>3,500</i>
	<i>Go Daddy - Office 365</i>	<i>5,466</i>	<i>5,874</i>	<i>6,000</i>	<i>2,839</i>	<i>5,000</i>
	<i>ESO Solutions (Records SW)</i>	<i>15,197</i>	<i>17,124</i>	<i>17,500</i>	<i>16,255</i>	<i>17,500</i>
	<i>Target Solutions</i>	<i>14,074</i>	<i>13,328</i>	<i>13,500</i>	<i>8,967</i>	<i>10,000</i>
	<i>Station Automation (PS Trax)</i>	<i>3,341</i>	<i>3,658</i>	<i>4,000</i>	<i>3,875</i>	<i>4,000</i>
	<i>Starlink/Xroads Networks</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5,881</i>	<i>6,000</i>
	<i>Other / Misc.</i>	<i>1,099</i>	<i>3,118</i>	<i>4,500</i>	<i>1,266</i>	<i>2,000</i>
001-0900-522-55	Training	21,317	25,940	45,000	24,100	30,000
		833,143	752,149	1,066,500	1,008,218	1,272,500
		\$ 5,863,057	\$ 6,270,513	\$ 7,083,900	\$ 6,947,400	\$ 8,062,858



Council Communication

To: Mayor and Village Council
From: Maria Bagiotti, Founders Park Director, Lisa Watts, Dockmaster
Date: August 22, 2024
SUBJECT: Culture and Recreation TAB 11

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 11_FY24-25_Budget Workshops_FINAL - PRINTED

TAB 11

Culture and Recreation

- Parks and Recreation Department
- Marina Enterprise Fund

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Parks & Recreation		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
<u>Personnel</u>						
001-1300-572-12	Regular Salaries & Wages	\$ 696,920	\$ 789,565	\$ 1,011,500	\$ 788,660	\$ 930,519
001-1300-572-13	Other Salaries & Wages	143,685	157,841	209,400	\$ 155,206	234,165
001-1300-572-14	Overtime	41,533	45,265	40,000	\$ 34,833	40,000
001-1300-572-21	Payroll Taxes	67,835	76,025	96,500	\$ 73,582	92,158
001-1300-572-22	Retirement Plan Contributions	61,119	77,631	151,200	99,826	146,871
001-1300-572-23	Employee Insurance Benefits	145,142	206,920	252,400	332,840	362,463
		1,156,233	1,353,248	1,761,000	1,484,947	1,806,176
<u>Operating</u>						
001-1300-572-31	Professional Services	272,378	314,775	480,800	351,326	751,000
	<i>Swimming</i>	52447	69075	63,000	61,631	63,000
	<i>Synchronized Swmming</i>	6840	10098	12,600	14,058	15,000
	<i>Tennis</i>	154430	163575	202,500	154,381	160,000
	<i>Fitness</i>	22822	20952	25,200	23,082	25,000
	<i>Diving</i>	6775	11565	10,800	11,385	11,000
	<i>Freediving</i>	5040	10302	12,600	3,240	5,000
	<i>Water Aerobics</i>	16,610	21,414	21,600	19,417	20,000
	<i>Pickleball Conceptual Site Plan</i>			25,000	14,544	-
	<i>RJs Design Consultants-pool resurfacing</i>	-	-	100,000	43,303	189,000
	<i>Miller Legg - Master Plan</i>	-	-	-	-	176,000
	<i>Leak Detection-pool</i>	7,414	-	-	-	25,000
	<i>Police Detail</i>		-	-	4,620	10,000
	<i>Site Plan Consultant-Master Plan Results</i>		-	-	-	50,000
	<i>Other/Misc</i>		7,795	7,500	1,665	2,000
001-1300-572-40	Travel & Per Diem	2,353	2,139	3,000	971	2,500

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Parks & Recreation		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-1300-572-41	Communications	23,051	35,307	35,800	19,812	35,700
	<i>AT&T Mobility - Cell Phones</i>	2,404	2,173	2,500	2,174	2,400
	<i>AT&T - Internet-based Services</i>	12,634	0	-	-	
	<i>Ring Central - Office Phones</i>	2,786	4,908	5,300	1,975	5,300
	<i>Momentum Telecom - Internet-based Services</i>	2,847	20,470	20,000	17,000	20,000
	<i>AT&T - Public WiFi</i>	2,380	5,878	8,000	1,051	8,000
	<i>Other / Misc</i>	-	1,878	-	(2,389)	
001-1300-572-42	Freight & Postage	73	77	500	40	200
001-1300-572-43	Utility Services	336,166	390,476	364,000	378,620	400,000
	<i>FCAA (Water)</i>	163,101	186,895	190,000	177,115	190,000
	<i>FKEC (Electric)</i>	116,560	127,054	120,000	127,375	130,000
	<i>School District - Baseball Fields</i>	22,230	24,836	19,000	22,438	24,000
	<i>Wastewater Allocation</i>	34,275	51,692	35,000	51,692	56,000
001-1300-572-44	Rentals & Leases	39	1,064	2,500	1,501	1,000
001-1300-572-46	Repair & Maintenance	85,375	68,160	111,000	91,484	95,000
	<i>Shade Structure R&M</i>	-	900	8,000	940	5,000
	<i>Beach Bathroom Upgrades</i>	-	-	10,000	3,947	-
	<i>Cleaning Services</i>	-	-	20,000	-	-
	<i>Facility Painting</i>	12,580	5,880	11,000	8,010	8,000
	<i>Plumbing & Electrical Repairs</i>	9,840	-	1,000	7,623	6,000
	<i>Splash Pad & Pool Repairs</i>	14,310	11,291	15,000	7,396	5,000
	<i>Turf & Landscaping Maintenance</i>	7,650	10,425	15,000	35,178	40,000
	<i>Invasive Species Control</i>	7,500	7,200	7,500	7,200	7,500
	<i>Vehicle & Equipment Maintenance</i>	12,835	24,779	8,500	6,753	8,500
	<i>Fence Repair</i>					6,000
	<i>Amphitheater Lighting/Marquee Repair</i>					7,000
	<i>Other / Misc</i>	20,660	7,685	15,000	14,435	8,500
001-1300-572-48	PR / Advertising	2,369	5,078	7,500	4,362	6,500

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Parks & Recreation		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-1300-572-49	Other Expenses	134	804		631	-
001-1300-572-51	Office Supplies & Expenses	6,850	7,254	7,500	7,439	7,000
001-1300-572-52	Operating Supplies	200,254	206,482	200,000	176,209	200,000
	<i>Commercial Energy Specialists</i>	66,332	55,098	60,000	47,316	60,000
	<i>Fuel Purchases</i>	4,500	5,486	5,000	5,035	5,000
	<i>Hardware Supplies</i>	11,600	13,869	15,000	10,989	15,000
	<i>Paper & Chemical Supplies</i>	18,450	17,274	20,000	19,166	20,000
	<i>Herbicides & Fertilizers</i>	15,872	17,584	15,000	12,923	15,000
	<i>Mulch, sod, pea rock</i>	12,000	13,280	15,000	2,900	15,000
	<i>Printing</i>	2,400	-	3,500	-	
	<i>Lifeguard Supplies</i>	14,600	5,751	3,500	4,296	5,000
	<i>Amazon Purchases</i>	14,500	9,054	20,000	7,261	15,000
	<i>Outdoor Workout Equipment Replacements</i>					10,000
	<i>Pool Area Improvements</i>					9,100
	<i>Other / Misc</i>	40,000	69,085	43,000	66,324	30,900
001-1300-572-54	Dues & Subscriptions	2,798	3,435	4,000	3,165	3,500
	<i>Memberships</i>	514	774	1,200	558	600
	<i>FDOH Permits for Pool</i>	590	590	600	790	800
	<i>Go Daddy - Office 365</i>	840	851	1,000	383	800
	<i>Musco Lighting Control Link</i>	812	475	500	475	500
	<i>SmartWaiver Application</i>	-	225	300	225	300
	<i>Other / Misc.</i>	42	520	400	734	500
001-1300-572-55	Training	2,149	2,508	3,000	1,708	3,000
001-1300-574-49	Special Events	11,627	38,356	40,000	60,769	75,000
		945,616	1,075,917	1,259,600	1,098,036	1,580,400
		\$ 2,101,849	\$ 2,429,165	\$ 3,020,600	\$ 2,582,983	\$ 3,386,576

Islamorada, Village of Islands
FY 2024-2025 Budget
PYH MARINA FUND

<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>2023-2024 Budget</i>	<i>FY 2023-2024 Actuals</i>	FY 2024-2025 BUDGET
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as of 6/30/2024

REVENUES

401-334-701	Resilient Florida Grant (\$1.9 M) Breakwater Grant #:	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
401-337-702	Monroe County Boating Imp Grant	10,000	10,246	14,000	-	14,000
401-347-501	Dock Usage Fee	934,291	965,575	1,000,000	757,283	1,000,000
401-347-502	Diesel Fuel Sales	177,842	114,124	140,000	79,408	140,000
401-347-503	Dock Utilities Charges	81,998	91,620	80,000	54,450	90,000
401-347-504	Ramp Usage Fee	61,258	61,871	50,000	47,919	50,000
401-347-505	Unleaded Fuel Sales	435,206	443,935	400,000	356,837	400,000
401-347-506	Miscellaneous Revenue	10,397	9,588	10,000	8,406	11,000
401-361-100	Interest	3,660	42,869	12,000	45,600	12,000
TOTAL REVENUES		\$ 1,714,652	\$ 1,739,828	\$ 2,706,000	\$ 1,349,902	\$ 2,717,000

EXPENSES

Personnel

401-1400-575-12	Full Time Wages	\$ 233,409	\$ 260,162	\$ 253,100	\$ 188,596	\$ 318,600
401-1400-575-14	Overtime	9,038	11,266	10,000	7,954	10,000
401-1400-575-21	Payroll Taxes	18,072	20,447	20,200	14,775	25,200
401-1400-575-22	Retirement Plan Contributions	35,725	106,175	34,500	24,216	42,600
401-1400-575-23	Employee Insurance Benefits	38,281	25,045	32,500	25,692	38,286
401-1400-575-24	Workers' Compensation	3,032	4,051	4,200	2,832	4,495
		337,557	427,146	354,500	264,066	439,181

Operating

401-1400-575-31	Professional Services	14,918	375	5,000	-	5,500
401-1400-575-41	Communications	7,287	16,201	16,000	10,431	16,000
	<i>AT&T Mobility</i>	<i>1,170</i>	<i>1,345</i>	<i>1,500</i>	<i>763</i>	<i>1,500</i>
	<i>Comcast - Phones</i>	<i>3,932</i>	<i>3,212</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Comcast - Marina WiFi</i>	<i>1,164</i>	<i>-</i>	<i>3,500</i>	<i>2,669</i>	<i>3,500</i>
	<i>Ring Central - Office Phones</i>	<i>-</i>	<i>931</i>	<i>1,200</i>	<i>444</i>	<i>1,200</i>
	<i>Momentum Telecom - Internet-based Svcs</i>	<i>771</i>	<i>10,713</i>	<i>9,300</i>	<i>7,734</i>	<i>9,300</i>
	<i>Other / Misc</i>	<i>250</i>		<i>500</i>	<i>-</i>	<i>500</i>

Islamorada, Village of Islands
FY 2024-2025 Budget
PYH MARINA FUND

		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	2023-2024 Budget	FY 2023-2024 Actuals	FY 2024-2025 BUDGET
		<i>as of 6/30/2024</i>				
401-1400-575-42	Freight & Postage		5	500	6	10
401-1400-575-43	Utilities	146,633	159,408	141,000	87,709	144,000
	<i>FCAA</i>	<i>16,600</i>	<i>18,485</i>	<i>17,500</i>	<i>13,093</i>	<i>20,000</i>
	<i>FKEC</i>	<i>126,698</i>	<i>136,798</i>	<i>120,000</i>	<i>74,616</i>	<i>120,000</i>
	<i>Wastewater Base Facility Charge</i>	<i>3,335</i>	<i>4,125</i>	<i>3,500</i>	<i>-</i>	<i>4,000</i>
401-1400-575-44	Rentals & Leases	8,994	920	1,000	-	1,000
401-1400-575-45	Insurance	79,027	111,094	95,000	118,186	142,000
	<i>Fuel storage tank liability & MOLL</i>	<i>17,895</i>	<i>20,396</i>	<i>20,000</i>	<i>19,476</i>	<i>22,000</i>
	<i>General Liability & Property (PRM)</i>	<i>61,132</i>	<i>70,698</i>	<i>75,000</i>	<i>98,710</i>	<i>120,000</i>
	<i>FMIT (Deductible - Facsina Case)</i>	<i>-</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
401-1400-575-46	Repair & Maintenance	102,484	60,494	63,200	55,297	88,500
	<i>KCS Technical Solutions (Wifi Maint)</i>	<i>2,750</i>	<i>3,000</i>	<i>3,200</i>	<i>2,000</i>	<i>3,000</i>
	<i>Mangrove & Tree Trimming</i>	<i>15,920</i>	<i>7,300</i>	<i>10,000</i>	<i>11,846</i>	<i>12,000</i>
	<i>Fuel Tank Inspections (Leigh Svc & Rpr)</i>	<i>6,967</i>	<i>9,368</i>	<i>12,000</i>	<i>9,528</i>	<i>12,000</i>
	<i>Buoy Program</i>	<i>16,254</i>	<i>11,947</i>	<i>15,000</i>	<i>20,468</i>	<i>30,000</i>
	<i>Iguana Removal</i>	<i>3,300</i>	<i>3,600</i>	<i>4,000</i>	<i>2,700</i>	<i>4,000</i>
	<i>Pedestal Repairs (Eaton/Wire Nuts)</i>	<i>-</i>	<i>6,515</i>	<i>2,500</i>	<i>611</i>	<i>3,000</i>
	<i>Plumbing</i>	<i>9,373</i>	<i>4,350</i>	<i>2,500</i>	<i>498</i>	<i>2,500</i>
	<i>Electrical</i>	<i>2,987</i>		<i>2,500</i>	<i>-</i>	<i>2,500</i>
	<i>A/C Repair</i>	<i>-</i>	<i>2,717</i>	<i>1,500</i>	<i>-</i>	<i>1,500</i>
	<i>Other / Misc</i>	<i>9,549</i>	<i>8,136</i>	<i>10,000</i>	<i>4,017</i>	<i>10,000</i>
	<i>Facility R & M</i>	<i>-</i>	<i>3,560</i>	<i>-</i>	<i>3,629</i>	<i>8,000</i>
	<i>Mud Slip Dredging</i>	<i>30,124</i>		<i>-</i>	<i>-</i>	<i>-</i>
	<i>Fuel Tank Painting</i>	<i>5,260</i>		<i>-</i>	<i>-</i>	<i>-</i>
401-1400-575-48	PR / Advertising	24,305	28,207	25,000	20,543	30,000
401-1400-575-49	Other Operating Expenses	59,090	74,940	50,000	61,547	75,000
401-1400-575-51	Office Supplies	3,572	1,191	3,500	1,395	3,500

Islamorada, Village of Islands
FY 2024-2025 Budget
PYH MARINA FUND

		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	2023-2024 Budget	FY 2023-2024 Actuals	FY 2024-2025 BUDGET
		<i>as of 6/30/2024</i>				
401-1400-575-52	Operating Supplies	558,393	435,673	399,000	268,414	400,000
401-1400-575-54	Dues & Subscription	2,627	2,293	3,200	1,442	3,000
	<i>Scibble ASM Fees</i>	<i>1,922</i>	<i>8,811</i>	<i>2,500</i>	<i>1,082</i>	<i>2,000</i>
	<i>Go Daddy</i>	<i>660</i>	<i>244</i>	<i>600</i>	<i>183</i>	<i>500</i>
	<i>Other / Misc</i>	<i>45</i>	<i>227</i>	<i>100</i>	<i>177</i>	<i>500</i>
		<u>1,007,330</u>	<u>890,796</u>	<u>802,400</u>	<u>624,971</u>	<u>908,510</u>
401-1400-575-59	Depreciation		197,770			
Capital Outlay						
401-1400-575-63	Breakwater Restoration	86,688	9,503	1,000,000	-	1,903,754
						-
401-1400-575-64	Capital Outlay-Machinery & Equip	229,453	24,809	64,000	27,398	50,000
	<i>WiFi Upgrade</i>					<i>50,000</i>
401-1400-575-65	Capital Outlay-Dock Decking Replacement	-	739,693			-
401-1400-575-67	Capital Outlay - Shade Structure				24,897	20,000
	<i>Tiki Rehabilitation</i>					<i>20,000</i>
		<u>316,141</u>	<u>971,775</u>	<u>1,064,000</u>	<u>52,295</u>	<u>1,973,754</u>
401-1400-575-99	Capital Outlay Offset		<i>(774,005)</i>			
401-1400-517-99	Debt Principal - Offset					
Debt Service						
401-1400-517-71	Principal Expense	12,109	12,376	13,000	12,650	13,500
401-1400-517-72	Interest Expense	1,320	1,134	2,000	949	2,000
		<u>13,429</u>	<u>13,510</u>	<u>15,000</u>	<u>13,599</u>	<u>15,500</u>
TOTAL EXPENSES		<u>\$ 1,674,457</u>	<u>\$ 2,303,227</u>	<u>\$ 2,235,900</u>	<u>\$ 954,931</u>	<u>\$ 3,336,945</u>
REVENUES OVER / (UNDER) EXPENSES		\$ 40,195	\$ (563,399)	\$ 470,100	\$ 394,971	\$ (619,945)



Council Communication

To: Mayor and Village Council
From: A.J. Engelmeyer, Public Works Director
Date: August 22, 2024
SUBJECT: Public Works TAB 12

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. TAB 12_FY24-25 Budget Workshops_FINAL PRINTED

TAB 12

Public Works

- Public Works Department -
Roadway Maintenance and Fills
- Solid Waste Fund
- Stormwater Enterprise Fund
- Transportation Fund
- Wastewater Enterprise Fund

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Public Works

<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
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ROADWAY MAINTENANCE

Personnel

001-1200-541-12	Regular Salaries & Wages	\$ 614,275	\$ 666,186	\$ 793,900	\$ 703,815	\$ 873,800
001-1200-541-14	Overtime	20,323	19,540	20,000	48,602	21,000
001-1200-541-21	Payroll Taxes	47,574	52,071	62,300	55,136	71,400
001-1200-541-22	Retirement Plan Contributions	79,627	93,319	109,200	109,735	117,300
001-1200-541-23	Employee Insurance Benefits	138,687	125,429	138,000	151,705	165,206
		900,487	956,545	1,123,400	1,068,993	1,248,706

Operating

001-1200-541-31	Professional Services		27,534		27,534	1,000
001-1200-541-40	Travel & Per Diem	3,142	1,205	3,500	2,196	5,000
001-1200-541-41	Communications	21,764	18,388	18,000	16,973	18,000
	<i>AT&T Mobility</i>	<i>6,460</i>	<i>6,675</i>	<i>7,500</i>	<i>6,007</i>	<i>7,000</i>
	<i>AT&T - MPLS & VOIP</i>	<i>12,406</i>		<i>-</i>	<i>-</i>	<i>-</i>
	<i>Momentum Telecom (Internet-based services)</i>	<i>2,313</i>	<i>10,713</i>	<i>9,500</i>	<i>10,040</i>	<i>10,000</i>
	<i>RingCentral (Office Phones)</i>	<i>585</i>	<i>1,000</i>	<i>1,000</i>	<i>926</i>	<i>1,000</i>
001-1200-541-42	Freight and Postage			500	14	500
001-1200-541-43	Utility Services	89,069	90,119	100,000	89,955	100,000
	<i>FCAA (Water)</i>	<i>20,403</i>	<i>20,427</i>	<i>25,000</i>	<i>22,345</i>	<i>25,000</i>
	<i>FKEC (Electric)</i>	<i>52,800</i>	<i>56,294</i>	<i>60,000</i>	<i>54,197</i>	<i>60,000</i>
	<i>Wastewater Allocation</i>	<i>15,866</i>	<i>13,413</i>	<i>15,000</i>	<i>13,413</i>	<i>15,000</i>
001-1200-541-44	Rentals & Leases	12,395	10,455	10,000	10,794	10,000

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Public Works		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
001-1200-541-46	Repair & Maintenance	204,715	134,899	370,000	190,472	444,000
	<i>Elevator Inspections & Maintenance</i>	1,426	3,467	3,500	3,317	3,500
	<i>Vehicle R&M</i>	23,928	16,798	32,000	58,764	60,000
	<i>Equipment R&M</i>	20,810	50,645	20,000	13,705	20,000
	<i>Building & Facility R&M</i>	15,003	23,516	50,000	41,414	50,000
	<i>Lower Mat Canal Restoration Culvert Proj</i>	104,090	1,257	5,000	-	20,000
	<i>Fla Keys Aeration Canal Project R&M</i>	3,552	2,600	15,000	10,896	15,000
	<i>Invasive Plant Removal (Stantec)</i>	13,902	9,238	25,000	21,000	30,000
	<i>Village Hall - seal joints & repaint</i>	-	-	200,000	-	200,000
	<i>Island Pride Cleaning Service</i>	3,195	15,075	15,000	15,413	15,500
	<i>Mangrove Trimming R&M</i>	-	-	-	19,350	20,000
	<i>Other / Misc.</i>	18,809	12,303	4,500	6,613	10,000
001-1200-541-48	PR / Advertising	163	-	-	328	500
001-1200-541-51	Office Supplies & Expenses	2,774	1,980	3,000	4,319	3,000
001-1200-541-52	Operating Supplies	192,349	169,935	169,500	132,738	160,000
	<i>Municipal Sup (Signs)</i>	14,510	5,425	10,000	2,260	10,000
	<i>Wright Express (Fuel)</i>	44,984	44,021	40,000	42,441	45,000
	<i>Paper Supplies</i>	18,832	15,136	15,000	17,973	20,000
	<i>Hardware Supplies</i>	91,930	52,589	50,000	20,333	30,000
	<i>Parts</i>	12,123	23,389	15,000	16,065	18,000
	<i>Uniforms</i>	860	4,536	5,000	5,875	7,000
	<i>Sand & Rock</i>	9,110	15,380	20,000	5,440	10,000
	<i>Other / Misc.</i>	-	9,458	15,000	22,351	20,000
001-1200-541-54	Dues & Subscriptions	1,220	1,604	1,700	915	1,700
	<i>Go Daddy - Office 365</i>	852	1,283	1,200	468	1,100
	<i>Memberships</i>	326	321	300	409	500
	<i>Other / Misc.</i>	42		200	38	100

Islamorada, Village of Islands
FY 2024-2025 Budget
GENERAL FUND

Public Works		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	FY 2024-2025 BUDGET
001-1200-541-55	Training	2,069	1,099	5,000	1,013	3,500
001-1200-541-99	Allocation to Transportation Fund		(918,944)	(1,173,000)	(1,005,058)	(1,297,339)
		529,660	(461,728)	(491,800)	(96,755)	(550,139)
SUBTOTAL - ROADWAY MAINTENANCE		1,430,147	494,817	631,600	972,238	698,567
					(13,130)	
					207,588	
FILLS						
<u>Personnel</u>						
001-1201-541-12	Regular Salaries & Wages	36,654	38,704	41,100	40,057	43,100
001-1201-541-14	Overtime	111,361	119,664	120,000	132,274	119,000
001-1201-541-21	Payroll Taxes	11,035	12,005	4,200	13,064	3,300
001-1201-541-22	Retirement Plan Contributions	4,715	5,114	5,700	5,467	5,900
001-1201-541-23	Employee Insurance Benefits	9,635	3,584	5,000	4,052	4,413
		173,401	179,071	176,000	194,915	175,713
<u>Operating</u>						
001-1201-541-44	Rentals & Leases	5,420	2,710	4,000	4,500	4,000
001-1201-541-52	Operating Supplies	-		2,500	-	2,500
		5,420	2,710	6,500	4,500	6,500
SUBTOTAL - FILLS		178,821	181,781	182,500	199,415	182,213
TOTAL - PUBLIC WORKS		\$ 1,608,968	\$ 676,598	\$ 814,100	\$ 1,171,653	\$ 880,780

Islamorada, Village of Islands
FY 2024-2025 Budget
SOLID WASTE FUND

<i>FY 2020-2021 Actuals (Audited)</i>	<i>FY2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	FY 2024-2025 BUDGET
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REVENUES

<i>Estimated # of Residential Units</i>	<i>4,418</i>
<i>FY 24-25 Solid Waste Non-Ad Valorem Assessment</i>	<i>\$ 490.00</i>
<i>Gross Revenue</i>	<i>\$ 2,164,820</i>
<i>Less Early Payment Discounts (3%)</i>	<i>(65,000)</i>
<i>Net Revenue</i>	<i>\$ 2,099,820</i>

102-325-101	Solid Waste Assessment Revenue	\$ 1,925,737	\$ 1,926,649	\$ 2,071,237	\$ 2,082,400	\$ 2,084,678	\$ 2,099,900
102-361-000	Interest Revenue	985	13,483	6,643	5,000	13,483	5,000
102-381-001	Transfer from General Fund	-	-	-	127,000	92,561	295,527
	<i>(Solid Waste Franchise Fees)</i>						

TOTAL REVENUES	\$ 1,926,722	\$ 1,940,132	\$ 2,077,880	\$ 2,214,400	\$ 2,190,722	\$ 2,400,427
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EXPENDITURES

Personnel

102-1200-534-12	Full Time Wages	\$ 10,398	\$ 12,429	\$ 13,417	\$ 14,400	\$ 13,768	\$ 15,100
102-1200-534-21	Payroll Taxes	863	1,021	1,103	1,100	1,133	1,200
102-1200-534-22	Retirement Plan Contributions	1,119	1,537	1,735	2,100	1,616	2,100
102-1200-534-23	Employee Insurance Benefits	1,007	928	1,114	1,300	1,109	1,146
102-1200-534-24	Workers Compensation Insurance	148	201	225	500	230	245
		13,535	16,117	17,594	19,400	17,856	19,791

Islamorada, Village of Islands
FY 2024-2025 Budget
SOLID WASTE FUND

		<i>FY 2020-2021 Actuals (Audited)</i>	<i>FY2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	FY 2024-2025 BUDGET
Operating							
102-1200-534-31	Professional Services	8,104	8,000	6,000	8,000	6,000	6,000
102-1200-534-42	Freight and Postage		-	109		109	110
102-1200-534-43	Solid Waste (Utility) Services	1,890,423	1,987,094	2,037,983	2,186,000	2,166,554	2,373,526
102-1200-534-45	Insurance	142	203	222	500	203	500
102-1200-534-48	Legal Advertisements	209	477	536	500	-	500
102-1200-534-49	Other Expenses		-			177,142	-
		1,898,878	1,995,774	2,044,850	2,195,000	2,172,866	2,380,636
TOTAL EXPENDITURES		\$ 1,912,413	\$ 2,011,891	\$ 2,062,444	\$ 2,214,400	\$ 2,190,722	\$ 2,400,427
REVENUES OVER / (UNDER) EXPENDITURES		\$ 14,309	\$ (71,759)	\$ 15,436	\$ -	\$ 0	\$ (0)

Islamorada, Village of Islands
FY 2024-2025 Budget
STORMWATER UTILITY FUND

<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
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REVENUES

<i>Estimated total of ESUs</i>	6,550
<i>Assessment per ESU</i>	\$ 32.00
<i>Gross Revenue</i>	\$ 209,600
<i>Less 3% Early Payment Discount</i>	(6,300)
<i>Net Revenue</i>	\$ 203,300

403-325-200	Stormwater Assessment	\$ 204,255	\$ 196,178	\$ 201,700	\$ 193,148	\$ 203,300
403-361-100	Interest Revenue	390	10,646	3,000	24,511	3,000
TOTAL REVENUES		\$ 204,645	\$ 206,825	\$ 204,700	\$ 217,659	\$ 206,300

EXPENSES

Personnel

403-1600-538-12	Full Time Wages	\$ 12,443	\$ 13,460	\$ 14,400	\$ 13,985	\$ 15,081
403-1600-538-21	Payroll Taxes	1,021	1,106	1,100	1,148	1,154
403-1600-538-22	Retirement Plan Contributions	1,920	6,380	2,100	1,898	2,055
403-1600-538-23	Employee Insurance Benefits	1,107	1,099	1,100	1,146	1,146
403-1600-538-24	Workers Compensation	170	225	500	179	245
		16,661	22,271	19,200	18,356	19,681

Operating

403-1600-538-31	Professional Services	6,500	6,500	267,000	6,500	257,000
	<i>Assessment Consultant (Andser Advisory)</i>	6,500	6,500	7,000	6,500	7,000
	<i>Stormwater Management Plan Update</i>	-	-	250,000	-	250,000
	<i>Monroe County Tax Collector Fees</i>	-	-	10,000	-	-
403-1600-538-42	Freight & Postage	70	61	-	-	-
403-1600-538-43	Utilities	566	579	1,000	700	1,000
403-1600-538-45	Insurance	176	222	500	280	500
403-1600-538-46	Repairs & Maintenance	-	-	25,000	5,000	25,000
403-1600-538-48	PR / Advertising	238	536	1,000	800	1,000
403-1600-538-52	Operating Supplies	-	-	5,000	-	5,000
		7,550	7,898	299,500	13,280	289,500

Islamorada, Village of Islands
FY 2024-2025 Budget
STORMWATER UTILITY FUND

<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
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TOTAL EXPENSES	\$	24,211	\$	30,169	\$	318,700	\$	31,636	\$	309,181
REVENUES OVER / (UNDER) EXPENSES	\$	180,434	\$	176,656	\$	(114,000)	\$	186,023	\$	(102,881)

Islamorada, Village of Islands
FY 2024-2025 Budget
TRANSPORTATION FUND

FUND BALANCE, Beginning

103-281-001 Fund Balance - Restricted

10/1/2023
\$ 54,700

10/1/2024
\$ 54,700

		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
REVENUES						
103-312-410	1st Local Option Fuel Tax	\$ 294,500	\$ 286,419	\$ 294,500	\$ 270,759	TBD
103-312-420	2nd Local Option Fuel Tax	224,381	218,588	234,700	\$ 184,310	TBD
103-331-001	FEMA Reimb - Irma			141,500	\$ 141,512	
103-334-001	FDEM Reimb - Irma			7,800	\$ 7,862	
103-334-002	FDOT Transit Development Grant			276,700	\$ 23,055	276,700
103-334-420	FDOT Maintenance Contract	-	49,233	65,000	\$ 65,644	65,000
103-335-120	State Revenue Sharing	96,262	558,097	475,400	\$ 522,097	501,634
103-338-000	Monroe Cty ILA-Supplemental Fuel Tax	22,236	22,236	22,200	\$ 22,236	22,000
103-361-100	Interest Revenue	35	-	-	\$ -	-
103-381-001	Trans from General Fund (Half Cent Sales Tax)	-	574,957	1,703,300	\$ 638,384	TBD
TOTAL REVENUES		\$ 637,414	\$ 1,709,530	\$ 3,221,100	\$ 1,875,859	\$ 865,334
EXPENDITURES						
Operating						
103-1200-541-01	Freebee Ridesharing Services	-	342,504	553,400	342,504	553,400
103-1200-541-02	Road Micro-sealing	-		250,000	-	250,000
103-1200-541-03	Pavement Conditions Assessment	-	13,358	-	-	-
103-1200-541-04	Roads Elevation Planning Study			420,000	-	-
103-1200-541-99	Public Works Roadways Allocation	-	918,945	1,375,100	1,005,058	1,297,339
		-	1,274,807	2,598,500	1,347,562	2,100,739
Transfers Out						
103-1200-581-01	Transfer to Debt Service Fund	534,966	524,274	528,000	528,297	514,000
TOTAL EXPENDITURES		\$ 534,966	\$ 1,799,081	\$ 3,126,500	\$ 1,875,859	\$ 2,614,739
OVER / (UNDER) EXPENDITURES		\$ 102,448	\$ (89,551)	\$ 94,600	\$ 0	\$ (1,749,405)

FUND BALANCE, Ending

103-281-001 Fund Balance - Restricted

9/30/2024
\$ 54,700

9/30/2025
\$ (1,694,705)

Islamorada, Village of Islands
FY 2024-2025 Budget
WASTEWATER UTILITY FUND

		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
REVENUES						
402-325-101	NPK Assmt/Sys Dev Charge/Payof	\$ 1,359,930	\$ 363,000	\$ 200,000	\$ 10,488	\$ 200,000
402-325-104	RSA Assmt/Sys Dev Charge/Payof		2,620,000	1,300,000	68,762	650,000
402-325-106	Wastewater System Dev Charges	324,120	108,000	100,000	269,482	275,000
402-331-100	FEMA Reimb - Irma	-	-	-	-	-
402-331-200	HMGP Grant 4337-348-R	-	-	495,000	-	472,500
402-331-350	US ACOE FKWQIP Grant Proceed	2,000,000	1,464,500	2,000,000	2,000,000	2,000,000
402-334-351	Stewardship Act Grant Proceeds	143,044	357,000	-	-	-
402-334-352	Legislative Appropriation	-	-	150,000	-	150,000
402-343-501	Wastewater Service Charge	7,283,645	6,900,000	6,900,000	7,175,934	7,200,000
402-343-502	Cost Recovery - Infrastructure Add:	-	15,000	-	-	-
402-361-100	Interest Revenue	23,795	25,000	60,000	370,944	375,000
402-369-000	Miscellaneous Revenue	-	3,800	-	59,345	-
402-381-001	Transfer from Capital Projects Fund	91,524	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUES		\$ 11,226,058	\$ 12,856,300	\$ 12,205,000	\$ 10,954,955	\$ 12,322,500
EXPENSES						
Personnel						
402-1500-535-12	Regular Salaries & Wages	\$ 400,873	\$ 460,343	\$ 538,800	\$ 737,305	\$ 556,911
402-1500-535-14	Overtime	45,563	36,630	35,000	47,895	35,000
402-1500-535-21	Payroll Taxes	32,733	36,331	43,900	60,074	45,208
402-1500-535-22	Retirement Plan Contributions	75,758	116,067	80,000	109,474	80,678
402-1500-535-23	Employee Insurance Benefits	66,431	111,988	110,000	208,767	242,137
402-1500-535-24	Workers' Compensation	6,323	7,831	10,000	7,990	9,803
		627,681	769,190	817,700	1,171,505	969,738

Islamorada, Village of Islands
FY 2024-2025 Budget
WASTEWATER UTILITY FUND

		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
Operating						
402-1500-535-31	Professional Services	1,706,644	1,918,474	1,847,000	1,946,669	1,927,000
	<i>KLWTD - Treatment Costs</i>	<i>1,342,261</i>	<i>1,323,620</i>	<i>1,400,000</i>	<i>1,303,355</i>	<i>1,400,000</i>
	<i>Wade Trim - Engineering</i>	<i>159,206</i>	<i>217,504</i>	<i>150,000</i>	<i>212,194</i>	<i>230,000</i>
	<i>FKAA - Billing Services</i>	<i>72,271</i>	<i>191,506</i>	<i>165,000</i>	<i>174,177</i>	<i>165,000</i>
	<i>Water Quality Monitoring (FIU / RES)</i>	<i>58,500</i>	<i>69,513</i>	<i>75,000</i>	<i>93,750</i>	<i>75,000</i>
	<i>GSG - Assessment Consultant</i>	<i>24,750</i>	<i>24,750</i>	<i>27,000</i>	<i>36,500</i>	<i>27,000</i>
	<i>Raftelis - Rate Consultant</i>	<i>43,105</i>	<i>2,295</i>	<i>5,000</i>	<i>675</i>	<i>5,000</i>
	<i>Marcum Audit Costs</i>	<i>-</i>	<i>45,475</i>		<i>80,000</i>	<i>-</i>
	<i>Misc / Other</i>	<i>6,551</i>	<i>43,812</i>	<i>25,000</i>	<i>27,269</i>	<i>25,000</i>
402-1500-535-40	Travel & Per Diem	4,168	556	5,000	4,853	7,000
402-1500-535-41	Communications	7,866	12,997	11,000	14,930	11,000
	<i>AT&T Mobility</i>	<i>3,550</i>	<i>5,929</i>	<i>4,000</i>	<i>6,645</i>	<i>4,000</i>
	<i>AT&T Internet & Phones</i>	<i>2,880</i>	<i>2,922</i>	<i>3,500</i>	<i>3,048</i>	<i>3,500</i>
	<i>Locates (Sunshine State)</i>	<i>716</i>	<i>625</i>	<i>1,000</i>	<i>707</i>	<i>1,000</i>
	<i>Misc / Other</i>		<i>3,521</i>	<i>2,500</i>	<i>4,530</i>	<i>2,500</i>
	<i>SCADA Comms (F J Nugent)</i>	<i>720</i>			<i>-</i>	<i>-</i>
402-1500-535-42	Freight & Postage	315	-	-	59	-
402-1500-535-43	Utilities	195,977	163,071	180,000	156,814	180,000
	<i>FKAA - Water</i>	<i>35,626</i>	<i>9,810</i>	<i>20,000</i>		<i>20,000</i>
	<i>FKEC - Electric</i>	<i>160,351</i>	<i>153,261</i>	<i>160,000</i>		<i>160,000</i>
402-1500-535-44	Rentals & Leases	54,790	79,289	65,000	59,819	65,000
402-1500-535-45	Insurance	244,698	289,210	285,000	323,567	285,000
	<i>Flood Insurance</i>	<i>64,743</i>		<i>70,000</i>	<i>66,357</i>	<i>70,000</i>
	<i>Property & General Liability (PRM)</i>	<i>120,700</i>	<i>189,247</i>	<i>150,000</i>	<i>136,797</i>	<i>150,000</i>
	<i>Pollution Liability</i>	<i>16,600</i>		<i>20,000</i>	<i>21,748</i>	<i>20,000</i>
	<i>KLWTD Reimbursement</i>	<i>42,655</i>	<i>65,670</i>	<i>45,000</i>	<i>52,588</i>	<i>45,000</i>

Islamorada, Village of Islands
FY 2024-2025 Budget
WASTEWATER UTILITY FUND

		FY 2021-2022 Actuals (Audited)	FY 2022-2023 Actuals (Audited)	FY 2023-2024 Budget	9/30/2024 Projected	FY 2024-2025 BUDGET
402-1500-535-46	Repair & Maintenance	360,792	533,321	510,000	586,563	645,000
	<i>F J Nugent</i>	-	18,641	30,000	-	60,000
	<i>KB Vacuum (Emergency Repairs)</i>	29,504	53,500	65,000	86,060	65,000
	<i>Page Excavating</i>	77,250	68,540	75,000	105,100	150,000
	<i>Donerite Pumps (Emergency Repairs)</i>	54,772	39,597	50,000	15,046	50,000
	<i>Ferguson (Parts)</i>	-		25,000	-	-
	<i>AirVac (Parts)</i>	-	75,944	25,000	33,873	60,000
	<i>Vehicle R&M</i>	10,251	18,687	15,000	34,402	15,000
	<i>Generator Maintenance (A1 Powerworl</i>	-	11,114	15,000	7,020	20,000
	<i>Overflow Tank Epoxy Coating</i>	-	21,800	110,000	-	125,000
	<i>Other / Misc</i>	11,514	225,497	100,000	305,062	100,000
402-1500-535-48	PR / Advertising	775	1,743	2,000	1,907	2,000
402-1500-535-51	Office Supplies & Expenses	1,845	-	4,000	1,999	4,000
402-1500-535-52	Operating Supplies	352,903	334,477	269,000	475,762	500,000
	<i>Aqseptance Group (was Airvac)</i>	33,362		25,000	-	
	<i>F J Nugent</i>	112,457	52,640	50,000	143,098	140,000
	<i>Ferguson Waterworks</i>	70,249	36,684	25,000	45,903	45,000
	<i>KB Vacuum</i>	23,447	43,171	15,000	32,971	35,000
	<i>Wright Express (Fuel)</i>	27,752	25,481	25,000	29,138	30,000
	<i>Sunshine Gasoline</i>	12,404	17,803	15,000	-	15,000
	<i>PSI Technologies</i>	-	9,848	5,000	-	-
	<i>Keys Supply</i>	4,180	5,099	5,000	8,991	9,000
	<i>Dixie Aluminum / Forest Tek</i>	23,269	25,732	25,000	31,202	30,000
	<i>Napa Auto Parts</i>	1,143	1,346	2,500	3,079	5,000
	<i>AirVac</i>	5,830	1,019	5,000	44,235	45,000
	<i>Dana Safety Supply</i>	5,339	5,339	5,000	-	5,000
	<i>Home Depot</i>	5,680	4,384	5,000	4,116	5,000
	<i>Fortiline Waterworks</i>	9,232	1,911	5,000	35,528	40,000
	<i>Grainger</i>	-	20,897	5,000	20,754	20,000
	<i>CED Islamorada</i>	-	-	-	5,970	6,000
	<i>Other / Misc</i>	18,559	83,122	52,500	70,775	70,000

Islamorada, Village of Islands
FY 2024-2025 Budget
WASTEWATER UTILITY FUND

		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
402-1500-535-54	Dues & Subscriptions	3,844	3,812	4,000	7,481	20,000
402-1500-535-55	Training	15,584	-	10,000	4,409	10,000
		2,949,886	3,336,950	3,192,000	3,584,831	3,656,000
Capital Outlay						
402-1500-535-62	SCADA (Star Controls)	-	218,377	250,000	250,000	250,000
402-1500-535-63	Infrastructure	1,907,815	2,259,643	350,000	958,328	1,500,000
	<i>Lateral & Infra Adds/Vacuum Pits</i>			<i>200,000</i>		<i>795,000</i>
	<i>Overflow Tank Coating</i>					<i>120,000</i>
	<i>Hardening of Pump Stations- Grant</i>					<i>585,000</i>
	<i>Aqseptence Group</i>	<i>6,640</i>				<i>-</i>
	<i>Page Excavating</i>	<i>51,885</i>	<i>2,059,820</i>		<i>902,318</i>	<i>-</i>
	<i>J A LaRocco</i>	<i>-</i>				<i>-</i>
	<i>F J Nugent</i>	<i>-</i>	<i>33,099</i>			<i>-</i>
	<i>AirVac</i>	<i>-</i>	<i>67,969</i>			<i>-</i>
	<i>PSI Technologies</i>	<i>-</i>	<i>18,358</i>			<i>-</i>
	<i>Satellite Industries</i>	<i>-</i>	<i>21,237</i>			<i>-</i>
	<i>Backflow Preventer Replacements (Page)</i>					<i>-</i>
	<i>F J Nugent</i>	<i>146,373</i>				<i>-</i>
	<i>Page Excavating</i>	<i>318,600</i>				<i>-</i>
	<i>Ring Replacements (Page)</i>	<i>1,333,850</i>				<i>-</i>
	<i>Other / Misc</i>	<i>50,467</i>	<i>59,160</i>	<i>150,000</i>	<i>56,010</i>	
402-1500-535-64	Machinery & Equipment	47,488	55,163	82,000	54,004	65,000
	<i>Security Cameras</i>	<i>-</i>		<i>82,000</i>	<i>-</i>	<i>50,000</i>
	<i>Badge Entrance</i>					<i>15,000</i>
	<i>Cartegraph Work Order/Asset Tracking</i>	<i>-</i>	<i>22,896</i>		<i>23,000</i>	<i>-</i>
	<i>Overhead Crane Lifting System</i>	<i>-</i>	<i>9,767</i>		<i>9,767</i>	<i>-</i>
	<i>Emergency Soft Starters (4)</i>	<i>-</i>	<i>22,500</i>		<i>21,237</i>	<i>-</i>
	<i>2022 GMC Sierra 1500</i>	<i>35,720</i>	<i>-</i>		<i>-</i>	<i>-</i>
	<i>Fuel Trailer</i>	<i>11,768</i>	<i>-</i>		<i>-</i>	<i>-</i>
	<i>Sewer Snake Camera</i>				<i>-</i>	

Islamorada, Village of Islands
FY 2024-2025 Budget
WASTEWATER UTILITY FUND

		<i>FY 2021-2022 Actuals (Audited)</i>	<i>FY 2022-2023 Actuals (Audited)</i>	<i>FY 2023-2024 Budget</i>	<i>9/30/2024 Projected</i>	<i>FY 2024-2025 BUDGET</i>
	Canal and Nearshore Water Quality Monitoring					75,000
	Low Pressure Force Main Extension - Lorelei					200,000
402-1500-535-65	NPK Pump Station Projects	232,737	52,290	2,000,000	100,000	2,000,000
402-1500-535-66	Capital Outlay - Generator Storage	-	-	300,000	10,000	300,000
402-1500-535-67	Portable Gens & Floodproofing (H)	61,100	-	1,000,000	100,000	1,000,000
		<u>2,249,140</u>	<u>2,585,474</u>	<u>3,982,000</u>	<u>1,472,332</u>	<u>5,390,000</u>
Debt Service						
402-1500-517-71	Debt Service Principal	10,359,436	3,904,257	4,002,500	3,905,500	4,002,500
402-1500-517-72	Debt Service Interest	1,627,935	1,412,330	1,335,500	1,434,195	1,335,500
		<u>11,987,371</u>	<u>5,316,587</u>	<u>5,338,000</u>	<u>5,339,695</u>	<u>5,338,000</u>
TOTAL EXPENSES		<u>\$ 17,814,078</u>	<u>\$ 12,008,202</u>	<u>\$ 13,329,700</u>	<u>\$ 11,568,362</u>	<u>\$ 15,353,738</u>
REVENUES OVER / (UNDER) EXPENSES		\$ (6,588,020)	\$ 848,098	\$ (1,124,700)	\$ (613,407)	\$ (3,031,238)



Council Communication

To: Mayor and Village Council
From: Lisa Lynch, Finance Director
Date: August 22, 2024
SUBJECT: Capital Project Fund TAB 13

Background:

Analysis:

Budget Impact:

Staff Impact:

Recommendation:

Attachments: 1. 0 TAB 13_FY24-25 Budget Workshops_FINAL - PRINTED - REVISED

TAB 13

Capital Project Fund

Islamorada, Village of Islands
FY 2024-2025 Budget
CAPITAL PROJECT FUND

		FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
8/7/2024				
REVENUES				
300-312-600	Local Govt Discretionary Sales Surtax	2,575,060	3,385,059	3,442,800
	90% for Capital / Infrastructure Purposes	2,317,554	3,046,553	3,098,520
	10% Limit for General Purposes	257,506	338,506	344,280
300-334-701	FDEP - Rec Trails Pgm Grant (GTH)	-		200,000
300-334-704	Stewardship Act Grant	792,859	884,630	2,715,000
	LPA0422 - Canal #116 Backfill Restoration Project	792,859	792,859	
	LPA#### - Canal #147		67,600	2,100,000
	LPA#### - Canal #132		24,171	615,000
300-334-706	Legislative Funding		190,000	150,000
	Fire Rescue Generator Storage Bldg			150,000
	2023 Rescue		190,000	-
300-337-701	TDC Bricks & Mortar Grant	245,960	245,960	61,500
	Splash Pad Renovation	-	-	61,500
	Library Beach Playground	245,960	245,960	
	Green Turtle Hammock Pavilion	-	-	
300-361-100	Interest	243,584	365,376	50,000
300-369-000	Miscellaneous Revenue	6,652	6,652	-
300-381-000	Transfer from General Fund (001)	25,010,642	3,010,642	300,000
	General Fund for General Capital Purchases	327,787	327,787	150,000
	Landscape Mitigation (from General Fund)	81,977	81,977	150,000
	Fire Rescue Ambulance	191,878	191,878	-
	Island Community Church Purchase	24,409,000	2,409,000	-

Islamorada, Village of Islands
FY 2024-2025 Budget
CAPITAL PROJECT FUND

		FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
		8/7/2024		
300-381-101	Transfer from Impact Fee Fund	1,017,811	1,017,811	946,699
	<i>Fire (Storage Building)</i>	<i>150,000</i>	<i>150,000</i>	<i>170,000</i>
	<i>Fire (Hydrants)</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Parks & Rec (GTH Improvements)</i>	<i>837,866</i>	<i>837,866</i>	<i>666,699</i>
	<i>Parks & Rec (KTCP Boardwalk)</i>	<i>14,069</i>	<i>14,069</i>	<i>-</i>
	<i>Parks & Rec (Plantation Tropical Preserve)</i>	<i>15,876</i>	<i>15,876</i>	<i>110,000</i>
300-388-200	Insurance Claims	-	-	-
TOTAL REVENUES		29,892,568	9,106,130	7,865,999
EXPENDITURES				
<u>Village Manager</u>				
300-0300-512-66	Canal Project - #116 (Back-Filling) LPA 0422 <i>FUNDING: Stewardship Act Grant (Approved)</i>	1,454,627	1,454,627	
300-0300-512-68	Canal Project - #147 (Back-Filling) <i>FUNDING: Stewardship Act Grant (Proposed)</i>	33,306	33,306	2,100,000
300-0300-512-69	Canal Project #132 (Injection Well) <i>FUNDING: Stewardship Act Grant (Proposed)</i> <i>Design & Permitting - WSP</i> <i>Construction Admin & Oversight (CAO) - TBD</i> <i>Construction Contractor - TBD</i>	-		615,000
<u>Planning</u>				
300-0600-515-64	Land Acquisition (Incl. Donated Lots)	1,872	1,872	-
	Church Purchase	3,909,000	3,909,000	
<u>IT & Communications</u>				
300-0700-519-64	Capital Outlay - IT & Communications <i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>	77,478	77,477	50,000
<u>Local Law Enforcement (MCSO)</u>				
300-0800-521-31	Prof Svcs - Local Law Enf (Vehicle Amort)	132,154	132,154	145,000

Islamorada, Village of Islands
FY 2024-2025 Budget
CAPITAL PROJECT FUND

		FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
		8/7/2024		
		<i>FUNDING: Discretionary Sales Surtax</i>		
<u>Fire Rescue</u>				
300-0900-522-61	Saferoom (FS #20) & Floodproofing (FS #19, 20 & 21) <i>FUNDING: FEMA HMGP</i> <i>FUNDING: Discretionary Sales Surtax</i>	97,990	97,990	500,000
300-0900-522-62	Storage Building for Portable Generators <i>FUNDING: Legislative Appropriation</i> <i>FUNDING: Fire Impact Fees</i>	5,900	5,900	300,000
300-0900-522-63	Critical Power (FS #19, 20 & 21) <i>FUNDING: FEMA HMGP</i> <i>FUNDING: Discretionary Sales Surtax</i>	457,744	457,744	235,256
300-0900-522-64	Capital Outlay - Fire Rescue <i>FUNDING: Discretionary Sales Surtax & Leg App*</i>	482,855	484,388	23,000
	<i>2023 Rescue *</i>	380,345	381,878	
	<i>New Fire Hoses for Vehicles</i>	-	-	23,000
	<i>SCBA bottles (25) & protective wraps (50)</i>	59,765	59,765	
	<i>Washer & Dryer plus shipping</i>	23,466	23,466	
	<i>Equipment for F250 truck</i>	19,279	19,279	-
	<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>			
	<i>Gym Equipment (FS #19 & 21)</i>	-	-	
	<i>New Ice Machine (FS #20)</i>	-	-	
<u>Public Works</u>				
300-1200-541-62	Key Tree Cactus Preserve Improvements <i>FUNDING: Park Impact Fees</i>	14,069	14,069	-
300-1200-541-64	Capital Outlay - Public Works <i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>	300,874	300,874	416,500
	<i>Scag 61 Toro Mowers (2)</i>			28,000
	<i>2023 Chevy 2500 CC Pickup (4)</i>	197,942	197,942	188,000

Islamorada, Village of Islands
FY 2024-2025 Budget
CAPITAL PROJECT FUND

		FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
		8/7/2024		
	Mule		-	18,500
	Pole Barn	-	-	25,000
	Hot Mix Asphalt Trailer	88,901	88,901	42,000
	LIDAR Data Project (Monroe Cty)	14,031	14,031	20,000
	Library Beach Bathroom Renovation			95,000
300-1200-541-65	Morada Way Lighting Project	-	-	-
	<i>FUNDING: Discretionary Sales Surtax</i>			
300-1200-541-66	Landscaping Projects	81,977	81,977	150,000
	<i>FUNDING: Landscape Mitigation Fees (General Fund)</i>			
300-1200-541-67	Green Turtle Hammock Improvements	837,866	837,866	866,699
	<i>FUNDING: FRADAP Grant, TDC Grant, Park Impact Fees</i>			
300-1200-572-70				
300-1300-572-68	146 Sunshine (PTP Entrance)	15,876	15,876	110,000
	<i>FUNDING: Park Impact Fees</i>			
300-1300-572-69	Library Beach Playground Project	481,984	481,984	
		-	-	
	<i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>			
<u>Parks & Recreation</u>				
300-1300-572-64	Capital Outlay - Parks & Recreation	55,290	55,290	82,000
	<i>FUNDING: General Fund Transfer or 10% Disc. Surtax</i>			
	Pool Heat Pumps	14,950	14,950	15,000
	New A/C for Pool Building	6,525	6,525	-
	ThorGuard Lightening Detection System	-	-	27,000
	Pool Building Office Furniture & Workstations	-	-	15,000
	Diving Boards (3)	18,546	18,546	-
	Resident Entrance	-	-	25,000
	New Cart for Park Maintenance	15,269	15,269	-

Islamorada, Village of Islands
FY 2024-2025 Budget
CAPITAL PROJECT FUND

		FY 2023-2024 Actuals	9/30/2024 Projected	FY 2024-2025 BUDGET
		8/7/2024		
300-1200-541-65	ADA Inclusive Beach Playground <i>FUNDING: Discretionary Sales Surtax (balance)</i> <i>TDC Grant for \$497,771</i>	-	-	600,000 <i>102,229</i> <i>497,771</i>
300-1300-572-67	Solar Lighting Replacement Project <i>FUNDING: Discretionary Sales Surtax</i>	216,284	216,284	192,462
300-1300-572-71	Splash Pad Renovation <i>FUNDING: TDC Grant & Discretionary Sales Surtax</i>	57,739	577,390	
300-1200-541-69	Great Lawn Event Electric & Lighting <i>FUNDING: Discretionary Sales Surtax</i>	6,168	6,168	
<u>Transfers Out</u>				
300-9000-581-93	Transfer to Wastewater Ent (402) Fund <i>FUNDING: Discretionary Sales Surtax</i>	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES		9,657,145	10,242,235	5,461,447
REVENUES OVER/(UNDER) EXPENDITURES		20,235,422	(1,136,106)	2,404,553